

5 Country tables, 1990-2022 – Tax revenues

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 1990 to 2022.

Figures referring to 1991-99, 2001-04, 2006-09 and 2011-16 in Tables 5.1 to 5.27 have been omitted because of lack of space. Complete series are, however, available on line at <http://dx.doi.org/10.1787/data-00641-en>.

Table 5.1. Antigua and Barbuda

Details of tax revenue

Million XCD

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	..	268	426	660	776	823	822	732	797	908
1000 Taxes on income, profits and capital gains	..	38	62	92	74	78	79	87	83	71
1100 Taxes of individuals	..	0	23	33	2	0	1	0	0	0
1110 On income and profits	..	0	23	33	2	0	1	0	0	0
1120 On capital gains
1200 Corporate	..	37	38	59	72	78	79	87	83	71
1210 On profits	..	37	38	59	72	78	79	87	83	71
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	83	140	143	150	122	131	156
2100 Employees SSC
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll
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	83	140	143	150	122	131	156
2410 On a payroll basis	83	140	143	150	122	131	156
2420 On an income tax basis	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	13	36	49	70	62	72	56	93	96
4100 Recurrent taxes on immovable property	..	0	0	18	20	21	29	18	24	32
4110 Households	18	20	21	29	18	24	32
Property tax	18	19	20	24	18	23	30
Land tax	0	2	1	2	0	0	2
Non-Citizens Undeveloped Land Tax	0	0	0	3	0	0	1
4120 Others	0	0	0	0	0	0	0
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	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	..	13	36	32	50	41	43	38	69	64
Stamp duties	..	13	36	31	50	41	43	38	69	64
Other taxes on transactions	..	0	0	0	0	0	0	0	0	0
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
5000 Taxes on goods and services	..	217	328	435	492	539	521	467	490	585
5100 Taxes on production, sale, transfer, etc	..	217	328	429	489	535	517	464	487	581
5110 General taxes	..	0	0	179	312	362	333	273	315	396
5111 Value added taxes	179	237	278	253	207	242	305
5112 Sales tax	0	75	84	80	66	74	91
5113 Other	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	217	328	250	177	173	185	191	171	186
5121 Excises	..	72	111	34	68	56	67	83	52	39
Consumption duties	..	72	103	31	64	53	64	79	48	35
Environmental tax	..	0	8	3	3	3	3	4	5	4
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	83	137	96	93	101	102	86	97	113
Import duties	..	57	71	79	88	97	98	82	93	110
Throughput Levy on Fuel Products	..	0	0	12	5	4	4	4	4	4
Other customs charges	..	26	66	5	0	0	0	0	0	0
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	..	53	78	54	17	16	15	22	22	33
Travel tax	..	4	5	4	6	7	7	3	3	7
Insurance levy	..	0	0	4	7	5	5	7	8	6
Money transfer levy	..	0	1	1	2	2	1	1	1	1
Other taxes on hospitality, transport and telecommunication services	..	49	73	44	2	2	2	11	9	20
5127 Other taxes on internat. trade and transactions	..	9	1	66	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
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	6	3	3	4	3	3	4
5210 Recurrent taxes	6	3	3	4	3	3	4
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	3	2	2	2	2	2	2
5213 Paid in respect of other goods	2	1	1	2	1	1	2
5220 Non-recurrent taxes	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	1	0
6000 Other taxes	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

The figures do not include local tax revenues because data are not available.

Heading 2000: Social security contributions for 2019-22 are estimated.

Heading 5112: The Revenue Recovery Charge, levied on all goods imported into or manufactured in Antigua and Barbuda, is classified under this heading according to the OECD classification described in the Interpretative Guide.

Heading 5121: The environmental tax, levied on specific goods imported into or manufactured in Antigua and Barbuda, is classified under this heading according to the OECD classification described in the Interpretative Guide.

Heading 5126: This heading includes tourism accommodation introduced in 2021.

Source: Ministry of Finance; Corporate Governance and Social Security Board.

Table 5.2. Argentina

Details of tax revenue

Million ARS

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	10 217	61 084	142 906	483 014	3 202 762	4 204 218	6 144 864	8 093 674	13 459 652	24 429 642
1000 Taxes on income, profits and capital gains	542	11 303	29 203	78 427	559 755	746 994	1 102 982	1 470 348	2 351 998	4 727 878
1100 Of individuals	141	3 937	8 192	23 980	236 284	297 200	433 621	634 425	1 004 641	2 083 662
1110 On income and profits	130	3 854	8 151	23 858	234 117	294 320	429 882	632 276	999 346	2 071 777
1120 On capital gains	11	82	41	122	2 167	2 880	3 739	2 150	5 295	11 886
1200 Corporate	357	6 575	19 602	50 664	297 111	401 270	589 993	756 440	1 151 704	2 398 339
1210 On profits	357	6 575	19 602	50 664	297 111	401 270	589 993	756 440	1 151 704	2 398 339
Corporate income taxes	198	5 956	18 494	49 012	294 546	399 210	587 272	755 545	1 151 650	2 397 764
Tax on assets	160	19	5	4	5	5	5	2	3	9
Tax on assumed minimum income	0	600	1 102	1 648	2 560	2 055	2 716	893	51	565
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	792	1 409	3 783	26 360	48 524	79 367	79 483	195 653	245 876
Non resident taxpayers	11	792	1 409	3 783	26 360	48 524	79 367	79 483	195 653	245 876
Other	33	0	0	0	0	0	0	0	0	0
2000 Social security contributions	2 583	9 670	17 400	102 460	733 527	914 436	1 225 664	1 548 052	2 398 126	4 331 972
2100 Employees	..	2 486	3 690	37 990	288 985	364 291	481 007	626 400	967 274	1 719 052
2110 On a payroll basis	..	2 486	3 690	37 990	288 985	364 291	481 007	626 400	967 274	1 719 052
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	6 069	12 557	54 713	413 212	512 615	699 601	864 329	1 356 354	2 492 899
2210 On a payroll basis	..	6 069	12 557	54 713	413 212	512 615	699 601	864 329	1 356 354	2 492 899
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	9 757	31 330	37 529	45 056	57 323	74 498	120 021
2310 On a payroll basis	98	1 115	1 153	9 757	31 330	37 529	45 056	57 323	74 498	120 021
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	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1 164	3 867	15 997	43 538	303 382	395 484	562 785	883 844	1 417 635	2 401 021
4100 Recurrent taxes on immovable property	419	1 809	2 837	5 035	44 236	66 035	87 589	113 268	170 405	262 053
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	419	1 809	2 837	5 035	44 236	66 035	87 589	113 268	170 405	262 053
4200 Recurrent taxes on net wealth	246	1 084	1 867	5 248	22 786	15 296	32 383	209 929	283 469	428 916
4210 Individual	3	1 024	1 813	5 147	22 165	14 517	31 184	207 382	278 770	421 969
Personal assets	0	1 024	1 813	5 147	22 165	14 517	31 184	207 382	278 770	421 969
Recurrent taxes on net wealth	3	0	0	0	0	0	0	0	0	0
4220 Corporate	242	60	55	101	621	778	1 199	2 547	4 699	6 947
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	33 252	236 360	314 153	442 812	560 648	963 760	1 710 052
Immovable property transfers	0	54	116	539	4 091	5 935	5 575	4 958	9 796	14 368
Movable property transfers	44	0	0	0	0	0	0	0	0	0
Bank accounts' credits and debits	205	0	9 434	26 885	172 838	234 300	349 559	452 459	750 414	1 343 374
Stamp taxes	211	850	1 722	5 829	59 431	73 918	87 678	103 231	203 551	352 310
4500 Non-recurrent taxes	40	70	21	3	0	0	0	0	0	0
4510 On net wealth	0	0	0	0	..	..	..	..	..	..
4520 Other non-recurrent taxes	40	70	21	3	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	5 636	34 539	77 959	253 092	1 531 220	2 119 852	3 209 278	4 131 958	7 210 692	12 838 534
5100 Taxes on production, sale, transfer, etc	5 462	34 288	78 555	252 550	1 520 300	2 112 824	3 181 178	4 088 803	7 154 673	12 758 527
5110 General taxes	2 384	25 123	51 467	167 534	1 188 317	1 671 105	2 317 817	2 957 036	5 022 050	9 143 893
5111 Value added taxes	1 594	19 009	36 853	116 386	765 336	1 104 580	1 532 597	1 905 385	3 243 608	5 831 330
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	791	6 114	14 613	51 148	422 981	566 524	785 220	1 051 651	1 778 442	3 312 564
5120 Taxes on specific goods and services	3 077	9 166	27 088	85 016	331 983	441 719	863 362	1 131 767	2 132 623	3 614 634
5121 Excises	1 866	5 850	10 609	26 208	182 818	204 903	282 001	394 311	665 896	931 669
Alcoholic beverages	25	36	73	238	1 591	2 186	4 571	5 779	10 862	22 140
Non alcoholic beverages	25	90	189	501	3 136	3 700	6 415	8 520	15 274	28 044
Beers	0	50	131	212	2 811	4 626	1 695	15 523	27 401	43 535
Tobacco products	425	1 875	3 460	6 884	60 249	67 264	90 857	132 703	188 239	275 753
Liquid fuels and gas	1 073	3 478	6 017	15 269	102 846	116 409	161 666	195 659	356 273	431 487
Electricity	72	205	283	591	1 768	2 174	7 818	7 139	13 507	19 294
Motor vehicles	59	20	0	27	476	342	242	3 616	10 156	39 383
Other	189	96	456	2 485	9 942	8 202	8 736	25 372	44 185	72 033
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5123 Customs and import duties	219	1 976	3 877	11 428	70 635	107 178	163 076	199 737	371 011	639 130
Import duties	166	1 938	3 780	11 183	69 259	104 991	132 405	164 888	305 698	531 892
Import fees	53	38	96	246	1 376	2 187	30 671	34 848	65 312	107 238
5124 Taxes on exports	724	32	12 323	45 547	66 121	114 160	398 312	387 643	963 117	1 649 418
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	163	1 233	150	1 429	7 792	9 389	10 692	11 683	16 556	23 919
Insurance services	42	194	8	21	167	198	289	376	590	930
Financial services	32	855	2	0	0	0	0	0	0	0
Telephone services	82	33	110	936	4 061	4 722	4 312	4 497	5 910	7 498
Other specific services	7	151	31	472	3 564	4 469	6 090	6 809	10 055	15 491
5127 Other taxes on internat. trade and transactions	98	74	129	404	4 616	6 089	9 281	138 394	116 043	370 498
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	3 598	35 873	41 628	57 370	75 337	121 969	189 977
5210 Recurrent taxes	177	833	1 289	3 598	35 873	41 628	57 370	75 337	121 969	189 977
5211 Paid by households: motor vehicles	177	833	1 289	3 598	35 873	41 628	57 370	75 337	121 969	189 977
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	-3 056	-24 953	-34 600	-29 270	-32 182	-65 950	-109 970
6000 Other taxes	292	1 704	2 347	5 497	74 878	27 452	44 156	59 470	81 201	130 238
6100 Paid solely by business	0	354	757	2 093	10 544	16 052	20 635	29 169	31 500	39 721
Simplified system for small taxpayers	..	354	757	2 093	10 544	16 052	20 635	29 169	31 500	39 721
6200 Other	292	1 351	1 590	3 404	64 334	11 399	23 521	30 301	49 702	90 517
Tax debt payments	135	24	112	293	46 131	-8 646	-1 070	6 215	5 262	18 284
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	3 110	18 202	20 045	24 591	24 086	44 440	72 233

.. Not available

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 2000: The figures may be under-estimated as they exclude certain types of social security contributions for which data are not readily available.

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.

Heading 6200: The tax debt payments from 2016 include revenue following the implementation of a new voluntary disclosure regime in July 2016 (Law 27260).

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

Table 5.3. Bahamas

Details of tax revenue

Million BSD

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	505	965	1 060	1 277	2 118	2 120	2 486	2 076	1 831	2 425
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
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 of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	66	115	136	167	277	284	287	226	219	267
2100 Employees	..	..	..	60	110	111	115	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	104	161	166	166	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	3	7	8	7	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	66	115	136	0	-1	-1	-1	226	219	267
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	56	208	302	269	233	237	345	174	203	241
4100 Recurrent taxes on immovable property	19	32	54	92	121	124	109	100	143	147
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	19	32	54	92	121	124	109	100	143	147
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	37	176	248	177	112	114	235	74	60	94
Stamp Tax from Imports	0	102	112	15	0	0	0	0	0	0
Stamp Tax from Exports	0	0	0	0	0	0	0	0	0	0
All Other Stamp Tax	37	74	135	162	112	114	235	74	60	94
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
5000 Taxes on goods and services	386	620	623	780	1 608	1 598	1 854	1 676	1 408	1 917
5100 Taxes on production, sale, transfer, etc	354	552	545	657	1 386	1 407	1 623	1 524	1 253	1 745
5110 General taxes	0	0	0	0	638	681	897	876	740	1 136
5111 Value added taxes	0	0	0	0	638	681	897	876	740	1 136
5112 Sales tax	..	..	..	..	0	0	0	0	0	0
5113 Other	..	..	..	..	0	0	0	0	0	0
5120 Taxes on specific goods and services	354	552	545	657	747	726	727	649	513	609
5121 Excises	0	0	0	188	289	257	242	206	176	47
Fuel surcharges	..	..	..	..	1	1	1	1	1	1
Other excises	..	..	..	..	287	255	241	205	175	45
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	289	435	413	348	286	270	284	224	192	249
5124 Taxes on exports	6	13	13	14	9	18	13	53	96	177
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	59	104	119	106	163	180	187	165	49	137
Departure tax	27	64	69	70	135	143	147	125	11	85
Gaming tax	27	20	25	10	27	37	40	40	38	51
Hotel occupancy tax	5	20	25	25	1	0	0	0	0	1
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	123	222	192	231	152	155	172
5210 Recurrent taxes	32	69	78	123	222	192	231	152	155	172
Motor vehicle tax	10	14	18	21	30	37	35	31	32	34
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5213 Paid in respect of other goods	22	55	61	102	193	155	195	122	123	138
Company fees and registration	0	5	5	5	0	0	0	0	0	0
International business companies	0	17	15	19	0	0	0	0	0	0
Others	22	33	40	78	193	155	195	122	123	138
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
6000 Other taxes	-4	21	-1	60	0	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	..	..	..	..	..	..
6200 Other	-4	21	-1	60	..	..	..	..	..	..
Incentive acts and other refunds	-8	14	-15	11	..	..	..	..	..	..
Other taxes	4	7	15	49	..	..	..	..	..	..

.. Not available

Note: Fiscal year ending on 30th June. For example, the data for 2022 represent July 2021 to June 2022.

The data are on a cash basis.

The figures exclude local government tax revenues as the data are not available. Central government tax revenue data are preliminary for 2020-22.

Heading 2000: The data are estimated for 2021 and 2022.

Heading 2400: This heading includes refunds of social security contributions as reported by the National Insurance Board (NIB) before 2020.

Heading 4400: This heading includes all stamp taxes.

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

Source: The Central Bank of The Bahamas; Ministry of Finance of The Bahamas; National Insurance Board of The Bahamas; Centro Interamericano de Administraciones Tributarias (Inter-American Center of Tax Administrations).

Table 5.4. Barbados

Details of tax revenue

Million BBD

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	1 026	1 892	2 450	2 736	3 280	3 434	3 442	2 982	3 241	3 643
1000 Taxes on income, profits and capital gains	250	599	722	766	783	921	823	976	897	1 023
1100 Of individuals	140	293	306	395	463	482	455	308	385	393
1110 On income and profits	140	293	306	395	463	482	455	308	385	393
Personal income tax	140	293	306	395	463	482	455	308	385	393
Consolidation tax	0	0	0	0	0	0	0	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	95	269	360	294	275	355	309	613	451	549
1210 On profits	95	269	360	294	275	355	309	613	451	549
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	15	37	56	76	45	83	59	55	61	81
2000 Social security contributions	134	295	408	565	624	621	671	595	595	621
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	134	295	408	565	624	621	671	595	595	621
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	147	108	159	130	148	172	226	189	219	239
4100 Recurrent taxes on immovable property	46	95	137	118	138	161	215	182	205	217
Property tax	46	95	137	118	138	161	215	182	205	217
Municipal solid waste tax	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	101	13	22	12	11	11	11	8	13	22
Stamp duties	101	13	22	12	11	11	11	8	13	22
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
5000 Taxes on goods and services	495	889	1 161	1 276	1 726	1 719	1 723	1 223	1 531	1 761
5100 Taxes on production, sale, transfer, etc	424	788	1 035	1 105	1 610	1 599	1 607	1 171	1 459	1 686
5110 General taxes	197	492	683	768	1 039	990	967	706	885	1 023
5111 Value added taxes	0	492	683	768	887	941	967	706	885	1 023
5112 Sales tax	197	0	0	0	152	49	0	0	0	0
Social responsibility levy	0	0	..	..	152	49	0	..	..	..
Consumption tax	197	0	..	..	0	0	0	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	227	296	353	337	570	608	640	465	575	663
5121 Excises	91	175	172	146	303	271	251	154	212	247
Excises	0	160	172	146	303	271	251	154	212	247
Levies	91	15	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	118	121	180	191	219	282	314	256	291	323
Import duties	118	121	180	191	219	214	232	192	221	242
Fuel tax	0	0	0	0	0	69	82	64	70	81
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	1	0	0	49	55	76	55	71	93
Hotel and restaurant tax	17	1	..	..	0	0	0	0	0	0
Banks and other asset tax	0	0	..	..	49	45	47	46	46	53
Room rate levy	0	0	..	..	0	10	28	10	25	40
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

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5200 Taxes on use of goods and perform activities	71	101	126	171	116	121	115	52	72	75
5210 Recurrent taxes	71	101	126	171	116	121	115	52	72	75
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	71	101	126	171	116	121	115	52	72	75
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
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st March, except for social security contributions which use calendar year. For example, the data for 2022 represent April 2022 to March 2023.

The data are on a cash basis, except for social security contributions which are on an accrual basis.

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

Heading 1300: This heading includes withholding taxes levied on both individuals and corporate entities.

Heading 2000: Social security contributions refer to contribution income of National Insurance Scheme. The values for 2021 and 2022 are government projections under the best estimate scenario in the 17th Actuarial Review of the National Insurance Fund.

Heading 5213: This heading includes miscellaneous indirect taxes levied on a recurrent basis such as revenues from various licences.

Source: The Central Bank of Barbados; National Insurance Board of Barbados.

