

## **CHAPTER 6**

### **TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT**

Revenues of both the Latin American and the OECD countries have been attributed to the different levels of government according to the revised guidelines set out in the final version of the 2008 System of National Accounts (SNA). Under this, revenues are generally attributed to the level of government that exercises the authority to impose the tax or has the final discretion to set and vary the tax rate.

## **CAPÍTULO 6**

### **INGRESOS TRIBUTARIOS POR SUB-SECTORES DE GOBIERNO GENERAL**

Los ingresos de los países latinoamericanos y de los países de la OCDE se han atribuido a los diferentes niveles de gobierno de acuerdo con lo recogido en la versión final 2008 del Sistema de Cuentas Nacionales (SCN), según el cual, los ingresos se atribuyen por lo general al nivel de gobierno que ejerce la facultad de aplicar el impuesto o que puede a su discreción establecer y modificar la tasa del impuesto.

**Table 6.1. Argentina, tax revenues by sub-sectors of government**


Million ARS

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>542</b>	<b>11 303</b>	<b>29 203</b>	<b>78 427</b>	<b>384 536</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	141	3 937	8 192	23 980	188 218	..	..	..	..	..
1200 Corporate	357	6 575	19 602	50 664	185 725	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	792	1 409	3 783	10 593	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>616</b>	<b>1 254</b>	<b>11 439</b>	<b>32 674</b>	<b>117 274</b>	<b>549</b>	<b>2 614</b>	<b>4 558</b>	<b>10 864</b>	<b>48 908</b>
4100 Recurrent taxes on immovable property	0	0	0	0	0	419	1 809	2 837	5 035	21 738
4200 Recurrent taxes on net wealth	246	1 084	1 867	5 248	18 538	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	330	100	9 550	27 423	98 736	130	804	1 722	5 829	27 170
4500 Non-recurrent taxes	40	70	21	3	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>4 669</b>	<b>27 592</b>	<b>62 056</b>	<b>198 346</b>	<b>634 068</b>	<b>967</b>	<b>6 947</b>	<b>15 903</b>	<b>54 746</b>	<b>255 256</b>
5100 Taxes on production, sale, transfer, etc	4 671	28 174	63 941	201 402	642 899	791	6 114	14 613	51 148	238 221
5110 General taxes	1 594	19 009	36 853	116 386	433 076	791	6 114	14 613	51 148	238 221
5120 Taxes on specific goods and services	3 077	9 166	27 088	85 016	209 822	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities <sup>1</sup>	0	0	0	0	0	177	833	1 289	3 598	17 035
5300 Unallocable between 5100 and 5200	-3	-583	-1 885	-3 056	-8 831	0	0	0	0	0
<b>6000 Other taxes</b>	<b>214</b>	<b>395</b>	<b>877</b>	<b>2 386</b>	<b>6 931</b>	<b>78</b>	<b>1 309</b>	<b>1 469</b>	<b>3 110</b>	<b>10 533</b>
6100 Paid solely by business	0	354	757	2 093	5 624	0	0	0	0	0
6200 Other	214	41	120	294	1 306	78	1 309	1 469	3 110	10 533
<b>Total tax revenue</b>	<b>6 040</b>	<b>40 544</b>	<b>103 575</b>	<b>311 834</b>	<b>1 142 808</b>	<b>1 594</b>	<b>10 870</b>	<b>21 931</b>	<b>68 720</b>	<b>314 697</b>

Million ARS

	Local government <sup>2</sup>					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>2 583</b>	<b>9 670</b>	<b>17 400</b>	<b>102 460</b>	<b>415 410</b>
2100 Employees	..	..	..	..	..	0	2 486	3 690	37 990	163 590
2200 Employers	..	..	..	..	..	0	6 069	12 557	54 713	235 610
2300 Self-employed or non-employed	..	..	..	..	..	98	1 115	1 153	9 757	16 210
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	2 485	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities <sup>1</sup>	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>2 583</b>	<b>9 670</b>	<b>17 400</b>	<b>102 460</b>	<b>415 410</b>

1. In ECLAC data, tax on ownership of motor vehicles is classified in category 4000.
2. The figures exclude local government tax revenues as the data are not available.

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**Table 6.2. Bahamas, tax revenues by sub-sectors of government**


Million BSD

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>19</b>	<b>32</b>	<b>54</b>	<b>92</b>	<b>107</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	19	32	54	92	107	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>386</b>	<b>723</b>	<b>736</b>	<b>795</b>	<b>1 203</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	354	654	657	672	993	..	..	..	..	..
5110 General taxes	0	0	0	0	219	..	..	..	..	..
5120 Taxes on specific goods and services	354	654	657	672	775	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	32	69	78	123	209	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>33</b>	<b>95</b>	<b>135</b>	<b>223</b>	<b>191</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	33	95	135	223	191	..	..	..	..	..
<b>Total tax revenue</b>	<b>438</b>	<b>849</b>	<b>924</b>	<b>1 109</b>	<b>1 500</b>	..	..	..	..	..

Million BSD

	Local government <sup>2</sup>					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	..	..	..	..	..	<b>66</b>	<b>115</b>	<b>136</b>	<b>167</b>	<b>260</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	66	115	136	167	260
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	<b>66</b>	<b>115</b>	<b>136</b>	<b>167</b>	<b>260</b>

1. The data for social security contributions are estimated for 2015.
2. The figures exclude local government tax revenues as the data are not available.

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**Table 6.3. Barbados, tax revenues by sub-sectors of government**


Thousand BAR

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>254 016</b>	<b>573 920</b>	<b>639 432</b>	<b>762 340</b>	<b>727 047</b>	..	..	..	..	..
1100 Of individuals	128 857	288 692	295 737	388 177	451 578	..	..	..	..	..
1200 Corporate	111 111	252 291	294 320	327 471	209 959	..	..	..	..	..
1300 Unallocable between 1100 and 1200	14 048	32 937	49 375	46 692	65 510	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>39 117</b>	<b>91 928</b>	<b>127 362</b>	<b>113 533</b>	<b>149 963</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	25 991	60 216	76 247	97 595	134 424	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	13 126	31 712	51 115	15 938	15 539	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>422 259</b>	<b>897 092</b>	<b>1 101 319</b>	<b>1 242 416</b>	<b>1 303 210</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	422 259	793 469	973 944	1 092 106	1 177 680	..	..	..	..	..
5110 General taxes	196 817	501 399	609 915	753 003	810 593	..	..	..	..	..
5120 Taxes on specific goods and services	225 442	292 069	364 029	339 103	367 087	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	103 623	127 375	150 310	125 530	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>93 077</b>	<b>26 105</b>	<b>20 787</b>	<b>75 546</b>	<b>12 143</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	93 077	26 105	20 787	75 546	12 143	..	..	..	..	..
<b>Total tax revenue</b>	<b>808 469</b>	<b>1 589 045</b>	<b>1 888 901</b>	<b>2 193 835</b>	<b>2 192 363</b>	..	..	..	..	..

Thousand BAR

	Local government <sup>2</sup>					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	..	..	..	..	..	<b>133 866</b>	<b>295 268</b>	<b>408 109</b>	<b>525 467</b>	<b>552 000</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	133 866	295 268	408 109	525 467	552 000
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	<b>133 866</b>	<b>295 268</b>	<b>408 109</b>	<b>525 467</b>	<b>552 000</b>

1. The data for social security contributions are estimated for 2015.
2. The figures exclude local government tax revenues as the data are not available.

