

PART II

Tax Levels and Tax Structures, 1990-2010

PARTE II

Niveles impositivos y estructuras tributarias, 1990-2010

Part II / Parte II

A. Comparative Tables, 1990-2010

In all of the following tables a dash (-) indicates zero and a blank space not available or not applicable. The main series in this volume cover the years 1990 to 2010.

Figures referring to 1991-94, 1996-99, 2001-04 and 2006 have been omitted because of lack of space. Complete series are, however, available on line at www.latameconomy.org.

A. Cuadros comparativos, 1990-2010

En todos los cuadros siguientes, un guión (-) indica cero, y un espacio en blanco, la indisponibilidad o inaplicabilidad. Las principales series de datos de esta sección cubren el periodo que va de 1990 a 2010.

Las cifras relativas a 1991-94, 1996-99, 2001-04 y 2006 se han omitido por falta de espacio. Sin embargo, las series completas están disponibles en línea en www.latameconomy.org.

Table 1 - Cuadro 1
Total tax revenue as percentage of GDP¹
Total de ingresos tributarios en porcentaje del PIB¹

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	
Argentina	16.1	21.5	21.6	21.5	20.3	19.7	20.6	21.0	21.2	21.5	Argentina
Brazil	28.2	24.3	25.4	29.2	27.0	26.4	26.6	27.4	28.7	30.1	Brasil
Chile	17.0	18.6	18.8	18.6	18.5	19.6	19.0	18.8	18.0	18.9	Chile
Colombia	9.0	11.2	11.6	12.6	13.2	14.0	14.9	14.3	14.3	14.0	Colombia
Costa Rica	16.1	17.0	17.1	17.6	16.3	17.8	17.9	18.3	17.7	18.2	Costa Rica
Dominican Republic	8.1	10.8	11.0	10.3	10.4	10.2	11.4	11.2	11.7	11.4	República Dominicana
Ecuador	9.7	9.6	9.5	9.5	9.6	8.7	9.9	10.5	10.3	11.6	Ecuador
El Salvador	10.5	11.0	11.9	12.2	13.0	12.3	12.2	12.3	12.2	12.2	El Salvador
Guatemala	9.0	10.6	10.5	9.2	10.4	11.3	11.4	11.5	12.3	12.4	Guatemala
Mexico ⁴	15.8	16.1	16.1	15.7	15.2	15.3	15.9	15.1	15.8	16.9	México ⁴
Panama	14.7	15.0	16.1	16.2	17.1	17.4	17.1	16.5	17.2	16.7	Panamá
Paraguay	5.4	7.7	10.2	12.1	13.6	12.7	12.7	12.6	14.2	14.5	Paraguay
Peru	11.8	14.2	14.2	15.0	15.4	15.8	16.1	15.7	14.4	13.9	Perú
Uruguay	18.5	20.0	19.4	19.1	19.2	19.3	19.9	20.1	19.7	19.7	Uruguay
Venezuela	18.7	14.4	14.1	14.8	13.3	14.2	17.6	12.9	13.8	13.6	Venezuela
<i>Unweighted average:</i>											<i>Promedio no ponderado:</i>
Selected LAC ²	13.9	14.8	15.2	15.6	15.5	15.6	16.2	15.9	16.1	16.4	Países seleccionados AL ²
OECD (34) ³	33.0	33.7	34.2	34.1	34.5	34.9	34.8	34.8	35.1	35.2	OCDE (34) ³
Portugal	26.8	29.9	28.4	29.2	29.3	29.9	29.9	30.0	30.8	30.9	Portugal
Spain	32.5	33.8	32.8	32.9	32.1	31.9	32.9	33.2	34.1	34.3	España

Table 1 - Cuadro 1 (cont'd)

Total tax revenue as percentage of GDP¹
Total de ingresos tributarios en porcentaje del PIB¹

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	
Argentina	20.9	19.9	23.4	26.4	26.9	27.4	29.1	30.8	31.5	33.5	Argentina
Brazil	31.0	31.7	31.2	32.1	33.1	33.1	33.7	33.9	32.3	32.4	Brasil
Chile	19.1	19.2	18.7	19.1	20.7	22.0	22.8	21.4	17.1	19.6	Chile
Colombia	15.6	15.6	16.1	16.9	17.4	18.4	18.4	18.1	17.9	17.3	Colombia
Costa Rica	19.3	19.5	19.4	19.3	19.8	20.3	21.7	22.4	20.8	20.5	Costa Rica
Dominican Republic	13.5	13.1	11.4	12.6	14.5	14.9	16.0	15.0	13.1	12.8	República Dominicana
Ecuador	13.3	14.1	12.9	12.8	13.1	13.9	14.4	16.0	17.9	19.6	Ecuador
El Salvador	12.3	12.9	13.3	13.2	14.1	15.1	15.2	15.1	14.4	14.9	El Salvador
Guatemala	12.7	13.7	13.5	13.4	13.1	13.8	13.9	12.9	12.2	12.3	Guatemala
Mexico ⁴	17.1	16.5	17.4	17.1	18.1	18.2	17.7	20.9	17.4	18.8	México ⁴
Panama	15.6	15.1	15.0	14.7	14.6	16.0	16.7	16.9	17.4	17.7	Panamá
Paraguay	14.2	13.5	13.6	15.1	16.0	16.2	15.7	16.1	17.9	17.9	Paraguay
Peru	14.1	13.7	14.5	14.7	15.8	17.1	17.8	18.2	16.3	17.4	Perú
Uruguay	19.8	18.9	19.2	20.4	21.6	23.0	22.9	24.3	25.1	25.2	Uruguay
Venezuela	12.2	11.2	11.9	13.3	15.9	16.3	16.8	14.1	14.3	11.4	Venezuela
<i>Unweighted average:</i>											<i>Promedio no ponderado:</i>
Selected LAC ²	16.7	16.6	16.8	17.4	18.3	19.1	19.5	19.7	19.0	19.4	Países seleccionados AL ²
OECD (34) ³	34.7	34.5	34.4	34.3	34.9	35.0	35.1	34.5	33.7	33.8	OCDE (34) ³
Portugal	30.7	31.2	31.5	30.3	31.1	31.8	32.4	32.5	30.7	31.3	Portugal
Spain	33.9	34.4	34.0	34.9	36.0	36.9	37.3	33.1	30.9	32.3	España

n.a.: indicates not available.

1. The figures exclude local government revenues for Argentina, Costa Rica (up to 1997), Dominican Republic, Ecuador, El Salvador, Panama (up to 1998 and 2010), Paraguay (up to 2004), Peru (up to 2004), Uruguay and Venezuela as the data are not available.

1. Las cifras excluyen los ingresos de gobiernos locales en Argentina, Costa Rica (hasta 1997), República Dominicana, Ecuador, El Salvador, Panamá (hasta 1998 y 2010), Paraguay (hasta 2004), Perú (hasta 2004), Uruguay y Venezuela dado que los datos no están disponibles.

2. Represents a selected group of Latin American countries. Chile and Mexico are also part of the OECD (34) group.

2. Representa un grupo seleccionado de países de América Latina. Chile y México son también parte del grupo OCDE (34).

3. Represents the unweighted average for OECD member countries.

3. Representa el promedio no ponderado para los países miembros de la OCDE.

4. In ECLAC and CIAT data, fees levied on hydrocarbon production are treated as non tax revenues.

4. En los datos de CEPAL y CIAT, los derechos sobre la producción de hidrocarburos son tratados como ingresos no tributarios.