Table 5.5. Belize
Details of tax revenue
Million BZD

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	178	318	495	740	1 054	1 129	1 153	935	1 128	1 346
1000 Taxes on income, profits and capital gains	37	76	129	248	269	286	291	237	224	345
1100 Of individuals	21	19	35	52	93	101	105	92	78	121
1110 On income and profits	21	19	35	52	93	101	105	92	78	121
Income tax (PAYE)	20	19	35	52	93	101	105	92	78	121
Income tax on individuals	1	0	0	0	0	0	0	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	12	51	90	189	166	173	174	134	126	211
Income tax (companies)	12	1	0	51	0	3	3	1	0	6
Income tax (business tax)	0	51	90	138	166	170	171	133	126	205
Income tax (supplemental petroleum tax)	0	0	0	0	0	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	6	4	7	10	12	12	11	20	13
Income tax (arrear)	4	3	1	1	2	3	2	2	2	1
Income tax (withholding)	0	3	2	6	8	10	10	9	18	12
2000 Social security contributions	10	18	50	60	83	87	100	110	117	144
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	83	87	100	110	117	144
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	34	13	27	23	32	49	39	34	63	42
4100 Recurrent taxes on immovable property	1	2	6	7	6	6	7	7	9	6
4110 Households	1	2	6	7	6	6	7	7	9	6
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	..	0	0	0	0	0	0	0	0	0
4320 Gift taxes	..	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	33	11	22	16	26	44	32	27	54	35
Stamp duties on customs	28	0	0	0	0	0	0	0	0	0
Stamp duties (other departments)	5	11	22	16	26	44	14	3	8	3
Stamp duties (land transactions)	0	0	0	0	0	0	18	24	46	32
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
5000 Taxes on goods and services	97	211	288	409	670	707	723	553	724	815
5100 Taxes on production, sale, transfer, etc.	94	207	282	400	662	696	712	546	715	806
5110 General taxes	0	82	131	199	292	317	323	244	306	397
5111 Value added taxes	0	0	0	199	292	317	323	244	306	397
5112 Sales tax	..	82	131	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	94	125	151	200	369	379	389	302	409	409
5121 Excises	35	47	57	31	187	193	194	155	192	156
Revenue replacement duty	18	39	57	7	1	1	1	1	1	1
Excise duties	17	8	0	22	186	191	192	151	191	155
Excise on locally refined petroleum products	0	0	0	0	0	1	0	3	0	0
Excise on locally extracted crude oil	0	0	0	1	1	1	1	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	50	64	80	144	139	139	137	105	159	189
Import duties	50	64	80	123	98	98	95	71	109	128
Environmental tax	0	0	0	21	40	41	42	34	49	61
Imports into EPZs	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	2	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	1	0

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5127 Other taxes on internat. trade and transactions	8	14	15	25	43	47	59	40	57	64
Goods in transit - administration charge	3	1	1	1	1	1	1	1	1	1
Goods in transit - social fee	0	5	4	8	17	23	22	17	23	26
Taxes on foreign currency transactions	6	8	9	16	25	23	35	21	33	37
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	3	4	6	9	9	11	11	7	9	9
5210 Recurrent taxes	3	4	6	9	9	11	11	7	9	9
5211 Paid by households: motor vehicles	2	3	5	3	5	5	5	5	6	6
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	1	1	1	6	4	6	5	2	3	4
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
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st March. For example, the data for 2022 represent April 2022 to March 2023.

The data are on a cash basis.

The tax revenue data for 2022 represent the government revised estimates for the 2022/23 fiscal year reported in the Approved Estimates of Revenue and Expenditure for Fiscal Year 2023/24.

Heading 2000: Social security contributions refer to total contributions to the Social Security Fund excluding government contributions to the National Health Insurance (NHI) fund. The government contributions are government subsidies to the social security system and hence are not considered as tax revenues according to the OECD classification described in the Interpretative Guide.

Heading 4400: This heading includes all stamp duties.

Source: Ministry of Finance of Belize; Social Security Board Belize.

Table 5.6. Bolivia
Details of tax revenue
Million BOB

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	1 005	9 151	15 370	31 549	67 072	69 535	69 785	56 088	63 203	72 013
1000 Taxes on income, profits and capital gains	68	1 209	2 383	6 294	10 152	10 591	11 356	7 402	7 644	10 397
1100 Of individuals	68	214	214	263	502	525	518	470	457	502
1110 On income and profits	68	214	214	263	502	525	518	470	457	502
Value added supplementary scheme	62	161	187	237	441	475	464	426	423	476
Fiscal notes on value added supplementary scheme	6	52	27	26	61	50	53	44	33	25
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	995	2 169	6 031	9 650	10 066	10 838	6 931	7 187	9 896
1210 On profits	..	995	2 169	6 031	9 650	10 066	10 838	6 931	7 187	9 896
Corporate tax	..	804	1 872	5 089	8 655	9 165	9 724	6 465	6 986	9 209
Fiscal notes on corporate tax	..	191	297	942	995	901	1 115	467	201	686
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	666	936	5 265	15 915	16 767	17 500	16 494	16 814	17 351
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	5 265	15 915	16 767	17 500	16 494	16 814	17 351
2410 On a payroll basis	..	666	936	5 265	15 915	16 767	17 500	16 494	16 814	17 351
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1	3	640	367	492	543	522	421	743	767
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	241	205
4210 Individual	..	..	..	..	..	..	..	..	241	205
4220 Corporate	..	..	..	..	..	..	..	..	0	0
4300 Estate, inheritance and gift taxes	1	3	7	20	1	0	0	0	0	0
4310 Estate and inheritance taxes	1	3	7	20	1	0	0	..	..	..
4320 Gift taxes	0	0	0	0	0	0	0	..	..	..
4400 Taxes on financial and capital transactions	0	0	633	347	491	543	522	421	502	561
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
5000 Taxes on goods and services	907	6 656	10 457	17 791	34 022	35 215	34 187	25 866	32 190	36 806
5100 Taxes on production, sale, transfer, etc.	907	6 656	10 457	17 791	34 022	35 215	34 187	25 866	32 190	36 806
5110 General taxes	584	3 953	7 018	12 541	24 591	25 615	25 405	19 124	24 307	27 953
5111 Value added taxes	432	2 949	5 314	10 259	20 199	20 977	20 391	15 146	19 237	22 027
VAT (internal market)	178	1 204	1 937	4 100	9 910	10 155	10 000	7 692	9 452	9 608
VAT (imports)	178	1 445	2 637	5 193	9 154	9 387	8 594	6 522	7 950	8 983
VAT fiscal notes (internal market)	56	223	584	581	439	411	271	336	417	659
VAT fiscal notes (imports)	20	76	156	385	696	1 024	1 526	596	1 418	2 776
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	151	1 005	1 704	2 282	4 392	4 638	5 014	3 978	5 070	5 926
Transactions tax	136	943	1 455	2 174	4 323	4 547	4 652	3 446	4 309	4 804
Fiscal note on transactions tax	15	62	250	107	69	92	362	531	761	1 122
5120 Taxes on specific goods and services	324	2 702	3 439	5 250	9 430	9 600	8 782	6 742	7 883	8 853
5121 Excises	118	2 047	2 604	3 658	6 032	6 191	5 187	4 563	4 820	4 807
Excises (internal market)	61	244	209	933	1 450	1 649	1 456	1 225	1 359	1 234
Excises (Imports)	22	298	208	379	953	1 091	785	561	699	803
Special tax on hydrocarbons and derivatives	0	1 348	1 529	1 070	3 105	3 076	1 911	1 697	1 977	800
Fiscal notes on excises	35	118	309	155	442	272	442	315	328	571
Fiscal notes on special tax on hydrocarb. and deriv.	0	40	350	1 121	82	103	594	765	456	1 400
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	204	640	803	1 545	3 198	3 185	3 376	2 091	3 004	3 934
Customs and import duties	163	616	777	1 504	3 043	2 937	2 976	1 998	2 567	2 936
Fiscal notes on customs and import duties	41	24	26	41	155	248	399	93	437	999
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

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5126 Taxes on specific services	2	15	32	47	200	224	218	89	60	112
Air departure tax	2	15	32	47	122	128	130	42	30	69
Tax on gambling	0	0	0	0	78	96	88	47	30	42
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	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	30	617	954	1 832	6 491	6 419	6 220	5 905	5 812	6 692
6100 Paid solely by business	4	6	4	12	30	33	36	25	29	30
Simplified tax regime	3	6	4	12	30	33	36	25	29	30
Integrated tax system	1	0	0	0	0	0	0	0	0	0
6200 Other	26	611	949	1 819	6 461	6 386	6 184	5 880	5 783	6 662
Municipal taxes	0	575	762	1 381	3 737	3 561	3 203	2 715	2 815	3 166
Other taxes	20	35	178	422	2 685	2 784	2 866	3 107	2 923	3 442
Fiscal notes on other taxes	3	0	5	3	8	9	88	32	11	21
Unified agricultural regime	2	1	5	14	31	32	28	27	34	33

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

The figures exclude local government tax revenues for the period 1990-1993 as the data are not available. Central government tax revenue data are preliminary for 2021 and 2022. Local government tax revenue data and social security contributions are preliminary for 2020-2022.

Heading 1210: Corporate tax under heading 1210 includes revenues from IUE (corporate tax), IUE-RE (corporate tax remittances) and IUM (mining profits). Fiscal notes on corporate tax include fiscal notes on IUE and IUM.

Heading 2000: The figures include social security contributions to Bolivia's pension system and healthcare related funds. Contributions to the pension system between 1997 and 2009 are excluded because Bolivia's pension system was private during this period.

Heading 4210: This heading includes the tax on large fortunes (IGF). This tax is levied on net wealth of natural persons and was introduced in 2020.

Heading 5113: This heading includes IT (transactions tax), its fiscal notes as well as the Special Integrated System of Transition for Entrepreneurs (SIETE-RG).

Heading 5127: This heading includes IVME (tax on the sales of foreign currency).

Heading 6200: Other taxes include revenues from "conceptos varios" (miscellaneous concepts), programa transitorio (transitional programme) and otros ingresos en efectivo (other cash revenue). Fiscal notes on other taxes include fiscal notes on "conceptos varios".

Source: Ministerio de Economía y Finanzas Públicas de Bolivia (Ministry of Economy and Public Finance of Bolivia); Servicio de Impuestos Nacionales (National Tax Service); Aduana Nacional de Bolivia (National Customs of Bolivia); Caja Nacional de Salud (National Health Fund).

Table 5.7. Brazil
Details of tax revenue
Million BRL

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	3	352 456	709 203	1 233 226	2 089 618	2 240 335	2 359 475	2 317 334	2 892 731	3 298 931
1000 Taxes on income, profits and capital gains	1	68 667	149 063	258 738	458 646	490 734	537 894	525 627	698 098	910 191
1100 Of individuals	0	3 406	46 766	87 828	177 710	196 255	221 730	225 912	262 008	303 290
1110 On income and profits	0	3 406	46 766	87 828	177 710	196 255	221 730	225 912	262 008	303 290
Withholding income tax (IRRF)	0	0	39 870	71 579	147 206	163 742	184 030	186 211	208 219	248 230
Other personal income taxes	0	3 406	6 896	16 248	30 504	32 513	37 700	39 701	53 788	55 059
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	25 430	72 455	128 255	184 501	194 814	207 505	200 032	322 527	437 358
1210 On profits	0	25 430	72 455	128 255	184 501	194 814	207 505	200 032	322 527	437 358
Corporate income tax	0	16 680	47 455	82 474	113 815	119 063	127 130	122 679	210 058	281 264
Social contribution on net profits (CSLL)	0	8 750	25 001	45 780	70 686	75 751	80 374	77 352	112 469	156 093
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	39 831	29 842	42 656	96 434	99 666	108 659	99 684	113 564	169 543
Withholding tax on non-resident income (remittances abroad)	..	..	6 183	11 537	27 270	35 331	39 293	39 602	44 400	55 497
Withholding tax on capital income	..	..	19 976	24 887	59 470	53 585	57 184	48 346	55 576	97 047
Withholding tax on other income	..	..	3 682	6 232	9 694	10 749	12 182	11 736	13 588	17 000
2000 Social security contributions	1	83 469	168 298	316 530	565 982	584 640	616 961	610 312	694 877	798 214
2100 Employees	..	..	39 070	75 509	131 697	139 610	147 749	151 462	182 011	..
2110 On a payroll basis	..	..	39 070	75 509	131 697	139 610	147 749	151 462	182 011	..
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	..
2200 Employers	0	18 709	128 843	240 280	414 399	429 838	457 463	447 791	499 361	156 298
2210 On a payroll basis	0	18 709	128 843	240 280	414 399	429 838	457 463	447 791	499 361	156 298
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	385	741	19 885	15 192	11 749	11 059	13 505	641 917
2410 On a payroll basis	1	64 760	385	741	19 885	15 192	11 749	11 059	13 505	641 917
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	5 437	10 417	21 348	39 824	42 223	42 907	40 397	47 320	54 297
Payroll-based contribution to education	0	2 791	5 762	11 049	20 010	21 979	21 977	21 086	23 833	27 024
"S" System contributions	0	2 646	4 470	9 925	19 075	19 820	20 549	18 970	23 103	27 273
Other payroll taxes	0	0	185	374	739	423	381	340	384	0
4000 Taxes on property	0	23 524	49 011	53 495	93 013	101 560	112 641	92 120	141 844	160 045
4100 Recurrent taxes on immovable property	0	4 753	11 026	18 367	40 864	46 187	50 386	47 830	59 286	66 922
Tax on rural land property (ITR)	0	234	273	485	1 273	1 419	1 630	1 761	2 167	2 594
Tax on urban land property (IPTU)	0	4 519	10 753	17 882	39 591	44 769	48 756	46 069	57 119	64 328
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	329	816	2 518	7 178	7 330	8 582	8 521	12 330	12 874
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	18 442	37 169	32 610	44 971	48 042	53 673	35 769	70 228	80 249
Tax on financial operations (IOF)	0	3 096	5 966	26 571	34 660	36 615	40 945	21 949	49 024	58 989
Tax on real estate property transfers (ITBI)	0	950	2 201	6 050	10 288	11 424	12 762	13 820	21 227	21 260
Other	0	14 396	29 001	-12	23	3	-34	-1	-23	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
5000 Taxes on goods and services	2	169 181	331 732	582 636	931 290	1 020 915	1 049 071	1 048 885	1 310 448	1 356 614
5100 Taxes on production, sale, transfer, etc	2	163 887	319 213	555 871	883 276	968 526	997 208	994 090	1 244 306	1 292 683
5110 General taxes	1	136 743	277 011	484 000	785 204	854 955	881 936	872 412	1 088 855	1 152 337
5111 Value added taxes	1	82 279	153 976	268 117	443 775	479 310	507 053	522 690	652 284	692 147
Tax on the circulation of goods and services (ICMS)	1	82 279	153 976	268 117	443 775	479 310	507 053	522 690	652 284	692 147
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	54 464	123 035	215 883	341 429	375 644	374 883	349 722	436 572	460 191
Contribution to COFINS	0	38 707	86 678	140 939	221 670	244 287	237 372	218 602	269 705	271 903
Contribution to PIS	0	8 339	18 478	30 714	49 380	54 461	51 390	46 626	57 614	58 408
Contribution to PASEP	0	1 312	2 863	9 880	11 395	12 066	12 626	14 686	16 871	20 022
Tax on general services (ISS)	0	6 106	14 817	33 696	58 062	63 792	72 428	68 688	90 900	109 858
Others	0	0	201	656	922	1 038	1 067	1 119	1 483	0
5120 Taxes on specific goods and services	0	27 144	42 202	71 870	98 072	113 571	115 272	121 678	155 451	140 346

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5121 Excises	0	18 699	31 760	48 254	60 864	67 121	65 626	68 467	84 242	73 386
Vehicles	..	..	3 744	5 787	4 467	5 713	5 639	3 446	3 447	4 048
Beverages	..	..	2 359	2 431	2 944	2 768	3 641	2 985	2 687	2 513
Tobacco	..	..	2 300	3 704	5 210	5 208	5 559	5 975	5 577	6 732
Fuels	..	..	7 681	7 759	5 821	3 928	2 776	1 986	1 924	1 660
Other excises	..	..	15 676	28 573	42 422	49 504	48 011	54 075	70 607	58 433
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	0	8 445	8 895	21 072	32 284	40 575	42 842	45 671	61 876	58 981
5124 Taxes on exports	0	0	48	47	66	129	91	51	160	53
5125 Taxes on investment goods	0	0	0	0	40	26	26	24	20	0
5126 Taxes on specific services	0	0	867	1 286	1 807	1 623	1 561	1 565	1 568	0
Contribution on revenues of telecom companies	..	..	795	1 186	1 610	1 440	1 392	1 357	1 340	..
Contribution on billing of IT companies	..	..	71	100	196	182	168	208	228	..
Other taxes on specific services	..	..	1	1	1	1	1	0	1	..
5127 Other taxes on internat. trade and transactions CIDE on remittances abroad	0	0	633	1 212	3 011	4 097	5 127	5 900	7 585	7 925
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	5 294	12 519	26 765	48 014	52 389	51 862	54 795	66 142	63 931
5210 Recurrent taxes	0	5 294	11 535	24 417	45 152	48 668	48 632	49 587	53 070	63 931
5211 Paid by households: motor vehicles	0	5 294	11 401	24 197	43 737	45 432	47 169	48 351	51 775	63 931
Motor vehicle property tax (IPVA)	0	5 294	10 406	21 367	40 436	43 120	46 141	48 178	51 762	63 928
Contributions to DPVAT	0	0	995	2 830	3 302	2 312	1 027	173	13	3
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	134	220	1 415	3 235	1 463	1 235	1 296	0
CONDECINE	..	..	36	49	1 133	1 084	1 061	885	974	..
Others	..	..	98	170	281	2 151	402	350	321	..
5220 Non-recurrent taxes	0	0	984	2 349	2 862	3 722	3 231	5 208	13 072	0
AFRMM	..	..	984	2 349	2 862	3 722	3 231	5 208	13 072	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	2 178	682	480	864	263	1	-7	144	19 569
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	0	2 178	682	480	864	263	1	-7	144	19 569

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Data in 2021 have been updated with detailed information from Carga Tributária no Brasil by the Secretaria da Receita Federal do Brasil. Data for 2022 are sourced from latest reports of Secretaria do Tesouro Nacional and may be adjusted next year.

Heading 2000: Social security contributions include contributions to the General Social Security Regime (RGPS), contributions to the Own Social Security Schemes (RPPS), contributions to the Severance Indemnity Fund (FGTS) and contributions to the health fund for military police and fire department.

Heading 4400: This heading includes the tax on real estate property transfers (ITBI) levied by the central and state governments.

Heading 5113: Contributions to PASEP are included in contributions to PIS before 2000 as they cannot be distinguished.

Heading 5123: This heading includes tax on exports before 2002.

Source: Secretaria da Receita Federal do Brasil, Ministério da Economia (Special Department of Federal Revenue of Brazil under Ministry of Economy); Secretaria do Tesouro Nacional, Ministério da Economia (National Treasury Secretariat under Ministry of Economy).