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**Table 6.4. Belize, tax revenues by sub-sectors of government**

Million BZD

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>37</b>	<b>76</b>	<b>129</b>	<b>248</b>	<b>261</b>	..	..	..	..	..
1100 Of individuals	21	19	35	52	71	..	..	..	..	..
1200 Corporate	12	51	90	189	175	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	6	4	7	14	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>5</b>	<b>11</b>	<b>22</b>	<b>16</b>	<b>29</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	5	11	22	16	29	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>126</b>	<b>211</b>	<b>289</b>	<b>412</b>	<b>531</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	122	207	282	400	521	..	..	..	..	..
5110 General taxes	0	82	131	199	263	..	..	..	..	..
5120 Taxes on specific goods and services	122	124	151	200	258	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	4	4	7	13	10	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>168</b>	<b>298</b>	<b>441</b>	<b>677</b>	<b>820</b>	..	..	..	..	..

Million BZD

	Local government					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>18</b>	<b>50</b>	<b>60</b>	<b>70</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	10	18	50	60	70
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>1</b>	<b>2</b>	<b>6</b>	<b>7</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	1	2	6	7	5	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>1</b>	<b>2</b>	<b>6</b>	<b>7</b>	<b>5</b>	<b>10</b>	<b>18</b>	<b>50</b>	<b>60</b>	<b>70</b>

1. The data for social security contributions are estimated for the period 2013-2015.

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**Table 6.5. Bolivia, tax revenues by sub-sectors of government**


Million BOB

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>68</b>	<b>1 209</b>	<b>2 383</b>	<b>6 294</b>	<b>12 809</b>	..	..	..	..	..
1100 Of individuals	68	214	214	263	508	..	..	..	..	..
1200 Corporate	0	995	2 169	6 031	12 302	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>1</b>	<b>3</b>	<b>640</b>	<b>367</b>	<b>424</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	3	7	20	36	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	633	347	388	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>875</b>	<b>5 651</b>	<b>8 753</b>	<b>15 509</b>	<b>30 268</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	875	5 651	8 753	15 509	30 268	..	..	..	..	..
5110 General taxes	551	2 949	5 314	10 259	20 757	..	..	..	..	..
5120 Taxes on specific goods and services <sup>1</sup>	324	2 702	3 439	5 250	9 511	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>334</b>	<b>1 051</b>	<b>1 896</b>	<b>2 733</b>	<b>6 943</b>	..	..	..	..	..
6100 Paid solely by business	4	6	5	12	26	..	..	..	..	..
6200 Other	330	1 045	1 892	2 720	6 917	..	..	..	..	..
<b>Total tax revenue</b>	<b>1 277</b>	<b>7 913</b>	<b>13 671</b>	<b>24 903</b>	<b>50 444</b>	..	..	..	..	..

Million BOB

	Local government <sup>3</sup>					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>2</sup></b>	..	..	..	..	..	..	<b>666</b>	<b>936</b>	<b>1 645</b>	<b>3 200</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	666	936	1 645	3 200
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>575</b>	<b>762</b>	<b>1 381</b>	<b>2 585</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	575	762	1 381	2 585	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>575</b>	<b>762</b>	<b>1 381</b>	<b>2 585</b>	..	<b>666</b>	<b>936</b>	<b>1 645</b>	<b>3 200</b>

1. Previous editions of Revenue Statistics in Latin America and the Caribbean included fees levied on hydrocarbon production at the federal level. For this publication, revenues from hydrocarbon production have been excluded from tax revenues and are instead treated as non-tax revenues.
2. The data for social security contributions are available from the year 2000 only and are estimated for the period 2013-2015.
3. The figures exclude local government tax revenues for the period 1990-1993 as the data are not available.

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**Table 6.6. Brazil, tax revenues by sub-sectors of government**


Million BRL

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>1</b>	<b>68 667</b>	<b>149 309</b>	<b>236 631</b>	<b>355 264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16 499</b>	<b>33 202</b>
1100 Of individuals	0	3 406	6 981	65 721	103 010	..	..	..	16 499	33 202
1200 Corporate	0	25 430	73 071	128 255	164 057	..	..	..	0	0
1300 Unallocable between 1100 and 1200	0	39 831	69 257	42 656	88 196	..	..	..	0	0
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	<b>0</b>	<b>6 749</b>	<b>14 468</b>	<b>33 090</b>	<b>50 399</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>17 726</b>	<b>35 282</b>	<b>27 038</b>	<b>35 786</b>	<b>0</b>	<b>5 623</b>	<b>11 282</b>	<b>23 885</b>	<b>42 726</b>
4100 Recurrent taxes on immovable property	0	234	288	485	1 105	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	329	821	2 518	6 469
4400 Taxes on financial and capital transactions	0	17 492	34 994	26 553	34 681	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	5 294	10 460	21 367	36 257
<b>5000 Taxes on goods and services</b>	<b>1</b>	<b>74 190</b>	<b>147 819</b>	<b>241 385</b>	<b>338 785</b>	<b>1</b>	<b>83 848</b>	<b>158 809</b>	<b>268 117</b>	<b>396 513</b>
5100 Taxes on production, sale, transfer, etc	1	74 190	147 819	241 385	338 785	1	82 279	153 437	268 117	396 513
5110 General taxes <sup>1</sup>	1	65 745	129 567	197 025	277 898	1	82 279	153 437	268 117	396 513
5120 Taxes on specific goods and services	0	8 445	18 252	44 360	60 887	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	1 569	5 372	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes<sup>2</sup></b>	<b>0</b>	<b>2 214</b>	<b>2 039</b>	<b>7 500</b>	<b>16 748</b>	<b>0</b>	<b>322</b>	<b>1 551</b>	<b>17 135</b>	<b>29 067</b>
6100 Paid solely by business	0	0	277	0	0	0	0	0	0	0
6200 Other <sup>1</sup>	0	2 214	1 761	7 500	16 748	0	322	1 551	17 135	29 067
<b>Total tax revenue</b>	<b>1</b>	<b>169 546</b>	<b>348 917</b>	<b>545 644</b>	<b>796 982</b>	<b>1</b>	<b>89 793</b>	<b>171 641</b>	<b>325 636</b>	<b>501 508</b>

Million BRL

	Local government					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5 608</b>	<b>12 583</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	5 608	12 583	..	..	..	..	..
1200 Corporate	..	..	..	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>83 469</b>	<b>168 226</b>	<b>313 949</b>	<b>497 791</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	0	18 709	32 248	64 271	118 323
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	1	64 760	135 978	249 679	379 469
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>5 469</b>	<b>9 710</b>	<b>23 454</b>	<b>41 866</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	0	4 519	8 117	17 448	30 760	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	950	1 593	6 005	11 107	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>6 106</b>	<b>11 247</b>	<b>32 757</b>	<b>58 084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	0	6 106	11 247	32 757	58 084	..	..	..	..	..
5110 General taxes <sup>1</sup>	0	6 106	11 247	32 757	58 084	..	..	..	..	..
5120 Taxes on specific goods and services	0	0	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes<sup>2</sup></b>	<b>0</b>	<b>377</b>	<b>1 404</b>	<b>8 406</b>	<b>14 054</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other <sup>1</sup>	0	377	1 404	8 406	14 054	..	..	..	..	..
<b>Total tax revenue</b>	<b>0</b>	<b>11 952</b>	<b>22 360</b>	<b>70 225</b>	<b>126 587</b>	<b>1</b>	<b>83 469</b>	<b>168 226</b>	<b>313 949</b>	<b>497 791</b>

1. The PASEP (Program of Formation of the Patrimony of the Public Servants) contributions are added to the PIS (Social Integration Program) contributions in heading 5110 for the years prior to 2000.
2. The FUNDAF (Special Fund for Development and Improvement of Auditing Activities) contributions are included in heading 6200 from 2008.

