

CHAPTER 4

TAX LEVELS AND TAX STRUCTURES, 1990-2015

CAPÍTULO 4

NIVELES IMPOSITIVOS Y ESTRUCTURAS TRIBUTARIAS, 1990-2015

Chapter 4 / Capítulo 4

4.1. Comparative tables, 1990-2015

In all of the following tables a (..) indicates not available or not applicable. The main series in this volume cover the years 1990 to 2015.

Figures referring to 1991-94 and 1996-97 in Table 4.1 and figures relating to 1991-99, 2001-04 and 2006-08 in Tables 4.4 to 4.16 have been omitted because of lack of space. Complete series are, however, available on line at www.latameconomy.org and on the OECD iLibrary.

4.1. Cuadros comparativos, 1990-2015

En todos los cuadros siguientes, (..) indica no aplicable o dato indisponible. Las principales series de datos de esta sección cubren el periodo que va de 1990 a 2015.

Las cifras relativas a 1991-94 y a 1996-97 en Cuadro 4.1 y las cifras relativas a 1991-99, 2001-04 y 2006-08 en Cuadros 4.4 hasta 4.16 se han omitido por falta de espacio. Sin embargo, las series completas están disponibles en línea en www.latameconomy.org y en OECD iLibrary.

Table 4.1. Total tax revenue as percentage of GDP, 1990-2015
Cuadro 4.1. Total de ingresos tributarios en porcentaje del PIB, 1990-2015

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005
Argentina	13.7	18.7	19.4	19.5	19.8	19.3	18.4	21.6	24.3	24.5
Bahamas ¹	12.3	14.4	14.5	13.8	15.2	14.9	12.8	13.5	13.5	13.8
Barbados ¹	23.2	27.2	29.0	28.9	30.2	31.2	29.6	31.2	31.2	29.5
Belize / Belice ¹	21.8	19.6	20.6	18.9	19.1	20.7	21.7	22.4	21.7	22.3
Bolivia ^{1,2}	8.3	13.8	15.7	14.9	17.6	16.6	16.9	16.4	18.7	20.0
Brazil / Brasil	25.5	26.6	26.8	28.1	29.6	30.7	31.4	30.9	31.8	32.8
Chile	17.0	18.4	18.8	18.1	18.8	19.0	19.0	18.7	19.1	20.7
Colombia	10.6	15.0	15.3	15.2	14.6	16.3	16.2	16.7	17.5	18.1
Costa Rica	19.9	15.9	17.9	17.2	17.7	18.8	19.3	19.3	19.1	19.6
Cuba	29.1	33.5	35.9	37.1	37.2	36.0	36.6	36.6	35.6	41.1
Dominican Republic / República Dominicana	7.8	10.0	11.0	11.1	10.8	12.2	12.4	10.8	10.2	11.9
Ecuador	7.3	8.1	9.0	9.0	10.3	11.8	12.7	11.8	11.8	12.1
El Salvador	10.5	13.0	12.1	12.0	12.1	12.1	12.9	13.1	13.0	13.9
Guatemala	9.0	10.4	11.5	12.3	12.4	12.7	13.7	13.5	13.4	13.1
Honduras	16.9	18.9	19.7	20.5	16.2	16.3	16.6	17.3	18.0	17.9
Jamaica ¹	23.1	21.8	21.0	22.1	22.7	21.6	22.1	25.0	24.7	23.3
Mexico / México ^{3,4}	12.4	11.4	12.8	13.6	13.6	14.4	14.6	14.1	12.9	12.6
Nicaragua	..	10.9	13.0	12.8	13.0	12.6	13.3	14.7	15.3	16.1
Panama / Panamá	15.9	18.4	15.5	16.3	16.4	15.4	14.9	14.7	14.5	14.4
Paraguay	5.8	12.1	11.1	12.4	12.6	11.9	10.8	11.6	13.1	13.8
Peru / Perú	12.1	15.9	16.6	15.2	14.7	15.0	14.8	15.6	15.8	16.5
Trinidad and Tobago / Trinidad y Tobago ¹	22.9	22.9	16.3	19.6	21.1	23.2	21.6	22.0	22.5	26.5
Uruguay	19.6	21.0	22.0	21.7	21.6	22.0	21.1	21.5	22.7	23.9
Venezuela ¹	18.1	12.8	12.9	13.8	13.6	12.2	11.2	11.9	13.3	15.9
<i>Unweighted average / Promedio no ponderado</i>										
LAC / ALC⁵	15.8	17.1	17.4	17.7	18.0	18.2	18.1	18.5	18.9	19.8
OECD / OCDE⁶	32.0	33.3	33.7	33.9	34.0	33.5	33.2	33.2	33.1	33.6
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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Argentina	25.1	26.4	27.6	28.9	29.1	29.3	30.6	31.2	31.1	32.1
Bahamas ¹	15.6	16.3	17.2	16.5	16.1	18.9	17.6	17.0	17.3	19.9
Barbados ¹	30.5	30.2	31.1	30.5	30.6	32.4	33.1	29.5	30.4	31.3
Belize / Belice ¹	22.5	25.4	24.1	25.4	26.6	25.1	25.0	25.7	25.8	25.7
Bolivia ^{1,2}	19.3	19.8	21.2	21.7	20.3	22.1	22.5	23.3	23.8	24.7
Brazil / Brasil	34.8	35.1	33.7	32.1	32.3	33.2	32.5	32.5	31.8	32.0
Chile	22.0	22.8	21.4	17.4	19.7	21.2	21.5	20.0	19.8	20.6
Colombia	19.1	19.1	18.8	18.6	18.0	18.8	19.7	20.1	20.4	20.8
Costa Rica	20.1	21.4	22.1	20.6	20.3	20.8	20.7	22.5	22.5	23.1
Cuba	45.5	44.6	41.7	41.1	37.6	38.4	39.7	37.3	37.5	38.6
Dominican Republic / República Dominicana	13.6	15.0	14.2	12.7	12.3	12.3	13.1	13.9	14.1	13.7
Ecuador	12.7	13.2	14.3	15.2	16.6	17.7	19.8	19.6	19.2	21.0
El Salvador	15.1	15.2	15.1	14.4	15.1	15.4	16.1	17.0	17.2	17.3
Guatemala	13.8	13.9	12.9	12.2	12.4	12.8	12.9	13.0	12.7	12.4
Honduras	18.3	19.6	19.6	17.8	18.1	17.5	18.4	19.0	20.6	21.2
Jamaica ¹	24.1	24.8	25.1	24.9	24.9	24.5	24.5	24.9	24.7	25.6
Mexico / México ^{3,4}	12.8	13.2	13.8	13.6	14.1	14.0	13.9	14.6	15.2	17.4
Nicaragua	17.1	17.3	16.8	16.9	18.0	18.8	19.6	19.9	20.4	20.9
Panama / Panamá	15.9	16.5	16.4	16.4	17.3	17.0	17.4	17.4	16.1	16.2
Paraguay	14.2	13.9	14.6	16.1	16.5	16.9	17.7	16.4	17.8	17.9
Peru / Perú	18.0	18.5	18.8	17.0	17.9	18.6	19.3	18.8	18.8	17.1
Trinidad and Tobago / Trinidad y Tobago ¹	30.2	26.2	29.4	28.2	27.3	26.6	27.4	27.6	30.0	30.9
Uruguay	25.1	24.9	26.0	25.7	26.1	26.5	26.8	27.4	27.2	27.0
Venezuela ¹	16.3	16.8	14.1	14.3	11.8	13.5	14.2	14.5	19.0	20.9
<i>Unweighted average / Promedio no ponderado</i>										
LAC / ALC⁵	20.9	21.3	21.3	20.8	20.8	21.3	21.8	21.8	22.2	22.8
OECD / OCDE⁶	33.7	33.8	33.2	32.4	32.6	33.0	33.4	33.8	34.2	34.3

Note: The figures exclude local government revenues for Argentina (but include provincial revenues), Bahamas, Barbados, Bolivia (prior to 1994), Costa Rica (prior to 1998), Cuba, Dominican Republic, El Salvador (prior to 2015), Jamaica (prior to 1998), Nicaragua, Panama (prior to 1998), Paraguay (prior to 2004), Peru (prior to 2001) and Venezuela as the data are not available.

- The data are estimated for the following countries: Bahamas (social security contributions for 2015), Barbados (social security contributions for 2015), Belize (social security contributions from 2013 onward), Bolivia (social security contributions from 2013 onward), Jamaica (environmental levy for years 2014 and 2015), Trinidad and Tobago (local property taxes for 2015) and Venezuela (social security contributions from 2011 onward). See the corresponding country tables for more information.
- Previous editions of Revenue Statistics in Latin America and the Caribbean included fees levied on hydrocarbon production as tax revenue. For this publication, revenues from hydrocarbon production have been excluded from tax revenues and are instead treated as non-tax revenues.

3. Revenue Statistics in Latin America and the Caribbean and Revenue Statistics in OECD countries included fees levied on hydrocarbon production at the federal level. From the data provided for Revenue Statistics in OECD countries (2016) and for this publication, revenues from hydrocarbon production have been excluded from tax revenues and are instead treated as non-tax revenues.
4. The data are estimated for 2015 including expected revenues for state and local governments.
5. Represents a group of 24 Latin American and Caribbean countries, the average is calculated using calendar year data, except for Bahamas and Trinidad and Tobago where fiscal year data are used. Chile and Mexico are also part of the OECD (35) group.
6. Calculated by applying the unweighted average percentage change for 2015 in the 32 countries providing data for that year to the overall average tax to GDP ratio in 2014.

Nota : Las cifras excluyen los ingresos de gobiernos locales en Argentina (pero incluye ingresos de las provincias), Bahamas, Barbados, Bolivia (previo a 1994), Costa Rica (previo a 1998), Cuba, República Dominicana, El Salvador (previo a 2015), Jamaica (previo a 1998), Nicaragua, Panamá (previo a 1998), Paraguay (previo a 2004), Perú (previo a 2001) y Venezuela dado que los datos no están disponibles.

1. Datos estimados para los siguientes países: Bahamas (contribuciones a la seguridad social para 2015), Barbados (contribuciones a la seguridad social para 2015), Belice (contribuciones a la seguridad social desde 2013), Bolivia (contribuciones a la seguridad social desde 2013), Jamaica (impuesto ambiental para los años 2014 y 2015), Trinidad y Tobago (impuestos sobre la propiedad municipales) y Venezuela (contribuciones a la seguridad social desde 2011). Véanse las tablas de país para mayor información.
2. Las ediciones anteriores de Estadísticas Tributarias en América Latina y el Caribe incluyeron las sobretasas sobre la producción de hidrocarburos como ingresos tributarios. En esta edición, el recaudo proveniente de la producción de hidrocarburos ha sido excluido de los ingresos tributarios y tratado como ingresos no tributarios.
3. Estadísticas Tributarias en América Latina y el Caribe y Estadísticas Tributarias en países de la OCDE incluían tasas sobre la producción de hidrocarburos al nivel federal. A partir de los datos provistos, para Estadísticas Tributarias en países de la OCDE (2016) y para esta publicación, el recaudo de la producción de hidrocarburos ha sido separado de los ingresos tributarios y tratados como ingresos no tributarios.
4. Los datos estimados incluyen ingresos esperados a nivel estatal y local para el 2015.
5. Representa un grupo de 24 países de América Latina y el Caribe. Para la estimación del promedio se utiliza el año calendario, excepto para Barbados y Trinidad y Tobago donde se utiliza el año fiscal. Chile y México son también parte del grupo OCDE (35).
6. Calculado aplicando el promedio no ponderado en el cambio porcentual para el 2015 en los 32 países con datos disponibles para ese año en el total de ingreso tributario en porcentaje del PIB.