Table 5.8. Chile
Details of tax revenue
Million CLP

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	1 777 218	7 901 998	14 265 265	21 845 693	36 262 036	40 314 703	41 025 508	38 817 226	53 463 333	62 874 428
1000 Taxes on income, profits and capital gains	412 974	1 841 630	5 171 293	8 329 060	12 516 154	14 418 859	14 283 183	12 540 342	20 456 920	27 491 879
1100 Of individuals	99 154	604 100	738 620	1 492 837	3 500 023	2 701 416	2 937 532	3 976 009	5 780 432	6 626 617
Second category tax	65 552	490 980	700 150	1 449 099	2 585 694	2 848 205	3 015 794	3 051 177	3 442 651	3 914 343
Global complementary tax	33 603	113 120	38 470	43 738	50 495	-146 789	-78 261	132 551	620 904	1 087 034
Others	0	0	0	0	863 834	0	0	792 281	1 716 877	1 625 240
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	219 586	882 896	3 155 480	4 448 745	7 658 420	8 920 497	9 597 472	9 429 787	9 145 873	14 900 568
First category tax	200 891	815 747	3 040 875	3 913 870	7 049 471	7 836 379	8 880 080	8 745 612	8 360 928	13 034 540
Surtax on state owned enterprises	16 074	47 634	78 267	194 203	193 058	184 442	122 054	203 416	249 073	475 034
Mining tax	0	0	0	298 558	101 970	184 382	277 861	267 544	393 548	1 223 807
Other	2 621	19 516	36 338	42 114	313 921	715 293	317 477	213 216	142 323	167 188
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	94 233	354 634	1 277 193	2 387 478	1 357 711	2 796 947	1 748 179	-865 454	5 530 616	5 964 694
Additional tax	59 082	350 301	799 648	1 414 057	1 453 577	2 127 948	1 902 585	2 063 149	2 534 906	2 731 170
Other	35 151	4 332	477 545	973 421	-95 865	668 998	-154 406	-2 928 603	2 995 710	3 233 524
2000 Social security contributions	159 559	576 758	931 717	1 493 987	2 627 558	2 786 173	2 994 906	3 104 866	2 815 090	2 585 421
2100 Employees	154 021	553 937	893 821	1 433 159	2 553 916	2 703 261	2 894 725	2 994 036	2 686 021	2 435 398
2110 On a payroll basis	154 021	553 937	893 821	1 433 159	2 553 916	2 703 261	2 894 725	2 994 036	2 686 021	2 435 398
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	5 538	22 821	37 896	60 828	73 643	82 912	100 181	110 830	129 068	150 023
2210 On a payroll basis	5 538	22 821	37 896	60 828	73 643	82 912	100 181	110 830	129 068	150 023
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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	109 319	554 037	901 776	898 607	1 969 157	2 086 866	2 242 561	2 071 921	2 606 922	3 205 276
4100 Recurrent taxes on immovable property	59 968	302 244	416 565	662 368	1 248 136	1 373 495	1 507 182	1 562 317	1 724 276	2 023 347
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	39 338	202 376	125 649	62 824	155 433	291 830	416 219
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	45 907	240 886	462 027	196 901	518 645	587 721	672 555	354 171	590 816	765 709
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
5000 Taxes on goods and services	1 118 722	5 041 769	7 346 434	11 185 156	19 863 420	21 470 498	21 755 381	21 275 113	28 369 986	30 077 786
5100 Taxes on production, sale, transfer, etc	1 074 009	4 789 827	6 952 092	10 532 904	18 599 503	19 953 036	20 167 012	19 614 250	26 629 396	28 078 581
5110 General taxes	664 421	3 306 350	5 391 285	8 399 926	15 069 540	16 211 646	16 348 944	15 963 032	22 785 935	24 515 246
5111 Value added taxes	664 421	3 306 350	5 391 285	8 399 926	15 069 540	16 211 646	16 348 944	15 963 032	22 785 935	24 515 246
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	2 132 978	3 529 963	3 741 389	3 818 068	3 651 218	3 843 461	3 563 334
5121 Excises	166 050	816 160	1 107 703	1 561 205	2 682 659	2 796 033	2 862 327	2 900 245	2 800 387	2 333 121
Cigarettes and tobacco	60 604	283 275	382 690	647 637	978 696	981 456	973 335	1 021 917	1 201 968	1 171 382
Gasoline and diesel	105 445	532 885	724 803	913 568	1 629 561	1 727 392	1 811 132	1 799 846	1 507 872	1 028 982
Oil stabilisation fund	0	0	210	0	0	0	0	0	0	1 547
Fisheries Law Extraction Rights	0	0	0	0	11 749	19 623	17 662	33 104	8 967	21 566
Additional tax on new motor vehicles	0	0	0	0	62 654	67 561	60 197	45 379	81 579	109 645
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	267 331	321 156	347 555	331 846	294 204	468 128	555 863
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	304 442	526 147	597 802	623 895	456 768	574 947	674 351
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

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
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	652 252	1 263 917	1 517 462	1 588 369	1 660 863	1 740 590	1 999 206
5210 Recurrent taxes	44 714	251 942	394 343	652 252	1 263 917	1 402 110	1 461 686	1 503 269	1 617 710	1 852 752
Motor vehicles	24 469	93 880	139 174	218 219	482 916	539 918	592 327	585 116	671 258	819 509
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	434 033	781 001	862 192	869 359	918 153	946 452	1 033 244
Municipal permits	18 401	136 138	234 460	396 944	727 246	806 734	813 159	862 199	885 324	966 478
Mining patents	3 374	34 730	20 094	36 213	52 254	53 854	54 696	54 932	59 801	65 122
Other	-1 530	-12 806	615	876	1 501	1 604	1 504	1 023	1 327	1 643
5220 Non-recurrent taxes	0	0	0	0	0	115 352	126 683	157 594	122 880	146 453
Tax on polluting fixed sources	..	..	..	..	..	115 352	126 683	157 594	122 880	146 453
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	-23 356	-112 195	-85 954	-61 117	-714 253	-447 692	-250 523	-175 017	-785 585	-485 934
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	-23 356	-112 195	-85 954	-61 117	-714 253	-447 692	-250 523	-175 017	-785 585	-485 934

.. Not available

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).

Table 5.9. Colombia

Details of tax revenue

Million COP

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	2 579 426	30 598 630	61 707 388	98 455 335	174 735 823	190 299 911	209 071 314	187 664 589	229 480 845	288 683 841
1000 Taxes on income, profits and capital gains	771 694	7 103 525	17 348 618	26 218 852	57 615 236	64 043 928	67 519 599	61 812 525	73 222 876	95 891 679
1100 Of individuals	47 210	1 499 345	3 594 441	5 192 384	10 402 187	12 265 425	14 244 001	14 327 856	15 758 043	18 984 236
1110 On income and profits	47 210	1 499 345	3 594 441	5 192 384	10 402 187	12 265 425	14 244 001	14 327 856	15 758 043	18 984 236
Income tax	47 210	1 499 345	3 594 441	5 192 384	10 402 187	12 265 425	14 237 452	14 292 259	15 687 699	18 850 046
Simple tax regime	0	0	0	0	0	0	6 549	35 598	70 344	134 190
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	359 758	5 119 828	13 044 361	20 405 209	44 976 298	48 643 747	50 284 832	43 259 798	54 418 742	72 985 286
1210 On profits	359 758	5 119 828	13 044 361	20 405 209	44 976 298	48 643 747	50 284 832	43 259 798	54 418 742	72 985 286
Income tax	359 758	5 119 828	13 044 361	20 405 209	40 130 108	48 511 024	50 168 966	43 133 458	54 225 235	72 613 526
Pro Equity Income Tax - CREE	0	0	0	0	4 846 190	132 723	99 798	39 871	28 428	56 854
Simple tax regime	0	0	0	0	0	0	16 068	86 469	165 079	314 907
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	709 816	621 258	2 236 750	3 134 756	2 990 766	4 224 870	3 046 091	3 922 156
Income tax	364 726	484 352	709 816	621 258	2 236 750	3 134 756	2 990 766	4 224 870	3 046 091	3 922 156
Pro Equity Income Tax - CREE	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	203 596	4 989 000	7 845 000	11 478 085	13 351 711	18 192 049	19 875 398	18 615 408	22 844 403	23 907 649
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	11 478 085	13 351 711	18 192 049	19 875 398	18 615 408	22 844 403	23 907 649
2410 On a payroll basis	203 596	4 989 000	7 845 000	11 478 085	13 351 711	18 192 049	19 875 398	18 615 408	22 844 403	23 907 649
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	1 286 803	2 179 842	4 022 503	3 200 238	3 461 352	3 604 071	3 670 490	3 927 070	4 421 997
4000 Taxes on property	56 160	2 027 654	4 838 158	8 535 238	17 950 494	15 265 472	18 984 414	18 167 358	20 048 796	22 382 815
4100 Recurrent taxes on immovable property	56 160	991 070	1 974 213	3 338 935	7 310 244	7 981 989	8 743 115	9 109 598	9 039 961	9 794 710
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	56 160	991 070	1 974 213	3 338 935	7 310 244	7 981 989	8 743 115	9 109 598	9 039 961	9 794 710
4200 Recurrent taxes on net wealth	0	0	462 720	1 970 530	3 868 595	467 925	923 255	957 137	1 032 058	73 113
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	1 036 584	2 401 226	3 225 773	6 771 655	6 815 558	8 190 516	7 476 295	9 831 204	12 281 751
4500 Non-recurrent taxes	0	0	0	0	0	0	1 127 528	624 327	145 573	233 241
4510 On net wealth	..	..	..	..	..	..	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	1 127 528	624 327	145 573	233 241
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 388 653	14 180 450	27 649 152	44 411 642	75 381 123	81 408 789	89 797 927	77 752 543	99 265 361	129 336 095
5100 Taxes on production, sale, transfer, etc	1 388 653	14 048 655	27 370 638	44 038 074	74 003 567	79 935 336	88 064 087	75 960 351	97 222 272	127 050 537
5110 General taxes	672 368	9 585 866	19 934 400	33 333 802	58 565 799	64 316 019	71 235 138	62 866 653	80 101 256	105 105 388
5111 Value added taxes	583 078	8 445 776	17 427 948	28 811 682	50 619 849	55 879 110	61 936 282	53 912 648	69 883 378	91 744 973
5112 Sales tax	89 290	1 140 090	2 506 452	4 522 121	7 945 950	8 436 909	9 298 856	8 954 004	10 217 878	13 360 416
Industry and commerce tax (State)	89 290	1 140 090	2 506 452	4 522 121	7 945 950	8 436 909	9 298 856	8 954 004	10 217 878	13 360 416
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	716 285	4 462 789	7 436 239	10 704 271	15 437 768	15 619 317	16 828 948	13 093 698	17 121 016	21 945 149

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5121 Excises	404 699	2 718 692	4 613 718	6 052 273	11 616 844	12 061 132	12 995 955	10 159 930	12 906 426	15 686 603
Oil	141 270	833 004	1 143 308	1 418 766	1 352 793	1 517 546	1 585 141	1 205 806	1 732 540	1 650 801
Tobacco (State)	52 898	213 412	287 379	390 472	887 534	1 145 879	1 278 561	1 239 269	1 451 431	1 638 694
Beer (State)	85 722	471 135	867 569	1 432 453	2 572 771	2 637 674	2 611 466	2 243 811	2 723 800	3 049 682
Liquors (State)	124 808	520 394	811 377	929 328	1 907 802	1 800 605	2 146 818	1 675 472	2 503 248	3 060 330
Restaurant, vehicles sale and mobile telephony	0	0	0	0	1 948 718	2 047 419	2 208 669	1 226 863	1 279 312	2 528 842
Carbon	0	0	0	0	474 596	288 373	436 914	281 911	330 567	361 899
Plastic bags	0	0	0	0	6 546	28 099	37 331	43 777	48 079	49 697
Medicinal cannabis	0	0	0	0	10	3	145	972	993	921
Diesel surcharge	0	85 716	251 542	500 405	546 243	579 613	599 600	505 000	570 600	655 000
Petrol surcharge	0	595 031	1 252 543	1 380 848	1 919 830	2 015 922	2 091 310	1 737 050	2 265 855	2 690 737
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	4 651 999	3 820 924	3 558 185	3 832 994	2 933 768	4 214 590	6 258 546
Custom duties	180 989	1 744 097	2 822 520	4 651 999	3 820 924	3 558 185	3 832 994	2 933 768	4 214 590	6 258 546
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	131 795	278 514	373 568	1 377 556	1 473 453	1 733 840	1 792 192	2 043 090	2 285 557
5210 Recurrent taxes	..	131 795	278 514	373 568	1 377 556	1 473 453	1 733 840	1 792 192	2 043 090	2 285 557
5211 Paid by households: motor vehicles	..	131 795	278 514	373 568	1 377 556	1 473 453	1 733 840	1 792 192	2 043 090	2 285 557
Tax on motor vehicle ownership	..	131 795	278 514	373 568	1 377 556	1 473 453	1 733 840	1 792 192	2 043 090	2 285 557
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
6000 Other taxes	159 323	1 011 197	1 846 617	3 789 014	7 237 021	7 928 320	9 289 906	7 646 264	10 172 339	12 743 607
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	159 323	1 011 197	1 846 617	3 789 014	7 237 021	7 928 320	9 289 906	7 646 264	10 172 339	12 743 607
Stamp tax	0	401 497	633 586	357 160	75 493	79 868	85 799	41 373	83 115	134 457
Other	78 306	79 287	48 498	126 602	403 473	461 160	533 852	245 541	423 822	788 653
Other (sub-national)	81 017	530 413	1 164 533	3 305 252	6 758 055	7 387 293	8 670 255	7 359 350	9 665 402	11 820 497

.. Not available

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 1000: The income tax figures in 2022 under headings 1100, 1200 and 1300 are estimated.

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.

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).

Table 5.10. Costa Rica

Details of tax revenue

Million CRC

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	117 711	978 114	2 084 914	4 382 367	7 893 642	8 339 991	8 855 885	8 235 528	10 019 264	11 285 967
1000 Taxes on income, profits and capital gains	11 820	128 805	324 224	748 093	1 562 063	1 699 258	1 854 866	1 651 249	2 063 810	2 430 200
1100 Of individuals	..	..	16 438	202 849	446 519	483 645	540 954	556 084	622 772	691 305
1110 On income and profits	..	..	16 438	202 849	446 519	483 645	535 412	554 486	618 550	682 875
1120 On capital gains	..	..	0	0	0	0	5 542	1 598	4 222	8 430
1200 Corporate	..	..	288 355	450 312	843 879	915 284	1 058 086	692 551	970 546	1 188 835
1210 On profits	..	..	288 355	450 312	843 879	915 284	955 908	685 470	952 951	1 162 697
1220 On capital gains of corporates	..	..	0	0	0	0	102 177	7 081	17 595	26 138
1300 Unallocable between 1100 and 1200	11 820	128 805	19 430	94 932	271 664	300 330	255 827	402 613	470 492	550 059
2000 Social security contributions	33 990	297 069	617 683	1 450 531	2 640 785	2 859 467	3 026 691	2 971 589	3 605 731	3 925 692
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	3 447	37 313	84 988	207 206	361 161	368 865	381 940	387 840	389 183	412 852
Government contributions	3 447	37 313	84 988	207 206	361 161	368 865	381 940	387 840	389 183	412 852
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	30 543	259 756	532 695	1 243 325	2 279 624	2 490 602	2 644 751	2 583 749	3 216 548	3 512 840
Contributions by employees and non-government employers	30 543	249 182	497 341	1 139 265	1 971 472	2 157 256	2 274 644	2 212 249	2 447 640	2 697 026
Contributions for the special regimes	0	10 574	35 354	104 060	237 004	247 939	292 634	292 072	299 713	300 083
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	7 575	61 796	115 730	260 664	471 206	498 577	522 529	537 654	569 339	639 737
Contributions by non-government employers	7 484	59 129	112 082	248 259	453 128	478 523	501 734	515 624	546 262	616 504
Contributions by government employers	91	2 666	3 648	12 405	18 078	20 054	20 795	22 030	23 077	23 233
4000 Taxes on property	1 566	8 396	25 110	63 706	145 955	149 310	167 952	162 950	208 531	220 741
4100 Recurrent taxes on immovable property	1 200	5 390	14 264	48 963	107 156	113 586	125 398	127 625	150 279	154 930
Land tax	0	0	0	0	0	0	0	0	0	0
Additional land tax	0	0	0	0	0	0	0	0	0	0
Tax on sumptuary constructions	0	0	0	0	0	0	0	0	0	0
Immovable property tax	0	0	0	3 527	4 255	4 468	4 699	4 655	5 108	5 206
Municipal immovable property tax	1 200	5 390	14 264	45 436	102 901	109 119	120 698	122 970	145 171	149 724
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	366	3 007	10 846	14 743	38 799	35 724	42 554	35 300	58 206	65 802
4500 Non-recurrent taxes	0	0	0	0	0	0	0	24	46	8
4510 On net wealth	..	..	..	..	..	..	..	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	24	46	8
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	53 509	456 851	944 623	1 766 914	2 875 333	2 918 471	3 081 941	2 745 118	3 488 535	3 674 723
5100 Taxes on production, sale, transfer, etc	49 867	425 713	884 453	1 600 302	2 575 411	2 608 864	2 756 759	2 500 510	3 150 398	3 330 772
5110 General taxes	21 326	222 775	485 168	920 298	1 466 986	1 513 677	1 662 503	1 649 531	2 065 623	2 217 743
5111 Value added taxes	21 326	222 775	485 168	920 298	1 453 348	1 487 620	1 634 986	1 623 695	2 039 997	2 193 160
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	13 638	26 057	27 517	25 836	25 626	24 583
5120 Taxes on specific goods and services	28 541	202 939	399 286	680 004	1 108 425	1 095 187	1 094 256	850 979	1 084 775	1 113 029
5121 Excises	11 096	157 204	296 222	523 617	870 225	858 424	864 985	688 784	863 133	883 105
Fuels and energy	0	0	172 028	320 638	510 260	517 666	552 017	436 384	522 063	530 195
Alcoholic beverages	0	8 229	20 219	28 035	43 176	45 610	43 849	44 373	53 118	55 539
Non alcoholic beverages	0	0	12 491	26 566	39 781	40 182	41 247	38 510	43 234	49 556
Soaps	0	0	573	1 317	2 332	2 712	3 020	3 052	3 200	2 810
Cement	0	0	0	227	311	289	216	123	0	5 358
Tobacco	0	0	0	0	30 590	30 766	27 185	23 896	27 019	22 336
Abolished specific taxes on production and consumption	0	0	0	0	0	0	0	0	0	0
Other specific taxes on consumption	11 096	148 975	90 913	146 834	243 775	221 200	197 452	142 447	214 499	217 311
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5123 Customs and import duties	15 052	40 485	82 446	126 134	179 188	175 368	164 224	133 733	177 948	164 137
Import duties	13 977	32 336	66 598	103 851	152 756	149 017	140 919	114 777	152 133	137 668
Custom duties	1 075	8 149	15 848	22 284	26 432	26 351	23 305	18 956	25 815	26 469
Import duties on animals	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	2 113	2 238	969	3 973	5 638	5 468	5 412	5 471	6 274	4 842
Export duties	2 113	2 088	830	3 816	3 673	3 594	3 502	3 777	4 064	3 100
Export duties Law 133	0	0	0	0	0	0	0	0	0	0
Export duties Law 5519	0	0	0	0	0	0	0	0	0	0
Tax on banana exports	0	150	139	157	199	193	184	199	203	150
Export duties on ground transportation	0	0	0	0	1 766	1 682	1 726	1 494	2 007	1 593
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	280	2 929	19 555	24 767	48 290	50 554	54 556	18 463	31 742	55 167
Casinos and gambling	0	225	519	445	891	1 060	1 241	378	431	455
Port cargo movements	0	6	13	0	0	0	0	0	0	0
Overseas departure tax	0	0	19 022	24 322	47 399	49 494	53 315	18 085	31 311	54 711
10% on public shows	0	0	0	0	0	0	0	0	0	0
Pro-national airport's stamp tax	0	0	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
5127 Other taxes on internat. trade and transactions	0	83	94	1 513	3 695	3 785	3 841	3 304	3 916	3 919
5128 Other taxes	0	0	0	0	1 389	1 589	1 238	1 225	1 761	1 860
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	3 642	31 138	60 170	166 612	299 922	309 607	325 182	244 608	338 138	343 951
5210 Recurrent taxes	3 642	31 138	60 170	166 612	299 922	309 607	325 182	244 608	338 138	343 951
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	1 425	15 374	30 918	94 102	164 034	171 523	181 198	108 198	183 368	186 226
Property tax on vehicles, aircraft and boats	1 425	15 374	30 918	94 102	164 034	171 523	181 198	108 198	183 368	186 226
5213 Paid in respect of other goods	2 217	15 763	29 252	72 510	135 888	138 084	143 984	136 410	154 769	157 725
Local taxes	1 262	11 898	27 411	68 808	130 639	132 514	137 979	130 332	147 349	151 320
Hunting and fishing licences	0	0	0	0	0	0	0	0	0	0
Spirits licence	0	0	0	0	0	0	0	0	0	0
Revenue stamps	955	3 866	1 841	3 702	5 249	5 571	6 004	6 078	7 421	6 405
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	0	0	0	0	0	0	0	0	0
6000 Other taxes	9 251	25 198	57 545	92 460	198 300	214 908	201 906	166 969	83 319	394 874
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	9 251	25 198	57 545	92 460	198 300	214 908	201 906	166 969	83 319	394 874
Transfers of vehicles, aircraft and boats	497	2 530	6 357	12 311	21 872	22 265	23 223	22 593	28 064	27 597
Tax revenue from decentralised units	2 764	15 048	11 985	29 969	68 127	63 329	67 968	60 054	0	0
Other taxes	5 990	7 620	39 203	50 180	108 181	129 268	110 654	84 266	55 122	367 079

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

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

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

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

Heading 6200: The figures include the tax revenue of decentralised bodies (other than social security contributions). The tax revenue of decentralised bodies is classified under central government. In Costa Rica this revenue is classified under a separate unit (decentralised) considered to be separate from the central government.

