

## **CHAPTER 5**

**COUNTRY TABLES, 1990-2015 – TAX REVENUES**

## **CAPÍTULO 5**

**CUADROS PAÍS, 1990-2015 – INGRESOS TRIBUTARIOS**

**Table 5.1. Argentina**  
Details of tax revenue / Ingresos tributarios detallados

Million ARS

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>10 217</b>	<b>61 084</b>	<b>142 906</b>	<b>360 951</b>	<b>483 014</b>	<b>638 429</b>	<b>808 131</b>	<b>1 043 967</b>	<b>1 424 523</b>	<b>1 872 915</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>542</b>	<b>11 303</b>	<b>29 203</b>	<b>56 887</b>	<b>78 427</b>	<b>110 118</b>	<b>140 108</b>	<b>185 688</b>	<b>269 809</b>	<b>384 536</b>
1100 Of individuals	141	3 937	8 192	19 573	23 980	36 870	54 494	79 803	125 503	188 218
1110 On income and profits	130	3 854	8 151	19 460	23 858	36 713	54 279	79 449	125 067	187 663
1120 On capital gains	11	82	41	114	122	157	215	354	436	555
1200 Corporate	357	6 575	19 602	33 921	50 664	68 127	81 938	99 346	132 178	185 725
1210 On profits	357	6 575	19 602	33 921	50 664	68 127	81 938	99 346	132 178	185 725
Corporate income taxes	198	5 956	18 494	32 702	49 012	66 767	80 490	97 614	129 881	183 207
Tax on assets	160	19	5	6	4	4	5	3	6	4
Tax on assumed minimum income	0	600	1 102	1 213	1 648	1 357	1 443	1 728	2 291	2 513
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	792	1 409	3 392	3 783	5 121	3 676	6 539	12 128	10 593
Non resident taxpayers	11	792	1 409	3 392	3 783	5 121	3 676	6 539	12 128	10 593
Other	33	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>2 583</b>	<b>9 670</b>	<b>17 400</b>	<b>77 231</b>	<b>102 460</b>	<b>137 186</b>	<b>179 777</b>	<b>236 072</b>	<b>307 656</b>	<b>415 410</b>
2100 Employees	0	2 486	3 690	28 871	37 990	49 587	69 159	91 779	121 276	163 590
2110 On a payroll basis	..	2 486	3 690	28 871	37 990	49 587	69 159	91 779	121 276	163 590
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	0	6 069	12 557	40 473	54 713	77 596	101 114	132 999	174 965	235 610
2210 On a payroll basis	..	6 069	12 557	40 473	54 713	77 596	101 114	132 999	174 965	235 610
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	98	1 115	1 153	7 886	9 757	10 003	9 504	11 293	11 416	16 210
2310 On a payroll basis	98	1 115	1 153	7 886	9 757	10 003	9 504	11 293	11 416	16 210
2320 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	2 485	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	2 485	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	0	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</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>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>1 164</b>	<b>3 867</b>	<b>15 997</b>	<b>33 167</b>	<b>43 538</b>	<b>57 537</b>	<b>72 374</b>	<b>96 679</b>	<b>129 065</b>	<b>166 182</b>
4100 Recurrent taxes on immovable property	419	1 809	2 837	4 170	5 035	6 099	9 921	14 097	17 547	21 738
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	419	1 809	2 837	4 170	5 035	6 099	9 921	14 097	17 547	21 738
4200 Recurrent taxes on net wealth	246	1 084	1 867	4 123	5 248	6 018	7 408	10 471	14 575	18 538
4210 Individual	3	1 024	1 813	4 041	5 147	5 892	7 263	10 296	14 356	18 210
Personal assets	0	1 024	1 813	4 041	5 147	5 892	7 263	10 296	14 356	18 210
Recurrent taxes on net wealth	3	0	0	0	0	0	0	0	0	0
4220 Corporate	242	60	55	82	101	126	145	175	220	327
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	459	904	11 272	24 871	33 252	45 420	55 044	72 111	96 943	125 906
Immovable property transfers	0	54	116	372	539	775	721	734	912	1 256
Movable property transfers	44	0	0	0	0	0	0	0	0	0
Bank accounts' credits and debits	205	0	9 434	20 561	26 885	36 179	43 931	56 515	76 740	97 480
Provincial taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
Stamp taxes	211	850	1 722	3 937	5 829	8 466	10 392	14 862	19 291	27 170
4500 Non-recurrent taxes	40	70	21	4	3	0	1	0	0	0
4510 On net wealth	0	0	0	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	40	70	21	4	3	0	1	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>5 636</b>	<b>34 539</b>	<b>77 959</b>	<b>188 344</b>	<b>253 092</b>	<b>327 059</b>	<b>407 716</b>	<b>517 591</b>	<b>704 677</b>	<b>889 323</b>
5100 Taxes on production, sale, transfer, etc	5 462	34 288	78 555	187 568	252 550	326 822	403 294	513 926	703 883	881 120
5110 General taxes	2 384	25 123	51 467	126 858	167 534	224 813	281 589	381 630	515 090	671 297
5111 Value added taxes	1 594	19 009	36 853	87 386	116 386	154 237	190 496	249 006	331 203	433 076
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	791	6 114	14 613	39 472	51 148	70 576	91 093	132 624	183 887	238 221
5120 Taxes on specific goods and services	3 077	9 166	27 088	60 709	85 016	102 009	121 704	132 296	188 793	209 822
5121 Excises	1 866	5 850	10 609	19 523	26 208	30 851	40 800	49 680	69 977	92 349
Alcoholic beverages	25	36	73	169	238	322	422	525	673	985
Non alcoholic beverages	25	90	189	441	501	654	912	1 195	1 586	2 168
Beers	0	50	131	226	212	210	332	650	879	1 384
Tobacco products	425	1 875	3 460	5 751	6 884	8 620	10 310	12 343	17 432	26 152
Liquid fuel and gas	1 073	3 478	6 017	11 593	15 269	18 131	25 785	31 010	44 490	56 478
Electricity	72	205	283	559	591	616	610	547	607	590
Motor vehicles	59	20	0	36	27	24	153	185	121	88
Other	189	96	456	747	2 485	2 274	2 275	3 225	4 189	4 503
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

**Table 5.1. Argentina (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million ARS	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5123 Customs and import duties	219	1 976	3 877	7 700	11 428	14 678	16 640	23 551	30 058	35 512
Import duties	166	1 938	3 780	7 526	11 183	14 373	16 313	23 134	29 482	34 822
Import fees	53	38	96	174	246	305	327	416	576	691
5124 Taxes on exports	724	32	12 323	32 042	45 547	54 163	61 316	55 465	84 088	75 939
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	163	1 233	150	1 190	1 429	1 820	2 227	2 677	3 533	4 420
Insurance services	42	194	8	17	21	27	35	46	65	88
Financial services	32	855	2	0	0	0	0	0	0	0
Telephone services	82	33	110	779	936	1 163	1 391	1 605	1 983	2 301
Other specific services	7	151	31	395	472	629	801	1 026	1 486	2 031
5127 Other taxes on internat. trade and transactions	98	74	129	255	404	497	721	924	1 136	1 601
5128 Other taxes	8	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	177	833	1 289	3 228	3 598	4 928	6 409	9 059	12 010	17 035
5210 Recurrent taxes	177	833	1 289	3 228	3 598	4 928	6 409	9 059	12 010	17 035
5211 Paid by households: motor vehicles	177	833	1 289	3 228	3 598	4 928	6 409	9 059	12 010	17 035
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	-3	-583	-1 885	-2 451	-3 056	-4 690	-1 987	-5 394	-11 215	-8 831
<b>6000 Other taxes</b>	<b>292</b>	<b>1 704</b>	<b>2 347</b>	<b>5 322</b>	<b>5 497</b>	<b>6 527</b>	<b>8 157</b>	<b>7 937</b>	<b>13 316</b>	<b>17 463</b>
6100 Paid solely by business	0	354	757	1 550	2 093	2 983	3 825	4 423	4 259	5 624
Simplified system for small taxpayers	0	354	757	1 550	2 093	2 983	3 825	4 423	4 259	5 624
6200 Other	292	1 351	1 590	3 772	3 404	3 544	4 332	3 514	9 056	11 839
Tax debt payments	135	24	112	1 629	293	710	934	-1 313	1 340	1 306
Special payments	79	6	1	0	0	0	0	0	0	0
Other national level	0	12	7	0	0	0	0	0	0	0
Other provincial level	78	1 309	1 469	2 143	3 110	2 833	3 398	4 827	7 716	10 533

Note: Year ending 31st December.

The data are on a cash basis.

The figures exclude local government tax revenues as the data are not available (but include provincial revenues).


Heading 4400: The sub-category stamp taxes includes data classified as provincial taxes on financial transactions in previous editions.

Heading 5211: The data have been reclassified as the revenue is sourced principally from households. Previous editions classified this revenue as 5212.

Heading 5212: In ECLAC data, property tax on motor vehicles is classified in category 4000.

Heading 5300: The figures are negative as they represent general reimbursements of exports and specific taxes on goods and services. The data was accounted for in 5111 (value added taxes) in previous editions.

Source: Subsecretaría de Ingresos Públicos, Dirección Nacional de Investigaciones y Análisis Fiscal, Ministerio de Hacienda y Finanzas Públicas (Undersecretary of Public Revenue, National Direction of Research and Fiscal Analysis, Ministry of Finance).

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**Table 5.2. Bahamas**  
Details of tax revenue / Ingresos tributarios detallados

Million BSD

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>505</b>	<b>965</b>	<b>1 060</b>	<b>1 290</b>	<b>1 277</b>	<b>1 487</b>	<b>1 480</b>	<b>1 445</b>	<b>1 491</b>	<b>1 760</b>
<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>	<b>0</b>	<b>0</b>
1100 Of individuals	0	0	0	0	0	0	0	0	0	0
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>66</b>	<b>115</b>	<b>136</b>	<b>160</b>	<b>167</b>	<b>190</b>	<b>203</b>	<b>229</b>	<b>246</b>	<b>260</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
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	66	115	136	160	167	190	203	229	246	260
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</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>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>19</b>	<b>32</b>	<b>54</b>	<b>85</b>	<b>92</b>	<b>92</b>	<b>95</b>	<b>115</b>	<b>104</b>	<b>107</b>
4100 Recurrent taxes on immovable property	19	32	54	85	92	92	95	115	104	107
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	19	32	54	85	92	92	95	115	104	107
4200 Recurrent taxes on net wealth	0	0	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	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	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	0	0
<b>5000 Taxes on goods and services</b>	<b>386</b>	<b>723</b>	<b>736</b>	<b>824</b>	<b>795</b>	<b>944</b>	<b>1 018</b>	<b>955</b>	<b>986</b>	<b>1 203</b>
5100 Taxes on production, sale, transfer, etc	354	654	657	704	672	799	868	806	772	993
5110 General taxes	0	0	0	0	0	0	0	0	0	219
5111 Value added taxes	0	0	0	0	0	0	0	0	0	219
5112 Sales tax	..	..	..	..	..	..	..	..	..	0
5113 Other	..	..	..	..	..	..	..	..	..	0
5120 Taxes on specific goods and services	354	654	657	704	672	799	868	806	772	775
5121 Excises	0	0	0	187	188	254	331	246	249	262
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	289	537	525	395	364	370	366	350	336	307
Import tax	289	435	413	379	348	354	348	332	336	307
Stamp tax from imports duties	0	102	112	15	15	16	18	18	0	0
5124 Taxes on exports	6	13	13	13	14	13	15	14	10	9
Export tax	6	13	13	13	14	13	15	14	10	9
Stamp tax from exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	59	104	119	110	106	162	156	196	178	197
Departure tax	27	64	69	70	70	103	102	144	125	147
Gaming tax	27	20	25	13	10	18	11	10	8	25
Hotel occupancy tax	5	20	25	26	25	41	43	42	45	25
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	32	69	78	120	123	145	150	149	214	209
5210 Recurrent taxes	32	69	78	120	123	145	150	149	214	209
Motor vehicle tax	10	14	18	23	21	27	29	28	29	29
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..

**Table 5.2. Bahamas (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million BSD

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5213 Paid in respect of other goods	22	55	61	97	102	118	121	121	185	180
Company fees and registration	0	5	5	6	5	5	5	5	5	5
International business companies	0	17	15	20	19	17	17	17	17	16
Others	22	33	40	71	78	95	99	99	163	159
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>33</b>	<b>95</b>	<b>135</b>	<b>221</b>	<b>223</b>	<b>261</b>	<b>163</b>	<b>145</b>	<b>155</b>	<b>191</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	33	95	135	221	223	261	163	145	155	191
All other stamp taxes	37	74	135	194	162	258	174	160	164	191
Incentive acts and other refunds	-8	14	-15	5	11	-9	-11	-15	-8	0
Other taxes	4	7	15	22	49	12	0	0	0	0

Note: Fiscal year ending on 30th June.


The data are on a cash basis.

The figures exclude local government tax revenues as the data are not available.

Heading 2000: The data are estimated for 2015.

Heading 5111: A value added tax was enforced on 1st January 2015.

Source: Ministry of Finance, BID-CIAT (2015), *Equivalent Fiscal Pressure for Latin America and the Caribbean* and the Central Bank of the Bahamas.

StatLink  <http://dx.doi.org/10.1787/888933463198>

**Table 5.3. Barbados**  
Details of tax revenue / Ingresos tributarios detallados

Thousand BAR

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>942 335</b>	<b>1 884 313</b>	<b>2 297 009</b>	<b>2 810 305</b>	<b>2 719 302</b>	<b>2 821 723</b>	<b>2 869 093</b>	<b>2 576 301</b>	<b>2 643 446</b>	<b>2 744 363</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>254 016</b>	<b>573 920</b>	<b>639 432</b>	<b>934 345</b>	<b>762 340</b>	<b>781 866</b>	<b>744 289</b>	<b>615 036</b>	<b>702 017</b>	<b>727 047</b>
1100 Of individuals	128 857	288 692	295 737	410 348	388 177	419 468	379 969	343 828	428 599	451 578
1110 On income and profits	128 857	288 692	295 737	410 348	388 177	419 468	379 969	343 828	428 599	451 578
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	111 111	252 291	294 320	457 825	327 471	298 535	276 296	191 636	208 087	209 959
1210 On profits	111 111	252 291	294 320	457 825	327 471	298 535	276 296	191 636	208 087	209 959
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	14 048	32 937	49 375	66 172	46 692	63 863	88 024	79 572	65 331	65 510
<b>2000 Social security contributions</b>	<b>133 866</b>	<b>295 268</b>	<b>408 109</b>	<b>523 444</b>	<b>525 467</b>	<b>525 706</b>	<b>529 263</b>	<b>512 521</b>	<b>532 084</b>	<b>552 000</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
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	133 866	295 268	408 109	523 444	525 467	525 706	529 263	512 521	532 084	552 000
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</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>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>39 117</b>	<b>91 928</b>	<b>127 362</b>	<b>154 772</b>	<b>113 533</b>	<b>111 726</b>	<b>148 176</b>	<b>124 972</b>	<b>112 998</b>	<b>149 963</b>
4100 Recurrent taxes on immovable property	25 991	60 216	76 247	137 649	97 595	95 149	133 321	109 436	94 059	134 424
Land tax	25 991	60 216	76 247	137 649	97 595	95 149	133 321	109 436	94 059	134 424
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	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	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	13 126	31 712	51 115	17 123	15 938	16 577	14 855	15 536	18 939	15 539
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>422 259</b>	<b>897 092</b>	<b>1 101 319</b>	<b>1 124 028</b>	<b>1 242 416</b>	<b>1 366 659</b>	<b>1 420 525</b>	<b>1 292 470</b>	<b>1 264 115</b>	<b>1 303 210</b>
5100 Taxes on production, sale, transfer, etc	422 259	793 469	973 944	1 005 599	1 092 106	1 240 429	1 244 945	1 187 410	1 156 128	1 177 680
5110 General taxes	196 817	501 399	609 915	677 415	753 003	897 020	907 255	870 692	823 208	810 593
5111 Value added taxes	0	500 951	609 915	677 415	753 003	897 020	907 255	870 692	823 208	810 593
5112 Sales tax	196 817	448	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	225 442	292 069	364 029	328 184	339 103	343 409	337 690	316 718	332 920	367 087
5121 Excises	4 767	158 803	172 377	144 895	148 191	158 864	137 286	128 730	121 905	146 468
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	202 731	132 668	191 652	183 289	190 912	184 545	200 404	187 988	211 015	220 619
Import duties	112 315	132 668	191 652	183 289	190 912	184 545	200 404	187 988	211 015	220 619
Stamp duties	90 416	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	17 944	598	0	0	0	0	0	0	0	0
Hotel and restaurant tax	17 944	598	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	103 623	127 375	118 429	150 310	126 230	175 580	105 060	107 987	125 530
5210 Recurrent taxes	..	103 623	127 375	118 429	150 310	126 230	175 580	105 060	107 987	125 530
5211 Paid by households: motor vehicles	..	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>93 077</b>	<b>26 105</b>	<b>20 787</b>	<b>73 716</b>	<b>75 546</b>	<b>35 766</b>	<b>26 840</b>	<b>31 302</b>	<b>32 232</b>	<b>12 143</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0

**Table 5.3. Barbados (cont.)**  
 Details of tax revenue / Ingresos tributarios detallados

Thousand BAR

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
6200 Other	93 077	26 105	20 787	73 716	75 546	35 766	26 840	31 302	32 232	12 143
Levies	85 937	13 993	0	60 589	61 015	23 824	15 669	21 027	19 711	1 238
Stamp duties	7 140	12 112	20 787	13 127	14 531	11 942	11 171	10 275	12 521	10 905


Note: Year ending 31st December.

The data are on a cash basis.

The figures exclude local government tax revenues as the data are not available.

Heading 2000: The data are estimated for 2015.

Source: The Central Bank of Barbados and the Inland Revenue Department.

