

COSTA RICA

Table II. Detailed taxes and social contribution receipts

Billions CRC

	2014	2015	2016	2017	2018	2019	2020	2021
II.1 GENERAL GOVERNMENT								
1 Total receipts	6 765	7 369	7 989	8 435	9 023	9 683	..	..
2 Total tax receipts and actual social contributions	6 732	7 332	7 951	8 388	8 969	9 630	..	..
3 Total tax receipts	4 390	4 772	5 161	5 539	5 906	6 307	..	..
4 Taxes on production and imports	3 065	3 271	3 461	3 600	3 645	3 854	..	..
5 Taxes on products	2 269	2 412	2 561	2 634	2 625	2 784	..	..
6 Value added type taxes	1 267	1 336	1 414	1 453	1 488	1 639	..	..
7 Taxes and duties on imports, excluding VAT	820	875	939	960	908	946	..	..
8 Import duties	173	178	189	183	179	168	..	..
9 Taxes on imports, excluding VAT and import duties	647	697	750	777	729	778	..	..
10 Levies on imported agricultural products	0	0	0	0	0	0	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	469	500	524	565	541	611	..	..
13 General sales taxes	178	197	226	212	187	167	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	183	201	208	221	229	200	..	..
17 Excise duties and consumption taxes	112	127	127	129	129	94	..	..
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	..	..	..	..	..	..	..	..
21 Taxes on entertainment	2	3	3	3	4	4	..	..
22 Taxes on lotteries, gambling and betting	..	..	..	..	..	..	..	..
23 Taxes on insurance premiums	22	24	27	29	31	34	..	..
24 Other taxes on specific services	31	31	34	38	40	41	..	..
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	10	10	10	11	11	12	..	..
28 Other taxes on products n.e.c.	6	6	7	11	16	16	..	..
29 Other taxes on production	795	859	899	966	1 020	1 070	..	..
30 Taxes on land, buildings or other structures	126	135	146	158	160	179	..	..
31 Taxes on the use of fixed assets	53	60	64	66	74	72	..	..
32 Total wage bill and payroll taxes	410	440	469	503	531	555	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	87	97	100	104	108	113	..	..
35 Taxes on pollution	..	..	..	..	..	..	..	..
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	120	128	120	134	146	151	..	..
38 Current taxes on income and wealth	1 325	1 502	1 700	1 939	2 261	2 453	..	..
39 Taxes on income	1 067	1 199	1 342	1 560	1 873	2 029	..	..
40 Taxes on individual or household income including holding gains	372	388	441	477	515	567	..	..
41 Taxes on individual or household income excl. holding gains	0	0	0	..	..	..	..	..
42 Taxes on individual or household holding gains	372	388	441	477	515	567	..	..
43 Taxes on income or profits of corporations including holding gains	696	811	901	1 083	1 358	1 462	..	..
44 Taxes on income or profits of corporations excl. holding gains	0	0	0	..	..	..	..	..
45 Taxes on holding gains of corporations	696	811	901	1 083	1 358	1 462	..	..
46 Other taxes on holding gains	0	0	0	..	..	..	..	..
47 Taxes on holding gains	1 067	1 199	1 342	1 560	1 873	2 029	..	..
48 Taxes on winnings from lottery or gambling	0	0	0	..	..	..	..	..
49 Other taxes on income n.e.c.	0	0	0	..	..	..	..	..
50 Other current taxes	258	303	357	379	389	424	..	..
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	..	..	..	..	..	..	..	..
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	258	303	357	379	389	424	..	..
57 Capital taxes	0	0	0	..	..	..	..	..
58 Taxes on capital transfers	0	0	0	..	..	..	..	..
59 Capital levies	0	0	0	..	..	..	..	..
60 Other capital taxes n.e.c.	0	0	0	..	..	..	..	..
61 Actual social contributions	2 342	2 560	2 791	2 849	3 063	3 323	..	..
62 Employers' actual social contributions	1 260	1 362	1 456	1 541	1 583	1 703	..	..
63 Compulsory	1 260	1 362	1 456	1 541	1 583	1 703	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	1 082	1 197	1 335	1 308	1 481	1 620	..	..
66 Compulsory	1 082	1 197	1 335	1 308	1 481	1 620	..	..
<i>of which:</i>								
67 Employees	1 082	1 197	1 335	1 308	1 481	1 620	..	..
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	0	0	0	..	..	..	..	..
70 Imputed social contributions	34	37	38	47	53	53	..	..
71 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0

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Table II. Detailed taxes and social contribution receipts (cont.)

Billions CRC

	2014	2015	2016	2017	2018	2019	2020	2021
II.2 CENTRAL GOVERNMENT								
1 Total receipts	4 272	4 663	5 096	5 392	5 768	6 143	..	..
2 Total tax receipts and actual social contributions	4 243	4 632	5 065	5 352	5 724	6 097	..	..
3 Total tax receipts	4 203	4 568	4 943	5 308	5 667	6 051	..	..
4 Taxes on production and imports	2 878	3 066	3 243	3 369	3 406	3 597	..	..
5 Taxes on products	2 269	2 412	2 561	2 634	2 625	2 784	..	..
6 Other taxes on production	609	655	682	735	781	813	..	..
7 Current taxes on income and wealth	1 325	1 502	1 700	1 939	2 261	2 453	..	..
8 Taxes on income	1 067	1 199	1 342	1 560	1 873	2 029	..	..
9 Other current taxes	258	303	357	379	389	424	..	..
10 Capital taxes	0	0	0	..	..	..	..	..
11 Actual social contributions	40	64	121	44	57	46	..	..
12 Imputed social contributions	29	31	32	40	44	46	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	191	210	223	238	249	262	..	..
2 Total tax receipts and actual social contributions	186	204	217	231	239	257	..	..
3 Total tax receipts	186	204	217	231	239	257	..	..
4 Taxes on production and imports	186	204	217	231	239	257	..	..
5 Taxes on products	0	0	0	0	0	0	..	..
6 Other taxes on production	186	204	217	231	239	257	..	..
7 Current taxes on income and wealth	0	0	0	0	0	0	..	..
8 Taxes on income	0	0	0	0	0	0	..	..
9 Other current taxes	0	0	0	0	0	0	..	..
10 Capital taxes	0	0	0	..	..	..	..	..
11 Actual social contributions	0	..	..	..	..	..	..	..
12 Imputed social contributions	5	5	6	7	9	6	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	2 302	2 496	2 670	2 805	3 006	3 277	..	..
2 Total tax receipts and actual social contributions	2 302	2 496	2 669	2 805	3 006	3 276	..	..
3 Total tax receipts	0	0	0	0	0	0	..	..
4 Taxes on production and imports	0	0	0	0	0	0	..	..
5 Taxes on products	0	0	0	0	0	0	..	..
6 Other taxes on production	0	0	0	0	0	0	..	..
7 Current taxes on income and wealth	0	0	0	0	0	0	..	..
8 Taxes on income	0	0	0	0	0	0	..	..
9 Other current taxes	0	0	0	0	0	0	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	2 302	2 496	2 669	2 805	3 006	3 276	..	..
12 Imputed social contributions	0	0	0	0	0	1	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20230523/09b9>.

Source: Banco Central de Costa Rica.