

# 4 Tax levels and tax structures, 1990-2022

In all of the following tables a (..) indicates not available. The main series in this volume cover the years 1990 to 2022.

Figures referring to 1991-99, 2001-04, 2006-09, 2011-16 in Tables 4.1 to 4.2 and Tables 4.15 to 4.17, figures relating to 1991-99, 2001-09 and 2011-20 in Tables 4.5 to 4.10 and figures relating to 1990-94, 1996-99 and 2001-21 in Tables 4.11 to 4.13 have been omitted because of lack of space. Complete series are, however, available on line at [www.latameconomy.org](http://www.latameconomy.org) and in the database OECD (2024), "Revenue Statistics in Latin America and the Caribbean: Comparative tables", *OECD Tax Statistics*, <http://dx.doi.org/10.1787/data-00641-en>.

Table 4.1. Total tax revenue as % of GDP, 1990-2022

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Antigua and Barbuda <sup>1</sup>	..	12.0	15.4	21.3	19.6	19.0	18.0	19.8	20.1	19.1
Argentina	13.3	19.2	24.5	29.1	30.0	28.5	28.5	29.7	29.0	29.6
Bahamas <sup>1</sup>	9.7	12.2	11.2	12.7	17.3	16.9	19.1	18.4	18.0	19.6
Barbados	25.3	30.9	31.3	30.0	32.7	33.3	32.3	33.4	31.9	30.5
Belize	15.9	14.1	16.6	21.0	23.0	24.1	24.7	21.4	21.6	22.1
Bolivia	6.5	17.6	20.0	22.9	25.9	25.0	24.7	22.2	22.6	23.7
Brazil	27.8	29.4	32.7	31.7	31.7	32.0	31.9	30.5	32.5	33.3
Chile	16.8	18.7	20.8	19.7	20.2	21.3	21.0	19.3	22.2	23.9
Colombia	11.3	15.7	18.3	18.1	19.0	19.3	19.7	18.8	19.2	19.7
Costa Rica	22.4	21.1	21.8	22.1	23.0	23.2	23.4	22.6	25.0	25.5
Cuba <sup>2</sup>	31.9	37.2	41.1	37.2	42.4	42.3	42.1	37.5	17.7	18.3
Dominican Republic	8.3	12.1	13.8	12.2	13.1	13.1	13.4	12.5	14.5	13.9
Ecuador <sup>1</sup>	7.1	11.6	13.8	16.8	20.2	21.1	19.9	18.7	19.4	20.9
El Salvador	11.3	14.2	17.0	18.7	21.0	21.3	21.0	21.7	22.8	22.9
Guatemala	7.9	11.7	13.1	12.5	13.2	13.2	13.0	12.4	14.1	14.4
Guyana	15.2	15.7	17.6	16.0	19.5	22.2	23.2	21.3	16.8	10.6
Honduras	12.4	17.2	17.9	18.2	21.7	21.9	21.5	19.2	21.2	21.4
Jamaica	20.3	22.2	23.3	24.9	27.3	27.7	28.6	27.7	27.9	29.3
Mexico	12.1	11.5	11.4	12.8	16.1	16.1	16.3	17.7	17.3	16.9
Nicaragua <sup>1</sup>	..	14.3	17.4	19.3	23.8	23.2	25.5	25.4	27.0	27.8
Panama <sup>1</sup>	16.6	15.5	13.6	16.4	15.1	14.3	13.5	12.7	12.0	13.1
Paraguay	8.5	11.6	10.7	12.1	14.0	13.9	13.9	13.5	13.9	14.7
Peru	12.0	15.2	16.6	17.8	15.3	16.5	16.7	15.3	18.1	19.2
Saint Lucia <sup>1</sup>	..	19.3	19.4	20.6	20.4	20.7	20.8	21.3	19.8	18.4
Trinidad and Tobago	23.3	21.9	28.3	28.7	19.7	22.8	24.3	22.1	22.4	23.7
Uruguay <sup>1</sup>	18.3	21.3	22.9	24.2	26.5	26.7	26.2	26.6	25.6	26.6
Venezuela <sup>3</sup>	21.2	13.5	15.9	11.8	..	..	..	..	..	..
<i>Unweighted average</i>										
<b>LAC<sup>4</sup></b>	<b>14.6</b>	<b>17.1</b>	<b>18.8</b>	<b>20.0</b>	<b>21.2</b>	<b>21.5</b>	<b>21.6</b>	<b>21.0</b>	<b>21.3</b>	<b>21.5</b>
<b>OECD<sup>5</sup></b>	<b>30.8</b>	<b>32.9</b>	<b>32.6</b>	<b>31.5</b>	<b>33.3</b>	<b>33.5</b>	<b>33.4</b>	<b>33.6</b>	<b>34.2</b>	<b>34.0</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. The data include the following estimations: Antigua and Barbuda (social security contributions for 2019-2022), the Bahamas (social security contributions for 2021 and 2022), Ecuador (local tax revenues for 2021 and 2022), Nicaragua (local tax revenues for 2022), Panama (local tax revenues and social security contributions for 2022), Saint Lucia (social security contributions for 2021 and 2022) and Uruguay (local tax revenues for 2022). See the corresponding country tables for more information.
2. Figures in and after 2021 are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
3. Some tax revenue data are not available between 2014 and 2017 and therefore total figures have not been included. Data for 2018 and subsequent years are not available.
4. Represents the group of 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
5. Calculated by applying the unweighted average percentage change for 2022 in the 36 countries providing data for that year to the overall average tax to GDP ratio in 2021.

**Table 4.2. Total tax revenue in millions of USD at market exchange rates, 1990-2022**

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Antigua and Barbuda <sup>1</sup>	..	99	158	244	287	305	304	271	295	336
Argentina	20 952	61 084	48 885	123 456	193 442	149 532	127 342	114 585	141 542	186 877
Bahamas <sup>1</sup>	505	965	1 060	1 277	2 118	2 120	2 486	2 076	1 831	2 425
Barbados	513	946	1 225	1 368	1 640	1 717	1 721	1 491	1 621	1 822
Belize	89	159	247	370	527	565	577	467	564	673
Bolivia	317	1 478	1 910	4 527	9 777	10 136	10 173	8 176	9 213	10 498
Brazil	133 077	192 661	291 327	700 962	654 769	613 148	598 172	449 511	536 248	638 812
Chile	5 829	14 650	25 487	42 836	55 902	62 806	58 332	49 029	70 363	72 000
Colombia	5 136	14 657	26 583	51 824	59 207	64 358	63 721	50 780	61 288	67 788
Costa Rica	1 285	3 182	4 363	8 397	13 903	14 449	15 086	14 086	16 125	17 504
Cuba <sup>2</sup>	6 870	11 367	17 528	23 949	41 022	42 307	43 504	40 263	4 022	2 577
Dominican Republic	664	2 951	4 946	6 600	10 509	11 237	11 935	9 854	13 683	15 868
Ecuador <sup>1</sup>	1 078	2 125	5 724	11 693	21 036	22 656	21 501	18 543	20 647	24 070
El Salvador	543	1 669	2 497	3 447	5 234	5 545	5 640	5 404	6 708	7 430
Guatemala	593	2 129	3 560	5 153	9 481	9 643	10 018	9 652	12 166	13 673
Guyana	104	234	302	549	927	1 061	1 200	1 168	1 355	1 556
Honduras	515	1 233	1 751	2 887	5 009	5 274	5 386	4 543	5 998	6 743
Jamaica	1 027	1 998	2 617	3 286	4 026	4 338	4 514	3 842	4 093	4 982
Mexico	35 908	81 160	99 772	135 866	186 897	198 032	207 926	193 857	220 159	240 116
Nicaragua <sup>1</sup>	..	733	1 097	1 693	3 288	3 025	3 244	3 223	3 824	4 353
Panama <sup>1</sup>	948	1 942	2 257	4 815	9 366	9 631	9 382	7 240	8 106	10 038
Paraguay	494	1 029	1 146	3 286	5 469	5 575	5 289	4 791	5 544	6 124
Peru	3 389	7 674	12 338	26 478	33 099	37 473	38 777	31 635	41 038	46 947
Saint Lucia <sup>1</sup>	..	178	227	307	410	429	437	342	388	430
Trinidad and Tobago	1 158	1 746	4 414	6 261	4 617	5 449	5 686	4 630	5 142	6 749
Uruguay <sup>1</sup>	2 051	5 303	4 351	10 618	17 275	17 404	16 273	14 288	15 725	18 905
Venezuela <sup>3</sup>	10 259	12 758	23 076	38 220	..	..	..	..	..	..