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

Source: Secretaría Técnica de la Autoridad Presupuestaria, Ministerio de Finanzas y Contraloría General de la República (Technical Secretary of the Budgeting Authority, Ministry of Finance and National General Comptroller).

Table 5.11. Cuba
Details of tax revenue
Million CUP

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	6 265	11 367	17 528	23 949	41 021	42 307	43 504	40 263	96 521	116 046
1000 Taxes on income, profits and capital gains	14	1 826	2 451	3 603	9 931	11 094	12 257	11 383	44 545	54 354
1100 Of individuals	14	291	326	554	3 279	4 002	4 762	4 586	7 383	7 501
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	1 535	2 126	3 049	6 651	7 092	7 495	6 796	37 162	46 853
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	691	1 181	1 778	2 974	5 108	5 206	5 727	6 433	24 155	16 727
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	691	1 181	1 778	2 974	5 108	5 206	5 727	6 433	24 155	16 727
2410 On a payroll basis	691	1 181	1 778	2 974	5 108	5 206	5 727	6 433	24 155	16 727
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	970	2 962	4 414	1 385	1 273	1 415	1 605	5 947	6 239
4000 Taxes on property	0	0	0	0	0	0	0	0	0	0
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	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	5 443	6 732	9 844	12 283	22 055	21 969	20 995	18 673	10 582	12 657
5100 Taxes on production, sale, transfer, etc	5 443	6 732	9 844	12 283	22 055	21 969	20 995	18 673	10 582	12 657
5110 General taxes	5 017	6 131	9 036	10 525	17 961	17 623	16 619	14 498	6 489	8 029
5111 Value added taxes	0	0	0	0	0	0	0	0	0	0
5112 Sales tax	5 017	6 131	9 036	10 525	17 961	17 623	16 619	14 498	6 489	8 029
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	426	602	808	1 758	4 094	4 346	4 376	4 175	4 093	4 628
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	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
6000 Other taxes	117	657	493	675	2 543	2 766	3 110	2 169	11 293	26 069
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

The figures for the sub-categories under the heading 5120 are not available.

Central and local government tax revenues are only available between 2002 and 2012.

Figures in 2021 and thereafter are not comparable to data in previous years due to large adjustments as a result of Cuba's currency reform.

Source: Ministerio de Finanzas y Precios de la República de Cuba (Ministry of Finance and Prices of the Republic of Cuba); Oficina Nacional de Estadísticas de Cuba (National Statistics Office of Cuba); Comisión Económica para América Latina y el Caribe (United Nations Economic Commission for Latin America and the Caribbean).

Table 5.12. Dominican Republic

Details of tax revenue

Million DOP

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	6 420	47 753	149 063	242 756	499 036	555 857	611 573	556 425	781 183	872 424
1000 Taxes on income, profits and capital gains	1 650	10 517	29 374	52 653	153 034	168 485	191 771	187 108	263 082	276 183
1100 Of individuals	..	4 088	7 588	17 088	43 553	51 425	59 448	58 747	69 026	87 200
1110 On income and profits	..	4 070	7 509	16 901	43 097	51 031	58 842	58 355	68 593	86 504
1120 On capital gains	..	18	79	187	456	394	606	392	433	696
1200 Corporate	..	4 605	16 147	21 325	82 785	87 822	95 928	90 340	150 695	140 603
1210 On profits	..	4 605	16 147	21 325	82 785	87 822	95 928	90 340	150 695	140 603
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1 650	1 824	5 639	14 241	26 696	29 238	36 395	38 021	43 361	48 380
2000 Social security contributions	53	490	35	1 845	2 635	2 514	2 553	2 661	3 420	4 923
2100 Employees	..	..	..	1 720	1 535	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	125	1 099	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	0	0	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	53	490	35	0	0	2 514	2 553	2 661	3 420	4 923
2410 On a payroll basis	53	490	35	..	..	2 514	2 553	2 661	3 420	4 923
2420 On an income tax basis	0	0	0	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	671	1 385	2 912	3 282	3 502	3 141	3 810	3 811
4000 Taxes on property	74	644	6 622	12 416	21 502	23 955	27 374	24 367	45 798	45 061
4100 Recurrent taxes on immovable property	9	115	1 710	555	2 166	2 527	2 904	2 857	4 171	4 438
4110 Households	9	115	1 710	555	2 166	2 527	2 904	2 857	4 171	4 438
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	2 449	4 112	4 609	5 155	4 522	8 396	8 615
Tax on assets	..	..	..	2 449	4 112	4 609	5 155	4 522	8 396	8 615
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	96	84	231	455	526	715	522	1 308	1 389
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	40	377	4 716	8 658	13 995	15 675	17 594	15 635	30 206	28 611
Tax on checks	0	0	3 133	4 262	7 117	8 139	8 646	8 644	11 231	13 547
Real estate operations	22	217	1 413	3 864	5 802	6 320	7 526	5 910	17 068	13 015
Tax on the transfer of immovable property	18	160	170	533	1 076	1 215	1 422	1 080	1 907	2 048
4500 Non-recurrent taxes	3	32	89	488	711	553	931	779	1 642	1 929
4510 On net wealth	3	32	89	488	711	553	931	779	1 642	1 929
4520 Other non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	11	25	24	35	62	66	75	52	76	81
5000 Taxes on goods and services	4 484	35 672	110 758	174 457	318 953	357 620	386 372	339 147	465 072	542 443
5100 Taxes on production, sale, transfer, etc	4 418	34 962	109 050	167 983	305 698	343 479	369 238	327 400	444 248	519 450
5110 General taxes	970	9 912	40 983	81 226	169 629	194 725	214 324	194 408	261 207	310 788
5111 Value added taxes	970	9 912	40 983	81 226	169 629	194 725	214 324	194 408	261 207	310 788
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	3 449	25 051	68 067	86 757	136 070	148 754	154 914	132 993	183 041	208 662
5121 Excises	495	6 320	26 923	55 224	88 455	95 912	100 396	85 534	117 330	130 628
Alcoholic beverages	251	2 455	8 142	15 054	25 694	28 882	30 610	29 336	39 822	42 492
Tobacco products	102	469	2 879	4 529	5 120	4 355	3 923	3 507	3 747	3 310
Petroleum products	89	3 143	14 712	34 598	53 074	57 053	60 828	47 854	67 823	78 575
Other excises	52	252	1 190	1 043	4 567	5 622	5 035	4 836	5 938	6 252
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	1 548	13 459	14 400	19 455	28 703	32 096	32 478	29 630	42 638	50 635
Import duties	615	13 456	14 394	19 455	27 276	30 931	32 478	29 630	42 638	50 635
Others	933	3	6	0	1 426	1 165	0	0	0	0
5124 Taxes on exports	6	4	46	146	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5126 Taxes on specific services	364	1 662	5 681	11 553	18 531	20 311	21 529	17 618	22 727	26 993
Telecommunications	85	5	3 193	4 886	6 782	7 146	7 313	7 494	8 117	8 716
Insurance premiums	33	584	0	3 088	5 236	5 976	6 782	7 128	8 560	9 567
Departure tax	204	809	2 413	3 428	6 252	6 933	7 180	2 894	5 870	8 428
Hotels	22	191	0	0	0	0	0	0	0	0
Casinos	16	59	73	151	237	228	225	77	131	208
Racetracks	4	15	2	0	0	0	0	0	0	0
Phone gaming	0	0	0	0	25	30	28	25	49	74
Others	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	1 037	3 606	21 017	379	380	435	511	211	346	407
Exchange commission	857	3 412	19 998	0	0	0	0	0	0	0
Consular fees	77	32	271	132	153	153	156	72	65	133
Others	103	162	748	247	227	281	355	139	282	274
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	65	710	1 708	6 475	13 254	14 141	17 134	11 747	20 824	22 993
5210 Recurrent taxes	65	710	1 708	2 241	3 508	3 763	4 857	2 235	4 534	4 725
5211 Paid by households: motor vehicles	45	268	977	1 277	2 081	2 310	3 407	1 189	2 991	3 023
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	21	442	731	964	1 426	1 454	1 450	1 046	1 543	1 703
Licences to carry firearms	17	237	244	296	176	192	182	162	169	276
Licences to operate gambling houses	0	114	155	211	1 250	1 262	1 268	885	1 374	1 427
Licences to operate slot machines	4	60	102	458	0	0	0	0	0	0
Others	0	30	230	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	4 234	9 747	10 378	12 277	9 511	16 290	18 268
Vehicle property registration	..	..	..	4 234	9 072	9 667	11 442	8 882	15 188	17 059
Ecological taxes	..	..	..	0	675	711	835	629	1 102	1 209
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	159	429	1 603	0	1	1	2	1	2	3
6100 Paid solely by business	0	0	0	..	0	0	0	0	0	0
6200 Other	159	429	1 603	..	1	1	2	1	2	3

.. Not available

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.

Fines have been identified and excluded from taxes on income and taxes on property since 1995 and from taxes on goods and services since 1990.

Heading 2000: The data exclude social security contributions to general government managed by the private sector. An additional breakdown has been available between 2006 and 2017 to distinguish between social security contributions paid by employees and those paid by employers.

Heading 3000: This heading includes the mandatory non-pensions contributions to the Instituto de Formación Técnico Profesional (INFOTEP). The tax revenue is classified under the central government. In Dominican Republic this revenue is classified under a separate unit (decentralised) considered to be different to the central government.

Heading 5211: In ECLAC data, the vehicle transfer tax is classified as a property tax (4000).

Source: Ministerio de Hacienda (Ministry of Finance); Instituto Nacional de Formación Técnico Profesional (National Institute for Technical and Vocational Training).

Table 5.13. Ecuador

Details of tax revenue

Million USD

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	1 078	2 125	5 724	11 693	21 036	22 656	21 501	18 543	20 647	24 070
1000 Taxes on income, profits and capital gains	139	268	1 248	2 924	4 134	5 246	4 669	4 503	4 444	5 315
1100 Of individuals	..	10	27	80	180	193	197	155	143	181
1110 On income and profits	..	10	27	80	180	193	197	155	143	181
Personal income tax	..	10	27	80	176	193	197	155	143	181
Solidarity contribution on remuneration	..	0	0	0	5	0	0	0	0	0
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	53	362	1 046	1 074	1 894	1 308	1 333	899	1 350
1210 On profits	..	53	362	1 046	1 074	1 894	1 308	1 333	899	1 350
Corporate income tax	..	53	342	474	991	1 808	1 232	1 276	832	1 284
Income tax on oil companies and others	..	0	20	572	63	81	75	57	67	65
Solidarity contribution on profits	..	0	0	0	19	4	0	0	0	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	139	206	859	1 798	2 880	3 159	3 164	3 015	3 402	3 784
Withholding tax	0	190	683	1 560	2 578	2 858	2 847	2 787	3 416	3 886
Income tax advances	0	14	170	298	343	353	394	290	15	4
Income tax refunds	0	0	0	-75	-112	-132	-151	-112	-98	-180
Other income taxes (local)	1	2	6	15	71	81	74	50	69	74
2000 Social security contributions	243	228	1 109	2 541	5 699	5 909	5 704	5 079	5 305	5 773
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	2 541	5 699	5 909	5 704	5 079	5 305	5 773
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	16	17	71	159	347	372	353	334	360	986
4100 Recurrent taxes on immovable property	13	8	37	68	162	192	186	172	184	200
Rural land tax	0	0	0	3	7	2	0	0	0	0
4110 Households	0	0	0	0	..	0	0	0	0	0
4120 Others	13	8	37	66	155	190	185	172	184	200
Tax on urban properties	12	7	32	55	129	162	158	145	157	170
Tax on rural properties	1	1	6	10	26	27	27	27	27	30
4200 Recurrent taxes on net wealth	0	0	0	35	35	30	35	31	24	19
4210 Individual	..	..	..	0	0	0	0	0	0	0
4220 Corporate	..	..	..	35	35	30	35	31	24	19
Tax on foreign assets	..	..	..	35	35	30	35	31	24	19
4300 Estate, inheritance and gift taxes	0	0	1	5	26	27	24	24	40	11
4310 Estate and inheritance taxes	..	..	1	5	26	27	24	24	40	11
4320 Gift taxes	..	..	0	0	0	0	0	0	0	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	19	7	0	0	0	635
4510 On net wealth	..	..	..	..	19	7	..	..	..	635
Solidarity contribution on equity	..	..	..	..	16	6	..	..	..	0
Solidarity contribution on foreign assets	..	..	..	..	3	1	..	..	..	0
Regularisation of assets abroad	..	..	..	..	0	0	..	..	..	88
Post-COVID contributions	..	..	..	..	0	0	..	..	..	547
4520 Other non-recurrent taxes	..	..	..	..	0	0	..	..	..	0
4600 Other recurrent taxes on property	3	9	33	50	106	116	108	107	112	121
5000 Taxes on goods and services	679	1 609	3 244	6 066	10 837	11 108	10 755	8 608	10 516	11 994
5100 Taxes on production, sale, transfer, etc	671	1 580	3 140	5 863	10 378	10 615	10 248	8 266	10 133	11 586
5110 General taxes	306	928	2 211	3 801	6 718	6 716	6 622	5 459	6 658	7 937
5111 Value added taxes	302	923	2 194	3 759	6 643	6 630	6 539	5 398	6 581	7 854
VAT (internal operations)	..	557	1 239	2 506	4 671	4 789	4 885	4 093	4 765	5 783
VAT (imports)	..	381	1 105	1 668	1 646	1 947	1 800	1 413	1 961	2 350
2% contribution on VAT	..	0	0	0	412	4	0	0	0	0
VAT refunds	..	-14	-149	-416	-87	-109	-146	-108	-146	-279
Other VATs (local)	..	0	0	0	0	0	0	0	0	0
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	4	5	16	41	75	85	83	61	77	84
5120 Taxes on specific goods and services	365	652	929	2 062	3 660	3 900	3 627	2 807	3 475	3 648

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5121 Excises	90	89	237	508	919	955	885	715	821	865
Beer	..	29	62	119	237	239	246	209	234	274
Cigarettes	..	30	72	117	126	112	103	71	42	0
Fizzy drinks	..	9	15	40	103	94	93	79	81	79
Vehicles	..	6	17	55	67	63	42	25	31	38
Alcohol and alcoholic products	..	4	11	23	38	43	40	28	36	43
Non-returnable plastic bottles	..	0	0	0	31	35	36	29	34	40
Telephone	..	0	0	0	37	32	29	84	75	4
Water heaters	..	0	0	0	32	26	2	1	2	0
Perfumes	..	0	0	17	24	25	21	13	14	15
Non-alcoholic drinks	..	0	0	0	11	11	11	11	14	16
Other excises (internal operations)	..	0	0	0	4	5	5	4	5	6
Excises on imports	..	10	60	138	209	271	257	162	253	351
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	227	217	547	1 153	1 475	1 559	1 414	944	1 207	1 267
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	26	343	145	30	169	179	188	183	235	243
Contribution to comprehensive cancer care	0	0	0	0	97	104	116	125	184	202
Prepaid television services	0	0	0	14	60	64	60	54	43	32
Club membership fees	0	0	0	0	1	1	1	0	0	0
Casino services	0	0	0	8	0	0	0	0	0	0
Telecommunications	0	0	142	0	0	0	0	0	0	0
Capital circulation tax	0	322	0	0	0	0	0	0	0	0
Departure tax	7	16	0	0	0	0	0	0	0	0
Tax on credit operations	18	2	0	1	0	0	0	0	0	0
Other service taxes (local)	1	2	3	7	10	10	11	3	8	9
5127 Other taxes on internat. trade and transactions	22	4	0	371	1 098	1 206	1 140	964	1 212	1 274
Foreign Currency Exit Tax (ISD)	0	0	..	371	1 098	1 206	1 140	964	1 212	1 274
Tax on purchase of foreign currency	22	4	..	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	8	29	105	203	460	493	507	342	382	409
5210 Recurrent taxes	5	28	104	203	441	477	491	330	368	393
5211 Paid by households: motor vehicles	5	23	78	168	323	354	364	215	245	260
Motor vehicle tax	5	23	78	168	212	234	242	208	236	250
Environmental tax on vehicle pollution	0	0	0	0	111	119	122	7	9	9
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	1	5	26	35	118	123	127	115	123	134
5220 Non-recurrent taxes	2	1	0	0	18	16	16	11	14	16
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	2	2	52	4	19	21	20	20	22	2
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	2	2	52	4	19	21	20	20	22	2
Simplified taxation system of Ecuador (RISE)	0	0	0	6	22	23	22	20	23	5
Other tax refunds	0	0	0	-2	-3	-2	-2	-1	-1	-3
Other taxes (local)	2	2	52	1	0	0	0	0	0	0

.. Not available

Note: Year ending 31st December.

The data are on a cash basis, except for the data from the Central Bank of Ecuador which are on an accrual basis.

Central government tax revenues mainly come from the Internal Revenue Service while some are from the Central Bank of Ecuador (see details below).

Local tax revenues come from the Development Bank of Ecuador. Central government tax revenue data are preliminary for 2019-22. Local government tax revenues are estimated for 2021 and 2022.

Heading 2000: The data are collected from non-financial public sector operations published by the Central Bank of Ecuador.

Heading 4510: Temporary revenues from regularisation of assets abroad and post-COVID contributions have been added in this edition.

Heading 5123: The data are collected from the general budget of the consolidated state government published by the Central Bank of Ecuador.

Heading 5126: This heading includes the tax on credit operations from the general budget of the consolidated state government published by the Central Bank of Ecuador.

Heading 5127: This heading includes the tax on purchase of foreign currency from the general budget of the consolidated state government published by the Central Bank of Ecuador.

Source: Servicio de Rentas Internas (Internal Revenue Service); Banco Central del Ecuador (Central Bank of Ecuador); Banco de Desarrollo de Ecuador (Development Bank of Ecuador).