StatLink  <http://dx.doi.org/10.1787/888933463204>

**Table 5.4. Belize / Belice**  
**Details of tax revenue / Ingresos tributarios detallados**

Million BZD

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>179</b>	<b>318</b>	<b>496</b>	<b>679</b>	<b>744</b>	<b>745</b>	<b>786</b>	<b>829</b>	<b>880</b>	<b>895</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>37</b>	<b>76</b>	<b>129</b>	<b>211</b>	<b>248</b>	<b>252</b>	<b>232</b>	<b>245</b>	<b>263</b>	<b>261</b>
1100 Of individuals	21	19	35	55	52	51	60	64	70	71
1110 On income and profits	21	19	35	55	52	51	60	64	70	71
Income tax (PAYE)	20	19	35	55	52	51	60	64	70	71
Income tax on individuals	1	0	0	0	0	0	0	0	0	0
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	12	51	90	151	189	194	164	172	180	175
Income tax (companies)	12	1	0	27	51	48	27	18	21	8
Income tax (business tax)	0	51	90	124	138	133	132	150	159	168
Income tax (supplemental petroleum tax)	0	0	0	0	0	14	6	4	1	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	6	4	5	7	6	8	10	14	14
Income tax (arrears)	4	3	1	1	1	1	2	2	2	2
Income tax (withholding)	0	3	2	4	6	5	7	8	12	12
<b>2000 Social security contributions</b>	<b>10</b>	<b>18</b>	<b>50</b>	<b>60</b>	<b>60</b>	<b>61</b>	<b>65</b>	<b>66</b>	<b>68</b>	<b>70</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
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	10	18	50	60	60	61	65	66	68	70
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</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>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>6</b>	<b>13</b>	<b>27</b>	<b>24</b>	<b>23</b>	<b>26</b>	<b>27</b>	<b>31</b>	<b>33</b>	<b>34</b>
4100 Recurrent taxes on immovable property	1	2	6	5	7	7	5	6	5	5
4110 Households	1	2	6	5	7	7	5	6	5	5
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	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	0	0
4310 Estate and inheritance taxes	0	0	0	0	0	0	0	0	0	0
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	5	11	22	19	16	19	22	25	28	29
4500 Non-recurrent taxes	0	0	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	0	0
<b>5000 Taxes on goods and services</b>	<b>126</b>	<b>211</b>	<b>289</b>	<b>384</b>	<b>412</b>	<b>406</b>	<b>462</b>	<b>486</b>	<b>515</b>	<b>531</b>
5100 Taxes on production, sale, transfer, etc.	122	207	282	366	400	396	443	469	505	521
5110 General taxes	0	82	131	159	199	175	214	237	256	263
5111 Value added taxes	0	0	0	0	0	0	0	0	0	0
5112 Sales tax	..	82	131	1	0	0	0	0	0	0
5113 Other	..	0	0	158	199	175	214	237	256	263
5120 Taxes on specific goods and services	122	124	151	208	200	221	229	232	249	258
5121 Excises	35	47	57	34	31	33	34	35	38	36
Revenue replacement duty	18	39	57	9	7	9	12	13	14	12
Excise duties	17	8	0	23	22	21	20	21	22	22
Excise on locally refined petroleum products	0	0	0	3	0	1	0	0	0	0
Excise on locally extracted crude oil	0	0	0	0	1	2	2	2	1	1
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	78	64	80	152	144	160	165	165	177	186
Import duties	50	64	80	130	123	138	141	140	151	159
Environmental tax	0	0	0	22	21	22	24	25	26	27
Imports into EPZs	0	0	0	0	0	0	0	0	0	0
Stamps duties on customs	28	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0	0	0




**Table 5.4. Belize / Belice (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million BZD	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5127 Other taxes on internat. trade and transactions	8	14	15	22	25	28	30	32	34	35
Goods in transit - administration charge	3	1	1	1	1	1	1	1	1	1
Goods in transit - social fee	0	5	4	4	8	10	11	11	12	12
Taxes on foreign currency transactions	6	8	9	17	16	16	18	20	21	22
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	4	4	7	18	13	10	19	18	10	10
5210 Recurrent taxes	4	4	7	18	13	10	19	18	10	10
5211 Paid by households: motor vehicles	2	3	5	3	3	3	3	4	4	4
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	2	1	3	15	10	7	16	14	6	7
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</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>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: Year ending 31st March. Data are on a April(n-1)/March(n) fiscal year basis. For example, the data for 2015 represent March 2015 to April 2016. The data are on a cash basis.

Heading 2000: The data for social security contributions are estimated for the period 2013 - 2015.

Source: Ministry of Finance of Belize and BID-CIAT (2015) *Equivalent Fiscal Pressure for Latin America and the Caribbean*.

StatLink  <http://dx.doi.org/10.1787/888933463213>

**Table 5.5. Bolivia**  
Details of tax revenue / Ingresos tributarios detallados

Million BOB

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>1 277</b>	<b>9 155</b>	<b>15 369</b>	<b>26 379</b>	<b>27 929</b>	<b>36 722</b>	<b>42 115</b>	<b>49 395</b>	<b>54 195</b>	<b>56 229</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>68</b>	<b>1 209</b>	<b>2 383</b>	<b>6 532</b>	<b>6 294</b>	<b>7 926</b>	<b>9 679</b>	<b>11 644</b>	<b>12 723</b>	<b>12 809</b>
1100 Of individuals	68	214	214	289	263	277	279	364	439	508
1110 On income and profits	68	214	214	289	263	277	279	364	439	508
Fiscal notes on individual income and profits	6	53	28	34	26	18	19	31	38	47
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	995	2 169	6 243	6 031	7 649	9 400	11 280	12 284	12 302
1210 On profits	0	995	2 169	6 243	6 031	7 649	9 400	11 280	12 284	12 302
Mining profits	0	0	75	61	473	616	322	283	82	67
Tax regularisation	0	0	0	0	0	0	0	0	0	0
Corporate tax	0	546	1 481	3 761	3 874	4 724	6 256	6 824	8 026	9 235
Corporate tax remittances	0	258	315	623	742	732	718	806	954	959
Fiscal notes on corporate tax	0	192	286	1 786	768	1 451	1 773	3 137	3 150	1 898
Fiscal notes on mining profits	0	0	11	12	174	127	331	229	72	143
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>0</b>	<b>666</b>	<b>936</b>	<b>1 515</b>	<b>1 645</b>	<b>2 665</b>	<b>2 878</b>	<b>3 100</b>	<b>3 200</b>	<b>3 200</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
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	..	666	936	1 515	1 645	2 665	2 878	3 100	3 200	3 200
2410 On a payroll basis	..	666	936	1 515	1 645	2 665	2 878	3 100	3 200	3 200
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2430 Unallocable	..	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</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>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>1</b>	<b>3</b>	<b>640</b>	<b>357</b>	<b>367</b>	<b>401</b>	<b>401</b>	<b>412</b>	<b>433</b>	<b>424</b>
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	3	7	18	20	22	23	28	32	36
4310 Estate and inheritance taxes	1	3	7	18	20	22	23	28	32	36
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	633	339	347	380	378	384	401	388
4500 Non-recurrent taxes	0	0	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	0	0
<b>5000 Taxes on goods and services</b>	<b>875</b>	<b>5 651</b>	<b>8 753</b>	<b>13 603</b>	<b>15 509</b>	<b>20 768</b>	<b>23 326</b>	<b>27 291</b>	<b>29 777</b>	<b>30 268</b>
5100 Taxes on production, sale, transfer, etc.	875	5 651	8 753	13 603	15 509	20 768	23 326	27 291	29 777	30 268
5110 General taxes	551	2 949	5 314	8 862	10 259	14 092	16 306	19 033	20 581	20 757
5111 Value added taxes	551	2 949	5 314	8 862	10 259	14 092	16 306	19 033	20 581	20 757
Value added taxes fiscal notes	76	299	740	1 157	967	1 983	2 061	2 519	1 918	1 104
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	324	2 702	3 439	4 741	5 250	6 676	7 020	8 258	9 196	9 511
5121 Excises	118	2 047	2 604	3 533	3 658	4 393	4 475	5 012	5 663	5 853
Excises (Internal)	61	245	209	739	933	1 204	1 157	1 468	1 365	1 487
Excises (Imports)	22	298	208	367	379	642	580	719	1 051	1 109
Special tax on hydrocarbons and derivatives	0	1 348	1 529	650	1 070	2 236	1 144	1 681	1 998	2 581
Fiscal notes on excises	35	118	309	200	155	115	290	47	328	262
Fiscal notes on special tax on hydrocarb. and deriv.	0	40	350	1 578	1 121	196	1 304	1 098	921	415
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	204	640	803	1 170	1 545	2 218	2 485	2 850	3 102	3 254
Fiscal notes on customs and import duties	41	24	26	27	41	144	207	186	223	198
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2	15	32	38	47	65	60	91	120	127
Air departure tax	2	15	32	38	47	52	51	71	90	102
Tax on gambling	0	0	0	0	0	13	9	20	30	25

**Table 5.5. Bolivia (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million BOB

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	306	311	277
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>334</b>	<b>1 625</b>	<b>2 658</b>	<b>4 373</b>	<b>4 113</b>	<b>4 961</b>	<b>5 832</b>	<b>6 948</b>	<b>8 063</b>	<b>9 528</b>
6100 Paid solely by business	4	6	5	12	12	13	14	17	20	26
Simplified tax regime	3	6	4	12	12	13	14	17	20	25
Integrated tax system	1	0	0	0	0	0	0	0	0	0
6200 Other	330	1 619	2 653	4 361	4 101	4 948	5 818	6 931	8 042	9 503
Rural property tax	0	1	5	12	14	17	22	23	23	26
Transactions	157	943	1 455	2 003	2 174	2 772	3 202	3 587	4 081	4 463
Fiscal notes on transactions	15	64	250	190	108	94	56	116	53	28
Other	154	37	178	510	422	556	860	1 241	1 716	2 378
Fiscal notes on other taxes	3	0	5	478	3	5	2	9	25	23

Note: Year ending 31st December.

The data are on a cash basis.

This edition includes for the first time local government tax revenues which affects headings 6000 and 6200.

Heading 1200: Data have been revised and updated according to the criteria presented by the Ministerio de Economía and Finanzas Públicas.


Heading 2000: The data for social security contributions are only available from the year 2000 and are estimated from 2013 onward.

Heading 5111: The data have been revised.

Heading 5121: Previous editions of Revenue Statistics in Latin America and the Caribbean included fees levied on hydrocarbon production under this heading. For this publication, revenues from hydrocarbon production have been excluded from tax revenues and are instead treated as non-tax revenues.

Source: Ministerio de Economía y Finanzas Públicas, Ministry of Economy and Public Finance.

Unidad de Análisis de Políticas Sociales y Económicas, Social and Economic Policy Analysis Unit.

StatLink  <http://dx.doi.org/10.1787/888933463224>

**Table 5.6. Brazil / Brasil**  
**Details of tax revenue / Ingresos tributarios detallados**

Million BRL

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>3</b>	<b>354 760</b>	<b>711 145</b>	<b>1 071 319</b>	<b>1 255 454</b>	<b>1 454 751</b>	<b>1 566 449</b>	<b>1 732 142</b>	<b>1 838 983</b>	<b>1 922 868</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>1</b>	<b>68 667</b>	<b>149 309</b>	<b>234 400</b>	<b>258 738</b>	<b>314 299</b>	<b>321 463</b>	<b>360 549</b>	<b>381 870</b>	<b>401 048</b>
1100 Of individuals	0	3 406	6 981	73 962	87 828	104 336	116 342	126 006	140 446	148 795
1110 On income and profits	0	3 406	6 981	73 962	87 828	104 336	116 342	126 006	140 446	148 795
Withholding taxes on income and profits	..	..	..	60 337	71 580	83 821	93 843	101 818	114 664	121 596
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	25 430	73 071	120 767	128 255	153 652	148 423	171 003	171 352	164 057
1210 On profits	0	25 430	73 071	120 767	128 255	153 652	148 423	171 003	171 352	164 057
Corporate income tax	0	16 680	47 832	77 343	82 474	94 958	92 589	109 316	109 020	104 910
Social contribution on net profits (CSLL)	0	8 750	25 239	43 424	45 780	58 694	55 834	61 687	62 332	59 147
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	39 831	69 257	39 670	42 656	56 311	56 697	63 540	70 072	88 196
Withholding taxes	0	39 831	69 257	39 670	42 656	56 311	56 697	63 540	70 072	88 196
<b>2000 Social security contributions</b>	<b>1</b>	<b>83 469</b>	<b>168 226</b>	<b>270 302</b>	<b>313 949</b>	<b>360 277</b>	<b>402 437</b>	<b>441 880</b>	<b>478 642</b>	<b>497 791</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	18 709	32 248	57 183	64 271	74 979	85 813	98 045	108 782	118 323
2210 On a payroll basis	0	18 709	32 248	57 183	64 271	74 979	85 813	98 045	108 782	118 323
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	1	64 760	135 978	213 118	249 679	285 298	316 625	343 836	369 860	379 469
2410 On a payroll basis	1	64 760	135 978	213 118	249 679	285 298	316 625	343 836	369 860	379 469
Social security contributions (Federal)	1	59 334	118 869	197 256	231 903	266 169	294 578	319 566	341 992	349 787
Social security contributions (State)	0	4 423	14 682	11 489	12 635	13 294	15 551	16 499	19 529	20 797
Social security contributions (Municipal)	0	1 003	2 427	4 374	5 141	5 835	6 496	7 771	8 339	8 885
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>6 749</b>	<b>14 468</b>	<b>25 246</b>	<b>33 090</b>	<b>34 399</b>	<b>39 206</b>	<b>43 391</b>	<b>47 724</b>	<b>50 399</b>
PASEP contributions	0	1 312	2 863	5 137	9 880	6 958	8 398	8 775	9 491	9 958
Payroll-based contribution to education	0	2 791	5 906	9 589	11 049	13 115	14 775	16 561	18 411	19 039
"S" System contributions	0	2 646	4 397	8 524	9 925	11 858	13 557	15 351	16 884	18 153
Other	0	0	1 302	1 996	2 236	2 467	2 477	2 704	2 938	3 248
<b>4000 Taxes on property</b>	<b>0</b>	<b>28 818</b>	<b>56 274</b>	<b>61 203</b>	<b>74 377</b>	<b>86 700</b>	<b>92 085</b>	<b>97 817</b>	<b>106 597</b>	<b>120 378</b>
4100 Recurrent taxes on immovable property	0	4 753	8 405	15 610	17 933	20 276	22 148	25 063	28 739	31 864
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	0	4 753	8 405	15 610	17 933	20 276	22 148	25 063	28 739	31 864
Tax on rural land property (ITR)	0	234	288	421	485	571	614	764	900	1 105
Tax on urban land property (IPTU)	0	4 519	8 117	15 189	17 448	19 706	21 533	24 299	27 839	30 760
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	329	821	1 678	2 518	2 768	3 409	4 142	4 698	6 469
4310 Estate and inheritance taxes	0	329	821	1 678	2 518	2 768	3 409	4 142	4 698	6 469
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	18 442	36 587	23 808	32 559	39 544	39 499	39 380	40 707	45 788
Tax on financial operations (IOF)	0	3 096	5 974	19 235	26 571	31 999	31 002	29 417	29 756	34 681
Real estate property transfers (ITBI)	0	950	1 593	4 610	6 005	7 466	8 497	9 963	10 950	11 107
Other	0	14 396	29 021	-36	-18	79	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	5 294	10 460	20 107	21 367	24 112	27 030	29 232	32 453	36 257
<b>5000 Taxes on goods and services</b>	<b>2</b>	<b>164 144</b>	<b>317 875</b>	<b>449 338</b>	<b>542 259</b>	<b>617 617</b>	<b>665 106</b>	<b>736 786</b>	<b>767 868</b>	<b>793 382</b>
5100 Taxes on production, sale, transfer, etc	2	162 575	312 503	449 338	542 259	617 617	665 106	736 786	767 868	793 382
5110 General taxes	2	154 130	294 251	418 118	497 899	564 045	614 568	681 107	711 337	732 495
5111 Value added taxes	1	100 978	177 589	247 821	293 489	324 761	357 190	393 742	419 459	431 904
Tax on the circulation of goods and services (ICMS)	1	82 279	153 437	227 830	268 117	297 419	326 236	363 190	384 287	396 513
Tax on industrialised products (IPI)	0	18 699	24 153	19 991	25 372	27 342	30 954	30 552	35 172	35 391
5112 Sales tax	0	47 046	105 415	142 937	171 653	200 926	213 096	239 290	236 646	242 508
Contribution to financing social security (COFINS)	0	38 707	86 837	117 084	140 939	164 982	175 008	197 545	194 696	199 876
PIS contribution	0	8 339	18 578	25 853	30 714	35 944	38 088	41 745	41 950	42 632
5113 Other	0	6 106	11 247	27 360	32 757	38 358	44 282	48 074	55 232	58 084
5120 Taxes on specific goods and services	0	8 445	18 252	31 219	44 360	53 572	50 538	55 679	56 531	60 887
5121 Excises	..	0	7 683	12 656	19 681	22 845	14 587	13 105	14 055	15 929
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	8 445	8 953	15 904	21 119	26 763	31 088	36 974	36 774	38 969

**Table 5.6. Brazil / Brasil (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million BRL

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	0	983	1 511	2 349	2 457	2 883	3 367	3 204	3 005
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	633	1 147	1 212	1 507	1 979	2 233	2 499	2 983
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	1 569	5 372	0	0	0	0	0	0	0
5210 Recurrent taxes	0	1 569	5 372	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	0	1 569	5 372	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	0	0	0	..	..	..	..	..	..	..
5213 Paid in respect of other goods	0	0	0	..	..	..	..	..	..	..
5220 Non-recurrent taxes	0	0	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>2 913</b>	<b>4 993</b>	<b>30 831</b>	<b>33 041</b>	<b>41 459</b>	<b>46 152</b>	<b>51 720</b>	<b>56 281</b>	<b>59 870</b>
6100 Paid solely by business	0	0	277	0	0	0	0	0	0	0
Revenue service development fund (FUNDAF)	0	0	277	0	0	0	0	0	0	0
6200 Other	0	2 913	4 715	30 831	33 041	41 459	46 152	51 720	56 281	59 870
Other federal taxes	0	941	36	1 292	3 376	3 496	3 436	4 527	5 438	4 229
Other social contributions	0	1 273	1 725	6 752	4 124	8 661	9 491	10 438	11 293	12 519
Other state taxes	0	322	1 551	15 429	17 135	19 825	22 980	25 864	27 352	29 067
Other municipal taxes	0	377	1 404	7 359	8 406	9 476	10 245	10 891	12 198	14 054

Note: Year ending 31st December.

The data are on a cash basis.


Headings 3000, 5112 and 6200: For years prior to 2000 the PASEP (Program of Formation of the Patrimony of the Public Servants) contributions are combined with PIS (Social Integration Program) contributions in heading 5112.

Headings 5111 and 5121: From 2007 to 2011, a portion of the IPI (Industrial Products Tax) is levied separately as an excise tax on automobiles, beverages, and tobacco products.

Heading 6100: From 2008 FUNDAF (Special Fund for Development and Improvement of Auditing Activities) contributions are included in heading 6200.

Heading 5200: From 2009, taxes paid by households: motor vehicles are included in heading 6200.

Source: Secretaria da Receita Federal (Ministry of Finance) in Carga Tributária no Brasil.