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**Table 6.7. Chile, tax revenues by sub-sectors of government**

Million CLP

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>412 974</b>	<b>1 841 630</b>	<b>5 171 293</b>	<b>8 329 060</b>	<b>11 836 497</b>	..	..	..	..	..
1100 Of individuals	99 154	604 100	738 620	1 492 837	2 313 363	..	..	..	..	..
1200 Corporate	219 586	882 896	3 155 480	4 448 745	7 721 622	..	..	..	..	..
1300 Unallocable between 1100 and 1200	94 233	354 634	1 277 193	2 387 478	1 801 512	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>66 738</b>	<b>232 728</b>	<b>287 422</b>	<b>371 386</b>	<b>434 658</b>	..	..	..	..	..
2100 Employees	61 200	209 907	249 526	310 558	370 744	..	..	..	..	..
2200 Employers	5 538	22 821	37 896	60 828	63 914	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>59 682</b>	<b>255 371</b>	<b>490 120</b>	<b>245 044</b>	<b>379 603</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	10 331	3 578	4 909	8 805	15 249	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 444	10 906	23 184	39 338	92 236	..	..	..	..	..
4400 Taxes on financial and capital transactions	45 907	240 886	462 027	196 901	272 118	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>1 063 677</b>	<b>4 719 255</b>	<b>6 831 482</b>	<b>10 330 378</b>	<b>16 147 145</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 060 304	4 684 525	6 811 389	10 294 165	16 095 378	..	..	..	..	..
5110 General taxes	664 421	3 306 350	5 391 285	8 399 926	13 273 958	..	..	..	..	..
5120 Taxes on specific goods and services <sup>1</sup>	395 883	1 378 175	1 420 104	1 894 239	2 821 420	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	3 374	34 730	20 094	36 213	51 767	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>-23 356</b>	<b>-112 195</b>	<b>-85 954</b>	<b>-61 117</b>	<b>-544 733</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	-23 356	-112 195	-85 954	-61 117	-544 733	..	..	..	..	..
<b>Total tax revenue</b>	<b>1 579 715</b>	<b>6 936 788</b>	<b>12 694 362</b>	<b>19 214 751</b>	<b>28 253 170</b>	..	..	..	..	..

Million CLP

	Local government					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	0	0	0	0	0	0	0	0	0	0
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>92 821</b>	<b>344 030</b>	<b>644 295</b>	<b>1 122 601</b>	<b>1 817 831</b>
2100 Employees	..	..	..	..	..	92 821	344 030	644 295	1 122 601	1 817 831
2200 Employers	..	..	..	..	..	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	..	..	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>49 637</b>	<b>298 666</b>	<b>411 656</b>	<b>653 563</b>	<b>1 038 908</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	49 637	298 666	411 656	653 563	1 038 908	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>55 045</b>	<b>322 514</b>	<b>514 952</b>	<b>854 778</b>	<b>1 414 987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	13 705	105 302	140 703	238 739	385 266	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services <sup>1</sup>	13 705	105 302	140 703	238 739	385 266	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	41 340	217 212	374 249	616 039	1 029 721	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>104 682</b>	<b>621 180</b>	<b>926 608</b>	<b>1 508 341</b>	<b>2 453 895</b>	<b>92 821</b>	<b>344 030</b>	<b>644 295</b>	<b>1 122 601</b>	<b>1 817 831</b>

1. ECLAC classifies Oil Prices Stabilisation Fund (FEPP) revenues as non-tax revenues.

StatLink  <http://dx.doi.org/10.1787/888933463482>



**Table 6.8. Colombia, tax revenues by sub-sectors of government**


Million COP

	Federal government					State/Regional <sup>1</sup>				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>771 694</b>	<b>7 103 525</b>	<b>17 348 618</b>	<b>26 218 852</b>	<b>52 656 876</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	47 210	1 499 345	3 594 441	5 192 384	9 674 556	..	..	..	..	..
1200 Corporate	359 758	5 119 828	13 044 361	20 405 209	40 968 703	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	709 816	621 258	2 013 617	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>1 286 803</b>	<b>2 179 842</b>	<b>4 022 503</b>	<b>2 797 308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>1 036 584</b>	<b>2 863 946</b>	<b>5 196 303</b>	<b>12 094 140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	462 720	1 970 530	5 352 940	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	1 036 584	2 401 226	3 225 773	6 741 200	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>1 035 934</b>	<b>11 022 878</b>	<b>21 393 776</b>	<b>34 882 447</b>	<b>51 126 468</b>	<b>263 429</b>	<b>1 204 940</b>	<b>1 966 325</b>	<b>2 752 254</b>	<b>4 083 718</b>
5100 Taxes on production, sale, transfer, etc	1 035 934	11 022 878	21 393 776	34 882 447	51 126 468	263 429	1 204 940	1 966 325	2 752 254	4 083 718
5110 General taxes	583 078	8 445 776	17 427 948	28 811 682	41 553 967	0	0	0	0	0
5120 Taxes on specific goods and services	452 856	2 577 102	3 965 828	6 070 765	9 572 501	263 429	1 204 940	1 966 325	2 752 254	4 083 718
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>78 306</b>	<b>480 784</b>	<b>682 084</b>	<b>483 762</b>	<b>424 000</b>	<b>0</b>	<b>518 253</b>	<b>1 117 016</b>	<b>2 029 017</b>	<b>3 533 010</b>
6100 Paid solely by business	0	0	0	0	0	..	0	0	0	0
6200 Other	78 306	480 784	682 084	483 762	424 000	..	518 253	1 117 016	2 029 017	3 533 010
<b>Total tax revenue</b>	<b>1 885 934</b>	<b>20 930 574</b>	<b>44 468 266</b>	<b>70 803 867</b>	<b>119 098 791</b>	<b>263 429</b>	<b>1 723 193</b>	<b>3 083 341</b>	<b>4 781 271</b>	<b>7 616 728</b>

Million COP

	Local government <sup>1</sup>					Social Security Funds <sup>2</sup>				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>203 596</b>	<b>4 989 000</b>	<b>7 845 000</b>	<b>11 478 085</b>	<b>20 169 000</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	203 596	4 989 000	7 845 000	11 478 085	20 169 000
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>56 160</b>	<b>991 070</b>	<b>1 974 213</b>	<b>3 338 935</b>	<b>6 212 601</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	56 160	991 070	1 974 213	3 338 935	6 212 601	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>89 290</b>	<b>1 140 090</b>	<b>2 506 452</b>	<b>4 522 121</b>	<b>7 167 866</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	89 290	1 140 090	2 506 452	4 522 121	7 167 866	..	..	..	..	..
5110 General taxes	89 290	1 140 090	2 506 452	4 522 121	7 167 866	..	..	..	..	..
5120 Taxes on specific goods and services	0	0	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>81 017</b>	<b>738 983</b>	<b>1 578 573</b>	<b>3 030 650</b>	<b>5 999 714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	81 017	738 983	1 578 573	3 030 650	5 999 714	..	..	..	..	..
<b>Total tax revenue</b>	<b>226 467</b>	<b>2 870 144</b>	<b>6 059 238</b>	<b>10 891 707</b>	<b>19 380 181</b>	<b>203 596</b>	<b>4 989 000</b>	<b>7 845 000</b>	<b>11 478 085</b>	<b>20 169 000</b>

1. The data corresponds to the reported consolidated revenues of the territorial entities (departments and municipalities).
2. All of the health contributions pertaining to FOSYGA (Solidarity and Guarantee Fund) are classified as social security contributions from 2013. Prior to 2013, only the portion of the contributions used to finance the subsidised regime was included and the part to finance the contributory regime was classified in the social security sector as "other incomes".