Table 5.14. El Salvador

Details of tax revenue

Million USD

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	543	1 669	2 497	3 447	5 234	5 545	5 640	5 404	6 708	7 430
1000 Taxes on income, profits and capital gains	95	429	637	996	1 799	1 889	1 959	1 954	2 259	2 707
1100 Of individuals	..	..	312	590	759	795	836	820	923	1 060
1110 On income and profits	..	..	312	590	759	795	836	820	923	1 060
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	356	420	870	914	922	934	1 078	1 334
1210 On profits	..	..	356	420	870	914	922	934	1 078	1 334
Corporate income tax	..	..	356	420	804	845	848	848	1 004	1 334
Special Contribution - Public security (large taxpayers)	..	..	0	0	67	70	74	85	74	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	429	-31	-14	170	180	201	201	258	313
Withholding income tax	..	..	0	41	209	220	249	239	299	387
Income tax refunds	..	..	-31	-55	-39	-40	-48	-38	-41	-74
2000 Social security contributions	104	325	339	470	684	705	722	700	771	834
2100 Employees	..	75	126	165	239	246	251	246	271	293
2110 On a payroll basis	..	75	126	165	239	246	251	246	271	293
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	176	213	306	444	459	471	454	500	541
2210 On a payroll basis	..	176	213	306	444	459	471	454	500	541
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	13	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	13	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	0	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	104	62	0	0	0	0	0	0	0	0
2410 On a payroll basis	104	62	..	..	..	..	..	..	..	..
2420 On an income tax basis	0	0	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	16	21	36	37	38	36	40	42
4000 Taxes on property	26	12	18	19	112	119	44	27	47	58
4100 Recurrent taxes on immovable property	0	0	2	3	5	6	7	6	8	11
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	16	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	10	12	16	16	108	113	37	21	39	47
Property transfers	10	12	16	16	23	24	29	21	39	47
Checks and electronic transfers of funds	0	0	0	0	53	56	5	0	0	0
Withholding for liquidity control	0	0	0	0	32	34	3	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
5000 Taxes on goods and services	259	903	1 450	1 878	2 512	2 694	2 778	2 585	3 493	3 682
5100 Taxes on production, sale, transfer, etc	259	903	1 447	1 863	2 484	2 663	2 747	2 561	3 453	3 637
5110 General taxes	133	714	1 104	1 433	1 904	2 054	2 109	2 033	2 771	2 944
5111 Value added taxes	0	714	1 104	1 433	1 904	2 054	2 109	2 033	2 771	2 944
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	343	431	580	608	638	528	682	694
5121 Excises	65	49	162	224	357	367	393	336	379	361
Alcoholic beverages	..	..	14	22	24	24	25	34	40	33
Cigarettes	..	..	23	38	27	24	24	25	27	27
Soft drinks	..	..	33	31	49	49	52	50	62	64
Beer	..	..	26	29	65	73	82	67	92	101
Weapons, ammunition and explosives	..	..	1	1	1	1	1	1	1	2
Ad-valorem on fuels	..	..	0	0	8	7	8	7	5	0
Special contribution- Sugar	..	..	1	1	1	1	1	1	1	1
Special contribution- Public transportation	..	..	0	35	45	47	48	23	49	25
Special contribution- FOVIAL	..	..	66	69	89	93	96	83	104	108
Special contribution- Public security	..	..	0	0	49	48	55	43	1	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	61	141	181	151	211	227	232	187	291	319

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
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	56	13	14	13	5	11	14
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	3	15	28	32	31	24	40	45
5210 Recurrent taxes	..	..	3	7	14	17	15	12	17	20
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	3	7	14	17	15	12	17	20
5220 Non-recurrent taxes	..	..	0	7	14	15	16	12	23	24
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	58	0	37	63	90	101	98	102	99	107
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	58	0	37	63	90	101	98	102	99	107

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Central government tax revenue data are preliminary for 2022.

Heading 1000: Disaggregated individual and corporate income taxes are not available before 2002.

Heading 2000: The figures include social security contributions paid to the Salvadoran Institute of Social Security (ISSS), National Public Employees Pension Institute (INPEP), Social Security Institute of the Armed Forces (IPSA) and Salvadoran Institute of Teacher Welfare (ISBM). The figures exclude payments to privately managed pension funds (AFPs) and may include a small amount of voluntary contributions which is undistinguishable from the public social security contribution data.

Heading 3000: Vocational training contributions to the Instituto Salvadoreño de Formación Profesional (INSAFORP) are included in heading 3000. The tax revenue is classified under the central government. In El Salvador this revenue is classified under a separate unit considered to be different to the central government.

Source: Dirección General de Tesorería en Ministerio de Hacienda (General Treasury Directorate in Ministry of Finance); Dirección General de Contabilidad Gubernamental en Ministerio de Hacienda (General Directorate of Government Accounting in Ministry of Finance); División de Análisis Financiero y Estadístico en Ministerio de Hacienda (Financial Analysis and Statistics Division in Ministry of Finance); Instituto Salvadoreño del Seguro Social (Salvadoran Social Security Institute); Centro Interamericano de Administraciones Tributarias (Inter-American Center of Tax Administrations).

Table 5.15. Guatemala

Details of tax revenue

Million GTQ

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	2 646	16 531	27 187	41 537	69 691	72 505	77 121	74 529	94 113	105 942
1000 Taxes on income, profits and capital gains	507	3 293	4 401	7 745	16 313	16 236	17 100	16 751	23 291	25 658
1100 Of individuals	25	143	645	1 225	2 468	2 603	2 813	2 816	4 769	3 892
1110 On income and profits	25	143	645	1 225	2 468	2 603	2 813	2 816	4 769	3 892
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	482	3 149	3 756	6 520	13 846	13 633	14 287	13 935	18 522	21 765
1210 On profits	482	3 149	3 756	6 520	13 846	13 633	14 287	13 935	18 522	21 765
Corporate income tax	482	1 858	3 730	6 518	13 839	13 633	14 285	13 933	18 519	21 763
Commercial and agricultural enterprises	0	1 291	26	2	6	0	2	2	3	2
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	436	2 569	4 072	6 312	11 523	12 102	12 957	12 742	14 314	15 539
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	6 312	11 523	12 102	12 957	12 742	14 314	15 539
2410 On a payroll basis	436	2 569	4 072	6 312	11 523	12 102	12 957	12 742	14 314	15 539
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	447	862	903	933	859	1 038	1 102
Contributions to INTECAP	..	..	..	233	449	469	484	448	537	586
Contributions to IRTRA	..	..	..	214	413	434	449	411	501	516
4000 Taxes on property	149	347	663	1 202	1 247	1 354	1 177	1 115	1 405	1 537
4100 Recurrent taxes on immovable property	0	153	342	621	710	865	685	712	839	915
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	153	342	621	710	865	685	712	839	915
Property tax	..	6	1	1	1	2	2	1	2	1
Property tax (municipal)	..	147	341	620	709	863	683	711	837	914
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	149	194	321	581	537	489	492	403	567	622
Stamp duty	104	182	313	572	508	463	451	392	542	586
Tax on property transfer	45	12	8	10	29	26	40	11	25	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
5000 Taxes on goods and services	1 554	10 317	16 402	23 255	35 365	37 253	40 124	37 993	48 666	55 975
5100 Taxes on production, sale, transfer, etc	1 526	10 131	16 083	22 750	34 539	36 372	39 215	37 090	47 655	54 905
5110 General taxes	762	6 259	10 753	16 980	26 187	27 733	29 920	28 760	36 985	43 404
5111 Value added taxes	762	6 259	10 753	16 980	26 187	27 733	29 920	28 760	36 985	43 404
VAT domestic	361	2 903	4 250	7 995	14 380	14 573	15 897	15 992	18 226	20 215
VAT imports	401	4 189	7 953	11 127	14 148	15 560	16 331	14 955	21 461	26 131
Tax credit refunds	0	-834	-1 450	-2 142	-2 342	-2 401	-2 307	-2 187	-2 702	-2 941
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	764	3 872	5 330	5 770	8 353	8 640	9 294	8 330	10 670	11 500
5121 Excises	258	1 797	1 262	3 101	5 471	5 621	6 106	5 662	6 879	7 132
Tobacco and derivatives	76	205	312	347	348	337	363	299	333	346
Beer	0	97	122	159	314	322	365	387	471	526
Alcoholic beverages	0	77	76	97	96	103	109	104	130	154
Soft drinks	0	15	172	220	348	365	396	405	458	479
Other beverages	77	12	2	2	0	0	0	0	0	1
Cement	0	0	93	99	114	123	131	147	183	186
Oil and derivatives	105	1 389	485	2 179	3 296	3 417	3 743	3 485	4 066	4 039
IPRIMA	0	0	0	0	953	953	999	836	1 238	1 402
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	2 368	2 455	2 576	2 712	2 487	3 485	3 903
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	269	354	301	427	443	477	181	305	466
Departure tax	..	135	197	224	300	312	338	117	214	323
INGUATE	..	40	56	73	120	125	132	57	83	134
Transportation and communications	..	94	100	3	7	6	7	7	8	9
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	505	826	881	909	903	1 011	1 071
5210 Recurrent taxes	28	186	319	505	826	881	909	903	1 011	1 071
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	28	186	319	505	826	881	909	903	1 011	1 071
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
6000 Other taxes	0	7	1 649	2 575	4 380	4 656	4 830	5 070	5 399	6 130
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	7	1 649	2 575	4 380	4 656	4 830	5 070	5 399	6 130
Extraordinary and temporary solidarity tax in support of peace agreements	..	0	1 647	44	28	10	63	3	9	11
Solidarity tax	..	0	0	2 530	4 352	4 646	4 766	5 067	5 389	6 119
Extraordinary and temporary solidarity tax	..	2	0	0	0	0	0	0	0	0
Other indirect taxes	..	4	1	1	0	0	0	0	0	1

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Local government tax revenues include revenues from the municipal property tax (IUSI).

Heading 1000: Personal and corporate income taxes also include taxes on income from financial products.

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

Heading 3000: Contributions to INTECAP and contributions to IRTRA are included in heading 3000. The tax revenues are classified under the central government. In Guatemala these revenues are classified under a separate unit considered to be different to the central government.

Heading 4400: Before 2000, tax on property transfer under heading 4400 also includes central government property tax under heading 4120 as they cannot be distinguished.

Heading 5121: Other beverages contain all alcoholic and non-alcoholic beverages before 2000.

Source: Superintendencia de Administración Tributaria (Superintendency of Tax Administration); Ministerio de Finanzas Públicas (Ministry of Public Finance); Contraloría General de Cuentas (General Comptroller's Office).

Table 5.16. Guyana

Details of tax revenue

Million GYD

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	5 232	42 750	60 319	111 906	191 513	220 421	250 240	243 507	282 401	324 376
1000 Taxes on income, profits and capital gains	1 752	16 179	23 843	39 561	68 088	78 956	94 504	105 756	124 088	164 802
1100 Of individuals	333	7 734	11 139	17 816	26 564	32 037	35 249	39 711	46 962	58 903
1110 On income and profits	333	7 734	11 139	17 816	26 564	32 037	35 249	39 711	46 962	58 903
Personal	306	7 157	11 139	15 419	21 669	25 808	29 213	34 688	42 907	54 881
Self-employed	27	577	0	2 397	4 895	6 229	6 036	5 024	4 054	4 022
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 375	8 266	12 555	21 427	41 183	46 198	58 346	64 992	75 897	104 581
1210 On profits	1 375	8 266	12 555	21 427	41 183	46 198	58 346	64 992	75 897	104 581
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	179	149	317	341	721	908	1 053	1 229	1 318
2000 Social security contributions	191	4 868	6 670	10 047	19 911	21 178	23 728	24 706	26 725	31 353
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	191	4 868	6 670	10 047	19 911	21 178	23 728	24 706	26 725	31 353
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	53	701	828	2 068	4 027	4 875	4 917	4 390	5 581	6 543
4100 Recurrent taxes on immovable property	40	681	807	1 562	3 579	4 377	4 312	3 847	4 907	5 853
4110 Households	0	0	0	0	781	1 016	933	892	1 030	1 235
4120 Others	40	681	807	1 562	2 798	3 361	3 379	2 956	3 877	4 619
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	13	20	21	31	39	44	41	44	67	91
4310 Estate and inheritance taxes	13	20	21	31	39	44	41	44	67	91
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	0	476	409	454	565	499	607	598
Stamp duties	..	..	..	476	409	454	565	499	607	598
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
5000 Taxes on goods and services	2 200	20 798	27 940	59 360	97 502	113 216	124 952	106 683	124 040	119 641
5100 Taxes on production, sale, transfer, etc	2 162	20 530	27 414	58 846	96 386	111 770	123 710	105 489	122 857	118 411
5110 General taxes	1 399	14 861	21 396	27 044	42 728	48 155	52 735	49 907	48 452	56 998
5111 Value added taxes	0	0	0	27 044	42 423	48 036	52 676	49 844	48 363	56 830
Imports	..	..	..	14 877	23 261	27 819	29 302	22 934	21 134	23 255
Domestic supply	..	..	..	12 168	19 162	20 216	23 374	26 910	27 228	33 575
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	1 399	14 861	21 396	0	305	119	60	63	90	168
5120 Taxes on specific goods and services	763	5 669	6 019	31 802	53 659	63 615	70 975	55 582	74 404	61 413
5121 Excises	32	609	1 211	22 070	35 162	41 659	45 979	35 941	48 793	31 139
Motor vehicle (imports)	..	..	..	7 702	5 443	6 781	7 977	8 188	14 917	13 708
Petroleum products (imports)	..	..	..	9 437	21 745	26 359	29 124	19 290	24 019	6 801
Tobacco (imports)	..	..	..	1 077	1 078	1 204	1 427	1 256	1 179	1 314
Alcoholic beverages (imports)	..	..	..	719	844	867	785	589	1 010	1 175
Alcoholic beverages (domestic)	..	..	..	2 358	4 348	4 468	4 486	4 599	5 275	5 394
Purchase tax - motor cars	..	..	..	0	0	0	0	0	0	0
Environmental tax	..	..	..	777	1 703	1 979	2 179	2 019	2 392	2 747
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	544	3 943	3 635	8 302	16 273	19 321	22 140	18 624	23 737	27 125
5124 Taxes on exports	94	7	7	7	23	33	29	27	29	84
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	92	1 110	1 166	1 423	2 201	2 603	2 827	990	1 845	3 064
Entertainment tax	12	27	2	0	0	0	0	0	0	0
Travel tax	80	1 084	1 164	1 423	2 201	2 603	2 827	990	1 845	3 064
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

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5200 Taxes on use of goods and perform activities	38	268	525	514	1 116	1 446	1 242	1 194	1 183	1 230
5210 Recurrent taxes	38	268	525	514	1 116	1 446	1 242	1 194	1 183	1 230
5211 Paid by households: motor vehicles	27	239	274	475	1 039	1 095	1 150	1 135	1 112	1 165
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	12	29	251	39	77	352	92	60	70	65
Other licences	12	29	251	39	77	352	92	60	70	65
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
6000 Other taxes	1 037	204	1 039	870	1 985	2 196	2 139	1 972	1 968	2 037
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 037	204	1 039	870	1 985	2 196	2 139	1 972	1 968	2 037

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Data on local government tax revenues include payments of local taxes by public corporations. Tax revenue data are government revised estimates for 2022.

Heading 2000: The figures include contributions to the National Insurance Scheme.

Source: Ministry of Finance; Bank of Guyana; National Insurance Scheme.

Table 5.17. Honduras

Details of tax revenue

Million HNL

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	2 118	18 299	32 974	54 544	117 659	126 062	131 995	112 448	145 066	166 126
1000 Taxes on income, profits and capital gains	431	2 907	7 037	13 232	33 055	36 071	34 533	25 587	35 209	48 289
1100 Of individuals	157	992	2 312	4 528	10 533	11 368	11 365	11 214	14 258	17 478
1110 On income and profits	157	992	2 312	4 528	10 533	11 368	11 365	11 214	14 258	17 478
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	274	1 916	4 725	8 705	22 522	24 702	23 167	14 373	20 951	30 811
1210 On profits	274	1 916	4 725	8 705	22 522	24 702	23 167	14 373	20 951	30 811
Corporate income tax	274	1 916	4 121	7 400	20 668	22 083	20 538	12 731	18 286	26 509
Income tax surcharge	0	0	604	1 305	1 841	2 601	2 612	1 620	2 646	4 277
Special contribution of the cooperative sector	0	0	0	0	14	19	17	21	19	25
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	179	1 727	4 416	8 671	17 911	19 302	21 068	23 138	23 994	25 284
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	8 671	17 911	19 302	21 068	23 138	23 994	25 284
2410 On a payroll basis	179	1 727	4 416	8 671	17 911	19 302	21 068	23 138	23 994	25 284
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	485	925	1 025	1 005	935	1 081	1 215
4000 Taxes on property	16	266	631	994	3 046	3 243	3 428	2 954	4 119	4 881
4100 Recurrent taxes on immovable property	16	189	170	254	344	435	446	282	586	720
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	78	144	359	349	278	341	328	469	439
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	2 353	2 531	2 641	2 344	3 064	3 722
4500 Non-recurrent taxes	0	0	316	380	0	0	0	0	0	0
4510 On net wealth	..	..	0	0	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	316	380	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 401	12 436	19 032	28 937	60 580	64 017	66 742	55 520	75 817	80 525
5100 Taxes on production, sale, transfer, etc	1 401	12 436	19 032	28 937	60 580	64 017	66 742	55 520	75 817	80 525
5110 General taxes	344	5 146	9 565	16 050	39 228	41 562	42 891	35 815	49 264	56 067
5111 Value added taxes	344	5 146	9 565	16 050	39 228	41 562	42 891	35 815	49 264	56 067
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	1 057	7 290	9 468	12 887	21 352	22 454	23 851	19 705	26 553	24 458
5121 Excises	256	4 592	6 322	8 458	16 405	17 011	18 285	15 598	20 048	16 664
Beer	70	376	338	376	974	1 150	1 339	1 164	1 754	1 766
Soft drinks	25	240	268	514	938	979	1 075	1 073	1 332	1 351
Liquors	32	48	69	121	192	227	217	206	297	318
Petroleum products	43	347	0	0	0	0	0	0	0	0
Cigarettes	57	369	437	607	563	565	514	471	531	647
Fuel tax	0	2 954	4 916	6 288	12 773	13 061	14 131	11 951	14 919	11 004
Other	28	258	295	551	965	1 028	1 010	733	1 215	1 578
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	2 505	4 244	4 485	4 474	3 282	5 288	6 501
Petroleum	0	297	0	0	0	0	0	0	0	0
Other	498	1 786	2 174	2 505	4 244	4 485	4 474	3 282	5 288	6 501
5124 Taxes on exports	217	6	0	0	79	90	18	10	76	21
Bananas	39	5	..	..	0	0	0	0	0	0
Coffee	1	0	..	..	0	0	0	0	0	0
Temporary export tax	163	0	..	..	0	0	0	0	0	0
Special contribution of the mining sector	0	0	..	..	79	90	18	10	76	21
Other	15	1	..	..	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5126 Taxes on specific services	0	0	0	0	84	80	49	41	44	42
Special contribution of mobile services	..	..	..	..	55	49	35	36	36	35
Special contribution of the food and services sector	..	..	..	..	25	26	9	3	5	2
Special contribution of casino games and slot machines	..	..	..	..	4	4	5	2	3	5
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	87	610	971	1 924	539	789	1 025	774	1 097	1 230
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
6000 Other taxes	91	962	1 858	2 225	2 142	2 404	5 220	4 315	4 847	5 931
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	91	962	1 858	2 225	2 142	2 404	5 220	4 315	4 847	5 931

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures for local tax revenues may include non-tax revenues and central government transfers which are not considered as tax revenues according to the OECD classification, described in the Interpretative Guide, but it has not been possible to distinguish the different components within the aggregate data.

Heading 3000: The employer contributions to the National Institute of Vocational Training (INFOP) are included in heading 3000. The tax revenue is classified under the central government. In Honduras this revenue is classified under a separate unit considered to be different to the central government.

Source: Servicio de Administración de Rentas (Revenue Administration Service); Secretaría de Finanzas (Ministry of Finance).