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. The data include the following estimations: Antigua and Barbuda (social security contributions for 2019-2022), the Bahamas (social security contributions for 2021 and 2022), Ecuador (local tax revenues for 2021 and 2022), Nicaragua (local tax revenues for 2022), Panama (local tax revenues and social security contributions for 2022), Saint Lucia (social security contributions for 2021 and 2022) and Uruguay (local tax revenues for 2022). See the corresponding country tables for more information.
2. Figures in 2021 and thereafter are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
3. Some tax revenue data are not available between 2014 and 2017 and therefore total figures have not been included. Data for 2018 and subsequent years are not available.

Table 4.3. Tax revenue of main headings as % of GDP, 2022

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Antigua and Barbuda <sup>1</sup>	1.5	3.3	0.0	2.0	12.3	0.0
Argentina	5.7	5.3	0.0	2.9	15.6	0.2
Bahamas <sup>1</sup>	0.0	2.2	0.0	1.9	15.5	0.0
Barbados	8.6	5.2	0.0	2.0	14.7	0.0
Belize	5.7	2.4	0.0	0.7	13.4	0.0
Bolivia	3.4	5.7	0.0	0.3	12.1	2.2
Brazil	9.2	8.1	0.5	1.6	13.7	0.2
Chile	10.5	1.0	0.0	1.2	11.5	-0.2
Colombia	6.6	1.6	0.3	1.5	8.8	0.9
Costa Rica	5.5	8.9	1.4	0.5	8.3	0.9
Cuba	8.6	2.6	1.0	0.0	2.0	4.1
Dominican Republic	4.4	0.1	0.1	0.7	8.7	0.0
Ecuador <sup>1</sup>	4.6	5.0	0.0	0.9	10.4	0.0
El Salvador	8.3	2.6	0.1	0.2	11.3	0.3
Guatemala	3.5	2.1	0.2	0.2	7.6	0.8
Guyana	5.4	1.0	0.0	0.2	3.9	0.1
Honduras	6.2	3.3	0.2	0.6	10.4	0.8
Jamaica	7.9	1.6	1.5	0.8	17.4	0.1
Mexico	8.0	2.4	0.5	0.3	5.3	0.4
Nicaragua <sup>1</sup>	9.0	6.3	0.0	0.3	11.9	0.3
Panama <sup>1</sup>	3.7	5.5	0.2	0.3	3.5	0.0
Paraguay	3.0	4.2	0.0	0.2	7.2	0.1
Peru	8.0	1.9	0.0	0.4	8.6	0.2
Saint Lucia <sup>1</sup>	3.9	2.4	0.0	0.4	11.6	0.0
Trinidad and Tobago	16.0	2.4	0.0	0.2	5.2	0.0
Uruguay <sup>1</sup>	7.1	6.7	0.0	2.0	10.6	0.2
Venezuela <sup>2</sup>	..	..	..	..	..	..
<i>Unweighted average</i>						
<b>LAC<sup>3</sup></b>	<b>6.3</b>	<b>3.6</b>	<b>0.2</b>	<b>0.9</b>	<b>10.1</b>	<b>0.4</b>
<b>OECD<sup>4</sup></b>	<b>12.0</b>	<b>9.0</b>	<b>0.5</b>	<b>1.9</b>	<b>10.7</b>	<b>0.1</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

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2. Data for 2018 and subsequent years are not available.
3. Represents the group of 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
4. Represents the unweighted average for OECD member countries. Data for 2021 are used as data for 2022 were not available at the time of publication..

**Table 4.4. Tax revenue of main headings as % of total tax revenue, 2022**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Antigua and Barbuda <sup>1</sup>	7.8	17.2	0.0	10.6	64.4	0.0
Argentina	19.4	17.7	0.0	9.8	52.6	0.5
Bahamas <sup>1</sup>	0.0	11.0	0.0	9.9	79.1	0.0
Barbados	28.1	17.0	0.0	6.5	48.3	0.0
Belize	25.6	10.7	0.0	3.1	60.6	0.0
Bolivia	14.4	24.1	0.0	1.1	51.1	9.3
Brazil	27.6	24.2	1.6	4.9	41.1	0.6
Chile	43.7	4.1	0.0	5.1	47.8	-0.8
Colombia	33.2	8.3	1.5	7.8	44.8	4.4
Costa Rica	21.5	34.8	5.7	2.0	32.6	3.5
Cuba	46.8	14.4	5.4	0.0	10.9	22.5
Dominican Republic	31.7	0.6	0.4	5.2	62.2	0.0
Ecuador <sup>1</sup>	22.1	24.0	0.0	4.1	49.8	0.0
El Salvador	36.4	11.2	0.6	0.8	49.6	1.4
Guatemala	24.2	14.7	1.0	1.5	52.8	5.8
Guyana	50.8	9.7	0.0	2.0	36.9	0.6
Honduras	29.1	15.2	0.7	2.9	48.5	3.6
Jamaica	26.9	5.5	5.0	2.7	59.5	0.3
Mexico	47.3	14.1	2.9	1.9	31.1	2.7
Nicaragua <sup>1</sup>	32.5	22.8	0.0	1.2	42.7	0.9
Panama <sup>1</sup>	28.0	42.0	1.3	2.1	26.4	0.3
Paraguay	20.4	28.8	0.0	1.2	48.9	0.7
Peru	41.9	9.9	0.1	2.0	44.9	1.2
Saint Lucia <sup>1</sup>	21.2	13.3	0.0	2.3	63.2	0.0
Trinidad and Tobago	67.4	9.9	0.0	0.8	21.8	0.0
Uruguay <sup>1</sup>	26.6	25.2	0.0	7.7	39.9	0.6
Venezuela <sup>2</sup>	..	..	..	..	..	..
<i>Unweighted average</i>						
<b>LAC<sup>3</sup></b>	<b>29.8</b>	<b>16.7</b>	<b>1.0</b>	<b>3.8</b>	<b>46.5</b>	<b>2.2</b>
<b>OECD<sup>4</sup></b>	<b>35.1</b>	<b>25.6</b>	<b>1.3</b>	<b>5.6</b>	<b>31.9</b>	<b>0.4</b>

.. Not available

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2. Data for 2018 and subsequent years are not available.
3. Represents the group of 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
4. Represents the unweighted average for OECD member countries. Data for 2021 are used as data for 2022 were not available at the time of publication.