StatLink  <http://dx.doi.org/10.1787/888933463233>

**Table 5.7. Chile**  
**Details of tax revenue / Ingresos tributarios detallados**

Million CLP

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>1 777 218</b>	<b>7 901 998</b>	<b>14 265 265</b>	<b>16 759 274</b>	<b>21 845 693</b>	<b>25 762 449</b>	<b>27 714 772</b>	<b>27 381 686</b>	<b>29 145 219</b>	<b>32 524 896</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>412 974</b>	<b>1 841 630</b>	<b>5 171 293</b>	<b>5 162 043</b>	<b>8 329 060</b>	<b>10 322 824</b>	<b>10 803 031</b>	<b>9 520 709</b>	<b>9 628 037</b>	<b>11 836 497</b>
1100 Of individuals	99 154	604 100	738 620	1 252 672	1 492 837	1 690 230	1 893 620	1 964 172	2 114 296	2 313 363
Second category tax	65 552	490 980	700 150	1 239 815	1 449 099	1 663 293	1 917 675	1 981 699	2 140 345	2 350 120
Global complementary tax	33 603	113 120	38 470	12 857	43 738	26 936	-24 055	-17 527	-26 050	-36 757
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	219 586	882 896	3 155 480	4 110 485	4 448 745	6 021 408	7 560 906	6 041 089	6 196 077	7 721 622
First category tax	200 891	815 747	3 040 875	3 729 488	3 913 870	5 254 907	6 770 329	5 473 355	5 182 214	7 071 943
Surtax on state owned enterprises	16 074	47 634	78 267	44 974	194 203	116 725	80 084	124 220	100 851	132 352
Mining tax	0	0	0	312 473	298 558	598 790	619 150	324 577	801 647	323 507
Other	2 621	19 516	36 338	23 550	42 114	50 987	91 343	118 937	111 365	193 820
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	94 233	354 634	1 277 193	-201 113	2 387 478	2 611 186	1 348 506	1 515 449	1 317 664	1 801 512
Additional tax	59 082	350 301	799 648	1 023 497	1 414 057	1 187 866	1 178 917	1 337 721	1 454 847	1 429 758
Other	35 151	4 332	477 545	-1 224 610	973 421	1 423 320	169 589	177 727	-137 183	371 755
<b>2000 Social security contributions</b>	<b>159 559</b>	<b>576 758</b>	<b>931 717</b>	<b>1 371 750</b>	<b>1 493 987</b>	<b>1 623 818</b>	<b>1 802 468</b>	<b>1 968 973</b>	<b>2 110 087</b>	<b>2 252 489</b>
2100 Employees	154 021	553 937	893 821	1 312 793	1 433 159	1 565 828	1 742 526	1 906 340	2 044 356	2 188 575
2110 On a payroll basis	154 021	553 937	893 821	1 312 793	1 433 159	1 565 828	1 742 526	1 906 340	2 044 356	2 188 575
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	5 538	22 821	37 896	58 957	60 828	57 990	59 942	62 633	65 731	63 914
2210 On a payroll basis	5 538	22 821	37 896	58 957	60 828	57 990	59 942	62 633	65 731	63 914
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</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>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>109 319</b>	<b>554 037</b>	<b>901 776</b>	<b>909 121</b>	<b>898 607</b>	<b>1 027 627</b>	<b>1 180 307</b>	<b>1 133 765</b>	<b>1 228 961</b>	<b>1 418 511</b>
4100 Recurrent taxes on immovable property	59 968	302 244	416 565	646 316	662 368	731 191	788 919	840 842	924 062	1 054 157
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 444	10 906	23 184	200 203	39 338	30 876	66 719	45 550	31 340	92 236
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	45 907	240 886	462 027	62 602	196 901	265 560	324 669	247 373	273 559	272 118
4500 Non-recurrent taxes	0	0	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	0	0
<b>5000 Taxes on goods and services</b>	<b>1 118 722</b>	<b>5 041 769</b>	<b>7 346 434</b>	<b>9 321 798</b>	<b>11 185 156</b>	<b>12 700 180</b>	<b>13 873 611</b>	<b>14 779 915</b>	<b>16 127 841</b>	<b>17 562 132</b>
5100 Taxes on production, sale, transfer, etc	1 074 009	4 789 827	6 952 092	8 741 074	10 532 904	11 963 914	13 052 989	13 869 529	15 131 661	16 480 644
5110 General taxes	664 421	3 306 350	5 391 285	7 051 079	8 399 926	9 536 786	10 447 374	11 170 794	12 133 710	13 273 958
5111 Value added taxes	664 421	3 306 350	5 391 285	7 051 079	8 399 926	9 536 786	10 447 374	11 170 794	12 133 710	13 273 958
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	409 588	1 483 477	1 560 807	1 689 995	2 132 978	2 427 128	2 605 615	2 698 735	2 997 951	3 206 686
5121 Excises	166 050	816 160	1 107 703	1 248 243	1 561 205	1 750 916	1 892 713	1 987 475	2 224 209	2 378 198
Cigarettes and tobacco	60 604	283 275	382 690	556 651	647 637	744 302	783 995	815 991	856 595	981 422
Gasoline and diesel	105 445	532 885	724 803	684 698	913 568	1 006 614	1 108 718	1 171 483	1 361 724	1 388 218
Oil stabilisation fund	0	0	210	6 894	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	222 486	548 571	286 044	162 987	267 331	301 828	314 441	303 393	337 839	343 491
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	21 052	118 746	167 060	278 765	304 442	374 384	398 461	407 867	435 903	484 997
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	44 714	251 942	394 343	580 724	652 252	736 266	820 622	910 386	996 180	1 081 488
5210 Recurrent taxes	44 714	251 942	394 343	580 724	652 252	736 266	820 622	910 386	996 180	1 081 488
Motor vehicles	24 469	93 880	139 174	187 569	218 219	267 116	301 895	330 754	365 316	397 297

**Table 5.7. Chile (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**


Million CLP	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	20 245	158 062	255 169	393 155	434 033	469 150	518 727	579 632	630 864	684 191
Municipal permits	18 401	136 138	234 460	359 730	396 944	425 138	468 938	527 955	578 671	630 852
Mining patents	3 374	34 730	20 094	32 690	36 213	42 944	47 899	50 094	50 448	51 767
Other	-1 530	-12 806	615	735	876	1 068	1 890	1 583	1 745	1 572
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>-23 356</b>	<b>-112 195</b>	<b>-85 954</b>	<b>-5 438</b>	<b>-61 117</b>	<b>88 000</b>	<b>55 355</b>	<b>-21 676</b>	<b>50 293</b>	<b>-544 733</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	-23 356	-112 195	-85 954	-5 438	-61 117	88 000	55 355	-21 676	50 293	-544 733

Note: Year ending 31st December.

The data are on a cash basis.

Heading 5121: In ECLAC data, figures from the Oil Prices Stabilisation Fund (FEPP) are considered as non-tax revenues.

Source: Servicio de Impuestos Internos (Chile's Tax Service).

StatLink  <http://dx.doi.org/10.1787/888933463245>

**Table 5.8. Colombia**  
Details of tax revenue / Ingresos tributarios detallados

Million COP

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>2 579 426</b>	<b>30 512 910</b>	<b>61 455 845</b>	<b>93 898 231</b>	<b>97 954 930</b>	<b>116 684 542</b>	<b>131 058 304</b>	<b>142 643 685</b>	<b>154 351 903</b>	<b>166 264 700</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>771 694</b>	<b>7 103 525</b>	<b>17 348 618</b>	<b>28 116 564</b>	<b>26 218 852</b>	<b>33 453 048</b>	<b>43 671 856</b>	<b>47 743 096</b>	<b>50 083 349</b>	<b>52 656 876</b>
1100 Of individuals	47 210	1 499 345	3 594 441	5 229 835	5 192 384	6 407 675	6 841 470	7 661 035	8 489 883	9 674 556
1110 On income and profits	47 210	1 499 345	3 594 441	5 229 835	5 192 384	6 407 675	6 841 470	7 661 035	8 489 883	9 674 556
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	359 758	5 119 828	13 044 361	21 954 952	20 405 209	26 110 879	35 669 308	38 544 891	40 188 077	40 968 703
1210 On profits	359 758	5 119 828	13 044 361	21 954 952	20 405 209	26 110 879	35 669 308	38 544 891	40 188 077	40 968 703
Income tax	359 758	5 119 828	13 044 361	21 954 952	20 405 209	26 110 879	35 669 308	35 605 312	27 726 602	27 042 534
Pro Equity Income Tax - CREE	0	0	0	0	0	0	0	2 939 579	12 461 475	13 926 169
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	709 816	931 777	621 258	934 494	1 161 078	1 537 170	1 405 388	2 013 617
Income tax	364 726	484 352	709 816	931 777	621 258	934 494	1 161 078	1 537 170	1 405 388	2 013 617
Pro Equity Income Tax - CREE	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>203 596</b>	<b>4 989 000</b>	<b>7 845 000</b>	<b>10 335 748</b>	<b>11 478 085</b>	<b>10 303 830</b>	<b>11 815 723</b>	<b>16 645 000</b>	<b>19 272 000</b>	<b>20 169 000</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
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	203 596	4 989 000	7 845 000	10 335 748	11 478 085	10 303 830	11 815 723	16 645 000	19 272 000	20 169 000
2410 On a payroll basis	203 596	4 989 000	7 845 000	10 335 748	11 478 085	10 303 830	11 815 723	16 645 000	19 272 000	20 169 000
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>1 286 803</b>	<b>2 179 842</b>	<b>3 587 147</b>	<b>4 022 503</b>	<b>4 479 886</b>	<b>4 775 034</b>	<b>3 527 459</b>	<b>2 627 958</b>	<b>2 797 308</b>
<b>4000 Taxes on property</b>	<b>56 160</b>	<b>2 027 654</b>	<b>4 838 158</b>	<b>8 220 499</b>	<b>8 535 238</b>	<b>13 017 193</b>	<b>13 668 964</b>	<b>15 018 163</b>	<b>16 119 573</b>	<b>18 306 740</b>
4100 Recurrent taxes on immovable property	56 160	991 070	1 974 213	3 076 434	3 338 935	3 707 075	4 016 861	4 845 576	5 559 528	6 212 601
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	56 160	991 070	1 974 213	3 076 434	3 338 935	3 707 075	4 016 861	4 845 576	5 559 528	6 212 601
4200 Recurrent taxes on net wealth	0	0	462 720	2 022 787	1 970 530	4 240 512	4 183 752	4 274 832	4 118 075	5 352 940
4210 Individual	..	..	462 720	2 022 787	1 970 530	4 240 512	4 183 752	4 274 832	4 118 075	5 352 940
4220 Corporate	..	..	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	1 036 584	2 401 226	3 121 278	3 225 773	5 069 606	5 468 351	5 897 755	6 441 969	6 741 200
4500 Non-recurrent taxes	0	0	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	0	0
<b>5000 Taxes on goods and services</b>	<b>1 388 653</b>	<b>13 367 908</b>	<b>25 866 553</b>	<b>38 090 163</b>	<b>42 156 822</b>	<b>49 337 843</b>	<b>50 824 992</b>	<b>52 393 473</b>	<b>57 894 877</b>	<b>62 378 052</b>
5100 Taxes on production, sale, transfer, etc	1 388 653	13 367 908	25 866 553	38 090 163	42 156 822	49 337 843	50 824 992	52 393 473	57 894 877	62 378 052
5110 General taxes	672 368	9 585 866	19 934 400	30 185 624	33 333 802	40 138 667	41 862 732	40 598 702	45 330 387	48 721 833
5111 Value added taxes	583 078	8 445 776	17 427 948	25 910 469	28 811 682	35 093 071	36 324 330	34 642 822	38 749 869	41 553 967
5112 Sales tax	89 290	1 140 090	2 506 452	4 275 155	4 522 121	5 045 595	5 538 402	5 955 879	6 580 518	7 167 866
Industry and commerce tax (State)	89 290	1 140 090	2 506 452	4 275 155	4 522 121	5 045 595	5 538 402	5 955 879	6 580 518	7 167 866
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	716 285	3 782 042	5 932 153	7 904 539	8 823 019	9 199 176	8 962 260	11 794 771	12 564 491	13 656 219
5121 Excises	404 699	2 037 944	3 109 633	3 903 697	4 171 020	5 118 461	5 438 940	7 897 588	8 577 767	9 065 288
Oil	141 270	833 004	1 143 308	1 291 493	1 418 766	1 603 227	1 735 062	2 883 410	2 980 883	3 297 392
Liquors (State)	52 898	213 410	287 379	317 317	390 472	499 531	486 283	508 089	493 868	524 357
Tobacco (State)	85 722	471 137	867 569	1 381 248	1 432 453	1 764 785	1 900 215	2 031 349	2 108 721	2 305 895
Beer (State)	124 808	520 393	811 377	913 640	929 328	1 250 918	1 317 381	1 292 742	1 345 827	1 253 466
Restaurant, vehicles sale and mobile telephony	0	0	0	0	0	0	0	1 181 998	1 648 467	1 684 179
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	311 586	1 744 097	2 822 520	4 000 842	4 651 999	4 080 716	3 523 320	3 897 184	3 986 724	4 590 931
Custom duties	180 989	1 744 097	2 822 520	4 000 842	4 651 999	4 080 716	3 523 320	3 897 184	3 986 724	4 590 931
Imports surcharge	130 597	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..



**Table 5.8. Colombia (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million COP	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>159 323</b>	<b>1 738 020</b>	<b>3 377 674</b>	<b>5 548 110</b>	<b>5 543 430</b>	<b>6 092 742</b>	<b>6 301 735</b>	<b>7 316 494</b>	<b>8 354 147</b>	<b>9 956 724</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	159 323	1 738 020	3 377 674	5 548 110	5 543 430	6 092 742	6 301 735	7 316 494	8 354 147	9 956 724
Stamp tax	0	401 497	633 586	611 832	357 160	123 923	58 973	58 378	72 425	105 729
Other	78 306	79 287	48 498	120 721	126 602	143 770	174 845	200 465	260 721	318 271
Other (sub-national)	81 017	1 257 236	2 695 589	4 815 557	5 059 668	5 825 049	6 067 916	7 057 651	8 021 001	9 532 725

Note: Year ending 31st December.

The data are on a cash basis.

Includes the reported consolidated revenues of the territorial entities (departments and municipalities).

Heading 2000: Before 2013, social security contributions did not include all the contributions entering FOSYGA (Solidarity and Guarantee Fund). Only the portion of the contributions used to finance the subsidised regime (up to 1.5 pp of the 12.5% of the monthly wage paid by employers and employees as an obligatory health contribution) was included. The part of the contributions entering FOSYGA to finance the contributory regime was classified in the social security sector as "other incomes". From 2013 onwards, all of the health contributions entering FOSYGA are classified as Social Security Contributions. The portion of the contributions not entering FOSYGA that is both collected and spent by the health insurers - EPS - is not part of the fiscal accounts.

Headings 1100 and 1200: The data are estimated.

Source: Dirección de Impuestos y Aduanas Nacionales de Colombia, Ministerio de Hacienda y Crédito Público y Banco Central de Colombia. (National Tax and Customs Administration, Ministry of Finance and Public Credit and Central Bank of Colombia).

[StatLink !\[\]\(faf942dc3e59ce8eb64b4ac481eca7e0\_img.jpg\) http://dx.doi.org/10.1787/888933463250](http://dx.doi.org/10.1787/888933463250)

**Table 5.9. Costa Rica**  
Details of tax revenue / Ingresos tributarios detallados

Million CRC

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>106 778</b>	<b>893 812</b>	<b>1 915 942</b>	<b>3 564 323</b>	<b>3 979 101</b>	<b>4 438 852</b>	<b>4 846 611</b>	<b>5 563 744</b>	<b>6 011 760</b>	<b>6 540 415</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>11 820</b>	<b>128 805</b>	<b>324 224</b>	<b>687 420</b>	<b>748 093</b>	<b>828 691</b>	<b>891 669</b>	<b>1 014 440</b>	<b>1 091 470</b>	<b>1 247 308</b>
1100 Of individuals	..	..	16 438	156 936	202 849	233 486	307 489	316 894	349 139	386 241
1110 On income and profits	..	..	16 438	156 936	202 849	233 486	307 489	316 894	349 139	386 241
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	288 355	444 242	450 312	486 001	461 481	545 183	574 137	659 951
1210 On profits	..	..	288 355	444 242	450 312	486 001	461 481	545 183	574 137	659 951
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11 820	128 805	19 430	86 241	94 932	109 204	122 699	152 363	168 194	201 116
<b>2000 Social security contributions</b>	<b>29 065</b>	<b>249 886</b>	<b>528 132</b>	<b>1 044 617</b>	<b>1 204 995</b>	<b>1 354 199</b>	<b>1 482 847</b>	<b>1 874 010</b>	<b>2 045 389</b>	<b>2 218 719</b>
2100 Employees	..	3 405	5 354	8 777	9 649	11 014	12 936	12 774	22 151	31 120
2110 On a payroll basis	..	3 405	5 354	8 777	9 649	11 014	12 936	12 774	22 151	31 120
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	0	24 481	47 925	56 332	63 094	68 092	344 622	370 268	394 728
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	5 858	16 414	30 656	33 778	36 733	39 462	21 090	22 404	1 718
2310 On a payroll basis	..	5 858	16 414	30 656	33 778	36 733	39 462	21 090	22 404	1 718
2320 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	29 065	240 623	481 883	957 260	1 105 236	1 243 358	1 362 357	1 495 525	1 630 566	1 791 153
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>7 054</b>	<b>41 918</b>	<b>81 290</b>	<b>163 991</b>	<b>182 529</b>	<b>201 667</b>	<b>226 575</b>	<b>247 775</b>	<b>270 834</b>	<b>268 775</b>
<b>4000 Taxes on property</b>	<b>366</b>	<b>12 681</b>	<b>25 110</b>	<b>48 040</b>	<b>63 663</b>	<b>70 927</b>	<b>81 868</b>	<b>99 771</b>	<b>115 174</b>	<b>122 506</b>
4100 Recurrent taxes on immovable property	0	5 310	14 245	34 233	47 607	50 279	60 918	71 526	82 474	89 248
Land tax	..	0	0	0	0	0	0	0	0	0
Additional land tax	..	0	0	0	0	0	0	0	0	0
Tax on sumptuary constructions	..	0	0	0	0	0	0	0	0	0
Immovable property tax	..	0	0	55	3 527	2 475	2 638	3 998	4 013	4 076
Municipal immovable property tax	..	5 310	14 245	34 178	44 080	47 804	58 280	67 528	78 461	85 172
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	4 284	0	0	0	0	0	0	0	0
4210 Individual	..	0	..	..	..	..	..	..	..	..
4220 Corporate	..	4 284	..	..	..	..	..	..	..	..
Tax on corporate assets	..	4 284	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	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	10 846	12 734	14 743	19 053	20 950	28 245	32 700	33 258
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	80	19	1 072	1 313	1 595	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>52 360</b>	<b>456 707</b>	<b>946 970</b>	<b>1 606 222</b>	<b>1 762 591</b>	<b>1 963 833</b>	<b>2 122 589</b>	<b>2 268 536</b>	<b>2 423 583</b>	<b>2 621 803</b>
5100 Taxes on production, sale, transfer, etc	49 980	437 334	914 200	1 524 363	1 664 652	1 872 449	2 015 909	2 149 169	2 288 435	2 470 900
5110 General taxes	21 326	222 775	485 168	830 538	920 298	1 029 811	1 122 978	1 176 758	1 266 798	1 336 075
5111 Value added taxes	21 326	222 775	485 168	830 538	920 298	1 029 811	1 122 978	1 176 758	1 266 798	1 336 075
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	28 654	213 499	423 486	688 697	739 494	837 573	813 013	880 232	916 915	1 020 292
5121 Excises	11 096	157 204	296 222	481 147	523 617	596 268	629 423	689 528	706 016	798 412
Fuels and energy	0	0	172 028	308 274	320 638	359 425	354 149	404 210	404 901	457 827
Alcohol beverages	0	8 229	20 219	29 639	28 035	32 936	35 620	35 254	36 293	43 095
Non alcoholic beverages	0	0	12 491	24 426	26 566	27 804	30 205	32 519	34 874	36 353
Soaps	0	0	573	1 110	1 317	1 425	1 487	1 989	1 493	2 562
Cement	0	0	0	253	227	250	247	291	340	304
Tobacco	0	0	0	0	0	0	19 852	38 860	32 277	33 681
Abolished specific taxes on production and consumption	0	31 756	0	0	0	0	0	0	0	0
Other specific taxes on consumption	11 096	117 219	90 913	117 444	146 834	174 428	187 863	176 405	195 838	224 590
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	15 053	40 485	82 446	117 256	126 135	146 511	152 275	154 576	169 120	174 568
Import duties	13 977	32 336	66 598	97 001	103 851	122 355	128 358	130 634	142 226	148 666
Custom duties	1 076	8 149	15 848	20 255	22 284	24 156	23 917	23 942	26 894	25 902

**Table 5.9. Costa Rica (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million CRC	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5124 Taxes on exports	2 226	2 238	969	4 677	3 973	3 990	3 823	4 877	4 853	4 468
Export duties	2 226	1 835	830	4 534	3 816	3 827	3 663	4 104	3 067	2 701
Export duties Law 133	0	0	0	0	0	0	0	0	0	0
Export duties Law 5519	0	253	0	0	0	0	0	0	0	0
Tax on banana exports	0	150	139	143	157	163	160	168	176	156
Export duties on ground transportation	0	0	0	0	0	0	0	605	1 610	1 611
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	280	13 488	43 755	84 619	84 270	88 744	25 579	28 571	34 081	38 687
Casinos and gambling	0	225	519	411	445	288	213	1 000	897	1 392
Electronic betting business	0	0	0	0	0	0	0	19	43	63
Port cargo movements	0	6	13	12	0	0	0	0	0	0
Overseas departure tax	0	0	19 022	24 794	24 322	23 902	25 366	27 552	33 141	37 232
10% on public shows	0	26	0	0	0	0	0	0	0	0
Pro-national airport's stamp tax	0	6	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	0	0
Municipal licences and permits	0	8 692	19 974	52 492	52 637	55 606	0	0	0	0
Municipal tax on construction	0	1 836	4 226	6 910	6 866	8 948	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	83	94	998	1 499	2 060	1 913	2 680	2 845	3 086
5128 Other taxes	0	0	0	0	0	0	0	0	0	1 071
5130 Unallocable between 5110 and 5120	0	1 061	5 546	5 128	4 860	5 065	79 918	92 179	104 723	114 533
5200 Taxes on use of goods and perform activities	2 380	19 357	32 758	81 705	97 803	91 266	106 557	119 235	135 005	150 755
5210 Recurrent taxes	2 380	19 357	32 758	81 705	97 803	91 266	106 557	119 235	135 005	150 755
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	1 425	15 487	30 918	77 924	94 101	85 152	101 903	113 727	130 000	145 894
Property tax on vehicles, aircraft and boats	1 425	15 374	30 918	77 924	94 101	85 152	101 903	113 727	130 000	145 894
Special tax on the use of public roads	0	113	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	955	3 870	1 841	3 781	3 702	6 114	4 654	5 508	5 005	4 861
Hunting and fishing licences	0	0	0	0	0	0	0	0	0	0
Hunting and fishing licences (Ministry of Natural Resources, Energy and Mines)	0	4	0	0	0	0	0	0	0	0
Spirits license	0	0	0	0	0	0	0	0	0	0
Revenue stamps	955	3 866	1 841	3 781	3 702	6 114	4 654	5 508	5 005	4 861
Sport stamp tax	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	15	12	153	136	118	123	132	142	148
<b>6000 Other taxes</b>	<b>6 113</b>	<b>3 816</b>	<b>10 216</b>	<b>14 034</b>	<b>17 230</b>	<b>19 535</b>	<b>41 063</b>	<b>59 212</b>	<b>65 311</b>	<b>61 303</b>
6100 Paid solely by business	0	15	624	521	459	526	22 724	36 125	39 542	33 117
6200 Other	6 113	3 801	9 592	13 513	16 771	19 009	18 339	23 087	25 769	28 186
Transfers of vehicles, aircraft and boats	497	2 530	6 357	9 612	12 311	13 672	12 947	17 177	19 099	20 999

Note: Year ending 31st December.

