

COUNTRY TABLES, 1965-2019

Table 5.7. Costa Rica: Details of tax revenue, 1965-2019

Million CRC

	1965	1980	1990	2000	2007	2010	2013	2015	2018	2019
Total tax revenue	117 711	978 114	3 213 401	4 382 367	5 851 096	6 923 575	8 339 991	8 855 885
1000 Taxes on income, profits and capital gains	11 820	128 805	531 552	748 093	1 014 440	1 247 308	1 699 258	1 854 866
1100 Of individuals	123 194	202 849	316 894	386 241	483 645	540 954
1110 On income and profits	123 194	202 849	316 894	386 241	483 645	535 412
1120 On capital gains	0	0	0	0	0	5 542
1200 Corporate	348 826	450 312	545 183	659 951	915 284	1 058 086
1210 On profits	348 826	450 312	545 183	659 951	915 284	955 908
1220 On capital gains	0	0	0	0	0	102 177
1300 Unallocable between 1100 and 1200	11 820	128 805	59 531	94 932	152 363	201 116	300 330	255 827
2000 Social security contributions	33 990	297 069	885 053	1 450 531	1 928 082	2 305 133	2 859 467	3 026 691
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers	3 447	37 313	107 398	207 206	272 706	318 652	368 865	381 940
Government contributions	3 447	37 313	107 398	207 206	272 706	318 652	368 865	381 940
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	30 543	259 756	777 654	1 243 325	1 655 376	1 986 481	2 490 602	2 644 751
Contributions by employees and non-government employers	30 543	249 182	727 844	1 139 265	1 511 383	1 785 522	2 157 256	2 274 644
Contributions for the special regimes	0	10 574	49 811	104 060	143 993	200 959	247 939	292 634
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	7 575	61 796	170 996	260 664	352 755	423 616	498 577	522 529
Contributions by non-government employers	7 484	59 129	165 677	248 259	337 696	406 296	478 523	501 734
Contributions by government employers	91	2 666	5 320	12 405	15 059	17 321	20 054	20 795
4000 Taxes on property	1 566	8 396	42 658	63 706	99 030	123 261	149 310	167 952
4100 Recurrent taxes on immovable property	1 200	5 390	23 293	48 963	70 785	90 003	113 586	125 398
Land tax	0	0	0	0	0	0	0	0
Additional land tax	0	0	0	0	0	0	0	0
Tax on sumptuary constructions	0	0	0	0	0	0	0	0
Immovable property tax	0	0	0	3 527	3 998	4 076	4 468	4 699
Municipal immovable property tax	1 200	5 390	23 293	45 436	66 787	85 927	109 119	120 698
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	366	3 007	19 366	14 743	28 246	33 258	35 724	42 554
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	53 509	456 851	1 505 510	1 766 914	2 302 986	2 661 902	2 918 471	3 081 941
5100 Taxes on production, sale, transfer, etc.	49 867	425 713	1 406 100	1 600 302	2 092 588	2 388 900	2 608 864	2 756 759
5110 General taxes	21 326	222 775	797 850	920 298	1 212 471	1 368 601	1 513 677	1 662 503
5111 Value added taxes	21 326	222 775	797 850	920 298	1 176 745	1 336 075	1 487 620	1 634 986
5112 Sales tax	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	35 726	32 526	26 057	27 517
5120 Taxes on specific goods and services	28 541	202 939	608 250	680 004	880 117	1 020 299	1 095 187	1 094 256
5121 Excise duties	11 096	157 204	447 168	523 617	689 528	798 412	858 424	864 985
Fuels and energy	0	0	250 577	320 638	404 210	457 827	517 666	552 017
Alcoholic beverages	0	8 229	23 802	28 035	35 254	43 095	45 610	43 849
Non alcoholic beverages	0	0	18 263	26 566	32 519	36 353	40 182	41 247
Soaps	0	0	883	1 317	1 989	2 562	2 712	3 020
Cement	0	0	0	227	291	304	289	216
Tobacco	0	0	0	0	38 860	33 681	30 766	27 185
Abolished specific taxes on production and consumption	0	0	0	0	0	0	0	0
Other specific taxes on consumption	11 096	148 975	153 643	146 834	176 405	224 590	221 200	197 452
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	15 052	40 485	134 576	126 134	154 576	174 568	175 368	164 224
Import duties	13 977	32 336	107 565	103 851	130 634	148 666	149 017	140 919
Custom duties	1 075	8 149	27 011	22 284	23 942	25 902	26 351	23 305
Import duties on animals	0	0	0	0	0	0	0	0

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Table 5.7. Costa Rica: Details of tax revenue, 1965-2019 (cont.)

