

5 Country tables, 1990-2021 – Tax revenues

Country tax revenue tables, 1990-2021

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 1990 to 2021.

Figures referring to 1991-99, 2001-04, 2006-09, 2011-14 and 2016 in Tables 5.1 to 5.27 have been omitted because of lack of space. Full time series can be accessed 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 revenues

Details of tax revenue

Million XCD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	..	268	763	660	760	776	823	822	732	797
1000 Taxes on income, profits and capital gains	..	38	100	92	76	74	78	79	87	83
1100 Of individuals	..	0	50	33	26	2	0	1	0	0
1110 On income and profits	..	0	50	33	26	2	0	1	0	0
1120 On capital gains
1200 Corporate	..	37	50	59	50	72	78	79	87	83
1210 On profits	..	37	50	59	50	72	78	79	87	83
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	78	83	119	140	143	150	122	131
2100 Employees
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	78	83	119	140	143	150	122	131
2410 On a payroll basis	78	83	119	140	143	150	122	131
2420 On an income tax basis	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	..	13	55	49	60	70	62	72	56	93
4100 Recurrent taxes on immovable property	..	0	9	18	18	20	21	29	18	24
4110 Households	9	18	18	20	21	29	18	24
Property tax	9	18	17	19	20	24	18	23
Land tax	0	0	1	2	1	2	0	0
Non-Citizens Undeveloped Land Tax	0	0	0	0	0	3	0	0
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
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	46	32	42	50	41	43	38	69
Stamp duties	..	13	45	31	42	50	41	43	38	69
Other taxes on transactions	..	0	1	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	530	435	506	492	539	521	467	490
5100 Taxes on production, sale, transfer, etc	..	217	512	429	503	489	535	517	464	487
5110 General taxes	..	0	202	179	325	312	362	333	273	315
5111 Value added taxes	202	179	251	237	278	253	207	242
5112 Sales tax	0	0	74	75	84	80	66	74
5113 Other	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	217	310	250	178	177	173	185	191	171
5121 Excises	..	72	66	34	81	68	56	67	83	52
Consumption duties	..	72	58	31	78	64	53	64	79	48
Environmental tax	..	0	8	3	4	3	3	3	4	5
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	83	187	96	84	93	101	102	86	97
Import duties	..	57	93	79	82	88	97	98	82	93
Throughput Levy on Fuel Products	..	0	0	12	2	5	4	4	4	4
Other customs charges	..	26	94	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	57	54	13	17	16	15	22	22
Travel tax	..	4	7	4	5	6	7	7	3	3
Insurance levy	..	0	4	4	4	7	5	5	7	8
Money transfer levy	..	0	1	1	2	2	2	1	1	1
Other taxes on hospitality, transport and telecommunication services	..	49	44	44	1	2	2	2	11	9
5127 Other taxes on internat. trade and transactions	..	9	0	66	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
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	..	0	17	6	3	3	3	4	3	3
5210 Recurrent taxes	17	6	3	3	3	4	3	3
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	15	3	2	2	2	2	2	2
5213 Paid in respect of other goods	2	2	1	1	1	2	1	1
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	1	0	0	0	0	0	0	1
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.

Tax data is preliminary for 2021. The figures do not include local tax revenues because data are not available.

Heading 2000: Social security contributions for 2019-21 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 levy in this edition. This levy was introduced in 2021 and is paid by all guests 6 years and older utilizing accommodation in Antigua and Barbuda. The payment is based on the cost of accommodation.

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

StatLink  <https://stat.link/kndwmx>

Table 5.2. Argentina, details of tax revenues

Details of tax revenue

Million ARS

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	10 217	61 084	236 516	483 014	2 523 788	3 202 762	4 204 218	6 144 864	8 093 674	13 459 652
1000 Taxes on income, profits and capital gains	542	11 303	44 226	78 427	436 927	559 755	746 994	1 102 982	1 470 348	2 351 998
1100 Of individuals	141	3 937	12 777	23 980	174 483	236 284	297 200	433 621	634 425	1 004 641
1110 On income and profits	130	3 854	12 715	23 858	173 721	234 117	294 320	429 882	632 276	999 346
1120 On capital gains	11	82	62	122	762	2 167	2 880	3 739	2 150	5 295
1200 Corporate	357	6 575	29 145	50 664	236 286	297 111	401 270	589 993	756 440	1 151 704
1210 On profits	357	6 575	29 145	50 664	236 286	297 111	401 270	589 993	756 440	1 151 704
Corporate income taxes	198	5 956	27 837	49 012	233 028	294 546	399 210	587 272	755 545	1 151 650
Tax on assets	160	19	9	4	12	5	5	5	2	3
Tax on assumed minimum income	0	600	1 299	1 648	3 246	2 560	2 055	2 716	893	51
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	792	2 304	3 783	26 159	26 360	48 524	79 367	79 483	195 653
Non resident taxpayers	11	792	2 304	3 783	26 159	26 360	48 524	79 367	79 483	195 653
Other	33	0	0	0	0	0	0	0	0	0
2000 Social security contributions	2 583	9 670	36 612	102 460	556 067	733 527	914 436	1 225 664	1 548 052	2 398 126
2100 Employees	..	2 486	7 052	37 990	219 446	288 985	364 291	481 007	626 400	967 274
2110 On a payroll basis	..	2 486	7 052	37 990	219 446	288 985	364 291	481 007	626 400	967 274
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	6 069	23 939	54 713	314 628	413 212	512 615	699 601	864 329	1 356 354
2210 On a payroll basis	..	6 069	23 939	54 713	314 628	413 212	512 615	699 601	864 329	1 356 354
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	98	1 115	5 620	9 757	21 994	31 330	37 529	45 056	57 323	74 498
2310 On a payroll basis	98	1 115	5 620	9 757	21 994	31 330	37 529	45 056	57 323	74 498
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	23 978	43 538	224 415	303 382	395 484	562 785	883 844	1 417 635
4100 Recurrent taxes on immovable property	419	1 809	3 025	5 035	32 869	44 236	66 035	87 589	113 268	170 405
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	419	1 809	3 025	5 035	32 869	44 236	66 035	87 589	113 268	170 405
4200 Recurrent taxes on net wealth	246	1 084	2 557	5 248	19 976	22 786	15 296	32 383	209 929	283 469
4210 Individual	3	1 024	2 492	5 147	19 541	22 165	14 517	31 184	207 382	278 770
Personal assets	0	1 024	2 492	5 147	19 541	22 165	14 517	31 184	207 382	278 770
Recurrent taxes on net wealth	3	0	0	0	0	0	0	0	0	0
4220 Corporate	242	60	65	101	435	621	778	1 199	2 547	4 699
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	18 390	33 252	171 570	236 360	314 153	442 812	560 648	963 760
Immovable property transfers	0	54	382	539	2 052	4 091	5 935	5 575	4 958	9 796
Movable property transfers	44	0	0	0	0	0	0	0	0	0
Bank accounts' credits and debits	205	0	15 065	26 885	131 669	172 838	234 300	349 559	452 459	750 414
Stamp taxes	211	850	2 942	5 829	37 849	59 431	73 918	87 678	103 231	203 551
4500 Non-recurrent taxes	40	70	6	3	0	0	0	0	0	0
4510 On net wealth	0	0	0	0	..	..	..	..	..	..
4520 Other non-recurrent taxes	40	70	6	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	128 329	253 092	1 176 739	1 531 220	2 119 852	3 209 278	4 131 958	7 210 693
5100 Taxes on production, sale, transfer, etc	5 462	34 288	128 321	252 550	1 167 727	1 520 300	2 112 824	3 181 178	4 088 803	7 154 673
5110 General taxes	2 384	25 123	86 803	167 534	901 932	1 188 317	1 671 105	2 317 817	2 957 036	5 022 050
5111 Value added taxes	1 594	19 009	62 669	116 386	583 217	765 336	1 104 580	1 532 597	1 905 385	3 243 608
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	791	6 114	24 134	51 148	318 715	422 981	566 524	785 220	1 051 651	1 778 442
5120 Taxes on specific goods and services	3 077	9 166	41 517	85 016	265 795	331 983	441 719	863 362	1 131 767	2 132 623
5121 Excises	1 866	5 850	13 164	26 208	129 790	182 818	204 903	282 001	394 311	665 896
Alcoholic beverages	25	36	95	238	1 163	1 591	2 186	4 571	5 779	10 862
Non alcoholic beverages	25	90	312	501	2 477	3 136	3 700	6 415	8 520	15 274
Beers	0	50	149	212	1 171	2 811	4 626	1 695	15 523	27 401
Tobacco products	425	1 875	3 881	6 884	42 183	60 249	67 264	90 857	132 703	188 239
Liquid fuels and gas	1 073	3 478	7 466	15 269	75 664	102 846	116 409	161 666	195 659	356 273
Electricity	72	205	538	591	637	1 768	2 174	7 818	7 139	13 507
Motor vehicles	59	20	0	27	265	476	342	242	3 616	10 156
Other	189	96	724	2 485	6 229	9 942	8 202	8 736	25 372	44 185
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5123 Customs and import duties	219	1 976	7 015	11 428	56 365	70 635	107 178	163 076	199 737	371 011
Import duties	166	1 938	6 859	11 183	55 305	69 259	104 991	132 405	164 888	305 698
Import fees	53	38	156	246	1 060	1 376	2 187	30 671	34 848	65 312
5124 Taxes on exports	724	32	20 450	45 547	71 509	66 121	114 160	398 312	387 643	963 117
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	163	1 233	674	1 429	5 782	7 792	9 389	10 692	11 683	16 556
Insurance services	42	194	11	21	118	167	198	289	376	590
Financial services	32	855	1	0	0	0	0	0	0	0
Telephone services	82	33	417	936	2 911	4 061	4 722	4 312	4 497	5 910
Other specific services	7	151	246	472	2 753	3 564	4 469	6 090	6 809	10 055
5127 Other taxes on internat. trade and transactions	98	74	214	404	2 349	4 616	6 089	9 281	138 394	116 043
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 to perform activities	177	833	1 921	3 598	23 995	35 873	41 628	57 370	75 337	121 969
5210 Recurrent taxes	177	833	1 921	3 598	23 995	35 873	41 628	57 370	75 337	121 969
5211 Paid by households: motor vehicles	177	833	1 921	3 598	23 995	35 873	41 628	57 370	75 337	121 969
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	-1 912	-3 056	-14 983	-24 953	-34 600	-29 270	-32 182	-65 950
6000 Other taxes	292	1 704	3 371	5 497	129 639	74 878	27 452	44 156	59 470	81 201
6100 Paid solely by business	0	354	1 063	2 093	6 873	10 544	16 052	20 635	29 169	31 500
Simplified system for small taxpayers	..	354	1 063	2 093	6 873	10 544	16 052	20 635	29 169	31 500
6200 Other	292	1 351	2 308	3 404	122 766	64 334	11 399	23 521	30 301	49 702
Tax debt payments	135	24	38	293	110 721	46 131	-8 646	-1 070	6 215	5 262
Special payments	79	6	0	0	0	0	0	0	0	0
Other national level	0	12	0	0	0	0	0	0	0	0
Other provincial level	78	1 309	2 269	3 110	12 045	18 202	20 045	24 591	24 086	44 440

.. 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).


StatLink  <https://stat.link/uma6rp>

Table 5.3. Bahamas, details of tax revenues

Details of tax revenue

Million BSD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	505	965	1 360	1 277	1 940	2 118	2 120	2 486	2 076	1 832
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	155	167	261	277	284	287	226	220
2100 Employees	..	..	..	60	102	110	111	115	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	104	154	161	166	166	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	3	7	7	8	7	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	66	115	155	0	-1	-1	-1	-1	226	220
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	450	269	204	233	237	345	174	203
4100 Recurrent taxes on immovable property	19	32	79	92	104	121	124	109	100	143
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	19	32	79	92	104	121	124	109	100	143
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	371	177	100	112	114	235	74	60
Stamp Tax from Imports	0	102	143	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	228	162	100	112	114	235	74	60
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	737	780	1 475	1 608	1 598	1 854	1 676	1 408
5100 Taxes on production, sale, transfer, etc	354	552	638	657	1 297	1 386	1 407	1 623	1 524	1 253
5110 General taxes	0	0	0	0	628	638	681	897	876	740
5111 Value added taxes	0	0	0	0	628	638	681	897	876	740
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	638	657	669	747	726	727	649	513
5121 Excises	0	0	0	188	231	289	257	242	206	176
Fuel surcharges	..	..	..	..	1	1	1	1	1	1
Other excises	..	..	..	..	230	287	255	241	205	175
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	289	435	507	348	263	286	270	284	224	192
5124 Taxes on exports	6	13	14	14	13	9	18	13	53	96
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	59	104	117	106	162	163	180	187	165	49
Departure tax	27	64	77	70	135	135	143	147	125	11
Gaming tax	27	20	14	10	26	27	37	40	40	38
Hotel occupancy tax	5	20	26	25	1	1	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 to perform activities	32	69	99	123	178	222	192	231	152	155
5210 Recurrent taxes	32	69	99	123	178	222	192	231	152	155
Motor vehicle tax	10	14	20	21	29	30	37	35	31	32
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5213 Paid in respect of other goods	22	55	78	102	149	193	155	195	122	123
Company fees and registration	0	5	5	5	0	0	0	0	0	0
International business companies	0	17	20	19	0	0	0	0	0	0
Others	22	33	54	78	149	193	155	195	122	123
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	17	60	0	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	-4	21	17	60	0	..	..	..	..	..
Incentive acts and other refunds	-8	14	-5	11	..	..	..	..	..	..
Other taxes	4	7	22	49	..	..	..	..	..	..

.. Not available

Note: Fiscal year ending on 30th June. For example, the data for 2021 represent July 2020 to June 2021.

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 and 2021.

Heading 2000: The data are estimated for 2021.

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).

StatLink  <https://stat.link/74x8ao>

Table 5.4. Barbados, details of tax revenues

Details of tax revenue

Million BBD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	1 026	1 892	2 824	2 736	3 027	3 280	3 434	3 442	2 982	3 241
1000 Taxes on income, profits and capital gains	250	599	947	766	802	783	921	823	976	897
1100 Of individuals	140	293	335	395	492	463	482	455	308	385
1110 On income and profits	140	293	335	395	492	463	482	455	308	385
Personal income tax	140	293	335	395	488	463	482	455	308	385
Consolidation tax	0	0	0	0	3	0	0	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	95	269	521	294	248	275	355	309	613	451
1210 On profits	95	269	521	294	248	275	355	309	613	451
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	15	37	91	76	63	45	83	59	55	61
2000 Social security contributions	134	295	487	565	532	624	621	671	595	595
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	487	565	532	624	621	671	595	595
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	125	130	145	148	172	226	189	219
4100 Recurrent taxes on immovable property	46	95	103	118	135	138	161	215	182	205
Property tax	46	95	103	118	135	138	161	215	182	205
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	9	11	11	11	8	13
Stamp duties	101	13	22	12	9	11	11	11	8	13
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	1 265	1 276	1 547	1 726	1 719	1 723	1 223	1 531
5100 Taxes on production, sale, transfer, etc	424	788	1 151	1 105	1 423	1 610	1 599	1 607	1 171	1 459
5110 General taxes	197	492	790	768	920	1 039	990	967	706	885
5111 Value added taxes	0	492	790	768	890	887	941	967	706	885
5112 Sales tax	197	0	0	0	29	152	49	0	0	0
Social responsibility levy	0	0	..	..	29	152	49	0	..	..
Consumption tax	197	0	..	..	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	362	337	503	570	608	640	465	575
5121 Excises	91	175	164	146	226	303	271	251	154	212
Excises	0	160	164	146	226	303	271	251	154	212
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	197	191	245	219	282	314	256	291
Import duties	118	121	197	191	245	219	214	232	192	221
Fuel tax	0	0	0	0	0	0	69	82	64	70
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	33	49	55	76	55	71
Hotel and restaurant tax	17	1	..	..	0	0	0	0	0	0
Banks and other asset tax	0	0	..	..	33	49	45	47	46	46
Room rate levy	0	0	..	..	0	0	10	28	10	25
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5200 Taxes on use of goods and to perform activities	71	101	114	171	124	116	121	115	52	72
5210 Recurrent taxes	71	101	114	171	124	116	121	115	52	72
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	114	171	124	116	121	115	52	72
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 2021 represent April 2021 to March 2022.

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. Central government tax revenue data are preliminary for 2021.

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 value for 2021 is the government projection 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.