**Table 4.5. Taxes on income and profits (1000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2021	2022	1990	2000	2010	2021	2022
Antigua and Barbuda	..	1.7	3.0	2.1	1.5	..	14.0	14.0	10.5	7.8
Argentina	0.7	3.6	4.7	5.1	5.7	5.3	18.5	16.2	17.5	19.4
Bahamas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Barbados	6.1	9.8	8.4	8.8	8.6	24.3	31.7	28.0	27.7	28.1
Belize	3.3	3.4	7.1	4.3	5.7	20.9	23.9	33.6	19.8	25.6
Bolivia	0.4	2.3	4.6	2.7	3.4	6.7	13.2	20.0	12.1	14.4
Brazil	5.1	5.7	6.7	7.8	9.2	18.3	19.5	21.0	24.1	27.6
Chile	3.9	4.4	7.5	8.5	10.5	23.2	23.3	38.1	38.3	43.7
Colombia	3.4	3.6	4.8	6.1	6.6	29.9	23.2	26.6	31.9	33.2
Costa Rica	2.3	2.8	3.8	5.1	5.5	10.0	13.2	17.1	20.6	21.5
Cuba <sup>1</sup>	0.1	6.0	5.6	8.2	8.6	0.2	16.1	15.0	46.2	46.8
Dominican Republic	2.1	2.7	2.7	4.9	4.4	25.7	22.0	21.7	33.7	31.7
Ecuador	0.9	1.5	4.2	4.2	4.6	12.9	12.6	25.0	21.5	22.1
El Salvador	2.0	3.6	5.4	7.7	8.3	17.6	25.7	28.9	33.7	36.4
Guatemala	1.5	2.3	2.3	3.5	3.5	19.2	19.9	18.6	24.7	24.2
Guyana	5.1	5.9	5.7	7.4	5.4	33.5	37.8	35.4	43.9	50.8
Honduras	2.5	2.7	4.4	5.1	6.2	20.3	15.9	24.3	24.3	29.1
Jamaica	9.5	9.0	9.2	7.6	7.9	47.0	40.4	36.9	27.1	26.9
Mexico	4.1	4.1	5.1	7.4	8.0	34.0	36.0	39.8	42.7	47.3
Nicaragua	..	1.8	4.5	8.2	9.0	..	12.3	23.1	30.3	32.5
Panama	3.8	3.9	4.5	3.0	3.7	22.9	25.0	27.4	24.6	28.0
Paraguay	1.0	1.5	1.6	2.6	3.0	12.1	13.1	13.4	18.4	20.4
Peru	0.7	2.9	6.5	7.0	8.0	5.8	19.0	36.5	38.4	41.9
Saint Lucia	..	5.5	5.6	4.3	3.9	..	28.6	27.1	21.9	21.2
Trinidad and Tobago	12.3	12.4	19.6	11.1	16.0	52.7	56.8	68.5	49.5	67.4
Uruguay	0.9	2.9	4.8	6.7	7.1	4.7	13.6	20.0	26.1	26.6
Venezuela <sup>2</sup>	17.7	5.8	3.6	..	..	83.7	43.2	30.7	..	..
<i>Unweighted average</i>										
<b>LAC<sup>3</sup></b>	<b>3.3</b>	<b>4.0</b>	<b>5.5</b>	<b>5.7</b>	<b>6.3</b>	<b>20.3</b>	<b>22.4</b>	<b>26.4</b>	<b>27.3</b>	<b>29.8</b>
<b>OECD<sup>4</sup></b>	<b>11.5</b>	<b>11.4</b>	<b>10.2</b>	<b>12.0</b>	<b>..</b>	<b>36.2</b>	<b>33.9</b>	<b>32.2</b>	<b>35.1</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Figures in 2021 and thereafter are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
2. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.
3. Represents the group of 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
4. Represents the unweighted average for OECD member countries.

**Table 4.6. Social security contributions (2000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2021	2022	1990	2000	2010	2021	2022
Antigua and Barbuda <sup>1</sup>	..	..	2.7	3.3	3.3	..	..	12.6	16.4	17.2
Argentina	3.4	3.0	6.2	5.2	5.3	25.3	15.8	21.2	17.8	17.7
Bahamas <sup>1</sup>	1.3	1.5	1.7	2.2	2.2	13.2	11.9	13.1	12.0	11.0
Barbados	3.3	4.8	6.2	5.9	5.2	13.1	15.6	20.6	18.4	17.0
Belize	0.9	0.8	1.7	2.2	2.4	5.7	5.8	8.2	10.4	10.7
Bolivia	0.0	1.3	3.8	6.0	5.7	0.0	7.3	16.7	26.6	24.1
Brazil	6.8	7.0	8.1	7.8	8.1	24.3	23.7	25.7	24.0	24.2
Chile	1.5	1.4	1.3	1.2	1.0	9.0	7.3	6.8	5.3	4.1
Colombia	0.9	2.6	2.1	1.9	1.6	7.9	16.3	11.7	10.0	8.3
Costa Rica	6.5	6.4	7.3	9.0	8.9	28.9	30.4	33.1	36.0	34.8
Cuba <sup>2</sup>	3.5	3.9	4.6	4.4	2.6	11.0	10.4	12.4	25.0	14.4
Dominican Republic	0.1	0.1	0.1	0.1	0.1	0.8	1.0	0.8	0.4	0.6
Ecuador	1.6	1.2	3.7	5.0	5.0	22.5	10.7	21.7	25.7	24.0
El Salvador	2.2	2.8	2.5	2.6	2.6	19.2	19.5	13.6	11.5	11.2
Guatemala	1.3	1.8	1.9	2.2	2.1	16.5	15.5	15.2	15.2	14.7
Guyana	0.6	1.8	1.4	1.6	1.0	3.7	11.4	9.0	9.5	9.7
Honduras	1.0	1.6	2.9	3.5	3.3	8.5	9.4	15.9	16.5	15.2
Jamaica	..	..	0.7	1.4	1.6	..	..	2.9	5.1	5.5
Mexico	2.0	2.1	2.1	2.4	2.4	16.8	18.0	16.2	13.7	14.1
Nicaragua	..	2.6	4.3	6.4	6.3	..	18.0	22.4	23.8	22.8
Panama <sup>1</sup>	5.7	5.9	5.6	5.3	5.5	34.2	38.2	34.0	44.0	42.0
Paraguay	0.4	3.0	2.8	3.8	4.2	4.8	25.6	22.7	27.5	28.8
Peru	0.9	1.8	1.9	1.9	1.9	7.8	11.9	10.6	10.3	9.9
Saint Lucia <sup>1</sup>	..	1.9	2.3	2.4	2.4	..	10.0	11.1	12.0	13.3
Trinidad and Tobago	0.9	1.4	1.9	2.9	2.4	3.7	6.4	6.7	13.0	9.9
Uruguay <sup>3</sup>	5.5	5.9	5.6	6.2	6.7	29.9	27.5	23.4	24.2	25.2
Venezuela <sup>4</sup>	1.0	0.7	1.0	..	..	4.9	5.4	8.1	..	..
<i>Unweighted average</i>										
<b>LAC<sup>5</sup></b>	<b>2.2</b>	<b>2.7</b>	<b>3.2</b>	<b>3.7</b>	<b>3.6</b>	<b>14.1</b>	<b>15.5</b>	<b>15.8</b>	<b>17.5</b>	<b>16.7</b>
<b>OECD<sup>6</sup></b>	<b>7.1</b>	<b>8.4</b>	<b>8.6</b>	<b>9.0</b>	<b>..</b>	<b>21.8</b>	<b>24.9</b>	<b>26.6</b>	<b>25.6</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Revenues from social security contributions are estimated in the following countries: Antigua and Barbuda (2019-2022), the Bahamas (2021 and 2022), Panama (2022) and Saint Lucia (2021 and 2022).
2. Figures in 2021 and thereafter are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
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. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.
5. Represents the group of 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
6. Represents the unweighted average for OECD member countries.