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Table 2 - Cuadro 2

Tax revenue of main headings/Ingresos tributarios en las principales partidas
A. As percentage of GDP¹/En porcentaje del PIB¹

	2010						
	1000	2000	3000	4000	5000	6000	
	Income & Profits Renta & Utilidades	Social Security Seguridad social	Payroll Salarios	Property Patrimonio	Goods & Services Bienes & Servicios	Other Otros	
Argentina	5.4	7.1	-	3.0	17.5	0.4	Argentina
Brazil	6.9	8.4	0.9	1.9	14.2	0.2	Brasil
Chile	7.5	1.4	-	0.7	10.1	-0.1	Chile
Colombia	4.8	2.1	-	1.5	7.7	1.1	Colombia
Costa Rica	3.9	6.0	0.9	0.3	9.3	0.1	Costa Rica
Dominican Republic	2.8	0.1	-	0.7	9.2	0.0	República Dominicana
Ecuador	4.1	4.4	-	-	10.6	0.5	Ecuador
El Salvador	4.4	1.7	-	0.1	8.7	-	El Salvador
Guatemala	3.1	1.9	-	0.2	7.0	0.2	Guatemala
Mexico	5.2	2.9	0.3	0.3	9.9	0.2	México
Panama	5.1	6.1	-	0.8	5.6	-	Panamá
Paraguay	2.4	4.1	-	0.3	10.9	0.2	Paraguay
Peru	6.5	1.6	0.0	0.5	8.0	0.7	Perú
Uruguay	5.6	6.3	-	1.3	11.9	0.0	Uruguay
Venezuela	3.6	0.5	-	0.0	7.2	-	Venezuela
<i>Unweighted average:</i>							<i>Promedio no ponderado:</i>
Selected LAC ²	4.8	3.7	0.1	0.8	9.9	0.2	Países seleccionados AL ²
OECD (34) ³	11.3	9.1	0.4	1.8	11.0	0.2	OCDE (34) ³
Portugal	8.4	9.0	-	1.2	12.3	0.3	Portugal
Spain	9.1	12.1	-	2.0	8.6	0.2	España

B. As percentage of total taxation¹/En porcentaje del total de ingresos tributarios¹

	2010						
	1000	2000	3000	4000	5000	6000	
	Income & Profits Renta & Utilidades	Social Security Seguridad social	Payroll Salarios	Property Patrimonio	Goods & Services Bienes & Servicios	Other Otros	
Argentina	16.2	21.2	-	9.0	52.4	1.1	Argentina
Brazil	21.2	26.0	2.7	5.7	43.6	0.7	Brasil
Chile	38.4	6.9	-	3.6	51.3	-0.3	Chile
Colombia	27.9	12.2	-	8.9	44.8	6.3	Colombia
Costa Rica	19.2	29.4	4.2	1.6	45.1	0.4	Costa Rica
Dominican Republic	22.0	0.8	-	5.2	72.0	0.0	República Dominicana
Ecuador	20.7	22.5	-	-	54.2	2.5	Ecuador
El Salvador	29.4	11.6	-	0.5	58.5	-	El Salvador
Guatemala	25.1	15.3	-	1.5	56.7	1.4	Guatemala
Mexico	27.8	15.4	1.5	1.6	52.6	1.1	México
Panama	29.1	34.6	-	4.5	31.8	-	Panamá
Paraguay	13.5	22.8	-	1.7	61.0	0.9	Paraguay
Peru	37.6	9.4	0.0	3.0	46.0	4.0	Perú
Uruguay	22.2	25.0	-	5.3	47.5	0.0	Uruguay
Venezuela	31.7	4.8	-	0.2	63.3	-	Venezuela
<i>Unweighted average:</i>							<i>Promedio no ponderado:</i>
Selected LAC ²	25.5	17.2	0.6	3.5	52.1	1.2	Países seleccionados AL ²
OECD (34) ³	33.2	26.4	1.0	5.4	33.1	0.6	OCDE (34) ³
Portugal ⁴	26.9	28.8	-	3.7	39.4	0.8	Portugal ⁴
Spain ⁴	28.3	37.6	-	6.4	26.7	0.7	España ⁴

1. The figures exclude local government revenues for Argentina, Costa Rica (up to 1997), Dominican Republic, Ecuador, El Salvador, Panama (up to 1998 and 2010), Paraguay (up to 2004), Peru (up to 2004), Uruguay and Venezuela as the data are not available.

1. Las cifras excluyen los ingresos de gobiernos locales en Argentina, Costa Rica (hasta 1997), República Dominicana, Ecuador, El Salvador, Panamá (hasta 1998 y 2010), Paraguay (hasta 2004), Perú (hasta 2004), Uruguay y Venezuela dado que los datos no están disponibles.

2. Represents a selected group of Latin American countries. Chile and Mexico are also part of the OECD (34) group.

2. Representa un grupo seleccionado de países de América Latina. Chile y México son también parte del grupo OCDE (34).

3. Represents the unweighted average for OECD member countries.

3. Representa el promedio no ponderado para los países miembros de la OCDE.

4. The totals do not add up to 100 as customs duties collected for the EU are not included.

4. El total no suma 100 porque no se incluyen los aranceles recaudados en la UE.

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Table 3 - Cuadro 3

Taxes on income and profits (1000)/Impuestos sobre la renta y las utilidades (1000)

A. As percentage of GDP¹/En porcentaje del PIB¹

	1990	1995	2000	2005	2007	2008	2009	2010	
Argentina	0.6	2.5	4.0	5.5	5.4	5.3	5.0	5.4	Argentina
Brazil	5.1	5.2	5.8	7.0	7.3	7.8	7.3	6.9	Brasil
Chile	4.0	4.7	4.4	7.5	10.4	8.0	5.3	7.5	Chile
Colombia	2.7	3.4	3.4	5.1	5.6	5.1	5.6	4.8	Colombia
Costa Rica	1.8	2.1	2.6	3.4	3.9	4.4	4.1	3.9	Costa Rica
Dominican Republic	2.1	2.0	2.6	2.9	4.0	3.7	3.2	2.8	República Dominicana
Ecuador	1.2	1.7	1.8	2.5	2.8	4.3	4.8	4.1	Ecuador
El Salvador	2.0	3.2	3.3	3.9	4.6	4.7	4.6	4.4	El Salvador
Guatemala	1.6	1.8	2.5	2.9	3.3	3.3	3.2	3.1	Guatemala
Mexico	4.3	3.8	4.6	4.4	4.9	5.2	5.0	5.2	México
Panama	3.6	4.4	4.5	3.9	4.9	5.0	5.6	5.1	Panamá
Paraguay	1.1	2.5	1.9	2.0	2.0	2.1	3.1	2.4	Paraguay
Peru	0.7	2.9	2.8	4.7	7.3	7.1	5.9	6.5	Perú
Uruguay	0.9	1.6	2.0	2.8	3.4	5.4	5.5	5.6	Uruguay
Venezuela	15.6	6.6	5.9	6.1	7.6	5.8	5.5	3.6	Venezuela
<i>Unweighted average:</i>									<i>Promedio no ponderado:</i>
Selected LAC ²	3.2	3.2	3.5	4.3	5.2	5.1	4.9	4.8	Países seleccionados AL ²
OECD (34) ³	12.5	11.8	12.5	12.2	12.7	12.3	11.3	11.3	OCDE (34) ³
Portugal	6.9	7.7	9.2	7.9	9.1	9.3	8.6	8.4	Portugal
Spain	10.0	9.4	9.8	10.6	12.5	10.2	9.2	9.1	España

B. As percentage of total taxation¹/En porcentaje del total de ingresos tributarios¹

	1990	1995	2000	2005	2007	2008	2009	2010	
Argentina	3.7	12.4	18.5	20.4	18.7	17.2	15.8	16.2	Argentina
Brazil	18.1	19.3	19.3	21.0	21.6	23.0	22.5	21.2	Brasil
Chile	23.2	25.2	23.3	36.3	45.7	37.5	31.1	38.4	Chile
Colombia	29.9	25.5	24.3	29.3	30.2	28.1	31.1	27.9	Colombia
Costa Rica	11.1	13.1	14.4	17.2	18.0	19.6	19.6	19.2	Costa Rica
Dominican Republic	25.4	18.9	22.8	20.0	25.3	24.8	24.6	22.0	República Dominicana
Ecuador	12.8	17.7	15.9	19.3	19.4	27.0	27.0	20.7	Ecuador
El Salvador	18.9	24.4	26.7	27.7	30.5	31.0	32.0	29.4	El Salvador
Guatemala	18.1	16.9	19.9	22.2	23.8	25.4	25.8	25.1	Guatemala
Mexico	27.1	24.9	27.3	24.1	27.7	24.8	28.6	27.8	México
Panama	24.3	25.7	26.8	26.5	29.2	29.4	31.9	29.1	Panamá
Paraguay	21.1	18.6	13.4	12.6	12.7	13.3	17.2	13.5	Paraguay
Peru	5.7	18.6	19.8	29.8	40.8	39.3	36.3	37.6	Perú
Uruguay	5.1	8.4	10.3	13.0	14.9	22.1	21.9	22.2	Uruguay
Venezuela	83.7	49.8	43.2	38.4	45.2	41.4	38.6	31.7	Venezuela
<i>Unweighted average:</i>									<i>Promedio no ponderado:</i>
Selected LAC ²	21.9	21.3	21.7	23.9	26.9	26.9	26.9	25.5	Países seleccionados AL ²
OECD (34) ³	37.1	34.0	35.0	34.4	35.9	35.3	33.5	33.2	OCDE (34) ³
Portugal	25.7	26.3	29.8	25.4	28.1	28.6	28.1	26.9	Portugal
Spain	30.6	29.2	28.4	29.4	33.6	30.7	29.9	28.3	España

n.a.: indicates not available.