Table 5.18. Jamaica

Details of tax revenue

Million JMD

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	7 748	87 713	163 154	287 139	517 091	562 009	602 592	544 211	616 467	768 574
1000 Taxes on income, profits and capital gains	3 639	35 457	62 702	105 917	129 925	144 581	155 140	155 632	167 112	206 743
1100 Of individuals	1 687	17 441	36 043	54 798	60 306	62 644	69 323	72 692	77 756	96 902
1110 On income and profits	1 687	17 441	36 043	54 798	60 306	62 644	69 323	72 692	77 756	96 902
PAYE	1 489	16 515	34 223	50 828	54 879	57 472	63 716	67 228	72 416	90 077
Other individuals	198	926	1 820	3 969	5 427	5 173	5 607	5 464	5 340	6 825
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 280	7 627	13 134	33 091	61 401	62 504	67 623	61 823	68 791	79 485
1210 On profits	1 280	7 627	13 134	33 091	61 401	62 504	67 623	61 823	68 791	79 485
Bauxite/alumina	134	430	446	866	0	0	0	0	0	0
Other companies	1 146	7 197	12 688	32 224	60 431	61 427	67 251	61 665	68 646	79 355
Minimum business tax	0	0	0	0	970	1 077	372	159	145	129
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	672	10 389	13 525	18 028	8 218	19 433	18 194	21 117	20 565	30 356
Tax on dividends	68	854	248	1 059	1 801	1 987	2 368	2 757	2 536	3 379
Tax on interests	605	9 535	13 277	16 970	6 417	17 446	15 827	18 360	18 029	26 977
2000 Social security contributions	..	..	4 924	8 199	19 249	21 033	24 569	25 076	31 671	42 531
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	8 199	19 249	21 033	24 569	25 076	31 671	42 531
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	305	3 821	7 193	12 792	25 865	28 541	31 294	30 813	32 063	38 188
4000 Taxes on property	965	4 262	10 796	9 939	23 583	24 793	19 117	15 600	18 155	21 115
4100 Recurrent taxes on immovable property	67	639	1 455	2 600	8 523	8 478	9 020	7 996	9 546	9 716
4110 Households	67	639	1 455	2 600	8 523	8 478	9 020	7 996	9 546	9 716
Municipal property tax	0	639	1 455	2 600	8 523	8 478	9 020	7 996	9 546	9 716
Other property taxes	67	0	0	0	0	0	0	0	0	0
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	898	3 623	9 341	7 339	15 060	16 315	10 097	7 603	8 609	11 399
Stamp duty	898	3 623	9 341	7 339	15 060	16 315	10 097	7 603	8 609	11 399
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
5000 Taxes on goods and services	2 824	43 907	77 065	149 544	316 601	340 651	370 321	315 268	365 499	457 446
5100 Taxes on production, sale, transfer, etc	2 760	43 107	75 954	147 500	311 911	335 189	363 429	308 011	357 080	448 649
5110 General taxes	297	22 356	45 602	84 409	171 584	187 576	203 297	177 354	199 638	253 358
5111 Value added taxes	293	22 356	45 602	82 407	168 112	183 646	199 150	173 480	194 725	246 993
General consumption tax	293	22 356	45 602	82 407	168 112	183 646	199 150	173 480	194 725	246 993
5112 Sales tax	4	0	0	0	0	0	0	0	0	0
Sales tax on used cars	4	..	..	..	..	..	..	..	..	..
5113 Other	0	0	0	2 002	3 472	3 930	4 147	3 873	4 913	6 364
Environmental levy	..	..	..	2 002	3 472	3 930	4 147	3 873	4 913	6 364
5120 Taxes on specific goods and services	2 463	20 752	30 352	63 091	140 327	147 613	160 133	130 658	157 442	195 291
5121 Excises	1 158	9 751	12 387	38 112	75 152	75 169	80 773	69 949	84 782	96 588
Special consumption tax	1 115	9 751	12 387	38 112	75 112	75 103	80 693	69 852	84 704	96 475
Quarry tax	0	0	0	0	39	66	80	97	78	113
Other excises	44	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	782	8 498	14 999	19 959	37 737	41 243	44 809	40 420	47 762	60 695
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

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5126 Taxes on specific services	523	2 503	2 966	5 020	27 438	31 202	34 550	20 289	24 898	38 009
Travel tax	86	1 999	1 914	3 512	18 659	20 114	21 954	9 108	12 624	23 274
Telephone call tax	86	0	0	0	3 543	3 247	3 568	3 619	3 414	3 252
Betting, gaming and lottery	50	504	1 052	1 508	2 639	5 205	6 152	6 163	7 229	8 401
Accommodation tax	87	0	0	0	2 598	2 636	2 877	1 400	1 631	3 082
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
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	2 045	4 690	5 463	6 892	7 257	8 419	8 797
5210 Recurrent taxes	64	800	1 111	2 045	4 690	5 463	6 892	7 257	8 419	8 797
5211 Paid by households: motor vehicles	47	751	935	1 775	3 768	4 334	4 863	4 528	4 864	5 668
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	270	922	1 129	2 029	2 728	3 555	3 129
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
6000 Other taxes	16	266	475	748	1 868	2 410	2 151	1 824	1 967	2 551
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	16	266	475	748	1 868	2 410	2 151	1 824	1 967	2 551
Contractors levy	16	266	475	748	1 868	2 410	2 151	1 824	1 967	2 551

.. Not available

Note: Year ending 31st December, except for 1990-2003 which refer to fiscal year ending 31st March due to data availability.

The data are on a cash basis.

Heading 2000: The figures include contributions to National Insurance Scheme (NIS).

Heading 3000: Education tax in Jamaica includes contributions from employees, employers and the self-employed calculated based on their emoluments.

The employer contributions account for the majority of the total contributions.

Source: Ministry of Finance and the Public Service; Tax Administration Jamaica.

Table 5.19. Mexico

Details of tax revenue

Million MXN

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	102 005	767 216	1 086 482	1 716 243	3 527 032	3 797 888	3 995 654	4 148 699	4 452 355	4 818 014
1000 Taxes on income, profits and capital gains	34 673	276 548	402 036	683 604	1 571 954	1 671 513	1 694 143	1 768 161	1 903 047	2 280 791
1100 Of individuals	..	..	195 869	313 473	754 109	804 236	829 501	872 598	938 623	1 066 965
Tax on income of individuals	..	..	195 869	313 473	754 109	804 236	829 501	872 598	938 623	1 066 965
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	135 840	246 745	769 193	809 834	803 643	832 120	898 767	1 136 636
Tax on income of corporations	..	..	135 840	246 745	769 193	809 834	803 643	832 120	898 767	1 136 636
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	34 673	276 548	70 327	123 386	48 652	57 443	60 999	63 443	65 657	77 190
Tax on income of other individuals and corporations	..	244 841	40 780	66 937	46 004	50 878	54 686	58 196	58 306	70 239
Tax on asset	..	13 913	12 033	-624	-1 069	-396	-585	-1 245	-380	31
Credit on salary	..	17 794	17 514	9 708	1 036	1 172	1 290	479	512	107
Oil yields tax	..	0	0	2 296	0	0	0	0	0	0
IETU	..	0	0	45 069	-1 648	319	-195	-888	200	-346
Imposed by Activity Exploration and extraction of hydrocarbon	..	0	0	0	4 330	5 470	5 803	6 902	7 019	7 160
2000 Social security contributions	17 165	138 223	206 551	277 459	467 619	509 087	552 058	576 019	612 175	681 672
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	138 223	206 551	277 459	467 619	509 087	552 058	576 019	612 175	681 672
2410 On a payroll basis	..	138 223	206 551	277 459	467 619	509 087	552 058	576 019	612 175	681 672
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	1 797	11 217	20 461	36 911	84 099	93 303	101 284	105 456	116 910	141 410
Substitute tax on salary	..	0	0	0	0	0	0	0	0	0
Payroll tax	..	11 101	15 746	27 813	83 608	92 833	100 798	104 825	115 974	139 977
Tax on remuneration to the personal work	..	65	4 562	8 841	246	270	298	407	579	837
Tax on professions and fees	..	36	53	71	103	111	121	177	235	263
Tax on operations by contract	..	15	100	186	141	90	67	47	121	64
4000 Taxes on property	1 914	13 964	26 796	38 955	67 836	77 110	79 262	79 237	90 204	90 123
4100 Recurrent taxes on immovable property	1 036	9 948	16 641	25 724	44 680	49 445	50 540	52 728	56 146	56 112
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	1 036	9 948	16 641	25 724	44 680	49 445	50 540	52 728	56 146	56 112
Property tax	..	9 948	16 641	25 724	44 680	49 445	50 540	52 728	56 146	56 112
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	8	0	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	13 231	23 156	27 665	28 722	26 509	34 057	34 011
Alienation of immovable property	..	1 763	984	1 122	1 623	1 823	1 939	1 982	2 486	2 762
Transfer of ownership of real estate	..	2 236	5 528	5 027	7 016	8 658	8 385	12 072	11 394	15 124
Purchasing property	..	18	3 643	7 082	14 516	17 184	18 397	12 456	20 177	16 125
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
5000 Taxes on goods and services	44 837	319 612	418 945	651 915	1 283 049	1 381 659	1 504 252	1 544 156	1 647 926	1 496 589
5100 Taxes on production, sale, transfer, etc	44 171	310 325	403 158	630 123	1 262 770	1 364 208	1 486 758	1 527 674	1 630 615	1 479 144
5110 General taxes	26 635	189 606	318 432	504 509	816 048	922 238	933 327	987 525	1 123 699	1 221 803
5111 Value added taxes	26 635	189 606	318 432	504 509	816 048	922 238	933 327	987 525	1 123 699	1 221 803
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	125 614	446 722	441 970	553 432	540 149	506 917	257 341
5121 Excises	10 072	86 163	55 286	86 098	378 537	358 577	470 993	469 040	410 450	132 593
Special tax on production and services	..	81 544	49 627	81 427	367 834	347 436	460 496	460 674	399 154	117 533
Tax on new automobiles	..	4 619	5 659	4 671	10 703	11 142	10 497	8 366	11 296	15 060
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

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5123 Customs and import duties	6 998	33 285	27 512	26 602	53 793	67 232	66 295	59 247	77 236	95 901
Step customs officer	..	423	692	2 071	1 463	1 690	1 554	1 309	1 697	2 229
Import taxes	..	32 861	26 820	24 531	52 330	65 543	64 741	57 938	75 539	93 672
5124 Taxes on exports	75	4	0	0	0	0	0	0	0	0
Tax on exports	..	4	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	132	1 042	1 578	10 958	7 778	8 692	9 196	5 625	9 265	13 575
IDE	..	0	0	8 022	-739	-629	-405	-252	-135	-152
Tax on lodging	..	504	798	1 384	3 598	3 945	4 254	2 500	4 119	6 411
Public entertainment tax	..	240	349	462	839	909	924	467	393	1 149
Tax on lotteries, raffles and gambling	..	267	417	923	2 717	2 947	3 403	2 114	3 799	3 921
Tax on commercials	..	4	15	166	1 082	1 231	376	0	0	0
Various indirect taxes	..	28	0	1	282	288	644	795	1 089	2 247
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	242	226	350	1 956	6 613	7 468	6 947	6 238	9 966	15 271
Mining fees	..	226	350	1 956	6 613	7 468	6 947	6 238	9 966	15 271
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	9 287	15 787	21 793	20 279	17 451	17 494	16 482	17 311	17 445
5210 Recurrent taxes	666	9 287	15 787	21 793	20 279	17 451	17 494	16 482	17 311	17 445
5211 Paid by households: motor vehicles	567	8 878	15 237	21 319	19 530	16 533	16 624	15 699	16 422	16 311
Tax on motor vehicles	..	8 878	15 237	21 319	19 530	16 533	16 624	15 699	16 422	16 311
5212 Paid by others: motor vehicles	0	301	357	281	554	640	645	437	605	705
Tax on federal auto transport	..	301	357	281	554	640	645	437	605	705
5213 Paid in respect of other goods	99	108	193	193	194	278	225	347	285	429
Sport fishing	..	40	80	59	71	73	73	55	69	87
Sport hunting	..	3	0	0	0	0	0	0	0	0
Tax on commercial activities	..	63	113	50	28	115	41	159	39	97
Trade in books and magazines	..	0	0	0	0	0	0	0	0	0
Tax on industrial activities	..	2	0	82	77	73	92	113	113	51
Mining	..	0	0	1	18	17	17	19	64	194
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
6000 Other taxes	1 619	7 651	11 693	27 398	52 475	65 217	64 654	75 671	82 092	127 699
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 619	7 651	11 693	27 398	52 475	65 217	64 654	75 671	82 092	127 699
Accessories	..	5 504	9 543	22 206	32 153	45 864	41 063	56 793	54 231	83 591
Unallocable between 1000 and 5000 caused in exercises fiscal previous liquidation slopes or of payment	..	374	-927	30	281	400	79	218	304	328
Additional state and local taxes	..	1 773	3 077	5 162	20 042	18 952	23 512	18 660	27 558	43 780

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

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.

Source: Ministry of Finance, Economic Department.

Table 5.20. Nicaragua

Details of tax revenue

Million NIO

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	..	9 300	18 353	36 162	98 803	95 459	107 333	110 648	134 518	156 174
1000 Taxes on income, profits and capital gains	..	1 144	3 902	8 351	28 557	29 258	33 036	32 470	40 753	50 714
1100 Of individuals	..	299	925	1 857	6 468	6 780	6 561	6 833	7 753	9 648
1110 On income and profits	..	299	925	1 857	6 468	6 780	6 561	6 833	7 753	9 648
1120 On capital gains
1200 Corporate	..	845	2 977	6 494	22 089	22 478	26 475	25 637	33 000	41 066
1210 On profits	..	845	2 977	6 494	22 089	22 478	26 475	25 637	33 000	41 066
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
2000 Social security contributions	..	1 678	3 363	8 090	23 868	24 624	27 586	29 014	32 054	35 571
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	8 090	23 868	24 624	27 586	29 014	32 054	35 571
2410 On a payroll basis	..	1 678	3 363	8 090	23 868	24 624	27 586	29 014	32 054	35 571
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	11	227	423	896	961	1 196	1 401	1 778	1 815
4100 Recurrent taxes on immovable property	..	0	211	403	808	881	1 129	1 346	1 707	1 726
4110 Households
4120 Others
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	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	..	11	17	20	88	80	67	55	71	90
Stamp duties	..	11	17	20	88	80	67	55	71	90
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
5000 Taxes on goods and services	..	5 584	10 649	18 951	44 563	39 817	44 608	46 487	58 693	66 654
5100 Taxes on production, sale, transfer, etc	..	5 584	10 485	18 608	43 619	38 782	43 674	45 505	57 630	65 415
5110 General taxes	..	2 931	6 359	11 932	29 201	25 792	27 933	29 002	37 772	43 273
5111 Value added taxes	..	2 931	5 599	10 353	25 551	21 905	24 116	24 990	32 998	38 081
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	761	1 579	3 650	3 888	3 817	4 012	4 774	5 192
5120 Taxes on specific goods and services	..	2 653	4 126	6 676	14 419	12 990	15 741	16 503	19 858	22 142
5121 Excises	..	2 034	3 227	5 541	11 764	10 931	13 616	14 163	16 549	18 191
Alcoholic beverages	..	84	102	198	355	353	583	702	626	713
Beer	..	203	340	645	1 649	1 663	1 857	1 939	2 269	2 401
Cigarettes	..	70	143	45	0	0	0	0	0	0
Soft drinks	..	123	128	248	545	523	470	539	611	753
Petroleum products	..	1 359	1 756	2 699	5 534	5 395	5 589	5 561	6 846	6 900
Gaming machines	..	0	0	0	0	90	120	118	137	147
Excises on imports	..	196	734	1 559	3 541	2 763	4 805	5 083	5 794	7 057
Other excises	..	-1	25	148	140	145	193	222	267	221
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	619	899	1 135	2 654	2 058	2 125	2 340	3 309	3 950
Custom duties	..	452	880	1 094	2 623	2 058	2 125	2 340	3 309	3 950
Temporary protection duty	..	96	0	0	0	0	0	0	0	0
On products originating in Colombia or Honduras	..	72	18	41	31	0	0	0	0	1
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	0	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	163	343	943	1 035	934	982	1 063	1 239
5210 Recurrent taxes	18	20	59	59	61	63	68	80

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5211 Paid by households: motor vehicles	18	20	59	59	61	63	68	80
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	145	323	884	976	874	919	994	1 159
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	0	212	347	919	798	907	1 275	1 240	1 420
6100 Paid solely by business	0	0	0	0	0	0	0	0
6200 Other	212	347	919	798	907	1 275	1 240	1 420

.. Not available

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.

Figures for local tax revenues are estimated for 2022 as data are not available. Data for social security contributions have been preliminary since 2014.

Heading 1000: The split between PIT (heading 1100) and CIT (heading 1200) in 2022 is estimated.

Source: Ministerio de Hacienda y Crédito Público (Ministry of Finance and Public Credit); Centro Interamericano de Administraciones Tributarias (Inter-American Centre of Tax Administrations).

Table 5.21. Panama

Details of tax revenue

Million PAB

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	948	1 942	2 257	4 815	9 366	9 631	9 382	7 240	8 106	10 038
1000 Taxes on income, profits and capital gains	217	485	563	1 317	2 451	2 672	2 445	1 880	1 998	2 808
1100 Of individuals	140	295	303	440	1 088	1 193	1 135	965	1 101	1 418
1110 On income and profits	140	295	303	440	1 088	1 193	1 135	965	1 101	1 418
Payroll	115	222	227	353	931	1 049	992	838	967	1 269
Personal income tax	14	20	24	35	68	54	49	32	38	46
Panama Canal Authority withholding	10	53	52	52	89	90	94	94	97	103
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	66	159	213	603	943	955	902	595	582	954
1210 On profits	66	159	213	603	943	955	902	595	582	954
Colón Free Zone	5	3	4	20	41	53	45	30	41	69
Corporate income tax	61	155	208	584	902	901	857	565	541	885
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11	31	47	273	420	524	407	320	315	435
Dividends and complimentary tax	11	31	47	166	253	307	266	218	210	269
Capital gains	0	0	0	107	167	217	142	102	105	167
2000 Social security contributions	325	742	827	1 637	3 654	3 797	3 894	3 225	3 570	4 217
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	325	742	827	1 637	3 654	3 797	3 894	3 225	3 570	4 217
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	36	36	59	127	130	138	103	113	131
Education insurance	..	36	36	59	127	130	138	103	113	131
4000 Taxes on property	32	43	77	138	251	244	169	126	180	208
4100 Recurrent taxes on immovable property	28	34	56	108	207	209	134	104	145	160
4110 Households	28	34	56	108	207	209	134	104	145	160
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	3	9	21	30	44	36	35	22	35	48
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
5000 Taxes on goods and services	349	608	726	1 623	2 849	2 754	2 705	1 887	2 221	2 648
5100 Taxes on production, sale, transfer, etc	332	546	643	1 473	2 570	2 474	2 425	1 661	1 974	2 365
5110 General taxes	80	69	138	766	1 529	1 477	1 436	979	1 152	1 407
5111 Value added taxes	80	69	138	766	1 529	1 477	1 436	979	1 152	1 407
ITBMS on sales	31	69	138	399	983	957	954	659	710	863
ITBMS on imports	49	0	0	367	546	519	482	320	442	543
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	251	477	505	707	1 041	997	989	682	822	959
5121 Excises	0	141	106	239	480	449	468	301	368	431
Petroleum products	..	109	69	97	190	168	196	123	151	152
Beer	..	18	22	31	49	53	54	47	47	57
Cigarette	..	0	0	0	21	24	26	20	17	20
Wine and liquor	..	12	11	11	6	18	17	13	15	23
Soft drinks	..	2	3	6	7	11	11	7	6	6
Automobiles	..	0	0	0	182	149	138	69	105	142
Other excises	..	0	1	95	25	27	26	23	27	30
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	125	298	364	390	358	338	319	215	286	323
5124 Taxes on exports	13	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5126 Taxes on specific services	1	37	35	78	203	211	203	166	168	205
Insurance premiums	0	17	20	47	86	90	86	88	80	101
Cable and telecommunications	0	16	7	17	40	42	40	37	36	36
Gambling	0	0	1	1	52	53	50	16	29	42
Banks, financial institutions and exchange houses	0	2	7	12	25	26	26	25	23	26
Commercial activities and services	1	3	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	15	62	83	151	279	280	280	227	247	283
Other indirect taxes	0	0	0	36	69	66	61	42	50	60
5210 Recurrent taxes	12	58	75	115	210	214	219	184	197	222
5211 Paid by households: motor vehicles	0	7	8	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	5	4	0	0	0	0	0	0	0
5213 Paid in respect of other goods	12	46	63	115	210	214	219	184	197	222
Commercial licences	12	19	32	75	121	124	126	107	119	125
Permission to conduct commercial and service activities	0	25	29	38	84	86	89	73	75	94
Permission to conduct industrial activities	0	2	2	2	4	4	4	3	3	4
Others	0	0	1	0	0	0	0	0	0	0
5220 Non-recurrent taxes	4	4	7	0	0	0	0	0	0	0
Building and construction	0	4	7	..	..	..	..	..	..	..
Ship registration	4	0	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	2	0	0	0	0	0	0	0	0	0
6000 Other taxes	26	27	27	41	34	34	30	20	24	28
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	26	27	27	41	34	34	30	20	24	28
Stamp duties	17	27	27	41	34	34	30	20	24	28
Others	9	0	0	0	0	0	0	0	0	0

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Tax revenue data are exclusive of fiscal documents ("documentos fiscales") which are considered as wastable tax credits according to the OECD classification described in the Interpretative Guide. Central government tax revenue data for 2022 are preliminary. Local government tax revenue and social security contributions data for 2022 are estimated.