**Table 4.7. Taxes on payroll (3000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2021	2022	1990	2000	2010	2021	2022
Antigua and Barbuda	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Argentina	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bahamas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Barbados	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Belize	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bolivia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Brazil	0.4	0.5	0.5	0.5	0.5	1.6	1.5	1.7	1.6	1.6
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.7	0.7	0.3	0.3	0.0	4.2	4.1	1.7	1.5
Costa Rica	1.4	1.3	1.3	1.4	1.4	6.4	6.3	5.9	5.7	5.7
Cuba <sup>1</sup>	0.0	3.2	6.9	1.1	1.0	0.0	8.5	18.4	6.2	5.4
Dominican Republic	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.6	0.5	0.4
Ecuador	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
El Salvador	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.6	0.6	0.6
Guatemala	0.0	0.0	0.1	0.2	0.2	0.0	0.0	1.1	1.1	1.0
Guyana	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Honduras	0.0	0.0	0.2	0.2	0.2	0.0	0.0	0.9	0.7	0.7
Jamaica	0.8	1.0	1.1	1.5	1.5	3.9	4.4	4.5	5.2	5.0
Mexico	0.2	0.2	0.3	0.5	0.5	1.8	1.5	2.2	2.6	2.9
Nicaragua	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Panama	0.0	0.3	0.2	0.2	0.2	0.0	1.9	1.2	1.4	1.3
Paraguay	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Peru	0.0	0.7	0.0	0.0	0.0	0.0	4.4	0.1	0.1	0.1
Saint Lucia	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Trinidad and Tobago	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uruguay	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Venezuela <sup>2</sup>	0.0	0.0	0.0	..	..	0.0	0.0	0.0	..	..
<i>Unweighted average</i>										
<b>LAC<sup>3</sup></b>	<b>0.1</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.6</b>	<b>1.0</b>	<b>0.9</b>	<b>1.1</b>	<b>1.0</b>
<b>OECD<sup>4</sup></b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.5</b>	<b>..</b>	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>	<b>1.3</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Figures in 2021 and thereafter are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
2. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.
3. Represents the group of 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
4. Represents the unweighted average for OECD member countries.



**Table 4.8. Taxes on property (4000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2021	2022	1990	2000	2010	2021	2022
Antigua and Barbuda	..	0.6	1.6	2.3	2.0	..	4.9	7.5	11.6	10.6
Argentina	1.5	1.2	2.6	3.1	2.9	11.4	6.3	9.0	10.5	9.8
Bahamas	1.1	2.6	2.7	2.0	1.9	11.2	21.6	21.1	11.1	9.9
Barbados	3.6	1.8	1.4	2.2	2.0	14.4	5.7	4.8	6.7	6.5
Belize	3.1	0.6	0.6	1.2	0.7	19.2	4.2	3.1	5.6	3.1
Bolivia	0.0	0.0	0.3	0.3	0.3	0.1	0.0	1.2	1.2	1.1
Brazil	1.6	2.0	1.4	1.6	1.6	5.9	6.7	4.3	4.9	4.9
Chile	1.0	1.3	0.8	1.1	1.2	6.2	7.0	4.1	4.9	5.1
Colombia	0.2	1.0	1.6	1.7	1.5	2.2	6.6	8.7	8.7	7.8
Costa Rica	0.3	0.2	0.3	0.5	0.5	1.3	0.9	1.5	2.1	2.0
Cuba	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dominican Republic	0.1	0.2	0.6	0.8	0.7	1.2	1.3	5.1	5.9	5.2
Ecuador	0.1	0.1	0.2	0.3	0.9	1.5	0.8	1.4	1.7	4.1
El Salvador	0.5	0.1	0.1	0.2	0.2	4.8	0.7	0.6	0.7	0.8
Guatemala	0.4	0.2	0.4	0.2	0.2	5.6	2.1	2.9	1.5	1.5
Guyana	0.2	0.3	0.3	0.3	0.2	1.0	1.6	1.8	2.0	2.0
Honduras	0.1	0.3	0.3	0.6	0.6	0.7	1.5	1.8	2.8	2.9
Jamaica	2.5	1.1	0.9	0.8	0.8	12.5	4.9	3.5	2.9	2.7
Mexico	0.2	0.2	0.3	0.4	0.3	1.9	1.8	2.3	2.0	1.9
Nicaragua	..	0.0	0.2	0.4	0.3	..	0.1	1.2	1.3	1.2
Panama	0.6	0.3	0.5	0.3	0.3	3.4	2.2	2.9	2.2	2.1
Paraguay	0.2	0.2	0.2	0.2	0.2	2.8	2.0	1.8	1.3	1.2
Peru	1.6	0.2	0.5	0.4	0.4	13.6	1.2	3.0	2.1	2.0
Saint Lucia	..	0.4	0.5	0.6	0.4	..	2.2	2.3	3.0	2.3
Trinidad and Tobago	0.4	0.3	0.1	0.2	0.2	1.8	1.6	0.5	0.8	0.8
Uruguay	1.6	1.8	2.2	2.0	2.0	8.9	8.6	8.9	7.6	7.7
Venezuela <sup>1</sup>	0.1	0.5	0.0	..	..	0.3	3.7	0.2	..	..
<i>Unweighted average</i>										
<b>LAC<sup>2</sup></b>	<b>1.0</b>	<b>0.7</b>	<b>0.8</b>	<b>0.9</b>	<b>0.9</b>	<b>6.0</b>	<b>3.9</b>	<b>4.2</b>	<b>4.0</b>	<b>3.8</b>
<b>OECD<sup>3</sup></b>	<b>1.7</b>	<b>1.7</b>	<b>1.6</b>	<b>1.9</b>	<b>..</b>	<b>5.5</b>	<b>5.3</b>	<b>5.4</b>	<b>5.6</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.
2. Represents the group of 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
3. Represents the unweighted average for OECD member countries.