StatLink  <http://dx.doi.org/10.1787/888933463491>

**Table 6.9. Costa Rica, tax revenues by sub-sectors of government**


Million CRC

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>11 820</b>	<b>128 805</b>	<b>324 224</b>	<b>748 093</b>	<b>1 247 308</b>	..	..	..	..	..
1100 Of individuals	..	..	16 438	202 849	386 241	..	..	..	..	..
1200 Corporate	..	..	288 355	450 312	659 951	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11 820	128 805	19 430	94 932	201 116	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>0</b>	<b>18 677</b>	<b>30 854</b>	<b>61 193</b>	<b>63 458</b>	..	..	..	..	..
2100 Employees	..	3 405	5 354	9 649	31 120	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	5 858	16 414	33 778	1 718	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	9 413	9 086	17 766	30 620	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>366</b>	<b>7 291</b>	<b>10 846</b>	<b>18 270</b>	<b>37 334</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	3 527	4 076	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	4 284	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	366	3 007	10 846	14 743	33 258	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>52 360</b>	<b>444 726</b>	<b>920 160</b>	<b>1 696 729</b>	<b>2 504 184</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	49 980	425 353	887 390	1 598 790	2 353 281	..	..	..	..	..
5110 General taxes	21 326	222 775	485 168	920 298	1 336 075	..	..	..	..	..
5120 Taxes on specific goods and services <sup>2</sup>	28 654	202 887	399 192	678 492	1 017 206	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	-308	3 031	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	2 380	19 357	32 758	97 803	150 755	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	15	12	136	148	..	..	..	..	..
<b>6000 Other taxes<sup>3</sup></b>	<b>6 113</b>	<b>2 573</b>	<b>7 009</b>	<b>12 864</b>	<b>54 182</b>	..	..	..	..	..
6100 Paid solely by business	0	15	624	459	33 117	..	..	..	..	..
6200 Other	6 113	2 558	6 385	12 405	21 065	..	..	..	..	..
<b>Total tax revenue</b>	<b>70 660</b>	<b>602 072</b>	<b>1 293 094</b>	<b>2 537 149</b>	<b>3 906 466</b>	..	..	..	..	..

Million CRC

	Local government <sup>4</sup>					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29 065</b>	<b>231 209</b>	<b>497 279</b>	<b>1 143 802</b>	<b>2 155 261</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	24 481	56 332	394 728
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	29 065	231 209	472 797	1 087 470	1 760 533
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7 054</b>	<b>41 918</b>	<b>81 290</b>	<b>182 529</b>	<b>268 775</b>
<b>4000 Taxes on property</b>	..	<b>5 390</b>	<b>14 264</b>	<b>45 393</b>	<b>85 172</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	5 310	14 245	44 080	85 172	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	80	19	1 313	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>11 981</b>	<b>26 810</b>	<b>65 862</b>	<b>117 619</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	11 981	26 810	65 862	117 619	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services <sup>2</sup>	..	10 612	24 294	61 002	3 086	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	1 369	2 515	4 860	114 533	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes<sup>3</sup></b>	..	<b>1 242</b>	<b>3 207</b>	<b>4 366</b>	<b>7 121</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	1 242	3 207	4 366	7 121	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>18 613</b>	<b>44 280</b>	<b>115 621</b>	<b>209 912</b>	<b>36 119</b>	<b>273 127</b>	<b>578 568</b>	<b>1 326 331</b>	<b>2 424 036</b>

1. Social security contributions data presented by ECLAC include INA (National Institute of Apprenticeship), IMAS (Joint Social Aid Institute), and FODESAF (Social Development and Family Allowances Fund).
2. In ECLAC data, the tax on ownership of vehicles, aircraft and boats is classified in category 4000.
3. In ECLAC data, the tax on the transfer of used vehicles Law No. 7088 of 30/11/87 is classified as a property tax (4000).
4. The figures for years up to and including 1997 exclude local government tax revenues as the data are not available.

StatLink  <http://dx.doi.org/10.1787/888933463504>

**Table 6.10. Cuba, tax revenues by sub-sectors of government**


Million CUP

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>14</b>	<b>1 826</b>	<b>2 451</b>	<b>3 603</b>	<b>6 676</b>	..	..	..	..	..
1100 Of individuals	14	291	326	554	1 848	..	..	..	..	..
1200 Corporate	0	1 535	2 126	3 049	4 828	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>970</b>	<b>2 962</b>	<b>4 414</b>	<b>2 753</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>5 443</b>	<b>6 732</b>	<b>9 844</b>	<b>12 283</b>	<b>17 742</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	5 443	6 732	9 844	12 283	17 742	..	..	..	..	..
5110 General taxes	5 017	6 131	9 036	10 525	15 611	..	..	..	..	..
5120 Taxes on specific goods and services	426	602	808	1 758	2 131	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>117</b>	<b>657</b>	<b>493</b>	<b>927</b>	<b>2 098</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>5 574</b>	<b>10 185</b>	<b>15 750</b>	<b>21 227</b>	<b>29 269</b>	..	..	..	..	..

Million CUP

	Local government <sup>1</sup>					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	..	<b>691</b>	<b>1 181</b>	<b>1 778</b>	<b>2 974</b>	<b>4 322</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	691	1 181	1 778	2 974	4 322
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	<b>691</b>	<b>1 181</b>	<b>1 778</b>	<b>2 974</b>	<b>4 322</b>

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

StatLink  <http://dx.doi.org/10.1787/888933463515>

**Table 6.11. Dominican Republic, tax revenues by sub-sectors of government**

Million DOP

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>1 670</b>	<b>10 782</b>	<b>30 042</b>	<b>53 643</b>	<b>119 819</b>	..	..	..	..	..
1100 Of individuals	..	4 088	7 588	17 088	35 549	..	..	..	..	..
1200 Corporate	..	4 679	16 222	21 475	61 695	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1 670	2 015	6 232	15 080	22 576	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>56</b>	<b>529</b>	<b>6 579</b>	<b>12 782</b>	<b>18 097</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	9	115	1 710	3 004	5 200	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	96	84	231	418	..	..	..	..	..
4400 Taxes on financial and capital transactions	22	217	4 546	8 125	11 120	..	..	..	..	..
4500 Non-recurrent taxes	3	32	89	488	591	..	..	..	..	..
4600 Other recurrent taxes on property	11	70	151	934	769	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>4 501</b>	<b>32 602</b>	<b>91 322</b>	<b>175 601</b>	<b>274 845</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	4 432	31 884	89 604	173 337	271 372	..	..	..	..	..
5110 General taxes	970	9 912	40 983	81 226	147 039	..	..	..	..	..
5120 Taxes on specific goods and services <sup>1</sup>	3 462	21 972	48 621	92 111	124 333	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	69	718	1 718	2 265	3 473	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes<sup>2</sup></b>	<b>159</b>	<b>495</b>	<b>1 661</b>	<b>0</b>	<b>1</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	..	0	..	..	..	..	..
6200 Other	159	495	1 661	..	1	..	..	..	..	..
<b>Total tax revenue</b>	<b>6 386</b>	<b>44 408</b>	<b>129 604</b>	<b>242 027</b>	<b>412 762</b>	..	..	..	..	..

Million DOP


	Local government <sup>3</sup>					Social Security Funds <sup>4</sup>				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	..	<b>53</b>	<b>490</b>	<b>35</b>	<b>1 845</b>	<b>1 483</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	53	490	35	1 845	1 483
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services <sup>1</sup>	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes<sup>2</sup></b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	<b>53</b>	<b>490</b>	<b>35</b>	<b>1 845</b>	<b>1 483</b>

1. In ECLAC data, the tax on transfer of movable goods is classified as a property tax (4000).

2. In ECLAC data, the vehicle transfer tax is classified as a property tax (4000).

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

4. The figures exclude social security contributions to general government managed by the private sector.

StatLink  <http://dx.doi.org/10.1787/888933463528>

**Table 6.12. Ecuador, tax revenues by sub-sectors of government**


Million USD

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>138</b>	<b>293</b>	<b>936</b>	<b>2 348</b>	<b>4 705</b>	..	..	..	..	..
1100 Of individuals	0	10	27	80	192	..	..	..	..	..
1200 Corporate	0	53	342	485	1 578	..	..	..	..	..
1300 Unallocable between 1100 and 1200	138	231	567	1 783	2 935	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>5</b>	<b>29</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	1	5	29	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>668</b>	<b>1 330</b>	<b>2 802</b>	<b>6 152</b>	<b>10 577</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	665	1 319	2 742	5 997	10 354	..	..	..	..	..
5110 General taxes	302	836	1 975	3 886	6 352	..	..	..	..	..
5120 Taxes on specific goods and services	363	483	767	2 110	4 001	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities <sup>1</sup>	3	11	60	156	223	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>27</b>	<b>0</b>	<b>2</b>	<b>289</b>	<b>135</b>	..	..	..	..	..
6100 Paid solely by business	0	..	0	0	0	..	..	..	..	..
6200 Other	27	..	2	289	135	..	..	..	..	..
<b>Total tax revenue</b>	<b>833</b>	<b>1 623</b>	<b>3 741</b>	<b>8 794</b>	<b>15 446</b>	..	..	..	..	..