StatLink  <https://stat.link/qt6g7l>

Table 5.5. Belize, details of tax revenues

Details of tax revenue

Million BZD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	178	318	652	740	1 005	1 054	1 129	1 153	770	1 172
1000 Taxes on income, profits and capital gains	37	76	180	248	261	269	286	291	184	254
1100 Of individuals	21	19	45	52	88	93	101	105	73	105
1110 On income and profits	21	19	45	52	88	93	101	105	73	105
Income tax (PAYE)	20	19	45	52	88	93	101	105	73	105
Income tax on individuals	1	0	0	0	0	0	0	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	12	51	127	189	162	166	173	174	104	140
Income tax (companies)	12	1	11	51	0	0	3	3	1	1
Income tax (business tax)	0	51	115	138	162	166	170	171	103	139
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	9	7	11	10	12	12	8	9
Income tax (arrear)	4	3	5	1	2	2	3	2	1	2
Income tax (withholding)	0	3	4	6	9	8	10	10	6	7
2000 Social security contributions	10	18	53	60	80	83	87	100	110	117
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	53	60	80	83	87	100	110	117
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	31	23	31	32	49	39	25	54
4100 Recurrent taxes on immovable property	1	2	7	7	7	6	6	7	5	8
4110 Households	1	2	7	7	7	6	6	7	5	8
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	24	16	25	26	44	32	20	46
Stamp duties on customs	28	0	0	0	0	0	0	0	0	0
Stamp duties (other departments)	5	11	24	16	25	26	44	14	2	5
Stamp duties (land transactions)	0	0	0	0	0	0	0	18	18	41
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	389	409	633	670	707	723	450	746
5100 Taxes on production, sale, transfer, etc.	94	207	380	400	630	662	696	712	444	739
5110 General taxes	0	82	175	199	292	292	317	323	197	326
5111 Value added taxes	0	0	174	199	292	292	317	323	197	326
5112 Sales tax	..	82	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	94	125	205	200	338	369	379	389	247	413
5121 Excises	35	47	72	31	159	187	193	194	127	210
Revenue replacement duty	18	39	49	7	1	1	1	1	1	1
Excise duties	17	8	22	22	157	186	191	192	124	207
Excise on locally refined petroleum products	0	0	0	0	0	0	1	0	3	2
Excise on locally extracted crude oil	0	0	0	1	1	1	1	1	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	50	64	113	144	154	139	139	137	84	153
Import duties	50	64	92	123	123	98	98	95	57	108
Environmental tax	0	0	21	21	31	40	41	42	27	46
Imports into EPZs	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	2	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

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5127 Other taxes on internat. trade and transactions	8	14	21	25	24	43	47	59	34	50
Goods in transit - administration charge	3	1	1	1	1	1	1	1	1	1
Goods in transit - social fee	0	5	6	8	10	17	23	22	14	19
Taxes on foreign currency transactions	6	8	14	16	13	25	23	35	19	29
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 to perform activities	3	4	8	9	3	9	11	11	6	7
5210 Recurrent taxes	3	4	8	9	3	9	11	11	6	7
5211 Paid by households: motor vehicles	2	3	6	3	0	5	5	5	4	5
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	3	6	3	4	6	5	2	2
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 2021 represent April 2021 to March 2022.

The data are on a cash basis.

The tax revenue data for 2021 represent the government revised estimates for the 2021/22 fiscal year reported in the Approved Estimates of Revenue and Expenditure for Fiscal Year 2022/2023. Social security contributions are preliminary for 2021.

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.


StatLink  <https://stat.link/85i27j>

Table 5.6. Bolivia, details of tax revenues

Details of tax revenue

Million BOB

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	1 005	9 151	20 423	31 549	65 492	67 072	69 535	69 785	56 088	63 203
1000 Taxes on income, profits and capital gains	68	1 209	3 433	6 294	10 876	10 152	10 591	11 356	7 402	7 644
1100 Of individuals	68	214	217	263	496	502	525	518	470	457
1110 On income and profits	68	214	217	263	496	502	525	518	470	457
Value added supplementary scheme	62	161	195	237	442	441	475	464	426	423
Fiscal notes on value added supplementary scheme	6	52	23	26	55	61	50	53	44	33
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	995	3 215	6 031	10 379	9 650	10 066	10 838	6 931	7 187
1210 On profits	..	995	3 215	6 031	10 379	9 650	10 066	10 838	6 931	7 187
Corporate tax	..	804	2 922	5 089	8 638	8 655	9 165	9 724	6 465	6 986
Fiscal notes on corporate tax	..	191	293	942	1 742	995	901	1 115	467	201
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	1 109	5 265	14 828	15 915	16 767	17 500	16 494	16 814
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	1 109	5 265	14 828	15 915	16 767	17 500	16 494	16 814
2410 On a payroll basis	..	666	1 109	5 265	14 828	15 915	16 767	17 500	16 494	16 814
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	334	367	455	492	543	522	421	743
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	241
4210 Individual	..	..	..	..	..	..	..	..	..	241
4220 Corporate	..	..	..	..	..	..	..	..	..	0
4300 Estate, inheritance and gift taxes	1	3	11	20	15	1	0	0	0	0
4310 Estate and inheritance taxes	1	3	11	20	15	1	0	0	..	..
4320 Gift taxes	0	0	0	0	0	0	0	0	..	..
4400 Taxes on financial and capital transactions	0	0	324	347	439	491	543	522	421	502
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	14 261	17 791	33 441	34 022	35 215	34 187	25 866	32 190
5100 Taxes on production, sale, transfer, etc.	907	6 656	14 261	17 791	33 441	34 022	35 215	34 187	25 866	32 190
5110 General taxes	584	3 953	9 568	12 541	24 327	24 591	25 615	25 405	19 124	24 307
5111 Value added taxes	432	2 949	7 487	10 259	19 902	20 199	20 977	20 391	15 146	19 237
VAT (internal market)	178	1 204	3 001	4 100	10 318	9 910	10 155	10 000	7 692	9 452
VAT (imports)	178	1 445	3 734	5 193	8 458	9 154	9 387	8 594	6 522	7 950
VAT fiscal notes (internal market)	56	223	654	581	622	439	411	271	336	417
VAT fiscal notes (imports)	20	76	99	385	504	696	1 024	1 526	596	1 418
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	151	1 005	2 081	2 282	4 425	4 392	4 638	5 014	3 978	5 070
Transactions tax	136	943	1 905	2 174	4 386	4 323	4 547	4 652	3 446	4 309
Fiscal note on transactions tax	15	62	176	107	39	69	92	362	531	761
5120 Taxes on specific goods and services	324	2 702	4 693	5 250	9 114	9 430	9 600	8 782	6 742	7 883
5121 Excises	118	2 047	3 546	3 658	6 040	6 032	6 191	5 187	4 563	4 820
Excises (internal market)	61	244	598	933	1 687	1 450	1 649	1 456	1 225	1 359
Excises (Imports)	22	298	485	379	917	953	1 091	785	561	699
Special tax on hydrocarbons and derivatives	0	1 348	2 073	1 070	2 695	3 105	3 076	1 911	1 697	1 977
Fiscal notes on excises	35	118	119	155	103	442	272	442	315	328
Fiscal notes on special tax on hydrocarb. and deriv.	0	40	271	1 121	638	82	103	594	765	456
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	204	640	1 114	1 545	2 893	3 198	3 185	3 376	2 091	3 004
Customs and import duties	163	616	1 079	1 504	2 786	3 043	2 937	2 976	1 998	2 567
Fiscal notes on customs and import duties	41	24	34	41	107	155	248	399	93	437
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	2007	2010	2016	2017	2018	2019	2020	2021
5126 Taxes on specific services	2	15	33	47	175	200	224	218	89	60
Air departure tax	2	15	33	47	116	122	128	130	42	30
Tax on gambling	0	0	0	0	59	78	96	88	47	30
5127 Other taxes on internat. trade and transactions	0	0	0	0	6	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 to 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	1 286	1 832	5 893	6 491	6 419	6 220	5 905	5 812
6100 Paid solely by business	4	6	8	12	35	30	33	36	25	29
Simplified tax regime	3	6	8	12	35	30	33	36	25	29
Integrated tax system	1	0	0	0	0	0	0	0	0	0
6200 Other	26	611	1 278	1 819	5 858	6 461	6 386	6 184	5 880	5 783
Municipal taxes	0	575	961	1 381	3 073	3 737	3 561	3 203	2 715	2 815
Other taxes	20	35	279	422	2 696	2 685	2 784	2 866	3 107	2 923
Fiscal notes on other taxes	3	0	31	3	63	8	9	88	32	11
Unified agricultural regime	2	1	7	14	27	31	32	28	27	34

.. 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. Local government tax revenue data and social security contributions are preliminary for 2019-2021.

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) under heading 4210 in this edition. 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).

StatLink  <https://stat.link/t9s3u8>

Table 5.7. Brazil, details of tax revenues

Details of tax revenue

Million BRL

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	3	352 456	892 002	1 233 226	1 982 090	2 089 578	2 240 309	2 359 449	2 317 310	2 903 373
1000 Taxes on income, profits and capital gains	1	68 667	193 054	258 738	453 169	458 646	490 734	537 894	525 627	695 984
1100 Of individuals	0	3 406	60 336	87 828	161 875	177 710	196 255	221 730	225 912	256 343
1110 On income and profits	0	3 406	60 336	87 828	161 875	177 710	196 255	221 730	225 912	256 343
Withholding income tax (IRRF)	0	0	47 631	71 579	133 590	147 206	163 742	184 030	186 211	202 555
Other personal income taxes	0	3 406	12 706	16 248	28 284	30 504	32 513	37 700	39 701	53 788
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	25 430	99 062	128 255	197 941	184 501	194 814	207 505	200 032	322 527
1210 On profits	0	25 430	99 062	128 255	197 941	184 501	194 814	207 505	200 032	322 527
Corporate income tax	0	16 680	65 767	82 474	131 181	113 815	119 063	127 130	122 679	210 058
Social contribution on net profits (CSLL)	0	8 750	33 295	45 780	66 760	70 686	75 751	80 374	77 352	112 469
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	39 831	33 656	42 656	93 353	96 434	99 666	108 659	99 684	117 114
Withholding tax on non-resident income (remittances abroad)	..	..	7 868	11 537	24 892	27 270	35 331	39 293	39 602	44 428
Withholding tax on capital income	..	..	21 384	24 887	59 404	59 470	53 585	57 184	48 346	55 576
Withholding tax on other income	..	..	4 404	6 232	9 057	9 694	10 749	12 182	11 736	17 110
2000 Social security contributions	1	83 469	214 508	316 530	537 040	565 982	584 640	616 961	610 312	693 825
2100 Employees	..	..	51 984	75 509	124 831	131 697	139 610	147 749	151 462	..
2110 On a payroll basis	..	..	51 984	75 509	124 831	131 697	139 610	147 749	151 462	..
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	..
2200 Employers	0	18 709	161 934	240 280	395 678	414 399	429 838	457 463	447 791	137 227
2210 On a payroll basis	0	18 709	161 934	240 280	395 678	414 399	429 838	457 463	447 791	137 227
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	590	741	16 531	19 885	15 192	11 749	11 059	556 597
2410 On a payroll basis	1	64 760	590	741	16 531	19 885	15 192	11 749	11 059	556 597
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	13 985	21 348	38 629	39 824	42 223	42 907	40 397	46 936
Payroll-based contribution to education	0	2 791	7 089	11 049	19 473	20 010	21 979	21 977	21 086	23 833
"S" System contributions	0	2 646	6 592	9 925	18 428	19 075	19 820	20 549	18 970	23 103
Other payroll taxes	0	0	304	374	728	739	423	381	340	0
4000 Taxes on property	0	23 524	61 870	53 495	87 227	93 013	101 560	112 641	92 120	140 473
4100 Recurrent taxes on immovable property	0	4 753	13 140	18 367	36 467	40 864	46 187	50 386	47 830	58 283
Tax on rural land property (ITR)	0	234	317	485	1 126	1 273	1 419	1 630	1 761	2 167
Tax on urban land property (IPTU)	0	4 519	12 822	17 882	35 340	39 591	44 769	48 756	46 069	56 116
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	1 207	2 518	7 345	7 178	7 330	8 582	8 521	12 396
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	18 442	47 523	32 610	43 415	44 971	48 042	53 673	35 769	69 794
Tax on financial operations (IOF)	0	3 096	7 818	26 571	33 645	34 660	36 615	40 945	21 949	49 024
Tax on real estate property transfers (ITBI)	0	950	3 383	6 050	9 770	10 288	11 424	12 762	13 820	20 770
Other	0	14 396	36 323	-12	0	23	3	-34	-1	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	406 743	582 636	865 209	931 250	1 020 889	1 049 044	1 048 861	1 297 895
5100 Taxes on production, sale, transfer, etc	2	163 887	388 675	555 871	817 727	883 236	968 500	997 182	994 066	1 245 846
5110 General taxes	1	136 743	335 395	484 000	726 042	785 204	854 955	881 936	872 412	1 092 245
5111 Value added taxes	1	82 279	187 190	268 117	413 787	443 775	479 310	507 053	522 690	658 997
Tax on the circulation of goods and services (ICMS)	1	82 279	187 190	268 117	413 787	443 775	479 310	507 053	522 690	658 997
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	54 464	148 205	215 883	312 255	341 429	375 644	374 883	349 722	433 248
Contribution to COFINS	0	38 707	100 946	140 939	201 517	221 670	244 287	237 372	218 602	269 705
Contribution to PIS	0	8 339	21 813	30 714	44 797	49 380	54 461	51 390	46 626	57 614
Contribution to PASEP	0	1 312	4 049	9 880	10 026	11 395	12 066	12 626	14 686	16 871
Tax on general services (ISS)	0	6 106	20 673	33 696	55 088	58 062	63 792	72 428	68 688	89 059
Others	0	0	723	656	826	922	1 038	1 067	1 119	0
5120 Taxes on specific goods and services	0	27 144	53 280	71 870	91 685	98 032	113 546	115 246	121 654	153 601

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5121 Excises	0	18 699	39 241	48 254	55 489	60 864	67 121	65 626	68 467	83 980
Vehicles	..	..	5 238	5 787	3 299	4 467	5 713	5 639	3 446	3 447
Beverages	..	..	2 595	2 431	2 684	2 944	2 768	3 641	2 985	2 687
Tobacco	..	..	2 806	3 704	5 718	5 210	5 208	5 559	5 975	5 577
Fuels	..	..	7 943	7 759	6 001	5 821	3 928	2 776	1 986	1 924
Other excises	..	..	20 660	28 573	37 787	42 422	49 504	48 011	54 075	70 345
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	0	8 445	12 157	21 072	31 308	32 284	40 575	42 842	45 671	61 876
5124 Taxes on exports	0	0	61	47	139	66	129	91	51	160
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	1 017	1 286	1 809	1 807	1 623	1 561	1 565	0
Contribution on revenues of telecom companies	..	..	935	1 186	1 608	1 610	1 440	1 392	1 357	..
Contribution on billing of IT companies	..	..	80	100	200	196	182	168	208	..
Other taxes on specific services	..	..	1	1	0	1	1	1	0	..
5127 Other taxes on internat. trade and transactions	0	0	805	1 212	2 940	3 011	4 097	5 127	5 900	7 585
CIDE on remittances abroad	..	..	805	1 212	2 940	3 011	4 097	5 127	5 900	7 585
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 to perform activities	0	5 294	18 068	26 765	47 481	48 014	52 389	51 862	54 795	52 049
5210 Recurrent taxes	0	5 294	16 687	24 417	44 740	45 152	48 668	48 632	49 587	52 049
5211 Paid by households: motor vehicles	0	5 294	16 523	24 197	43 259	43 737	45 432	47 169	48 351	52 049
Motor vehicle property tax (IPVA)	0	5 294	14 627	21 367	39 016	40 436	43 120	46 141	48 178	52 036
Contributions to DPVAT	0	0	1 896	2 830	4 243	3 302	2 312	1 027	173	13
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	164	220	1 481	1 415	3 235	1 463	1 235	0
CONDECINE	..	..	39	49	1 225	1 133	1 084	1 061	885	..
Others	..	..	125	170	256	281	2 151	402	350	..
5220 Non-recurrent taxes	0	0	1 381	2 349	2 741	2 862	3 722	3 231	5 208	0
AFRMM	..	..	1 381	2 349	2 741	2 862	3 722	3 231	5 208	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	2 178	1 843	480	817	864	263	1	-7	28 262
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	0	2 178	1 843	480	817	864	263	1	-7	28 262

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Data in 2020 have been updated with detailed information from Carga Tributária no Brasil by the Secretaria da Receita Federal do Brasil. Data for 2021 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 in this edition the tax on real estate property transfers (ITBI) levied by state governments between 2010 and 2021.

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

Heading 5121: Contribution to the Funding of the Public Lighting Service (COSIP) under state governments has been added between 2010 and 2021 and classified under heading 5121 in this edition. COSIP is levied monthly on consumers of electricity and the amount is based on energy consumption.

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

Heading 6200: Revenues related to Policy Power and Services Fees have been removed in this edition as they are considered non-tax revenues according to the OECD Interpretative Guide.

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).