**Table 4.9. Taxes on goods and services (5000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2021	2022	1990	2000	2010	2021	2022
Antigua and Barbuda	..	9.7	14.0	12.3	12.3	..	81.1	65.9	61.5	64.4
Argentina	7.3	10.9	15.2	15.6	15.6	55.2	56.5	52.4	53.6	52.6
Bahamas	7.4	7.9	7.8	13.8	15.5	76.4	64.3	61.1	76.9	79.1
Barbados	12.2	14.5	14.0	15.1	14.7	48.2	47.0	46.6	47.2	48.3
Belize	8.6	9.3	11.6	13.8	13.4	54.1	66.1	55.2	64.2	60.6
Bolivia	5.9	12.8	12.9	11.5	12.1	90.2	72.7	56.4	50.9	51.1
Brazil	13.5	14.1	15.0	14.7	13.7	48.7	48.0	47.2	45.3	41.1
Chile	10.6	11.9	10.1	11.8	11.5	62.9	63.8	51.2	53.1	47.8
Colombia	6.1	7.3	8.2	8.3	8.8	53.8	46.3	45.1	43.3	44.8
Costa Rica	10.2	9.9	8.9	8.7	8.3	45.5	46.7	40.3	34.8	32.6
Cuba <sup>1</sup>	27.7	22.0	19.1	1.9	2.0	86.9	59.2	51.3	11.0	10.9
Dominican Republic	5.8	9.1	8.8	8.6	8.7	69.8	74.7	71.9	59.5	62.2
Ecuador	4.5	8.8	8.7	9.9	10.4	63.0	75.7	51.9	50.9	49.8
El Salvador	5.4	7.7	10.2	11.9	11.3	47.7	54.1	54.5	52.1	49.6
Guatemala	4.6	7.3	7.0	7.3	7.6	58.7	62.4	56.0	51.7	52.8
Guyana	6.4	7.6	8.5	7.4	3.9	42.0	48.6	53.0	43.9	36.9
Honduras	8.2	11.7	9.7	11.1	10.4	66.2	68.0	53.1	52.3	48.5
Jamaica	7.4	11.1	13.0	16.5	17.4	36.4	50.1	52.1	59.3	59.5
Mexico	5.3	4.8	4.9	6.4	5.3	44.0	41.7	38.0	37.0	31.1
Nicaragua	..	8.6	10.1	11.8	11.9	..	60.0	52.4	43.6	42.7
Panama	6.1	4.9	5.5	3.3	3.5	36.8	31.3	33.7	27.4	26.4
Paraguay	6.1	6.7	7.3	7.2	7.2	72.1	58.0	60.5	52.1	48.9
Peru	8.5	9.2	8.6	8.5	8.6	71.4	60.8	48.6	46.7	44.9
Saint Lucia	..	11.4	12.3	12.5	11.6	..	59.1	59.5	63.2	63.2
Trinidad and Tobago	9.7	7.7	7.0	8.2	5.2	41.7	35.2	24.3	36.7	21.8
Uruguay	10.4	10.7	11.4	10.6	10.6	56.6	50.1	47.1	41.5	39.9
Venezuela <sup>2</sup>	2.4	6.4	7.2	..	..	11.1	47.7	61.1	..	..
<i>Unweighted average</i>										
<b>LAC<sup>3</sup></b>	<b>7.7</b>	<b>9.4</b>	<b>10.0</b>	<b>10.3</b>	<b>10.1</b>	<b>56.4</b>	<b>56.9</b>	<b>51.1</b>	<b>48.4</b>	<b>46.5</b>
<b>OECD<sup>4</sup></b>	<b>9.9</b>	<b>10.8</b>	<b>10.5</b>	<b>10.7</b>	<b>..</b>	<b>33.7</b>	<b>33.9</b>	<b>34.0</b>	<b>31.9</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Figures in 2021 and thereafter are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
2. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.
3. Represents the group of 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
4. Represents the unweighted average for OECD member countries.

**Table 4.10. Value added taxes (5111) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2021	2022	1990	2000	2010	2021	2022
Antigua and Barbuda	..	..	5.8	6.1	6.4	..	..	27.2	30.3	33.5
Argentina	2.1	6.0	7.0	7.0	7.1	15.6	31.1	24.1	24.1	23.9
Bahamas	0.0	0.0	0.0	7.3	9.2	0.0	0.0	0.0	40.4	46.8
Barbados	0.0	8.0	8.4	8.7	8.6	0.0	26.0	28.1	27.3	28.1
Belize	0.0	0.0	5.7	5.9	6.5	0.0	0.0	26.9	27.1	29.5
Bolivia	2.8	5.7	7.4	6.9	7.2	43.0	32.2	32.5	30.4	30.6
Brazil	8.0	6.9	6.9	7.3	7.0	28.7	23.3	21.7	22.5	21.0
Chile	6.3	7.8	7.6	9.5	9.3	37.4	41.8	38.5	42.6	39.0
Colombia	2.6	4.3	5.3	5.9	6.3	22.6	27.6	29.3	30.5	31.8
Costa Rica	4.1	4.8	4.6	5.1	5.0	18.1	22.8	21.0	20.4	19.4
Cuba	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dominican Republic	1.3	2.5	4.1	4.8	5.0	15.1	20.8	33.5	33.4	35.6
Ecuador	2.0	5.0	5.4	6.2	6.8	28.0	43.5	32.1	31.9	32.6
El Salvador	0.0	6.1	7.8	9.4	9.1	0.0	42.8	41.6	41.3	39.6
Guatemala	2.3	4.4	5.1	5.6	5.9	28.8	37.9	40.9	39.3	41.0
Guyana	0.0	0.0	3.9	2.9	1.9	0.0	0.0	24.2	17.1	17.5
Honduras	2.0	4.8	5.4	7.2	7.2	16.2	28.1	29.4	34.0	33.8
Jamaica	0.8	5.7	7.1	8.8	9.4	3.8	25.5	28.7	31.6	32.1
Mexico	3.2	2.8	3.8	4.4	4.3	26.1	24.7	29.4	25.2	25.4
Nicaragua	..	4.5	5.5	6.6	6.8	..	31.5	28.6	24.5	24.4
Panama	1.4	0.6	2.6	1.7	1.8	8.5	3.6	15.9	14.2	14.0
Paraguay	0.0	3.7	4.6	5.1	5.1	0.0	32.1	38.3	36.5	35.0
Peru	2.1	5.5	6.9	7.2	7.3	17.1	36.0	38.9	39.4	38.0
Saint Lucia	..	0.0	0.0	5.8	5.3	..	0.0	0.0	29.2	28.9
Trinidad and Tobago	4.4	3.8	4.4	5.3	2.4	18.8	17.3	15.2	23.9	10.2
Uruguay	5.0	6.0	7.9	6.9	6.8	27.5	28.0	32.8	27.0	25.6
Venezuela <sup>1</sup>	0.0	4.1	5.5	..	..	0.0	30.2	46.7	..	..
<i>Unweighted average</i>										
<b>LAC<sup>2</sup></b>	<b>2.3</b>	<b>4.1</b>	<b>5.3</b>	<b>6.1</b>	<b>6.1</b>	<b>16.2</b>	<b>24.0</b>	<b>27.2</b>	<b>28.6</b>	<b>28.3</b>
<b>OECD<sup>3</sup></b>	<b>5.1</b>	<b>6.3</b>	<b>6.4</b>	<b>7.0</b>	<b>..</b>	<b>17.0</b>	<b>19.6</b>	<b>20.5</b>	<b>20.7</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.
2. Represents the group of 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
3. Represents the unweighted average for OECD member countries.

