

# MEXICO

## Table II. Detailed taxes and social contribution receipts

Million MXN

|   | 2004         | 2005         | 2006         | 2007         | 2008         | 2009         | 2010         | 2011 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------|
| <b>II.1 GENERAL GOVERNMENT</b>  |              |              |              |              |              |              |              |      |
| <b>1 Total receipts</b>   | <b>1 408</b> | <b>1 601</b> | <b>1 827</b> | <b>1 929</b> | <b>2 485</b> | <b>2 048</b> | <b>2 410</b> | ..   |
| <b>2 Total tax receipts and actual social contributions</b>               | <b>1 393</b> | <b>1 590</b> | <b>1 813</b> | <b>1 914</b> | <b>2 471</b> | <b>2 027</b> | <b>2 394</b> | ..   |
| <b>3 Total tax receipts</b>   | <b>1 257</b> | <b>1 447</b> | <b>1 657</b> | <b>1 747</b> | <b>2 297</b> | <b>1 852</b> | <b>2 205</b> | ..   |
| <b>4 Taxes on production and imports</b>                                  | <b>823</b>   | <b>947</b>   | <b>1 066</b> | <b>1 141</b> | <b>1 565</b> | <b>1 131</b> | <b>1 385</b> | ..   |
| <b>5 Taxes on products</b>  | <b>422</b>   | <b>426</b>   | <b>484</b>   | <b>523</b>   | <b>590</b>   | <b>546</b>   | <b>659</b>   | ..   |
| <b>6 Value added type taxes</b>   | <b>291</b>   | <b>327</b>   | <b>391</b>   | <b>422</b>   | <b>470</b>   | <b>430</b>   | <b>529</b>   | ..   |
| <b>7 Taxes and duties on imports, excluding VAT</b>                       | <b>30</b>    | <b>27</b>    | <b>32</b>    | <b>32</b>    | <b>36</b>    | <b>30</b>    | <b>25</b>    | ..   |
| 8 Import duties   | 30           | 27           | 32           | 32           | 36           | 30           | 25           | ..   |
| 9 Taxes on imports, excluding VAT and import duties                       | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 10 Levies on imported agricultural products                               | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 11 Monetary compensatory amounts on imports                               | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 12 Excise duties  | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 13 General sales taxes  | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 14 Taxes on specific services   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 15 Profits of import monopolies   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| <b>16 Taxes on products, except VAT, import and export taxes</b>          | <b>101</b>   | <b>72</b>    | <b>61</b>    | <b>69</b>    | <b>84</b>    | <b>86</b>    | <b>106</b>   | ..   |
| 17 Excise duties and consumption taxes                                    | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 18 Stamp taxes  | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 19 Taxes on financial and capital transactions                            | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 20 Car registration taxes   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 21 Taxes on entertainment   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 22 Taxes on lotteries, gambling and betting                               | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 23 Taxes on insurance premiums  | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 24 Other taxes on specific services                                       | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 25 General sales or turnover taxes  | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 26 Profits of fiscal monopolies   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 27 Export duties and monetary compensatory amounts on exports             | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 28 Other taxes on products n.e.c.   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| <b>29 Other taxes on production</b>                                       | <b>401</b>   | <b>521</b>   | <b>582</b>   | <b>617</b>   | <b>975</b>   | <b>585</b>   | <b>726</b>   | ..   |