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Table 4.2. Tax revenue of main headings as percentage of GDP, 2015
Cuadro 4.2. Ingresos tributarios en las principales partidas en porcentaje del PIB, 2015

	1000 Income & profits / Renta y utilidades	2000 Social security / Seguridad social	3000 Payroll / Nómina	4000 Property / Patrimonio	5000 Goods and services / Bienes y servicios	6000 Others / Otros
Argentina	6.6	7.1	0.0	2.8	15.2	0.3
Bahamas ¹	0.0	2.9	0.0	1.2	13.6	2.2
Barbados ¹	8.3	6.3	0.0	1.7	14.9	0.1
Belize / Belice ¹	7.5	2.0	0.0	1.0	15.2	0.0
Bolivia ¹	5.6	1.4	0.0	0.2	13.3	4.2
Brazil / Brasil	6.7	8.3	0.8	2.0	13.2	1.0
Chile	7.5	1.4	0.0	0.9	11.2	-0.3
Colombia	6.6	2.5	0.3	2.3	7.8	1.2
Costa Rica	4.4	7.8	1.0	0.4	9.3	0.2
Cuba	7.7	5.0	3.2	0.0	20.4	2.4
Dominican Republic / República Dominicana	4.0	0.0	0.0	0.6	9.1	0.0
Ecuador	4.7	5.0	0.0	0.2	10.9	0.1
El Salvador	6.0	1.9	0.0	0.4	8.8	0.3
Guatemala	3.6	2.1	0.0	0.1	6.5	0.1
Honduras	5.6	3.0	0.0	0.5	11.6	0.6
Jamaica ¹	9.0	1.0	0.0	0.4	14.4	0.8
Mexico / México ²	6.8	3.3	0.4	0.3	6.2	0.2
Nicaragua	6.0	5.3	0.0	0.1	9.5	0.0
Panama / Panamá	4.1	5.8	0.2	0.6	4.9	0.5
Paraguay	2.7	4.9	0.0	0.3	10.0	0.0
Peru / Perú	6.2	2.1	0.0	0.4	8.2	0.2
Trinidad and Tobago / Trinidad y Tobago ¹	19.1	3.1	0.0	0.5	7.9	0.3
Uruguay	5.9	7.4	0.0	2.1	11.5	0.0
Venezuela ¹	4.7	0.6	0.0	0.0	15.2	0.3
<i>Unweighted average / Promedio no ponderado</i>						
LAC / ALC³	6.2	3.8	0.2	0.8	11.2	0.6
OECD / OCDE⁴	11.6	9.1	0.4	1.9	11.0	0.2

Note: The figures exclude local government revenues for Argentina (but include provincial revenues), Bahamas, Barbados, Bolivia (prior to 1994), Costa Rica (prior to 1998), Cuba, Dominican Republic, El Salvador (prior to 2015), Jamaica (prior to 1998), Nicaragua, Panama (prior to 1998), Paraguay (prior to 2004), Peru (prior to 2001) and Venezuela as the data are not available.

1. The data are estimated for the following countries: Bahamas (social security contributions), Barbados (social security contributions), Belize (social security contributions), Bolivia (social security contributions), Jamaica (environmental levy), Trinidad and Tobago (local property taxes) and Venezuela (social security contributions).
2. Data for 2014 are used for 3000 and 4000. Federal government data are used for 5000 and 6000.
3. Represents a group of 24 Latin American and Caribbean countries. Chile and Mexico are also part of the OECD (35) group.
4. Represents the unweighted average for OECD member countries. Data for 2014 are used for 2000, 3000, 4000, 5000 and 6000.

Nota: Las cifras excluyen los ingresos de gobiernos locales en Argentina (pero incluye ingresos de las provincias), Bahamas, Barbados, Bolivia (previo a 1994), Costa Rica (previo a 1998), Cuba, República Dominicana, El Salvador (previo a 2015), Jamaica (previo a 1998), Nicaragua, Panamá (previo a 1998), Paraguay (previo a 2004), Perú (previo a 2001) y Venezuela dado que los datos no están disponibles.

1. Datos estimados para los siguientes países: Bahamas (contribuciones a la seguridad social), Barbados (contribuciones a la seguridad social), Belice (contribuciones a la seguridad), Bolivia (contribuciones a la seguridad), Jamaica (impuesto ambiental), Trinidad y Tobago (impuesto sobre la propiedad municipal) y Venezuela (contribuciones a la seguridad social).
2. Se utilizan los datos de 2014 en 3000 y 4000. Datos del nivel federal se utilizan para 5000 y 6000.
3. Representa un grupo de 24 países de América Latina y el Caribe. Chile y México son también parte del grupo OCDE (35).
4. Representa el promedio no ponderado para los países miembros de la OCDE. Los datos de 2014 se utilizan para 2000, 3000, 4000, 5000 y 6000.


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Table 4.3. Tax revenue of main headings as percentage of total taxation, 2015
Cuadro 4.3. Ingresos tributarios en las principales partidas en porcentaje del total de ingresos tributarios, 2015

	1000 Income & profits / Renta y utilidades	2000 Social security / Seguridad social	3000 Payroll / Nómina	4000 Property / Patrimonio	5000 Goods and services / Bienes y servicios	6000 Others / Otros
Argentina	20.5	22.2	0.0	8.9	47.5	0.9
Bahamas ¹	0.0	14.8	0.0	6.1	68.3	10.8
Barbados ¹	26.5	20.1	0.0	5.5	47.5	0.4
Belize / Belice ¹	29.1	7.8	0.0	3.8	59.3	0.0
Bolivia ¹	22.8	5.7	0.0	0.8	53.8	16.9
Brazil / Brasil	20.9	25.9	2.6	6.3	41.3	3.1
Chile	36.4	6.9	0.0	4.4	54.0	-1.7
Colombia	31.7	12.1	1.7	11.0	37.5	6.0
Costa Rica	19.1	33.9	4.1	1.9	40.1	0.9
Cuba	19.9	12.9	8.2	0.0	52.8	6.2
Dominican Republic / República Dominicana	28.9	0.4	0.0	4.4	66.3	0.0
Ecuador	22.4	24.0	0.0	1.1	51.9	0.6
El Salvador	34.5	10.9	0.0	2.4	50.5	1.7
Guatemala	29.1	16.6	0.0	1.2	52.6	0.6
Honduras	26.3	14.1	0.0	2.4	54.6	2.6
Jamaica ¹	35.0	3.8	0.0	1.7	56.3	3.1
Mexico / México ²	37.6	20.6	2.5	2.1	35.8	1.4
Nicaragua	28.8	25.2	0.0	0.7	45.2	0.1
Panama / Panamá	25.5	36.1	1.3	3.8	30.1	3.2
Paraguay	15.2	27.3	0.0	1.7	55.8	0.1
Peru / Perú	36.1	12.4	0.0	2.3	47.9	1.3
Trinidad and Tobago / Trinidad y Tobago ¹	61.9	10.0	0.0	1.5	25.7	0.9
Uruguay	21.9	27.6	0.0	7.7	42.6	0.1
Venezuela ¹	22.6	3.0	0.0	0.2	72.9	1.3
<i>Unweighted average / Promedio no ponderado</i>						
LAC / ALC³	27.2	16.4	0.9	3.4	49.6	2.5
OECD / OCDE^{2,4}	33.7	26.2	1.1	5.6	32.6	0.7

Note: The figures exclude local government revenues for Argentina (but include provincial revenues), Bahamas, Barbados, Bolivia (prior to 1994), Costa Rica (prior to 1998), Cuba, Dominican Republic, El Salvador (prior to 2015), Jamaica (prior to 1998), Nicaragua, Panama (prior to 1998), Paraguay (prior to 2004), Peru (prior to 2001) and Venezuela as the data are not available.

1. The data are estimated for the following countries: Bahamas (social security contributions), Barbados (social security contributions), Belize (social security contributions), Bolivia (social security contributions), Jamaica (environmental levy), Trinidad and Tobago (local property taxes) and Venezuela (social security contributions).
2. Data for 2014 are used.
3. Represents a group of 24 Latin American and Caribbean countries. Chile and Mexico are also part of the OECD (35) group.
4. Represents the unweighted average for OECD member countries.

Nota: Las cifras excluyen los ingresos de gobiernos locales en Argentina (pero incluye ingresos de las provincias), Bahamas, Barbados, Bolivia (previo a 1994), Costa Rica (previo a 1998), Cuba, República Dominicana, El Salvador (previo a 2015), Jamaica (previo a 1998), Nicaragua, Panamá (previo a 1998), Paraguay (previo a 2004), Perú (previo a 2001) y Venezuela dado que los datos no están disponibles.

1. Datos estimados para los siguientes países: Bahamas (contribuciones a la seguridad social), Barbados (contribuciones a la seguridad social), Belice (contribuciones a la seguridad), Bolivia (contribuciones a la seguridad), Jamaica (impuesto ambiental), Trinidad y Tobago (impuesto sobre la propiedad municipal) y Venezuela (contribuciones a la seguridad social).
2. Se utilizan los datos de 2014.
3. Representa un grupo de 24 países de América Latina y el Caribe. Chile y México son también parte del grupo OCDE (35).
4. Representa el promedio no ponderado para los países miembros de la OCDE.


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Table 4.4. Taxes on income and profits (1000) as percentage of GDP
Cuadro 4.4. Impuestos sobre la renta y las utilidades (1000) en porcentaje del PIB

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
Argentina	0.7	3.7	5.0	4.6	4.7	5.1	5.3	5.5	5.9	6.6
Bahamas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Barbados	6.2	9.2	8.2	10.2	8.6	9.0	8.6	7.0	8.1	8.3
Belize / Belice	4.5	4.6	5.8	7.9	8.9	8.5	7.4	7.6	7.7	7.5
Bolivia	0.4	2.3	3.1	5.4	4.6	4.8	5.2	5.5	5.6	5.6
Brazil / Brasil	4.6	5.7	6.9	7.0	6.7	7.2	6.7	6.8	6.6	6.7
Chile	3.9	4.4	7.5	5.4	7.5	8.5	8.4	6.9	6.5	7.5
Colombia	3.2	3.4	5.1	5.6	4.8	5.4	6.6	6.7	6.6	6.6
Costa Rica	2.2	2.6	3.3	4.0	3.8	3.9	3.8	4.1	4.1	4.4
Cuba	0.1	6.0	5.7	5.1	5.6	6.5	6.2	6.9	7.4	7.7
Dominican Republic / República Dominicana	2.0	2.6	2.8	3.1	2.7	3.0	3.9	4.3	4.5	4.0
Ecuador	0.9	1.6	2.3	4.0	3.4	3.8	3.8	4.0	4.1	4.7
El Salvador	2.0	3.1	3.7	4.6	4.6	4.9	5.2	6.1	6.3	6.0
Guatemala	1.6	2.5	2.9	3.2	3.1	3.5	3.5	3.8	3.9	3.6
Honduras	3.4	2.8	4.1	4.6	4.7	5.1	4.9	5.2	5.3	5.6
Jamaica	11.7	10.1	10.0	11.7	10.3	9.9	9.6	9.1	8.7	9.0
Mexico / México	4.2	4.5	4.3	4.9	5.2	5.3	5.1	6.0	5.7	6.8
Nicaragua	..	1.8	3.7	4.6	4.5	5.1	5.3	5.4	5.8	6.0
Panama / Panamá	3.9	3.9	3.4	4.8	4.6	3.9	5.0	4.9	4.1	4.1
Paraguay	1.2	1.6	1.7	2.8	2.2	2.5	2.7	2.5	2.7	2.7
Peru / Perú	0.7	2.9	4.8	6.0	6.5	7.6	8.0	7.4	7.6	6.2
Trinidad and Tobago / Trinidad y Tobago	11.6	11.5	18.8	18.7	18.4	19.3	18.9	18.6	20.8	19.1
Uruguay	0.9	2.0	2.8	5.3	5.5	5.4	5.5	6.0	5.7	5.9
Venezuela	15.1	5.9	6.1	5.5	3.6	3.9	4.3	4.2	6.2	4.7
<i>Unweighted average / Promedio no ponderado</i>										
LAC / ALC¹	3.7	4.1	5.1	5.8	5.6	5.9	6.0	6.0	6.2	6.2
OECD / OCDE²	12.2	12.0	11.7	10.9	10.8	11.0	11.2	11.4	11.5	11.6

Note: The figures exclude local government revenues for Argentina (but include provincial revenues), Bahamas, Barbados, Bolivia (prior to 1994), Costa Rica (prior to 1998), Cuba, Dominican Republic, El Salvador (prior to 2015), Jamaica (prior to 1998), Nicaragua, Panama (prior to 1998), Paraguay (prior to 2004), Peru (prior to 2001) and Venezuela as the data are not available.

1. Represents a group of 24 Latin American and Caribbean countries. Chile and Mexico are also part of the OECD (35) group.
2. Represents the unweighted average for OECD member countries. The OECD average for 2015 is estimated by applying the unweighted average percentage change for 2015 in the 33 countries providing data for that year to the OECD average for 2014.

Nota: Las cifras excluyen los ingresos de gobiernos locales en Argentina (pero incluye ingresos de las provincias), Bahamas, Barbados, Bolivia (previo a 1994), Costa Rica (previo a 1998), Cuba, República Dominicana, El Salvador (previo a 2015), Jamaica (previo a 1998), Nicaragua, Panamá (previo a 1998), Paraguay (previo a 2004), Perú (previo a 2001) y Venezuela dado que los datos no están disponibles.