The data are on a cash basis.

The figures for years up to and including 1997 exclude local government tax revenues as the data are not available.

Heading 2000: In ECLAC data, social security contributions include INA (National Institute of Apprenticeship), IMAS (Joint Social Aid Institute), and FODESAF (Social Development and Family Allowances Fund).


Heading 3000: In ECLAC data, social security contributions from decentralised institutions are classified under heading 2000.

Heading 5121: In ECLAC data, the tax on transfers of vehicles is classified as a property tax (4000).

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

Heading 6000: In ECLAC data, the tax on the transfer of used vehicles Law No. 7088 of 30/11/87 is classified as a property tax (4000).

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).

StatLink  <http://dx.doi.org/10.1787/888933463261>

**Table 5.10. Cuba**  
**Details of tax revenue / Ingresos tributarios detallados**

Million CUP

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>6 265</b>	<b>11 367</b>	<b>17 528</b>	<b>25 493</b>	<b>24 201</b>	<b>26 508</b>	<b>29 068</b>	<b>28 804</b>	<b>30 236</b>	<b>33 591</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>14</b>	<b>1 826</b>	<b>2 451</b>	<b>3 191</b>	<b>3 603</b>	<b>4 504</b>	<b>4 535</b>	<b>5 292</b>	<b>5 995</b>	<b>6 676</b>
1100 Of individuals	14	291	326	480	554	762	873	1 055	1 308	1 848
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	1 535	2 126	2 711	3 049	3 742	3 662	4 237	4 687	4 828
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>691</b>	<b>1 181</b>	<b>1 778</b>	<b>2 774</b>	<b>2 974</b>	<b>2 996</b>	<b>3 043</b>	<b>3 123</b>	<b>3 622</b>	<b>4 322</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	691	1 181	1 778	2 774	2 974	2 996	3 043	3 123	3 622	4 322
2410 On a payroll basis	691	1 181	1 778	2 774	2 974	2 996	3 043	3 123	3 622	4 322
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>970</b>	<b>2 962</b>	<b>4 246</b>	<b>4 414</b>	<b>4 235</b>	<b>4 108</b>	<b>3 424</b>	<b>2 939</b>	<b>2 753</b>
<b>4000 Taxes on property</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>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>5 443</b>	<b>6 732</b>	<b>9 844</b>	<b>14 331</b>	<b>12 283</b>	<b>13 696</b>	<b>16 232</b>	<b>15 588</b>	<b>15 911</b>	<b>17 742</b>
5100 Taxes on production, sale, transfer, etc	5 443	6 732	9 844	14 331	12 283	13 696	16 232	15 588	15 911	17 742
5110 General taxes	5 017	6 131	9 036	12 768	10 525	11 819	14 511	14 057	14 171	15 611
5111 Value added taxes	..	..	..	..	..	..	..	..	..	..
5112 Sales tax	..	..	..	..	..	..	..	..	..	..
5113 Other	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	426	602	808	1 564	1 758	1 876	1 721	1 531	1 740	2 131
5121 Excises	..	..	..	..	..	..	..	..	..	..
5122 Profits of fiscal monopolies	..	..	..	..	..	..	..	..	..	..
5123 Customs and import duties	..	..	..	..	..	..	..	..	..	..
5124 Taxes on exports	..	..	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	..	..	..	..	..	..	..	..	..	..
5126 Taxes on specific services	..	..	..	..	..	..	..	..	..	..
5127 Other taxes on internat. trade and transactions	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>117</b>	<b>657</b>	<b>493</b>	<b>951</b>	<b>927</b>	<b>1 078</b>	<b>1 150</b>	<b>1 378</b>	<b>1 769</b>	<b>2 098</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: Year ending 31st December.

The data are on a cash basis.

The figures exclude local government tax revenues as the data are not available.

The figures for the sub-categories under headings 5110 and 5120 are not available.

Source: Oficina Nacional de Estadística e Información. Anuario Estadístico de Cuba. (National Office of Statistics and Information. Annual Statistical Review of Cuba.)

[StatLink !\[\]\(0aff635c4179ba9e710b00f4b01d3b20\_img.jpg\) http://dx.doi.org/10.1787/888933463272](http://dx.doi.org/10.1787/888933463272)

**Table 5.11. Dominican Republic / República Dominicana**  
**Details of tax revenue / Ingresos tributarios detallados**

Million DOP

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>6 439</b>	<b>44 898</b>	<b>129 639</b>	<b>220 328</b>	<b>243 872</b>	<b>273 132</b>	<b>312 148</b>	<b>355 314</b>	<b>393 157</b>	<b>414 245</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>1 670</b>	<b>10 782</b>	<b>30 042</b>	<b>54 128</b>	<b>53 643</b>	<b>65 453</b>	<b>92 850</b>	<b>108 853</b>	<b>125 098</b>	<b>119 819</b>
1100 Of individuals	..	4 088	7 588	15 437	17 088	20 673	21 874	27 147	31 525	35 549
1110 On income and profits	..	4 070	7 509	15 200	16 901	20 220	21 575	26 723	31 119	35 187
1120 On capital gains	..	18	79	237	187	453	299	424	406	361
1200 Corporate	..	4 679	16 222	22 546	21 475	25 125	46 921	58 923	72 865	61 695
1210 On profits	..	4 605	16 147	22 414	21 325	24 913	46 582	58 597	72 628	61 455
1220 On capital gains	..	74	75	132	151	212	339	326	238	240
Casinos	..	59	73	132	151	182	213	187	173	184
Racetracks	..	15	2	0	0	0	0	0	0	0
Phone gaming	..	0	0	0	0	30	127	139	64	56
1300 Unallocable between 1100 and 1200	1 670	2 015	6 232	16 145	15 080	19 655	24 055	22 782	20 708	22 576
<b>2000 Social security contributions</b>	<b>53</b>	<b>490</b>	<b>35</b>	<b>1 009</b>	<b>1 845</b>	<b>1 328</b>	<b>1 250</b>	<b>1 552</b>	<b>1 515</b>	<b>1 483</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
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	53	490	35	1 009	1 845	1 328	1 250	1 552	1 515	1 483
2410 On a payroll basis	53	490	35	1 009	1 845	1 328	1 250	1 552	1 515	1 483
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</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>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>56</b>	<b>529</b>	<b>6 579</b>	<b>11 177</b>	<b>12 782</b>	<b>15 356</b>	<b>18 924</b>	<b>22 123</b>	<b>17 285</b>	<b>18 097</b>
4100 Recurrent taxes on immovable property	9	115	1 710	2 702	3 004	5 235	8 351	10 183	5 037	5 200
4110 Households	9	115	1 710	473	555	629	686	1 518	1 579	1 755
4120 Others	0	0	0	2 230	2 449	4 605	7 665	8 666	3 458	3 445
Tax on assets	..	..	..	2 230	2 449	2 790	3 044	3 337	3 454	3 445
Tax on financial assets (Law 139-11)	..	..	..	0	0	1 816	4 620	5 329	4	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	96	84	199	231	237	227	315	325	418
4310 Estate and inheritance taxes	0	0	0	0	0	0	0	0	0	0
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	22	217	4 546	7 181	8 125	8 255	8 723	10 404	10 496	11 120
Tax on checks	0	0	3 133	3 919	4 262	4 492	4 852	5 168	5 620	5 951
Real estate operations	22	217	1 413	3 262	3 864	3 763	3 872	5 236	4 876	5 169
4500 Non-recurrent taxes	3	32	89	282	488	578	609	412	677	591
4510 On net wealth	3	32	89	282	488	578	609	412	677	591
4520 Other non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	11	70	151	814	934	1 052	1 014	810	751	769
<b>5000 Taxes on goods and services</b>	<b>4 501</b>	<b>32 602</b>	<b>91 322</b>	<b>154 009</b>	<b>175 601</b>	<b>190 995</b>	<b>199 124</b>	<b>222 786</b>	<b>249 259</b>	<b>274 845</b>
5100 Taxes on production, sale, transfer, etc	4 432	31 884	89 604	151 796	173 337	188 561	196 556	219 940	246 107	271 372
5110 General taxes	970	9 912	40 983	69 401	81 226	88 892	92 205	112 731	130 447	147 039
5111 Value added taxes	970	9 912	40 983	69 401	81 226	88 892	92 205	112 731	130 447	147 039
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	3 462	21 972	48 621	82 395	92 111	99 669	104 351	107 209	115 660	124 333
5121 Excises	528	6 774	27 553	52 921	60 790	68 475	72 341	73 835	78 980	82 523
Vehicle registration	0	0	0	3 163	4 234	4 268	4 505	4 595	5 683	6 990
Transfer tax	18	160	170	507	533	572	682	805	898	947
Alcoholic beverages	251	2 451	8 142	13 343	15 054	16 240	17 089	17 969	19 779	22 371
Tobacco products	102	469	2 879	4 131	4 529	4 241	4 470	4 356	4 382	4 532
Petroleum products	105	3 143	14 712	30 373	34 598	40 303	42 460	42 222	44 335	43 315
Other	52	551	1 651	1 403	1 843	2 850	3 136	3 887	3 904	4 367
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	1 548	13 459	14 403	18 265	19 455	18 801	18 891	19 043	21 315	25 212
Custom duties	615	13 456	14 293	18 264	19 455	18 801	18 776	18 916	21 238	24 378
Other	933	3	110	0	0	0	115	126	76	834
5124 Taxes on exports	6	4	46	132	146	181	264	34	12	8
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

**Table 5.11. Dominican Republic / República Dominicana (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million DOP

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5126 Taxes on specific services	344	1 590	5 609	10 799	11 411	11 822	12 516	13 863	14 956	16 245
Telecommunications	85	0	3 193	4 592	4 886	4 947	5 124	5 897	6 129	6 375
Insurance premiums	33	584	0	2 978	3 088	3 238	3 437	3 674	3 965	4 301
Travel tickets	204	809	2 414	3 222	3 428	3 632	3 951	4 283	4 839	5 535
Hotels	22	191	0	0	0	0	0	0	0	0
Others	0	7	1	6	9	6	4	9	24	35
5127 Other taxes on internat. trade and transactions	1 037	145	1 010	279	309	389	338	436	397	346
Exchange commission	857	0	0	0	0	0	0	0	0	0
Consular fees	77	32	271	138	132	138	130	143	142	137
Other	103	112	738	141	176	251	209	293	256	209
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	69	718	1 718	2 213	2 265	2 434	2 568	2 846	3 152	3 473
5210 Recurrent taxes	69	718	1 718	2 213	2 265	2 434	2 568	2 569	2 736	2 958
5211 Paid by households: motor vehicles	45	268	977	1 225	1 277	1 300	1 271	1 073	1 289	1 558
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	24	450	742	989	988	1 134	1 297	1 496	1 447	1 400
Licences to carry firearms	17	237	244	346	296	253	194	240	200	171
Licences to operate gambling houses	0	114	155	199	211	571	1 076	1 229	1 221	1 208
Licences to operate slot machines	4	60	102	409	458	287	0	0	0	0
Other	4	39	240	35	24	23	28	28	26	21
5220 Non-recurrent taxes	0	0	0	0	0	0	0	277	416	515
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>159</b>	<b>495</b>	<b>1 661</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
6100 Paid solely by business	0	0	0	0	..	..	0	0	0	0
6200 Other	159	495	1 661	5	..	..	0	0	1	1

Note: Year ending 31st December.

The data are on a cash basis.

The figures exclude local government tax revenues as the data are not available.

Heading 2000: The data exclude social security contributions to general government managed by the private sector.


Heading 5121: In ECLAC data, the tax on transfer of movable goods is classified as a property tax (4000).

Heading 5123: The data corresponding to others under this heading has been revised.

Heading 5220: Data corresponds to the tax on CO2 emissions which was previously classified as an excise tax under heading 5121, other.

Heading 6000: In ECLAC data, the vehicle transfer tax is classified as a property tax (4000).

Source: Ministerio de Hacienda (Ministry of Finance).

StatLink  <http://dx.doi.org/10.1787/888933463281>

**Table 5.12. Ecuador**  
Details of tax revenue / Ingresos tributarios detallados

Million USD

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>1 105</b>	<b>1 885</b>	<b>5 029</b>	<b>9 513</b>	<b>11 568</b>	<b>14 020</b>	<b>17 379</b>	<b>18 631</b>	<b>19 653</b>	<b>21 032</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>138</b>	<b>293</b>	<b>936</b>	<b>2 515</b>	<b>2 348</b>	<b>3 027</b>	<b>3 307</b>	<b>3 838</b>	<b>4 150</b>	<b>4 705</b>
1100 Of individuals	..	10	27	82	80	93	113	161	177	192
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	53	342	758	485	869	851	1 023	1 121	1 578
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	138	231	567	1 675	1 783	2 066	2 344	2 654	2 851	2 935
Unallocable income tax	138	204	854	1 709	1 858	2 148	2 422	2 740	2 965	3 034
Income tax refunds	0	27	-287	-34	-75	-82	-78	-86	-113	-99
<b>2000 Social security contributions</b>	<b>243</b>	<b>228</b>	<b>1 109</b>	<b>2 061</b>	<b>2 549</b>	<b>3 971</b>	<b>4 752</b>	<b>4 547</b>	<b>4 718</b>	<b>5 055</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
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	243	228	1 109	2 061	2 549	3 971	4 752	4 547	4 718	5 055
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</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>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>14</b>	<b>11</b>	<b>44</b>	<b>65</b>	<b>86</b>	<b>104</b>	<b>156</b>	<b>165</b>	<b>194</b>	<b>229</b>
4100 Recurrent taxes on immovable property	13	10	38	53	66	73	105	114	115	126
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	13	10	38	53	66	73	105	114	115	126
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	1	3	5	3	6	9	11	29
4310 Estate and inheritance taxes	..	..	1	3	5	3	6	9	11	29
4320 Gift taxes	..	..	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	1	2	6	9	15	28	44	42	69	75
4500 Non-recurrent taxes	0	0	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	0	0
<b>5000 Taxes on goods and services</b>	<b>682</b>	<b>1 350</b>	<b>2 887</b>	<b>4 639</b>	<b>6 295</b>	<b>6 889</b>	<b>9 052</b>	<b>9 950</b>	<b>10 462</b>	<b>10 907</b>
5100 Taxes on production, sale, transfer, etc	671	1 330	2 786	4 466	6 078	6 642	8 771	9 630	10 120	10 551
5110 General taxes	306	840	1 990	3 055	3 926	4 243	5 468	6 118	6 448	6 425
5111 Value added taxes	302	836	1 975	3 019	3 886	4 201	5 415	6 056	6 376	6 352
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	4	4	15	36	39	42	53	62	72	73
5120 Taxes on specific goods and services	365	490	796	1 411	2 152	2 399	3 303	3 512	3 672	4 126
5121 Excises	90	75	221	448	530	618	685	744	804	698
Alcohol products	..	30	89	..	..	..	..	..	..	281
Soft drinks and mineral water	..	9	15	..	..	..	..	..	..	59
Cigarettes	..	24	71	..	..	..	..	..	..	195
Luxury goods and vehicles	..	11	46	..	..	..	..	..	..	163
Telecommunications	..	0	0	0	0	0	0	..	1	0
Pipeline tax	..	0	0	0	0	0	0	..	1	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	227	217	547	923	1 152	1 156	1 261	1 352	1 357	2 026
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	8	23	29	39	470	625	1 358	1 417	1 511	1 402
Exit taxes	7	17	0	0	428	558	1 275	1 322	1 406	1 278
Public shows and events	1	2	3	5	6	8	8	8	7	8
Commercial, industrial and service patents	0	5	26	33	35	58	73	85	97	115
Construction contracts with the public sector	0	0	0	0	0	0	0	0	0	0
Disposal of livestock	0	0	0	1	1	1	1	1	1	1
Lotteries and gambling	0	0	0	0	0	0	0	0	0	0



**Table 5.12. Ecuador (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million USD

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5127 Other taxes on internat. trade and transactions	40	175	0	0	0	0	0	0	0	0
On capital movements	0	169	..	..	..	..	..	..	..	..
On purchase of foreign exchange	22	4	..	..	..	..	..	..	..	..
On credit operations in national currency	18	2	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	8	13	69	127	168	191	220	245	260	265
5210 Recurrent taxes	8	13	69	127	168	191	220	245	260	265
5211 Paid by households: motor vehicles	2	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	5	11	69	127	168	188	209	231	248	245
Annual tax on motor vehicles	3	11	60	118	156	174	194	214	228	223
5213 Paid in respect of other goods	1	1	0	0	0	3	11	14	12	21
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	3	8	33	47	49	56	61	75	81	91
<b>6000 Other taxes</b>	<b>29</b>	<b>2</b>	<b>53</b>	<b>233</b>	<b>289</b>	<b>29</b>	<b>112</b>	<b>132</b>	<b>129</b>	<b>135</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	29	2	53	233	289	29	112	132	129	135

Note: Year ending 31st December.

The data are on a cash basis.


This edition includes for the first time local government tax revenues which affects headings 4000, 5000 and 6000 and their sub-headings.

Heading 1000: for this publication, it has been possible to allocate some revenue that was previously classified under 1300 (unallocable) in heading 1100 (of individuals) and 1200 (corporate).

Heading 2000: Social security data is recorded at the non-financial public sector level.

Heading 5212: In ECLAC data, the annual tax on motor vehicles is classified as a property tax (4000).

Source: Servicio de Rentas Internas (SRI) y Banco Central del Ecuador (Internal Revenue Service and Central Bank of Ecuador).