1. The figures exclude local government revenues for Argentina, Costa Rica (up to 1997), Dominican Republic, Ecuador, El Salvador, Panama (up to 1998 and 2010), Paraguay (up to 2004), Peru (up to 2004), Uruguay and Venezuela as the data are not available.

1. Las cifras excluyen los ingresos de gobiernos locales en Argentina, Costa Rica (hasta 1997), República Dominicana, Ecuador, El Salvador, Panamá (hasta 1998 y 2010), Paraguay (hasta 2004), Perú (hasta 2004), Uruguay y Venezuela dado que los datos no están disponibles.

2. Represents a selected group of Latin American countries. Chile and Mexico are also part of the OECD (34) group.

2. Representa un grupo seleccionado de países de América Latina. Chile y México son también parte del grupo OCDE (34).

3. Represents the unweighted average for OECD member countries.

3. Representa el promedio no ponderado para los países miembros de la OCDE.

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Table 4 - Cuadro 4
 Social security contributions (2000)/Contribuciones a la seguridad social (2000)
 A. As percentage of GDP¹/En porcentaje del PIB¹

	1990	1995	2000	2005	2007	2008	2009	2010	
Argentina	4.1	4.7	3.4	3.3	4.5	5.1	6.7	7.1	Argentina
Brazil	6.8	6.7	7.1	7.8	8.1	8.2	8.5	8.4	Brasil
Chile	1.5	1.2	1.4	1.4	1.3	1.4	1.4	1.4	Chile
Colombia	0.7	3.1	2.4	2.3	2.2	2.0	2.0	2.1	Colombia
Costa Rica	4.4	4.5	5.1	5.3	5.5	5.7	5.9	6.0	Costa Rica
Dominican Republic	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	República Dominicana
Ecuador	2.2	2.5	1.4	3.0	3.9	3.9	4.0	4.4	Ecuador
El Salvador	1.4	1.8	2.0	1.7	1.6	1.7	1.7	1.7	El Salvador
Guatemala	1.4	1.6	1.9	2.0	1.9	1.8	1.9	1.9	Guatemala
Mexico	2.1	2.5	2.8	2.8	2.7	2.6	2.9	2.9	México
Panama	4.5	6.5	6.4	5.3	5.6	5.8	5.7	6.1	Panamá
Paraguay ²	0.4	1.1	3.7	3.4	3.7	3.8	4.4	4.1	Paraguay ²
Peru	0.9	1.8	1.7	1.5	1.5	1.7	1.7	1.6	Perú
Uruguay	6.0	6.3	6.4	5.0	5.2	5.5	6.2	6.3	Uruguay
Venezuela	0.9	0.7	0.7	0.6	0.9	0.8	1.0	0.5	Venezuela
<i>Unweighted average:</i>									<i>Promedio no ponderado:</i>
Selected LAC ³	2.5	3.0	3.1	3.0	3.3	3.3	3.6	3.7	Países seleccionados AL ³
OECD (34) ⁴	7.6	9.1	8.9	8.9	8.8	8.9	9.2	9.1	OCDE (34) ⁴
Portugal	7.3	7.8	8.0	8.4	8.5	8.8	9.0	9.0	Portugal
Spain	11.5	11.6	11.9	12.0	12.1	12.1	12.1	12.1	España

B. As percentage of total taxation¹/En porcentaje del total de ingresos tributarios¹

	1990	1995	2000	2005	2007	2008	2009	2010	
Argentina	25.3	23.4	15.8	12.2	15.5	16.6	21.4	21.2	Argentina
Brazil	24.0	24.8	23.5	23.7	24.2	24.2	26.4	26.0	Brasil
Chile	9.0	6.5	7.3	6.5	5.6	6.4	8.3	6.9	Chile
Colombia	7.9	23.7	17.1	13.2	12.2	11.1	11.4	12.2	Colombia
Costa Rica	27.2	27.5	28.0	26.7	25.2	25.3	28.5	29.4	Costa Rica
Dominican Republic	0.8	0.7	1.1	0.0	0.4	0.4	0.5	0.8	República Dominicana
Ecuador	22.5	26.1	12.3	22.9	27.4	24.2	22.1	22.5	Ecuador
El Salvador	13.3	14.1	16.4	11.7	10.8	11.0	12.1	11.6	El Salvador
Guatemala	15.6	15.6	15.5	15.0	14.0	14.2	15.2	15.3	Guatemala
Mexico	13.4	16.6	16.5	15.7	15.3	12.7	16.7	15.4	México
Panama	30.4	38.0	38.2	36.7	33.5	34.2	33.0	34.6	Panamá
Paraguay ²	8.3	8.0	25.7	21.5	23.5	23.5	24.5	22.8	Paraguay ²
Peru	7.7	11.8	12.1	9.6	8.6	9.1	10.6	9.4	Perú
Uruguay	32.3	32.9	32.4	23.4	22.6	22.5	24.8	25.0	Uruguay
Venezuela	4.9	5.4	5.4	3.9	5.1	5.3	6.7	4.8	Venezuela
<i>Unweighted average:</i>									<i>Promedio no ponderado:</i>
Selected LAC ³	16.2	18.3	17.8	16.2	16.3	16.0	17.5	17.2	Países seleccionados AL ³
OECD (34) ⁴	22.0	25.1	24.6	25.1	24.6	25.4	26.6	26.4	OCDE (34) ⁴
Portugal	27.2	26.5	25.8	27.1	26.3	27.1	29.5	28.8	Portugal
Spain	35.4	36.2	34.7	33.3	32.3	36.6	39.3	37.6	España

n.a.: indicates not available.

1. The figures exclude local government revenues for Argentina, Costa Rica (up to 1997), Dominican Republic, Ecuador, El Salvador, Panama (up to 1998 and 2010), Paraguay (up to 2004), Peru (up to 2004), Uruguay and Venezuela as the data are not available.

1. Las cifras excluyen los ingresos de gobiernos locales en Argentina, Costa Rica (hasta 1997), República Dominicana, Ecuador, El Salvador, Panamá (hasta 1998 y 2010), Paraguay (hasta 2004), Perú (hasta 2004), Uruguay y Venezuela dado que los datos no están disponibles.

2. ECLAC does not consider contributions to certain social security pension funds, such as those for railway, bank, and power (ANDE) companies, to be tax revenue.

2. CEPAL no incluye como ingresos tributarios las contribuciones a cajas de jubilaciones y pensiones de ciertos sectores como el ferroviario, el bancario y el de la Administración Nacional de la Electricidad (ANDE).