| 30 Taxes on land, buildings or other structures                           | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 31 Taxes on the use of fixed assets                                       | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 32 Total wage bill and payroll taxes                                      | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 33 Taxes on international transactions                                    | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 34 Business and professional licences                                     | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 35 Taxes on pollution   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 36 Under-compensation of VAT (flat rate system)                           | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 37 Other taxes on production n.e.c.                                       | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| <b>38 Current taxes on income and wealth</b>                              | <b>434</b>   | <b>499</b>   | <b>591</b>   | <b>606</b>   | <b>732</b>   | <b>721</b>   | <b>821</b>   | ..   |
| <b>39 Taxes on income</b>   | <b>367</b>   | <b>422</b>   | <b>506</b>   | <b>573</b>   | <b>648</b>   | <b>629</b>   | <b>722</b>   | ..   |
| 40 Taxes on individual or household income including holding gains        | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 41 Taxes on individual or household income excl. holding gains            | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 42 Taxes on individual or household holding gains                         | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 43 Taxes on income or profits of corporations including holding gains     | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 44 Taxes on income or profits of corporations excl. holding gains         | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 45 Taxes on holding gains of corporations                                 | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 46 Other taxes on holding gains   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 47 Taxes on holding gains   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 48 Taxes on winnings from lottery or gambling                             | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 49 Other taxes on income n.e.c.   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| <b>50 Other current taxes</b>   | <b>67</b>    | <b>77</b>    | <b>85</b>    | <b>33</b>    | <b>85</b>    | <b>92</b>    | <b>98</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.   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| <b>57 Capital taxes</b>   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 58 Taxes on capital transfers   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 59 Capital levies   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 60 Other capital taxes n.e.c.   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| <b>61 Actual social contributions</b>                                     | <b>136</b>   | <b>143</b>   | <b>156</b>   | <b>167</b>   | <b>174</b>   | <b>174</b>   | <b>189</b>   | ..   |
| 62 Employers' actual social contributions                                 | 136          | 143          | 156          | 167          | 174          | 174          | 189          | ..   |
| 63 Compulsory   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 64 Voluntary  | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 65 Employees' actual social contributions                                 | 0            | 0            | 0            | 0            | 0            | 0            | 0            | ..   |
| 66 Compulsory   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 67 Voluntary  | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 68 Social contributions by self- and non-employed persons                 | 0            | 0            | 0            | 0            | 0            | ..           | ..           | ..   |
| 69 Compulsory   | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 70 Voluntary  | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| <b>71 Imputed social contributions</b>                                    | <b>15</b>    | <b>12</b>    | <b>14</b>    | <b>15</b>    | <b>14</b>    | <b>22</b>    | <b>16</b>    | ..   |
| 72 Capital transfers for taxes and social cont., unlikely to be collected | 0            | 0            | 0            | 0            | 0            | ..           | ..           | ..   |