StatLink  <https://stat.link/nj2vhw>

Table 5.8. Chile, details of tax revenues

Details of tax revenue

Million CLP

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	1 777 218	7 901 998	20 598 963	21 845 693	34 129 982	36 262 036	40 314 703	41 025 508	38 817 226	53 391 067
1000 Taxes on income, profits and capital gains	412 974	1 841 630	9 412 056	8 329 060	11 445 244	12 516 154	14 418 859	14 283 183	12 540 342	20 456 920
1100 Of individuals	99 154	604 100	989 348	1 492 837	2 990 653	3 500 023	2 701 416	2 937 532	3 976 009	5 780 432
Second category tax	65 552	490 980	993 129	1 449 099	2 458 249	2 585 694	2 848 205	3 015 794	3 051 177	3 442 651
Global complementary tax	33 603	113 120	-3 781	43 738	-213 365	50 495	-146 789	-78 261	132 551	620 904
Others	0	0	0	0	745 769	863 834	0	0	792 281	1 716 877
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	219 586	882 896	6 054 487	4 448 745	7 147 331	7 658 420	8 920 497	9 597 472	9 429 787	9 145 873
First category tax	200 891	815 747	5 084 996	3 913 870	6 688 868	7 049 471	7 836 379	8 880 080	8 745 612	8 360 928
Surtax on state owned enterprises	16 074	47 634	113 334	194 203	88 362	193 058	184 442	122 054	203 416	249 073
Mining tax	0	0	835 452	298 558	106 560	101 970	184 382	277 861	267 544	393 548
Other	2 621	19 516	20 705	42 114	263 541	313 921	715 293	317 477	213 216	142 323
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	94 233	354 634	2 368 221	2 387 478	1 307 260	1 357 711	2 796 947	1 748 179	-865 454	5 530 616
Additional tax	59 082	350 301	1 462 715	1 414 057	1 331 564	1 453 577	2 127 948	1 902 585	2 063 149	2 534 906
Other	35 151	4 332	905 507	973 421	-24 304	-95 865	668 998	-154 406	-2 928 603	2 995 710
2000 Social security contributions	159 559	576 758	1 148 647	1 493 987	2 441 419	2 627 558	2 786 173	2 994 906	3 104 866	2 815 090
2100 Employees	154 021	553 937	1 098 620	1 433 159	2 373 777	2 553 916	2 703 261	2 894 725	2 994 036	2 686 021
2110 On a payroll basis	154 021	553 937	1 098 620	1 433 159	2 373 777	2 553 916	2 703 261	2 894 725	2 994 036	2 686 021
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	5 538	22 821	50 027	60 828	67 642	73 643	82 912	100 181	110 830	129 068
2210 On a payroll basis	5 538	22 821	50 027	60 828	67 642	73 643	82 912	100 181	110 830	129 068
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	1 013 571	898 607	1 731 723	1 969 157	2 086 866	2 242 561	2 071 921	2 557 021
4100 Recurrent taxes on immovable property	59 968	302 244	496 311	662 368	1 171 399	1 248 136	1 373 495	1 507 182	1 562 317	1 674 375
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	28 501	39 338	100 490	202 376	125 649	62 824	155 433	291 830
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	45 907	240 886	488 759	196 901	459 834	518 645	587 721	672 555	354 171	590 816
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	9 023 666	11 185 156	18 629 617	19 863 420	21 470 498	21 755 381	21 275 113	28 347 621
5100 Taxes on production, sale, transfer, etc	1 074 009	4 789 827	8 578 636	10 532 904	17 449 222	18 599 503	19 953 036	20 167 012	19 614 250	26 622 905
5110 General taxes	664 421	3 306 350	6 781 501	8 399 926	14 073 050	15 069 540	16 211 646	16 348 944	15 963 032	22 785 935
5111 Value added taxes	664 421	3 306 350	6 781 501	8 399 926	14 073 050	15 069 540	16 211 646	16 348 944	15 963 032	22 785 935
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	1 797 135	2 132 978	3 376 172	3 529 963	3 741 389	3 818 068	3 651 218	3 836 970
5121 Excises	166 050	816 160	1 299 844	1 561 205	2 568 863	2 682 659	2 796 033	2 862 327	2 900 245	2 800 387
Cigarettes and tobacco	60 604	283 275	455 595	647 637	1 009 034	978 696	981 456	973 335	1 021 917	1 201 968
Gasoline and diesel	105 445	532 885	844 249	913 568	1 502 039	1 629 561	1 727 392	1 811 132	1 799 846	1 507 872
Oil stabilisation fund	0	0	0	0	0	0	0	0	0	0
Fisheries Law Extraction Rights	0	0	0	0	9 998	11 749	19 623	17 662	33 104	8 967
Additional tax on new motor vehicles	0	0	0	0	47 792	62 654	67 561	60 197	45 379	81 579
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	222 486	548 571	300 416	267 331	308 871	321 156	347 555	331 846	294 204	468 128
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	196 875	304 442	498 438	526 147	597 802	623 895	456 768	568 456
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	2007	2010	2016	2017	2018	2019	2020	2021
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	44 714	251 942	445 030	652 252	1 180 395	1 263 917	1 517 462	1 588 369	1 660 863	1 724 716
5210 Recurrent taxes	44 714	251 942	445 030	652 252	1 180 395	1 263 917	1 402 110	1 461 686	1 503 269	1 601 837
Motor vehicles	24 469	93 880	155 158	218 219	434 137	482 916	539 918	592 327	585 116	660 240
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	289 872	434 033	746 258	781 001	862 192	869 359	918 153	941 597
Municipal permits	18 401	136 138	263 996	396 944	692 974	727 246	806 734	813 159	862 199	880 508
Mining patents	3 374	34 730	25 184	36 213	51 641	52 254	53 854	54 696	54 932	59 801
Other	-1 530	-12 806	692	876	1 643	1 501	1 604	1 504	1 023	1 287
5220 Non-recurrent taxes	0	0	0	0	0	0	115 352	126 683	157 594	122 880
Tax on polluting fixed sources	..	..	..	..	..	..	115 352	126 683	157 594	122 880
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	-23 356	-112 195	1 023	-61 117	-118 021	-714 253	-447 692	-250 523	-175 017	-785 585
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	-23 356	-112 195	1 023	-61 117	-118 021	-714 253	-447 692	-250 523	-175 017	-785 585

.. 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 revenues

Details of tax revenue

Million COP

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	2 579 426	30 598 630	82 697 457	98 455 335	164 800 001	174 735 823	190 299 911	209 071 314	187 664 589	229 480 845
1000 Taxes on income, profits and capital gains	771 694	7 103 525	24 010 404	26 218 852	54 326 726	57 615 236	64 043 928	67 519 599	61 812 525	73 222 876
1100 Of individuals	47 210	1 499 345	4 751 580	5 192 384	9 849 137	10 400 869	12 259 043	14 233 704	14 469 873	15 487 129
1110 On income and profits	47 210	1 499 345	4 751 580	5 192 384	9 849 137	10 400 869	12 259 043	14 233 704	14 469 873	15 487 129
Income tax	47 210	1 499 345	4 751 580	5 192 384	9 849 137	10 400 869	12 259 043	14 227 156	14 434 275	15 416 784
Simple tax regime	0	0	0	0	0	0	0	6 549	35 598	70 344
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	359 758	5 119 828	18 427 899	20 405 209	42 470 371	45 004 215	48 647 518	50 287 051	43 240 197	54 190 162
1210 On profits	359 758	5 119 828	18 427 899	20 405 209	42 470 371	45 004 215	48 647 518	50 287 051	43 240 197	54 190 162
Income tax	359 758	5 119 828	18 427 899	20 405 209	28 359 637	40 158 025	48 514 795	50 171 185	43 113 857	53 996 654
Pro Equity Income Tax - CREE	0	0	0	0	14 110 734	4 846 190	132 723	99 798	39 871	28 428
Simple tax regime	0	0	0	0	0	0	0	16 068	86 469	165 079
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	830 925	621 258	2 007 217	2 210 151	3 137 367	2 998 844	4 102 455	3 545 586
Income tax	364 726	484 352	830 925	621 258	2 007 217	2 210 151	3 137 367	2 998 844	4 102 455	3 545 586
Pro Equity Income Tax - CREE	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	203 596	4 989 000	9 694 000	11 478 085	15 443 016	13 351 711	18 192 049	19 875 398	18 615 408	22 844 403
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	9 694 000	11 478 085	15 443 016	13 351 711	18 192 049	19 875 398	18 615 408	22 844 403
2410 On a payroll basis	203 596	4 989 000	9 694 000	11 478 085	15 443 016	13 351 711	18 192 049	19 875 398	18 615 408	22 844 403
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	2 798 906	4 022 503	2 998 237	3 200 238	3 461 352	3 604 071	3 670 490	3 927 070
4000 Taxes on property	56 160	2 027 654	6 459 259	8 535 238	18 090 331	17 950 494	15 265 472	18 984 414	18 167 358	20 048 796
4100 Recurrent taxes on immovable property	56 160	991 070	2 298 829	3 338 935	6 571 134	7 310 244	7 981 989	8 743 115	9 109 598	9 039 961
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	56 160	991 070	2 298 829	3 338 935	6 571 134	7 310 244	7 981 989	8 743 115	9 109 598	9 039 961
4200 Recurrent taxes on net wealth	0	0	1 170 908	1 970 530	4 440 142	3 868 595	467 925	923 255	957 137	1 032 058
4210 Individual	..	..	1 170 908	1 970 530	4 440 142	3 868 595	467 925	923 255	957 137	1 032 058
4220 Corporate	..	..	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	1 036 584	2 989 522	3 225 773	7 079 055	6 771 655	6 815 558	8 190 516	7 476 295	9 831 204
4500 Non-recurrent taxes	0	0	0	0	0	0	0	1 127 528	624 327	145 573
4510 On net wealth	..	..	..	..	..	..	..	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	1 127 528	624 327	145 573
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	36 766 741	44 411 642	66 962 420	75 381 123	81 408 789	89 797 927	77 752 543	99 265 361
5100 Taxes on production, sale, transfer, etc	1 388 653	14 048 655	36 447 297	44 038 074	65 786 951	74 003 567	79 935 336	88 064 087	75 960 351	97 222 272
5110 General taxes	672 368	9 585 866	26 910 512	33 333 802	49 355 123	58 565 799	64 316 019	71 235 138	62 866 653	80 101 256
5111 Value added taxes	583 078	8 445 776	23 377 821	28 811 682	41 878 886	50 619 849	55 879 110	61 936 282	53 912 648	69 883 378
5112 Sales tax	89 290	1 140 090	3 532 691	4 522 121	7 476 238	7 945 950	8 436 909	9 298 856	8 954 004	10 217 878
Industry and commerce tax (State)	89 290	1 140 090	3 532 691	4 522 121	7 476 238	7 945 950	8 436 909	9 298 856	8 954 004	10 217 878
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	716 285	4 462 789	9 536 785	10 704 271	16 431 827	15 437 768	15 619 317	16 828 948	13 093 698	17 121 016

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5121 Excises	404 699	2 718 692	5 276 999	6 052 273	12 318 641	11 616 844	12 061 132	12 995 955	10 159 930	12 906 426
Oil	141 270	833 004	1 211 511	1 418 766	3 335 157	1 352 793	1 517 546	1 585 141	1 205 806	1 732 540
Tobacco (State)	52 898	213 412	330 016	390 472	595 476	887 534	1 145 879	1 278 561	1 239 269	1 451 431
Beer (State)	85 722	471 135	1 203 838	1 432 453	2 549 949	2 572 771	2 637 674	2 611 466	2 243 811	2 723 800
Liquors (State)	124 808	520 394	834 390	929 328	1 574 864	1 907 802	1 800 605	2 146 818	1 675 472	2 503 248
Restaurant, vehicles sale and mobile telephony	0	0	0	0	1 700 069	1 948 718	2 047 419	2 208 669	1 226 863	1 279 312
Carbon	0	0	0	0	0	474 596	288 373	436 914	281 911	330 567
Plastic bags	0	0	0	0	0	6 546	28 099	37 331	43 777	48 079
Medicinal cannabis	0	0	0	0	0	10	3	145	972	993
Diesel surcharge	0	85 716	388 091	500 405	590 233	546 243	579 613	599 600	505 000	570 600
Petrol surcharge	0	595 031	1 309 154	1 380 848	1 972 893	1 919 830	2 015 922	2 091 310	1 737 050	2 265 855
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	4 259 786	4 651 999	4 113 187	3 820 924	3 558 185	3 832 994	2 933 768	4 214 590
Custom duties	180 989	1 744 097	4 259 786	4 651 999	4 113 187	3 820 924	3 558 185	3 832 994	2 933 768	4 214 590
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 to perform activities	0	131 795	319 444	373 568	1 175 469	1 377 556	1 473 453	1 733 840	1 792 192	2 043 090
5210 Recurrent taxes	..	131 795	319 444	373 568	1 175 469	1 377 556	1 473 453	1 733 840	1 792 192	2 043 090
5211 Paid by households: motor vehicles	..	131 795	319 444	373 568	1 175 469	1 377 556	1 473 453	1 733 840	1 792 192	2 043 090
Tax on motor vehicle ownership	..	131 795	319 444	373 568	1 175 469	1 377 556	1 473 453	1 733 840	1 792 192	2 043 090
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	2 968 147	3 789 014	6 979 271	7 237 021	7 928 320	9 289 906	7 646 264	10 172 339
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	159 323	1 011 197	2 968 147	3 789 014	6 979 271	7 237 021	7 928 320	9 289 906	7 646 264	10 172 339
Stamp tax	0	401 497	759 787	357 160	97 492	75 493	79 868	85 799	41 373	83 115
Other	78 306	79 287	86 297	126 602	357 863	403 473	461 160	533 852	245 541	423 822
Other (sub-national)	81 017	530 413	2 122 062	3 305 252	6 523 916	6 758 055	7 387 293	8 670 255	7 359 350	9 665 402

.. 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 2021 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 revenues

Details of tax revenue

Million CRC

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	117 711	978 114	3 213 401	4 382 367	7 528 752	7 893 642	8 339 991	8 855 885	8 235 528	9 674 907
1000 Taxes on income, profits and capital gains	11 820	128 805	531 552	748 093	1 416 218	1 562 063	1 699 258	1 854 866	1 651 249	2 065 789
1100 Of individuals	..	..	123 194	202 849	414 247	446 519	483 645	540 954	556 084	622 772
1110 On income and profits	..	..	123 194	202 849	414 247	446 519	483 645	535 412	554 486	618 550
1120 On capital gains	..	..	0	0	0	0	0	5 542	1 598	4 222
1200 Corporate	..	..	348 826	450 312	742 011	843 879	915 284	1 058 086	692 551	970 546
1210 On profits	..	..	348 826	450 312	742 011	843 879	915 284	955 908	685 470	952 951
1220 On capital gains of corporates	..	..	0	0	0	0	0	102 177	7 081	17 595
1300 Unallocable between 1100 and 1200	11 820	128 805	59 531	94 932	259 961	271 664	300 330	255 827	402 613	472 471
2000 Social security contributions	33 990	297 069	885 053	1 450 531	2 539 755	2 640 785	2 859 467	3 026 691	2 971 589	3 214 587
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	3 447	37 313	107 398	207 206	331 124	361 161	368 865	381 940	387 840	413 335
Government contributions	3 447	37 313	107 398	207 206	331 124	361 161	368 865	381 940	387 840	413 335
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	777 654	1 243 325	2 208 631	2 279 624	2 490 602	2 644 751	2 583 749	2 801 252
Contributions by employees and non-government employers	30 543	249 182	727 844	1 139 265	1 985 151	1 971 472	2 157 256	2 274 644	2 212 249	2 411 226
Contributions for the special regimes	0	10 574	49 811	104 060	223 480	237 004	247 939	292 634	292 072	301 989
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	7 575	61 796	170 996	260 664	453 369	471 206	498 577	522 529	537 654	565 822
Contributions by non-government employers	7 484	59 129	165 677	248 259	435 328	453 128	478 523	501 734	515 624	542 993
Contributions by government employers	91	2 666	5 320	12 405	18 041	18 078	20 054	20 795	22 030	22 828
4000 Taxes on property	1 566	8 396	42 658	63 706	134 332	145 955	149 310	167 952	162 950	191 335
4100 Recurrent taxes on immovable property	1 200	5 390	23 293	48 963	97 869	107 156	113 586	125 398	127 625	133 120
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	4 098	4 255	4 468	4 699	4 655	5 108
Municipal immovable property tax	1 200	5 390	23 293	45 436	93 771	102 901	109 119	120 698	122 970	128 012
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	19 366	14 743	36 462	38 799	35 724	42 554	35 300	58 206
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	24	9
4510 On net wealth	..	..	..	..	..	..	..	..	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	24	9
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	1 505 510	1 766 914	2 794 229	2 875 333	2 918 471	3 081 941	2 745 118	3 486 697
5100 Taxes on production, sale, transfer, etc	49 867	425 713	1 406 100	1 600 302	2 508 186	2 575 411	2 608 864	2 756 759	2 500 510	3 150 447
5110 General taxes	21 326	222 775	797 850	920 298	1 420 938	1 466 986	1 513 677	1 662 503	1 649 531	2 065 623
5111 Value added taxes	21 326	222 775	797 850	920 298	1 414 358	1 453 348	1 487 620	1 634 986	1 623 695	2 039 997
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	6 580	13 638	26 057	27 517	25 836	25 626
5120 Taxes on specific goods and services	28 541	202 939	608 250	680 004	1 087 248	1 108 425	1 095 187	1 094 256	850 979	1 084 824
5121 Excises	11 096	157 204	447 168	523 617	846 864	870 225	858 424	864 985	688 784	863 133
Fuels and energy	0	0	250 577	320 638	472 644	510 260	517 666	552 017	436 384	522 063
Alcoholic beverages	0	8 229	23 802	28 035	43 400	43 176	45 610	43 849	44 373	53 118
Non alcoholic beverages	0	0	18 263	26 566	39 764	39 781	40 182	41 247	38 510	43 234
Soaps	0	0	883	1 317	2 912	2 332	2 712	3 020	3 052	3 200
Cement	0	0	0	227	267	311	289	216	123	0
Tobacco	0	0	0	0	32 560	30 590	30 766	27 185	23 896	27 019
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	153 643	146 834	255 317	243 775	221 200	197 452	142 447	214 499
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5123 Customs and import duties	15 052	40 485	134 576	126 134	185 544	179 188	175 368	164 224	133 733	177 948
Import duties	13 977	32 336	107 565	103 851	158 559	152 756	149 017	140 919	114 777	152 133
Custom duties	1 075	8 149	27 011	22 284	26 986	26 432	26 351	23 305	18 956	25 815
Import duties on animals	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	2 113	2 238	2 432	3 973	5 073	5 638	5 468	5 412	5 471	6 274
Export duties	2 113	2 088	2 260	3 816	3 250	3 673	3 594	3 502	3 777	4 064
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	172	157	184	199	193	184	199	203
Export duties on ground transportation	0	0	0	0	1 638	1 766	1 682	1 726	1 494	2 007
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	280	2 929	23 242	24 767	44 934	48 290	50 554	54 556	18 463	31 742
Casinos and gambling	0	225	442	445	1 609	891	1 060	1 241	378	431
Port cargo movements	0	6	0	0	0	0	0	0	0	0
Overseas departure tax	0	0	22 799	24 322	43 325	47 399	49 494	53 315	18 085	31 311
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	832	1 513	3 512	3 695	3 785	3 841	3 304	3 966
5128 Other taxes	0	0	0	0	1 320	1 389	1 589	1 238	1 225	1 761
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	3 642	31 138	99 410	166 612	286 044	299 922	309 607	325 182	244 608	336 250
5210 Recurrent taxes	3 642	31 138	99 410	166 612	286 044	299 922	309 607	325 182	244 608	336 250
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	52 511	94 102	156 517	164 034	171 523	181 198	108 198	183 368
Property tax on vehicles, aircraft and boats	1 425	15 374	52 511	94 102	156 517	164 034	171 523	181 198	108 198	183 368
5213 Paid in respect of other goods	2 217	15 763	46 899	72 510	129 527	135 888	138 084	143 984	136 410	152 881
Local taxes	1 262	11 898	43 874	68 808	124 862	130 639	132 514	137 979	130 332	145 461
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	3 025	3 702	4 664	5 249	5 571	6 004	6 078	7 421
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	77 632	92 460	190 850	198 300	214 908	201 906	166 969	150 677
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	9 251	25 198	77 632	92 460	190 850	198 300	214 908	201 906	166 969	150 677
Transfers of vehicles, aircraft and boats	497	2 530	9 937	12 311	23 022	21 872	22 265	23 223	22 593	28 064
Tax revenue from decentralised units	2 764	15 048	22 257	29 969	67 584	68 127	63 329	67 968	60 054	69 412
Other taxes	5 990	7 620	45 438	50 180	100 243	108 181	129 268	110 654	84 266	53 142