**Table 4.11. Tax revenues of sub-sectors of general government as % of total tax revenue**

	Central government			State or regional government			Local government			Social Security Funds		
	1995	2000	2022	1995	2000	2022	1995	2000	2022	1995	2000	2022
<b>Federal countries</b>												
Argentina	59.0	66.4	65.1	17.5	17.8	17.1	..	..	..	23.4	15.8	17.7
Brazil	44.8	47.9	46.2	26.5	25.0	23.4	3.7	3.4	6.2	25.0	23.7	24.2
Mexico	73.9	78.3	79.5	2.8	2.7	4.5	1.5	1.0	1.8	21.8	18.0	14.1
Venezuela <sup>1</sup>	94.6	94.6	..	..	..	..	..	..	..	5.4	5.4	..
<b>Regional country</b>												
Colombia	63.2	68.7	75.2	5.5	5.6	4.8	8.6	9.4	11.7	22.7	16.3	8.3
<b>Unitary countries</b>												
Antigua and Barbuda	100.0	100.0	82.8	..	..	..	..	..	..	..	..	17.2
Bahamas	89.1	88.1	89.0	..	..	..	..	..	..	10.9	11.9	11.0
Barbados	85.6	84.4	83.0	..	..	..	..	..	..	14.4	15.6	17.0
Belize	93.2	93.5	88.8	..	..	..	0.5	0.7	0.5	6.3	5.8	10.7
Bolivia	94.3	86.4	71.5	..	..	..	5.7	6.3	4.4	..	7.3	24.1
Chile	89.9	87.8	89.9	..	..	..	6.5	7.9	6.9	3.6	4.4	3.2
Costa Rica	65.5	63.3	61.4	..	..	..	1.6	1.9	2.7	33.0	34.8	35.9
Cuba <sup>2</sup>	..	..	..	..	..	..	..	..	..	11.3	10.4	14.4
Dominican Republic	99.3	99.0	99.4	..	..	..	..	..	..	0.7	1.0	0.6
Ecuador <sup>3</sup>	70.5	87.7	73.3	..	..	..	4.0	1.6	2.7	25.5	10.7	24.0
El Salvador	80.9	80.5	86.9	..	..	..	..	..	1.9	19.1	19.5	11.2
Guatemala	83.6	83.6	84.5	..	..	..	0.6	0.9	0.9	15.8	15.5	14.7
Guyana	92.6	88.6	90.3	..	..	..	..	..	0.0	7.4	11.4	9.7
Honduras	86.1	85.3	81.2	..	..	..	4.4	5.2	3.6	9.5	9.4	15.2
Jamaica	100.0	99.3	93.2	..	..	..	..	0.7	1.3	..	..	5.5
Nicaragua <sup>3</sup>	80.4	72.5	71.3	..	..	..	4.6	9.5	5.9	15.0	18.0	22.8
Panama <sup>3</sup>	67.2	59.6	56.4	..	..	..	..	2.2	1.6	32.8	38.2	42.0
Paraguay	92.0	74.4	68.8	..	..	..	..	..	2.4	8.0	25.6	28.8
Peru	88.7	86.5	88.0	..	..	..	..	1.6	2.1	11.3	11.9	9.9
Saint Lucia	100.0	90.0	86.7	..	..	..	..	..	..	..	10.0	13.3
Trinidad and Tobago	96.8	93.6	90.1	..	..	..	..	..	..	3.2	6.4	9.9
Uruguay <sup>3</sup>	61.7	63.6	69.2	..	..	..	8.8	8.9	5.6	29.5	27.5	25.2

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Some tax revenue data between 2014 and 2017 and data for 2018 and subsequent years are not available. The breakdown by sub-sectors of general government is not available for those years.
2. Figures in 2021 and thereafter are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
3. Revenues from local government are estimated in the following countries: Ecuador (2021 and 2022), Nicaragua (2022), Panama (2022) and Uruguay (2022). See the corresponding country tables for more information.

**Table 4.12. Main central government taxes as % of total tax revenues of central government, 2022**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
<b>Federal countries</b>						
Argentina	29.7	0.0	0.0	11.2	58.7	0.4
Brazil	59.8	0.0	3.6	4.0	31.4	1.3
Mexico	59.5	0.0	0.0	0.0	38.3	2.2
Venezuela	..	..	..	..	..	..
<b>Regional country</b>						
Colombia	44.2	0.0	2.0	5.8	47.6	0.4
<b>Unitary countries</b>						
Antigua and Barbuda	9.4	0.0	0.0	12.8	77.8	0.0
Bahamas	0.0	0.0	0.0	11.2	88.8	0.0
Barbados	33.8	0.0	0.0	7.9	58.3	0.0
Belize	28.9	0.0	0.0	3.0	68.2	0.0
Bolivia	20.2	0.0	0.0	1.5	71.5	6.8
Chile	48.6	1.0	0.0	2.2	49.1	-0.9
Costa Rica	35.1	7.4	0.0	1.0	50.8	5.7
Cuba	..	..	..	..	..	..
Dominican Republic	31.8	0.0	0.4	5.2	62.5	0.0
Ecuador	29.7	0.0	0.0	3.8	66.5	0.0
El Salvador	41.9	0.0	0.6	0.7	56.7	0.0
Guatemala	28.7	0.0	1.2	0.7	62.6	6.9
Guyana	56.3	0.0	0.0	2.2	40.9	0.6
Honduras	35.8	0.0	0.9	3.6	59.7	0.0
Jamaica	28.9	0.0	5.3	1.6	63.9	0.4
Nicaragua	45.5	0.0	0.0	0.1	54.4	0.0
Panama	49.6	0.0	2.3	3.7	44.0	0.5
Paraguay	29.7	0.0	0.0	0.0	69.6	0.7
Peru	47.6	0.0	0.1	0.2	50.8	1.3
Saint Lucia	24.4	0.0	0.0	2.6	72.9	0.0
Trinidad and Tobago	74.9	0.0	0.0	0.9	24.2	0.0
Uruguay	38.5	0.0	0.0	6.7	54.6	0.2

.. Not available

Note: Excluding social security contributions collected by social security funds.