3. Represents a selected group of Latin American countries. Chile and Mexico are also part of the OECD (34) group.

3. Representa un grupo seleccionado de países de América Latina. Chile y México son también parte del grupo OCDE (34).

4. Represents the unweighted average for OECD member countries.

4. Representa el promedio no ponderado para los países miembros de la OCDE.

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Table 5 - Cuadro 5
Taxes on property (4000)/Impuestos sobre la propiedad (4000)
A. As percentage of GDP¹/En porcentaje del PIB¹

	1990	1995	2000	2005	2007	2008	2009	2010	
Argentina	2.1	1.1	1.4	3.0	3.0	3.0	2.9	3.0	Argentina
Brazil	1.8	1.4	2.4	2.6	2.8	1.8	1.7	1.9	Brasil
Chile	1.0	1.2	1.3	1.3	1.1	1.2	0.8	0.7	Chile
Colombia	0.2	0.4	1.0	1.4	1.5	1.9	1.6	1.5	Colombia
Costa Rica	0.1	0.1	0.3	0.3	0.3	0.3	0.3	0.3	Costa Rica
Dominican Republic	0.1	0.1	0.1	0.6	0.7	0.7	0.7	0.7	República Dominicana
Ecuador	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Ecuador
El Salvador	0.5	0.1	0.1	0.1	0.1	0.1	0.1	0.1	El Salvador
Guatemala	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	Guatemala
Mexico	0.2	0.3	0.2	0.3	0.3	0.3	0.3	0.3	México
Panama	0.7	0.6	0.5	0.7	0.8	0.7	0.7	0.8	Panamá
Paraguay	0.3	0.0	0.0	0.0	0.3	0.3	0.4	0.3	Paraguay
Peru	1.8	0.0	0.0	0.5	0.6	0.6	0.5	0.5	Perú
Uruguay	1.0	0.9	1.3	1.7	1.4	1.3	1.4	1.3	Uruguay
Venezuela	0.1	0.0	0.5	0.9	0.5	0.9	0.0	0.0	Venezuela
<i>Unweighted average:</i>									<i>Promedio no ponderado:</i>
Selected LAC ²	0.7	0.4	0.6	0.9	0.9	0.9	0.8	0.8	Países seleccionados AL ²
OECD (34) ³	1.8	1.7	1.8	1.9	1.9	1.8	1.8	1.8	OCDE (34) ³
Portugal	0.7	0.9	1.2	1.2	1.3	1.2	1.2	1.2	Portugal
Spain	1.8	1.8	2.2	3.0	3.0	2.3	2.0	2.0	España

B. As percentage of total taxation¹/En porcentaje del total de ingresos tributarios¹

	1990	1995	2000	2005	2007	2008	2009	2010	
Argentina	12.7	5.5	6.4	11.2	10.1	9.7	9.2	9.0	Argentina
Brazil	6.5	5.0	8.1	7.9	8.2	5.4	5.2	5.7	Brasil
Chile	6.2	6.3	7.0	6.3	4.9	5.4	4.8	3.6	Chile
Colombia	2.2	2.7	6.9	8.2	8.1	10.3	9.1	8.9	Colombia
Costa Rica	0.3	0.6	1.4	1.3	1.4	1.3	1.4	1.6	Costa Rica
Dominican Republic	0.7	0.6	1.1	4.4	4.5	4.8	5.0	5.2	República Dominicana
Ecuador	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Ecuador
El Salvador	5.1	1.1	0.7	0.7	0.7	0.5	0.5	0.5	El Salvador
Guatemala	1.6	1.1	1.0	1.3	1.2	1.3	1.5	1.5	Guatemala
Mexico	1.5	1.8	1.4	1.6	1.7	1.4	1.7	1.6	México
Panama	4.9	3.2	3.2	4.8	4.7	4.1	4.2	4.5	Panamá
Paraguay	4.9	0.2	0.0	0.0	2.1	2.2	2.0	1.7	Paraguay
Peru	15.3	0.2	0.0	3.2	3.2	3.2	3.3	3.0	Perú
Uruguay	5.6	4.7	6.5	8.1	6.3	5.5	5.8	5.3	Uruguay
Venezuela	0.3	0.3	3.7	5.9	3.3	6.5	0.2	0.2	Venezuela
<i>Unweighted average:</i>									<i>Promedio no ponderado:</i>
Selected LAC ²	4.5	2.2	3.2	4.3	4.0	4.1	3.6	3.5	Países seleccionados AL ²
OECD (34) ³	5.7	5.2	5.4	5.6	5.6	5.4	5.5	5.4	OCDE (34) ³
Portugal	2.7	3.2	3.7	3.8	4.2	3.8	3.8	3.7	Portugal
Spain	5.5	5.5	6.3	8.4	8.1	7.0	6.6	6.4	España

n.a.: indicates not available.

1. The figures exclude local government revenues for Argentina, Costa Rica (up to 1997), Dominican Republic, Ecuador, El Salvador, Panama (up to 1998 and 2010), Paraguay (up to 2004), Peru (up to 2004), Uruguay and Venezuela as the data are not available.

1. Las cifras excluyen los ingresos de gobiernos locales en Argentina, Costa Rica (hasta 1997), República Dominicana, Ecuador, El Salvador, Panamá (hasta 1998 y 2010), Paraguay (hasta 2004), Perú (hasta 2004), Uruguay y Venezuela dado que los datos no están disponibles.

2. Represents a selected group of Latin American countries. Chile and Mexico are also part of the OECD (34) group.

2. Representa un grupo seleccionado de países de América Latina. Chile y México son también parte del grupo OCDE (34).

3. Represents the unweighted average for OECD member countries.

3. Representa el promedio no ponderado para los países miembros de la OCDE.

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Table 6 - Cuadro 6
 Taxes on goods and services (5000)/Impuestos sobre bienes y servicios (5000)
 A. As percentage of GDP¹/En porcentaje del PIB¹

	1990	1995	2000	2005	2007	2008	2009	2010	
Argentina	9.0	11.3	12.1	14.7	15.8	17.0	16.4	17.5	Argentina
Brazil	13.5	12.8	13.9	14.8	14.6	15.1	13.8	14.2	Brasil
Chile	10.7	11.6	12.0	10.7	10.0	10.8	9.6	10.1	Chile
Colombia	4.8	6.0	6.4	7.6	8.1	8.2	7.5	7.7	Colombia
Costa Rica	7.9	8.5	9.3	9.9	11.1	11.1	9.5	9.3	Costa Rica
Dominican Republic	5.7	8.1	8.4	10.8	11.0	10.5	9.2	9.2	República Dominicana
Ecuador	6.0	5.4	8.3	7.6	7.6	7.7	8.7	10.6	Ecuador
El Salvador	5.4	7.7	6.9	8.5	8.8	8.7	8.0	8.7	El Salvador
Guatemala	5.5	6.7	7.7	7.9	8.3	7.5	6.8	7.0	Guatemala
Mexico	8.7	8.2	8.9	10.2	9.4	12.4	8.7	9.9	México
Panama	5.8	5.7	5.3	4.7	5.4	5.4	5.4	5.6	Panamá
Paraguay	2.8	9.3	8.4	9.1	9.5	9.7	10.0	10.9	Paraguay
Peru	7.8	9.6	8.5	8.3	7.8	8.2	7.4	8.0	Perú
Uruguay	10.6	10.5	10.2	12.0	12.9	12.1	11.9	11.9	Uruguay
Venezuela	2.1	5.9	6.5	8.2	7.8	6.6	7.8	7.2	Venezuela
<i>Unweighted average:</i>									<i>Promedio no ponderado:</i>
Selected LAC ²	7.1	8.5	8.9	9.7	9.9	10.1	9.4	9.9	Países seleccionados AL ²
OECD (34) ³	10.4	11.3	11.3	11.3	11.0	10.8	10.7	11.0	OCDE (34) ³
Portugal	11.9	12.7	12.2	13.4	13.2	12.9	11.6	12.3	Portugal
Spain	9.2	9.2	10.2	10.1	9.4	8.2	7.2	8.6	España