1. Representa un grupo de 24 países de América Latina y el Caribe. Chile y México son también parte del grupo OCDE (35).
2. Representa el promedio no ponderado para los países miembros de la OCDE. El promedio OCDE del 2015 es calculado aplicando el promedio no ponderado del cambio porcentual para el 2015 en los 33 países con datos disponibles para ese año al promedio OCDE del 2014.


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Table 4.5. Taxes on income and profits (1000) as percentage of total taxation
Cuadro 4.5. Impuestos sobre la renta y las utilidades (1000) en porcentaje del total de ingresos tributarios

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
Argentina	5.3	18.5	20.4	15.8	16.2	17.2	17.3	17.8	18.9	20.5
Bahamas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Barbados	27.0	30.5	27.8	33.2	28.0	27.7	25.9	23.9	26.6	26.5
Belize / Belice	20.8	23.9	26.1	31.1	33.4	33.8	29.6	29.6	29.9	29.1
Bolivia	5.3	13.2	15.5	24.8	22.5	21.6	23.0	23.6	23.5	22.8
Brazil / Brasil	18.1	19.4	21.0	21.9	20.6	21.6	20.5	20.8	20.8	20.9
Chile	23.2	23.3	36.3	30.8	38.1	40.1	39.0	34.8	33.0	36.4
Colombia	29.9	23.3	28.2	29.9	26.8	28.7	33.3	33.5	32.4	31.7
Costa Rica	11.1	14.4	16.9	19.3	18.8	18.7	18.4	18.2	18.2	19.1
Cuba	0.2	16.1	14.0	12.5	14.9	17.0	15.6	18.4	19.8	19.9
Dominican Republic / República Dominicana	25.9	24.0	23.2	24.6	22.0	24.0	29.7	30.6	31.8	28.9
Ecuador	12.4	15.6	18.6	26.4	20.3	21.6	19.0	20.6	21.1	22.4
El Salvador	18.9	25.7	26.7	32.0	30.8	31.7	32.6	35.7	36.7	34.5
Guatemala	18.1	19.9	22.2	25.8	25.1	27.6	27.3	29.3	30.9	29.1
Honduras	20.3	17.2	22.7	25.8	25.8	28.9	26.4	27.4	26.0	26.3
Jamaica	50.9	44.8	42.8	47.0	41.3	40.4	39.2	36.4	35.2	35.0
Mexico / México ¹	34.0	33.2	33.7	36.1	36.5	37.9	37.0	40.7	37.6	37.6
Nicaragua	..	13.6	22.9	27.1	24.8	27.1	27.2	27.1	28.3	28.8
Panama / Panamá	24.3	24.0	23.9	29.5	26.3	23.1	28.5	28.1	25.2	25.5
Paraguay	21.1	13.1	12.6	17.2	13.4	14.7	15.1	15.1	15.0	15.2
Peru / Perú	5.7	19.5	29.3	35.0	36.5	40.8	41.4	39.1	40.2	36.1
Trinidad and Tobago / Trinidad y Tobago	50.6	54.5	70.8	66.3	67.4	72.5	69.1	67.5	69.4	61.9
Uruguay	4.8	9.4	11.8	20.7	20.9	20.5	20.6	21.8	20.8	21.9
Venezuela	83.7	43.2	38.4	38.6	30.6	29.0	30.5	28.8	32.7	22.6
<i>Unweighted average / Promedio no ponderado</i>										
LAC / ALC²	22.3	22.5	25.3	28.0	26.7	27.8	27.8	27.9	28.1	27.2
OECD / OCDE³	37.5	34.9	34.5	33.5	33.2	33.5	33.7	33.8	33.7	..

Note: The figures exclude local government revenues for Argentina (but include provincial revenues), Bahamas, Barbados, Bolivia (prior to 1994), Costa Rica (prior to 1998), Cuba, Dominican Republic, El Salvador (prior to 2015), Jamaica (prior to 1998), Nicaragua, Panama (prior to 1998), Paraguay (prior to 2004), Peru (prior to 2001) and Venezuela as the data are not available.

1. Data for 2014 are used in 2015.
2. Represents a group of 24 Latin American and Caribbean countries. Chile and Mexico are also part of the OECD (35) group.
3. Represents the unweighted average for OECD member countries.

Nota: Las cifras excluyen los ingresos de gobiernos locales en Argentina (pero incluye ingresos de las provincias), Bahamas, Barbados, Bolivia (previo a 1994), Costa Rica (previo a 1998), Cuba, República Dominicana, El Salvador (previo a 2015), Jamaica (previo a 1998), Nicaragua, Panamá (previo a 1998), Paraguay (previo a 2004), Perú (previo a 2001) y Venezuela dado que los datos no están disponibles.

1. Se utilizan los datos de 2014 en 2015.
2. Representa un grupo de 24 países de América Latina y el Caribe. Chile y México son también parte del grupo OCDE (35).
3. Representa el promedio no ponderado para los países miembros de la OCDE.


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Table 4.6. Social security contributions (2000) as percentage of GDP
Cuadro 4.6. Contribuciones a la seguridad social (2000) en porcentaje del PIB

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
Argentina	3.5	3.1	3.0	6.2	6.2	6.3	6.8	7.1	6.7	7.1
Bahamas ¹	1.6	1.8	1.8	2.0	2.1	2.4	2.4	2.7	2.8	2.9
Barbados ¹	3.3	4.7	5.2	5.7	5.9	6.0	6.1	5.9	6.1	6.3
Belize / Belice ¹	1.2	1.1	2.3	2.2	2.2	2.1	2.1	2.1	2.0	2.0
Bolivia ^{1,2}	0.0	1.3	1.2	1.2	1.2	1.6	1.5	1.5	1.4	1.4
Brazil / Brasil	6.1	7.0	7.8	8.1	8.1	8.2	8.4	8.3	8.3	8.3
Chile	1.5	1.4	1.4	1.4	1.3	1.3	1.4	1.4	1.4	1.4
Colombia	0.8	2.4	2.3	2.0	2.1	1.7	1.8	2.3	2.5	2.5
Costa Rica	5.4	5.0	5.4	6.0	6.2	6.3	6.3	7.6	7.7	7.8
Cuba	3.2	3.9	4.2	4.5	4.6	4.3	4.2	4.0	4.5	5.0
Dominican Republic / República Dominicana	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Ecuador	1.6	1.2	2.7	3.3	3.7	5.0	5.4	4.8	4.6	5.0
El Salvador	1.4	2.0	1.7	1.7	1.7	1.7	1.7	1.7	1.8	1.9
Guatemala	1.4	1.9	2.0	1.9	1.9	1.9	2.0	2.0	1.8	2.1
Honduras	1.4	1.6	2.4	2.9	2.9	2.1	3.0	3.3	3.1	3.0
Jamaica	0.0	0.0	0.7	0.7	0.7	0.9	0.9	1.0	1.0	1.0
Mexico / México	2.1	2.7	2.8	2.9	2.8	2.8	2.9	3.1	3.1	3.3
Nicaragua	..	2.6	3.2	4.0	4.3	4.3	4.5	4.8	5.0	5.3
Panama / Panamá	4.8	6.0	5.1	5.2	5.7	5.9	5.4	6.0	5.7	5.8
Paraguay	0.5	3.2	3.0	3.9	3.7	3.8	4.5	4.1	4.6	4.9
Peru / Perú	0.9	1.8	1.6	2.0	1.9	1.9	2.0	2.1	2.1	2.1
Trinidad and Tobago / Trinidad y Tobago	0.9	1.4	1.2	2.1	1.9	1.7	1.9	2.1	2.5	3.1
Uruguay ³	6.0	6.4	5.0	6.0	6.2	6.5	7.0	7.3	7.6	7.4
Venezuela ¹	0.9	0.7	0.6	1.0	1.0	1.0	1.0	1.0	0.9	0.6
<i>Unweighted average / Promedio no ponderado</i>										
LAC / ALC⁴	2.1	2.6	2.8	3.2	3.3	3.3	3.5	3.6	3.6	3.8
OECD / OCDE⁵	7.4	8.6	8.5	8.9	8.8	8.9	9.0	9.1	9.1	..

Note: The figures exclude local government revenues for Argentina (but include provincial revenues), Bahamas, Barbados, Bolivia (prior to 1994), Costa Rica (prior to 1998), Cuba, Dominican Republic, El Salvador (prior to 2015), Jamaica (prior to 1998), Nicaragua, Panama (prior to 1998), Paraguay (prior to 2004), Peru (prior to 2001) and Venezuela as the data are not available.

1. The data are estimated in the following countries: Bahamas (2015), Barbados (2015), Belize (from 2013 onward), Bolivia (from 2013 onward), and Venezuela (from 2011 onward).
2. Data for 1990 are not available.
3. Figures for 1990-98 are estimated by the Direction General of Taxes as the methodology they use to calculate social security contributions was not employed until 1999.
4. Represents a group of 24 Latin American and Caribbean countries. Chile and Mexico are also part of the OECD (35) group.
5. Represents the unweighted average for OECD member countries.

Nota: Las cifras excluyen los ingresos de gobiernos locales en Argentina (pero incluye ingresos de las provincias), Bahamas, Barbados, Bolivia (previo a 1994), Costa Rica (previo a 1998), Cuba, República Dominicana, El Salvador (previo a 2015), Jamaica (previo a 1998), Nicaragua, Panamá (previo a 1998), Paraguay (previo a 2004), Perú (previo a 2001) y Venezuela dado que los datos no están disponibles.

1. Datos estimados para esta partida en los siguientes países: Bahamas (2015), Barbados (2015), Belice (desde 2013), Bolivia (desde 2013) y Venezuela (desde 2011).
2. Los datos de 1990 no están disponibles.
3. Las cifras de 1990-98 son estimaciones dado que el empleo de la metodología actual utilizada para calcular las contribuciones a la seguridad social tuvo lugar en 1999.
4. Representa un grupo de 24 países de América Latina y el Caribe. Chile y México son también parte del grupo OCDE (35).
5. Representa el promedio no ponderado para los países miembros de la OCDE.


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Table 4.7. Social security contributions (2000) as percentage of total taxation
Cuadro 4.7. Contribuciones a la seguridad social (2000) en porcentaje del total de ingresos tributarios

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
Argentina	25.3	15.8	12.2	21.4	21.2	21.5	22.2	22.6	21.6	22.2
Bahamas ¹	13.2	11.9	12.8	12.4	13.1	12.8	13.7	15.9	16.5	14.8
Barbados ¹	14.2	15.7	17.8	18.6	19.3	18.6	18.4	19.9	20.1	20.1
Belize / Belice ¹	5.7	5.8	10.1	8.8	8.1	8.2	8.2	8.0	7.7	7.8
Bolivia ^{1,2}	0.0	7.3	6.1	5.7	5.9	7.3	6.8	6.3	5.9	5.7
Brazil / Brasil	24.0	23.5	23.7	25.2	25.0	24.8	25.7	25.5	26.0	25.9
Chile	9.0	7.3	6.5	8.2	6.8	6.3	6.5	7.2	7.2	6.9
Colombia	7.9	16.4	12.8	11.0	11.7	8.8	9.0	11.7	12.5	12.1
Costa Rica	27.2	28.0	27.6	29.3	30.3	30.5	30.6	33.7	34.0	33.9
Cuba	11.0	10.4	10.1	10.9	12.3	11.3	10.5	10.8	12.0	12.9
Dominican Republic / República Dominicana	0.8	1.1	0.0	0.5	0.8	0.5	0.4	0.4	0.4	0.4
Ecuador	21.9	12.1	22.1	21.7	22.0	28.3	27.3	24.4	24.0	24.0
El Salvador	13.3	16.6	11.9	12.1	11.4	10.8	10.5	10.3	10.7	10.9
Guatemala	15.6	15.5	15.0	15.4	15.6	15.0	15.4	15.7	14.2	16.6
Honduras	8.4	10.0	13.4	16.6	16.0	11.8	16.4	17.5	14.9	14.1
Jamaica	0.0	0.0	3.0	2.8	2.9	3.8	3.5	3.9	4.2	3.8
Mexico / México ³	16.8	20.1	22.0	21.1	20.2	20.2	20.9	20.9	20.6	20.6
Nicaragua	..	19.9	19.8	23.6	24.1	22.9	22.9	23.9	24.3	25.2
Panama / Panamá	30.4	36.8	35.1	31.8	32.7	35.0	31.1	34.2	35.2	36.1
Paraguay	8.3	25.6	21.4	24.5	22.7	22.4	25.1	25.1	25.9	27.3
Peru / Perú	7.7	12.2	9.9	11.7	10.6	10.4	10.6	11.2	11.0	12.4
Trinidad and Tobago / Trinidad y Tobago	3.7	6.5	4.4	7.5	6.9	6.3	6.8	7.5	8.2	10.0
Uruguay ⁴	30.5	29.6	21.1	23.3	23.6	24.5	26.0	26.7	27.9	27.6
Venezuela ¹	4.9	5.4	3.9	6.7	8.0	7.0	6.7	6.6	5.0	3.0
<i>Unweighted average / Promedio no ponderado</i>										
LAC / ALC⁵	13.0	14.7	14.3	15.4	15.5	15.4	15.7	16.2	16.3	16.4
OECD / OCDE⁶	22.0	24.8	25.3	26.8	26.6	26.4	26.4	26.3	26.2	..