**Table 4.13. Main state government taxes as % of total tax revenues of state government, 2022**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
<b>Federal countries</b>						
Argentina	0.0	0.0	0.0	14.7	83.6	1.7
Brazil	0.0	0.0	0.0	1.9	98.1	0.0
Mexico	0.0	0.0	64.5	15.3	13.5	6.6
Venezuela	..	..	..	..	..	..
<b>Regional country</b>						
Colombia	0.0	0.0	0.0	0.0	70.7	29.3
<b>Unitary countries</b>						
Antigua and Barbuda	..	..	..	..	..	..
Bahamas	..	..	..	..	..	..
Barbados	..	..	..	..	..	..
Belize	..	..	..	..	..	..
Bolivia	..	..	..	..	..	..
Chile	..	..	..	..	..	..
Costa Rica	..	..	..	..	..	..
Cuba	..	..	..	..	..	..
Dominican Republic	..	..	..	..	..	..
Ecuador	..	..	..	..	..	..
El Salvador	..	..	..	..	..	..
Guatemala	..	..	..	..	..	..
Guyana	..	..	..	..	..	..
Honduras	..	..	..	..	..	..
Jamaica	..	..	..	..	..	..
Nicaragua	..	..	..	..	..	..
Panama	..	..	..	..	..	..
Paraguay	..	..	..	..	..	..
Peru	..	..	..	..	..	..
Saint Lucia	..	..	..	..	..	..
Trinidad and Tobago	..	..	..	..	..	..
Uruguay	..	..	..	..	..	..

.. Not available

**Table 4.14. Main local government taxes as % of total tax revenues of local government, 2022**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
<b>Federal countries</b>						
Argentina	..	..	..	..	..	..
Brazil	0.0	0.0	0.0	41.1	58.7	0.2
Mexico	0.0	0.0	0.0	65.3	1.0	33.7
Venezuela	..	..	..	..	..	..
<b>Regional country</b>						
Colombia	0.0	0.0	0.0	28.9	48.1	22.9
<b>Unitary countries</b>						
Antigua and Barbuda	..	..	..	..	..	..
Bahamas	..	..	..	..	..	..
Barbados	..	..	..	..	..	..
Belize	0.0	0.0	0.0	100.0	0.0	0.0
Bolivia	0.0	0.0	0.0	0.0	0.0	100.0
Chile	0.0	0.0	0.0	46.1	53.9	0.0
Costa Rica	0.0	0.0	0.0	49.1	50.9	0.1
Cuba	..	..	..	..	..	..
Dominican Republic	..	..	..	..	..	..
Ecuador	11.3	0.0	0.0	48.9	39.8	0.0
El Salvador	0.0	0.0	0.0	7.8	14.7	77.5
Guatemala	0.0	0.0	0.0	100.0	0.0	0.0
Guyana	0.0	0.0	0.0	0.0	0.0	100.0
Honduras	0.0	0.0	0.0	0.0	0.0	100.0
Jamaica	0.0	0.0	0.0	100.0	0.0	0.0
Nicaragua	0.0	0.0	0.0	18.7	65.8	15.4
Panama	0.0	0.0	0.0	0.0	100.0	0.0
Paraguay	0.0	0.0	0.0	49.0	41.7	9.3
Peru	0.0	0.0	0.0	85.7	12.8	1.5
Saint Lucia	..	..	..	..	..	..
Trinidad and Tobago	..	..	..	..	..	..
Uruguay	0.0	0.0	0.0	54.3	38.1	7.6

.. Not available

**Table 4.15. Gross domestic product for tax reporting years at market prices, in millions of national currency**

		1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Antigua and Barbuda	XCD	1 241	2 231	2 762	3 101	3 964	4 336	4 556	3 700	3 972	4 746
Argentina	ARS	77 060	317 759	582 538	1 661 721	10 660 228	14 744 811	21 558 444	27 209 814	46 346 227	82 436 434
Bahamas	BSD	5 218	7 880	9 446	10 039	12 243	12 541	13 024	11 270	10 170	12 370
Barbados	BBD	4 059	6 116	7 838	9 124	10 021	10 308	10 654	8 921	10 166	11 943
Belize	BZD	1 124	2 256	2 983	3 518	4 587	4 681	4 665	4 366	5 230	6 087
Bolivia	BOB	15 443	51 928	77 024	137 876	259 185	278 388	282 587	253 112	279 206	304 097
Brazil	BRL	12	1 199 092	2 170 585	3 885 847	6 585 479	7 004 141	7 389 131	7 609 597	8 898 727	9 915 316
Chile	CLP	10 594 797	42 215 030	68 467 940	110 777 867	179 314 910	189 434 867	195 752 228	201 428 894	240 371 473	262 593 356
Colombia	COP	22 731 433	195 108 574	337 958 000	544 060 000	920 471 000	987 791 000	1 060 068 000	997 742 000	1 192 586 000	1 463 873 100
Costa Rica	CRC	525 310	4 627 051	9 577 022	19 802 011	34 343 647	36 014 719	37 832 150	36 495 246	40 112 925	44 251 690
Cuba	CUP	19 645	30 565	42 644	64 328	96 851	100 050	103 428	107 352	545 218	633 442
Dominican Republic	DOP	77 344	393 303	1 083 445	1 983 202	3 802 656	4 235 847	4 562 235	4 456 657	5 392 714	6 260 564
Ecuador	USD	15 232	18 319	41 507	69 555	104 296	107 562	108 108	99 291	106 166	115 049
El Salvador	USD	4 818	11 785	14 698	18 448	24 979	26 021	26 881	24 930	29 451	32 489
Guatemala	GTQ	33 613	140 702	207 729	333 093	526 507	551 368	593 972	600 089	665 568	736 109
Guyana	GYP	34 523	273 054	342 157	699 064	980 498	994 472	1 078 729	1 140 757	1 676 624	3 068 784
Honduras	HNL	17 141	106 654	183 747	299 286	543 403	575 285	614 918	585 734	684 204	776 636
Jamaica	JMD	38 145	395 009	700 275	1 152 780	1 895 025	2 027 251	2 110 433	1 966 928	2 210 219	2 623 255
Mexico	MXN	843 623	6 693 683	9 562 648	13 366 377	21 934 168	23 524 390	24 445 735	23 430 377	25 803 508	28 463 841
Nicaragua	NIO	519	64 812	105 777	187 053	414 279	410 988	420 614	435 395	497 524	562 208
Panama	PAB	5 723	12 502	16 638	29 440	62 203	67 294	69 722	57 087	67 407	76 523
Paraguay	PYG	7 147 738	30 874 088	66 335 828	129 092 883	219 122 277	230 576 477	236 681 497	239 914 729	270 633 896	291 336 457
Peru	PEN	5 322	175 862	244 652	420 906	703 501	745 710	775 571	720 778	877 822	939 444
Saint Lucia	XCD	1 587	2 489	3 154	4 021	5 439	5 593	5 677	4 332	5 295	6 317
Trinidad and Tobago	TTD	21 105	50 098	97 612	138 557	157 931	161 436	157 875	141 395	155 360	192 660
Uruguay	UYU	13 103	301 275	463 684	881 592	1 864 140	2 003 380	2 187 545	2 254 724	2 674 703	2 930 192
Venezuela	VES	0	1	3	10	2 009	..	..	..	..	..