Million CRC										
	1965	1980	1990	2000	2007	2010	2013	2015	2018	2019
5124 Taxes on exports	2 113	2 238	2 432	3 973	4 877	4 468	5 468	5 412
Export duties
Export duties Law 133
Export duties Law 5519
Tax on banana exports
Export tax on ground transportation
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	280	2 929	23 242	24 767	28 571	38 687	50 554	54 556
Casinos and gambling	0	225	442	445	1 019	1 455	1 060	1 241
Port cargo movements	0	6	0	0	0	0	0	0
Overseas departure tax	0	0	22 799	24 322	27 552	37 232	49 494	53 315
10% on public shows	0	0	0	0	0	0	0	0
Pro-national airports stamp tax	0	0	0	0	0	0	0	0
Stamp tax on the use of borders and ports	280	2 697	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	83	832	1 513	2 565	3 093	3 785	3 841
5128 Other taxes	0	0	0	0	0	1 071	1 589	1 238
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3 642	31 138	99 410	166 612	210 398	273 003	309 607	325 182
5210 Recurrent taxes	3 642	31 138	99 410	166 612	210 398	273 003	309 607	325 182
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	1 425	15 374	52 511	94 102	113 727	145 894	171 523	181 198
Property tax on vehicles, aircraft and boats	1 425	15 374	52 511	94 102	113 727	145 894	171 523	181 198
5213 Paid in respect of other goods	2 217	15 763	46 899	72 510	96 671	127 109	138 084	143 984
Local taxes	1 262	11 898	43 874	68 808	91 163	122 248	132 514	137 979
Hunting and fishing licences	0	0	0	0	0	0	0	0
Spirits license	0	0	0	0	0	0	0	0
Revenue stamps	955	3 866	3 025	3 702	5 508	4 861	5 571	6 004
Sport stamp tax	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0
6000 Other taxes	9 251	25 198	77 632	92 460	153 803	162 355	214 908	201 906
6100 Paid solely by business	0	0	0	0	0	0	0	0
6200 Other	9 251	25 198	77 632	92 460	153 803	162 355	214 908	201 906
Transfers of vehicles, aircraft and boats	497	2 530	9 937	12 311	17 177	20 999	22 265	23 223
Tax revenue from decentralised units	2 764	15 048	22 257	29 969	45 700	49 334	63 329	67 968
Other taxes	5 990	7 620	45 438	50 180	90 926	92 022	129 268	110 654
Total tax revenue on cash basis
Total tax revenue on accrual basis
Conciliation with National Accounts
Additional taxes included in National Accounts
Taxes excluded from National Accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions
Miscellaneous differences
National Accounts: Taxes and actual social contributions
Imputed social contributions
National Accounts: Taxes and all social contributions

.. Not available

Note: Note: Year ending 31st December.

Data on a cash basis.

Heading 2000: The data include social security contributions paid by the governments for their employees as well as the contributions for special regimes (teachers and magistrates). In ECLAC data, social security contributions also include INA (National Institute of Apprenticeship), IMAS (Joint Social Aid Institute) and FODESAF (Social Development and Family Allowances Fund).

Heading 3000: In Costa Rica and for ECLAC, payments from decentralised institutions are classified under heading 2000.

Heading 5212: In ECLAC data, tax on ownership of vehicles, aircraft and boats is classified in category 4000.

In ECLAC data, the tax on the transfer of used vehicles Law No. 7088 of 30/11/87 is classified as a property tax.

Source: Secretaría Técnica de la Autoridad Presupuestaria, Ministerio de Finanzas y Contraloría General de la República.

(Technical Secretary of the Budgeting Authority, Ministry of Finance and National General Comptroller).