StatLink  <http://dx.doi.org/10.1787/888933463290>

**Table 5.13. El Salvador**  
Details of tax revenue / Ingresos tributarios detallados

Million USD

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>506</b>	<b>1 585</b>	<b>2 382</b>	<b>2 966</b>	<b>3 235</b>	<b>3 552</b>	<b>3 828</b>	<b>4 139</b>	<b>4 148</b>	<b>4 483</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>95</b>	<b>407</b>	<b>637</b>	<b>948</b>	<b>995</b>	<b>1 127</b>	<b>1 250</b>	<b>1 479</b>	<b>1 522</b>	<b>1 545</b>
1100 Of individuals	0	0	312	444	571	456	697	578	627	739
1110 On income and profits	..	..	312	444	571	456	697	578	627	739
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	0	356	559	423	631	555	793	693	622
1210 On profits	..	..	356	559	423	631	555	793	693	622
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	407	-31	-55	0	41	-2	108	201	183
Withholding income tax	95	429	0	0	55	107	66	135	204	213
Income tax refunds	0	-22	-31	-55	-55	-66	-68	-27	-3	-30
<b>2000 Social security contributions</b>	<b>67</b>	<b>263</b>	<b>282</b>	<b>358</b>	<b>369</b>	<b>382</b>	<b>404</b>	<b>425</b>	<b>445</b>	<b>488</b>
2100 Employees	..	75	76	96	99	100	106	112	117	130
2110 On a payroll basis	..	75	76	96	99	100	106	112	117	130
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	176	181	230	238	245	260	273	286	314
2210 On a payroll basis	..	176	181	230	238	245	260	273	286	314
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	13	25	31	33	36	38	40	42	45
2310 On a payroll basis	..	13	25	31	33	36	38	40	42	45
2320 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	67	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	67	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	0	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</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>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>26</b>	<b>12</b>	<b>16</b>	<b>13</b>	<b>16</b>	<b>16</b>	<b>20</b>	<b>21</b>	<b>24</b>	<b>107</b>
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	16	0	0	0	0	0	0	0	0	0
4210 Individual	16	..	..	..	..	..	..	..	..	..
4220 Corporate	0	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	12	16	13	16	16	20	21	24	107
Property transfers	..	..	..	..	..	..	..	..	..	20
Checks and electronic transfers of funds	..	..	..	..	..	..	..	..	..	55
Withholding for liquidity control	..	..	..	..	..	..	..	..	..	31
4500 Non-recurrent taxes	0	0	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	0	0
<b>5000 Taxes on goods and services</b>	<b>259</b>	<b>903</b>	<b>1 447</b>	<b>1 646</b>	<b>1 855</b>	<b>2 027</b>	<b>2 155</b>	<b>2 213</b>	<b>2 158</b>	<b>2 266</b>
5100 Taxes on production, sale, transfer, etc	259	903	1 447	1 646	1 855	2 027	2 155	2 213	2 158	2 254
5110 General taxes	133	714	1 104	1 251	1 433	1 574	1 677	1 731	1 720	1 764
5111 Value added taxes	0	714	1 104	1 251	1 433	1 574	1 677	1 731	1 720	1 764
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	133	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	127	189	344	395	422	453	478	483	438	490
5121 Excises	65	49	162	202	218	238	262	249	234	285
Consumption of products	65	49	0	0	0	0	0	0	0	0
Alcoholic beverages	0	0	39	44	44	52	64	60	46	22
Cigarettes	0	0	23	31	31	38	40	27	22	29
Soft drinks	0	0	33	24	31	35	40	42	43	48
Beer	0	0	1	1	1	1	1	1	1	55
Weapons, ammunition and explosives	0	0	1	1	1	1	1	1	1	1
Ad-valorem on fuels	0	0	0	0	0	0	0	0	0	7
Special contribution- Sugar	0	0	0	34	35	35	36	36	37	1
Special contribution- Public transportation	0	0	66	68	69	69	71	72	74	40
Special contribution- FOVIAL	0	0	0	0	7	8	9	11	11	80
Special contribution- Public security	0	0	0	0	0	0	0	0	0	2
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	61	141	181	138	148	167	180	199	181	194
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	55	56	48	36	34	22	11
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0

**Table 5.13. El Salvador (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million USD	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	12
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	0
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	12
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>58</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>	<b>77</b>
6100 Paid solely by business	0	0	..	..	..	..	..	..	..	0
6200 Other	58	0	..	..	..	..	..	..	..	77

Note: Year ending 31st December.

The data are on a cash basis.

Before 2015 the figures exclude local government tax revenues as the data are not available. For 2015 local government tax revenues are classified under 6200.

Heading 1000: For 2002 and from 2006 onwards sub-headings 1100 and 1200 are presented on a gross basis i.e. not including income tax refunds. The latter are classified under heading 1300.

Heading 2000: Corresponds to social security contributions paid to the Salvadoran Institute of Social Security and excludes payments to privately managed pension funds (AFPs).

Heading 5121: Special contributions to public security have been included for 2015.

Source: Dirección General de Tesorería, Ministerio de Hacienda. Banco Central de Reserva y el Instituto Salvadoreño del Seguro Social (General Treasury Directorate, Ministry of Finance, Central Reserve Bank and the Salvadoran Social Security Institute).

[StatLink !\[\]\(870f5d5e9c0d57485634be3ecf52f3ca\_img.jpg\) http://dx.doi.org/10.1787/888933463307](http://dx.doi.org/10.1787/888933463307)

**Table 5.14. Guatemala**  
Details of tax revenue / Ingresos tributarios detallados

Million GTQ

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>2 801</b>	<b>16 531</b>	<b>27 187</b>	<b>37 661</b>	<b>41 189</b>	<b>47 387</b>	<b>50 904</b>	<b>55 006</b>	<b>57 523</b>	<b>60 337</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>507</b>	<b>3 295</b>	<b>6 049</b>	<b>9 706</b>	<b>10 319</b>	<b>13 100</b>	<b>13 907</b>	<b>16 094</b>	<b>17 753</b>	<b>17 534</b>
1100 Of individuals	25	143	645	1 060	1 225	1 462	1 477	1 246	1 784	1 826
1110 On income and profits	25	143	645	1 060	1 225	1 462	1 477	1 246	1 784	1 826
Personal income tax	25	137	642	1 060	1 225	1 462	1 476	1 246	1 784	1 826
Income from financial products	0	6	4	0	0	0	1	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	482	3 149	3 756	6 141	6 520	9 013	9 581	11 584	12 426	11 802
1210 On profits	482	3 149	3 756	6 141	6 520	9 013	9 581	11 584	12 426	11 802
Corporate income tax	482	1 610	3 495	5 768	6 132	8 601	9 118	11 529	12 423	11 801
Income from financial products	0	248	235	371	386	403	463	52	0	0
Commercial and agricultural enterprises	0	1 291	26	2	2	8	0	3	3	0
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	2	1 647	2 505	2 574	2 625	2 849	3 263	3 543	3 907
Extraordinary and temporary solidarity tax in support of peace agreements	..	0	1 647	677	44	54	4	21	9	1
Solidarity tax	..	0	0	1 829	2 530	2 571	2 845	3 243	3 534	3 906
Extraordinary and temporary solidarity tax	..	2	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>436</b>	<b>2 569</b>	<b>4 072</b>	<b>5 801</b>	<b>6 408</b>	<b>7 125</b>	<b>7 858</b>	<b>8 617</b>	<b>8 157</b>	<b>10 034</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
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	436	2 569	4 072	5 801	6 408	7 125	7 858	8 617	8 157	10 034
2410 On a payroll basis	436	2 569	4 072	5 801	6 408	7 125	7 858	8 617	8 157	10 034
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</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>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>45</b>	<b>165</b>	<b>350</b>	<b>578</b>	<b>631</b>	<b>648</b>	<b>743</b>	<b>791</b>	<b>843</b>	<b>713</b>
4100 Recurrent taxes on immovable property	0	153	341	569	621	635	735	780	829	693
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	153	341	569	621	635	735	780	829	693
Property tax	..	6	1	1	1	1	1	1	1	1
Property tax (municipal)	..	147	341	568	620	634	734	779	827	692
4200 Recurrent taxes on net wealth	0	0	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	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	45	12	8	9	10	13	8	10	15	20
4500 Non-recurrent taxes	0	0	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	0	0
<b>5000 Taxes on goods and services</b>	<b>1 709</b>	<b>10 317</b>	<b>16 402</b>	<b>20 980</b>	<b>23 259</b>	<b>25 876</b>	<b>27 518</b>	<b>29 075</b>	<b>30 411</b>	<b>31 719</b>
5100 Taxes on production, sale, transfer, etc	1 681	10 131	16 083	20 513	22 754	25 317	26 614	27 545	29 092	30 088
5110 General taxes	762	6 259	10 753	15 015	16 980	19 472	20 913	21 874	23 153	23 271
5111 Value added taxes	762	6 259	10 753	15 015	16 980	19 472	20 913	21 874	23 153	23 271
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	919	3 872	5 330	5 497	5 773	5 845	5 701	5 671	5 939	6 816
5121 Excises	258	1 797	1 262	3 058	3 101	3 013	3 072	3 372	3 552	4 289
Tobacco and derivatives	76	205	312	340	347	259	312	385	405	369
Beer	0	97	122	143	159	176	191	217	243	293
Alcoholic beverages	0	77	76	90	98	101	100	90	56	88
Soft drinks	0	15	172	200	220	245	263	282	300	328
Other beverages	77	12	2	1	2	2	1	1	3	0
Cement	0	0	93	99	99	104	102	100	101	312
Oil and derivatives	105	1 389	485	2 184	2 179	2 125	2 103	2 297	2 445	2 899
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	506	1 806	3 715	2 139	2 368	2 533	2 311	1 965	2 044	2 157
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

**Table 5.14. Guatemala (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million GTQ	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5126 Taxes on specific services	155	269	354	301	304	300	318	334	343	370
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	28	186	319	468	505	558	904	1 530	1 320	1 631
5210 Recurrent taxes	28	186	319	468	505	558	904	1 530	1 320	1 631
5211 Paid by households: motor vehicles	0	0	0	0	0	0	331	694	747	717
5212 Paid by others: motor vehicles	28	186	319	468	505	558	573	836	572	914
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>104</b>	<b>186</b>	<b>315</b>	<b>596</b>	<b>572</b>	<b>639</b>	<b>878</b>	<b>430</b>	<b>359</b>	<b>337</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	104	186	315	596	572	639	878	430	359	337
Revenue stamps and stamped paper	104	182	313	595	572	638	877	430	359	336
Other indirect taxes	0	4	1	1	1	1	1	1	0	0

Note: Year ending 31st December.

The data are on a cash basis.


The figures exclude some local government tax revenues as the data are not available. Revenues from the municipal property tax (IUSI) are included.

Heading 2000: Corresponds to social security contributions paid to the Guatemalan Social Security Institute (IGSS) and payments by public employees to the government's pension fund.

Headings 4120 and 4400: For years prior to 2000, the property tax under heading 4120 is included in the total under heading 4400.

Heading 5121: Up to 1999, "Other beverages" contains all alcoholic and non-alcoholic beverages.

Source: Dirección de Análisis de Política Fiscal del Ministerio de Hacienda, Instituto Guatemalteco del Seguro Social y Superintendencia de la Administración Tributaria (Fiscal Policy Analysis Directorate at the Ministry of Finance, the Guatemalan Institute of Social Security and the Tax Administration Superintendency).

StatLink  <http://dx.doi.org/10.1787/888933463316>

**Table 5.15. Honduras**  
**Details of tax revenue / Ingresos tributarios detallados**

Million HNL

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>2 122</b>	<b>17 307</b>	<b>32 973</b>	<b>49 041</b>	<b>54 060</b>	<b>58 763</b>	<b>66 357</b>	<b>71 653</b>	<b>83 702</b>	<b>95 724</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>431</b>	<b>2 985</b>	<b>7 498</b>	<b>12 658</b>	<b>13 972</b>	<b>16 979</b>	<b>17 540</b>	<b>19 611</b>	<b>21 736</b>	<b>25 178</b>
1100 Of individuals	157	991	2 312	4 067	4 528	5 232	5 745	6 478	7 312	8 451
1110 On income and profits	157	991	2 312	4 067	4 528	5 232	5 745	6 478	7 312	8 451
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	274	1 916	4 725	8 424	8 705	11 437	11 564	12 888	14 034	16 392
1210 On profits	274	1 916	4 725	8 424	8 705	11 437	11 564	12 888	14 034	16 392
Corporate income tax	274	1 916	4 121	7 230	7 400	9 447	10 088	11 523	12 756	14 743
Income tax surcharge	0	0	604	1 194	1 305	1 990	1 468	1 352	1 265	1 637
Special contribution of the cooperative sector	0	0	0	0	0	0	8	14	13	13
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	78	461	167	740	310	230	245	389	334
Tax on net assets	..	78	144	167	359	310	230	245	389	334
Revaluation of assets	..	0	316	0	381	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>179</b>	<b>1 727</b>	<b>4 416</b>	<b>8 122</b>	<b>8 671</b>	<b>6 955</b>	<b>10 854</b>	<b>12 529</b>	<b>12 467</b>	<b>13 524</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
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	179	1 727	4 416	8 122	8 671	6 955	10 854	12 529	12 467	13 524
2410 On a payroll basis	179	1 727	4 416	8 122	8 671	6 955	10 854	12 529	12 467	13 524
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</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>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>16</b>	<b>189</b>	<b>170</b>	<b>224</b>	<b>254</b>	<b>290</b>	<b>986</b>	<b>1 201</b>	<b>1 911</b>	<b>2 301</b>
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	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	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	659	903	1 636	2 003
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	16	189	170	224	254	290	327	298	275	299
<b>5000 Taxes on goods and services</b>	<b>1 405</b>	<b>11 445</b>	<b>19 032</b>	<b>26 141</b>	<b>28 937</b>	<b>32 266</b>	<b>34 764</b>	<b>35 908</b>	<b>44 945</b>	<b>52 217</b>
5100 Taxes on production, sale, transfer, etc	1 405	11 445	19 032	26 141	28 937	32 266	34 764	35 908	44 945	52 217
5110 General taxes	344	5 146	9 565	14 396	16 050	18 967	20 150	20 637	27 735	32 273
5111 Value added taxes	344	5 146	9 565	14 396	16 050	18 967	20 150	20 637	27 735	32 273
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 061	6 299	9 468	11 746	12 887	13 299	14 614	15 270	17 211	19 944
5121 Excises	256	3 600	6 322	8 022	8 458	8 670	9 490	10 119	11 588	13 349
Beer	71	376	338	344	376	466	503	503	525	668
Soft drinks	25	240	268	415	514	632	675	725	754	838
Liquors	32	48	69	76	121	164	165	165	188	195
Petroleum products	43	347	0	0	0	0	0	0	0	0
Cigarettes	57	369	437	646	607	660	633	495	610	598
Fuel tax	0	1 962	4 916	6 032	6 288	6 177	6 868	7 613	8 874	10 317
Other	28	258	295	509	551	572	646	618	638	735
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	498	2 083	2 174	2 065	2 505	2 626	2 933	2 651	2 974	3 541
Petroleum	0	297	0	0	0	0	0	0	0	0
Other	498	1 786	2 174	2 065	2 505	2 626	2 933	2 651	2 974	3 541
5124 Taxes on exports	217	6	0	0	0	4	62	101	107	84
Bananas	39	5	..	..	..	0	0	0	0	0
Coffee	1	0	..	..	..	0	0	0	0	0
Temporary export tax	163	0	..	..	..	0	0	0	0	0
Special contribution of the mining sector	0	0	..	..	..	4	62	101	107	84
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

**Table 5.15. Honduras (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million HNL

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5126 Taxes on specific services	0	0	0	0	0	16	92	87	90	91
Special contribution of mobile services	..	..	..	..	..	12	75	66	67	67
Special contribution of the food and services sector	..	..	..	..	..	3	14	18	20	21
Special contribution of casino games and slot machines	..	..	..	..	..	1	3	3	3	3
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	90	610	971	1 659	1 924	1 983	2 038	2 312	2 451	2 880
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>91</b>	<b>962</b>	<b>1 858</b>	<b>1 897</b>	<b>2 225</b>	<b>2 274</b>	<b>2 214</b>	<b>2 404</b>	<b>2 644</b>	<b>2 504</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	91	962	1 858	1 897	2 225	2 274	2 214	2 404	2 644	2 504

Note: Year ending 31st December.


The data are on a cash basis.

This edition includes for the first time local government tax revenues which affects headings 6000 and 6200.

Headings 1210, 4400, 5124 and 5126: For this publication, taxes from "tasa de seguridad poblacional" have been included. This includes: special contribution of the cooperative sector (1210), special contribution of the financial system (4400), special contribution of the mining sector (5124), special contribution of mobile services (5126), special contribution of the food and services sector (5126) and special contribution of casino games and slot machines (5126). These data were not available in the previous editions.

Heading 1300: In ECLAC data, the tax on net assets is classified as a property tax (4000).

Source: Secretaria de Finanzas (Ministry of Finance).