B. As percentage of total taxation¹/En porcentaje del total de ingresos tributarios¹

	1990	1995	2000	2005	2007	2008	2009	2010	
Argentina	55.7	55.5	56.5	54.6	54.3	55.2	52.2	52.4	Argentina
Brazil	47.7	47.5	46.3	44.7	43.2	44.5	42.7	43.6	Brasil
Chile	62.9	62.6	63.8	51.5	43.8	50.6	55.9	51.3	Chile
Colombia	53.8	45.2	45.7	43.6	43.7	45.0	42.2	44.8	Colombia
Costa Rica	49.0	51.9	51.1	50.3	51.1	49.4	45.9	45.1	Costa Rica
Dominican Republic	70.6	78.1	74.1	74.4	69.1	70.0	69.9	72.0	República Dominicana
Ecuador	62.1	56.2	71.8	57.8	53.2	48.3	48.4	54.2	Ecuador
El Salvador	51.3	58.9	56.2	60.0	57.9	57.5	55.5	58.5	El Salvador
Guatemala	61.0	64.1	62.4	60.3	59.9	58.0	55.8	56.7	Guatemala
Mexico	55.3	53.9	53.0	56.7	53.1	59.2	50.2	52.6	México
Panama	39.4	33.1	31.7	31.9	32.1	32.1	30.9	31.8	Panamá
Paraguay	51.4	68.7	58.2	56.5	60.5	60.6	56.0	61.0	Paraguay
Peru	65.6	62.4	61.0	52.8	43.8	45.0	45.5	46.0	Perú
Uruguay	57.3	54.6	51.8	55.5	56.2	49.9	47.5	47.5	Uruguay
Venezuela	11.1	44.6	47.7	51.8	46.5	46.8	54.6	63.3	Venezuela
<i>Unweighted average:</i>									<i>Promedio no ponderado:</i>
Selected LAC ²	53.0	55.8	55.4	53.5	51.2	51.5	50.2	52.1	Países seleccionados AL ²
OECD (34) ³	33.0	33.8	33.1	33.2	32.0	32.1	32.5	33.1	OCDE (34) ³
Portugal	44.2	43.3	39.6	43.1	40.6	39.7	37.7	39.4	Portugal
Spain	28.4	28.6	29.7	28.1	25.2	24.8	23.3	26.7	España

n.a.: indicates not available.

1. The figures exclude local government revenues for Argentina, Costa Rica (up to 1997), Dominican Republic, Ecuador, El Salvador, Panama (up to 1998 and 2010), Paraguay (up to 2004), Peru (up to 2004), Uruguay and Venezuela as the data are not available.

1. Las cifras excluyen los ingresos de gobiernos locales en Argentina, Costa Rica (hasta 1997), República Dominicana, Ecuador, El Salvador, Panamá (hasta 1998 y 2010), Paraguay (hasta 2004), Perú (hasta 2004), Uruguay y Venezuela dado que los datos no están disponibles.

2. Represents a selected group of Latin American countries. Chile and Mexico are also part of the OECD (34) group.

2. Representa un grupo seleccionado de países de América Latina. Chile y México son también parte del grupo OCDE (34).

3. Represents the unweighted average for OECD member countries.

3. Representa el promedio no ponderado para los países miembros de la OCDE.

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Table 7 - Cuadro 7

Taxes on general consumption (5110)/Impuestos generales sobre el consumo (5110)

A. As percentage of GDP¹/En porcentaje del PIB¹

	1990	1995	2000	2005	2007	2008	2009	2010	
Argentina	3.9	8.3	8.6	9.3	10.4	10.7	10.9	11.4	Argentina
Brazil	13.4	12.0	13.1	13.7	13.1	13.6	12.6	12.7	Brasil
Chile	6.4	7.5	7.9	7.8	7.5	8.4	7.3	7.6	Chile
Colombia	2.3	3.9	4.6	5.9	6.2	6.5	6.0	6.1	Colombia
Costa Rica	3.2	3.8	4.5	5.1	5.9	6.0	4.9	4.8	Costa Rica
Dominican Republic	1.3	2.0	2.6	4.0	4.9	4.7	4.2	4.3	República Dominicana
Ecuador	2.7	3.1	5.2	5.3	5.5	5.2	5.8	6.7	Ecuador
El Salvador	2.8	4.9	5.4	6.5	6.9	6.8	6.1	6.7	El Salvador
Guatemala	2.4	3.1	4.7	5.2	5.9	5.5	4.9	5.1	Guatemala
Mexico	3.3	2.6	3.1	3.5	3.6	3.8	3.4	3.9	México
Panama	1.3	0.6	0.6	0.9	1.0	2.3	2.3	2.9	Panamá
Paraguay	-	4.9	4.7	5.3	5.7	6.1	6.3	6.8	Paraguay
Peru	1.4	5.8	5.1	5.6	5.9	6.8	6.1	6.6	Perú
Uruguay	5.5	6.6	6.5	8.2	9.3	9.2	8.9	8.8	Uruguay
Venezuela	-	3.4	4.1	6.4	5.6	4.6	5.9	5.5	Venezuela
<i>Unweighted average:</i>									<i>Promedio no ponderado:</i>
Selected LAC ²	3.3	4.8	5.4	6.2	6.5	6.7	6.4	6.7	Países seleccionados AL ²
OECD (34) ³	5.9	6.6	6.8	7.0	6.9	6.8	6.7	6.9	OCDE (34) ³
Portugal	5.3	6.9	7.6	8.4	8.5	8.4	7.1	7.8	Portugal
Spain	5.2	5.1	6.1	6.4	5.9	5.0	4.0	5.4	España

B. As percentage of total taxation¹/En porcentaje del total de ingresos tributarios¹

	1990	1995	2000	2005	2007	2008	2009	2010	
Argentina	23.9	41.2	40.2	34.7	35.9	34.7	34.5	34.1	Argentina
Brazil	47.4	44.4	43.4	41.4	38.7	40.1	39.0	39.1	Brasil
Chile	37.4	40.6	41.8	37.8	32.9	39.4	42.5	38.7	Chile
Colombia	26.1	29.3	32.8	33.6	33.8	35.7	33.4	35.2	Colombia
Costa Rica	20.0	23.4	24.9	25.8	27.1	26.6	23.7	23.6	Costa Rica
Dominican Republic	15.6	18.9	22.5	27.8	30.8	31.5	31.8	33.6	República Dominicana
Ecuador	28.1	32.0	45.2	40.7	38.3	32.6	32.4	34.3	Ecuador
El Salvador	26.2	38.0	44.4	45.7	45.5	45.1	42.2	44.8	El Salvador
Guatemala	27.2	30.1	37.9	39.6	42.4	42.4	40.0	41.4	Guatemala
Mexico	20.8	16.9	18.7	19.1	20.4	18.0	19.7	20.5	México
Panama	9.0	3.7	3.6	6.1	6.2	13.6	13.3	16.2	Panamá
Paraguay	-	35.9	32.1	33.0	36.5	38.1	35.0	37.9	Paraguay
Peru	12.1	37.3	36.7	35.8	33.3	37.2	37.3	37.9	Perú
Uruguay	29.8	34.3	33.0	37.8	40.5	37.7	35.6	34.9	Uruguay
Venezuela	-	25.9	30.2	40.4	33.5	32.8	41.2	48.3	Venezuela
<i>Unweighted average:</i>									<i>Promedio no ponderado:</i>
Selected LAC ²	21.6	30.1	32.5	33.3	33.1	33.7	33.4	34.7	Países seleccionados AL ²
OECD (34) ³	18.1	19.5	19.7	20.2	19.8	19.8	20.0	20.5	OCDE (34) ³
Portugal	19.6	23.6	24.8	27.1	26.1	25.8	23.2	25.0	Portugal
Spain	16.0	15.9	17.7	17.9	15.8	15.1	13.0	16.7	España

n.a.: indicates not available.

1. The figures exclude local government revenues for Argentina, Costa Rica (up to 1997), Dominican Republic, Ecuador, El Salvador, Panama (up to 1998 and 2010), Paraguay (up to 2004), Peru (up to 2004), Uruguay and Venezuela as the data are not available.

1. Las cifras excluyen los ingresos de gobiernos locales en Argentina, Costa Rica (hasta 1997), República Dominicana, Ecuador, El Salvador, Panamá (hasta 1998 y 2010), Paraguay (hasta 2004), Perú (hasta 2004), Uruguay y Venezuela dado que los datos no están disponibles.

