

**Table 4.10. Value added taxes (5111) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Antigua and Barbuda	..	..	5.8	5.6	6.1	..	..	27.2	28.2	30.3
Argentina	2.1	6.0	7.0	7.0	7.0	15.6	31.1	24.1	23.5	24.1
Bahamas	0.0	0.0	0.0	7.7	7.5	0.0	0.0	0.0	42.2	40.4
Barbados	0.0	8.0	8.4	7.8	8.7	0.0	26.0	28.1	23.7	27.3
Belize	0.0	0.0	5.7	4.7	6.6	0.0	0.0	26.9	25.6	27.9
Bolivia	2.8	5.7	7.4	6.0	6.9	43.0	32.2	32.5	27.0	30.4
Brazil	8.0	6.9	6.9	7.0	7.6	28.7	23.3	21.7	22.6	22.7
Chile	6.3	7.8	7.6	8.0	9.5	37.4	41.8	38.5	41.1	42.7
Colombia	2.6	4.3	5.3	5.4	5.9	22.6	27.6	29.3	28.7	30.5
Costa Rica	4.1	4.8	4.6	4.5	5.1	18.1	22.8	21.0	19.7	21.1
Cuba	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dominican Republic	1.3	2.5	4.1	4.4	4.8	15.1	20.8	33.5	34.9	33.4
Ecuador	2.0	5.0	5.4	5.4	6.2	28.0	43.5	32.1	29.1	31.9
El Salvador	0.0	6.1	7.8	8.3	9.6	0.0	42.8	41.6	37.6	41.4
Guatemala	2.3	4.4	5.1	4.8	5.6	28.8	37.9	40.9	38.6	39.3
Guyana	0.0	0.0	3.9	4.4	2.9	0.0	0.0	24.2	20.5	17.1
Honduras	2.0	4.8	5.4	6.1	7.2	16.2	28.1	29.4	31.9	34.0
Jamaica	0.8	5.7	7.1	8.8	8.8	3.8	25.5	28.7	31.9	31.6
Mexico	3.2	2.8	3.8	4.2	4.3	26.1	24.7	29.4	23.8	25.7
Nicaragua	..	4.5	5.5	5.8	6.7	..	31.5	28.6	22.7	24.7
Panama	1.4	0.6	2.6	1.8	1.8	8.5	3.6	15.9	13.5	14.0
Paraguay	0.0	3.7	4.6	4.9	5.1	0.0	32.1	38.3	36.3	36.6
Peru	2.1	5.5	6.9	5.9	7.2	17.1	36.0	38.9	38.7	39.9
Saint Lucia	..	0.0	0.0	5.7	6.4	..	0.0	0.0	26.1	29.6
Trinidad and Tobago	4.4	3.8	4.4	4.5	5.3	18.8	17.3	15.2	21.4	23.9
Uruguay	5.1	6.0	8.0	7.0	7.2	27.5	28.0	32.8	26.3	27.0
Venezuela <sup>1</sup>	0.0	4.1	5.5	..	..	0.0	30.2	46.7	..	..
<i>Unweighted average</i>										
<b>LAC<sup>2</sup></b>	<b>2.3</b>	<b>4.1</b>	<b>5.3</b>	<b>5.8</b>	<b>6.4</b>	<b>16.2</b>	<b>24.0</b>	<b>27.2</b>	<b>28.6</b>	<b>29.9</b>
<b>OECD<sup>3</sup></b>	<b>5.1</b>	<b>6.3</b>	<b>6.4</b>	<b>6.7</b>	<b>..</b>	<b>17.0</b>	<b>19.6</b>	<b>20.5</b>	<b>20.2</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.
2. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
3. Represents the unweighted average for OECD member countries.