Million USD

	Local government					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>243</b>	<b>228</b>	<b>1 109</b>	<b>2 549</b>	<b>5 055</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	243	228	1 109	2 549	5 055
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>14</b>	<b>11</b>	<b>44</b>	<b>82</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	13	10	38	66	126	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	1	2	6	15	75	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>14</b>	<b>20</b>	<b>85</b>	<b>143</b>	<b>330</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	6	11	43	81	197	..	..	..	..	..
5110 General taxes	4	4	15	39	73	..	..	..	..	..
5120 Taxes on specific goods and services	1	6	29	42	124	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities <sup>1</sup>	5	2	9	12	42	..	..	..	..	..
5300 Unallocable between 5100 and 5200	3	8	33	49	91	..	..	..	..	..
<b>6000 Other taxes</b>	<b>2</b>	<b>2</b>	<b>50</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	2	2	50	1	0	..	..	..	..	..
<b>Total tax revenue</b>	<b>29</b>	<b>33</b>	<b>179</b>	<b>225</b>	<b>530</b>	<b>243</b>	<b>228</b>	<b>1 109</b>	<b>2 549</b>	<b>5 055</b>

1. In ECLAC data, the annual tax on motor vehicles is classified as a property tax (4000).

StatLink  <http://dx.doi.org/10.1787/888933463534>

**Table 6.13. El Salvador, tax revenues by sub-sectors of government**

Million USD

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>95</b>	<b>407</b>	<b>637</b>	<b>995</b>	<b>1 545</b>	..	..	..	..	..
1100 Of individuals	..	..	312	571	739	..	..	..	..	..
1200 Corporate	..	..	356	423	622	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	407	-31	0	183	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>26</b>	<b>12</b>	<b>16</b>	<b>16</b>	<b>107</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	16	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	12	16	16	107	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>259</b>	<b>903</b>	<b>1 447</b>	<b>1 855</b>	<b>2 266</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	259	903	1 447	1 855	2 254	..	..	..	..	..
5110 General taxes	133	714	1 104	1 433	1 764	..	..	..	..	..
5120 Taxes on specific goods and services	127	189	344	422	490	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	12	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	0	0	..	..	..	..	..	..	..	..
6200 Other	58	0	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>438</b>	<b>1 322</b>	<b>2 100</b>	<b>2 865</b>	<b>3 918</b>	..	..	..	..	..

Million USD

	Local government <sup>1</sup>					Social Security Funds <sup>2</sup>				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	<b>0</b>	<b>67</b>	<b>263</b>	<b>282</b>	<b>369</b>	<b>488</b>
2100 Employees	..	..	..	..	..	..	75	76	99	130
2200 Employers	..	..	..	..	..	..	176	181	238	314
2300 Self-employed or non-employed	..	..	..	..	..	..	13	25	33	45
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	67	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	<b>77</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	0	..	..	..	..	..
6200 Other	..	..	..	..	77	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	<b>77</b>	<b>67</b>	<b>263</b>	<b>282</b>	<b>369</b>	<b>488</b>

1. Local government tax revenues are only available for 2015.
2. Social security contributions are those paid to the Salvadoran Institute of Social Security (ISSS).

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**Table 6.14. Guatemala, tax revenues by sub-sectors of government**

Million GTQ

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>507</b>	<b>3 295</b>	<b>6 049</b>	<b>10 319</b>	<b>17 534</b>	..	..	..	..	..
1100 Of individuals	25	143	645	1 225	1 826	..	..	..	..	..
1200 Corporate	482	3 149	3 756	6 520	11 802	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	2	1 647	2 574	3 907	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>45</b>	<b>17</b>	<b>9</b>	<b>11</b>	<b>21</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	6	1	1	1	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	45	12	8	10	20	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>1 709</b>	<b>10 317</b>	<b>16 402</b>	<b>23 259</b>	<b>31 719</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 681	10 131	16 083	22 754	30 088	..	..	..	..	..
5110 General taxes	762	6 259	10 753	16 980	23 271	..	..	..	..	..
5120 Taxes on specific goods and services	919	3 872	5 330	5 773	6 816	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	28	186	319	505	1 631	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>104</b>	<b>186</b>	<b>315</b>	<b>572</b>	<b>337</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	104	186	315	572	337	..	..	..	..	..
<b>Total tax revenue</b>	<b>2 365</b>	<b>13 816</b>	<b>22 775</b>	<b>34 161</b>	<b>49 611</b>	..	..	..	..	..

Million GTQ

	Local government <sup>1</sup>					Social Security Funds <sup>2</sup>				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>436</b>	<b>2 569</b>	<b>4 072</b>	<b>6 408</b>	<b>10 034</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	436	2 569	4 072	6 408	10 034
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>147</b>	<b>341</b>	<b>620</b>	<b>692</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	147	341	620	692	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>147</b>	<b>341</b>	<b>620</b>	<b>692</b>	<b>436</b>	<b>2 569</b>	<b>4 072</b>	<b>6 408</b>	<b>10 034</b>

1. The figures exclude some local government tax revenues as the data are not available. Revenues from the municipal property tax (IUSI) are included.
2. Corresponds to social security contributions to the Guatemalan Social Security Institute (IGSS) and payments by public employees to the government's pension fund.

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**Table 6.15. Honduras, tax revenues by sub-sectors of government**

Million HNL

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>431</b>	<b>2 985</b>	<b>7 498</b>	<b>13 972</b>	<b>25 178</b>	..	..	..	..	..
1100 Of individuals	157	991	2 312	4 528	8 451	..	..	..	..	..
1200 Corporate	274	1 916	4 725	8 705	16 392	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	78	461	740	334	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>16</b>	<b>189</b>	<b>170</b>	<b>254</b>	<b>2 301</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	2 003	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	16	189	170	254	299	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>1 405</b>	<b>11 445</b>	<b>19 032</b>	<b>28 937</b>	<b>52 217</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 405	11 445	19 032	28 937	52 217	..	..	..	..	..
5110 General taxes	344	5 146	9 565	16 050	32 273	..	..	..	..	..
5120 Taxes on specific goods and services	1 061	6 299	9 468	12 887	19 944	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>1</b>	<b>2</b>	<b>7</b>	<b>9</b>	<b>8</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	1	2	7	9	8	..	..	..	..	..
<b>Total tax revenue</b>	<b>1 853</b>	<b>14 620</b>	<b>26 708</b>	<b>43 173</b>	<b>79 704</b>	..	..	..	..	..