StatLink  <http://dx.doi.org/10.1787/888933463322>

**Table 5.16. Jamaica**  
Details of tax revenue / Ingresos tributarios detallados

Million JAM

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>7 748</b>	<b>87 713</b>	<b>163 291</b>	<b>264 936</b>	<b>287 139</b>	<b>303 983</b>	<b>322 299</b>	<b>356 956</b>	<b>380 942</b>	<b>427 404</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>3 944</b>	<b>39 277</b>	<b>69 894</b>	<b>124 475</b>	<b>118 708</b>	<b>122 752</b>	<b>126 441</b>	<b>129 951</b>	<b>134 083</b>	<b>149 460</b>
1100 Of individuals	1 687	17 441	36 043	62 043	54 798	62 792	64 315	66 282	70 867	74 537
1110 On income and profits	1 687	17 441	36 043	62 043	54 798	62 792	64 315	66 282	70 867	74 537
PAYE	1 489	16 515	34 223	58 577	50 828	58 851	60 637	62 172	66 645	70 075
Other individuals	198	926	1 820	3 466	3 969	3 940	3 678	4 111	4 223	4 463
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 280	7 627	13 134	25 463	33 091	31 858	32 706	34 539	31 991	39 668
1210 On profits	1 280	7 627	13 134	25 463	33 091	31 858	32 706	34 539	31 991	39 668
Bauxite/alumina	134	430	446	19	866	0	1	0	0	0
Other companies	1 146	7 197	12 688	25 443	32 224	31 857	32 705	34 539	31 991	39 668
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	977	14 209	20 718	36 969	30 820	28 103	29 419	29 130	31 224	35 254
Tax on dividends	68	854	248	230	1 059	1 028	1 080	1 175	1 904	980
Tax on interests	605	9 535	13 277	24 552	16 970	12 376	13 437	10 706	10 103	13 518
Education tax	305	3 821	7 193	12 187	12 792	14 699	14 903	17 249	19 217	20 756
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>4 924</b>	<b>7 410</b>	<b>8 199</b>	<b>11 562</b>	<b>11 418</b>	<b>13 875</b>	<b>15 865</b>	<b>16 449</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
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	..	..	4 924	7 410	8 199	11 562	11 418	13 875	15 865	16 449
National Insurance Scheme (NIS) contributions	..	..	4 924	7 410	8 199	11 562	11 418	13 875	15 865	16 449
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</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>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>67</b>	<b>639</b>	<b>1 592</b>	<b>1 787</b>	<b>2 600</b>	<b>2 633</b>	<b>2 427</b>	<b>5 595</b>	<b>6 138</b>	<b>7 271</b>
4100 Recurrent taxes on immovable property	67	639	1 592	1 787	2 600	2 633	2 427	5 595	6 138	7 271
4110 Households	67	639	1 592	1 787	2 600	2 633	2 427	5 595	6 138	7 271
Property tax	67	0	0	0	0	0	0	0	0	0
Property tax (municipal)	0	639	1 592	1 787	2 600	2 633	2 427	5 595	6 138	7 271
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	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	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	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	0	0
<b>5000 Taxes on goods and services</b>	<b>3 294</b>	<b>44 638</b>	<b>78 147</b>	<b>121 928</b>	<b>148 894</b>	<b>156 308</b>	<b>171 332</b>	<b>194 929</b>	<b>211 819</b>	<b>240 773</b>
5100 Taxes on production, sale, transfer, etc	3 230	43 838	77 036	119 749	146 850	154 208	168 940	192 166	208 885	237 566
5110 General taxes	4	13 059	27 274	40 825	45 152	47 788	50 963	57 474	62 023	70 648
5111 Value added taxes	0	13 059	27 274	40 825	45 152	47 788	50 963	57 474	62 023	70 523
5112 Sales tax	4	0	0	0	0	0	0	0	0	0
Sales tax on used cars	4	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	125
Environmental levy	0	0	0	0	0	0	0	0	0	125
5120 Taxes on specific goods and services	3 226	30 779	49 762	78 925	101 698	106 419	117 977	134 692	146 862	166 918
5121 Excises	1 158	5 344	3 536	5 272	9 168	9 403	11 216	12 149	10 991	13 104
Excise duty	44	0	0	0	0	0	0	0	0	0
Special consumption tax	1 115	5 344	3 536	5 272	9 168	9 403	11 216	12 149	10 991	13 104
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	1 545	22 932	43 260	70 608	87 510	90 180	97 497	103 747	115 279	132 431
Custom duty	782	8 498	14 999	20 048	19 959	20 638	22 905	25 938	26 281	28 960
Stamp duty	470	731	1 083	1 284	1 352	1 444	1 635	1 945	1 910	1 957
General consumption tax (imports)	293	9 297	18 328	27 533	37 255	40 932	44 069	50 186	56 733	65 334
Special consumption tax (imports)	0	4 407	8 851	21 744	28 944	27 167	28 889	25 678	30 356	36 180
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0



**Table 5.16. Jamaica (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million JAM

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5126 Taxes on specific services	523	2 503	2 966	3 044	5 020	6 837	9 264	18 796	20 592	21 384
Bank and trust	204	0	0	0	0	0	0	0	0	0
Entertainment tax	11	0	0	0	0	0	0	0	0	0
Betting, gaming and lottery	50	504	1 052	1 390	1 508	1 586	1 893	2 225	2 661	2 797
Accommodation tax	87	0	0	0	0	0	265	1 636	1 900	2 050
Telephone call tax	86	0	0	0	0	0	2 342	6 405	6 687	6 559
Travel tax	86	1 999	1 914	1 654	3 512	5 251	4 763	8 531	9 344	9 979
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	64	800	1 111	2 179	2 045	2 100	2 393	2 763	2 934	3 206
5210 Recurrent taxes	64	800	1 111	2 179	2 045	2 100	2 393	2 763	2 934	3 206
5211 Paid by households: motor vehicles	47	751	935	1 734	1 775	1 748	2 043	2 493	2 666	2 901
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	17	49	176	445	270	352	350	270	268	305
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>444</b>	<b>3 159</b>	<b>8 733</b>	<b>9 336</b>	<b>8 738</b>	<b>10 729</b>	<b>10 680</b>	<b>12 606</b>	<b>13 037</b>	<b>13 450</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	444	3 159	8 733	9 336	8 738	10 729	10 680	12 606	13 037	13 450
Environmental levy	0	0	0	2 147	2 002	2 217	2 103	2 159	2 200	2 240
Contractors levy	16	266	475	812	748	1 139	1 198	1 091	909	994
Stamp duty (domestic)	428	2 893	8 259	6 378	5 987	7 372	7 380	9 356	9 928	10 217

Note: Data collected by fiscal year (1st April - 31st March) for 1990-2003, then by calendar year (year ending 31st December).


The data are on a cash basis.

The figures exclude local government tax revenues as the data are not available.

Heading 5113: For this publication, the environmental levy on consumption has been added. These data were not available in the previous editions.

Heading 6200: The data for the environmental levy are estimated for 2014 and 2015.

Source: Ministry of Finance and Planning.

StatLink  <http://dx.doi.org/10.1787/888933463333>

**Table 5.17. Mexico / México**  
Details of tax revenue / Ingresos tributarios detallados

Million MXN

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>102 005</b>	<b>833 275</b>	<b>1 192 089</b>	<b>1 639 243</b>	<b>1 872 613</b>	<b>2 038 462</b>	<b>2 171 389</b>	<b>2 349 963</b>	<b>2 607 696</b>	<b>2 962 235</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>34 673</b>	<b>276 548</b>	<b>402 036</b>	<b>591 942</b>	<b>683 604</b>	<b>772 704</b>	<b>803 071</b>	<b>957 213</b>	<b>979 251</b>	<b>1 230 555</b>
1100 Of individuals	..	..	195 869	280 230	313 473	352 386	397 701	425 621	514 208	609 384
Tax on income of individuals	..	..	195 869	280 230	313 473	352 386	397 701	425 621	514 208	609 384
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	135 840	191 685	246 745	303 176	288 360	392 199	441 317	592 443
Tax on income of corporations	..	..	135 840	191 685	246 745	303 176	288 360	392 199	441 317	592 443
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	34 673	276 548	70 327	120 027	123 386	117 143	117 010	139 393	23 726	28 728
Tax on income of other individuals and corporations	..	244 841	40 780	64 816	66 937	66 004	74 042	89 028	31 076	36 268
Tax on asset	..	13 913	12 033	-2 540	-624	-1 120	-1 192	-1 325	-735	-502
Credit on salary	..	17 794	17 514	12 113	9 708	2 076	1 387	1 274	2 423	993
Oil yields tax	..	0	0	921	2 296	3 019	573	3 210	4 669	0
IETU	..	0	0	44 718	45 069	47 165	42 199	47 205	-13 707	-11 777
Imposed by Activity Exploration and extraction of hydrocarbon	..	0	0	0	0	0	0	0	0	3 746
<b>2000 Social security contributions</b>	<b>17 165</b>	<b>167 292</b>	<b>261 673</b>	<b>346 031</b>	<b>378 006</b>	<b>411 289</b>	<b>454 778</b>	<b>490 918</b>	<b>538 213</b>	<b>588 280</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
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	17 165	167 292	261 673	346 031	378 006	411 289	454 778	490 918	538 213	588 280
2410 On a payroll basis	..	167 292	261 673	346 031	378 006	411 289	454 778	490 918	538 213	588 280
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>1 797</b>	<b>11 217</b>	<b>20 461</b>	<b>31 965</b>	<b>36 911</b>	<b>41 980</b>	<b>48 033</b>	<b>53 042</b>	<b>64 713</b>	<b>0</b>
Substitute tax on salary	..	0	0	0	0	0	0	0	0	..
Payroll tax	..	11 101	15 746	23 530	27 813	31 817	35 480	41 184	64 581	..
Tax on remuneration to the personal work	..	65	4 562	8 180	8 841	9 990	12 333	11 645	0	..
Tax on professions and fees	..	36	53	70	71	58	48	50	51	..
Tax on operations by contract	..	15	100	186	186	116	173	163	81	..
<b>4000 Taxes on property</b>	<b>1 914</b>	<b>13 964</b>	<b>26 796</b>	<b>35 484</b>	<b>38 955</b>	<b>41 186</b>	<b>45 186</b>	<b>46 238</b>	<b>54 920</b>	<b>0</b>
4100 Recurrent taxes on immovable property	1 036	9 948	16 641	22 862	25 724	28 728	31 544	31 338	37 693	..
4110 Households	0	0	0	0	0	0	0	0	0	..
4120 Others	1 036	9 948	16 641	22 862	25 724	28 728	31 544	31 338	37 693	..
Property tax	..	9 948	16 641	22 862	25 724	28 728	31 544	31 338	37 693	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	8	0	0	0	0	0	0	0	0	..
4310 Estate and inheritance taxes	8	..	..	..	..	..	..	..	..	..
4320 Gift taxes	0	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	870	4 017	10 155	12 622	13 231	12 458	13 642	14 900	17 227	..
Alienation of immovable property	..	1 763	984	1 163	1 122	1 379	1 341	1 271	1 308	..
Transfer of ownership of real estate	..	2 236	5 528	5 005	5 027	3 923	4 575	4 518	5 008	..
Purchasing property	..	18	3 643	6 454	7 082	7 157	7 725	9 110	10 911	..
4500 Non-recurrent taxes	0	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	0	..
<b>5000 Taxes on goods and services</b>	<b>44 837</b>	<b>356 603</b>	<b>469 430</b>	<b>606 742</b>	<b>707 739</b>	<b>738 891</b>	<b>783 241</b>	<b>761 349</b>	<b>933 832</b>	<b>1 116 021</b>
5100 Taxes on production, sale, transfer, etc	44 171	310 325	403 158	529 540	630 129	658 962	720 052	695 675	854 189	1 115 520
5110 General taxes	26 635	189 606	318 432	407 795	504 509	537 143	579 988	556 794	667 085	707 213
5111 Value added taxes	26 635	189 606	318 432	407 795	504 509	537 143	579 988	556 794	667 085	707 213
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	17 519	120 720	84 726	121 745	125 620	121 819	140 064	138 881	187 104	408 307
5121 Excises	10 072	86 163	55 286	69 770	86 098	94 623	98 490	104 111	155 764	361 538
Special tax on production and services	..	81 544	49 627	65 708	81 427	89 544	92 620	97 860	149 337	354 294
Tax on new automobiles	..	4 619	5 659	4 063	4 671	5 079	5 870	6 252	6 427	7 244
Tax on luxury goods and services	..	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

**Table 5.17. Mexico / México (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million MXN

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5123 Customs and import duties	6 998	33 285	27 512	31 732	26 602	29 946	31 161	32 324	36 841	45 361
Step customs officer	..	423	692	1 535	2 071	3 065	3 255	3 065	2 913	1 265
Import taxes	..	32 861	26 820	30 196	24 531	26 881	27 906	29 260	33 928	44 096
5124 Taxes on exports	75	4	0	1	0	2	1	1	1	1
Tax on exports	..	4	0	1	0	2	1	1	1	1
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	132	1 042	1 578	18 461	10 958	-5 610	7 169	-1 441	-7 541	-3 323
IDE	..	0	0	15 888	8 022	-8 442	2 786	-5 988	-12 322	-3 323
Tax on lodging	..	504	798	1 147	1 384	1 375	1 702	1 890	2 067	0
Public entertainment tax	..	240	349	486	462	360	625	566	543	0
Tax on lotteries, raffles and gambling	..	267	417	789	923	952	1 329	1 213	1 218	0
Tax on commercials	..	4	15	150	166	145	16	203	216	0
Various indirect taxes	..	28	0	0	1	0	711	674	738	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	242	226	350	1 782	1 962	2 858	3 243	3 886	2 040	4 730
Mining fees	..	226	350	1 782	1 962	2 858	3 243	3 886	2 040	4 730
5130 Unallocable between 5110 and 5120	17	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	666	46 278	66 272	77 202	77 609	79 930	63 189	65 674	79 643	501
5210 Recurrent taxes	666	46 278	66 272	77 202	77 609	79 930	63 189	65 674	79 643	501
5211 Paid by households: motor vehicles	567	8 878	15 237	21 301	21 319	22 186	16 464	19 174	20 370	0
Tax on motor vehicles	..	8 878	15 237	21 301	21 319	22 186	16 464	19 174	20 370	0
5212 Paid by others: motor vehicles	0	301	357	270	281	296	370	357	367	439
Tax on federal auto transport	..	301	357	270	281	296	370	357	367	439
5213 Paid in respect of other goods	99	37 099	50 678	55 631	56 010	57 447	46 355	46 143	58 906	62
Sport fishing	..	40	80	68	76	50	55	50	65	62
Sport hunting	..	3	0	0	51	0	0	0	0	0
Tax on commercial activities	..	63	113	42	50	66	42	26	33	0
Trade in books and magazines	..	0	0	0	0	0	0	3	1	0
Tax on industrial activities	..	2	0	35	82	38	145	49	13	0
Mining	..	0	0	1	1	0	0	1	2	0
Fee on use of public assets	..	36 991	50 485	55 485	55 749	57 292	46 113	46 013	58 792	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>1 619</b>	<b>7 651</b>	<b>11 693</b>	<b>27 078</b>	<b>27 398</b>	<b>32 412</b>	<b>37 080</b>	<b>41 204</b>	<b>36 767</b>	<b>27 379</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 619	7 651	11 693	27 078	27 398	32 412	37 080	41 204	36 767	27 379
Accessories	..	5 504	9 543	21 710	22 206	24 059	24 077	25 301	23 717	23 211
Unallocable between 1000 and 5000 caused in ejercicios fiscal previous liquidation slopes or of payment	..	374	-927	7	30	-118	2 260	1 618	504	4 168
Additional state and local taxes	..	1 773	3 077	5 361	5 162	8 471	10 743	14 285	12 546	0

Note: Year ending 31st December.

The data are on a cash basis.


The 2015 data for tax revenues of the state and local levels of government are not available. They comprise revenues in categories 3000, 4000, 5000 and 6000.

Heading 1000: In ECLAC data, income taxes are presented net of credit on salary figures.

Heading 2000: In ECLAC data, social security contributions are presented net of transfers from the Federal government for the payment of IMSS (Mexican Social Security Institute) pensions.

Heading 5128: Revenue Statistics in Latin America and the Caribbean and Revenue Statistics in OECD countries included fees levied on hydrocarbon production in 5128. From the data provided for Revenue Statistics in OECD countries (2016) and for this publication, revenues from hydrocarbon production have been separated from tax revenues and are instead treated as non-tax revenues net of these fees.

Source: Secretaría de Hacienda y Crédito Público, Departamento económico (Ministry of Finance, Economic Department).

StatLink  <http://dx.doi.org/10.1787/888933463342>

**Table 5.18. Nicaragua**  
Details of tax revenue / Ingresos tributarios detallados

Million NIO

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	..	<b>8 418</b>	<b>17 009</b>	<b>28 863</b>	<b>33 620</b>	<b>41 185</b>	<b>48 131</b>	<b>53 486</b>	<b>62 330</b>	<b>72 322</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>1 144</b>	<b>3 902</b>	<b>7 818</b>	<b>8 351</b>	<b>11 144</b>	<b>13 107</b>	<b>14 521</b>	<b>17 658</b>	<b>20 800</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	1 144	3 902	7 818	8 351	11 144	13 107	14 521	17 658	20 800
Income tax	..	1 144	3 902	7 818	8 351	11 144	13 107	14 521	17 658	20 800
<b>2000 Social security contributions</b>	..	<b>1 678</b>	<b>3 363</b>	<b>6 804</b>	<b>8 090</b>	<b>9 433</b>	<b>11 007</b>	<b>12 805</b>	<b>15 161</b>	<b>18 194</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
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	..	1 678	3 363	6 804	8 090	9 433	11 007	12 805	15 161	18 194
2410 On a payroll basis	..	1 678	3 363	6 804	8 090	9 433	11 007	12 805	15 161	18 194
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</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>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>0</b>	<b>2</b>	<b>48</b>	<b>130</b>	<b>191</b>	<b>239</b>	<b>311</b>	<b>374</b>	<b>513</b>
4100 Recurrent taxes on immovable property	..	..	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	2	48	130	191	239	311	374	513
4210 Individual	..	..	2	48	130	191	239	311	374	513
4220 Corporate	..	..	0	0	0	0	0	0	0	0
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	..	..	0	0	0	0	0	0	0	0
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
<b>5000 Taxes on goods and services</b>	..	<b>5 584</b>	<b>9 725</b>	<b>14 170</b>	<b>17 029</b>	<b>20 395</b>	<b>23 754</b>	<b>25 771</b>	<b>29 050</b>	<b>32 725</b>
5100 Taxes on production, sale, transfer, etc	..	5 584	9 725	14 170	17 029	20 395	23 754	25 771	29 050	32 725
5110 General taxes	..	2 931	5 599	8 871	10 353	12 876	15 151	16 736	19 385	20 714
5111 Value added taxes	..	2 931	5 599	8 871	10 353	12 876	15 151	16 736	19 385	20 714
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	2 653	4 126	5 299	6 676	7 519	8 603	9 035	9 665	12 011
5121 Excises	..	2 034	3 227	4 392	5 541	6 070	6 884	7 254	7 761	9 773
Liquor	..	84	102	147	198	240	214	253	230	264
Beer	..	203	340	556	645	781	915	1 047	1 184	1 370
Cigarettes	..	70	143	171	45	0	0	174	1	0
Soft drinks	..	123	128	188	248	292	351	389	423	501
Petroleum products	..	1 359	1 756	2 277	2 699	2 700	3 045	3 418	3 938	4 396
Excise taxes on imports	..	196	734	975	1 559	1 901	2 233	1 924	1 908	3 105
Other specific excises on consumption	..	-1	25	77	148	156	126	49	78	136
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	619	856	908	1 135	1 449	1 719	1 782	1 904	2 238
Custom duties	..	452	837	870	1 094	1 400	1 661	1 717	1 828	2 155
Temporary protection duty	..	96	0	0	0	0	0	0	0	0
On products originating in Colombia or Honduras	..	72	18	38	41	49	58	64	76	83
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	0	43	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..

**Table 5.18. Nicaragua (cont.)**  
 Details of tax revenue / Ingresos tributarios detallados


Million NIO	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	<b>11</b>	<b>17</b>	<b>24</b>	<b>20</b>	<b>22</b>	<b>24</b>	<b>77</b>	<b>87</b>	<b>90</b>
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	11	17	24	20	22	24	77	87	90
Stamp tax	..	11	17	24	20	22	24	77	87	90

Note: Year ending 31st December.

The data are on a cash basis.

Comparable statistics for 1990 cannot be shown due to the devaluation of the Nicaraguan cordoba.

Source: Banco Central de Nicaragua y Ministerio de Hacienda y Crédito Público (Central Bank of Nicaragua and Ministry of Finance and Public Credit).