.. 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 revenues

Details of tax revenue

Million CUP

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	6 265	11 367	25 787	23 949	37 597	41 021	42 307	43 504	40 263	96 521
1000 Taxes on income, profits and capital gains	14	1 826	3 403	3 603	8 018	9 931	11 094	12 257	11 383	44 545
1100 Of individuals	14	291	404	554	2 343	3 279	4 002	4 762	4 586	7 383
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	1 535	2 999	3 049	5 675	6 651	7 092	7 495	6 796	37 162
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	2 412	2 974	4 710	5 108	5 206	5 727	6 433	24 155
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	2 412	2 974	4 710	5 108	5 206	5 727	6 433	24 155
2410 On a payroll basis	691	1 181	2 412	2 974	4 710	5 108	5 206	5 727	6 433	24 155
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	970	3 417	4 414	2 411	1 385	1 273	1 415	1 605	5 947
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	15 875	12 283	20 309	22 055	21 969	20 995	18 673	10 582
5100 Taxes on production, sale, transfer, etc	5 443	6 732	15 875	12 283	20 309	22 055	21 969	20 995	18 673	10 582
5110 General taxes	5 017	6 131	14 464	10 525	17 690	17 961	17 623	16 619	14 498	6 489
5111 Value added taxes	0	0	0	0	0	0	0	0	0	0
5112 Sales tax	5 017	6 131	14 464	10 525	17 690	17 961	17 623	16 619	14 498	6 489
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	426	602	1 412	1 758	2 618	4 094	4 346	4 376	4 175	4 093
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 to 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	681	675	2 149	2 543	2 766	3 110	2 169	11 293
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 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).

StatLink  <https://stat.link/1do30z>

Table 5.12. Dominican Republic, details of tax revenues

Details of tax revenue

Million DOP

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	6 424	47 753	217 505	242 756	452 962	499 036	555 857	611 573	556 424	781 183
1000 Taxes on income, profits and capital gains	1 650	10 517	54 474	52 653	134 521	153 034	168 485	191 771	187 108	263 082
1100 Of individuals	..	4 088	14 665	17 088	40 193	43 553	51 425	59 448	58 747	69 026
1110 On income and profits	..	4 070	14 577	16 901	39 775	43 097	51 031	58 842	58 355	68 593
1120 On capital gains	..	18	87	187	418	456	394	606	392	433
1200 Corporate	..	4 605	29 063	21 325	69 079	82 785	87 822	95 928	90 340	150 695
1210 On profits	..	4 605	29 063	21 325	69 079	82 785	87 822	95 928	90 340	150 695
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1 670	1 824	10 746	14 240	25 249	26 696	29 238	36 395	38 021	43 361
2000 Social security contributions	53	490	860	1 845	1 550	2 635	2 514	2 553	2 661	3 420
2100 Employees	..	..	775	1 720	1 392	1 535	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	85	125	158	1 099	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	0	0	0	0	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	53	490	0	0	0	0	2 514	2 553	2 661	3 420
2410 On a payroll basis	53	490	..	..	..	..	2 514	2 553	2 661	3 420
2420 On an income tax basis	0	0	..	..	..	..	0	0	0	0
3000 Taxes on payroll and workforce	0	0	927	1 385	2 636	2 912	3 282	3 502	3 141	3 810
4000 Taxes on property	74	644	9 694	12 416	19 809	21 502	23 955	27 374	24 367	45 799
4100 Recurrent taxes on immovable property	9	115	594	555	1 871	2 166	2 527	2 904	2 857	4 171
4110 Households	9	115	594	555	1 871	2 166	2 527	2 904	2 857	4 171
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	1 281	2 449	3 544	4 113	4 609	5 155	4 522	8 396
Tax on assets	..	..	1 281	2 449	3 544	4 113	4 609	5 155	4 522	8 396
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	96	143	231	388	455	526	715	523	1 308
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	40	377	7 375	8 658	13 265	13 995	15 675	17 595	15 634	30 206
Tax on checks	0	0	3 833	4 262	6 591	7 117	8 139	8 647	8 644	11 231
Real estate operations	22	217	3 291	3 864	5 668	5 802	6 320	7 526	5 910	17 068
Tax on the transfer of immovable property	18	160	251	533	1 005	1 076	1 215	1 422	1 080	1 907
4500 Non-recurrent taxes	3	32	270	488	681	711	553	931	779	1 642
4510 On net wealth	3	32	270	488	681	711	553	931	779	1 642
4520 Other non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	11	25	31	35	61	62	66	75	52	76
5000 Taxes on goods and services	4 487	35 672	150 049	174 457	294 444	318 953	357 620	386 372	339 147	465 072
5100 Taxes on production, sale, transfer, etc	4 418	34 993	143 614	167 983	281 542	305 698	343 479	369 238	327 400	444 248
5110 General taxes	970	9 912	66 613	81 226	159 212	169 629	194 725	214 324	194 408	261 207
5111 Value added taxes	970	9 912	66 613	81 226	159 212	169 629	194 725	214 324	194 408	261 207
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	25 081	77 002	86 757	122 330	136 070	148 754	154 914	132 993	183 041
5121 Excises	495	6 320	47 481	55 224	77 110	88 455	95 912	100 396	85 534	117 330
Alcoholic beverages	251	2 455	13 101	15 054	23 617	25 694	28 882	30 610	29 336	39 822
Tobacco products	102	469	3 283	4 529	4 117	5 120	4 355	3 923	3 507	3 747
Petroleum products	89	3 143	29 985	34 598	45 698	53 075	57 053	60 828	47 854	67 823
Other excises	52	252	1 111	1 043	3 679	4 567	5 622	5 035	4 836	5 938
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	1 548	13 459	19 337	19 455	27 286	28 703	32 096	32 478	29 630	42 638
Import duties	615	13 456	19 336	19 455	26 397	27 276	30 931	32 478	29 630	42 638
Others	933	3	1	0	889	1 426	1 165	0	0	0
5124 Taxes on exports	6	4	83	146	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5126 Taxes on specific services	364	1 692	9 348	11 553	17 611	18 531	20 311	21 529	17 618	22 727
Telecommunications	85	5	3 866	4 886	6 607	6 781	7 146	7 313	7 494	8 182
Insurance premiums	33	584	2 211	3 088	4 828	5 236	5 976	6 782	7 128	8 496
Departure tax	204	809	3 131	3 428	5 892	6 252	6 933	7 180	2 894	5 870
Hotels	22	191	0	0	0	0	0	0	0	0
Casinos	16	59	140	151	228	237	228	225	77	131
Racetracks	4	15	0	0	0	0	0	0	0	0
Phone gaming	0	0	0	0	55	25	30	28	25	49
Others	0	30	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	1 037	3 606	753	379	323	380	435	510	211	346
Exchange commission	857	3 412	0	0	0	0	0	0	0	0
Consular fees	77	32	342	132	149	153	153	155	72	65
Others	103	162	411	247	174	227	281	355	139	282
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 to perform activities	69	680	6 434	6 475	12 902	13 254	14 141	17 134	11 747	20 824
5210 Recurrent taxes	69	680	2 294	2 241	3 332	3 508	3 763	4 857	2 235	4 534
5211 Paid by households: motor vehicles	45	268	1 391	1 277	1 932	2 081	2 310	3 407	1 189	2 991
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	24	411	904	964	1 400	1 426	1 454	1 451	1 046	1 543
Licences to carry firearms	17	237	316	296	190	176	192	182	162	169
Licences to operate gambling houses	0	114	217	211	1 210	1 250	1 262	1 269	885	1 374
Licences to operate slot machines	4	60	371	458	0	0	0	0	0	0
Others	4	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	4 140	4 234	9 570	9 747	10 378	12 277	9 511	16 290
Vehicle property registration	..	..	4 140	4 234	8 903	9 072	9 667	11 442	8 882	15 188
Ecological taxes	..	..	0	0	667	675	711	835	629	1 102
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	159	429	1 501	0	1	1	1	2	1	2
6100 Paid solely by business	0	0	0	..	0	0	0	0	0	0
6200 Other	159	429	1 501	..	1	1	1	2	1	2

.. 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. The government has revised their data and classification from 1996 onwards. Revenues from Compañías de Seguros, Habitaciones de Hoteles, Impuestos a la Venta de Pasajes al Exterior, Llamadas de Larga Distancia have been moved from "Impuestos Sobre el Uso de Bienes y Licencias" to "Impuestos Adicionales y Selectivos sobre Bienes y Servicios". The revisions affect the values of residual tax revenues ("others") under heading 5121, 5126, 5127 and 6200 between 1996 and 2021 in this edition.

Heading 1300, 4600 and 5126: Fines and penalties related to taxes are considered non-tax revenues according to the OECD Interpretative Guide. Fines and penalties related to taxes under these headings have been identified and excluded from 1996 onwards.

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 revenues

Details of tax revenue

Million USD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	1 078	2 125	7 698	11 693	19 854	21 036	22 656	21 500	18 543	20 647
1000 Taxes on income, profits and capital gains	139	268	1 743	2 924	4 386	4 134	5 246	4 669	4 503	4 444
1100 Of individuals	..	10	39	80	224	180	193	197	155	143
1110 On income and profits	..	10	39	80	224	180	193	197	155	143
Personal income tax	..	10	39	80	164	176	193	197	155	143
Solidarity contribution on remuneration	..	0	0	0	60	5	0	0	0	0
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	53	424	1 046	1 377	1 074	1 894	1 308	1 333	899
1210 On profits	..	53	424	1 046	1 377	1 074	1 894	1 308	1 333	899
Corporate income tax	..	53	424	474	943	991	1 808	1 232	1 276	832
Income tax on oil companies and others	..	0	0	572	79	63	81	75	57	67
Solidarity contribution on profits	..	0	0	0	355	19	4	0	0	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	139	206	1 279	1 798	2 784	2 880	3 159	3 164	3 015	3 402
Withholding tax	0	190	1 047	1 560	2 411	2 578	2 858	2 847	2 787	3 416
Income tax advances	0	14	227	298	335	343	353	394	290	15
Income tax refunds	0	0	0	-75	-32	-112	-132	-151	-112	-98
Other income taxes (local)	1	2	5	15	71	71	81	74	50	69
2000 Social security contributions	243	228	1 792	2 541	4 714	5 699	5 909	5 704	5 079	5 305
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	1 792	2 541	4 714	5 699	5 909	5 704	5 079	5 305
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	91	159	639	347	372	353	334	360
4100 Recurrent taxes on immovable property	13	8	48	68	142	162	192	185	172	184
Rural land tax	0	0	0	3	8	7	2	0	0	0
4110 Households	0	0	0	0	..	..	0	0	0	0
4120 Others	13	8	48	66	134	155	190	185	172	184
Tax on urban properties	12	7	40	55	113	129	162	158	145	157
Tax on rural properties	1	1	8	10	21	26	27	27	27	27
4200 Recurrent taxes on net wealth	0	0	0	35	47	35	30	35	31	24
4210 Individual	..	..	..	0	0	0	0	0	0	0
4220 Corporate	..	..	..	35	47	35	30	35	31	24
Tax on foreign assets	..	..	..	35	47	35	30	35	31	24
4300 Estate, inheritance and gift taxes	0	0	3	5	15	26	27	24	24	40
4310 Estate and inheritance taxes	..	..	3	5	15	26	27	24	24	40
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	343	19	7	0	0	0
4510 On net wealth	..	..	..	..	343	19	7	..	..	..
Solidarity contribution on equity	..	..	..	..	202	16	6	..	..	..
Solidarity contribution on foreign assets	..	..	..	..	141	3	1	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	0	0	0	..	..	..
4600 Other recurrent taxes on property	3	9	40	50	92	106	116	108	107	112
5000 Taxes on goods and services	679	1 609	4 072	6 066	10 097	10 837	11 108	10 755	8 608	10 516
5100 Taxes on production, sale, transfer, etc	671	1 580	3 958	5 863	9 638	10 378	10 615	10 248	8 266	10 133
5110 General taxes	306	928	2 819	3 801	6 116	6 718	6 716	6 622	5 459	6 658
5111 Value added taxes	302	923	2 787	3 759	6 042	6 643	6 630	6 539	5 398	6 581
VAT (internal operations)	..	557	1 518	2 506	4 375	4 672	4 789	4 885	4 093	4 765
VAT (imports)	..	381	1 486	1 668	1 329	1 646	1 947	1 800	1 413	1 961
2% contribution on VAT	..	0	0	0	402	412	4	0	0	0
VAT refunds	..	-14	-218	-416	-65	-87	-109	-146	-108	-146
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	32	41	74	75	85	83	61	77
5120 Taxes on specific goods and services	365	652	1 139	2 062	3 522	3 660	3 900	3 627	2 807	3 475

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5121 Excises	90	89	269	508	769	919	955	885	715	821
Beer	..	29	81	119	194	237	239	246	209	234
Cigarettes	..	30	74	117	158	126	112	103	71	42
Fizzy drinks	..	9	16	40	109	103	94	93	79	81
Vehicles	..	6	11	55	50	67	63	42	25	31
Alcohol and alcoholic products	..	4	11	23	35	38	43	40	28	36
Non-returnable plastic bottles	..	0	0	0	28	31	35	36	29	34
Telephone	..	0	0	0	24	37	32	29	84	75
Water heaters	..	0	0	0	14	32	26	2	1	2
Perfumes	..	0	0	17	23	24	25	21	13	14
Non-alcoholic drinks	..	0	0	0	8	11	11	11	11	14
Other excises (internal operations)	..	0	0	0	2	4	5	5	4	5
Excises on imports	..	10	76	138	124	209	271	257	162	253
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	227	217	679	1 153	1 631	1 475	1 559	1 414	944	1 207
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	192	30	157	169	179	188	183	235
Contribution to comprehensive cancer care	0	0	0	0	90	97	104	116	125	184
Prepaid television services	0	0	0	14	56	60	64	60	54	43
Club membership fees	0	0	0	0	1	1	1	1	0	0
Casino services	0	0	0	8	0	0	0	0	0	0
Telecommunications	0	0	188	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	4	7	9	10	10	11	3	8
5127 Other taxes on internat. trade and transactions	22	4	0	371	965	1 098	1 206	1 140	964	1 212
Foreign Currency Exit Tax (ISD)	0	0	..	371	965	1 098	1 206	1 140	964	1 212
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 to perform activities	8	29	114	203	459	460	493	507	342	382
5210 Recurrent taxes	5	28	114	203	441	441	477	491	330	368
5211 Paid by households: motor vehicles	5	23	85	168	328	323	354	364	215	245
Motor vehicle tax	5	23	85	168	216	212	234	242	208	236
Environmental tax on vehicle pollution	0	0	0	0	112	111	119	122	7	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	29	35	113	118	123	127	115	123
5220 Non-recurrent taxes	2	1	0	0	18	18	16	16	11	14
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	2	2	1	4	18	19	21	20	20	22
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	2	2	1	4	18	19	21	20	20	22
Simplified taxation system of Ecuador (RISE)	0	0	0	6	19	22	23	22	20	23
Other tax refunds	0	0	0	-2	-1	-3	-2	-2	-1	-1
Other taxes (local)	2	2	1	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 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 2021. Local government tax revenues are estimated for 2021.

Data from the Central Bank of Ecuador have been updated using a new methodology and this affects heading 5123 and heading 2000 after 2012.

Heading 1200: Income tax revenues from microenterprises have been added and classified under heading 1210 in this edition. This is a new tax scheme introduced in 2021 for small businesses and allows them to pay a preferential tax rate, replacing conventional corporate income taxes.