Note: The figures exclude local government revenues for Argentina (but include provincial revenues), Bahamas, Barbados, Bolivia (prior to 1994), Costa Rica (prior to 1998), Cuba, Dominican Republic, El Salvador (prior to 2015), Jamaica (prior to 1998), Nicaragua, Panama (prior to 1998), Paraguay (prior to 2004), Peru (prior to 2001) and Venezuela as the data are not available.

1. The data are estimated in the following countries: Bahamas (2015), Barbados (2015), Belize (from 2013 onward), Bolivia (from 2013 onward), and Venezuela (from 2011 onward).
2. Data for 1990 are not available.
3. Data for 2014 are used in 2015.
4. Figures for 1990-98 are estimated by the Direction General of Taxes as the methodology they use to calculate social security contributions was not employed until 1999.
5. Represents a group of 24 Latin American and Caribbean countries. Chile and Mexico are also part of the OECD (35) group.
6. Represents the unweighted average for OECD member countries.

Nota: Las cifras excluyen los ingresos de gobiernos locales en Argentina (pero incluye ingresos de las provincias), Bahamas, Barbados, Bolivia (previo a 1994), Costa Rica (previo a 1998), Cuba, República Dominicana, El Salvador (previo a 2015), Jamaica (previo a 1998), Nicaragua, Panamá (previo a 1998), Paraguay (previo a 2004), Perú (previo a 2001) y Venezuela dado que los datos no están disponibles.

1. Datos estimados para esta partida en los siguientes países: Bahamas (2015), Barbados (2015), Belice (desde 2013), Bolivia (desde 2013) y Venezuela (desde 2011).
2. Los datos de 1990 no están disponibles.
3. Se utilizan los datos de 2014 en 2015.
4. Las cifras de 1990-98 son estimaciones dado que el empleo de la metodología actual utilizada para calcular las contribuciones a la seguridad social tuvo lugar en 1999.
5. Representa un grupo de 24 países de América Latina y el Caribe. Chile y México son también parte del grupo OCDE (35).
6. Representa el promedio no ponderado para los países miembros de la OCDE.


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Table 4.8. Taxes on property (4000) as percentage of GDP
Cuadro 4.8. Impuestos sobre la propiedad (4000) en porcentaje del PIB

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
Argentina	1.6	1.3	2.7	2.7	2.6	2.6	2.7	2.9	2.8	2.8
Bahamas	0.5	0.5	0.7	1.1	1.2	1.2	1.1	1.4	1.2	1.2
Barbados	1.0	1.5	1.6	1.7	1.3	1.3	1.7	1.4	1.3	1.7
Belize / Belice	0.8	0.8	1.2	0.9	0.8	0.9	0.9	1.0	1.0	1.0
Bolivia	0.0	0.0	0.8	0.3	0.3	0.2	0.2	0.2	0.2	0.2
Brazil / Brasil	1.7	2.4	2.6	1.8	1.9	2.0	1.9	1.8	1.8	2.0
Chile	1.0	1.3	1.3	0.9	0.8	0.8	0.9	0.8	0.8	0.9
Colombia	0.2	1.0	1.4	1.6	1.6	2.1	2.1	2.1	2.1	2.3
Costa Rica	0.1	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4
Cuba	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dominican Republic / República Dominicana	0.1	0.1	0.6	0.6	0.6	0.7	0.8	0.9	0.6	0.6
Ecuador	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2
El Salvador	0.5	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.4
Guatemala	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1
Honduras	0.1	0.2	0.1	0.1	0.1	0.1	0.3	0.3	0.5	0.5
Jamaica	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.4	0.4
Mexico / México ¹	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Nicaragua	..	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Panama / Panamá	0.8	0.5	0.7	0.7	0.7	0.7	0.7	0.8	0.7	0.6
Paraguay	0.3	0.0	0.0	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Peru / Perú	1.9	0.0	0.5	0.6	0.5	0.4	0.4	0.4	0.4	0.4
Trinidad and Tobago / Trinidad y Tobago	0.7	0.5	0.4	0.4	0.3	0.3	0.3	0.4	0.4	0.5
Uruguay	1.6	2.2	2.9	2.3	2.2	2.2	2.1	2.1	2.1	2.1
Venezuela	0.1	0.5	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<i>Unweighted average / Promedio no ponderado</i>										
LAC / ALC²	0.6	0.6	0.8	0.7	0.7	0.7	0.7	0.8	0.8	0.8
OECD / OCDE³	1.8	1.8	1.8	1.7	1.7	1.8	1.8	1.9	1.9	..

Note: The figures exclude local government revenues for Argentina (but include provincial revenues), Bahamas, Barbados, Bolivia (prior to 1994), Costa Rica (prior to 1998), Cuba, Dominican Republic, El Salvador (prior to 2015), Jamaica (prior to 1998), Nicaragua, Panama (prior to 1998), Paraguay (prior to 2004), Peru (prior to 2001) and Venezuela as the data are not available.

1. In 2015, federal government data are used.
2. Represents a group of 24 Latin American and Caribbean countries. Chile and Mexico are also part of the OECD (35) group.
3. Represents the unweighted average for OECD member countries.

Nota: Las cifras excluyen los ingresos de gobiernos locales en Argentina (pero incluye ingresos de las provincias), Bahamas, Barbados, Bolivia (previo a 1994), Costa Rica (previo a 1998), Cuba, República Dominicana, El Salvador (previo a 2015), Jamaica (previo a 1998), Nicaragua, Panamá (previo a 1998), Paraguay (previo a 2004), Perú (previo a 2001) y Venezuela dado que los datos no están disponibles.

1. En 2015 se utilizan datos federales.
2. Representa un grupo de 24 países de América Latina y el Caribe. Chile y México son también parte del grupo OCDE (35).
3. Representa el promedio no ponderado para los países miembros de la OCDE.


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Table 4.9. Taxes on property (4000) as percentage of total taxation
Cuadro 4.9. Impuestos sobre la propiedad (4000) en porcentaje del total de ingresos tributarios

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
Argentina	11.4	6.3	11.2	9.2	9.0	9.0	9.0	9.3	9.1	8.9
Bahamas	3.8	3.3	5.1	6.6	7.2	6.2	6.4	8.0	7.0	6.1
Barbados	4.2	4.9	5.5	5.5	4.2	4.0	5.2	4.9	4.3	5.5
Belize / Belice	3.5	4.2	5.5	3.5	3.0	3.4	3.5	3.8	3.8	3.8
Bolivia	0.1	0.0	4.2	1.4	1.3	1.1	1.0	0.8	0.8	0.8
Brazil / Brasil	6.5	8.1	7.9	5.7	5.9	6.0	5.9	5.6	5.8	6.3
Chile	6.2	7.0	6.3	5.4	4.1	4.0	4.3	4.1	4.2	4.4
Colombia	2.2	6.6	7.9	8.8	8.7	11.2	10.4	10.5	10.4	11.0
Costa Rica	0.3	1.4	1.3	1.3	1.6	1.6	1.7	1.8	1.9	1.9
Cuba	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dominican Republic / República Dominicana	0.9	1.2	5.1	5.1	5.2	5.6	6.1	6.2	4.4	4.4
Ecuador	1.2	0.6	0.9	0.7	0.7	0.7	0.9	0.9	1.0	1.1
El Salvador	5.1	0.7	0.7	0.5	0.5	0.5	0.5	0.5	0.6	2.4
Guatemala	1.6	1.0	1.3	1.5	1.5	1.4	1.5	1.4	1.5	1.2
Honduras	0.8	1.1	0.5	0.5	0.5	0.5	1.5	1.7	2.3	2.4
Jamaica	0.9	0.7	1.0	0.7	0.9	0.9	0.8	1.6	1.6	1.7
Mexico / México ¹	1.9	1.7	2.2	2.2	2.1	2.0	2.1	2.0	2.1	2.1
Nicaragua	..	0.0	0.0	0.2	0.4	0.5	0.5	0.6	0.6	0.7
Panama / Panamá	4.9	3.1	4.6	4.0	4.2	3.9	3.7	4.3	4.2	3.8
Paraguay	4.9	0.0	0.0	2.0	1.7	1.6	1.6	1.7	1.6	1.7
Peru / Perú	15.3	0.0	3.3	3.3	3.0	2.2	2.0	2.1	2.0	2.3
Trinidad and Tobago / Trinidad y Tobago	3.0	2.6	1.5	1.5	1.1	1.1	1.0	1.4	1.5	1.5
Uruguay	8.4	10.3	12.0	8.9	8.6	8.2	7.9	7.5	7.6	7.7
Venezuela	0.3	3.7	5.9	0.2	0.2	0.1	0.1	0.2	0.2	0.2
<i>Unweighted average / Promedio no ponderado</i>										
LAC / ALC²	3.8	2.9	3.9	3.3	3.2	3.2	3.2	3.4	3.3	3.4
OECD / OCDE³	5.7	5.5	5.5	5.5	5.5	5.5	5.5	5.6	5.6	..

Note: The figures exclude local government revenues for Argentina (but include provincial revenues), Bahamas, Barbados, Bolivia (prior to 1994), Costa Rica (prior to 1998), Cuba, Dominican Republic, El Salvador (prior to 2015), Jamaica (prior to 1998), Nicaragua, Panama (prior to 1998), Paraguay (prior to 2004), Peru (prior to 2001) and Venezuela as the data are not available.

1. Data for 2014 are used in 2015.
2. Represents a group of 24 Latin American and Caribbean countries. Chile and Mexico are also part of the OECD (35) group.
3. Represents the unweighted average for OECD member countries.

Nota: Las cifras excluyen los ingresos de gobiernos locales en Argentina (pero incluye ingresos de las provincias), Bahamas, Barbados, Bolivia (previo a 1994), Costa Rica (previo a 1998), Cuba, República Dominicana, El Salvador (previo a 2015), Jamaica (previo a 1998), Nicaragua, Panamá (previo a 1998), Paraguay (previo a 2004), Perú (previo a 2001) y Venezuela dado que los datos no están disponibles.

1. Se utilizan los datos de 2014 en 2015.
2. Representa un grupo de 24 países de América Latina y el Caribe. Chile y México son también parte del grupo OCDE (35).
3. Representa el promedio no ponderado para los países miembros de la OCDE.


