

**Table 6.7. Costa Rica, tax revenues by sub-sectors of government**

Million CRC

	Central government					State/Regional				
	1975	1995	2005	2015	2019	1975	1995	2005	2015	2019
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>47 678</b>	<b>324 224</b>	<b>1 247 308</b>	<b>1 854 866</b>	..	..	..	..	..
1100 Of individuals	..	..	16 438	386 241	540 954	..	..	..	..	..
1200 Corporate	..	..	288 355	659 951	1 058 086	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	47 678	19 430	201 116	255 827	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>11 096</b>	<b>30 854</b>	<b>63 458</b>	<b>77 472</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	0	0	0	0	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	11 096	30 854	63 458	77 472	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	..	<b>2 023</b>	<b>10 846</b>	<b>37 334</b>	<b>47 254</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	440	0	4 076	4 699	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	1 583	10 846	33 258	42 554	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>185 943</b>	<b>917 118</b>	<b>2 536 562</b>	<b>2 940 121</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	177 808	884 359	2 385 807	2 752 919	..	..	..	..	..
5110 General taxes	..	84 034	485 168	1 368 601	1 662 503	..	..	..	..	..
5120 Taxes on specific goods and services	..	93 774	399 192	1 017 206	1 090 415	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	8 135	32 758	150 755	187 202	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>11 010</b>	<b>54 338</b>	<b>162 200</b>	<b>201 844</b>	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	11 010	54 338	162 200	201 844	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>257 751</b>	<b>1 337 380</b>	<b>4 046 862</b>	<b>5 121 557</b>	..	..	..	..	..

  

	Local government					Social Security Funds				
	1975	1995	2005	2015	2019	1975	1995	2005	2015	2019
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>106 727</b>	<b>586 829</b>	<b>2 241 674</b>	<b>2 949 219</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	14 654	84 988	318 652	381 940
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	92 073	501 841	1 923 022	2 567 279
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>22 992</b>	<b>115 730</b>	<b>423 616</b>	<b>522 529</b>
<b>4000 Taxes on property</b>	..	<b>2 037</b>	<b>14 264</b>	<b>85 927</b>	<b>120 698</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	2 037	14 264	85 927	120 698	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>1 214</b>	<b>27 506</b>	<b>125 341</b>	<b>141 820</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	0	94	3 093	3 841	..	..	..	..	..
5110 General taxes	..	..	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	94	3 093	3 841	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	1 214	27 411	122 248	137 979	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>2 935</b>	<b>3 207</b>	<b>155</b>	<b>62</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	2 935	3 207	155	62	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>6 185</b>	<b>44 976</b>	<b>211 422</b>	<b>262 580</b>	..	<b>129 718</b>	<b>702 559</b>	<b>2 665 291</b>	<b>3 471 748</b>

.. Not available