StatLink  <http://dx.doi.org/10.1787/888933463358>

**Table 5.19. Panama / Panamá**  
**Details of tax revenue / Ingresos tributarios detallados**

Thousand PAB

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>892 837</b>	<b>2 018 072</b>	<b>2 354 542</b>	<b>4 351 502</b>	<b>5 012 449</b>	<b>5 832 848</b>	<b>6 971 352</b>	<b>7 822 416</b>	<b>7 939 049</b>	<b>8 446 536</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>216 950</b>	<b>484 872</b>	<b>562 852</b>	<b>1 285 649</b>	<b>1 317 028</b>	<b>1 349 792</b>	<b>1 985 220</b>	<b>2 199 534</b>	<b>1 997 811</b>	<b>2 154 061</b>
1100 Of individuals	139 518	295 142	303 283	495 774	440 404	514 246	553 624	678 949	721 965	798 914
1110 On income and profits	139 518	295 142	303 283	495 774	440 404	514 246	553 624	678 949	721 965	798 914
Payroll	115 138	222 025	226 563	394 854	352 550	420 411	455 553	568 026	602 339	688 576
Panama Canal commission	10 225	52 774	52 325	62 109	52 398	65 377	60 246	59 325	61 936	65 024
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	66 194	158 535	212 624	658 704	603 428	538 920	1 068 090	970 183	895 789	937 944
1210 On profits	66 194	158 535	212 624	658 704	603 428	538 920	1 068 090	970 183	895 789	937 944
Colón Free Zone	5 019	3 379	4 496	17 855	19 666	24 074	50 735	38 903	43 266	36 397
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11 238	31 195	46 945	131 171	273 196	296 626	363 505	550 402	380 057	417 203
Dividends and complimentary tax	11 238	31 195	46 945	90 644	166 056	186 518	239 823	251 094	242 603	266 041
<b>2000 Social security contributions</b>	<b>271 300</b>	<b>742 000</b>	<b>827 300</b>	<b>1 383 300</b>	<b>1 637 100</b>	<b>2 041 500</b>	<b>2 168 500</b>	<b>2 676 700</b>	<b>2 794 000</b>	<b>3 048 500</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
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	271 300	742 000	827 300	1 383 300	1 637 100	2 041 500	2 168 500	2 676 700	2 794 000	3 048 500
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>36 400</b>	<b>36 243</b>	<b>50 962</b>	<b>58 844</b>	<b>65 200</b>	<b>70 400</b>	<b>82 400</b>	<b>134 100</b>	<b>111 295</b>
Education insurance	0	36 400	36 243	50 962	58 844	65 200	70 400	82 400	134 100	111 295
<b>4000 Taxes on property</b>	<b>43 443</b>	<b>62 090</b>	<b>109 086</b>	<b>175 370</b>	<b>212 194</b>	<b>229 398</b>	<b>261 033</b>	<b>337 721</b>	<b>336 903</b>	<b>319 247</b>
4100 Recurrent taxes on immovable property	28 330	33 898	56 424	104 522	107 791	109 986	119 964	180 621	175 627	151 229
4110 Households	28 330	33 898	56 424	104 522	107 791	109 986	119 964	180 621	175 627	151 229
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	154	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	3 419	9 343	21 049	24 456	29 810	36 195	40 998	49 391	44 800	48 037
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	11 540	18 849	31 613	46 392	74 593	83 218	100 071	107 709	116 476	119 981
Commercial licences	11 540	18 849	31 613	46 392	74 593	83 218	100 071	107 709	116 476	119 981
<b>5000 Taxes on goods and services</b>	<b>335 470</b>	<b>573 374</b>	<b>692 339</b>	<b>1 261 432</b>	<b>1 513 066</b>	<b>1 893 533</b>	<b>2 124 349</b>	<b>2 253 283</b>	<b>2 384 202</b>	<b>2 539 122</b>
5100 Taxes on production, sale, transfer, etc	331 758	530 329	641 713	1 191 097	1 472 515	1 845 207	2 067 189	2 193 466	2 318 584	2 466 638
5110 General taxes	80 303	69 013	137 585	557 166	766 154	1 042 213	1 183 878	1 269 055	1 351 246	1 359 344
5111 Value added taxes	80 303	69 013	137 585	557 166	766 154	1 042 213	1 183 878	1 269 055	1 351 246	1 359 344
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	138 623	461 316	504 128	633 931	706 360	802 993	883 311	924 411	967 338	1 107 293
5121 Excises	0	141 348	106 469	188 411	238 728	310 441	355 717	397 066	452 299	580 760
Gasoline products	..	108 783	69 400	111 404	96 518	90 136	100 903	117 377	133 266	242 721
Beer	..	18 249	22 317	30 635	31 025	32 715	34 572	35 641	41 882	47 816
Wine and liquor	..	11 971	10 741	11 071	10 775	10 769	10 486	15 751	22 689	15 293
Soft drinks	..	2 292	2 935	4 951	5 646	6 207	6 622	6 773	6 736	7 289
Various products	..	0	821	30 302	94 726	170 595	45 285	53 248	47 960	53 297
Automobiles	..	0	0	0	0	0	132 880	141 220	175 560	182 401
Other	..	53	255	48	38	19	24 969	27 056	24 207	32 443
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	124 914	298 323	363 687	390 129	390 024	393 668	420 448	408 901	381 382	390 672
5124 Taxes on exports	12 621	158	0	104	104	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	16 637	26 554	45 323	65 110	80 484	86 146	96 144	109 158	110 797
Insurance premiums	..	16 637	19 482	34 514	47 056	51 664	54 188	60 483	62 840	48 297
Cable and telecommunications	..	0	5 987	9 870	17 015	27 827	30 507	33 729	44 805	39 046
Gambling	..	0	1 085	939	1 039	993	1 451	1 932	1 512	23 455

**Table 5.19. Panama / Panamá (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Thousand PAB

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5127 Other taxes on internat. trade and transactions	1 088	4 850	7 418	9 964	12 395	18 400	21 000	22 300	24 500	25 064
Banks, financial institutions, and currency exchange	0	2 005	7 418	9 964	12 395	18 400	21 000	22 300	24 500	25 064
Other	1 088	2 845	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	112 832	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3 712	43 045	50 626	70 335	40 551	48 327	57 160	59 817	65 618	72 485
5210 Recurrent taxes	0	38 758	43 177	55 807	40 551	48 327	57 160	59 817	65 618	72 485
5211 Paid by households: motor vehicles	..	7 042	8 423	11 332	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	4 682	4 387	5 173	0	0	0	0	0	0
5213 Paid in respect of other goods	..	27 033	30 367	39 302	40 551	48 327	57 160	59 817	65 618	72 485
On commercial activities	..	25 405	28 685	37 184	38 367	45 723	54 382	56 739	62 485	69 058
On industrial activities	..	1 628	1 682	2 118	2 184	2 604	2 778	3 078	3 132	3 426
5220 Non-recurrent taxes	3 712	4 287	7 449	14 528	0	0	0	0	0	0
Building and construction	0	4 287	7 449	14 528	..	..	..	..	..	..
Ship registration	3 712	0	0	0	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>25 674</b>	<b>119 336</b>	<b>126 722</b>	<b>194 789</b>	<b>274 217</b>	<b>253 424</b>	<b>361 851</b>	<b>272 778</b>	<b>292 033</b>	<b>274 310</b>
6100 Paid solely by business	0	11	0	0	0	0	0	0	0	0
6200 Other	25 674	119 325	126 722	194 789	274 217	253 424	361 851	272 778	292 033	274 310
Legal services	16 691	42 330	27 684	36 278	41 064	47 000	44 900	46 200	41 450	37 185
Fiscal documents	0	76 449	97 938	158 454	197 620	167 210	268 253	172 012	198 672	178 459
Others	8 983	546	1 100	58	35 533	39 214	48 698	54 566	51 911	58 665

Note: Year ending 31st December.

The data are on a cash basis.

Heading 1110: Payroll taxes and Panama Canal commission have been included under this category, previously in 1300.

Heading 1210: Colón Free zone has been included under this category, previously 1300.

Heading 1300: Dividends and complimentary tax were included in this category, dividends where previously in 1210.

Heading 3000: In ECLAC data, education insurance is classified as "Other taxes" (6000).

Heading 5127: In CIAT and ECLAC data, the tax on banks, financial institutions and currency exchange is classified as a property tax (4000).

Heading 6200: Includes for this publication revenue from fiscal documents.

Source: Contraloría General de la República (General Comptroller of the Republic of Panama).

StatLink  <http://dx.doi.org/10.1787/888933463362>

**Table 5.20. Paraguay**  
**Details of tax revenue / Ingresos tributarios detallados**

Million PYG

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>348 889</b>	<b>3 587 451</b>	<b>7 434 024</b>	<b>12 725 017</b>	<b>15 637 675</b>	<b>17 727 016</b>	<b>19 261 951</b>	<b>20 540 296</b>	<b>24 472 900</b>	<b>25 833 690</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>73 726</b>	<b>470 388</b>	<b>938 886</b>	<b>2 187 607</b>	<b>2 096 498</b>	<b>2 607 282</b>	<b>2 902 725</b>	<b>3 100 223</b>	<b>3 678 392</b>	<b>3 922 384</b>
1100 Of individuals	..	41 021	82 086	192 037	184 361	228 802	254 965	283 915	398 570	457 693
1110 On income and profits	..	41 021	82 086	192 037	184 361	228 802	254 965	283 915	398 570	457 693
IRACIS - IRAGRO	..	41 021	82 086	191 463	183 211	228 648	254 458	270 540	314 649	331 856
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	429 367	856 800	1 995 570	1 912 137	2 378 480	2 647 760	2 816 308	3 279 822	3 464 691
1210 On profits	..	429 367	856 800	1 995 570	1 912 137	2 378 480	2 647 760	2 816 308	3 279 822	3 464 691
Income tax on small businesses	..	0	0	8 838	9 380	5 129	5 764	7 831	9 063	14 563
Single tax	..	4 238	5 802	644	715	544	317	32	72	5
Single tax on maquiladoras	..	0	289	1 833	3 310	3 182	4 570	4 669	9 783	10 892
IRACIS - IRAGRO	..	425 129	850 709	1 984 255	1 898 732	2 369 625	2 637 109	2 803 776	3 260 905	3 439 232
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	73 726	0	0	0	0	0	0	0	0	0
Others	73 726	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>28 882</b>	<b>919 533</b>	<b>1 591 980</b>	<b>3 118 645</b>	<b>3 552 640</b>	<b>3 979 252</b>	<b>4 844 110</b>	<b>5 158 072</b>	<b>6 336 260</b>	<b>7 044 316</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
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	28 882	919 533	1 591 980	3 118 645	3 552 640	3 979 252	4 844 110	5 158 072	6 336 260	7 044 316
2410 On a payroll basis	28 882	919 533	1 591 980	3 118 645	3 552 640	3 979 252	4 844 110	5 158 072	6 336 260	7 044 316
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</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>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>17 162</b>	<b>0</b>	<b>0</b>	<b>253 821</b>	<b>272 385</b>	<b>289 456</b>	<b>310 237</b>	<b>350 169</b>	<b>390 102</b>	<b>430 034</b>
4100 Recurrent taxes on immovable property	17 162	..	..	240 217	254 306	266 371	289 493	..	..	398 251
4110 Households	17 162	..	..	240 217	254 306	266 371	289 493	..	..	398 251
Real estate tax	0	..	..	233 423	249 697	261 051	285 034	..	..	390 772
Tax on vacant lots	0	..	..	2 953	2 925	3 212	3 472	..	..	4 818
Other	17 162	..	..	3 841	1 684	2 109	987	..	..	2 661
4120 Others	0	..	..	0	0	0	0	..	..	0
4200 Recurrent taxes on net wealth	0	..	..	0	0	0	0	..	..	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	..	..	0	0	0	0	..	..	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	..	..	13 391	16 316	22 406	20 061	..	..	30 987
Real estate transfer tax	..	..	..	9 675	11 766	16 362	14 704	..	..	22 406
Other	..	..	..	3 716	4 551	6 044	5 357	..	..	8 581
4500 Non-recurrent taxes	0	..	..	0	0	0	0	..	..	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	..	..	213	1 762	679	682	..	..	796
<b>5000 Taxes on goods and services</b>	<b>179 312</b>	<b>2 080 878</b>	<b>4 309 832</b>	<b>7 068 556</b>	<b>9 460 962</b>	<b>10 749 735</b>	<b>11 081 105</b>	<b>11 808 277</b>	<b>13 919 885</b>	<b>14 416 197</b>
5100 Taxes on production, sale, transfer, etc	179 312	2 080 878	4 309 832	6 928 055	9 249 698	10 501 464	10 849 519	11 524 523	13 583 267	13 982 529
5110 General taxes	0	1 150 496	2 478 998	4 399 503	5 991 694	6 887 685	7 126 623	7 843 002	9 363 648	9 768 800
5111 Value added taxes	..	1 150 496	2 478 998	4 399 503	5 991 694	6 887 685	7 126 623	7 843 002	9 363 648	9 768 800
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	179 312	930 382	1 830 834	2 528 552	3 258 004	3 613 779	3 722 896	3 681 521	4 219 619	4 213 729
5121 Excises	41 087	456 561	949 962	1 532 365	1 710 531	1 892 587	2 063 020	2 048 143	2 442 895	2 391 628
Fuels	41 087	316 694	688 773	1 093 058	1 126 143	1 328 213	1 455 820	1 427 769	1 787 112	1 775 286
Other excises	0	136 194	249 239	399 940	537 887	564 374	607 200	620 374	655 783	616 342
Animal health and quality service	0	3 673	11 950	39 367	46 501	0	0	0	0	0
Livestock trade	0	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	138 225	473 821	880 872	975 487	1 524 252	1 696 945	1 637 588	1 633 378	1 776 724	1 659 535
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0



**Table 5.20. Paraguay (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million PYG

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5126 Taxes on specific services	0	0	0	20 700	23 221	24 247	22 288	0	0	162 566
Advertising	..	..	..	4 555	5 249	6 047	6 560	..	..	7 428
Public transport	..	..	..	4 245	4 363	4 649	4 121	..	..	4 297
Gambling	..	..	..	0	0	0	0	..	..	804
Other	..	..	..	11 900	13 609	13 551	11 607	..	..	150 037
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	140 466	211 027	208 542	230 890	283 754	336 618	389 482
5210 Recurrent taxes	0	0	0	140 466	211 027	208 542	230 890	283 754	336 618	389 482
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	41 701	52 365	64 667	67 399	..	..	94 393
Motor vehicle licences	..	..	..	41 701	52 365	64 667	67 399	..	..	..
5213 Paid in respect of other goods	..	..	..	98 765	158 662	143 875	163 491	..	..	295 090
Tax on construction	..	..	..	24 476	31 696	38 891	50 337	..	..	65 403
Licencing fees	..	..	..	74 289	126 965	104 983	113 153	..	..	229 686
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	35	237	39 730	696	0	0	44 186
<b>6000 Other taxes</b>	<b>49 807</b>	<b>116 652</b>	<b>593 326</b>	<b>96 388</b>	<b>255 190</b>	<b>101 291</b>	<b>123 774</b>	<b>123 554</b>	<b>148 260</b>	<b>20 758</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	49 807	116 652	593 326	96 388	255 190	101 291	123 774	123 554	148 260	20 758
Registration and stamp duties	0	71 777	192 393	319	332	159	168	179	106	91
Luxury automobile tax	0	0	3 897	118	91	129	153	218	57	54
Other	49 807	44 875	397 036	95 951	254 767	101 003	123 453	123 157	148 098	20 613

Note: Year ending 31st December.

The data are on a cash basis.

The figures for years up to and including 2004, as well as for 2013 and 2014, exclude local government tax revenues as the data are not available. This affects data in categories 4000, 5000 and 6000.


Heading 2000: Data on social security contributions collected by decentralised institutions are not available for 2011 to 2014, with the exception of the contributions made to the Instituto de Previsión Social (Social Security Institute).

Heading 1110: Data for the income tax on agricultural activities (IRAGRO) and the tax on industrial, commercial and service activities (IRACIS) have been included in this category, which were previously in 1300. The proportion of data included in this category has been estimated from 1999 to 2014 based on the disaggregation provided in 2015.

Heading 1210: Data for the income tax on agricultural activities (IRAGRO) and the tax on industrial, commercial and service activities (IRACIS) have been included in this category, which were previously in 1300. The proportion of data included in this category has been estimated from 1999 to 2014 based on the disaggregation provided in 2015.

Heading 5121: Data for animal health and quality service are not available from 2011.

Source: Subsecretaría de Estado de Tributación, Ministerio de Hacienda del Paraguay (Tax Undersecretary, Ministry of Finance of Paraguay).

StatLink  <http://dx.doi.org/10.1787/888933463379>

**Table 5.21. Peru / Perú**  
**Details of tax revenue / Ingresos tributarios detallados**

Million PEN

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>645</b>	<b>26 106</b>	<b>40 732</b>	<b>61 930</b>	<b>74 758</b>	<b>86 632</b>	<b>95 969</b>	<b>100 651</b>	<b>108 333</b>	<b>104 692</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>37</b>	<b>5 078</b>	<b>11 950</b>	<b>21 686</b>	<b>27 317</b>	<b>35 341</b>	<b>39 720</b>	<b>39 357</b>	<b>43 577</b>	<b>37 772</b>
1100 Of individuals	3	2 117	3 327	5 861	6 518	8 208	9 462	10 570	11 423	11 137
First category	..	167	181	145	160	196	253	310	374	443
Second category	..	7	250	661	869	1 291	1 136	1 275	1 214	1 287
Fourth category	..	234	395	473	521	567	637	744	834	783
Fifth category	..	1 641	2 369	4 329	4 735	5 877	7 054	7 820	8 473	8 044
Tax debt payments	..	68	130	254	233	277	382	421	529	581
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	32	2 526	8 391	14 816	19 561	26 036	28 453	26 207	26 593	24 266
1210 On profits	32	2 526	8 391	14 816	19 561	26 036	28 453	26 207	26 593	24 266
Third category	..	2 023	5 316	10 691	14 652	19 321	20 744	19 633	18 536	16 817
Income tax on mining	..	0	0	0	0	59	442	337	372	208
Income tax special regime	..	47	55	89	118	153	202	246	275	310
Other incomes corporate	..	18	41	98	148	224	229	187	193	167
Tax debt payments	..	438	1 908	2 216	2 856	3 987	4 397	3 029	3 703	3 066
Temporary tax on net assets	..	0	1 073	1 722	1 788	2 293	2 439	2 776	3 513	3 697
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	436	232	1 009	1 239	1 097	1 804	2 579	5 561	2 369
Income tax on non-residents	1	487	542	1 391	1 511	1 735	2 244	2 848	6 027	3 248
Income tax refunds	0	-51	-310	-382	-272	-638	-439	-269	-466	-879
<b>2000 Social security contributions</b>	<b>50</b>	<b>3 184</b>	<b>4 023</b>	<b>7 244</b>	<b>7 957</b>	<b>8 979</b>	<b>10 185</b>	<b>11 303</b>	<b>11 893</b>	<b>12 935</b>
2100 Employees	..	541	667	1 978	2 385	2 657	2 879	3 143	3 139	3 424
2110 On a payroll basis	..	541	644	1 401	1 618	1 997	2 389	2 786	3 027	3 287
2120 On an income tax basis	..	0	23	577	768	661	491	357	112	137
Solidarity contribution for pension plan	..	..	23	577	768	661	491	357	112	137
2200 Employers	..	2 447	3 207	5 015	5 283	6 099	7 075	7 928	8 524	9 250
2210 On a payroll basis	..	2 447	3 207	5 015	5 283	6 099	7 075	7 928	8 524	9 250
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	95	36	38	42	46	51	55	58	60
2310 On a payroll basis	..	95	36	38	42	46	51	55	58	60
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	50	102	113	213	246	177	179	177	172	202
2410 On a payroll basis	50	102	113	213	246	177	179	177	172	202
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>1 149</b>	<b>7</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>-82</b>	<b>4</b>
<b>4000 Taxes on property</b>	<b>99</b>	<b>0</b>	<b>1 340</b>	<b>2 042</b>	<b>2 236</b>	<b>1 876</b>	<b>1 897</b>	<b>2 130</b>	<b>2 159</b>	<b>2 399</b>
4100 Recurrent taxes on immovable property	0	0	460	676	731	856	958	1 126	1 234	1 444
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	61	0	0	0	0	0	0	0	0	0
4210 Individual	60	0	0	..	..	..	..	..	..	..
4220 Corporate	1	0	0	..	..	..	..	..	..	..
Revaluation of fixed assets	1	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	38	0	803	1 366	1 505	1 020	939	1 004	925	955
Financial transactions tax	0	..	706	968	944	395	126	134	153	161
Real estate transfer tax	0	..	97	398	561	625	813	870	772	795
Tax Law Decree 519	38	..	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	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	76	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>423</b>	<b>15 952</b>	<b>22 203</b>	<b>29 105</b>	<b>35 330</b>	<b>38 621</b>	<b>41 666</b>	<b>45 401</b>	<b>48 843</b>	<b>50 196</b>
5100 Taxes on production, sale, transfer, etc	423	15 952	22 203	29 105	35 330	38 621	41 666	45 401	48 843	50 196
5110 General taxes	78	9 694	15 156	23 837	29 094	32 455	35 078	37 953	41 779	42 612
5111 Value added taxes	78	9 646	15 109	23 837	29 094	32 455	35 078	37 953	41 779	42 612
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	47	47	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	345	6 259	7 047	5 269	6 236	6 166	6 588	7 448	7 064	7 583
5121 Excises	232	3 518	4 193	4 287	4 875	4 965	5 212	5 787	5 488	5 796
Fuels	151	2 145	2 607	2 255	2 410	2 231	2 149	2 502	2 041	2 211
Gasoline sales tax	3	97	140	143	210	282	325	335	380	332
Other	78	1 304	1 459	1 890	2 258	2 487	2 769	2 978	3 094	3 284
Refunds on excise taxes	0	-28	-12	-1	-4	-36	-31	-28	-27	-31

**Table 5.21. Peru / Perú (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million PEN

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	64	2 741	2 681	591	933	741	880	1 077	963	1 153
5124 Taxes on exports	2	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	173	390	428	460	496	585	614	634
Casinos and slot machines	..	..	49	163	187	195	219	269	279	279
Tourism tax	..	..	74	104	105	116	115	118	127	144
Municipal taxes on services	..	..	50	123	136	149	162	198	208	211
5127 Other taxes on internat. trade and transactions	48	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>36</b>	<b>741</b>	<b>1 209</b>	<b>1 847</b>	<b>1 916</b>	<b>1 814</b>	<b>2 500</b>	<b>2 459</b>	<b>1 944</b>	<b>1 387</b>
6100 Paid solely by business	0	84	73	98	108	118	133	147	158	179
Single simplified regime	..	84	73	98	108	118	133	147	158	179
University Development Fund	..	0	0	0	0	0	0	0	0	0
6200 Other	36	658	1 136	1 749	1 808	1 697	2 367	2 312	1 786	1 208
Tax debt payments	9	543	397	735	714	709	857	893	814	922
Penalties	0	114	159	287	330	453	937	1 001	831	559
Municipal fees	0	0	450	643	672	704	798	568	527	461
Other national level	28	20	171	234	238	0	0	0	0	0
Other local level	0	0	36	80	54	72	76	82	74	73
Other tax refund	0	-20	-77	-230	-199	-241	-300	-232	-461	-807

Note: Year ending 31st December.