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Table 4.10. Taxes on goods and services (5000) as percentage of GDP
Cuadro 4.10. Impuestos sobre bienes y servicios (5000) en porcentaje del PIB

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
Argentina	7.5	11.2	13.4	15.1	15.2	15.0	15.5	15.5	15.4	15.2
Bahamas	9.4	11.4	9.5	10.5	10.0	12.0	12.1	11.2	11.4	13.6
Barbados	10.4	14.4	14.1	12.2	14.0	15.7	16.4	14.8	14.5	14.9
Belize / Belice	15.3	12.7	13.0	14.4	14.8	13.7	14.7	15.1	15.1	15.2
Bolivia	5.7	10.9	11.4	11.2	11.2	12.5	12.5	12.9	13.1	13.3
Brazil / Brasil	12.2	13.7	14.6	13.5	14.0	14.1	13.8	13.8	13.3	13.2
Chile	10.7	12.0	10.7	9.7	10.1	10.5	10.8	10.8	10.9	11.2
Colombia	5.7	6.4	7.6	7.5	7.7	8.0	7.7	7.4	7.6	7.8
Costa Rica	9.8	9.1	9.7	9.3	9.0	9.2	9.1	9.2	9.1	9.3
Cuba	25.3	22.0	23.1	23.1	19.1	19.9	22.2	20.2	19.7	20.4
Dominican Republic / República Dominicana	5.5	7.9	8.4	8.9	8.9	8.6	8.4	8.7	8.9	9.1
Ecuador	4.5	7.4	7.0	7.4	9.1	8.7	10.3	10.5	10.2	10.9
El Salvador	5.4	6.9	8.5	8.0	8.7	8.8	9.0	9.1	9.0	8.8
Guatemala	5.5	7.7	7.9	6.8	7.0	7.0	7.0	6.9	6.7	6.5
Honduras	11.2	10.7	10.4	9.5	9.7	9.6	9.6	9.5	11.1	11.6
Jamaica	9.8	11.5	11.2	11.4	12.9	12.6	13.0	13.6	13.7	14.4
Mexico / México ¹	5.4	5.8	5.0	5.0	5.3	5.1	5.0	4.7	5.4	6.2
Nicaragua	..	8.6	9.2	8.3	9.1	9.3	9.7	9.6	9.5	9.5
Panama / Panamá	6.0	4.7	4.2	4.7	5.2	5.5	5.3	5.0	4.8	4.9
Paraguay	3.0	7.3	8.0	8.9	10.0	10.2	10.2	9.4	10.1	10.0
Peru / Perú	7.9	9.0	9.0	8.0	8.4	8.3	8.4	8.5	8.5	8.2
Trinidad and Tobago / Trinidad y Tobago	9.5	7.5	5.9	6.8	6.6	5.2	6.2	6.4	6.1	7.9
Uruguay	11.1	11.2	13.1	12.1	12.2	12.4	12.2	12.0	11.9	11.5
Venezuela	2.0	6.5	8.2	7.8	7.2	8.0	8.7	9.1	11.5	15.2
<i>Unweighted average / Promedio no ponderado</i>										
LAC / ALC²	8.6	9.8	10.1	10.0	10.2	10.4	10.7	10.6	10.7	11.2
OECD / OCDE³	10.0	10.9	10.8	10.3	10.6	10.6	10.8	10.8	11.0	..

Note: The figures exclude local government revenues for Argentina (but include provincial revenues), Bahamas, Barbados, Bolivia (prior to 1994), Costa Rica (prior to 1998), Cuba, Dominican Republic, El Salvador (prior to 2015), Jamaica (prior to 1998), Nicaragua, Panama (prior to 1998), Paraguay (prior to 2004), Peru (prior to 2001) and Venezuela as the data are not available.

1. In 2015, federal government data are used.
2. Represents a group of 24 Latin American and Caribbean countries. Chile and Mexico are also part of the OECD (35) group.
3. Represents the unweighted average for OECD member countries.

Nota: Las cifras excluyen los ingresos de gobiernos locales en Argentina (pero incluye ingresos de las provincias), Bahamas, Barbados, Bolivia (previo a 1994), Costa Rica (previo a 1998), Cuba, República Dominicana, El Salvador (previo a 2015), Jamaica (previo a 1998), Nicaragua, Panamá (previo a 1998), Paraguay (previo a 2004), Perú (previo a 2001) y Venezuela dado que los datos no están disponibles.

1. En 2015, se utilizan datos del nivel federal.
2. Representa un grupo de 24 países de América Latina y el Caribe. Chile y México son también parte del grupo OCDE (35).
3. Representa el promedio no ponderado para los países miembros de la OCDE.

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Table 4.11. Taxes on goods and services (5000) as percentage of total taxation
Cuadro 4.11. Impuestos sobre bienes y servicios (5000) en porcentaje del total de ingresos tributarios

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
Argentina	55.2	56.5	54.6	52.2	52.4	51.2	50.5	49.6	49.5	47.5
Bahamas	76.4	74.9	69.4	63.9	62.3	63.4	68.8	66.1	66.1	68.3
Barbados	44.8	47.6	47.9	40.0	45.7	48.4	49.5	50.2	47.8	47.5
Belize / Belice	70.0	66.1	58.3	56.5	55.5	54.6	58.8	58.7	58.6	59.3
Bolivia	68.5	61.7	56.9	51.6	55.5	56.6	55.4	55.3	54.9	53.8
Brazil / Brasil	47.7	46.3	44.7	41.9	43.2	42.5	42.5	42.5	41.8	41.3
Chile	62.9	63.8	51.5	55.6	51.2	49.3	50.1	54.0	55.3	54.0
Colombia	53.8	43.8	42.1	40.6	43.0	42.3	38.8	36.7	37.5	37.5
Costa Rica	49.0	51.1	49.4	45.1	44.3	44.2	43.8	40.8	40.3	40.1
Cuba	86.9	59.2	56.2	56.2	50.8	51.7	55.8	54.1	52.6	52.8
Dominican Republic / República Dominicana	69.9	72.6	70.4	69.9	72.0	69.9	63.8	62.7	63.4	66.3
Ecuador	61.7	71.6	57.4	48.8	54.4	49.1	52.1	53.4	53.2	51.9
El Salvador	51.3	57.0	60.7	55.5	57.3	57.1	56.3	53.5	52.0	50.5
Guatemala	61.0	62.4	60.3	55.7	56.5	54.6	54.1	52.9	52.9	52.6
Honduras	66.2	66.1	57.7	53.3	53.5	54.9	52.4	50.1	53.7	54.6
Jamaica	42.5	50.9	47.9	46.0	51.9	51.4	53.2	54.6	55.6	56.3
Mexico / México ¹	44.0	42.8	39.4	37.0	37.8	36.2	36.1	32.4	35.8	35.8
Nicaragua	..	66.3	57.2	49.1	50.7	49.5	49.4	48.2	46.6	45.2
Panama / Panamá	37.6	28.4	29.4	29.0	30.2	32.5	30.5	28.8	30.0	30.1
Paraguay	51.4	58.0	58.0	55.5	60.5	60.6	57.5	57.5	56.9	55.8
Peru / Perú	65.6	61.1	54.5	47.0	47.3	44.6	43.4	45.1	45.1	47.9
Trinidad and Tobago / Trinidad y Tobago	41.7	35.5	22.4	24.1	24.2	19.7	22.6	23.2	20.4	25.7
Uruguay	56.7	51.7	55.0	47.0	46.9	46.8	45.5	44.0	43.6	42.6
Venezuela	11.1	47.7	51.8	54.6	61.2	58.9	61.0	63.1	60.7	72.9
<i>Unweighted average / Promedio no ponderado</i>										
LAC / ALC²	55.5	56.0	52.2	49.0	50.3	49.6	49.6	49.1	48.9	49.6
OECD / OCDE³	32.5	33.0	32.9	32.3	32.9	32.7	32.6	32.4	32.6	..

Note: The figures exclude local government revenues for Argentina (but include provincial revenues), Bahamas, Barbados, Bolivia (prior to 1994), Costa Rica (prior to 1998), Cuba, Dominican Republic, El Salvador (prior to 2015), Jamaica (prior to 1998), Nicaragua, Panama (prior to 1998), Paraguay (prior to 2004), Peru (prior to 2001) and Venezuela as the data are not available.

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3. Represents the unweighted average for OECD member countries.

Nota: Las cifras excluyen los ingresos de gobiernos locales en Argentina (pero incluye ingresos de las provincias), Bahamas, Barbados, Bolivia (previo a 1994), Costa Rica (previo a 1998), Cuba, República Dominicana, El Salvador (previo a 2015), Jamaica (previo a 1998), Nicaragua, Panamá (previo a 1998), Paraguay (previo a 2004), Perú (previo a 2001) y Venezuela dado que los datos no están disponibles.

1. Se utilizan los datos de 2014 en 2015.
2. Representa un grupo de 24 países de América Latina y el Caribe. Chile y México son también parte del grupo OCDE (35).
3. Representa el promedio no ponderado para los países miembros de la OCDE.


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Table 4.12. Taxes on general consumption (5110) as percentage of GDP
Cuadro 4.12. Impuestos generales sobre el consumo (5110) en porcentaje del PIB

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
Argentina	3.2	8.1	8.8	10.2	10.1	10.3	10.7	11.4	11.2	11.5
Bahamas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.5
Barbados	4.8	8.0	7.8	7.4	8.5	10.3	10.5	10.0	9.5	9.2
Belize / Belice	0.0	4.9	5.9	5.9	7.1	5.9	6.8	7.3	7.5	7.5
Bolivia	3.6	5.7	6.9	7.3	7.4	8.5	8.7	9.0	9.0	9.1
Brazil / Brasil	12.1	12.9	13.6	12.5	12.8	12.9	12.8	12.8	12.3	12.2
Chile	6.3	7.9	7.8	7.3	7.6	7.9	8.1	8.1	8.2	8.4
Colombia	2.8	4.6	5.9	6.0	6.1	6.5	6.3	5.7	6.0	6.1
Costa Rica	4.0	4.4	5.0	4.8	4.7	4.8	4.8	4.7	4.7	4.7
Cuba	23.3	20.1	21.2	20.6	16.4	17.1	19.8	18.2	17.6	17.9
Dominican Republic / República Dominicana	1.2	2.4	3.8	4.0	4.1	4.0	3.9	4.4	4.7	4.9
Ecuador	2.0	4.6	4.8	4.9	5.6	5.4	6.2	6.4	6.3	6.4
El Salvador	2.8	5.4	6.5	6.1	6.7	6.8	7.0	7.1	7.2	6.8
Guatemala	2.4	4.7	5.2	4.9	5.1	5.2	5.3	5.2	5.1	4.8
Honduras	2.7	4.8	5.2	5.2	5.4	5.7	5.6	5.5	6.8	7.2
Jamaica	0.0	3.4	3.9	3.8	3.9	3.9	3.9	4.0	4.0	4.2
Mexico / México	3.2	3.1	3.4	3.4	3.8	3.7	3.7	3.5	3.9	3.9
Nicaragua	..	4.5	5.3	5.2	5.5	5.9	6.2	6.2	6.3	6.0
Panama / Panamá	1.4	0.6	0.8	2.1	2.6	3.0	3.0	2.8	2.7	2.6
Paraguay	0.0	4.0	4.6	5.6	6.3	6.5	6.5	6.3	6.8	6.8
Peru / Perú	1.5	5.4	6.1	6.5	7.0	7.0	7.0	7.1	7.2	7.0
Trinidad and Tobago / Trinidad y Tobago	4.6	3.7	2.9	4.2	4.3	3.0	3.8	3.9	3.4	4.8
Uruguay	5.5	6.5	8.2	8.6	8.6	8.6	8.5	8.4	8.1	7.8
Venezuela	0.0	4.1	6.4	5.9	5.5	6.2	6.8	7.3	9.0	11.7
<i>Unweighted average / Promedio no ponderado</i>										
LAC / ALC¹	3.8	5.6	6.2	6.3	6.5	6.6	6.9	6.9	7.0	7.2
OECD / OCDE²	5.7	6.7	6.8	6.4	6.7	6.7	6.8	6.8	7.0	..

Note: The figures exclude local government revenues for Argentina (but include provincial revenues), Bahamas, Barbados, Bolivia (prior to 1994), Costa Rica (prior to 1998), Cuba, Dominican Republic, El Salvador (prior to 2015), Jamaica (prior to 1998), Nicaragua, Panama (prior to 1998), Paraguay (prior to 2004), Peru (prior to 2001) and Venezuela as the data are not available.

1. Represents a group of 24 Latin American and Caribbean countries. Chile and Mexico are also part of the OECD (35) group.
2. Represents the unweighted average for OECD member countries.

Nota: Las cifras excluyen los ingresos de gobiernos locales en Argentina (pero incluye ingresos de las provincias), Bahamas, Barbados, Bolivia (previo a 1994), Costa Rica (previo a 1998), Cuba, República Dominicana, El Salvador (previo a 2015), Jamaica (previo a 1998), Nicaragua, Panamá (previo a 1998), Paraguay (previo a 2004), Perú (previo a 2001) y Venezuela dado que los datos no están disponibles.

1. Representa un grupo de 24 países de América Latina y el Caribe. Chile y México son también parte del grupo OCDE (35).
2. Representa el promedio no ponderado para los países miembros de la OCDE.