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

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 revenues

Details of tax revenue

Million USD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	543	1 669	3 192	3 447	4 963	5 231	5 539	5 629	5 403	6 695
1000 Taxes on income, profits and capital gains	95	429	933	996	1 666	1 799	1 889	1 959	1 954	2 259
1100 Of individuals	..	..	395	590	732	759	795	836	820	923
1110 On income and profits	..	..	395	590	732	759	795	836	820	923
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	573	420	770	870	914	922	934	1 078
1210 On profits	..	..	573	420	770	870	914	922	934	1 078
Corporate income tax	..	..	573	420	763	804	845	848	848	1 004
Special Contribution - Public security (large taxpayers)	..	..	0	0	7	67	70	74	85	74
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	429	-35	-14	164	170	180	201	201	258
Withholding income tax	..	..	0	41	195	209	220	249	239	299
Income tax refunds	..	..	-35	-55	-31	-39	-40	-48	-38	-41
2000 Social security contributions	104	325	391	470	655	684	705	722	700	771
2100 Employees	..	75	137	165	228	239	246	251	246	271
2110 On a payroll basis	..	75	137	165	228	239	246	251	246	271
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	176	254	306	427	444	459	471	454	500
2210 On a payroll basis	..	176	254	306	427	444	459	471	454	500
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	19	21	33	36	37	38	36	40
4000 Taxes on property	26	12	24	19	112	113	119	44	27	47
4100 Recurrent taxes on immovable property	0	0	3	3	5	5	6	7	6	8
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	21	16	107	108	113	37	21	39
Property transfers	10	12	21	16	23	23	24	29	21	39
Checks and electronic transfers of funds	0	0	0	0	54	53	56	5	0	0
Withholding for liquidity control	0	0	0	0	31	32	34	3	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	1 775	1 878	2 406	2 512	2 693	2 777	2 585	3 490
5100 Taxes on production, sale, transfer, etc	259	903	1 770	1 863	2 379	2 484	2 663	2 747	2 561	3 453
5110 General taxes	133	714	1 389	1 433	1 813	1 904	2 054	2 109	2 033	2 771
5111 Value added taxes	0	714	1 389	1 433	1 813	1 904	2 054	2 109	2 033	2 771
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	381	431	566	580	608	638	528	682
5121 Excises	65	49	169	224	348	357	367	393	336	379
Alcoholic beverages	..	..	15	22	23	24	24	25	34	40
Cigarettes	..	..	27	38	28	27	24	24	25	27
Soft drinks	..	..	25	31	49	49	49	52	50	62
Beer	..	..	30	29	61	65	73	82	67	92
Weapons, ammunition and explosives	..	..	1	1	1	1	1	1	1	1
Ad-valorem on fuels	..	..	0	0	9	8	7	8	7	5
Special contribution- Sugar	..	..	1	1	1	1	1	1	1	1
Special contribution- Public transportation	..	..	0	35	43	45	47	48	23	49
Special contribution- FOVIAL	..	..	70	69	86	89	93	96	83	104
Special contribution- Public security	..	..	0	0	49	49	48	55	43	1
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	61	141	204	151	206	211	227	232	187	291
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	2007	2010	2016	2017	2018	2019	2020	2021
5126 Taxes on specific services	0	0	8	56	12	13	14	13	5	11
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 to perform activities	0	0	5	15	26	27	31	29	24	37
5210 Recurrent taxes	..	..	5	7	12	14	16	13	11	14
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	..	..	5	7	12	14	16	13	11	14
5220 Non-recurrent taxes	..	..	0	7	14	14	15	16	12	23
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	58	0	49	63	91	88	96	89	101	88
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	58	0	49	63	91	88	96	89	101	88

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Central government tax revenue data are preliminary for 2020 and 2021.

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 (IPSFA) 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).

StatLink  <https://stat.link/5gjwh>

Table 5.15. Guatemala, details of tax revenues

Details of tax revenue

Million GTQ

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	2 646	16 531	36 702	41 537	66 401	69 691	72 505	77 121	74 529	94 113
1000 Taxes on income, profits and capital gains	507	3 293	6 606	7 745	16 500	16 313	16 236	17 100	16 751	23 291
1100 Of individuals	25	143	877	1 225	2 082	2 468	2 603	2 813	2 816	4 769
1110 On income and profits	25	143	877	1 225	2 082	2 468	2 603	2 813	2 816	4 769
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	482	3 149	5 729	6 520	14 418	13 846	13 633	14 287	13 935	18 522
1210 On profits	482	3 149	5 729	6 520	14 418	13 846	13 633	14 287	13 935	18 522
Corporate income tax	482	1 858	5 720	6 518	14 417	13 839	13 633	14 285	13 933	18 519
Commercial and agricultural enterprises	0	1 291	9	2	1	6	0	2	2	3
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	5 069	6 312	10 974	11 523	12 102	12 957	12 742	14 314
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	5 069	6 312	10 974	11 523	12 102	12 957	12 742	14 314
2410 On a payroll basis	436	2 569	5 069	6 312	10 974	11 523	12 102	12 957	12 742	14 314
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	381	447	792	862	903	933	859	1 038
Contributions to INTECAP	..	..	199	233	414	449	469	484	448	537
Contributions to IRTRA	..	..	183	214	379	413	434	449	411	501
4000 Taxes on property	149	347	832	1 202	957	1 247	1 354	1 177	1 115	1 405
4100 Recurrent taxes on immovable property	0	153	426	621	565	710	865	685	712	839
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	153	426	621	565	710	865	685	712	839
Property tax	..	6	1	1	1	1	2	2	1	2
Property tax (municipal)	..	147	426	620	564	709	863	683	711	837
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	406	581	393	537	489	492	403	567
Stamp duty	104	182	392	572	370	508	463	451	392	542
Tax on property transfer	45	12	14	10	23	29	26	40	11	25
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	21 764	23 255	33 105	35 365	37 253	40 124	37 993	48 666
5100 Taxes on production, sale, transfer, etc	1 526	10 131	21 411	22 750	32 323	34 539	36 372	39 215	37 090	47 655
5110 General taxes	762	6 259	15 382	16 980	24 215	26 187	27 733	29 920	28 760	36 985
5111 Value added taxes	762	6 259	15 382	16 980	24 215	26 187	27 733	29 920	28 760	36 985
VAT domestic	361	2 903	6 647	7 995	13 308	14 380	14 573	15 897	15 992	18 226
VAT imports	401	4 189	10 532	11 127	13 361	14 148	15 560	16 331	14 955	21 461
Tax credit refunds	0	-834	-1 797	-2 142	-2 455	-2 342	-2 401	-2 307	-2 187	-2 702
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	6 029	5 770	8 107	8 353	8 640	9 294	8 330	10 670
5121 Excises	258	1 797	2 946	3 101	5 389	5 471	5 621	6 106	5 662	6 879
Tobacco and derivatives	76	205	355	347	365	348	337	363	299	333
Beer	0	97	144	159	306	314	322	365	387	471
Alcoholic beverages	0	77	87	97	90	96	103	109	104	130
Soft drinks	0	15	195	220	348	348	365	396	405	458
Other beverages	77	12	1	2	1	0	0	0	0	0
Cement	0	0	117	99	117	114	123	131	147	183
Oil and derivatives	105	1 389	2 047	2 179	3 195	3 296	3 417	3 743	3 485	4 066
IPRIMA	0	0	0	0	967	953	953	999	836	1 238
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	506	1 806	2 654	2 368	2 323	2 455	2 576	2 712	2 487	3 485
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	269	429	301	396	427	443	477	181	305
Departure tax	..	135	229	224	280	300	312	338	117	214
INGUATE	..	40	78	73	110	120	125	132	57	83
Transportation and communications	..	94	122	3	5	7	6	7	7	8
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 to perform activities	28	186	353	505	782	826	881	909	903	1 011
5210 Recurrent taxes	28	186	353	505	782	826	881	909	903	1 011
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	28	186	353	505	782	826	881	909	903	1 011
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	2 049	2 575	4 072	4 380	4 656	4 830	5 070	5 399
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	7	2 049	2 575	4 072	4 380	4 656	4 830	5 070	5 399
Extraordinary and temporary solidarity tax in support of peace agreements	..	0	2 047	44	1	28	10	63	3	9
Solidarity tax	..	0	0	2 530	4 070	4 352	4 646	4 766	5 067	5 389
Extraordinary and temporary solidarity tax	..	2	1	0	0	0	0	0	0	0
Other indirect taxes	..	4	1	1	0	0	0	0	0	0

.. 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).


StatLink  <https://stat.link/vdwgjk>

Table 5.16. Guyana, details of tax revenues

Details of tax revenue

Million GYD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	5 232	42 750	85 991	111 906	170 305	191 513	220 421	250 240	243 507	282 401
1000 Taxes on income, profits and capital gains	1 752	16 179	29 520	39 561	61 127	68 088	78 956	94 504	105 756	124 088
1100 Of individuals	333	7 734	12 832	17 816	26 773	26 564	32 037	35 249	39 711	46 962
1110 On income and profits	333	7 734	12 832	17 816	26 773	26 564	32 037	35 249	39 711	46 962
Personal	306	7 157	12 832	15 419	22 727	21 669	25 808	29 213	34 688	42 907
Self-employed	27	577	0	2 397	4 045	4 895	6 229	6 036	5 024	4 054
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 375	8 266	16 460	21 427	33 852	41 183	46 198	58 346	64 992	75 897
1210 On profits	1 375	8 266	16 460	21 427	33 852	41 183	46 198	58 346	64 992	75 897
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	179	229	317	502	341	721	908	1 053	1 229
2000 Social security contributions	191	4 868	8 061	10 047	18 211	19 911	21 178	23 728	24 706	26 725
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	8 061	10 047	18 211	19 911	21 178	23 728	24 706	26 725
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	962	2 068	3 572	4 027	4 875	4 917	4 390	5 580
4100 Recurrent taxes on immovable property	40	681	943	1 562	3 172	3 579	4 377	4 312	3 847	4 907
4110 Households	0	0	0	0	659	781	1 016	933	892	1 030
4120 Others	40	681	943	1 562	2 513	2 798	3 361	3 379	2 956	3 877
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	19	31	37	39	44	41	44	67
4310 Estate and inheritance taxes	13	20	19	31	37	39	44	41	44	67
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	0	476	363	409	454	565	499	607
Stamp duties	..	..	..	476	363	409	454	565	499	607
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	46 544	59 360	86 445	97 502	113 216	124 952	106 683	124 040
5100 Taxes on production, sale, transfer, etc	2 162	20 530	45 937	58 846	85 499	96 386	111 770	123 710	105 489	122 857
5110 General taxes	1 399	14 861	22 755	27 044	37 468	42 728	48 155	52 735	49 907	48 452
5111 Value added taxes	0	0	21 329	27 044	36 268	42 423	48 036	52 676	49 844	48 363
Imports	..	..	..	14 877	18 477	23 261	27 819	29 302	22 934	21 134
Domestic supply	..	..	..	12 168	17 791	19 162	20 216	23 374	26 910	27 228
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	1 399	14 861	1 426	0	1 200	305	119	60	63	90
5120 Taxes on specific goods and services	763	5 669	23 182	31 802	48 031	53 659	63 615	70 975	55 582	74 404
5121 Excises	32	609	16 057	22 070	31 083	35 162	41 659	45 979	35 941	48 793
Motor vehicle (imports)	..	..	..	7 702	7 088	5 443	6 781	7 977	8 188	14 917
Petroleum products (imports)	..	..	..	9 437	18 007	21 745	26 359	29 124	19 290	24 019
Tobacco (imports)	..	..	..	1 077	1 063	1 078	1 204	1 427	1 256	1 179
Alcoholic beverages (imports)	..	..	..	719	884	844	867	785	589	1 010
Alcoholic beverages (domestic)	..	..	..	2 358	4 040	4 348	4 468	4 486	4 599	5 275
Purchase tax - motor cars	..	..	..	0	0	0	0	0	0	0
Environmental tax	..	..	..	777	0	1 703	1 979	2 179	2 019	2 392
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	544	3 943	6 005	8 302	14 887	16 273	19 321	22 140	18 624	23 737
5124 Taxes on exports	94	7	9	7	13	23	33	29	27	29
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	92	1 110	1 112	1 423	2 048	2 201	2 603	2 827	990	1 845
Entertainment tax	12	27	1	0	0	0	0	0	0	0
Travel tax	80	1 084	1 112	1 423	2 048	2 201	2 603	2 827	990	1 845
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	2007	2010	2016	2017	2018	2019	2020	2021
5200 Taxes on use of goods and to perform activities	38	268	607	514	945	1 116	1 446	1 242	1 194	1 183
5210 Recurrent taxes	38	268	607	514	945	1 116	1 446	1 242	1 194	1 183
5211 Paid by households: motor vehicles	27	239	306	475	868	1 039	1 095	1 150	1 135	1 112
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	301	39	78	77	352	92	60	70
Other licences	12	29	301	39	78	77	352	92	60	70
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	904	870	950	1 985	2 196	2 139	1 972	1 968
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 037	204	904	870	950	1 985	2 196	2 139	1 972	1 968

.. 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 2021.

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

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

StatLink  <https://stat.link/ljv6ew>

Table 5.17. Honduras, details of tax revenues

Details of tax revenue

Million HNL

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	2 118	18 299	46 161	54 544	110 229	117 659	126 062	131 995	112 448	145 066
1000 Taxes on income, profits and capital gains	431	2 907	11 833	13 232	29 584	33 055	36 071	34 533	25 587	35 209
1100 Of individuals	157	992	3 919	4 528	9 566	10 533	11 368	11 365	11 214	14 258
1110 On income and profits	157	992	3 919	4 528	9 566	10 533	11 368	11 365	11 214	14 258
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	274	1 916	7 915	8 705	20 018	22 522	24 702	23 167	14 373	20 951
1210 On profits	274	1 916	7 915	8 705	20 018	22 522	24 702	23 167	14 373	20 951
Corporate income tax	274	1 916	6 877	7 400	18 020	20 668	22 083	20 538	12 731	18 286
Income tax surcharge	0	0	1 038	1 305	1 985	1 841	2 601	2 612	1 620	2 646
Special contribution of the cooperative sector	0	0	0	0	13	14	19	17	21	19
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	6 037	8 671	15 550	17 911	19 302	21 068	23 138	23 994
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	6 037	8 671	15 550	17 911	19 302	21 068	23 138	23 994
2410 On a payroll basis	179	1 727	6 037	8 671	15 550	17 911	19 302	21 068	23 138	23 994
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	398	485	869	925	1 025	1 005	935	1 081
4000 Taxes on property	16	266	439	994	2 726	3 046	3 243	3 428	2 954	4 119
4100 Recurrent taxes on immovable property	16	189	291	254	330	344	435	446	282	586
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	78	148	359	294	349	278	341	328	469
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	2 102	2 353	2 531	2 641	2 344	3 064
4500 Non-recurrent taxes	0	0	0	380	0	0	0	0	0	0
4510 On net wealth	..	..	0	0	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	0	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	25 985	28 937	56 364	60 580	64 017	66 742	55 520	75 817
5100 Taxes on production, sale, transfer, etc	1 401	12 436	25 985	28 937	56 364	60 580	64 017	66 742	55 520	75 817
5110 General taxes	344	5 146	14 170	16 050	36 521	39 228	41 562	42 891	35 815	49 264
5111 Value added taxes	344	5 146	14 170	16 050	36 521	39 228	41 562	42 891	35 815	49 264
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	11 815	12 887	19 844	21 352	22 454	23 851	19 705	26 553
5121 Excises	256	4 592	7 606	8 458	14 953	16 405	17 011	18 285	15 598	20 048
Beer	70	376	358	376	824	974	1 150	1 339	1 164	1 754
Soft drinks	25	240	419	514	890	938	979	1 075	1 073	1 332
Liquors	32	48	80	121	190	192	227	217	206	297
Petroleum products	43	347	0	0	0	0	0	0	0	0
Cigarettes	57	369	582	607	564	563	565	514	471	531
Fuel tax	0	2 954	5 578	6 288	11 594	12 773	13 061	14 131	11 951	14 919
Other	28	258	589	551	890	965	1 028	1 010	733	1 215
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	498	2 083	2 869	2 505	3 998	4 244	4 485	4 474	3 282	5 288
Petroleum	0	297	0	0	0	0	0	0	0	0
Other	498	1 786	2 869	2 505	3 998	4 244	4 485	4 474	3 282	5 288
5124 Taxes on exports	217	6	0	0	72	79	90	18	10	76
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	..	..	72	79	90	18	10	76
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	2007	2010	2016	2017	2018	2019	2020	2021
5126 Taxes on specific services	0	0	0	0	86	84	80	49	41	44
Special contribution of mobile services	..	..	..	..	60	55	49	35	36	36
Special contribution of the food and services sector	..	..	..	..	23	25	26	9	3	5
Special contribution of casino games and slot machines	..	..	..	..	3	4	4	5	2	3
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	87	610	1 340	1 924	734	539	789	1 025	774	1 097
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to 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	1 469	2 225	5 136	2 142	2 404	5 220	4 315	4 847
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	91	962	1 469	2 225	5 136	2 142	2 404	5 220	4 315	4 847

.. 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).


