

# COSTA RICA

## Table II. Detailed taxes and social contribution receipts

Billions CRC

	2013	2014	2015	2016	2017	2018	2019	2020
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>6 179</b>	<b>6 765</b>	<b>7 369</b>	<b>7 989</b>	<b>8 435</b>	<b>9 023</b>	<b>9 683</b>	..
<b>2 Total tax receipts and actual social contributions</b>	<b>6 148</b>	<b>6 732</b>	<b>7 332</b>	<b>7 951</b>	<b>8 388</b>	<b>8 969</b>	<b>9 630</b>	..
<b>3 Total tax receipts</b>	<b>4 070</b>	<b>4 390</b>	<b>4 772</b>	<b>5 161</b>	<b>5 539</b>	<b>5 906</b>	<b>6 307</b>	..
<b>4 Taxes on production and imports</b>	<b>2 833</b>	<b>3 065</b>	<b>3 271</b>	<b>3 461</b>	<b>3 600</b>	<b>3 645</b>	<b>3 854</b>	..
<b>5 Taxes on products</b>	<b>2 116</b>	<b>2 269</b>	<b>2 412</b>	<b>2 561</b>	<b>2 634</b>	<b>2 625</b>	<b>2 784</b>	..
<b>6 Value added type taxes</b>	<b>1 177</b>	<b>1 267</b>	<b>1 336</b>	<b>1 414</b>	<b>1 453</b>	<b>1 488</b>	<b>1 639</b>	..
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>765</b>	<b>820</b>	<b>875</b>	<b>939</b>	<b>960</b>	<b>908</b>	<b>946</b>	..
8 Import duties	158	173	178	189	183	179	168	..
9 Taxes on imports, excluding VAT and import duties	607	647	697	750	777	729	778	..
10 Levies on imported agricultural products	0	0	0	0	0	0	0	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	457	469	500	524	565	541	611	..
13 General sales taxes	149	178	197	226	212	187	167	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>175</b>	<b>183</b>	<b>201</b>	<b>208</b>	<b>221</b>	<b>229</b>	<b>200</b>	..
17 Excise duties and consumption taxes	110	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	2	3	3	3	4	4	..
22 Taxes on lotteries, gambling and betting	..	..	..	..	..	..	..	..
23 Taxes on insurance premiums	20	22	24	27	29	31	34	..
24 Other taxes on specific services	28	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	9	10	10	10	11	11	12	..
28 Other taxes on products n.e.c.	5	6	6	7	11	16	16	..
<b>29 Other taxes on production</b>	<b>717</b>	<b>795</b>	<b>859</b>	<b>899</b>	<b>966</b>	<b>1 020</b>	<b>1 070</b>	..
30 Taxes on land, buildings or other structures	109	126	135	146	158	160	179	..
31 Taxes on the use of fixed assets	46	53	60	64	66	74	72	..
32 Total wage bill and payroll taxes	372	410	440	469	503	531	555	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	77	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.	113	120	128	120	134	146	151	..
<b>38 Current taxes on income and wealth</b>	<b>1 238</b>	<b>1 325</b>	<b>1 502</b>	<b>1 700</b>	<b>1 939</b>	<b>2 261</b>	<b>2 453</b>	..
<b>39 Taxes on income</b>	<b>1 026</b>	<b>1 067</b>	<b>1 199</b>	<b>1 342</b>	<b>1 560</b>	<b>1 873</b>	<b>2 029</b>	..
40 Taxes on individual or household income including holding gains	338	372	388	441	477	515	567	..
41 Taxes on individual or household income excl. holding gains	0	0	0	0	..	..	..	..
42 Taxes on individual or household holding gains	338	372	388	441	477	515	567	..
43 Taxes on income or profits of corporations including holding gains	688	696	811	901	1 083	1 358	1 462	..
44 Taxes on income or profits of corporations excl. holding gains	0	0	0	0	..	..	..	..
45 Taxes on holding gains of corporations	688	696	811	901	1 083	1 358	1 462	..
46 Other taxes on holding gains	0	0	0	0	..	..	..	..
47 Taxes on holding gains	1 026	1 067	1 199	1 342	1 560	1 873	2 029	..
48 Taxes on winnings from lottery or gambling	0	0	0	0	..	..	..	..
49 Other taxes on income n.e.c.	0	0	0	0	..	..	..	..
<b>50 Other current taxes</b>	<b>212</b>	<b>258</b>	<b>303</b>	<b>357</b>	<b>379</b>	<b>389</b>	<b>424</b>	..
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.	212	258	303	357	379	389	424	..
<b>57 Capital taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..
58 Taxes on capital transfers	0	0	0	0	..	..	..	..
59 Capital levies	0	0	0	0	..	..	..	..
60 Other capital taxes n.e.c.	0	0	0	0	..	..	..	..
<b>61 Actual social contributions</b>	<b>2 078</b>	<b>2 342</b>	<b>2 560</b>	<b>2 791</b>	<b>2 849</b>	<b>3 063</b>	<b>3 323</b>	..
62 Employers' actual social contributions	1 148	1 260	1 362	1 456	1 541	1 583	1 703	..
63 Compulsory	1 148	1 260	1 362	1 456	1 541	1 583	1 703	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	930	1 082	1 197	1 335	1 308	1 481	1 620	..
66 Compulsory	930	1 082	1 197	1 335	1 308	1 481	1 620	..
<i>of which:</i>								
67 Employees	930	1 082	1 197	1 335	1 308	1 481	1 620	..
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	0	0	0	0	..	..	..	..
<b>70 Imputed social contributions</b>	<b>31</b>	<b>34</b>	<b>37</b>	<b>38</b>	<b>47</b>	<b>53</b>	<b>53</b>	..
71 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	..	..	..	..