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Table 4.13. Taxes on general consumption (5110) as percentage of total taxation
Cuadro 4.13. Impuestos generales sobre el consumo (5110) en porcentaje del total de ingresos tributarios

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
Argentina	23.3	41.1	36.0	35.1	34.7	35.2	34.8	36.6	36.2	35.8
Bahamas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	12.4
Barbados	20.9	26.6	26.6	24.1	27.7	31.8	31.6	33.8	31.1	29.5
Belize / Belice	0.0	25.8	26.4	23.4	26.8	23.5	27.2	28.6	29.1	29.4
Bolivia	43.2	32.2	34.6	33.6	36.7	38.4	38.7	38.5	38.0	36.9
Brazil / Brasil	47.4	43.4	41.4	39.0	39.7	38.8	39.2	39.3	38.7	38.1
Chile	37.4	41.8	37.8	42.1	38.5	37.0	37.7	40.8	41.6	40.8
Colombia	26.1	31.4	32.4	32.1	34.0	34.4	31.9	28.5	29.4	29.3
Costa Rica	20.0	24.9	25.3	23.3	23.1	23.2	23.2	21.2	21.1	20.4
Cuba	80.1	53.9	51.6	50.1	43.5	44.6	49.9	48.8	46.9	46.5
Dominican Republic / República Dominicana	15.1	22.1	31.6	31.5	33.3	32.5	29.5	31.7	33.2	35.5
Ecuador	27.7	44.6	39.6	32.1	33.9	30.3	31.5	32.8	32.8	30.6
El Salvador	26.2	45.1	46.3	42.2	44.3	44.3	43.8	41.8	41.5	39.3
Guatemala	27.2	37.9	39.6	39.9	41.2	41.1	41.1	39.8	40.3	38.6
Honduras	16.2	29.7	29.0	29.4	29.7	32.3	30.4	28.8	33.1	33.7
Jamaica	0.1	14.9	16.7	15.4	15.7	15.7	15.8	16.1	16.3	16.5
Mexico / México ¹	26.1	22.8	26.7	24.9	26.9	26.4	26.7	23.7	25.6	25.6
Nicaragua	..	34.8	32.9	30.7	30.8	31.3	31.5	31.3	31.1	28.6
Panama / Panamá	9.0	3.4	5.8	12.8	15.3	17.9	17.0	16.2	17.0	16.1
Paraguay	0.0	32.1	33.3	34.6	38.3	38.9	37.0	38.2	38.3	37.8
Peru / Perú	12.1	37.1	37.2	38.5	38.9	37.5	36.6	37.7	38.6	40.7
Trinidad and Tobago / Trinidad y Tobago	19.9	17.4	11.1	15.0	15.6	11.3	14.0	14.2	11.4	15.6
Uruguay	28.1	30.2	34.1	33.4	32.9	32.5	31.7	30.6	29.9	28.9
Venezuela	0.0	30.2	40.4	41.2	46.6	45.9	47.9	50.6	47.4	55.8
<i>Unweighted average / Promedio no ponderado</i>										
LAC / ALC²	22.0	30.1	30.7	30.2	31.2	31.0	31.2	31.2	31.2	31.8
OECD / OCDE³	18.2	19.9	20.6	20.1	20.7	20.6	20.5	20.5	20.7	..

Note: The figures exclude local government revenues for Argentina (but include provincial revenues), Bahamas, Barbados, Bolivia (prior to 1994), Costa Rica (prior to 1998), Cuba, Dominican Republic, El Salvador (prior to 2015), Jamaica (prior to 1998), Nicaragua, Panama (prior to 1998), Paraguay (prior to 2004), Peru (prior to 2001) and Venezuela as the data are not available.

1. Data for 2014 are used in 2015.
2. Represents a group of 24 Latin American and Caribbean countries. Chile and Mexico are also part of the OECD (35) group.
3. Represents the unweighted average for OECD member countries.

Nota: Las cifras excluyen los ingresos de gobiernos locales en Argentina (pero incluye ingresos de las provincias), Bahamas, Barbados, Bolivia (previo a 1994), Costa Rica (previo a 1998), Cuba, República Dominicana, El Salvador (previo a 2015), Jamaica (previo a 1998), Nicaragua, Panamá (previo a 1998), Paraguay (previo a 2004), Perú (previo a 2001) y Venezuela dado que los datos no están disponibles.

1. Se utilizan los datos de 2014 en 2015.
2. Representa un grupo de 24 países de América Latina y el Caribe. Chile y México son también parte del grupo OCDE (35).
3. Representa el promedio no ponderado para los países miembros de la OCDE.


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Table 4.14. Taxes on specific goods and services (5120) as percentage of GDP
Cuadro 4.14. Impuestos específicos sobre bienes y servicios (5120) en porcentaje del PIB

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
Argentina	4.1	3.0	4.7	4.9	5.1	4.7	4.6	4.0	4.1	3.6
Bahamas	8.7	10.3	8.5	9.0	8.5	10.1	10.3	9.5	9.0	8.7
Barbados	5.5	4.7	4.7	3.6	3.8	3.9	3.9	3.6	3.8	4.2
Belize / Belice	14.8	7.5	6.8	7.8	7.2	7.4	7.3	7.2	7.3	7.4
Bolivia	2.1	5.2	4.5	3.9	3.8	4.0	3.8	3.9	4.0	4.2
Brazil / Brasil	0.0	0.7	0.8	0.9	1.1	1.2	1.1	1.0	1.0	1.0
Chile	3.9	3.5	2.3	1.8	1.9	2.0	2.0	2.0	2.0	2.0
Colombia	2.9	1.8	1.7	1.6	1.6	1.5	1.3	1.7	1.7	1.7
Costa Rica	5.3	4.2	4.3	4.0	3.8	3.9	3.5	3.6	3.4	3.6
Cuba	2.0	2.0	1.9	2.5	2.7	2.7	2.4	2.0	2.2	2.4
Dominican Republic / República Dominicana	4.2	5.3	4.5	4.8	4.7	4.5	4.4	4.2	4.2	4.1
Ecuador	2.4	2.7	1.9	2.3	3.1	3.0	3.8	3.7	3.6	4.1
El Salvador	2.6	1.4	2.0	1.9	2.0	2.0	2.0	2.0	1.8	1.9
Guatemala	2.9	2.9	2.6	1.8	1.7	1.6	1.4	1.3	1.3	1.4
Honduras	8.5	5.9	5.2	4.3	4.3	4.0	4.0	4.1	4.2	4.4
Jamaica	9.6	8.0	7.1	7.4	8.8	8.6	9.0	9.4	9.5	10.0
Mexico / México ¹	2.1	2.0	0.9	1.0	0.9	0.8	0.9	0.9	1.1	2.3
Nicaragua	..	4.1	3.9	3.1	3.6	3.4	3.5	3.4	3.2	3.5
Panama / Panamá	2.5	3.7	3.1	2.4	2.4	2.3	2.2	2.1	2.0	2.1
Paraguay ¹	3.0	3.3	3.4	3.2	3.4	3.4	3.4	2.9	3.1	2.9
Peru / Perú	6.5	3.5	2.9	1.4	1.5	1.3	1.3	1.4	1.2	1.2
Trinidad and Tobago / Trinidad y Tobago	4.4	3.2	2.7	2.3	2.0	1.9	2.0	2.1	2.3	2.7
Uruguay	5.1	3.7	4.3	3.0	3.2	3.3	3.3	3.2	3.2	3.2
Venezuela	2.0	2.4	1.8	1.9	1.7	1.8	1.9	1.8	2.5	3.6
<i>Unweighted average / Promedio no ponderado</i>										
LAC / ALC²	4.6	4.0	3.6	3.4	3.5	3.5	3.5	3.4	3.4	3.6
OECD / OCDE³	3.8	3.6	3.4	3.2	3.3	3.3	3.3	3.3	3.3	..

Note: The figures exclude local government revenues for Argentina (but include provincial revenues), Bahamas, Barbados, Bolivia (prior to 1994), Costa Rica (prior to 1998), Cuba, Dominican Republic, El Salvador (prior to 2015), Jamaica (prior to 1998), Nicaragua, Panama (prior to 1998), Paraguay (prior to 2004), Peru (prior to 2001) and Venezuela as the data are not available.

1. In 2015, federal government data are used.
2. Represents a group of 24 Latin American and Caribbean countries. Chile and Mexico are also part of the OECD (35) group.
3. Represents the unweighted average for OECD member countries.

Nota: Las cifras excluyen los ingresos de gobiernos locales en Argentina (pero incluye ingresos de las provincias), Bahamas, Barbados, Bolivia (previo a 1994), Costa Rica (previo a 1998), Cuba, República Dominicana, El Salvador (previo a 2015), Jamaica (previo a 1998), Nicaragua, Panamá (previo a 1998), Paraguay (previo a 2004), Perú (previo a 2001) y Venezuela dado que los datos no están disponibles.

1. En 2015, se utilizan datos del nivel federal.
2. Representa un grupo de 24 países de América Latina y el Caribe. Chile y México son también parte del grupo OCDE (35).
3. Representa el promedio no ponderado para los países miembros de la OCDE.


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Table 4.15. Taxes on specific goods and services (5120) as percentage of total taxation
Cuadro 4.15. Impuestos específicos sobre bienes y servicios (5120) en porcentaje del total de ingresos tributarios

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
Argentina	30.1	15.0	19.0	16.8	17.6	16.0	15.1	12.7	13.3	11.2
Bahamas	70.1	67.8	62.0	54.6	52.6	53.7	58.7	55.8	51.8	44.0
Barbados	23.9	15.5	15.8	11.7	12.5	12.2	11.8	12.3	12.6	13.4
Belize / Belice	67.9	39.1	30.5	30.5	26.9	29.7	29.1	28.0	28.3	28.8
Bolivia	25.3	29.5	22.4	18.0	18.8	18.2	16.7	16.7	17.0	16.9
Brazil / Brasil	0.0	2.4	2.6	2.9	3.5	3.7	3.2	3.2	3.1	3.2
Chile	23.0	18.8	10.9	10.1	9.8	9.4	9.4	9.9	10.3	9.9
Colombia	27.8	12.4	9.7	8.4	9.0	7.9	6.8	8.3	8.1	8.2
Costa Rica	26.8	23.9	22.1	19.3	18.6	18.9	16.8	15.8	15.3	15.6
Cuba	6.8	5.3	4.6	6.1	7.3	7.1	5.9	5.3	5.8	6.3
Dominican Republic / República Dominicana	53.8	48.9	37.5	37.4	37.8	36.5	33.4	30.2	29.4	30.0
Ecuador	33.0	26.0	15.8	14.8	18.6	17.1	19.0	18.9	18.7	19.6
El Salvador	25.0	11.9	14.4	13.3	13.0	12.7	12.5	11.7	10.5	10.9
Guatemala	32.8	23.4	19.6	14.6	14.0	12.3	11.2	10.3	10.3	11.3
Honduras	50.0	36.4	28.7	24.0	23.8	22.6	22.0	21.3	20.6	20.8
Jamaica	41.6	35.1	30.5	29.8	35.4	35.0	36.6	37.7	38.6	39.1
Mexico / México ¹	17.2	14.5	7.1	7.4	6.7	6.0	6.5	5.9	7.2	7.2
Nicaragua	..	31.5	24.3	18.4	19.9	18.3	17.9	16.9	15.5	16.6
Panama / Panamá	15.5	22.9	21.4	14.6	14.1	13.8	12.7	11.8	12.2	13.1
Paraguay ¹	51.4	25.9	24.6	19.9	20.8	20.4	19.3	17.9	17.2	16.3
Peru / Perú	53.5	24.0	17.3	8.5	8.3	7.1	6.9	7.4	6.5	7.2
Trinidad and Tobago / Trinidad y Tobago	19.2	15.4	10.2	8.0	7.5	7.3	7.3	7.7	7.7	8.7
Uruguay	26.0	17.2	17.8	11.5	12.2	12.6	12.2	11.6	11.8	11.8
Venezuela	11.1	17.5	11.4	13.4	14.6	13.0	13.1	12.5	13.4	17.1
<i>Unweighted average / Promedio no ponderado</i>										
LAC / ALC²	31.8	24.2	20.0	17.3	17.6	17.1	16.8	16.2	16.0	16.1
OECD / OCDE³	12.6	11.1	10.4	10.1	10.2	10.0	10.0	9.8	9.6	..

Note: The figures exclude local government revenues for Argentina (but include provincial revenues), Bahamas, Barbados, Bolivia (prior to 1994), Costa Rica (prior to 1998), Cuba, Dominican Republic, El Salvador (prior to 2015), Jamaica (prior to 1998), Nicaragua, Panama (prior to 1998), Paraguay (prior to 2004), Peru (prior to 2001) and Venezuela as the data are not available.