StatLink  <https://stat.link/rcdo8n>

Table 5.18. Jamaica, details of tax revenues

Details of tax revenue

Million JMD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	7 748	87 713	219 435	287 139	467 350	517 091	562 009	602 592	544 211	616 467
1000 Taxes on income, profits and capital gains	3 639	35 457	88 026	105 917	135 564	129 925	144 581	155 140	155 632	167 112
1100 Of individuals	1 687	17 441	48 220	54 798	72 175	60 306	62 644	69 323	72 692	77 756
1110 On income and profits	1 687	17 441	48 220	54 798	72 175	60 306	62 644	69 323	72 692	77 756
PAYE	1 489	16 515	45 533	50 828	67 591	54 879	57 472	63 716	67 228	72 416
Other individuals	198	926	2 687	3 969	4 584	5 427	5 173	5 607	5 464	5 340
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 280	7 627	19 758	33 091	47 530	61 401	62 504	67 623	61 823	68 791
1210 On profits	1 280	7 627	19 758	33 091	47 530	61 401	62 504	67 623	61 823	68 791
Bauxite/alumina	134	430	1 626	866	0	0	0	0	0	0
Other companies	1 146	7 197	18 132	32 224	46 823	60 431	61 427	67 251	61 665	68 646
Minimum business tax	0	0	0	0	707	970	1 077	372	159	145
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	672	10 389	20 048	18 028	15 859	8 218	19 433	18 194	21 117	20 565
Tax on dividends	68	854	1 928	1 059	1 408	1 801	1 987	2 368	2 757	2 536
Tax on interests	605	9 535	18 120	16 970	14 451	6 417	17 446	15 827	18 360	18 029
2000 Social security contributions	..	..	6 349	8 199	17 978	19 249	21 033	24 569	25 076	31 671
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	..	..	6 349	8 199	17 978	19 249	21 033	24 569	25 076	31 671
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	305	3 821	9 898	12 792	22 845	25 865	28 541	31 294	30 813	32 063
4000 Taxes on property	965	4 262	12 617	9 939	21 149	23 583	24 793	19 117	15 600	18 155
4100 Recurrent taxes on immovable property	67	639	1 788	2 600	7 101	8 523	8 478	9 020	7 996	9 546
4110 Households	67	639	1 788	2 600	7 101	8 523	8 478	9 020	7 996	9 546
Municipal property tax	0	639	1 788	2 600	7 101	8 523	8 478	9 020	7 996	9 546
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	10 829	7 339	14 048	15 060	16 315	10 097	7 603	8 609
Stamp duty	898	3 623	10 829	7 339	14 048	15 060	16 315	10 097	7 603	8 609
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	101 639	149 544	268 569	316 601	340 651	370 321	315 268	365 499
5100 Taxes on production, sale, transfer, etc	2 760	43 107	100 317	147 500	265 064	311 911	335 189	363 429	308 011	357 080
5110 General taxes	297	22 356	65 030	84 409	149 111	171 584	187 576	203 297	177 354	199 638
5111 Value added taxes	293	22 356	63 948	82 407	146 030	168 112	183 646	199 150	173 480	194 725
General consumption tax	293	22 356	63 948	82 407	146 030	168 112	183 646	199 150	173 480	194 725
5112 Sales tax	4	0	0	0	0	0	0	0	0	0
Sales tax on used cars	4	..	..	..	..	..	..	..	..	..
5113 Other	0	0	1 082	2 002	3 081	3 472	3 930	4 147	3 873	4 913
Environmental levy	..	..	1 082	2 002	3 081	3 472	3 930	4 147	3 873	4 913
5120 Taxes on specific goods and services	2 463	20 752	35 287	63 091	115 953	140 327	147 613	160 133	130 658	157 442
5121 Excises	1 158	9 751	13 289	38 112	59 327	75 152	75 169	80 773	69 949	84 782
Special consumption tax	1 115	9 751	13 289	38 112	59 327	75 112	75 103	80 693	69 852	84 704
Quarry tax	0	0	0	0	0	39	66	80	97	78
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	18 640	19 959	34 033	37 737	41 243	44 809	40 420	47 762
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	2007	2010	2016	2017	2018	2019	2020	2021
5126 Taxes on specific services	523	2 503	3 359	5 020	22 593	27 438	31 202	34 550	20 289	24 898
Travel tax	86	1 999	2 144	3 512	12 726	18 659	20 114	21 954	9 108	12 624
Telephone call tax	86	0	0	0	4 810	3 543	3 247	3 568	3 619	3 414
Betting, gaming and lottery	50	504	1 215	1 508	2 802	2 639	5 205	6 152	6 163	7 229
Accommodation tax	87	0	0	0	2 254	2 598	2 636	2 877	1 400	1 631
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 to perform activities	64	800	1 322	2 045	3 505	4 690	5 463	6 892	7 257	8 419
5210 Recurrent taxes	64	800	1 322	2 045	3 505	4 690	5 463	6 892	7 257	8 419
5211 Paid by households: motor vehicles	47	751	1 012	1 775	3 032	3 768	4 334	4 863	4 528	4 864
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	310	270	473	922	1 129	2 029	2 728	3 555
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	907	748	1 245	1 868	2 410	2 151	1 824	1 967
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	16	266	907	748	1 245	1 868	2 410	2 151	1 824	1 967
Contractors levy	16	266	907	748	1 245	1 868	2 410	2 151	1 824	1 967

.. 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.

StatLink  <https://stat.link/1q3pww>

Table 5.19. Mexico, details of tax revenues

Details of tax revenue

Million MXN

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	102 005	767 216	1 382 103	1 716 243	3 343 314	3 527 032	3 797 888	3 995 654	4 148 699	4 377 283
1000 Taxes on income, profits and capital gains	34 673	276 548	554 099	683 604	1 427 114	1 571 954	1 671 513	1 694 143	1 768 161	1 903 047
1100 Of individuals	..	..	238 938	313 473	681 784	754 109	804 236	829 501	872 598	938 623
Tax on income of individuals	..	..	238 938	313 473	681 784	754 109	804 236	829 501	872 598	938 623
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	217 790	246 745	700 925	769 193	809 834	803 643	832 120	898 767
Tax on income of corporations	..	..	217 790	246 745	700 925	769 193	809 834	803 643	832 120	898 767
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unenocable between 1100 and 1200	34 673	276 548	97 370	123 386	44 405	48 652	57 443	60 999	63 443	65 657
Tax on income of other individuals and corporations	..	244 841	54 785	66 937	44 225	46 004	50 878	54 686	58 196	58 306
Tax on asset	..	13 913	15 670	-624	-918	-1 069	-396	-585	-1 245	-380
Credit on salary	..	17 794	23 177	9 708	1 144	1 036	1 172	1 290	479	512
Oil yields tax	..	0	3 738	2 296	0	0	0	0	0	0
IETU	..	0	0	45 069	-4 039	-1 648	319	-195	-888	200
Imposed by Activity Exploration and extraction of hydrocarbon	..	0	0	0	3 994	4 330	5 470	5 803	6 902	7 019
2000 Social security contributions	17 165	138 223	236 727	277 459	434 998	467 619	509 087	552 058	576 019	612 175
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 Unenocable between 2100, 2200 and 2300	17 165	138 223	236 727	277 459	434 998	467 619	509 087	552 058	576 019	612 175
2410 On a payroll basis	..	138 223	236 727	277 459	434 998	467 619	509 087	552 058	576 019	612 175
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	28 071	36 911	76 762	84 099	93 303	101 284	105 456	69 962
Substitute tax on salary	..	0	0	0	0	0	0	0	0	0
Payroll tax	..	11 101	20 277	27 813	76 304	83 608	92 833	100 798	104 825	69 688
Tax on remuneration to the personal work	..	65	7 578	8 841	225	246	270	298	407	244
Tax on professions and fees	..	36	68	71	99	103	111	121	177	44
Tax on operations by contract	..	15	148	186	134	141	90	67	47	7
4000 Taxes on property	1 914	13 964	33 161	38 955	63 273	67 836	77 110	79 262	79 237	78 798
4100 Recurrent taxes on immovable property	1 036	9 948	19 425	25 724	40 357	44 680	49 445	50 540	52 728	51 086
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	1 036	9 948	19 425	25 724	40 357	44 680	49 445	50 540	52 728	51 086
Property tax	..	9 948	19 425	25 724	40 357	44 680	49 445	50 540	52 728	51 086
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	13 736	13 231	22 917	23 156	27 665	28 722	26 509	27 712
Alienation of immovable property	..	1 763	1 076	1 122	1 723	1 623	1 823	1 939	1 982	1 376
Transfer of ownership of real estate	..	2 236	8 147	5 027	9 593	7 016	8 658	8 385	12 072	11 427
Purchasing property	..	18	4 513	7 082	11 600	14 516	17 184	18 397	12 456	14 909
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	513 140	651 915	1 295 653	1 283 049	1 381 659	1 504 252	1 544 156	1 633 420
5100 Taxes on production, sale, transfer, etc	44 171	310 325	491 928	630 123	1 274 738	1 262 770	1 364 208	1 486 758	1 527 674	1 627 192
5110 General taxes	26 635	189 606	409 013	504 509	791 700	816 048	922 238	933 327	987 525	1 123 699
5111 Value added taxes	26 635	189 606	409 013	504 509	791 700	816 048	922 238	933 327	987 525	1 123 699
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	82 915	125 614	483 038	446 722	441 970	553 432	540 149	503 494
5121 Excises	10 072	86 163	47 008	86 098	420 448	378 537	358 577	470 993	469 040	410 450
Special tax on production and services	..	81 544	41 532	81 427	411 390	367 834	347 436	460 496	460 674	399 154
Tax on new automobiles	..	4 619	5 476	4 671	9 058	10 703	11 142	10 497	8 366	11 296
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	2007	2010	2016	2017	2018	2019	2020	2021
5123 Customs and import duties	6 998	33 285	33 344	26 602	51 889	53 793	67 232	66 295	59 247	77 236
Step customs officer	..	423	1 156	2 071	1 336	1 463	1 690	1 554	1 309	1 697
Import taxes	..	32 861	32 188	24 531	50 553	52 330	65 543	64 741	57 938	75 539
5124 Taxes on exports	75	4	3	0	0	0	0	0	0	0
Tax on exports	..	4	3	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	2 146	10 958	5 630	7 778	8 692	9 196	5 625	5 842
IDE	..	0	0	8 022	-1 262	-739	-629	-405	-252	-135
Tax on lodging	..	504	1 059	1 384	3 009	3 598	3 945	4 254	2 500	2 019
Public entertainment tax	..	240	365	462	858	839	909	924	467	381
Tax on lotteries, raffles and gambling	..	267	705	923	1 828	2 717	2 947	3 403	2 114	2 176
Tax on commercials	..	4	17	166	906	1 082	1 231	376	0	0
Various indirect taxes	..	28	0	1	291	282	288	644	795	1 401
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	242	226	414	1 956	5 070	6 613	7 468	6 947	6 238	9 966
Mining fees	..	226	414	1 956	5 070	6 613	7 468	6 947	6 238	9 966
5130 Unallocable between 5110 and 5120	17	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	666	9 287	21 212	21 793	20 915	20 279	17 451	17 494	16 482	6 227
5210 Recurrent taxes	666	9 287	21 212	21 793	20 915	20 279	17 451	17 494	16 482	6 227
5211 Paid by households: motor vehicles	567	8 878	20 692	21 319	20 192	19 530	16 533	16 624	15 699	5 305
Tax on motor vehicles	..	8 878	20 692	21 319	20 192	19 530	16 533	16 624	15 699	5 305
5212 Paid by others: motor vehicles	0	301	275	281	503	554	640	645	437	605
Tax on federal auto transport	..	301	275	281	503	554	640	645	437	605
5213 Paid in respect of other goods	99	108	246	193	220	194	278	225	347	318
Sport fishing	..	40	98	59	68	71	73	73	55	69
Sport hunting	..	3	0	0	0	0	0	0	0	0
Tax on commercial activities	..	63	147	50	46	28	115	41	159	244
Trade in books and magazines	..	0	0	0	1	0	0	0	0	0
Tax on industrial activities	..	2	0	82	78	77	73	92	113	0
Mining	..	0	0	1	28	18	17	17	19	5
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	16 905	27 398	45 514	52 475	65 217	64 654	75 671	79 881
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 619	7 651	16 905	27 398	45 514	52 475	65 217	64 654	75 671	79 881
Accessories	..	5 504	12 403	22 206	28 480	32 153	45 864	41 063	56 793	54 231
Unallocable between 1000 and 5000 caused in exercises fiscal previous liquidation slopes or of payment	..	374	222	30	329	281	400	79	218	304
Additional state and local taxes	..	1 773	4 280	5 162	16 705	20 042	18 952	23 512	18 660	25 347

.. 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.


StatLink  <https://stat.link/4lmsy1>

Table 5.20. Nicaragua, details of tax revenues

Details of tax revenue

Million NIO

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	..	9 300	25 811	36 162	88 483	98 803	95 457	107 333	109 979	133 653
1000 Taxes on income, profits and capital gains	..	1 144	5 746	8 351	24 911	28 557	29 258	33 036	32 470	40 753
1100 Of individuals	..	299	1 488	1 857	5 396	6 468	6 780	6 561	6 449	8 094
1110 On income and profits	..	299	1 488	1 857	5 396	6 468	6 780	6 561	6 449	8 094
1120 On capital gains
1200 Corporate	..	845	4 258	6 494	19 515	22 089	22 478	26 475	26 021	32 659
1210 On profits	..	845	4 258	6 494	19 515	22 089	22 478	26 475	26 021	32 659
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	4 921	8 090	21 296	23 868	24 624	27 586	29 014	32 054
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	4 921	8 090	21 296	23 868	24 624	27 586	29 014	32 054
2410 On a payroll basis	..	1 678	4 921	8 090	21 296	23 868	24 624	27 586	29 014	32 054
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	338	423	834	896	961	1 196	1 035	1 188
4100 Recurrent taxes on immovable property	..	0	318	403	744	808	881	1 129	980	1 117
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	20	20	90	88	80	67	55	71
Stamp duties	..	11	20	20	90	88	80	67	55	71
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	14 522	18 951	40 697	44 563	39 815	44 608	46 547	58 617
5100 Taxes on production, sale, transfer, etc	..	5 584	14 283	18 608	39 855	43 619	38 780	43 674	45 534	57 461
5110 General taxes	..	2 931	9 155	11 932	26 273	29 201	25 791	27 933	29 031	37 603
5111 Value added taxes	..	2 931	8 025	10 353	22 822	25 551	21 905	24 116	24 990	32 998
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	1 129	1 579	3 452	3 650	3 886	3 817	4 041	4 605
5120 Taxes on specific goods and services	..	2 653	5 128	6 676	13 581	14 419	12 990	15 741	16 503	19 858
5121 Excises	..	2 034	4 099	5 541	10 950	11 764	10 931	13 616	14 163	16 549
Alcoholic beverages	..	84	144	198	305	355	353	583	702	626
Beer	..	203	480	645	1 476	1 649	1 663	1 857	1 939	2 269
Cigarettes	..	70	158	45	0	0	0	0	0	0
Soft drinks	..	123	146	248	525	545	523	470	539	611
Petroleum products	..	1 359	2 108	2 699	5 021	5 534	5 395	5 589	5 561	6 846
Gaming machines	..	0	0	0	0	0	90	120	118	137
Excises on imports	..	196	1 025	1 559	3 505	3 541	2 763	4 805	5 083	5 794
Other excises	..	-1	37	148	117	140	145	193	222	267
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	619	1 030	1 135	2 631	2 654	2 058	2 125	2 340	3 309
Custom duties	..	452	1 004	1 094	2 509	2 623	2 058	2 125	2 340	3 309
Temporary protection duty	..	96	0	0	0	0	0	0	0	0
On products originating in Colombia or Honduras	..	72	26	41	123	31	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	..	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 to perform activities	..	0	239	343	842	943	1 035	934	1 014	1 156
5210 Recurrent taxes	18	20	59	59	59	61	62	71

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5211 Paid by households: motor vehicles	18	20	59	59	59	61	62	71
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	221	323	783	884	976	874	951	1 085
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	0	284	347	745	919	798	907	913	1 041
6100 Paid solely by business	0	0	0	0	0	0	0	0
6200 Other	284	347	745	919	798	907	913	1 041

.. 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 2020 and 2021 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) is estimated based on information from previous years.

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

StatLink  <https://stat.link/c0d26w>

Table 5.21. Panama, details of tax revenues

Details of tax revenue

Million PAB

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	948	1 942	3 298	4 815	9 004	9 366	9 631	9 382	7 240	8 106
1000 Taxes on income, profits and capital gains	217	485	940	1 317	2 400	2 451	2 672	2 445	1 880	1 998
1100 Of individuals	140	295	393	440	870	1 088	1 193	1 135	965	1 102
1110 On income and profits	140	295	393	440	870	1 088	1 193	1 135	965	1 102
Payroll	115	222	303	353	733	931	1 049	992	838	967
Personal income tax	14	20	28	35	54	68	54	49	32	38
Panama Canal Authority withholding	10	53	62	52	83	89	90	94	94	97
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	66	159	382	603	1 036	943	955	902	595	582
1210 On profits	66	159	382	603	1 036	943	955	902	595	582
Colón Free Zone	5	3	12	20	36	41	53	45	30	41
Corporate income tax	61	155	370	584	1 000	902	901	857	565	541
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11	31	164	273	494	420	524	407	320	315
Dividends and complimentary tax	11	31	89	166	282	253	307	266	218	210
Capital gains	0	0	75	107	212	167	217	142	102	105
2000 Social security contributions	325	742	1 104	1 637	3 426	3 654	3 797	3 894	3 225	3 570
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	1 104	1 637	3 426	3 654	3 797	3 894	3 225	3 570
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	36	40	59	111	127	130	138	103	113
Education insurance	..	36	40	59	111	127	130	138	103	113
4000 Taxes on property	32	43	119	138	209	251	244	169	126	180
4100 Recurrent taxes on immovable property	28	34	74	108	168	207	209	134	104	145
4110 Households	28	34	74	108	168	207	209	134	104	145
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	45	30	41	44	36	35	22	35
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	1 057	1 623	2 823	2 849	2 754	2 705	1 887	2 220
5100 Taxes on production, sale, transfer, etc	332	546	961	1 473	2 555	2 570	2 474	2 425	1 661	1 954
5110 General taxes	80	69	205	766	1 510	1 529	1 477	1 436	979	1 131
5111 Value added taxes	80	69	205	766	1 510	1 529	1 477	1 436	979	1 131
ITBMS on sales	31	69	205	399	974	983	957	954	659	689
ITBMS on imports	49	0	0	367	536	546	519	482	320	442
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	756	707	1 045	1 041	997	989	682	823
5121 Excises	0	141	140	239	519	480	449	468	301	369
Petroleum products	..	109	90	97	214	190	168	196	123	150
Beer	..	18	25	31	49	49	53	54	47	47
Cigarette	..	0	0	0	23	21	24	26	20	19
Wine and liquor	..	12	11	11	10	6	18	17	13	15
Soft drinks	..	2	4	6	6	7	11	11	7	6
Automobiles	..	0	0	0	172	182	149	138	69	106
Other excises	..	0	11	95	46	25	27	26	23	26
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	125	298	574	390	355	358	338	319	215	286
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	2007	2010	2016	2017	2018	2019	2020	2021
5126 Taxes on specific services	1	37	41	78	171	203	211	203	166	168
Insurance premiums	0	17	24	47	52	86	90	86	88	80
Cable and telecommunications	0	16	8	17	41	40	42	40	37	36
Gambling	0	0	1	1	53	52	53	50	16	29
Banks, financial institutions and exchange houses	0	2	9	12	25	25	26	26	25	23
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 to perform activities	15	62	97	151	268	279	280	280	227	266
Other indirect taxes	0	0	0	36	65	69	66	61	42	58
5210 Recurrent taxes	12	58	83	115	204	210	214	219	184	208
5211 Paid by households: motor vehicles	0	7	10	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	5	5	0	0	0	0	0	0	0
5213 Paid in respect of other goods	12	46	68	115	204	210	214	219	184	208
Commercial licences	12	19	35	75	123	121	124	126	107	119
Permission to conduct commercial and service activities	0	25	31	38	77	84	86	89	73	85
Permission to conduct industrial activities	0	2	2	2	4	4	4	4	3	4
Others	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	4	4	13	0	0	0	0	0	0	0
Building and construction	0	4	13	..	..	..	..	..	..	..
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	38	41	35	34	34	30	20	24
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	26	27	38	41	35	34	34	30	20	24
Stamp duties	17	27	38	41	35	34	34	30	20	24
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 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 2021 are preliminary. Local government tax revenue data for 2021 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).