Heading 2000: Social security contributions include regular and special contributions and professional risks premium collected by the Caja de Seguro Social (CSS).

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

Heading 5126: In CIAT and ECLAC data, tax on banks, financial institutions and exchange houses is classified as a property tax (4000).

Heading 6200: Stamp duties before 2000 include tax on telephone calls and cables which cannot be distinguished due to data availability.

Source: Contraloría General de la República de Panamá (Comptroller General of the Republic of Panama); Ministerio de Economía y Finanzas de Panamá (Ministry of Economy and Finance of Panama); Caja de Seguro Social (Social Security Fund); Centro Interamericano de Administraciones Tributarias (Inter-American Centre of Tax Administrations).

Table 5.22. Paraguay

Details of tax revenue

Million PYG

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	608 021	3 587 451	7 078 832	15 638 531	30 731 221	31 954 693	33 008 733	32 441 314	37 556 283	42 759 988
1000 Taxes on income, profits and capital gains	73 726	470 388	938 886	2 096 498	5 086 803	5 265 609	6 022 875	6 010 196	6 920 734	8 736 495
1100 Of individuals	..	15 042	22 477	31 263	526 704	626 525	620 038	536 357	364 990	437 426
1110 On income and profits	..	15 042	22 477	31 263	526 704	626 525	620 038	536 357	364 990	437 426
IRAGRO-IMAGRO	..	15 042	22 477	30 113	326 555	360 003	327 328	277 061	14 567	3 475
Personal income tax	..	0	0	1 150	200 150	266 523	292 710	259 296	350 422	433 951
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	455 346	916 409	2 065 235	4 560 099	4 639 084	5 402 837	5 473 839	6 555 744	8 299 069
1210 On profits	..	455 346	916 409	2 065 235	4 560 099	4 639 084	5 402 837	5 473 839	6 555 744	8 299 069
Income tax on small businesses	..	0	0	9 380	22 848	25 540	26 824	28 852	1 907	416
Single tax	..	4 238	5 802	715	2	1	0	0	0	0
Single tax on maquiladoras companies	..	0	289	3 310	20 194	27 070	31 201	35 229	53 255	59 260
IRACIS	..	451 108	910 318	2 051 830	4 517 056	4 586 475	5 344 811	1 302 426	215 069	115 514
Business income tax (IRE)	..	0	0	0	0	0	0	3 239 933	5 288 814	6 984 251
Tax on dividends and income (IDU)	..	0	0	0	0	0	0	867 399	996 698	1 139 627
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	73 726	0	0	0	0	0	0	0	0	0
Others	73 726	..	..	..	..	..	..	..	..	..
2000 Social security contributions	28 882	919 533	1 591 980	3 552 640	8 052 403	8 209 087	8 729 492	8 954 858	10 335 479	12 326 174
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	3 552 640	8 052 403	8 209 087	8 729 492	8 954 858	10 335 479	12 326 174
2410 On a payroll basis	28 882	919 533	1 591 980	3 552 640	8 052 403	8 209 087	8 729 492	8 954 858	10 335 479	12 326 174
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	17 162	71 777	192 393	276 119	565 323	415 570	443 521	401 222	488 894	498 303
4100 Recurrent taxes on immovable property	17 162	0	0	258 423	529 986	389 962	417 177	375 800	457 759	459 869
4110 Households	17 162	..	..	258 423	529 986	389 962	417 177	375 800	457 759	459 869
Real estate tax	17 162	..	..	249 697	501 873	359 235	378 712	342 625	408 189	414 357
Tax on vacant lots	0	..	..	2 925	13 600	17 411	20 985	19 608	25 876	24 577
Large estate and land tax	0	..	..	5 801	14 513	13 315	17 480	13 566	23 694	20 935
4120 Others	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	71 777	192 393	15 955	33 872	24 583	24 912	24 857	30 556	38 309
Real estate transfer tax	..	0	0	11 766	26 263	17 228	17 216	13 595	21 025	29 922
Municipal Seal and Stamp Paper Tax	..	0	0	3 857	7 464	7 326	7 346	11 205	9 466	8 159
Registration and stamp duties	..	71 777	192 393	332	144	30	350	57	65	228
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	1 742	1 466	1 025	1 432	565	579	124
5000 Taxes on goods and services	438 444	2 080 878	4 313 729	9 462 461	16 813 348	17 901 774	17 610 929	16 929 091	19 548 577	20 912 305
5100 Taxes on production, sale, transfer, etc	438 444	2 080 878	4 309 832	9 245 877	16 356 200	17 550 296	17 230 758	16 557 669	19 123 598	20 500 842
5110 General taxes	0	1 150 496	2 478 998	5 991 694	11 221 710	11 851 395	11 794 402	11 787 033	13 705 814	14 986 187
5111 Value added taxes	0	1 150 496	2 478 998	5 991 694	11 221 710	11 851 395	11 794 402	11 787 033	13 705 814	14 986 187
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	438 444	930 382	1 830 834	3 254 183	5 134 490	5 698 901	5 436 356	4 770 635	5 417 784	5 514 654
5121 Excises	300 219	456 561	949 962	1 710 531	2 890 013	3 156 091	2 992 813	2 773 235	2 989 115	2 657 727
Fuels	41 087	316 694	688 773	1 126 143	2 032 235	2 300 311	2 084 712	2 032 124	2 301 115	1 953 770
Other excises	259 132	136 194	249 239	537 887	843 123	841 900	886 475	724 578	664 820	380 785
Animal health and quality service	0	3 673	11 950	46 501	14 656	13 881	13 875	16 533	23 163	323 173
Livestock trade	0	0	0	0	0	0	7 751	0	17	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	1 524 252	2 206 934	2 512 883	2 420 302	1 984 697	2 409 292	2 836 933
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	19 401	37 542	29 927	23 241	12 704	19 377	19 994
Advertising	..	..	..	5 249	9 489	7 387	6 741	6 384	7 979	7 359
Public transport	..	..	..	4 363	4 080	4 196	3 420	1 255	2 079	345
Gambling	..	..	..	16	7 131	6 448	6 617	2 666	4 006	6 724
Advertising and gambling	..	..	..	8 884	14 821	9 796	4 447	1 317	2 502	3 430
Other taxes on specific services	..	..	..	888	2 021	2 099	2 017	1 082	2 810	2 137
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	3 897	216 347	426 115	350 893	379 208	370 331	423 107	404 159
5210 Recurrent taxes	..	..	0	183 622	365 303	315 178	329 087	334 724	365 717	355 371
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	52 365	109 084	106 872	109 402	103 274	116 044	111 493
Motor vehicle licences	..	..	..	52 365	109 084	106 872	109 402	103 274	116 044	111 493
5213 Paid in respect of other goods	..	..	..	131 257	256 219	208 305	219 685	231 450	249 673	243 878
Licencing fees	..	..	..	126 965	250 528	203 605	214 555	225 717	245 516	241 700
slaughter tax	..	..	..	4 271	5 395	4 635	4 991	5 585	3 958	1 833
Tax to the owners of animals	..	..	..	21	296	65	140	148	199	345
5220 Non-recurrent taxes	..	..	3 897	32 725	60 812	35 715	50 121	35 607	57 390	48 788
Tax on construction	..	..	0	31 696	60 092	34 999	49 375	34 930	56 728	48 067
Luxury automobile tax	..	..	3 897	91	7	0	0	0	0	0
Trademarks registration	..	..	0	938	713	716	746	677	662	721
5300 Unallocable between 5100 and 5200	0	0	0	237	31 034	585	962	1 092	1 872	7 304
6000 Other taxes	49 807	44 875	41 844	250 812	213 344	162 652	201 917	145 946	262 599	286 711
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	49 807	44 875	41 844	250 812	213 344	162 652	201 917	145 946	262 599	286 711
Taxes replaced	0	0	0	0	0	0	0	0	0	0
Other	49 807	44 875	41 844	250 812	213 344	162 652	201 917	145 946	262 599	286 711

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

The figures for years before 2006 exclude local government tax revenues as the data are not available. This affects data in categories 4000, 5000 and 6000.

Heading 2000: Social security contributions before 1999 do not include social security contributions collected by decentralised institutions as the data are not available. Contributions to the health system in 2021 and 2022 have been added in this edition.

Source: Subsecretaría de Estado de Tributación, Ministerio de Hacienda del Paraguay (Tax Undersecretary, Ministry of Finance of Paraguay); Centro Interamericano de Administraciones Tributarias (Inter-American Centre of Tax Administrations).

Table 5.23. Peru
Details of tax revenue
Million PEN

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	637	26 771	40 663	74 803	107 932	123 178	129 398	110 581	159 235	180 010
1000 Taxes on income, profits and capital gains	37	5 078	11 950	27 317	40 750	45 312	48 162	41 290	61 112	75 444
1100 Of individuals	3	2 117	3 327	6 518	13 008	13 598	14 744	13 182	16 765	18 325
First category	..	167	181	160	532	580	624	503	616	679
Second category	..	7	250	869	1 581	1 772	2 412	1 767	3 835	3 605
Fourth category	..	234	395	521	894	960	1 023	1 002	1 328	1 410
Fifth category	..	1 641	2 369	4 735	8 444	9 162	9 760	9 178	10 237	11 600
Tax debt payments	..	68	130	233	1 558	1 125	926	733	749	1 030
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	32	2 526	8 391	19 561	25 508	30 164	30 858	24 520	41 415	54 751
1210 On profits	32	2 526	8 391	19 561	25 508	30 164	30 858	24 520	41 415	54 751
Third category	..	2 023	5 316	14 652	15 499	17 268	17 679	13 804	22 786	29 821
Income tax on mining	..	0	0	0	638	770	545	430	1 802	1 608
Income tax special regime	..	47	55	118	323	344	354	271	406	458
Other incomes corporate	..	18	41	148	1 137	1 584	1 666	1 388	2 206	2 571
Tax debt payments	..	438	1 908	2 856	3 327	5 244	5 438	3 863	8 291	13 992
Temporary tax on net assets	..	0	1 073	1 788	4 585	4 953	5 176	4 764	5 926	6 302
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	436	232	1 239	2 233	1 550	2 560	3 588	2 932	2 368
Income tax on non-residents	1	487	542	1 511	3 462	3 560	4 135	5 658	4 425	4 755
Income tax refunds	0	-51	-310	-272	-1 228	-2 009	-1 575	-2 071	-1 493	-2 387
2000 Social security contributions	50	3 185	4 024	7 929	13 677	14 873	15 453	14 680	16 407	17 877
2100 Employees	..	566	692	2 433	3 732	4 150	4 137	3 864	4 193	4 471
2110 On a payroll basis	..	566	669	1 665	3 597	3 874	3 959	3 681	3 988	4 121
2120 On an income tax basis	..	0	23	768	135	275	179	182	206	350
Solidarity contribution for pension plan	..	..	23	768	135	275	179	182	206	350
2200 Employers	..	2 515	3 285	5 454	9 878	10 653	11 245	10 767	12 166	13 353
2210 On a payroll basis	..	2 432	3 140	5 216	9 591	10 299	10 883	10 344	11 680	12 795
2220 On an income tax basis	..	83	144	238	287	354	362	423	486	558
2300 Self-employed or non-employed	..	95	36	42	66	70	70	49	48	54
2310 On a payroll basis	..	0	0	0	0	0	0	0	0	0
2320 On an income tax basis	..	95	36	42	66	70	70	49	48	54
2400 Unallocable between 2100, 2200 and 2300	50	9	12	0	1	1	0	0	0	0
2410 On a payroll basis	50	9	12	0	1	1	..	..	..	..
2420 On an income tax basis	0	0	0	0	0	0	..	..	..	..
3000 Taxes on payroll and workforce	0	1 176	7	57	91	99	99	96	101	113
Extraordinary solidarity tax (IES)	..	1 151	14	3	0	1	0	1	0	2
IES refunds	..	-2	-7	-2	-2	0	-3	0	0	0
National Housing Fund (FONAVI)	..	27	0	0	0	0	0	0	0	0
Contributions to SENATI	..	0	0	56	93	98	102	96	100	111
4000 Taxes on property	87	323	1 342	2 231	2 573	2 680	3 063	2 418	3 266	3 560
4100 Recurrent taxes on immovable property	0	298	461	727	1 718	1 748	2 026	1 749	2 266	2 391
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	49	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	38	25	804	1 504	855	932	1 037	669	1 000	1 169
Financial transactions tax	0	0	706	944	175	200	224	207	271	309
Real estate transfer tax	0	25	98	560	680	732	813	463	728	861
Tax Law Decree 519	38	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	76	0	0	0	0	0	0	0
5000 Taxes on goods and services	454	16 263	22 674	36 353	50 061	58 551	60 366	51 218	74 387	80 862
5100 Taxes on production, sale, transfer, etc	454	16 239	22 619	36 199	49 774	58 257	60 064	50 977	74 104	80 539
5110 General taxes	109	9 646	15 109	29 094	41 036	49 038	49 197	42 375	62 780	68 418
5111 Value added taxes	109	9 646	15 109	29 094	41 036	49 038	49 197	42 375	62 780	68 418
VAT (internal)	69	6 992	10 587	19 629	32 114	35 125	37 892	32 708	42 608	47 375
VAT (imports)	41	4 961	7 715	15 908	22 529	25 541	25 613	22 671	35 490	40 930
VAT refunds	0	-2 307	-3 193	-6 442	-13 606	-11 628	-14 307	-13 004	-15 318	-19 887
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

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5120 Taxes on specific goods and services	345	6 593	7 510	7 105	8 737	9 219	10 867	8 602	11 324	12 121
5121 Excises	232	3 518	4 193	4 875	6 588	7 011	8 668	7 231	9 568	9 766
Fuels	151	2 145	2 607	2 410	2 604	2 565	3 212	2 950	3 648	3 000
Gasoline sales tax	3	97	140	210	363	437	456	316	548	799
Other excises	78	1 304	1 459	2 258	3 711	4 295	5 005	3 971	5 490	6 026
Excise tax refunds	0	-28	-12	-4	-91	-286	-4	-5	-119	-58
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	64	2 960	3 143	1 803	1 448	1 455	1 424	1 159	1 465	1 806
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	115	174	427	702	754	774	212	291	548
Casinos and slot machines	..	81	49	187	297	318	310	69	125	204
Tourism tax	..	0	74	105	174	193	215	72	83	183
Municipal taxes on services	..	34	50	135	230	243	250	70	83	162
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	25	55	154	288	294	302	241	284	323
5210 Recurrent taxes	..	25	55	154	288	294	302	241	284	323
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
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
6000 Other taxes	9	745	666	914	780	1 662	2 254	878	3 962	2 154
6100 Paid solely by business	0	84	73	108	140	133	135	93	109	114
Single simplified regime	..	84	73	108	140	133	135	93	109	114
University Development Fund	..	0	0	0	0	0	0	0	0	0
6200 Other	9	662	594	806	639	1 529	2 119	785	3 853	2 040
Tax debt payments	9	542	397	714	1 109	1 320	1 843	1 165	4 437	2 345
Other taxes	0	133	266	280	785	1 225	1 389	868	1 031	1 271
Other tax refunds	0	-14	-69	-188	-1 255	-1 016	-1 112	-1 249	-1 615	-1 577

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

The figures for years up to 2000 exclude local government tax revenues as the data are not available.

Heading 1210: Revenues from Régimen MYPE Tributario (RMT) have been included under heading 1210 in this edition. RMT is a regime introduced in 2017, specifically created for micro and small businesses with the aim of promoting their growth.

Heading 2000: All contributions pertaining to pensions are only made by employees and contributions to healthcare are made by employers. The exceptions are special regimes which apply to self-employed and are levied on an income basis.

Heading 3000: Contributions to SENATI are included in heading 3000. The tax revenue is classified under the central government. In Peru this revenue is classified under a separate unit considered to be different to the central government.

Heading 5123: Import tax refunds are classified under 6200 because they cannot be distinguished from other tax refunds.

Source: Superintendencia Nacional de Aduanas y de Administración Tributaria (National Superintendence of Customs and Tax Administration - SUNAT); Banco de la Nación (Bank of the Nation); Ministerio de Economía y Finanzas (Ministry of Economy and Finance); Servicio Nacional de Adiestramiento en Trabajo Industrial (National Industrial Work Training Service).