1. Data for 2014 are used in 2015.
2. Represents a group of 24 Latin American and Caribbean countries. Chile and Mexico are also part of the OECD (35) group.
3. Represents the unweighted average for OECD member countries.

Nota: Las cifras excluyen los ingresos de gobiernos locales en Argentina (pero incluye ingresos de las provincias), Bahamas, Barbados, Bolivia (previo a 1994), Costa Rica (previo a 1998), Cuba, República Dominicana, El Salvador (previo a 2015), Jamaica (previo a 1998), Nicaragua, Panamá (previo a 1998), Paraguay (previo a 2004), Perú (previo a 2001) y Venezuela dado que los datos no están disponibles.

1. Se utilizan los datos de 2014 en 2015.
2. Representa un grupo de 24 países de América Latina y el Caribe. Chile y México son también parte del grupo OCDE (35).
3. Representa el promedio no ponderado para los países miembros de la OCDE.



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Table 4.16. Gross domestic product for tax reporting years at market prices, in billions of national currency units
Cuadro 4.16. Producto interno bruto para los años fiscales a precios de mercado, en millardos de moneda local

	1990	2000	2005	2009	2010	2011	2012	2013	2014	2015
Argentina	75	308	583	1 248	1 662	2 179	2 638	3 348	4 579	5 843
Bahamas	4	6	8	8	8	8	8	9	9	9
Barbados	4	6	8	9	9	9	9	9	9	9
Belize / Belice	1	2	2	3	3	3	3	3	3	3
Bolivia	15	52	77	122	138	166	187	212	228	228
Brazil / Brasil	0	1 199	2 171	3 333	3 886	4 376	4 815	5 332	5 779	6 001
Chile	10 482	42 095	68 883	96 444	110 999	121 319	129 028	137 230	147 568	157 511
Colombia	24 295	208 531	340 156	504 647	544 924	619 894	664 240	710 497	757 506	800 849
Costa Rica	536	5 042	9 786	17 281	19 581	21 392	23 371	24 781	26 703	28 279
Cuba	22	31	43	62	64	69	73	77	81	87
Dominican Republic / República Dominicana	82	414	1 088	1 729	1 979	2 218	2 378	2 559	2 786	3 023
Ecuador	15	18	42	63	70	79	88	95	102	100
El Salvador	5	13	17	21	21	23	24	24	24	26
Guatemala	31	133	208	308	333	371	395	423	454	488
Honduras	13	107	184	276	299	335	361	377	407	451
Jamaica	34	387	700	1 065	1 153	1 240	1 314	1 431	1 542	1 667
Mexico / México	825	6 132	9 425	12 073	13 267	14 527	15 599	16 079	17 217	18 195
Nicaragua	1	65	106	170	187	219	246	269	306	346
Panama / Panamá	6	12	16	27	29	34	40	45	49	52
Paraguay	6 031	28 574	53 962	79 117	94 934	105 203	108 832	125 152	137 798	144 249
Peru / Perú	5	178	247	364	418	465	499	535	576	613
Trinidad and Tobago / Trinidad y Tobago	22	51	101	121	141	163	165	170	168	150
Uruguay	12	276	425	715	808	926	1 041	1 178	1 331	1 460
Venezuela	2	80	304	707	1 017	1 357	1 635	2 246	3 031	6 025

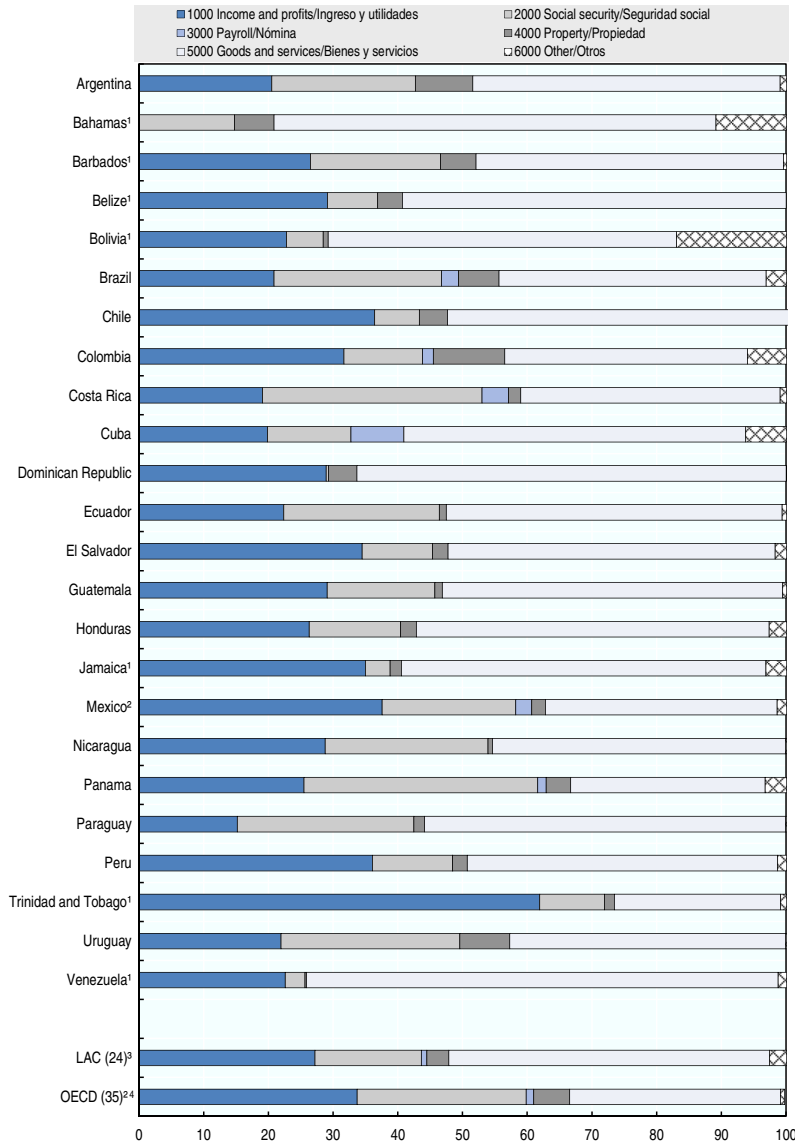
Source: OECD National Accounts data for Chile and Mexico and official National Accounts data for the other countries. CEPALSTAT (ECLAC) for Cuba, The World Economic Outlook (IMF) was used for Argentina, Bahamas, Panama, Paraguay and Venezuela.

Fuente: Datos de Cuentas Nacionales de la OCDE para Chile y México y estadísticas oficiales de Cuentas Nacionales para el resto de países. CEPALSTAT (CEPAL) para Cuba y para Argentina, Bahamas, Panamá, Paraguay y Venezuela se utilizó el World Economic Outlook (FMI).

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4.2. Comparative charts / 4.2. Gráficos comparativos

Figure 4.1. Tax revenue of main headings as percentage of total tax revenue, 2015
Gráfico 4.1. Ingresos tributarios de categorías principales como porcentaje del ingreso tributario total, 2015



1. The data are estimated for the following countries: Bahamas (social security contributions for 2015), Barbados (social security contributions for 2015), Belize (social security contributions from 2013 onward), Bolivia (social security contributions from 2013 onward), Jamaica (environmental levy for years 2014 and 2015),Trinidad and Tobago (local property taxes for 2015) and Venezuela (social security contributions from 2011 onward). See the corresponding country tables for more information.

1. Datos estimados para los siguientes países: Bahamas (contribuciones a la seguridad social para 2015), Barbados (contribuciones a la seguridad social para 2015), Belice (contribuciones a la seguridad social desde 2013), Bolivia (contribuciones a la seguridad social desde 2013), Jamaica (impuesto ambiental para los años 2014 y 2015), Trinidad y Tobago (impuestos sobre la propiedad municipales) y Venezuela (contribuciones a la seguridad social desde 2011). Véanse las tablas de país para mayor información.

2. Data for 2014 are used.

2. Se utilizan datos del 2014.

3. Represents the unweighted average of the 24 Latin American and Caribbean countries.

3. Representa el promedio no ponderado de 24 países de América Latina y el Caribe.

4. Represents the unweighted average for OECD member countries. Chile and Mexico are also part of the OECD (35) group.

4. Representa el promedio no ponderado para los países miembros de la OCDE. Chile y México también forman parte del grupo (35) OCDE.

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Figure 4.2. Tax structures in Latin American and Caribbean countries, 1990-2015

Receipts as percentage of total tax revenues

Gráfico 4.2. Estructuras impositivas en países de América Latina y el Caribe, 1990-2015

Ingresos como porcentaje de los ingresos tributarios totales

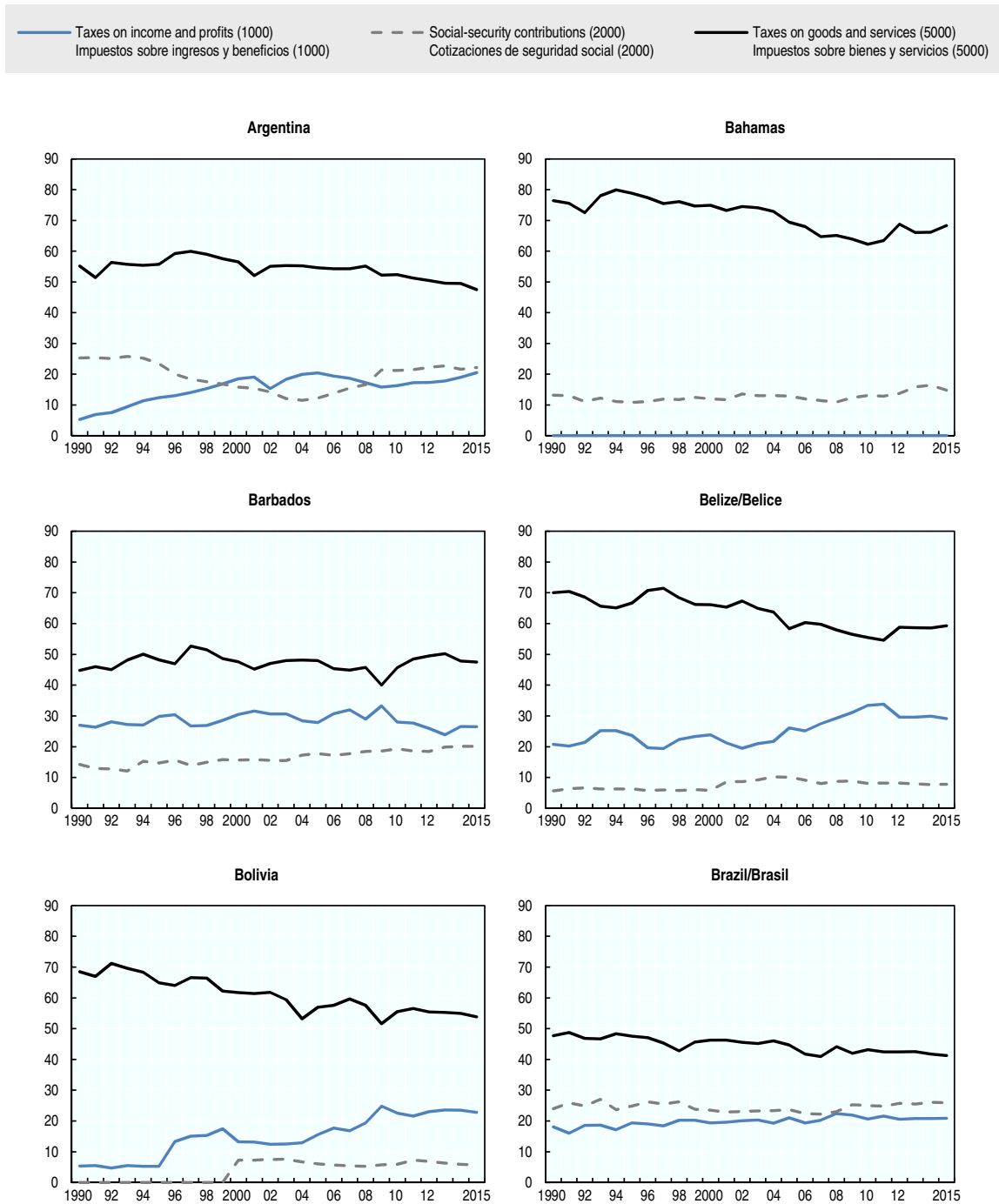


Figure 4.2. Tax structures in Latin American and Caribbean countries, 1990-2015 (cont.)

Receipts as percentage of total tax revenues

Gráfico 4.2. Estructuras impositivas en países de América Latina y el Caribe, 1990-2015 (cont.)