StatLink  <https://stat.link/ptv9ao>

Table 5.22. Paraguay, details of tax revenues

Details of tax revenue

Million PYG

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	608 021	3 587 451	9 669 201	15 638 531	27 466 261	30 731 221	31 954 693	33 008 733	32 441 314	37 494 171
1000 Taxes on income, profits and capital gains	73 726	470 388	1 228 684	2 096 498	4 429 169	5 086 803	5 265 609	6 022 875	6 010 196	6 920 734
1100 Of individuals	..	15 042	11 966	31 263	396 573	526 704	626 525	620 038	536 357	364 990
1110 On income and profits	..	15 042	11 966	31 263	396 573	526 704	626 525	620 038	536 357	364 990
IRAGRO-IMAGRO	..	15 042	11 200	30 113	256 019	326 555	360 003	327 328	277 061	14 567
Personal income tax	..	0	766	1 150	140 554	200 150	266 523	292 710	259 296	350 422
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	455 346	1 216 718	2 065 235	4 032 596	4 560 099	4 639 084	5 402 837	5 473 839	6 555 744
1210 On profits	..	455 346	1 216 718	2 065 235	4 032 596	4 560 099	4 639 084	5 402 837	5 473 839	6 555 744
Income tax on small businesses	..	0	4 620	9 380	18 567	22 848	25 540	26 824	28 852	1 907
Single tax	..	4 238	8 411	715	3	2	1	0	0	0
Single tax on maquiladoras companies	..	0	1 401	3 310	12 087	20 194	27 070	31 201	35 229	53 255
IRACIS	..	451 108	1 202 286	2 051 830	4 001 939	4 517 056	4 586 475	5 344 811	1 302 426	215 069
Business income tax (IRE)	..	0	0	0	0	0	0	0	3 239 933	5 288 814
Tax on dividends and income (IDU)	..	0	0	0	0	0	0	0	867 399	996 698
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	2 265 097	3 552 640	7 048 846	8 052 403	8 209 087	8 729 492	8 954 858	10 273 367
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	2 265 097	3 552 640	7 048 846	8 052 403	8 209 087	8 729 492	8 954 858	10 273 367
2410 On a payroll basis	28 882	919 533	2 265 097	3 552 640	7 048 846	8 052 403	8 209 087	8 729 492	8 954 858	10 273 367
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	276 985	276 119	571 590	565 323	415 570	443 521	401 222	488 894
4100 Recurrent taxes on immovable property	17 162	0	196 504	258 423	540 423	529 986	389 962	417 177	375 800	457 759
4110 Households	17 162	..	196 504	258 423	540 423	529 986	389 962	417 177	375 800	457 759
Real estate tax	17 162	..	190 924	249 697	514 404	501 873	359 235	378 712	342 625	408 189
Tax on vacant lots	0	..	2 046	2 925	10 284	13 600	17 411	20 985	19 608	25 876
Large estate and land tax	0	..	3 533	5 801	15 736	14 513	13 315	17 480	13 566	23 694
4120 Others	0	..	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	71 777	80 466	15 955	29 897	33 872	24 583	24 912	24 857	30 556
Real estate transfer tax	..	0	6 412	11 766	22 978	26 263	17 228	17 216	13 595	21 025
Municipal Seal and Stamp Paper Tax	..	0	2 923	3 857	6 515	7 464	7 326	7 346	11 205	9 466
Registration and stamp duties	..	71 777	71 130	332	403	144	30	350	57	65
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	16	1 742	1 269	1 466	1 025	1 432	565	579
5000 Taxes on goods and services	438 444	2 080 878	5 813 827	9 462 461	15 225 947	16 813 348	17 901 774	17 610 929	16 929 091	19 548 577
5100 Taxes on production, sale, transfer, etc	438 444	2 080 878	5 685 560	9 245 877	14 746 697	16 356 200	17 550 296	17 230 758	16 557 669	19 123 598
5110 General taxes	0	1 150 496	3 496 977	5 991 694	10 482 238	11 221 710	11 851 395	11 794 402	11 787 033	13 705 814
5111 Value added taxes	0	1 150 496	3 496 977	5 991 694	10 482 238	11 221 710	11 851 395	11 794 402	11 787 033	13 705 814
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	2 188 583	3 254 183	4 264 459	5 134 490	5 698 901	5 436 356	4 770 635	5 417 784
5121 Excises	300 219	456 561	1 335 412	1 710 531	2 589 108	2 890 013	3 156 091	2 992 813	2 773 235	2 989 115
Fuels	41 087	316 694	1 000 894	1 126 143	1 830 782	2 032 235	2 300 311	2 084 712	2 032 124	2 301 115
Other excises	259 132	136 194	309 463	537 887	745 189	843 123	841 900	886 475	724 578	664 820
Animal health and quality service	0	3 673	24 923	46 501	13 137	14 656	13 881	13 875	16 533	23 163
Livestock trade	0	0	132	0	0	0	0	7 751	0	17
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	138 225	473 821	838 494	1 524 252	1 642 818	2 206 934	2 512 883	2 420 302	1 984 697	2 409 292
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	14 677	19 401	32 533	37 542	29 927	23 241	12 704	19 377
Advertising	..	..	3 613	5 249	8 424	9 489	7 387	6 741	6 384	7 979
Public transport	..	..	4 173	4 363	4 316	4 080	4 196	3 420	1 255	2 079
Gambling	..	..	162	16	3 683	7 131	6 448	6 617	2 666	4 006
Advertising and gambling	..	..	5 361	8 884	12 715	14 821	9 796	4 447	1 317	2 502
Other taxes on specific services	..	..	1 368	888	3 395	2 021	2 099	2 017	1 082	2 810
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 to perform activities	0	0	126 958	216 347	451 842	426 115	350 893	379 208	370 331	423 107
5210 Recurrent taxes	..	..	107 077	183 622	386 360	365 303	315 178	329 087	334 724	365 717
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	28 343	52 365	106 200	109 084	106 872	109 402	103 274	116 044
Motor vehicle licences	..	..	28 343	52 365	106 200	109 084	106 872	109 402	103 274	116 044
5213 Paid in respect of other goods	..	..	78 735	131 257	280 161	256 219	208 305	219 685	231 450	249 673
Licencing fees	..	..	75 323	126 965	274 468	250 528	203 605	214 555	225 717	245 516
slaughter tax	..	..	3 363	4 271	5 584	5 395	4 635	4 991	5 585	3 958
Tax to the owners of animals	..	..	48	21	109	296	65	140	148	199
5220 Non-recurrent taxes	..	..	19 881	32 725	65 482	60 812	35 715	50 121	35 607	57 390
Tax on construction	..	..	16 168	31 696	64 284	60 092	34 999	49 375	34 930	56 728
Luxury automobile tax	..	..	2 750	91	152	7	0	0	0	0
Trademarks registration	..	..	962	938	1 045	713	716	746	677	662
5300 Unallocable between 5100 and 5200	0	0	1 309	237	27 409	31 034	585	962	1 092	1 872
6000 Other taxes	49 807	44 875	84 608	250 812	190 709	213 344	162 652	201 917	145 946	262 599
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	49 807	44 875	84 608	250 812	190 709	213 344	162 652	201 917	145 946	262 599
Taxes replaced	0	0	0	0	0	0	0	0	0	0
Other	49 807	44 875	84 608	250 812	190 709	213 344	162 652	201 917	145 946	262 599

.. 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.

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).


StatLink  <https://stat.link/c8j93w>

Table 5.23. Peru, details of tax revenues

Details of tax revenue

Million PEN

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	637	26 771	59 187	74 803	106 042	107 028	121 844	127 989	109 416	157 291
1000 Taxes on income, profits and capital gains	37	5 078	24 139	27 317	40 360	39 846	43 979	46 753	40 124	59 170
1100 Of individuals	3	2 117	4 645	6 518	11 760	13 008	13 598	14 744	13 182	16 765
First category	..	167	217	160	504	532	580	624	503	616
Second category	..	7	611	869	1 536	1 581	1 772	2 412	1 767	3 835
Fourth category	..	234	408	521	871	894	960	1 023	1 002	1 328
Fifth category	..	1 641	3 241	4 735	8 248	8 444	9 162	9 760	9 178	10 237
Tax debt payments	..	68	168	233	601	1 558	1 125	926	733	749
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	32	2 526	18 724	19 561	24 786	24 604	28 830	29 449	23 352	39 474
1210 On profits	32	2 526	18 724	19 561	24 786	24 604	28 830	29 449	23 352	39 474
Third category	..	2 023	13 258	14 652	16 496	15 499	17 268	17 679	13 804	22 786
Income tax on mining	..	0	0	0	236	638	770	545	430	1 802
Income tax special regime	..	47	60	118	335	323	344	354	271	406
Other incomes corporate	..	18	95	148	215	233	251	257	220	264
Tax debt payments	..	438	3 829	2 856	3 204	3 327	5 244	5 438	3 863	8 291
Temporary tax on net assets	..	0	1 483	1 788	4 300	4 585	4 953	5 176	4 764	5 926
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	436	770	1 239	3 814	2 233	1 550	2 560	3 589	2 932
Income tax on non-residents	1	487	961	1 511	5 205	3 462	3 560	4 135	5 658	4 425
Income tax refunds	0	-51	-191	-272	-1 391	-1 228	-2 009	-1 575	-2 069	-1 493
2000 Social security contributions	50	3 185	5 244	7 929	13 186	13 676	14 873	15 453	14 680	16 407
2100 Employees	..	566	978	2 433	3 585	3 732	4 150	4 137	3 864	4 193
2110 On a payroll basis	..	566	951	1 665	3 488	3 597	3 874	3 959	3 681	3 988
2120 On an income tax basis	..	0	26	767	97	134	275	179	182	206
Solidarity contribution for pension plan	..	..	26	767	97	134	275	179	182	206
2200 Employers	..	2 515	4 221	5 454	9 536	9 878	10 653	11 245	10 767	12 166
2210 On a payroll basis	..	2 432	4 039	5 216	9 282	9 591	10 299	10 883	10 344	11 680
2220 On an income tax basis	..	83	182	238	255	287	354	362	423	486
2300 Self-employed or non-employed	..	95	34	42	64	66	70	70	49	48
2310 On a payroll basis	..	0	0	0	0	0	0	0	0	0
2320 On an income tax basis	..	95	34	42	64	66	70	70	49	48
2400 Unallocable between 2100, 2200 and 2300	50	9	11	0	0	1	1	0	0	0
2410 On a payroll basis	50	9	11	0	0	1	1	..	..	..
2420 On an income tax basis	0	0	0	0	0	0	0	..	..	..
3000 Taxes on payroll and workforce	0	1 176	-40	57	91	91	99	99	96	101
Extraordinary solidarity tax (IES)	..	1 151	9	3	1	0	1	0	1	0
IES refunds	..	-2	-48	-2	0	-2	0	-3	0	0
National Housing Fund (FONAVI)	..	27	0	0	0	0	0	0	0	0
Contributions to SENATI	..	0	0	56	90	93	98	102	96	100
4000 Taxes on property	87	323	1 931	2 231	2 637	2 573	2 680	3 063	2 418	3 266
4100 Recurrent taxes on immovable property	0	298	554	727	1 629	1 718	1 748	2 026	1 749	2 266
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	1 377	1 504	1 008	855	932	1 037	669	1 000
Financial transactions tax	0	0	1 031	944	168	175	200	224	207	271
Real estate transfer tax	0	25	347	560	840	680	732	813	463	728
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	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	454	16 263	27 142	36 353	48 247	50 061	58 551	60 366	51 219	74 386
5100 Taxes on production, sale, transfer, etc	454	16 239	27 075	36 199	47 943	49 774	58 257	60 064	50 978	74 102
5110 General taxes	109	9 646	20 151	29 094	39 462	41 036	49 038	49 197	42 377	62 779
5111 Value added taxes	109	9 646	20 151	29 094	39 462	41 036	49 038	49 197	42 377	62 779
VAT (internal)	69	6 992	13 586	19 629	31 040	32 114	35 125	37 892	32 708	42 608
VAT (imports)	41	4 961	11 673	15 908	21 652	22 529	25 541	25 613	22 671	35 490
VAT refunds	0	-2 307	-5 107	-6 442	-13 231	-13 606	-11 628	-14 307	-13 003	-15 318
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	2007	2010	2016	2017	2018	2019	2020	2021
5120 Taxes on specific goods and services	345	6 593	6 924	7 105	8 482	8 737	9 219	10 867	8 602	11 323
5121 Excises	232	3 518	4 445	4 875	6 175	6 588	7 011	8 668	7 231	9 568
Fuels	151	2 145	2 419	2 410	2 423	2 604	2 565	3 212	2 950	3 648
Gasoline sales tax	3	97	174	210	312	363	437	456	316	548
Other excises	78	1 304	1 872	2 258	3 479	3 711	4 295	5 005	3 971	5 490
Excise tax refunds	0	-28	-20	-4	-39	-91	-286	-4	-5	-119
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	64	2 960	2 198	1 803	1 606	1 448	1 455	1 424	1 159	1 464
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	281	427	701	702	754	774	212	291
Casinos and slot machines	..	81	109	187	298	297	318	310	69	125
Tourism tax	..	0	87	105	173	174	193	215	72	83
Municipal taxes on services	..	34	85	135	230	230	243	250	70	83
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 to perform activities	0	25	67	154	303	288	294	302	241	284
5210 Recurrent taxes	..	25	67	154	303	288	294	302	241	284
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	770	914	1 522	780	1 662	2 254	878	3 962
6100 Paid solely by business	0	84	82	108	185	140	133	135	93	109
Single simplified regime	..	84	82	108	185	140	133	135	93	109
University Development Fund	..	0	0	0	0	0	0	0	0	0
6200 Other	9	662	688	806	1 337	639	1 529	2 119	785	3 853
Tax debt payments	9	542	510	714	1 068	1 109	1 320	1 843	1 165	4 437
Other taxes	0	133	253	280	1 114	785	1 225	1 389	868	1 031
Other tax refunds	0	-14	-74	-188	-845	-1 255	-1 016	-1 112	-1 249	-1 615

.. 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 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).