2. Represents a selected group of Latin American countries. Chile and Mexico are also part of the OECD (34) group.

2. Representa un grupo seleccionado de países de América Latina. Chile y México son también parte del grupo OCDE (34).

3. Represents the unweighted average for OECD member countries.

3. Representa el promedio no ponderado para los países miembros de la OCDE.

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Table 8 - Cuadro 8

Taxes on specific goods and services (5120)/Impuestos específicos sobre bienes y servicios (5120)
A. As percentage of GDP¹/En porcentaje del PIB¹

	1990	1995	2000	2005	2007	2008	2009	2010	
Argentina	4.9	2.6	3.2	5.1	5.1	6.1	5.3	5.9	Argentina
Brazil	-	0.7	0.7	0.9	1.2	1.2	1.0	1.2	Brasil
Chile	3.9	3.5	3.5	2.3	2.0	1.9	1.7	1.9	Chile
Colombia	2.5	2.1	1.8	1.7	1.8	1.7	1.6	1.6	Colombia
Costa Rica	4.3	4.3	4.3	4.4	4.8	4.6	4.1	3.9	Costa Rica
Dominican Republic	4.4	6.1	5.8	6.6	6.0	5.6	4.9	4.8	República Dominicana
Ecuador	3.3	2.2	3.0	2.1	2.0	2.3	2.6	3.6	Ecuador
El Salvador	2.6	2.7	1.4	2.0	1.9	1.9	1.9	2.0	El Salvador
Guatemala	2.9	3.4	2.9	2.6	2.3	1.9	1.8	1.7	Guatemala
Mexico	5.4	5.4	5.6	6.6	5.6	8.4	5.1	5.9	México
Panama	2.6	4.2	4.3	3.4	4.0	2.8	2.8	2.7	Panamá
Paraguay	2.8	4.5	3.8	3.8	3.6	3.4	3.6	3.9	Paraguay
Peru	6.3	3.9	3.4	2.7	1.9	1.4	1.3	1.4	Perú
Uruguay	5.1	3.9	3.7	3.8	3.6	3.0	3.0	3.2	Uruguay
Venezuela	2.1	2.5	2.4	1.8	2.2	2.0	1.9	1.7	Venezuela
<i>Unweighted average:</i>									<i>Promedio no ponderado:</i>
Selected LAC ²	3.5	3.5	3.3	3.3	3.2	3.2	2.8	3.1	Países seleccionados AL ²
OECD (34) ³	4.1	4.1	3.8	3.6	3.5	3.4	3.4	3.5	OCDE (34) ³
Portugal	6.4	5.5	4.3	4.7	4.5	4.3	4.1	4.1	Portugal
Spain	3.4	3.3	3.3	3.0	2.8	2.6	2.6	2.6	España

B. As percentage of total taxation¹/En porcentaje del total de ingresos tributarios¹

	1990	1995	2000	2005	2007	2008	2009	2010	
Argentina	30.6	12.8	15.0	19.0	17.6	19.7	16.8	17.6	Argentina
Brazil	-	2.6	2.4	2.6	3.7	3.7	3.0	3.6	Brasil
Chile	23.0	19.2	18.8	10.9	8.7	8.7	10.1	9.8	Chile
Colombia	27.8	15.9	12.9	10.0	9.9	9.3	8.8	9.5	Colombia
Costa Rica	26.8	26.2	23.9	22.5	22.0	20.6	19.7	18.9	Costa Rica
Dominican Republic	54.1	58.6	51.1	45.8	37.2	37.6	37.1	37.4	República Dominicana
Ecuador	33.8	23.2	26.1	15.8	13.7	14.6	14.7	18.6	Ecuador
El Salvador	25.0	20.9	11.8	14.2	12.5	12.4	13.3	13.7	El Salvador
Guatemala	32.8	32.3	23.4	19.6	16.6	14.6	14.6	14.1	Guatemala
Mexico	34.0	35.8	33.4	36.6	31.6	40.3	29.4	31.2	México
Panama	17.4	24.3	25.9	23.6	24.0	16.9	16.0	15.6	Panamá
Paraguay	51.4	32.9	26.0	23.5	22.7	21.2	19.9	21.7	Paraguay
Peru	53.5	25.1	24.3	17.0	10.5	7.8	8.3	8.1	Perú
Uruguay	27.5	20.3	18.8	17.7	15.7	12.2	11.9	12.6	Uruguay
Venezuela	11.1	18.7	17.5	11.4	13.0	14.0	13.4	15.0	Venezuela
<i>Unweighted average:</i>									<i>Promedio no ponderado:</i>
Selected LAC ²	29.9	24.6	22.1	19.3	17.3	16.9	15.8	16.5	Países seleccionados AL ²
OECD (34) ³	13.2	12.6	11.5	11.1	10.4	10.5	10.6	10.8	OCDE (34) ³
Portugal	23.8	18.7	13.9	15.0	13.7	13.1	13.3	13.2	Portugal
Spain	10.5	10.3	9.6	8.3	7.5	7.8	8.3	8.1	España

n.a.: indicates not available.

1. The figures exclude local government revenues for Argentina, Costa Rica (up to 1997), Dominican Republic, Ecuador, El Salvador, Panama (up to 1998 and 2010), Paraguay (up to 2004), Peru (up to 2004), Uruguay and Venezuela as the data are not available.

1. Las cifras excluyen los ingresos de gobiernos locales en Argentina, Costa Rica (hasta 1997), República Dominicana, Ecuador, El Salvador, Panamá (hasta 1998 y 2010), Paraguay (hasta 2004), Perú (hasta 2004), Uruguay y Venezuela dado que los datos no están disponibles.

2. Represents a selected group of Latin American countries. Chile and Mexico are also part of the OECD (34) group.

2. Representa un grupo seleccionado de países de América Latina. Chile y México son también parte del grupo OCDE (34).

3. Represents the unweighted average for OECD member countries.

3. Representa el promedio no ponderado para los países miembros de la OCDE.

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Table 9 - Cuadro 9

Gross domestic product for tax reporting years at market prices, in billions of national currency units

Producto interno bruto para los años fiscales a precios de mercado, en millardos de moneda local

	1990	1995	2000	2005	2007	2008	2009	2010	
Argentina	63	258	284	532	812	1 033	1 145	1 443	Argentina
Brazil	0	706	1 179	2 147	2 661	3 032	3 239	3 770	Brasil
Chile	10 429	29 188	41 862	68 883	90 429	93 848	96 799	110 371	Chile
Colombia	28 651	100 678	208 531	340 156	431 072	480 087	504 647	543 747	Colombia
Costa Rica	664	2 106	4 915	9 539	13 598	15 702	16 845	19 044	Costa Rica
Dominican Republic	77	211	388	1 020	1 364	1 576	1 679	1 902	República Dominicana
Ecuador	11	20	16	37	46	54	52	58	Ecuador
El Salvador	5	10	13	17	20	21	21	21	El Salvador
Guatemala	31	77	133	208	262	296	308	333	Guatemala
Mexico	810	2 014	6 021	9 221	11 291	12 153	11 880	13 043	México
Panama	6 077	9 042	11 621	15 465	19 794	23 002	24 080	26 777	Panamá
Paraguay	6 474	15 833	24 737	46 169	61 512	73 680	70 980	86 808	Paraguay
Peru	5	121	186	262	336	371	382	435	Perú
Uruguay	12	135	276	425	549	636	688	791	Uruguay
Venezuela	2	13	80	304	495	678	707	1 017	Venezuela
Portugal	55	88	127	154	169	172	169	173	Portugal
Spain	319	447	630	909	1053	1088	1048	1049	España