Million HNL

	Local government					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>179</b>	<b>1 727</b>	<b>4 416</b>	<b>8 671</b>	<b>13 524</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	179	1 727	4 416	8 671	13 524
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>90</b>	<b>960</b>	<b>1 850</b>	<b>2 216</b>	<b>2 496</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	90	960	1 850	2 216	2 496	..	..	..	..	..
<b>Total tax revenue</b>	<b>90</b>	<b>960</b>	<b>1 850</b>	<b>2 216</b>	<b>2 496</b>	<b>179</b>	<b>1 727</b>	<b>4 416</b>	<b>8 671</b>	<b>13 524</b>

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**Table 6.16. Jamaica, tax revenues by sub-sectors of government**

Million JAM


	Federal government					State/Regional <sup>2</sup>				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>3 944</b>	<b>39 277</b>	<b>69 894</b>	<b>118 708</b>	<b>149 460</b>	..	..	..	..	..
1100 Of individuals	1 687	17 441	36 043	54 798	74 537	..	..	..	..	..
1200 Corporate	1 280	7 627	13 134	33 091	39 668	..	..	..	..	..
1300 Unallocable between 1100 and 1200	977	14 209	20 718	30 820	35 254	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>67</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property <sup>1</sup>	67	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	0	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>3 294</b>	<b>44 638</b>	<b>78 147</b>	<b>148 894</b>	<b>240 773</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	3 230	43 838	77 036	146 850	237 566	..	..	..	..	..
5110 General taxes	4	13 059	27 274	45 152	70 648	..	..	..	..	..
5120 Taxes on specific goods and services	3 226	30 779	49 762	101 698	166 918	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	64	800	1 111	2 045	3 206	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>444</b>	<b>3 159</b>	<b>8 733</b>	<b>8 738</b>	<b>13 450</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other <sup>1</sup>	444	3 159	8 733	8 738	13 450	..	..	..	..	..
<b>Total tax revenue</b>	<b>7 748</b>	<b>87 074</b>	<b>156 775</b>	<b>276 340</b>	<b>403 683</b>	..	..	..	..	..

Million JAM

	Local government					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4 924</b>	<b>8 199</b>	<b>16 449</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	4 924	8 199	16 449
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>639</b>	<b>1 592</b>	<b>2 600</b>	<b>7 271</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property <sup>1</sup>	..	639	1 592	2 600	7 271	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>0</b>	<b>639</b>	<b>1 592</b>	<b>2 600</b>	<b>7 271</b>	<b>0</b>	<b>0</b>	<b>4 924</b>	<b>8 199</b>	<b>16 449</b>

1. Data are estimated for 2014 and 2015.

2. The figures exclude state/regional government tax revenues as the data are not available.

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**Table 6.17. Mexico, tax revenues by sub-sectors of government**

Million MXN

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains<sup>1</sup></b>	<b>34 668</b>	<b>276 548</b>	<b>402 036</b>	<b>683 604</b>	<b>1 230 555</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>..</b>
1100 Of individuals	..	..	195 869	313 473	609 384	..	..	..	..	..
1200 Corporate	..	..	135 840	246 745	592 443	..	..	..	..	..
1300 Unallocable between 1100 and 1200	34 668	276 548	70 327	123 386	28 728	3	..	..	..	..
<b>2000 Social security contributions<sup>2</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>..</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>818</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>972</b>	<b>11 215</b>	<b>20 429</b>	<b>36 818</b>	<b>..</b>
<b>4000 Taxes on property</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>894</b>	<b>7 018</b>	<b>10 905</b>	<b>13 137</b>	<b>..</b>
4100 Recurrent taxes on immovable property	0	..	..	..	..	482	5 238	6 544	8 522	..
4200 Recurrent taxes on net wealth	0	..	..	..	..	0	0	0	0	..
4300 Estate, inheritance and gift taxes	0	..	..	..	..	7	0	0	0	..
4400 Taxes on financial and capital transactions	3	..	..	..	..	405	1 781	4 361	4 615	..
4500 Non-recurrent taxes	0	..	..	..	..	0	0	0	0	..
4600 Other recurrent taxes on property	0	..	..	..	..	0	0	0	0	..
<b>5000 Taxes on goods and services</b>	<b>44 605</b>	<b>355 056</b>	<b>467 019</b>	<b>701 446</b>	<b>1 116 021</b>	<b>118</b>	<b>1 346</b>	<b>2 124</b>	<b>5 805</b>	<b>..</b>
5100 Taxes on production, sale, transfer, etc	44 029	309 283	401 580	627 193	1 115 520	45	910	1 364	2 470	..
5110 General taxes	26 635	189 606	318 432	504 509	707 213	0	0	0	0	..
5120 Taxes on specific goods and services <sup>3</sup>	17 394	119 677	83 148	122 684	408 307	30	910	1 364	2 470	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	15	0	0	0	..
5200 Taxes on use of goods and perform activities	576	45 773	65 439	74 253	501	73	436	760	3 335	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	..
<b>6000 Other taxes</b>	<b>1 340</b>	<b>5 878</b>	<b>8 616</b>	<b>22 236</b>	<b>27 379</b>	<b>165</b>	<b>907</b>	<b>1 537</b>	<b>2 546</b>	<b>..</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	..
6200 Other	1 340	5 878	8 616	22 236	27 379	165	907	1 537	2 546	..
<b>Total tax revenue</b>	<b>81 434</b>	<b>637 482</b>	<b>877 671</b>	<b>1 407 286</b>	<b>2 373 955</b>	<b>2 152</b>	<b>20 485</b>	<b>34 995</b>	<b>58 307</b>	<b>..</b>

Million MXN

	Local government					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains<sup>1</sup></b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	2	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>2</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>..</b>	<b>17 165</b>	<b>167 292</b>	<b>261 673</b>	<b>378 006</b>	<b>588 280</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	17 165	167 292	261 673	378 006	588 280
<b>3000 Taxes on payroll and workforce</b>	<b>7</b>	<b>2</b>	<b>32</b>	<b>93</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>1 017</b>	<b>6 946</b>	<b>15 891</b>	<b>25 818</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	554	4 710	10 098	17 202	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	0	0	0	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	462	2 236	5 793	8 616	..	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>114</b>	<b>202</b>	<b>288</b>	<b>487</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	97	133	214	466	..	..	..	..	..	..
5110 General taxes	0	0	0	0	..	..	..	..	..	..
5120 Taxes on specific goods and services	95	133	214	466	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	2	0	0	0	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	17	69	74	21	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>114</b>	<b>866</b>	<b>1 539</b>	<b>2 616</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	..	..	..	..	..	..
6200 Other	114	866	1 539	2 616	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>1 254</b>	<b>8 016</b>	<b>17 750</b>	<b>29 014</b>	<b>..</b>	<b>17 165</b>	<b>167 292</b>	<b>261 673</b>	<b>378 006</b>	<b>588 280</b>

Note: The 2015 data for tax revenues of the State and Local levels of government are not available. They comprise revenues in categories 3000, 4000, 5000 and 6000.

1. In ECLAC data, income taxes are presented net of credit on salary figures.
2. In ECLAC data, social security contributions are presented net of transfers from the Federal government for the payment of IMSS (Mexican Social Security Institute) pensions.
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.

[StatLink !\[\]\(4729e517bc6a7cd81c8025b9646574fb\_img.jpg\) http://dx.doi.org/10.1787/888933463580](http://dx.doi.org/10.1787/888933463580)

**Table 6.18. Nicaragua, tax revenues by sub-sectors of government**

Million NIO


	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>1 144</b>	<b>3 902</b>	<b>8 351</b>	<b>20 800</b>	..	..	..	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	1 144	3 902	8 351	20 800	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	..	<b>0</b>	<b>2</b>	<b>130</b>	<b>513</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	2	130	513	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>5 584</b>	<b>9 725</b>	<b>17 029</b>	<b>32 725</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	5 584	9 725	17 029	32 725	..	..	..	..	..
5110 General taxes	..	2 931	5 599	10 353	20 714	..	..	..	..	..
5120 Taxes on specific goods and services	..	2 653	4 126	6 676	12 011	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>11</b>	<b>17</b>	<b>20</b>	<b>90</b>	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	11	17	20	90	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>6 739</b>	<b>13 646</b>	<b>25 530</b>	<b>54 128</b>	..	..	..	..	..