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

Billions CRC

	2013	2014	2015	2016	2017	2018	2019	2020
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>3 972</b>	<b>4 272</b>	<b>4 663</b>	<b>5 096</b>	<b>5 392</b>	<b>5 768</b>	<b>6 143</b>	..
<b>2 Total tax receipts and actual social contributions</b>	<b>3 946</b>	<b>4 243</b>	<b>4 632</b>	<b>5 065</b>	<b>5 352</b>	<b>5 724</b>	<b>6 097</b>	..
3 Total tax receipts	3 908	4 203	4 568	4 943	5 308	5 667	6 051	..
4 Taxes on production and imports	2 670	2 878	3 066	3 243	3 369	3 406	3 597	..
5 Taxes on products	2 116	2 269	2 412	2 561	2 634	2 625	2 784	..
6 Other taxes on production	554	609	655	682	735	781	813	..
7 Current taxes on income and wealth	1 238	1 325	1 502	1 700	1 939	2 261	2 453	..
8 Taxes on income	1 026	1 067	1 199	1 342	1 560	1 873	2 029	..
9 Other current taxes	212	258	303	357	379	389	424	..
10 Capital taxes	0	0	0	0	..	..	..	..
11 Actual social contributions	39	40	64	121	44	57	46	..
12 Imputed social contributions	26	29	31	32	40	44	46	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>167</b>	<b>191</b>	<b>210</b>	<b>223</b>	<b>238</b>	<b>249</b>	<b>262</b>	..
<b>2 Total tax receipts and actual social contributions</b>	<b>163</b>	<b>186</b>	<b>204</b>	<b>217</b>	<b>231</b>	<b>239</b>	<b>257</b>	..
3 Total tax receipts	163	186	204	217	231	239	257	..
4 Taxes on production and imports	163	186	204	217	231	239	257	..
5 Taxes on products	0	0	0	0	0	0	0	..
6 Other taxes on production	163	186	204	217	231	239	257	..
7 Current taxes on income and wealth	0	0	0	0	0	0	0	..
8 Taxes on income	0	0	0	0	0	0	0	..
9 Other current taxes	0	0	0	0	0	0	0	..
10 Capital taxes	0	0	0	0	..	..	..	..
11 Actual social contributions	0	0	..	..	..	..	..	..
12 Imputed social contributions	5	5	5	6	7	9	6	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	..	..	..	..
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>2 039</b>	<b>2 302</b>	<b>2 496</b>	<b>2 670</b>	<b>2 805</b>	<b>3 006</b>	<b>3 277</b>	..
<b>2 Total tax receipts and actual social contributions</b>	<b>2 039</b>	<b>2 302</b>	<b>2 496</b>	<b>2 669</b>	<b>2 805</b>	<b>3 006</b>	<b>3 276</b>	..
3 Total tax receipts	0	0	0	0	0	0	0	..
4 Taxes on production and imports	0	0	0	0	0	0	0	..
5 Taxes on products	0	0	0	0	0	0	0	..
6 Other taxes on production	0	0	0	0	0	0	0	..
7 Current taxes on income and wealth	0	0	0	0	0	0	0	..
8 Taxes on income	0	0	0	0	0	0	0	..
9 Other current taxes	0	0	0	0	0	0	0	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	2 039	2 302	2 496	2 669	2 805	3 006	3 276	..
12 Imputed social contributions	0	0	0	0	0	0	1	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20220328/fd62>.

Source: Banco Central de Costa Rica.