# MEXICO

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

Million MXN

|   | 2004         | 2005         | 2006         | 2007         | 2008         | 2009         | 2010         | 2011 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------|
| <b>II.2 CENTRAL GOVERNMENT</b>  |              |              |              |              |              |              |              |      |
| <b>1 Total receipts</b>   | <b>1 216</b> | <b>1 394</b> | <b>1 593</b> | <b>1 679</b> | <b>2 216</b> | <b>1 773</b> | <b>2 113</b> | ..   |
| <b>2 Total tax receipts and actual social contributions</b>               | <b>1 208</b> | <b>1 389</b> | <b>1 588</b> | <b>1 672</b> | <b>2 214</b> | <b>1 769</b> | <b>2 111</b> | ..   |
| 3 Total tax receipts  | 1 208        | 1 389        | 1 588        | 1 672        | 2 214        | 1 769        | 2 111        | ..   |
| 4 Taxes on production and imports   | 782          | 898          | 1 008        | 1 076        | 1 495        | 1 060        | 1 306        | ..   |
| 5 Taxes on products   | 413          | 414          | 469          | 508          | 573          | 531          | 641          | ..   |
| 6 Other taxes on production   | 369          | 484          | 539          | 569          | 922          | 530          | 665          | ..   |
| 7 Current taxes on income and wealth                                      | 426          | 491          | 581          | 596          | 719          | 708          | 805          | ..   |
| 8 Taxes on income   | 367          | 422          | 506          | 573          | 648          | 629          | 722          | ..   |
| 9 Other current taxes   | 59           | 69           | 75           | 23           | 71           | 79           | 83           | ..   |
| 10 Capital taxes  | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 11 Actual social contributions  | 0            | 0            | 0            | 0            | 0            | ..           | ..           | ..   |
| 12 Imputed social contributions   | 8            | 5            | 4            | 7            | 2            | 4            | 2            | ..   |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | 0            | 0            | 0            | 0            | 0            | ..           | ..           | ..   |
| <b>II.3 STATE GOVERNMENT</b>  |              |              |              |              |              |              |              |      |
| <b>1 Total receipts</b>   | <b>39</b>    | <b>45</b>    | <b>52</b>    | <b>58</b>    | <b>66</b>    | <b>67</b>    | <b>76</b>    | ..   |
| <b>2 Total tax receipts and actual social contributions</b>               | <b>33</b>    | <b>39</b>    | <b>46</b>    | <b>50</b>    | <b>55</b>    | <b>55</b>    | <b>64</b>    | ..   |
| 3 Total tax receipts  | 33           | 39           | 46           | 50           | 55           | 55           | 64           | ..   |
| 4 Taxes on production and imports   | 29           | 34           | 40           | 45           | 49           | 48           | 55           | ..   |
| 5 Taxes on products   | 4            | 6            | 7            | 8            | 8            | 7            | 9            | ..   |
| 6 Other taxes on production   | 25           | 29           | 33           | 37           | 41           | 42           | 46           | ..   |
| 7 Current taxes on income and wealth                                      | 4            | 4            | 5            | 5            | 6            | 6            | 9            | ..   |
| 8 Taxes on income   | 0            | 0            | 0            | 0            | 0            | ..           | ..           | ..   |
| 9 Other current taxes   | 4            | 4            | 5            | 5            | 6            | 6            | 9            | ..   |
| 10 Capital taxes  | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 11 Actual social contributions  | 0            | 0            | 0            | 0            | 0            | ..           | ..           | ..   |
| 12 Imputed social contributions   | 6            | 6            | 7            | 8            | 11           | 12           | 12           | ..   |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | 0            | 0            | 0            | 0            | 0            | ..           | ..           | ..   |
| <b>II.5 SOCIAL SECURITY FUNDS</b>   |              |              |              |              |              |              |              |      |
| <b>1 Total receipts</b>   | <b>136</b>   | <b>143</b>   | <b>159</b>   | <b>167</b>   | <b>174</b>   | <b>178</b>   | <b>189</b>   | ..   |
| <b>2 Total tax receipts and actual social contributions</b>               | <b>136</b>   | <b>143</b>   | <b>156</b>   | <b>167</b>   | <b>174</b>   | <b>174</b>   | <b>189</b>   | ..   |
| 3 Total tax receipts  | 0            | 0            | 0            | 0            | 0            | ..           | ..           | ..   |
| 4 Taxes on production and imports   | 0            | 0            | 0            | 0            | 0            | ..           | ..           | ..   |
| 5 Taxes on products   | 0            | 0            | 0            | 0            | 0            | ..           | ..           | ..   |
| 6 Other taxes on production   | 0            | 0            | 0            | 0            | 0            | ..           | ..           | ..   |
| 7 Current taxes on income and wealth                                      | 0            | 0            | 0            | 0            | 0            | ..           | ..           | ..   |
| 8 Taxes on income   | 0            | 0            | 0            | 0            | 0            | ..           | ..           | ..   |
| 9 Other current taxes   | 0            | 0            | 0            | 0            | 0            | ..           | ..           | ..   |
| 10 Capital taxes  | ..           | ..           | ..           | ..           | ..           | ..           | ..           | ..   |
| 11 Actual social contributions  | 136          | 143          | 156          | 167          | 174          | 174          | 189          | ..   |
| 12 Imputed social contributions   | 0            | 0            | 3            | 0            | 0            | 4            | 0            | ..   |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | 0            | 0            | 0            | 0            | 0            | ..           | ..           | ..   |

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