Million NIO

	Local government <sup>1</sup>					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	..	..	<b>1 678</b>	<b>3 363</b>	<b>8 090</b>	<b>18 194</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	1 678	3 363	8 090	18 194
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	..	<b>1 678</b>	<b>3 363</b>	<b>8 090</b>	<b>18 194</b>

Note: Comparable statistics for 1990 cannot be shown due to the devaluation of the Nicaraguan cordoba.

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

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**Table 6.19. Panama, tax revenues by sub-sectors of government**

Thousand PAB


	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>216 950</b>	<b>484 872</b>	<b>562 852</b>	<b>1 317 028</b>	<b>2 154 061</b>	..	..	..	..	..
1100 Of individuals	139 518	295 142	303 283	440 404	798 914	..	..	..	..	..
1200 Corporate	66 194	158 535	212 624	603 428	937 944	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11 238	31 195	46 945	273 196	417 203	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	<b>0</b>	<b>36 400</b>	<b>36 243</b>	<b>58 844</b>	<b>111 295</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>43 443</b>	<b>62 090</b>	<b>109 086</b>	<b>212 194</b>	<b>319 247</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	28 330	33 898	56 424	107 791	151 229	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	154	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	3 419	9 343	21 049	29 810	48 037	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	11 540	18 849	31 613	74 593	119 981	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>335 470</b>	<b>530 276</b>	<b>641 708</b>	<b>1 472 515</b>	<b>2 466 638</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	331 758	530 276	641 708	1 472 515	2 466 638	..	..	..	..	..
5110 General taxes	80 303	69 013	137 585	766 154	1 359 344	..	..	..	..	..
5120 Taxes on specific goods and services <sup>2</sup>	138 623	461 263	504 123	706 360	1 107 293	..	..	..	..	..
5130 Unallocable between 5110 and 5120	112 832	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	3 712	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>25 674</b>	<b>119 336</b>	<b>126 722</b>	<b>238 684</b>	<b>215 644</b>	..	..	..	..	..
6100 Paid solely by business	0	11	0	0	0	..	..	..	..	..
6200 Other	25 674	119 325	126 722	238 684	215 644	..	..	..	..	..
<b>Total tax revenue</b>	<b>621 537</b>	<b>1 232 974</b>	<b>1 476 611</b>	<b>3 299 265</b>	<b>5 266 885</b>	..	..	..	..	..

Thousand PAB

	Local government					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>271 300</b>	<b>742 000</b>	<b>827 300</b>	<b>1 637 100</b>	<b>3 048 500</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	271 300	742 000	827 300	1 637 100	3 048 500
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	0	0	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>43 098</b>	<b>50 631</b>	<b>40 551</b>	<b>72 485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	53	5	0	0	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services <sup>2</sup>	..	53	5	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	43 045	50 626	40 551	72 485	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>35 533</b>	<b>58 665</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	11	0	35 533	58 665	..	..	..	..	..
<b>Total tax revenue</b>	<b>0</b>	<b>43 109</b>	<b>50 631</b>	<b>76 085</b>	<b>131 150</b>	<b>271 300</b>	<b>742 000</b>	<b>827 300</b>	<b>1 637 100</b>	<b>3 048 500</b>

1. In ECLAC data, education insurance is classified as "Other taxes" (6000).

2. In CIAT and ECLAC data, the tax on banks, financial institutions and currency exchange is classified as a property tax (4000).

StatLink  <http://dx.doi.org/10.1787/888933463606>

**Table 6.20. Paraguay, tax revenues by sub-sectors of government**


Million PYG

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>73 726</b>	<b>470 388</b>	<b>938 886</b>	<b>2 096 498</b>	<b>3 922 384</b>	..	..	..	..	..
1100 Of individuals	..	41 021	82 086	184 361	457 693	..	..	..	..	..
1200 Corporate	..	429 367	856 800	1 912 137	3 464 691	..	..	..	..	..
1300 Unallocable between 1100 and 1200	73 726	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>28 882</b>	<b>300 451</b>	<b>541 310</b>	<b>1 140 654</b>	<b>1 987 988</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	28 882	300 451	541 310	1 140 654	1 987 988	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>17 162</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	17 162	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	0	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>179 312</b>	<b>2 080 878</b>	<b>4 309 832</b>	<b>9 226 477</b>	<b>13 820 767</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	179 312	2 080 878	4 309 832	9 226 477	13 820 767	..	..	..	..	..
5110 General taxes	0	1 150 496	2 478 998	5 991 694	9 768 800	..	..	..	..	..
5120 Taxes on specific goods and services	179 312	930 382	1 830 834	3 234 783	4 051 967	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>49 807</b>	<b>116 652</b>	<b>238 134</b>	<b>109 424</b>	<b>12 547</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	49 807	116 652	238 134	109 424	12 547	..	..	..	..	..
<b>Total tax revenue</b>	<b>348 889</b>	<b>2 968 370</b>	<b>6 028 162</b>	<b>12 573 052</b>	<b>19 743 686</b>	..	..	..	..	..

Million PYG

	Local government <sup>2</sup>					Social Security Funds <sup>3</sup>				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>619 082</b>	<b>1 050 670</b>	<b>2 411 987</b>	<b>5 056 327</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	619 082	1 050 670	2 411 987	5 056 327
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>0</b>	<b>272 385</b>	<b>430 034</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	254 306	398 251	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	16 316	30 987	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	1 762	796	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>0</b>	<b>234 485</b>	<b>595 430</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	23 221	161 762	..	..	..	..	..
5110 General taxes	..	..	..	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	23 221	161 762	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	211 027	389 482	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	237	44 186	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>355 192</b>	<b>145 766</b>	<b>8 211</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	355 192	145 766	8 211	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>355 192</b>	<b>652 636</b>	<b>1 033 676</b>	..	<b>619 082</b>	<b>1 050 670</b>	<b>2 411 987</b>	<b>5 056 327</b>

1. Data on social security contributions collected by decentralised institutions are not available from 2011, with the exception of the contributions made to the Instituto de Previsión Social (Social Security Institute).
2. The figures for years up to and including 2004, as well as for 2013 and 2014, exclude local government tax revenues as the data are not available.
3. The figures for years up to and including 1998 exclude decentralised institutions as the data are not available.

StatLink  <http://dx.doi.org/10.1787/888933463619>

**Table 6.21. Peru, tax revenues by sub-sectors of government**


Million PEN

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>37</b>	<b>5 078</b>	<b>11 950</b>	<b>27 317</b>	<b>37 772</b>	..	..	..	..	..
1100 Of individuals	3	2 117	3 327	6 518	11 137	..	..	..	..	..
1200 Corporate	32	2 526	8 391	19 561	24 266	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	436	232	1 239	2 369	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>1 149</b>	<b>7</b>	<b>1</b>	<b>4</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>99</b>	<b>0</b>	<b>783</b>	<b>944</b>	<b>161</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	61	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	38	0	706	944	161	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	76	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>423</b>	<b>15 952</b>	<b>22 098</b>	<b>35 040</b>	<b>49 703</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	423	15 952	22 098	35 040	49 703	..	..	..	..	..
5110 General taxes	78	9 694	15 156	29 094	42 612	..	..	..	..	..
5120 Taxes on specific goods and services	345	6 259	6 942	5 946	7 090	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>36</b>	<b>741</b>	<b>723</b>	<b>1 190</b>	<b>852</b>	..	..	..	..	..
6100 Paid solely by business	0	84	73	108	179	..	..	..	..	..
6200 Other	36	658	650	1 083	673	..	..	..	..	..
<b>Total tax revenue</b>	<b>595</b>	<b>22 922</b>	<b>35 561</b>	<b>64 493</b>	<b>88 492</b>	..	..	..	..	..

