

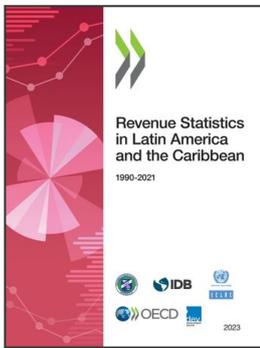
Foreword

Revenue Statistics in Latin America and the Caribbean 2023 is a joint publication by the Organisation for Economic Co-operation and Development (OECD) Centre for Tax Policy and Administration, the OECD Development Centre, the United Nations Economic Commission for Latin America and the Caribbean (UN-ECLAC), the Inter-American Center of Tax Administrations (CIAT) and the Inter-American Development Bank (IDB). It presents detailed, internationally comparable data on tax revenues for 27 Latin American and Caribbean (LAC) economies, four of which are OECD members.

Revenue Statistics in Latin America and the Caribbean 2023 is based on the well-established methodology of the OECD Revenue Statistics database, which is an essential reference source for OECD member countries. Comparisons are also made with the average tax indicators for OECD economies. In this publication, the term “taxes” is confined to compulsory, unrequited payments to general government. As outlined in the Interpretative Guide to Revenue Statistics, taxes are “unrequited” in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. The OECD methodology classifies a tax according to its base: income, profits and capital gains (classified under heading 1000); payroll (heading 3000); property (heading 4000); goods and services (heading 5000); and other taxes (heading 6000). Compulsory social security contributions paid to general government are treated as taxes and classified under heading 2000. Greater detail on the tax concept, the classification of taxes and the accrual basis of reporting is set out in the Interpretative Guide in Annex A.

Extending the OECD methodology to countries in Latin America and the Caribbean (LAC) enables comparisons of tax systems on a consistent basis across this region as well as with OECD countries and with all countries included in the Global Revenue Statistics database. In a few cases, this methodology differs from the approach used by UN-ECLAC, CIAT and IDB; these differences are noted in the text and in the tables.

The report provides an overview of the main taxation trends in the LAC region. It examines changes in the level and the composition of taxation plus the attribution of tax collection by sub-level of government between 1990 and 2021. The report includes two special features: the first examines fiscal revenues from non-renewable natural resources in the LAC region in 2021 and 2022; the second discusses the measurement and evaluation of tax expenditures in Latin America and the Caribbean.



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