Ingresos como porcentaje de los ingresos tributarios totales

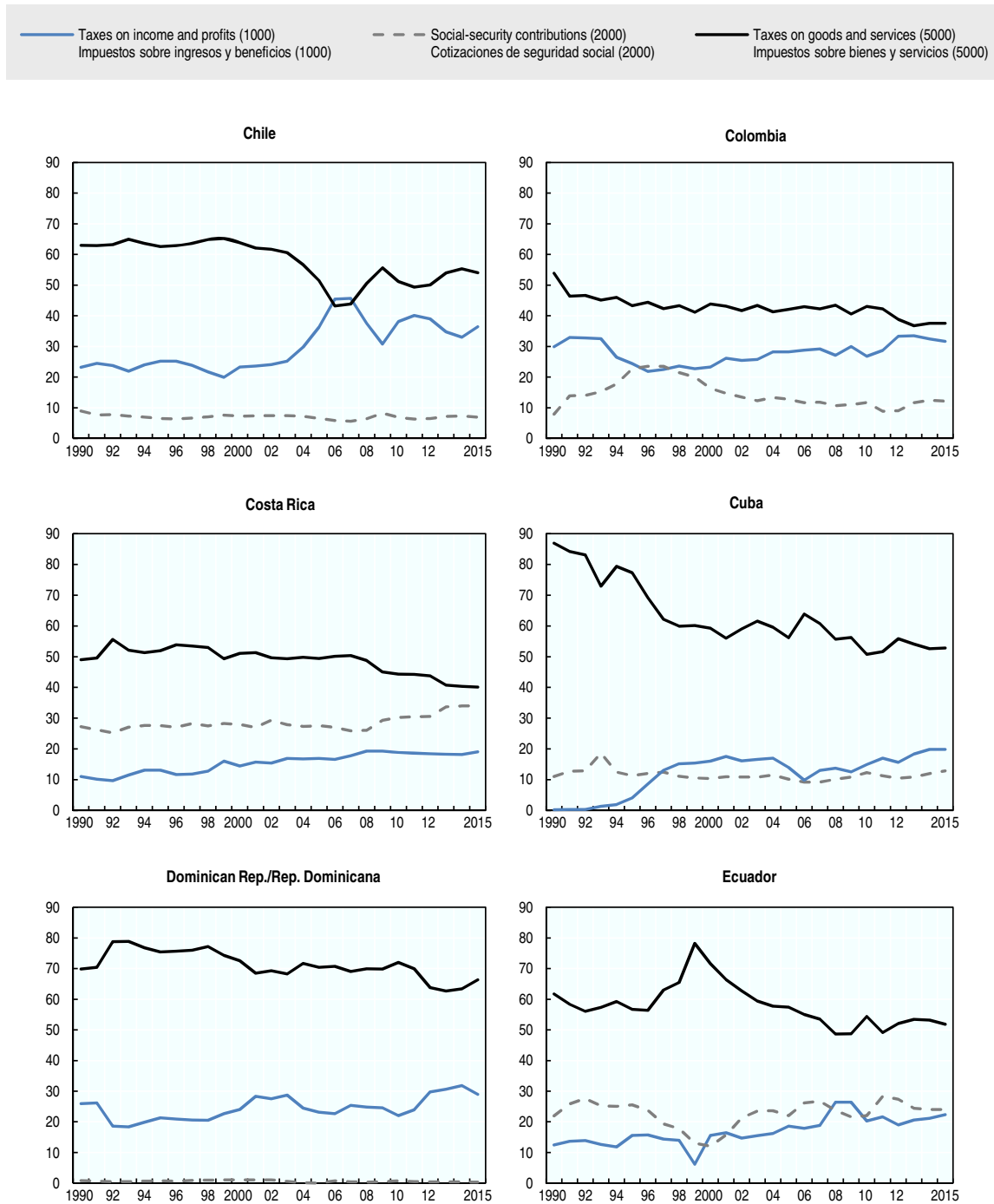


Figure 4.2. Tax structures in Latin American and Caribbean countries, 1990-2015 (cont.)

Receipts as percentage of total tax revenues

Gráfico 4.2. Estructuras impositivas en países de América Latina y el Caribe, 1990-2015 (cont.)

Ingresos como porcentaje de los ingresos tributarios totales

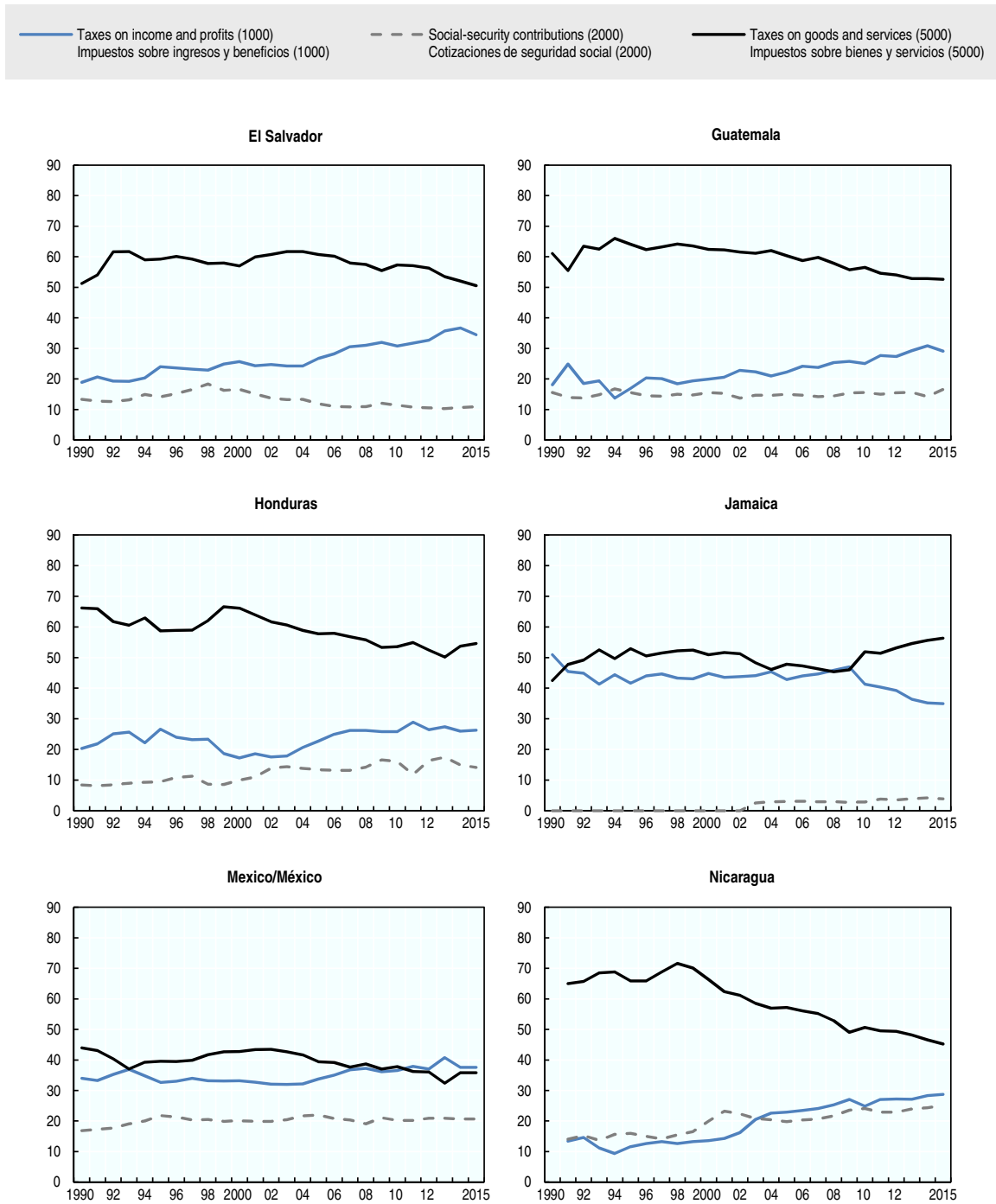
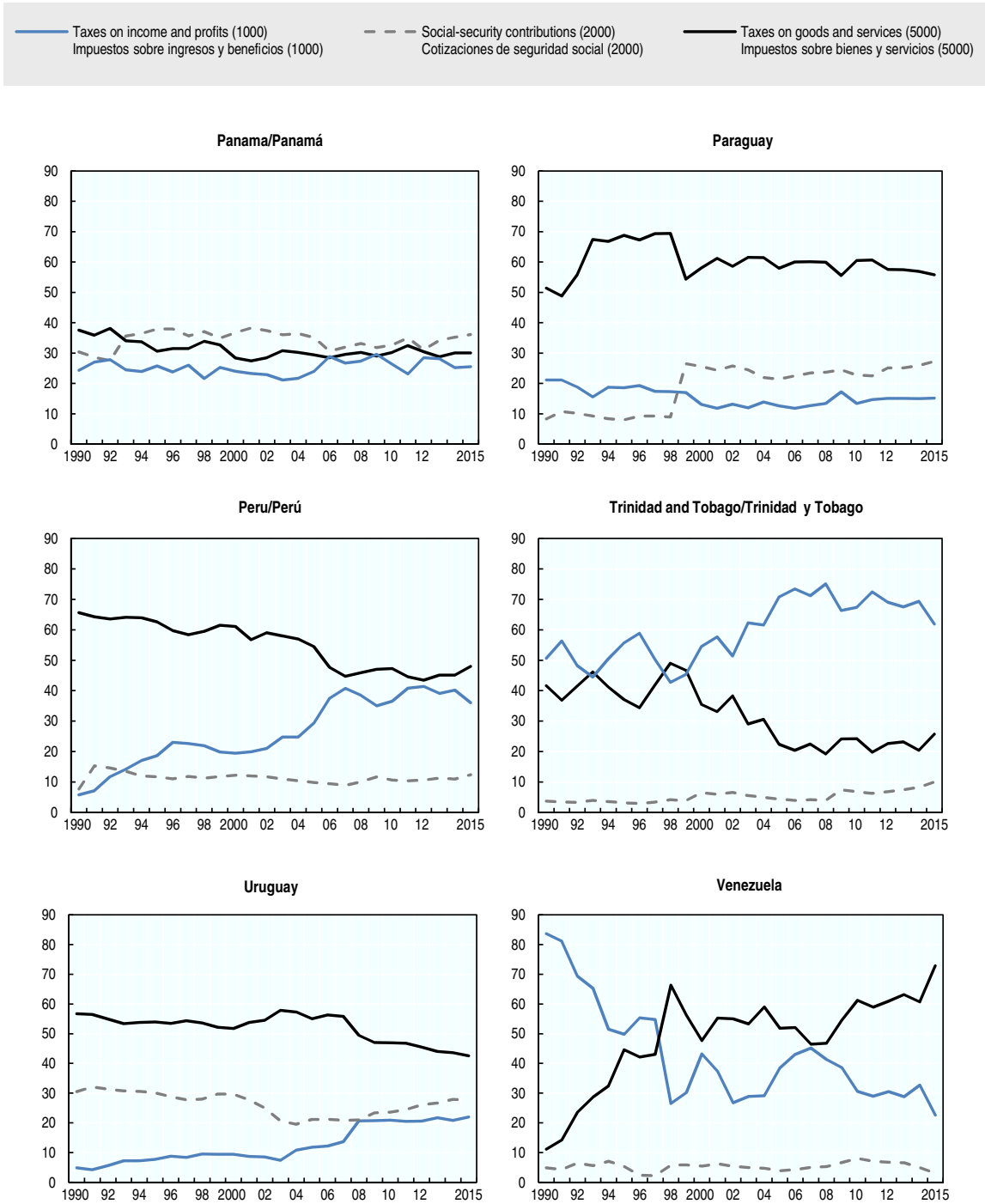


Figure 4.2. Tax structures in Latin American and Caribbean countries, 1990-2015 (cont.)

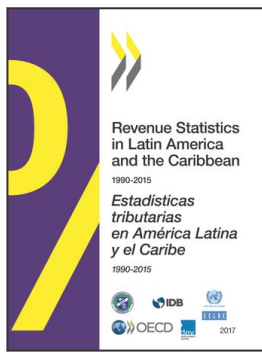
Receipts as percentage of total tax revenues

Gráfico 4.2. Estructuras impositivas en países de América Latina y el Caribe, 1990-2015 (cont.)

Ingresos como porcentaje de los ingresos tributarios totales



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