Million PEN

	Local government <sup>1</sup>					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>3 184</b>	<b>4 023</b>	<b>7 957</b>	<b>12 935</b>
2100 Employees	..	..	..	..	..	..	541	667	2 385	3 424
2200 Employers	..	..	..	..	..	..	2 447	3 207	5 283	9 250
2300 Self-employed or non-employed	..	..	..	..	..	..	95	36	42	60
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	50	102	113	246	202
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>557</b>	<b>1 292</b>	<b>2 238</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	460	731	1 444	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	97	561	795	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>105</b>	<b>290</b>	<b>493</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	105	290	493	..	..	..	..	..
5110 General taxes	..	..	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	105	290	493	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>486</b>	<b>726</b>	<b>534</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	486	726	534	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>1 148</b>	<b>2 308</b>	<b>3 265</b>	<b>50</b>	<b>3 184</b>	<b>4 023</b>	<b>7 957</b>	<b>12 935</b>

1. The figures for years up to and including 2001 exclude local government tax revenues as the data are not available.

StatLink  <http://dx.doi.org/10.1787/888933463625>

**Table 6.22. Trinidad and Tobago, tax revenues by sub-sectors of government**


Million TTD

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>2 497</b>	<b>5 912</b>	<b>18 904</b>	<b>26 017</b>	<b>28 721</b>	..	..	..	..	..
1100 Of individuals	571	2 169	4 250	4 467	7 445	..	..	..	..	..
1200 Corporate	1 856	3 547	14 118	20 670	20 209	..	..	..	..	..
1300 Unallocable between 1100 and 1200	70	195	536	881	1 067	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>41</b>	<b>64</b>	<b>63</b>	<b>22</b>	<b>3</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	39	64	63	22	3	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>2 055</b>	<b>3 852</b>	<b>5 988</b>	<b>9 342</b>	<b>11 918</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 928	3 559	5 690	8 924	11 271	..	..	..	..	..
5110 General taxes	980	1 890	2 963	6 032	7 223	..	..	..	..	..
5120 Taxes on specific goods and services	948	1 669	2 727	2 891	4 048	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	127	293	299	418	647	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>49</b>	<b>111</b>	<b>245</b>	<b>172</b>	<b>403</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	49	111	245	172	403	..	..	..	..	..
<b>Total tax revenue</b>	<b>4 641</b>	<b>9 938</b>	<b>25 199</b>	<b>35 553</b>	<b>41 045</b>	..	..	..	..	..

Million TTD

	Local government					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>183</b>	<b>702</b>	<b>1 173</b>	<b>2 645</b>	<b>4 639</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	183	702	1 173	2 645	4 639
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>108</b>	<b>213</b>	<b>326</b>	<b>411</b>	<b>700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property <sup>1</sup>	108	213	326	411	700	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>108</b>	<b>213</b>	<b>326</b>	<b>411</b>	<b>700</b>	<b>183</b>	<b>702</b>	<b>1 173</b>	<b>2 645</b>	<b>4 639</b>

1. Data are estimated for 2015.

StatLink  <http://dx.doi.org/10.1787/888933463635>



**Table 6.23. Uruguay, tax revenues by sub-sectors of government**


Million UYU

	Federal government					State/Regional				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>114</b>	<b>5 620</b>	<b>11 969</b>	<b>44 068</b>	<b>86 404</b>	..	..	..	..	..
1100 Of individuals	0	0	44	19 148	45 451	..	..	..	..	..
1200 Corporate	114	5 620	11 925	23 257	37 078	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	1 662	3 875	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property<sup>2</sup></b>	<b>125</b>	<b>3 709</b>	<b>7 400</b>	<b>10 627</b>	<b>17 784</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	153	0	0	886	..	..	..	..	..
4200 Recurrent taxes on net wealth	94	2 076	4 943	8 948	14 776	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	372	886	1 347	1 601	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	31	1 107	1 571	331	522	..	..	..	..	..
<b>5000 Taxes on goods and services<sup>2</sup></b>	<b>1 270</b>	<b>28 301</b>	<b>52 727</b>	<b>94 990</b>	<b>160 146</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 270	28 301	52 727	94 990	160 146	..	..	..	..	..
5110 General taxes <sup>2</sup>	660	18 009	34 641	69 365	113 651	..	..	..	..	..
5120 Taxes on specific goods and services	610	10 291	18 086	25 625	46 495	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>-10</b>	<b>-596</b>	<b>76</b>	<b>0</b>	<b>503</b>	..	..	..	..	..
6100 Paid solely by business	-10	-596	76	0	503	..	..	..	..	..
6200 Other	0	0	0	0	0	..	..	..	..	..
<b>Total tax revenue</b>	<b>1 500</b>	<b>37 034</b>	<b>72 171</b>	<b>149 684</b>	<b>264 838</b>	..	..	..	..	..

Million UYU

	Local government					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>717</b>	<b>17 679</b>	<b>21 425</b>	<b>49 742</b>	<b>108 742</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	717	17 679	21 425	49 742	108 742
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property<sup>2</sup></b>	<b>71</b>	<b>2 414</b>	<b>4 776</b>	<b>7 491</b>	<b>12 585</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	71	2 414	4 776	7 491	12 585	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services<sup>2</sup></b>	<b>64</b>	<b>2 576</b>	<b>3 071</b>	<b>3 952</b>	<b>7 540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	0	0	0	0	0	..	..	..	..	..
5110 General taxes <sup>2</sup>	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	0	0	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	64	2 576	3 071	3 952	7 540	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>135</b>	<b>4 990</b>	<b>7 846</b>	<b>11 443</b>	<b>20 125</b>	<b>717</b>	<b>17 679</b>	<b>21 425</b>	<b>49 742</b>	<b>108 742</b>

- 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.
- In ECLAC data, the tax on the sale of goods by public auction is classified in category 4000.

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**Table 6.24. Venezuela, tax revenues by sub-sectors of government**

Million VEF


	Federal government					State/Regional <sup>2</sup>				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	<b>344</b>	<b>4 686</b>	<b>18 529</b>	<b>36 836</b>	<b>284 786</b>	..	..	..	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	315	3 368	11 184	8 700	47 388	..	..	..	..	..
1300 Unallocable between 1100 and 1200	30	1 317	7 345	28 137	237 399	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>1</b>	<b>400</b>	<b>2 834</b>	<b>222</b>	<b>2 946</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	19	55	222	2 946	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	381	2 779	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>46</b>	<b>5 173</b>	<b>25 032</b>	<b>73 707</b>	<b>918 317</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	46	5 173	25 032	73 707	918 317	..	..	..	..	..
5110 General taxes	0	3 272	19 513	56 101	702 743	..	..	..	..	..
5120 Taxes on specific goods and services	46	1 901	5 519	17 606	215 575	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15 833</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	0	..	..	..	..	..
6200 Other	..	..	..	..	15 833	..	..	..	..	..
<b>Total tax revenue</b>	<b>391</b>	<b>10 258</b>	<b>46 395</b>	<b>110 765</b>	<b>1 221 883</b>	..	..	..	..	..

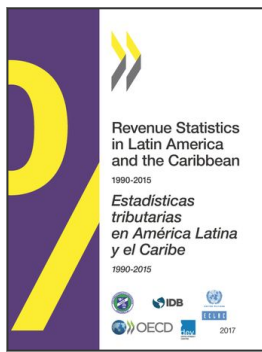
Million VEF

	Local government <sup>2</sup>					Social Security Funds				
	1990	2000	2005	2010	2015	1990	2000	2005	2010	2015
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	..	..	..	..	..	<b>20</b>	<b>591</b>	<b>1 890</b>	<b>9 690</b>	<b>38 200</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	20	591	1 890	9 690	38 200
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	<b>20</b>	<b>591</b>	<b>1 890</b>	<b>9 690</b>	<b>38 200</b>

1. The data on social security contributions are estimated from 2011 to 2015.

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

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