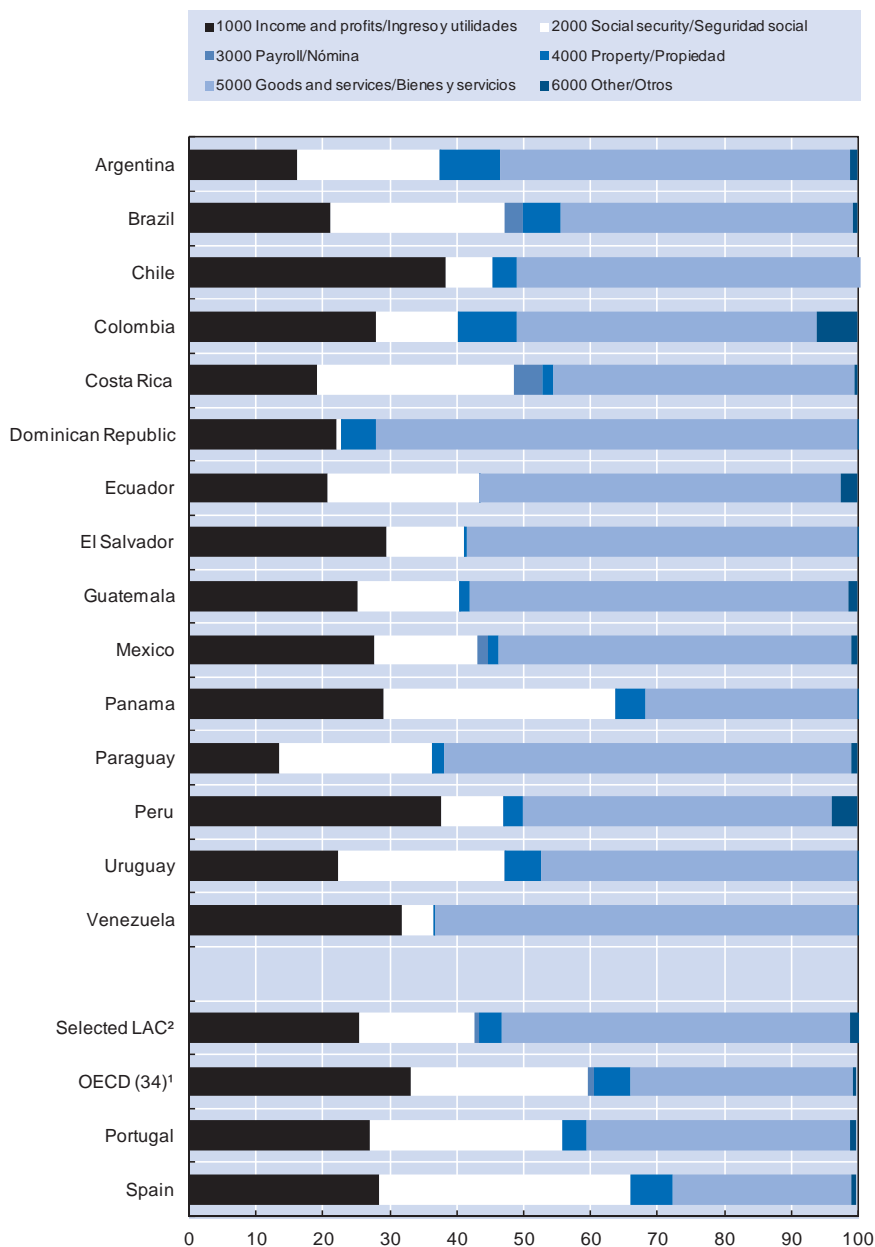
Source: OECD National Accounts data for Chile and Mexico and official National Accounts data for the other countries.

Fuente: Datos de Cuentas Nacionales de la OCDE para Chile y México y estadísticas oficiales de Cuentas Nacionales para el resto de países.

StatLink  <http://dx.doi.org/10.1787/888932691650>

B. Comparative charts / B. Graficos comparativos

Chart 1. Tax revenue of main headings as percentage of total tax revenue, 2010
Gráfico 1. Ingresos tributarios según categorías principales como porcentaje de la recaudación total, 2010



1. Represents the unweighted average for OECD member countries.

1. Representa el promedio no ponderado para los países miembros de la OCDE.

2. Represents a selected group of Latin American countries. Chile and Mexico are also part of the OECD (34) group.

2. Representa el promedio no ponderado para un grupo seleccionado de países de América Latina. Chile y México son también parte del grupo OCDE (34).

Source: Table 2B in Part II.A/Cuadro 2B en Parte II.A.

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Chart 2. Tax structures in selected Latin American countries, 1990-2010

Receipts as percentage of total tax revenues

Gráfico 2. Estructuras impositivas en países seleccionados de América Latina, 1990-2010

Ingresos como porcentaje de los ingresos tributarios totales Receipts as percentage of total tax revenues

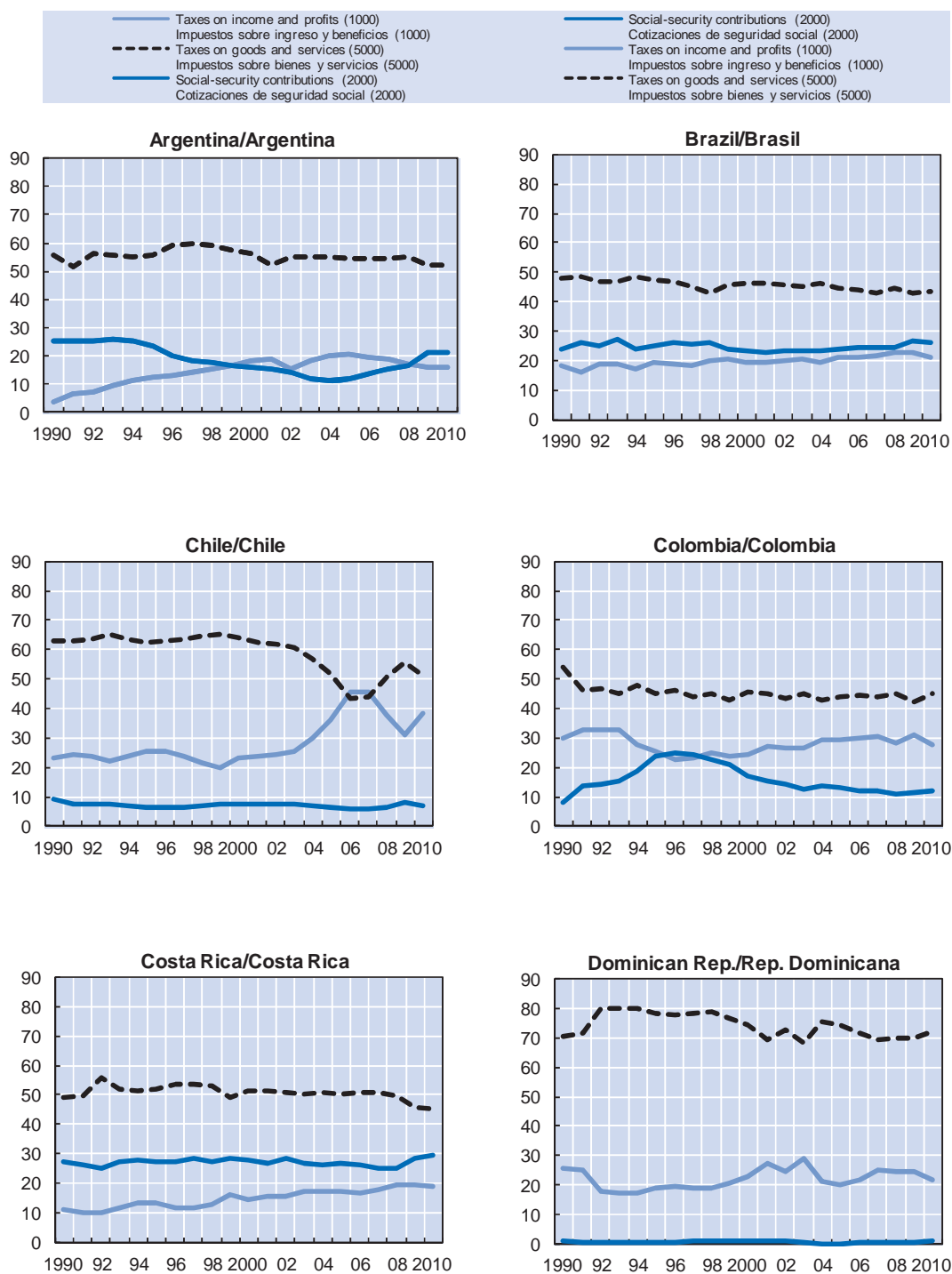


Chart 2. Tax structures in selected Latin American countries, 1990-2010 (cont)

Receipts as percentage of total tax revenues

Gráfico 2. Estructuras impositivas en países seleccionados de América Latina, 1990-2010 (cont)