The data are on a cash basis.

The figures for years up to and including 2004 exclude local government tax revenues as the data are not available.

The figures for tax refunds have been updated using data from refunds on the date of issuance date instead of the date of request.

Heading 2120: The solidarity contribution for pension plan has been reclassified under heading 2120. In previous publications, this tax was classified under heading 1100 (Taxes on income of individuals).

Source: Superintendencia Nacional de Aduanas y de Administración Tributaria y Banco Central de Reserva del Perú (National Superintendency for Customs and Tax Administrations and Central Reserve Bank of Peru).

StatLink  <http://dx.doi.org/10.1787/888933463387>

**Table 5.22. Trinidad and Tobago / Trinidad y Tobago**  
**Details of tax revenue / Ingresos tributarios detallados**

Million TTD

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>4 932</b>	<b>10 853</b>	<b>26 698</b>	<b>34 215</b>	<b>38 610</b>	<b>43 356</b>	<b>45 302</b>	<b>47 003</b>	<b>50 302</b>	<b>46 384</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>2 497</b>	<b>5 912</b>	<b>18 904</b>	<b>22 695</b>	<b>26 017</b>	<b>31 423</b>	<b>31 285</b>	<b>31 725</b>	<b>34 892</b>	<b>28 721</b>
1100 Of individuals	571	2 169	4 250	4 267	4 467	4 961	5 435	6 207	6 620	7 445
1110 On income and profits	571	2 169	4 250	4 267	4 467	4 961	5 435	6 207	6 620	7 445
Health surcharge	92	149	187	186	185	216	187	218	210	264
Insurance surrender tax	6	7	15	22	22	21	27	33	29	42
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 856	3 547	14 118	17 250	20 670	25 265	24 767	24 633	27 330	20 209
1210 On profits	1 856	3 547	14 118	17 250	20 670	25 265	24 767	24 633	27 330	20 209
Oil companies	1 439	2 441	10 806	11 881	13 834	16 023	15 827	14 772	16 970	10 513
Other companies	383	1 041	3 166	5 170	6 630	9 034	8 647	9 675	10 151	9 481
Business levy	0	65	146	199	206	209	294	187	210	215
National recovery impost	34	0	0	0	0	0	0	0	0	0
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	70	195	536	1 178	881	1 197	1 084	885	942	1 067
<b>2000 Social security contributions</b>	<b>183</b>	<b>702</b>	<b>1 173</b>	<b>2 549</b>	<b>2 645</b>	<b>2 723</b>	<b>3 086</b>	<b>3 514</b>	<b>4 137</b>	<b>4 639</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
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	183	702	1 173	2 549	2 645	2 723	3 086	3 514	4 137	4 639
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</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>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>148</b>	<b>277</b>	<b>389</b>	<b>523</b>	<b>433</b>	<b>470</b>	<b>472</b>	<b>635</b>	<b>742</b>	<b>703</b>
4100 Recurrent taxes on immovable property	147	277	389	523	433	470	472	635	742	703
Lands and building taxes	39	64	63	71	22	11	5	4	3	3
House rate tax	108	213	326	452	411	459	468	631	738	700
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	1	..	..	..	..	..	..	..	..	..
4320 Gift taxes	0	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	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	0	0
<b>5000 Taxes on goods and services</b>	<b>2 055</b>	<b>3 852</b>	<b>5 988</b>	<b>8 258</b>	<b>9 342</b>	<b>8 556</b>	<b>10 245</b>	<b>10 883</b>	<b>10 246</b>	<b>11 918</b>
5100 Taxes on production, sale, transfer, etc	1 928	3 559	5 690	7 880	8 924	8 077	9 663	10 273	9 614	11 271
5110 General taxes	980	1 890	2 963	5 147	6 032	4 917	6 337	6 658	5 745	7 223
5111 Value added taxes	927	1 890	2 963	5 147	6 032	4 917	6 337	6 657	5 745	7 223
5112 Sales tax	54	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	948	1 669	2 727	2 733	2 891	3 160	3 326	3 616	3 869	4 048
5121 Excises	481	801	1 072	629	708	708	729	707	680	703
Excise duties	473	801	1 071	627	705	705	725	704	676	695
Alcohol and tobacco taxes	9	0	1	2	2	3	3	3	4	8
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	260	748	1 473	1 828	1 905	2 168	2 319	2 588	2 861	3 014
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	4	120	182	275	278	284	278	322	328	330
Insurance premium tax	0	56	98	146	167	172	174	194	197	191
Transaction tax on financial services	0	23	33	53	53	55	57	64	75	75
Hotel room tax	0	23	42	52	46	43	46	50	56	64
Betting and entertainment taxes	4	17	9	24	12	14	0	13	0	0
5127 Other taxes on internat. trade and transactions	202	0	0	0	1	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0

**Table 5.22. Trinidad and Tobago / Trinidad y Tobago (cont.)**  
 Details of tax revenue / Ingresos tributarios detallados

Million TTD


	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5200 Taxes on use of goods and perform activities	127	293	299	378	418	479	582	610	632	647
5210 Recurrent taxes	127	293	299	378	418	479	582	610	632	647
Motor vehicle taxes and duties	76	239	217	327	375	429	524	552	569	575
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	51	53	82	50	43	50	57	58	63	71
Liquor and miscellaneous business license fees	5	10	10	10	10	11	10	11	11	11
Other taxes on the use of goods	45	44	72	40	33	39	47	47	52	61
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>49</b>	<b>111</b>	<b>245</b>	<b>190</b>	<b>172</b>	<b>185</b>	<b>214</b>	<b>246</b>	<b>285</b>	<b>403</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	49	111	245	190	172	185	214	246	285	403
Stamp duties	49	111	245	190	172	185	214	246	285	403

Note: Fiscal year ending on 30th September.

The data are on a cash basis.

Heading 4100: The data are estimated for 2015 at the local level.

Source: Ministry of Finance and BID-CIAT (2015), *Equivalent Fiscal Pressure for Latin America and the Caribbean*.

StatLink  <http://dx.doi.org/10.1787/888933463398>

**Table 5.23. Uruguay**  
Details of tax revenue / Ingresos tributarios detallados

Million UYU

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>2 351</b>	<b>59 703</b>	<b>101 442</b>	<b>183 929</b>	<b>210 869</b>	<b>245 045</b>	<b>278 720</b>	<b>322 351</b>	<b>361 950</b>	<b>393 704</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>114</b>	<b>5 620</b>	<b>11 969</b>	<b>38 126</b>	<b>44 068</b>	<b>50 323</b>	<b>57 336</b>	<b>70 132</b>	<b>75 269</b>	<b>86 404</b>
1100 Of individuals	0	0	44	16 101	19 148	23 795	29 116	33 378	40 334	45 451
1110 On income and profits	..	..	44	3 660	4 505	5 374	6 583	7 330	8 969	10 571
First category	..	..	..	1 921	2 358	2 946	3 764	4 278	4 967	5 838
Social security assistance	..	..	..	2 066	2 651	3 061	3 773	4 285	5 518	6 576
Tax refund	..	..	..	-327	-504	-634	-955	-1 233	-1 517	-1 844
1120 On capital gains	..	..	..	12 441	14 643	18 422	22 534	26 048	31 365	34 881
Second category	..	..	..	12 441	14 643	18 422	22 534	26 048	31 365	34 881
1200 Corporate	114	5 620	11 925	20 240	23 257	23 940	26 166	34 075	31 698	37 078
1210 On profits	114	5 620	11 925	20 240	23 257	23 940	26 166	34 075	31 698	37 078
Corporate income tax (IRAE)	0	0	0	16 512	21 280	21 719	23 937	31 812	29 152	34 375
Corporate income tax (IRIC)	97	5 096	10 516	2 355	491	469	414	387	396	439
Small firms (minimum VAT)	0	296	457	596	586	600	631	686	741	796
Other	17	228	952	777	900	1 151	1 185	1 190	1 408	1 467
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	1 785	1 662	2 588	2 053	2 679	3 237	3 875
Non resident taxpayers	0	0	0	1 785	1 662	2 588	2 053	2 679	3 237	3 875
<b>2000 Social security contributions</b>	<b>717</b>	<b>17 679</b>	<b>21 425</b>	<b>42 922</b>	<b>49 742</b>	<b>59 930</b>	<b>72 601</b>	<b>86 012</b>	<b>100 993</b>	<b>108 742</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
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	717	17 679	21 425	42 922	49 742	59 930	72 601	86 012	100 993	108 742
2410 On a payroll basis	717	17 679	21 425	42 922	49 742	59 930	72 601	86 012	100 993	108 742
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</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>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>196</b>	<b>6 123</b>	<b>12 176</b>	<b>16 294</b>	<b>18 118</b>	<b>20 206</b>	<b>21 940</b>	<b>24 198</b>	<b>27 357</b>	<b>30 369</b>
4100 Recurrent taxes on immovable property	71	2 567	4 776	6 334	7 491	8 187	8 993	10 310	11 698	13 471
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	71	2 567	4 776	6 334	7 491	8 187	8 993	10 310	11 698	13 471
4200 Recurrent taxes on net wealth	94	2 076	4 943	8 634	8 948	10 030	11 067	11 892	13 714	14 776
4210 Individual	64	108	336	371	382	422	445	491	629	606
4220 Corporate	30	1 968	4 607	8 263	8 567	9 607	10 622	11 401	13 085	14 170
Corporate wealth	28	1 661	4 383	8 056	8 354	9 413	10 609	11 390	13 079	14 167
Other	1	307	224	207	213	194	13	11	6	3
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	372	886	1 027	1 347	1 545	1 413	1 516	1 442	1 601
Capital transfers	..	372	886	1 027	1 347	1 545	1 413	1 516	1 442	1 601
Capital transfers (additional)	..	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	31	1 107	1 571	299	331	445	466	480	503	522
<b>5000 Taxes on goods and services</b>	<b>1 334</b>	<b>30 877</b>	<b>55 798</b>	<b>86 505</b>	<b>98 942</b>	<b>114 586</b>	<b>126 844</b>	<b>141 794</b>	<b>157 790</b>	<b>167 686</b>
5100 Taxes on production, sale, transfer, etc	1 270	28 301	52 727	82 657	94 990	110 473	122 310	136 035	151 001	160 146
5110 General taxes	660	18 009	34 641	61 469	69 365	79 672	88 338	98 758	108 260	113 651
5111 Value added taxes	660	17 995	34 601	61 469	69 365	79 672	88 338	98 758	108 260	113 651
5112 Sales tax	1	14	40	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	610	10 291	18 086	21 188	25 625	30 801	33 972	37 278	42 741	46 495
5121 Excises	393	7 673	10 524	13 312	16 401	19 401	21 417	23 365	26 362	29 710
Fuels	203	4 067	4 900	5 462	6 551	8 447	9 147	10 269	11 816	14 096
Tobacco products	80	1 741	2 705	3 248	4 236	4 925	4 768	4 755	4 913	5 778
Alcoholic beverages	24	229	375	657	602	622	800	840	918	811
Beer	8	205	308	480	602	895	895	1 024	1 035	1 102
Non-alcoholic beverages	19	464	532	1 240	1 172	1 451	1 518	1 718	1 926	2 131
Motor vehicles	20	656	977	1 662	2 289	2 710	3 025	3 388	3 924	4 017
Sales of agricultural goods (MEVIR and INIA)	4	76	260	414	451	538	648	681	736	736
Other	35	235	468	148	497	-188	616	689	1 094	1 039
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

**Table 5.23. Uruguay (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million UYU

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5123 Customs and import duties	214	1 967	5 195	7 042	8 478	10 543	11 670	13 020	15 167	15 440
5124 Taxes on exports	1	92	287	349	371	446	432	422	520	582
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	3	293	1 590	484	376	411	454	470	691	763
5127 Other taxes on internat. trade and transactions	0	265	489	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	64	2 576	3 071	3 848	3 952	4 113	4 534	5 759	6 789	7 540
5210 Recurrent taxes	64	2 576	3 071	3 848	3 952	4 113	4 534	5 759	6 789	7 540
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	64	2 576	3 071	3 848	3 952	4 113	4 534	5 759	6 789	7 540
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>-10</b>	<b>-596</b>	<b>76</b>	<b>82</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>214</b>	<b>541</b>	<b>503</b>
6100 Paid solely by business	-10	-596	76	82	0	0	0	214	541	503
6200 Other	0	0	0	0	0	0	0	0	0	0

Note: Year ending 31st December.

The data are on a cash basis.


Heading 2000: Figures for 1990-98 are estimated by the Direction General of Taxes as the methodology they use to calculate social security contributions was not employed until 1999.

Heading 4120: The data have been revised from 1990.

Headings 4000 and 5000: In ECLAC data, the tax on sales in public auctions is classified in category 4000.

Heading 5112: In ECLAC data, the tax on the sale of goods by public auctions is classified in category 4000.

Source: Dirección General Impositiva, Banco de Previsión Social e Instituto Nacional de Estadísticas (General Tax Directorate, Social Security Bank and National Statistics Institute).

StatLink  <http://dx.doi.org/10.1787/888933463409>

**Table 5.24. Venezuela**  
Details of tax revenue / Ingresos tributarios detallados

Million VEF

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
<b>Total tax revenue</b>	<b>412</b>	<b>10 849</b>	<b>48 285</b>	<b>101 014</b>	<b>120 455</b>	<b>183 748</b>	<b>232 106</b>	<b>325 472</b>	<b>574 426</b>	<b>1 260 083</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>344</b>	<b>4 686</b>	<b>18 529</b>	<b>38 966</b>	<b>36 836</b>	<b>53 280</b>	<b>70 739</b>	<b>93 694</b>	<b>187 884</b>	<b>284 786</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	315	3 368	11 184	12 944	8 700	16 510	22 879	25 270	67 601	47 388
1210 On profits	315	3 368	11 184	12 944	8 700	16 510	22 879	25 270	67 601	47 388
Oil	315	3 368	11 184	12 944	8 700	16 510	22 879	25 270	67 601	47 388
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	30	1 317	7 345	26 022	28 137	36 770	47 859	68 424	120 283	237 399
<b>2000 Social security contributions</b>	<b>20</b>	<b>591</b>	<b>1 890</b>	<b>6 740</b>	<b>9 690</b>	<b>12 936</b>	<b>15 585</b>	<b>21 422</b>	<b>28 600</b>	<b>38 200</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
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	20	591	1 890	6 740	9 690	12 936	15 585	21 422	28 600	38 200
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</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>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>1</b>	<b>400</b>	<b>2 834</b>	<b>175</b>	<b>222</b>	<b>273</b>	<b>346</b>	<b>530</b>	<b>1 044</b>	<b>2 946</b>
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	19	55	175	222	273	346	530	1 044	2 946
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	381	2 779	0	0	0	0	0	0	0
Bank debits	..	292	2 743	..	..	..	..	..	..	..
Registration of immovable property rights	..	89	36	..	..	..	..	..	..	..
4500 Non-recurrent taxes	0	0	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	0	0
<b>5000 Taxes on goods and services</b>	<b>46</b>	<b>5 173</b>	<b>25 032</b>	<b>55 134</b>	<b>73 707</b>	<b>108 268</b>	<b>141 505</b>	<b>205 423</b>	<b>348 872</b>	<b>918 317</b>
5100 Taxes on production, sale, transfer, etc	46	5 173	25 032	55 134	73 707	108 268	141 505	205 423	348 872	918 317
5110 General taxes	0	3 272	19 513	41 611	56 101	84 348	111 102	164 737	272 187	702 743
5111 Value added taxes	..	3 272	19 513	41 611	56 101	84 348	111 102	164 737	272 187	702 743
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	46	1 901	5 519	13 523	17 606	23 920	30 403	40 686	76 685	215 575
5121 Excises	16	774	1 604	6 727	8 872	8 774	11 247	16 371	30 525	116 575
Oil	6	468	472	756	1 280	0	0	0	0	0
Alcoholic beverages	6	85	427	1 765	2 192	2 762	3 542	5 975	10 888	44 498
Tobacco	4	220	704	4 205	5 401	6 011	7 706	10 397	19 636	72 077
Matches	0	1	1	2	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	30	972	3 652	6 409	8 504	15 017	19 052	24 185	45 998	98 757
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	155	263	386	230	129	104	130	162	242
Telecommunications	0	151	237	183	0	0	0	0	0	0
Casinos, bingo and slot machines	0	5	26	203	230	129	104	130	162	242
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..



**Table 5.24. Venezuela (cont.)**  
**Details of tax revenue / Ingresos tributarios detallados**

Million VEF	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8 991</b>	<b>3 931</b>	<b>4 403</b>	<b>8 026</b>	<b>15 833</b>
6100 Paid solely by business	..	..	..	..	..	0	0	0	0	0
6200 Other	..	..	..	..	..	8 991	3 931	4 403	8 026	15 833

Note: The figures for 2015 should be interpreted with caution as they have been affected by the high rate of inflation over this period.

Year ending 31st December.

The data are on a cash basis.


The figures exclude state and local government tax revenues as the data are not available.

Heading 1210: The data on oil profits for 2015 are estimated by Oficina Nacional de Presupuesto (Onapre) and Oficina Nacional del Tesoro (ONT).

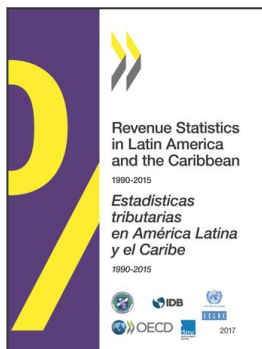
Heading 2000: The data on social security contributions are estimated from 2011.

Heading 5121: Data on oil excises are not available from 2011.

Source: Servicio Nacional Integrado de Administración Aduanera y Tributaria, Ministerio de Finanzas (National Integrated Service of Customs and Tax Administration, Ministry of Finance).

StatLink  <http://dx.doi.org/10.1787/888933463419>





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