.. Not available

Source: OECD National Accounts data for Chile, Colombia, Costa Rica and Mexico, the *World Economic Outlook* (IMF) for Barbados, Belize, Saint Lucia, Trinidad & Tobago and Uruguay, and official National Accounts data for Bolivia, Brazil, Ecuador, Paraguay, Peru and Venezuela. For Antigua and Barbuda, Argentina, the Bahamas, Dominican Republic, El Salvador, Guatemala, Guyana, Honduras, Jamaica, Nicaragua and Panama, official national sources were used where available, together with data from the IMF. For Cuba, figures since 1996 have come from Oficina Nacional de Estadística e Información (ONEI), while data before 1996 come from ECLAC/CEPAL. For Bahamas, Barbados, Belize, Saint Lucia and Trinidad and Tobago, GDP figures are reported on a fiscal year basis. For Jamaica, GDP for 1990-2003 are reported on a fiscal year basis, while for other years, they are reported on a calendar year basis.



**Table 4.16. Gross domestic product for tax reporting years at market prices, in millions of USD**

	1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Antigua and Barbuda	459	826	1 023	1 149	1 468	1 606	1 687	1 370	1 472	1 758
Argentina	158 024	317 759	199 273	424 729	643 861	524 431	446 762	385 219	487 377	630 606
Bahamas	5 218	7 880	9 446	10 039	12 243	12 541	13 024	11 270	10 170	12 370
Barbados	2 030	3 058	3 919	4 562	5 011	5 154	5 327	4 461	5 083	5 972
Belize	562	1 128	1 491	1 759	2 293	2 340	2 332	2 183	2 615	3 043
Bolivia	4 868	8 385	9 573	19 786	37 782	40 581	41 193	36 897	40 701	44 329
Brazil	478 052	655 453	891 633	2 208 704	2 063 519	1 916 934	1 873 286	1 476 092	1 649 626	1 920 023
Chile	34 748	78 265	122 329	217 219	276 432	295 118	278 331	254 421	316 353	300 707
Colombia	45 258	93 461	145 588	286 379	311 888	334 063	323 087	269 980	318 505	343 744
Costa Rica	5 736	15 054	20 040	37 943	60 487	62 397	64 448	62 419	64 558	68 632
Cuba	21 541	30 565	42 644	64 328	96 851	100 050	103 428	107 352	22 717	14 064
Dominican Republic	7 995	24 306	35 948	53 921	80 082	85 630	89 032	78 923	94 458	113 873
Ecuador	15 232	18 319	41 507	69 555	104 296	107 562	108 108	99 291	106 166	115 049
El Salvador	4 818	11 785	14 698	18 448	24 979	26 021	26 881	24 930	29 451	32 489
Guatemala	7 535	18 124	27 203	41 327	71 624	73 331	77 156	77 714	86 041	95 004
Guyana	685	1 497	1 712	3 432	4 748	4 788	5 174	5 471	8 042	14 718
Honduras	4 169	7 187	9 757	15 839	23 136	24 068	25 091	23 662	28 291	31 523
Jamaica	5 058	8 997	11 233	13 193	14 755	15 648	15 808	13 885	14 674	17 003
Mexico	296 972	708 096	878 139	1 058 146	1 162 291	1 226 624	1 272 106	1 094 833	1 275 927	1 418 556
Nicaragua	519	5 109	6 321	8 759	13 786	13 025	12 713	12 682	14 145	15 671
Panama	5 723	12 502	16 638	29 440	62 203	67 294	69 722	57 087	67 407	76 523
Paraguay	5 812	8 856	10 738	27 129	38 997	40 225	37 925	35 432	39 951	41 722
Peru	28 326	50 414	74 232	148 991	215 740	226 858	232 419	206 199	226 231	245 008
Saint Lucia	588	922	1 168	1 489	2 014	2 071	2 103	1 604	1 961	2 340
Trinidad and Tobago	4 966	7 986	15 573	21 841	23 399	23 894	23 367	20 945	22 993	28 516
Uruguay	11 204	24 892	18 986	43 967	65 068	65 229	62 056	53 664	61 413	71 177
Venezuela	48 391	94 665	145 343	323 200	143 834	..	..	..	..	..

.. Not available

Source: The figures are derived by dividing the GDP data in Table 4.15 by the exchange rate in Table 4.17.

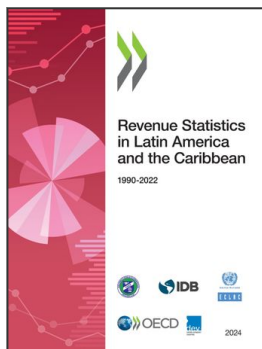
**Table 4.17. Exchange rates used, national currency per US dollar at market exchange rates**

		1990	2000	2005	2010	2017	2018	2019	2020	2021	2022
Antigua and Barbuda	XCD	2.704	2.701	2.700	2.699	2.700	2.700	2.701	2.701	2.699	2.700
Argentina	ARS	0.488	1.000	2.923	3.912	16.557	28.116	48.255	70.635	95.093	130.726
Bahamas	BSD	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Barbados	BBD	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Belize	BZD	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Bolivia	BOB	3.172	6.193	8.046	6.968	6.860	6.860	6.860	6.860	6.860	6.860
Brazil	BRL	0.000	1.829	2.434	1.759	3.191	3.654	3.944	5.155	5.394	5.164
Chile	CLP	304.903	539.388	559.705	509.982	648.677	641.896	703.308	791.715	759.820	873.254
Colombia	COP	502.259	2 087.587	2 321.331	1 899.793	2 951.288	2 956.897	3 281.065	3 695.612	3 744.319	4 258.609
Costa Rica	CRC	91.579	307.357	477.895	521.889	567.781	577.188	587.023	584.680	621.350	644.765
Cuba	CUP	0.912	1.000	1.000	1.000	1.000	1.000	1.000	1.000	24.000	45.040
Dominican Republic	DOP	9.674	16.181	30.139	36.780	47.485	49.467	51.243	56.468	57.091	54.978
Ecuador	USD	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
El Salvador	USD	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Guatemala	GTQ	4.461	7.763	7.636	8.060	7.351	7.519	7.698	7.722	7.735	7.748
Guyana	GYD	50.399	182.401	199.858	203.670	206.508	207.701	208.490	208.510	208.489	208.505
Honduras	HNL	4.112	14.840	18.832	18.896	23.487	23.902	24.508	24.754	24.185	24.637
Jamaica	JMD	7.541	43.907	62.341	87.378	128.433	129.553	133.504	141.658	150.621	154.282
Mexico	MXN	2.841	9.453	10.890	12.632	18.871	19.178	19.217	21.401	20.223	20.065
Nicaragua	NIO	1.000	12.686	16.734	21.356	30.051	31.554	33.085	34.332	35.173	35.876
Panama	PAB	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Paraguay	PYG	1 229.845	3 486.234	6 177.671	4 758.483	5 618.952	5 732.168	6 240.778	6 771.131	6 774.146	6 982.802
Peru	PEN	0.188	3.488	3.296	2.825	3.261	3.287	3.337	3.496	3.880	3.834
Saint Lucia	XCD	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Trinidad and Tobago	TTD	4.250	6.273	6.268	6.344	6.749	6.756	6.756	6.751	6.757	6.756
Uruguay	UYU	1.169	12.103	24.422	20.051	28.649	30.713	35.251	42.016	43.553	41.168
Venezuela	VES	0.000	0.000	0.000	0.000	0.014	..	..	..	..	..

.. Not available

Note: Annual average market exchange rates.

Source: *World Economic Outlook* (IMF), October 2023.



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