Ingresos como porcentaje de los ingresos tributarios totales Receipts as percentage of total tax revenues

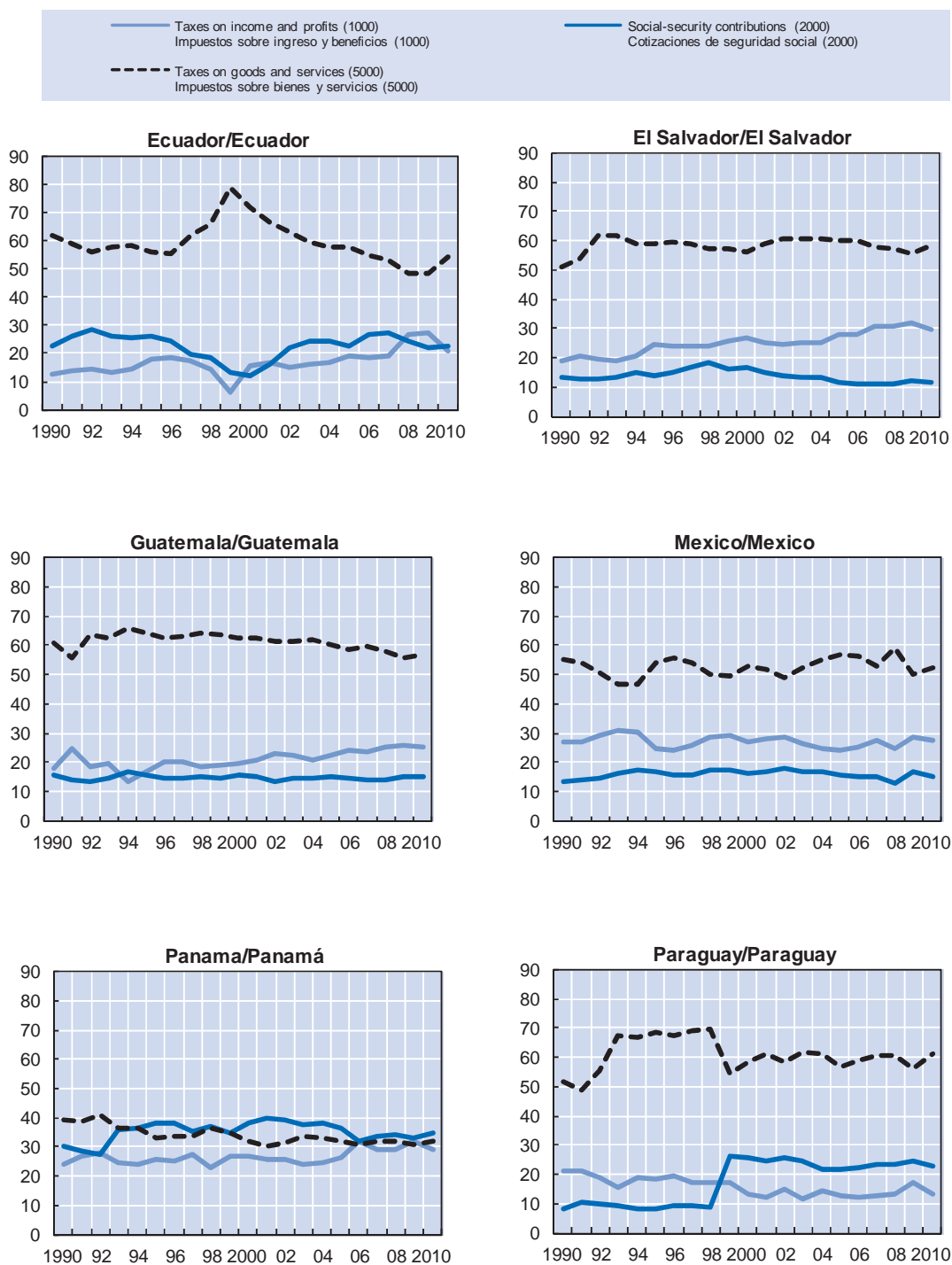
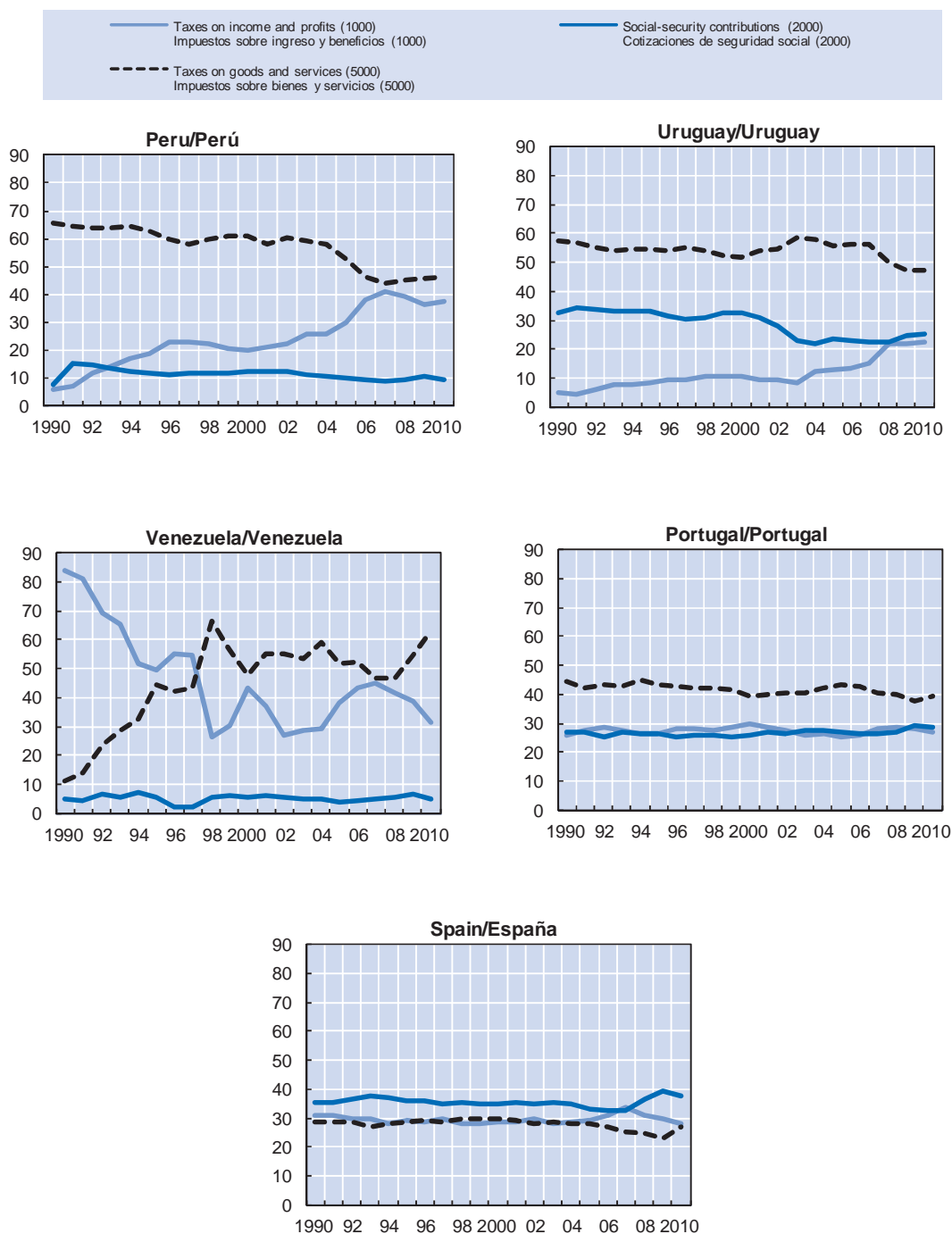


Chart 2. Tax structures in selected Latin American countries, 1990-2010 (cont)

Receipts as percentage of total tax revenues

Gráfico 2. Estructuras impositivas en países seleccionados de América Latina, 1990-2010 (cont)

Ingresos como porcentaje de los ingresos tributarios totales Receipts as percentage of total tax revenues



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