StatLink  <https://stat.link/5jel8m>

Table 5.24. Saint Lucia, details of tax revenues

Details of tax revenue

Million XCD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	..	480	765	828	1 090	1 107	1 157	1 180	923	1 036
1000 Taxes on income, profits and capital gains	..	137	196	224	259	247	269	258	228	229
1100 Of individuals	..	49	71	83	106	124	131	134	115	130
1110 On income and profits	..	49	71	83	106	124	131	134	115	130
Personal income tax	..	49	71	83	106	104	113	116	99	112
Arrears on personal income tax	..	0	0	0	0	21	18	18	16	18
1120 On capital gains
1200 Corporate	..	63	92	95	99	102	115	111	97	84
1210 On profits	..	63	92	95	99	102	115	111	97	84
Corporate income tax	..	63	92	95	99	89	92	93	81	67
Arrears on corporate income tax	..	0	0	0	0	13	23	18	16	17
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	..	26	33	46	53	21	23	13	17	15
Withholdings	..	7	5	14	24	24	28	16	20	18
Arrears	..	25	35	42	39	7	5	7	5	4
Tax Refunds	..	-6	-8	-10	-10	-10	-10	-9	-8	-7
2000 Social security contributions	..	48	77	92	112	114	120	127	118	114
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	76	91	112	113	119	126	117	113
2410 On a payroll basis	..	48	76	91	112	113	119	126	117	113
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	37	19	26	26	26	25	20	31
4100 Recurrent taxes on immovable property	..	2	5	3	12	12	10	8	7	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	32	16	14	14	17	18	13	23
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	456	493	694	720	742	770	556	662
5100 Taxes on production, sale, transfer, etc	..	277	430	467	663	694	715	742	548	655
5110 General taxes	..	101	122	119	335	318	329	339	241	306
5111 Value added taxes	..	0	0	0	335	318	329	339	241	306
VAT (domestic)	177	176	181	184	..	..
VAT (imports)	159	142	148	156	..	..
5112 Sales tax	..	101	122	119	0	0	0	0	0	0
Consumption tax (domestic)	..	11	10	6	..	..	..	..	0	..
Consumption tax (Imports)	..	90	112	114	..	..	..	..	0	..
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	176	308	348	328	376	385	402	307	349
5121 Excises	..	34	49	85	112	128	134	140	121	111
Excise tax (domestic)	..	28	3	14	4	5	5	5	3	3
Excise tax (imports)	..	0	43	68	87	103	109	114	99	88
Fuel Surcharge	..	3	4	4	21	21	20	21	18	20
Surcharge on international calls	..	4	0	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	194	187	189	202	206	205	161	203
Import Duty	..	64	107	101	114	121	123	122	92	116
Thruput Charge	..	1	3	6	4	5	4	4	4	4
Service Charge (imports) and security charges	..	33	66	64	72	76	79	80	65	83
Environmental Levy	..	9	18	16	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	34	65	76	26	46	45	57	25	35
Hotel occupancy tax	..	23	34	34	0	0	0	1	0	0
Insurance premium tax	..	4	7	7	8	9	9	10	10	10
Cellular tax	..	0	12	18	0	0	0	0	0	0
Passenger facility fee	..	0	3	5	3	4	3	3	1	1
Travel tax	..	3	3	4	4	5	5	4	1	1
Airport tax	..	5	6	9	11	29	28	39	13	22
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	25	26	31	26	28	28	8	7
5210 Recurrent taxes	..	7	25	26	31	26	28	28	8	7
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	25	26	31	26	28	28	8	7
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 2021 represent April 2021 to March 2022.

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. Heading 2000: Social security contributions follow financial year from July to June, instead of April to March. For example, social security contributions in 2021 are between 1st July 2020 and 30th June 2021. Data is estimated for 2021.

Heading 5123: Data for security charge are estimated for 2020 and 2021.

Heading 5213: Data for 2020 and 2021 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.

StatLink  <https://stat.link/cfvujb>

Table 5.25. Trinidad and Tobago, details of tax revenues

Details of tax revenue

Million TTD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	4 923	10 953	37 099	39 720	33 984	31 164	36 813	38 417	31 258	34 745
1000 Taxes on income, profits and capital gains	2 595	6 224	26 853	27 213	17 057	16 133	19 413	22 391	15 332	17 206
1100 Of individuals	669	2 325	3 426	4 674	7 458	6 570	6 842	7 215	6 209	5 816
1110 On income and profits	669	2 325	3 426	4 674	7 458	6 570	6 842	7 215	6 209	5 816
Health surcharge	92	149	170	185	226	218	184	191	170	166
Insurance surrender tax	6	7	16	22	46	48	57	65	59	65
Individuals (Ch. 75:01)	571	2 169	3 239	4 467	7 187	6 303	6 601	6 960	5 980	5 585
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 856	3 704	22 252	21 659	8 608	8 736	11 713	13 816	8 186	10 384
1210 On profits	1 856	3 704	22 252	21 659	8 608	8 736	11 713	13 816	8 186	10 384
Oil companies	1 439	2 441	16 206	13 834	1 036	1 116	2 093	3 755	1 762	3 104
Other companies	383	1 041	4 797	6 630	7 003	6 919	8 858	8 694	5 641	6 292
Business levy	0	65	138	206	438	603	608	649	571	650
National recovery impost	34	0	0	0	0	0	0	0	0	0
Unemployment Fund	0	157	1 111	989	131	99	153	718	211	339
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	70	195	1 175	881	990	827	858	1 360	938	1 005
2000 Social security contributions	183	702	1 502	2 645	4 252	4 608	4 670	4 706	4 686	4 510
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	1 502	2 645	4 252	4 608	4 670	4 706	4 686	4 510
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	385	194	332	322	362	405	260	289
4100 Recurrent taxes on immovable property	39	64	84	22	3	3	4	50	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	301	172	329	319	359	356	258	287
Stamp duties	49	111	301	172	329	319	359	356	258	287
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	8 358	9 667	12 344	10 101	12 368	10 915	10 980	12 740
5100 Taxes on production, sale, transfer, etc	1 973	3 603	8 010	9 282	11 765	9 675	12 024	10 612	10 752	12 480
5110 General taxes	980	1 890	5 105	6 358	7 617	5 876	8 087	6 836	7 417	9 173
5111 Value added taxes	927	1 890	4 829	6 032	7 005	5 050	7 245	5 848	6 682	8 296
5112 Sales tax	54	0	0	0	0	1	0	0	0	0
5113 Other	0	0	276	325	612	825	842	988	734	877
Green Fund	..	..	276	325	612	803	813	957	689	811
Tax on online purchases	..	..	0	0	0	22	29	31	46	66
5120 Taxes on specific goods and services	993	1 713	2 904	2 924	4 148	3 798	3 936	3 777	3 336	3 307
5121 Excises	481	801	614	708	735	739	793	680	703	707
Alcohol products	..	..	..	156	168	150	183	187	205	209
Beer	..	..	..	202	181	202	202	173	197	208
Petroleum products	..	..	..	105	132	102	98	23	6	0
Tobacco products	..	..	..	243	226	253	269	262	274	288
Malt beverages	..	..	..	2	28	33	41	35	21	2
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	260	748	2 004	1 905	3 016	2 684	2 732	2 672	2 301	2 287
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	2007	2010	2016	2017	2018	2019	2020	2021
5126 Taxes on specific services	49	163	284	311	397	375	411	425	331	313
Insurance premium tax	0	56	130	167	181	163	170	180	159	175
Transaction tax on financial services	0	23	42	53	87	93	97	103	92	90
Hotel room tax	0	23	48	46	54	52	52	55	34	20
Betting and entertainment taxes	4	17	0	12	0	0	0	0	0	0
Other taxes on goods and services	45	44	63	33	75	67	93	86	46	27
5127 Other taxes on internat. trade and transactions	202	0	2	1	0	1	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 to perform activities	81	249	348	386	580	426	344	303	228	260
5210 Recurrent taxes	81	249	348	386	580	426	344	303	228	260
Motor vehicle taxes and duties	76	239	338	375	569	415	334	291	221	251
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	11	12	7	9
Liquor and miscellaneous business licence fees	5	10	10	10	11	11	11	12	7	9
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 2021 represent October 2020 to September 2021.

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 2021 are between 1st July 2020 and 30th June 2021. 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.

StatLink  <https://stat.link/uz114x>

Table 5.26. Uruguay, details of tax revenues

Details of tax revenue

Million UYU

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	2 399	64 183	141 132	212 907	441 875	494 901	534 519	573 642	600 332	684 929
1000 Taxes on income, profits and capital gains	114	8 698	20 540	42 583	101 738	125 295	140 527	149 920	159 783	178 797
1100 Of individuals	0	3 597	8 362	19 148	51 679	68 948	78 571	85 847	91 819	98 825
Personal income tax (IRP)	..	3 597	3 519	0	0	0	0	0	0	0
1110 On income and profits	..	..	4 262	16 790	44 817	60 570	69 083	75 944	80 407	84 910
IRPF second category	..	..	4 262	14 643	39 883	54 327	61 077	67 254	70 295	74 209
Social security assistance	..	..	0	2 651	7 480	9 448	11 091	12 336	14 198	15 355
Personal income tax refunds	..	..	0	-504	-2 545	-3 204	-3 085	-3 646	-4 086	-4 653
1120 On capital gains	..	..	581	2 358	6 862	8 377	9 488	9 903	11 412	13 915
IRPF first category	..	..	581	2 358	6 862	8 377	9 488	9 903	11 412	13 915
1200 Corporate	114	5 102	11 829	21 772	45 535	51 169	56 316	58 071	61 487	71 500
1210 On profits	114	5 102	11 829	21 772	45 535	51 169	56 316	58 071	61 487	71 500
Income tax for economic activities (IRAE)	0	0	709	21 437	45 461	51 081	56 316	58 071	61 487	71 500
Industry and commerce income tax (IRIC)	97	5 096	11 055	333	73	88	0	0	0	0
Agricultural income tax (IRA)	10	3	65	2	1	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	349	1 662	4 523	5 179	5 639	6 002	6 477	8 472
Non-resident income tax (IRNR)	..	..	349	1 662	4 523	5 179	5 639	6 002	6 477	8 472
2000 Social security contributions	717	17 679	28 485	49 742	119 101	131 545	139 561	151 589	150 185	165 500
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	28 485	49 742	119 101	131 545	139 561	151 589	150 185	165 500
2410 On a payroll basis	717	17 679	28 485	49 742	119 101	131 545	139 561	151 589	150 185	165 500
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	13 243	18 965	36 441	38 460	40 508	44 178	46 785	52 599
4100 Recurrent taxes on immovable property	87	3 248	5 686	8 140	16 812	18 180	19 648	21 056	22 672	25 442
Primary education tax	0	378	691	1 064	2 474	2 781	2 961	3 271	3 474	3 822
Farm property tax	0	155	0	189	852	764	728	750	941	968
Property tax surcharge	0	0	0	0	511	543	476	471	610	562
Primary education tax refunds	0	0	0	0	0	0	-3	-2	-1	-1
Other property taxes	87	2 715	4 995	6 887	12 975	14 092	15 485	16 567	17 649	20 091
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	94	1 769	5 392	8 760	16 652	17 057	17 473	19 717	20 335	22 357
4210 Individual	64	108	340	382	684	711	760	707	676	579
4220 Corporate	30	1 661	5 052	8 378	15 968	16 346	16 713	19 010	19 659	21 778
Corporate wealth tax	28	1 507	4 805	8 165	15 967	16 345	16 713	19 010	19 659	21 778
Tax on financial investment companies (ISAFI)	1	154	247	213	1	1	1	0	1	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	1 831	1 740	2 439	2 662	2 819	2 841	3 193	4 031
Property transfer tax (ITP)	11	372	1 405	1 347	1 724	1 927	1 984	1 859	2 120	2 866
Tax on transfer of rights over athletes	0	0	50	3	0	0	0	0	0	0
Auction tax	20	104	376	390	714	735	835	982	1 073	1 165
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	335	326	538	560	567	564	585	768
Corporation control tax (ICOSA)	1	15	236	325	538	560	567	564	585	768
Financial system control tax (ICOSIFI)	0	0	99	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 358	32 139	77 673	100 282	182 082	196 669	210 711	224 394	239 924	283 954
5100 Taxes on production, sale, transfer, etc	1 301	29 562	74 369	96 494	172 823	186 355	199 329	212 218	227 247	269 300
5110 General taxes	660	18 009	50 943	69 951	123 262	129 663	137 400	145 846	157 644	184 834
5111 Value added taxes	660	17 995	49 064	69 921	123 262	129 663	137 400	145 846	157 644	184 834
5112 Sales tax	1	14	1 879	30	0	0	0	0	0	0
Social security financing tax (COFIS)	0	0	1 859	30	..	..	..	..	..	..
Other sales taxes	1	14	20	0	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5120 Taxes on specific goods and services	641	11 553	23 426	26 543	49 561	56 692	61 928	66 372	69 604	84 466
5121 Excises	393	7 896	13 409	17 300	32 528	37 779	39 214	42 183	44 212	51 646
Fuels	203	4 067	5 694	6 551	15 222	17 129	18 662	20 094	22 157	23 720
Tobacco products	80	1 741	3 085	4 236	6 144	6 995	7 518	7 703	7 944	8 303
Motor vehicles	20	656	1 333	2 289	3 960	4 313	3 789	3 799	4 626	7 289
Non-alcoholic beverages	19	464	804	1 172	2 330	2 547	2 687	2 754	2 879	2 964
Agricultural products	4	299	1 396	1 349	2 227	2 369	2 636	2 998	3 256	4 548
Beer	8	205	372	602	1 109	1 357	1 526	1 494	1 688	1 773
Advances of import excises	0	27	-250	-136	-62	1 372	704	1 591	-465	0
Greases and lubricants	5	119	306	390	559	623	652	677	815	1 380
Alcoholic beverages	22	212	415	562	774	766	617	677	714	1 024
Other excises	32	106	254	283	265	309	423	397	598	644
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	214	1 967	7 077	8 478	15 384	17 198	20 878	22 124	23 099	29 923
5124 Taxes on exports	1	32	274	325	658	664	770	858	908	1 374
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	34	1 392	2 145	440	991	1 052	1 067	1 207	1 384	1 523
Bank asset tax (IMABA)	31	1 092	686	2	0	0	0	0	0	0
Income tax for insurance companies	3	76	336	366	845	902	916	1 004	1 270	1 333
Other services taxes	0	224	1 123	72	146	150	152	202	115	191
5127 Other taxes on internat. trade and transactions	0	265	520	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 to perform activities	57	2 576	3 303	3 788	9 259	10 313	11 382	12 176	12 677	14 654
5210 Recurrent taxes	57	2 576	3 303	3 788	9 259	10 313	11 382	12 176	12 677	14 654
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	3 303	3 788	9 259	10 313	11 382	12 176	12 677	14 654
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	1 191	1 335	2 513	2 933	3 212	3 560	3 655	4 078
6100 Paid solely by business	-10	-145	626	586	850	925	980	1 039	1 033	1 099
Small business tax (minimum VAT)	0	296	563	586	850	925	980	1 039	1 033	1 099
Credit card tax	0	0	63	0	0	0	0	0	0	0
Other tax refunds	-10	-440	0	0	0	0	0	0	0	0
6200 Other	7	303	565	748	1 663	2 008	2 232	2 521	2 623	2 979

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures for local tax revenues are estimated for 2021 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).

StatLink  <https://stat.link/fvuogn>

Table 5.27. Venezuela, details of tax revenues

Details of tax revenue

VES

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	4 115	108 486	838 614	1 200 840	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	3 444	46 856	375 642	368 365	..	..	..	..	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	3 148	33 683	199 585	86 998	..	..	..	..	..	..
1210 On profits	3 148	33 683	199 585	86 998	..	..	..	..	..	..
Oil	3 148	33 683	199 585	86 998	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	297	13 173	176 057	281 367	7 331 699	31 378 510	..	..	..	..
2000 Social security contributions	202	5 905	42 176	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	42 176	96 896	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	..	..	..	..
4000 Taxes on property	11	3 999	27 147	2 217	90 877	24 353 035	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	191	1 050	2 217	90 877	361 298	..	..	..	..
4310 Estate and inheritance taxes	11	191	1 050	2 217	90 877	361 298	..	..	..	..
4320 Gift taxes	0	0	0	0	0	0	..	..	..	..
4400 Taxes on financial and capital transactions	0	3 808	26 097	0	0	23 991 737	..	..	..	..
Bank debits	..	2 918	26 097	..	..	0	..	..	..	..
Registration of immovable property rights	..	890	0	..	..	0	..	..	..	..
Tax on Large Financial Transactions (IGTF)	..	0	0	..	..	23 991 737	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	0	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	..	..	..	..
5000 Taxes on goods and services	457	51 726	393 649	733 363	25 580 149	148 669 517	..	..	..	..
5100 Taxes on production, sale, transfer, etc	457	51 726	393 649	733 363	25 580 149	148 669 517	..	..	..	..
5110 General taxes	0	32 716	278 954	561 005	19 070 779	112 990 174	..	..	..	..
5111 Value added taxes	0	32 716	278 954	561 005	19 070 779	112 990 174	..	..	..	..
5112 Sales tax	..	0	0	0	0	0	..	..	..	..
5113 Other	..	0	0	0	0	0	..	..	..	..
5120 Taxes on specific goods and services	457	19 011	114 695	172 357	6 509 370	35 679 343	..	..	..	..
5121 Excises	157	7 742	29 778	88 722	4 399 252	29 679 186	..	..	..	..
Oil	57	4 679	7 039	12 798	0	0	..	..	..	..
Alcoholic beverages	58	852	9 081	21 915	1 568 778	14 113 397	..	..	..	..
Cigarettes	42	2 201	13 641	54 009	2 830 474	15 565 789	..	..	..	..
Matches	0	9	17	0	0	0	..	..	..	..
5122 Profits of fiscal monopolies	0	0	0	0	0	0	..	..	..	..
5123 Customs and import duties	300	9 716	82 713	81 333	2 103 519	5 986 482	..	..	..	..
5124 Taxes on exports	0	0	0	0	0	0	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	..	..	..	..
5126 Taxes on specific services	0	1 552	2 204	2 302	6 600	13 675	..	..	..	..
Telecommunications	0	1 505	1 658	0	0	0	..	..	..	..
Casinos, bingo and slot machines	0	47	546	2 302	6 600	13 675	..	..	..	..
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	..	..	..	..
5128 Other taxes	0	0	0	0	0	0	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	..	..	..	..
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	..	..	..	..
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	..	..	..
6000 Other taxes	0	0	0	0	263 062	1 225 170	..	..	..	..
6100 Paid solely by business	..	..	..	..	0	0	..	..	..	..
6200 Other	..	..	..	..	263 062	1 225 170	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Tax data have not been available since 2018.

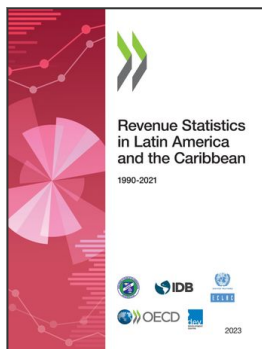
The figures exclude state and local government tax revenues as the data are not available.

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).

StatLink  <https://stat.link/ced19u>



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