

Table 4.13. Costa Rica, tax revenue and % of GDP by selected tax category

	Billion CRC					% of GDP				
	1990	2000	2010	2018	2019	1990	2000	2010	2018	2019
Total tax revenue	117.7	978.1	4 382.4	8 340.0	8 855.9	22.4	21.1	22.1	23.2	23.6
1000 Taxes on income, profits and capital gains	11.8	128.8	748.1	1 699.3	1 854.9	2.3	2.8	3.8	4.7	4.9
1100 Of individuals	0.0	0.0	202.8	483.6	541.0	0.0	0.0	1.0	1.3	1.4
1200 Corporate	0.0	0.0	450.3	915.3	1 058.1	0.0	0.0	2.3	2.5	2.8
1300 Unallocable between 1100 and 1200	11.8	128.8	94.9	300.3	255.8	2.3	2.8	0.5	0.8	0.7
2000 Social security contributions	34.0	297.1	1 450.5	2 859.5	3 026.7	6.5	6.4	7.3	8.0	8.1
2100 Employees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2200 Employers	3.4	37.3	207.2	368.9	381.9	0.7	0.8	1.0	1.0	1.0
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	30.5	259.8	1 243.3	2 490.6	2 644.8	5.8	5.6	6.3	6.9	7.0
3000 Taxes on payroll and workforce	7.6	61.8	260.7	498.6	522.5	1.4	1.3	1.3	1.4	1.4
4000 Taxes on property	1.6	8.4	63.7	149.3	168.0	0.3	0.2	0.3	0.4	0.4
4100 Recurrent taxes on immovable property	1.2	5.4	49.0	113.6	125.4	0.2	0.1	0.2	0.3	0.3
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.4	3.0	14.7	35.7	42.6	0.1	0.1	0.1	0.1	0.1
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	53.5	456.9	1 766.9	2 918.5	3 081.9	10.2	9.9	8.9	8.1	8.2
5100 Taxes on production, sale, transfer, etc	49.9	425.7	1 600.3	2 608.9	2 756.8	9.5	9.2	8.1	7.3	7.3
5110 General taxes	21.3	222.8	920.3	1 513.7	1 662.5	4.1	4.8	4.6	4.2	4.4
5111 Value added taxes	21.3	222.8	920.3	1 487.6	1 635.0	4.1	4.8	4.6	4.1	4.4
5120 Taxes on specific goods and services	28.5	202.9	680.0	1 095.2	1 094.3	5.4	4.4	3.4	3.0	2.9
5121 Excises	11.1	157.2	523.6	858.4	865.0	2.1	3.4	2.6	2.4	2.3
5200 Taxes on use of goods and perform activities	3.6	31.1	166.6	309.6	325.2	0.7	0.7	0.8	0.9	0.9
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	9.3	25.2	92.5	214.9	201.9	1.8	0.5	0.5	0.6	0.5
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>.

Full time series can be accessed at <http://oe.cd/full-time-series>.

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).