Table 5.24. Saint Lucia

Details of tax revenue

Million XCD

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	..	480	612	828	1 107	1 157	1 180	923	1 047	1 162
1000 Taxes on income, profits and capital gains	..	137	157	224	247	269	258	228	229	246
1100 Of individuals	..	49	58	83	124	131	134	115	130	135
1110 On income and profits	..	49	58	83	124	131	134	115	130	135
Personal income tax	..	49	58	83	104	113	116	99	112	115
Arrears on personal income tax	..	0	0	0	21	18	18	16	18	20
1120 On capital gains
1200 Corporate	..	63	60	95	102	115	111	97	84	98
1210 On profits	..	63	60	95	102	115	111	97	84	98
Corporate income tax	..	63	60	95	89	92	93	81	67	73
Arrears on corporate income tax	..	0	0	0	13	23	18	16	17	25
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	..	26	39	46	21	23	13	17	15	13
Withholdings	..	7	17	14	24	28	16	20	18	18
Arrears	..	25	30	42	7	5	7	5	4	5
Tax Refunds	..	-6	-8	-10	-10	-10	-9	-8	-7	-10
2000 Social security contributions	..	48	63	92	114	120	127	118	125	154
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	0	1	1	1	1	1	1	1
2310 On a payroll basis	0	1	1	1	1	1	1	1
2320 On an income tax basis	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	48	63	91	113	119	126	117	124	153
2410 On a payroll basis	..	48	63	91	113	119	126	117	124	153
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	11	24	19	26	26	25	20	31	27
4100 Recurrent taxes on immovable property	..	2	6	3	12	10	8	7	8	8
4110 Households
4120 Others
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	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	..	9	18	16	14	17	18	13	23	18
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
5000 Taxes on goods and services	..	284	368	493	720	742	770	556	662	734
5100 Taxes on production, sale, transfer, etc	..	277	353	467	694	715	742	548	655	726
5110 General taxes	..	101	112	119	318	329	339	241	306	335
5111 Value added taxes	..	0	0	0	318	329	339	241	306	335
VAT (domestic)	176	181	184	..	..	..
VAT (imports)	142	148	156	..	..	..
5112 Sales tax	..	101	112	119	0	0	0	0	0	0
Consumption tax (domestic)	..	11	8	6	..	..	..	0	..	..
Consumption tax (Imports)	..	90	104	114	..	..	..	0	..	..
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	176	240	348	376	385	402	307	349	390
5121 Excises	..	34	13	85	128	134	140	121	111	129
Excise tax (domestic)	..	28	6	14	5	5	5	3	3	4
Excise tax (imports)	..	0	0	68	103	109	114	99	88	103
Fuel Surcharge	..	3	3	4	21	20	21	18	20	22
Surcharge on international calls	..	4	4	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	108	178	187	202	206	205	161	203	221
Import Duty	..	64	90	101	121	123	122	92	116	126
Thruput Charge	..	1	2	6	5	4	4	4	4	4
Service Charge (imports) and security charges	..	33	86	64	76	79	80	65	83	90
Environmental Levy	..	9	0	16	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	34	49	76	46	45	57	25	35	40
Hotel occupancy tax	..	23	29	34	0	0	1	0	0	0
Insurance premium tax	..	4	5	7	9	9	10	10	10	10
Cellular tax	..	0	8	18	0	0	0	0	0	0
Passenger facility fee	..	0	2	5	4	3	3	1	1	2
Travel tax	..	3	5	4	5	5	4	1	1	2
Airport tax	..	5	1	9	29	28	39	13	22	26
5127 Other taxes on internat. trade and transactions	..	0	0	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 to perform activities	..	7	16	26	26	28	28	8	7	9
5210 Recurrent taxes	..	7	16	26	26	28	28	8	7	9
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	..	7	16	26	26	28	28	8	7	9
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
6000 Other taxes	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other

.. Not available

Note: Year ending 31st March. For example, the data for 2022 represent April 2022 to March 2023.

The data are on a cash basis.

The figures do not include local tax revenues because data are not available. Central government tax revenue data are government revised estimates for 2021 and budget estimates for 2022.

Heading 2000: Social security contributions follow financial year from July to June, instead of April to March. For example, social security contributions in 2022 are between 1st July 2021 and 30th June 2022. Data is estimated for 2021 and 2022.

Heading 5123: Data for security charge are estimated for 2020-22.

Heading 5213: Data from 2020 include some of the licences and fees under taxes on use of goods and permissions in Estimates of Revenue and Expenditure 2022-2023 from the Department of Finance.

Source: The Central Statistical Office of Saint Lucia; Department of Finance of Saint Lucia; National Insurance Corporation of Saint Lucia.

Table 5.25. Trinidad and Tobago

Details of tax revenue

Million TTD

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	4 923	10 953	27 665	39 720	31 164	36 813	38 417	31 258	34 745	45 599
1000 Taxes on income, profits and capital gains	2 595	6 224	20 010	27 213	16 133	19 413	22 391	15 332	17 206	30 756
1100 Of individuals	669	2 325	4 452	4 674	6 570	6 842	7 215	6 209	5 816	6 191
1110 On income and profits	669	2 325	4 452	4 674	6 570	6 842	7 215	6 209	5 816	6 191
Health surcharge	92	149	187	185	218	184	191	170	166	178
Insurance surrender tax	6	7	15	22	48	57	65	59	65	78
Individuals (Ch. 75:01)	571	2 169	4 250	4 467	6 303	6 601	6 960	5 980	5 585	5 936
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 856	3 704	15 023	21 659	8 736	11 713	13 816	8 186	10 384	23 499
1210 On profits	1 856	3 704	15 023	21 659	8 736	11 713	13 816	8 186	10 384	23 499
Oil companies	1 439	2 441	10 806	13 834	1 116	2 093	3 755	1 762	3 104	10 447
Other companies	383	1 041	3 166	6 630	6 919	8 858	8 694	5 641	6 292	10 477
Business levy	0	65	146	206	603	608	649	571	650	630
National recovery impost	34	0	0	0	0	0	0	0	0	0
Unemployment Fund	0	157	905	989	99	153	718	211	339	1 945
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	70	195	536	881	827	858	1 360	938	1 005	1 067
2000 Social security contributions	183	702	1 173	2 645	4 608	4 670	4 706	4 686	4 510	4 530
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	2 645	4 608	4 670	4 706	4 686	4 510	4 530
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	90	175	307	194	322	362	405	260	289	359
4100 Recurrent taxes on immovable property	39	64	63	22	3	4	50	2	2	2
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	49	111	245	172	319	359	356	258	287	357
Stamp duties	49	111	245	172	319	359	356	258	287	357
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
5000 Taxes on goods and services	2 055	3 852	6 175	9 667	10 101	12 368	10 915	10 980	12 740	9 954
5100 Taxes on production, sale, transfer, etc	1 973	3 603	5 948	9 282	9 675	12 024	10 612	10 752	12 480	9 687
5110 General taxes	980	1 890	3 149	6 358	5 876	8 087	6 836	7 417	9 173	6 006
5111 Value added taxes	927	1 890	2 963	6 032	5 050	7 245	5 848	6 682	8 296	4 665
5112 Sales tax	54	0	0	0	1	0	0	0	0	0
5113 Other	0	0	186	325	825	842	988	734	877	1 341
Green Fund	..	..	186	325	803	813	957	689	811	1 284
Tax on online purchases	..	..	0	0	22	29	31	46	66	58
5120 Taxes on specific goods and services	993	1 713	2 799	2 924	3 798	3 936	3 777	3 336	3 307	3 681
5121 Excises	481	801	1 072	708	739	793	680	703	707	760
Alcohol products	..	..	..	156	150	183	187	205	209	245
Beer	..	..	..	202	202	202	173	197	208	205
Petroleum products	..	..	..	105	102	98	23	6	0	0
Cigarette products	..	..	..	243	253	269	262	274	288	308
Malt beverages	..	..	..	2	33	41	35	21	2	1
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	260	748	1 473	1 905	2 684	2 732	2 672	2 301	2 287	2 596
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

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5126 Taxes on specific services	49	163	253	311	375	411	425	331	313	324
Insurance premium tax	0	56	98	167	163	170	180	159	175	166
Transaction tax on financial services	0	23	33	53	93	97	103	92	90	100
Hotel room tax	0	23	42	46	52	52	55	34	20	33
Betting and entertainment taxes	4	17	9	12	0	0	0	0	0	0
Other taxes on goods and services	45	44	72	33	67	93	86	46	27	26
5127 Other taxes on internat. trade and transactions	202	0	0	1	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
5200 Taxes on use of goods and perform activities	81	249	227	386	426	344	303	228	260	267
5210 Recurrent taxes	81	249	227	386	426	344	303	228	260	267
Motor vehicle taxes and duties	76	239	217	375	415	334	291	221	251	256
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	5	10	10	10	11	11	12	7	9	11
Liquor and miscellaneous business licence fees	5	10	10	10	11	11	12	7	9	11
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
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Fiscal year ending on 30th September. For example, the data for 2022 represent October 2021 to September 2022.

The data are on a cash basis.

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

Heading 1100: Income taxes on individuals include "Individuals (Ch. 75:01)" and lottery winnings tax.

Heading 2000: Social security contributions follow financial year from July to June, instead of October to September. For example, social security contributions in 2022 are between 1st July 2021 and 30th June 2022. The figures include total contribution income of National Insurance Board minus refunds. A small amount of voluntary contributions have been identified and removed from the figures since 2013.

Heading 5126: Other taxes on goods and services under heading 5126 include mainly club gaming tax which is charged on all gambling tables and other gambling devices from a licenced gambling operator.

Source: Ministry of Finance; The National Insurance Board.

Table 5.26. Uruguay

Details of tax revenue

Million UYU

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	2 399	64 183	106 251	212 907	494 901	534 519	573 642	600 332	684 851	778 260
1000 Taxes on income, profits and capital gains	114	8 698	13 831	42 583	125 295	140 527	149 920	159 783	178 797	207 294
1100 Of individuals	0	3 597	3 285	19 148	68 948	78 571	85 847	91 819	98 825	113 351
Personal income tax (IRP)	..	3 597	3 285	0	0	0	0	0	0	0
1110 On income and profits	..	..	..	16 790	60 570	69 083	75 944	80 407	84 910	96 142
IRPF second category	..	..	..	14 643	54 327	61 077	67 254	70 295	74 209	84 803
Social security assistance	..	..	..	2 651	9 448	11 091	12 336	14 198	15 355	16 315
Personal income tax refunds	..	..	..	-504	-3 204	-3 085	-3 646	-4 086	-4 653	-4 977
1120 On capital gains	..	..	..	2 358	8 377	9 488	9 903	11 412	13 915	17 209
IRPF first category	..	..	..	2 358	8 377	9 488	9 903	11 412	13 915	17 209
1200 Corporate	114	5 102	10 546	21 772	51 169	56 316	58 071	61 487	71 500	82 729
1210 On profits	114	5 102	10 546	21 772	51 169	56 316	58 071	61 487	71 500	82 729
Income tax for economic activities (IRAE)	0	0	0	21 437	51 081	56 316	58 071	61 487	71 500	82 729
Industry and commerce income tax (IRIC)	97	5 096	10 516	333	88	0	0	0	0	0
Agricultural income tax (IRA)	10	3	30	2	0	0	0	0	0	0
Tax on agricultural activities (IMAGRO)	7	3	0	0	0	0	0	0	0	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	1 662	5 179	5 639	6 002	6 477	8 472	11 214
Non-resident income tax (IRNR)	..	..	..	1 662	5 179	5 639	6 002	6 477	8 472	11 214
2000 Social security contributions	717	17 679	21 425	49 742	131 545	139 561	151 589	150 185	165 500	196 064
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	49 742	131 545	139 561	151 589	150 185	165 500	196 064
2410 On a payroll basis	717	17 679	21 425	49 742	131 545	139 561	151 589	150 185	165 500	196 064
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	213	5 508	12 159	18 965	38 460	40 508	44 178	46 785	52 387	59 925
4100 Recurrent taxes on immovable property	87	3 248	5 586	8 140	18 180	19 648	21 056	22 672	24 921	28 140
Primary education tax	0	378	852	1 064	2 781	2 961	3 271	3 474	3 822	4 224
Farm property tax	0	155	1	189	764	728	750	941	968	1 127
Property tax surcharge	0	0	0	0	543	476	471	610	562	601
Primary education tax refunds	0	0	0	0	0	-3	-2	-1	-1	-2
Other property taxes	87	2 715	4 733	6 887	14 092	15 485	16 567	17 649	19 570	22 189
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	94	1 769	4 942	8 760	17 057	17 473	19 717	20 335	22 357	25 740
4210 Individual	64	108	336	382	711	760	707	676	579	519
4220 Corporate	30	1 661	4 605	8 378	16 346	16 713	19 010	19 659	21 778	25 221
Corporate wealth tax	28	1 507	4 382	8 165	16 345	16 713	19 010	19 659	21 778	25 221
Tax on financial investment companies (ISAFI)	1	154	224	213	1	1	0	1	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	31	476	1 259	1 740	2 662	2 819	2 841	3 193	4 341	4 995
Property transfer tax (ITP)	11	372	886	1 347	1 927	1 984	1 859	2 120	2 866	3 553
Tax on transfer of rights over athletes	0	0	47	3	0	0	0	0	0	0
Auction tax	20	104	326	390	735	835	982	1 073	1 475	1 442
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	1	15	372	326	560	567	564	585	768	1 050
Corporation control tax (ICOSA)	1	15	176	325	560	567	564	585	768	1 050
Financial system control tax (ICOSIFI)	0	0	196	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 358	32 139	57 834	100 282	196 669	210 711	224 394	239 924	284 206	310 465
5100 Taxes on production, sale, transfer, etc	1 301	29 562	54 763	96 494	186 355	199 329	212 218	227 247	269 210	294 061
5110 General taxes	660	18 009	34 641	69 951	129 663	137 400	145 846	157 644	184 834	199 428
5111 Value added taxes	660	17 995	31 696	69 921	129 663	137 400	145 846	157 644	184 834	199 428
5112 Sales tax	1	14	2 945	30	0	0	0	0	0	0
Social security financing tax (COFIS)	0	0	2 905	30	..	..	..	..	..	..
Other sales taxes	1	14	40	0	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5120 Taxes on specific goods and services	641	11 553	20 122	26 543	56 692	61 928	66 372	69 604	84 376	94 633
5121 Excises	393	7 896	11 447	17 300	37 779	39 214	42 183	44 212	51 646	58 274
Fuels	203	4 067	4 900	6 551	17 129	18 662	20 094	22 157	23 720	18 047
Tobacco products	80	1 741	2 705	4 236	6 995	7 518	7 703	7 944	8 303	8 640
Motor vehicles	20	656	977	2 289	4 313	3 789	3 799	4 626	7 289	7 437
Non-alcoholic beverages	19	464	532	1 172	2 547	2 687	2 754	2 879	2 964	3 297
Agricultural products	4	299	1 182	1 349	2 369	2 636	2 998	3 256	4 548	5 222
Beer	8	205	308	602	1 357	1 526	1 494	1 688	1 773	2 032
Advances of import excises	0	27	9	-136	1 372	704	1 591	-465	0	0
Greases and lubricants	5	119	289	390	623	652	677	815	1 380	1 374
Alcoholic beverages	22	212	352	562	766	617	677	714	1 024	1 125
Other excises	32	106	193	283	309	423	397	598	644	11 098
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	214	1 967	5 195	8 478	17 198	20 878	22 124	23 099	29 923	33 304
5124 Taxes on exports	1	32	243	325	664	770	858	908	1 374	1 430
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	34	1 392	2 748	440	1 052	1 067	1 207	1 384	1 433	1 624
Bank asset tax (IMABA)	31	1 092	1 152	2	0	0	0	0	0	0
Income tax for insurance companies	3	76	298	366	902	916	1 004	1 270	1 333	1 447
Other services taxes	0	224	1 298	72	150	152	202	115	100	177
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	57	2 576	3 071	3 788	10 313	11 382	12 176	12 677	14 996	16 404
5210 Recurrent taxes	57	2 576	3 071	3 788	10 313	11 382	12 176	12 677	14 996	16 404
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	57	2 576	3 071	3 788	10 313	11 382	12 176	12 677	14 996	16 404
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
6000 Other taxes	-3	159	1 003	1 335	2 933	3 212	3 560	3 655	3 960	4 512
6100 Paid solely by business	-10	-145	533	586	925	980	1 039	1 033	1 099	1 205
Small business tax (minimum VAT)	0	296	457	586	925	980	1 039	1 033	1 099	1 205
Credit card tax	0	0	76	0	0	0	0	0	0	0
Other tax refunds	-10	-440	0	0	0	0	0	0	0	0
6200 Other	7	303	470	748	2 008	2 232	2 521	2 623	2 861	3 306

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures for local tax revenues are estimated for 2022 as data are not available.

Heading 2000: Figures for 1990-98 are estimated by the General Tax Directorate (DGI). The figures have included income from Social Security Bank (BPS) published by the Ministry of Economy and Finance since 1999.

Heading 5112: The tax on the sale of goods by public auctions recorded under other sales taxes is classified in category 4000 in ECLAC data.

Source: Dirección General Impositiva (General Tax Directorate); Ministerio de Economía y Finanzas (Ministry of Economy and Finance).

Table 5.27. Venezuela
Details of tax revenue
VES

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Total tax revenue	4 115	108 486	482 849	1 200 840	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	3 444	46 856	185 291	368 365	..	..	..	..	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	3 148	33 683	111 839	86 998	..	..	..	..	..	..
1210 On profits	3 148	33 683	111 839	86 998	..	..	..	..	..	..
Oil	3 148	33 683	111 839	86 998	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	297	13 173	73 452	281 367	31 378 510	..	..	..	..	..
2000 Social security contributions	202	5 905	18 899	96 896	..	..	..	..	..	..
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	202	5 905	18 899	96 896	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	11	3 999	28 338	2 217	24 353 035	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	191	552	2 217	361 298	..	..	..	..	..
4310 Estate and inheritance taxes	11	191	552	2 217	361 298	..	..	..	..	..
4320 Gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	3 808	27 786	0	23 991 737	..	..	..	..	..
Bank debits	..	2 918	27 429	..	0	..	..	..	..	..
Registration of immovable property rights	..	890	357	..	0	..	..	..	..	..
Tax on Large Financial Transactions (IGTF)	..	0	0	..	23 991 737	..	..	..	..	..
4500 Non-recurrent taxes	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	..	..	..	..	..
5000 Taxes on goods and services	457	51 726	250 322	733 363	148 669 517	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	457	51 726	250 322	733 363	148 669 517	..	..	..	..	..
5110 General taxes	0	32 716	195 132	561 005	112 990 174	..	..	..	..	..
5111 Value added taxes	0	32 716	195 132	561 005	112 990 174	..	..	..	..	..
5112 Sales tax	..	0	0	0	0	..	..	..	..	..
5113 Other	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	457	19 011	55 190	172 357	35 679 343	..	..	..	..	..
5121 Excises	157	7 742	16 036	88 722	29 679 186	..	..	..	..	..
Oil	57	4 679	4 718	12 798	0	..	..	..	..	..
Alcoholic beverages	58	852	4 270	21 915	14 113 397	..	..	..	..	..
Tobacco	42	2 201	7 038	54 009	15 565 789	..	..	..	..	..
Matches	0	9	11	0	0	..	..	..	..	..
5122 Profits of fiscal monopolies	0	0	0	0	0	..	..	..	..	..
5123 Customs and import duties	300	9 716	36 522	81 333	5 986 482	..	..	..	..	..
5124 Taxes on exports	0	0	0	0	0	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	..	..	..	..	..
5126 Taxes on specific services	0	1 552	2 631	2 302	13 675	..	..	..	..	..
Telecommunications	0	1 505	2 370	0	0	..	..	..	..	..
Casinos, bingo and slot machines	0	47	261	2 302	13 675	..	..	..	..	..
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	..	..	..	..	..
5128 Other taxes	0	0	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	1 225 170	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	0	..	..	..	..	..
6200 Other	..	..	..	..	1 225 170	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

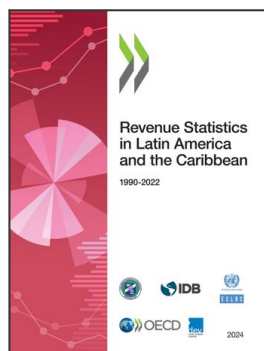
Tax data are not available from 2018.

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

The figures between 2015 and 2017 should be interpreted with caution as they have been affected by the high rate of inflation over this period.

Total tax revenue data were not available since 2014 due to missing data for social security contributions since 2014 and oil revenues since 2016 (classified in heading 1210 taxes on corporate profits).

Source: Servicio Nacional Integrado de Administración Aduanera (National Integrated Service of Customs); Ministerio de Finanzas (Ministry of Finance).



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