

Chapter 5

**Country tables,
1990-2018 – Tax revenues**

Capítulo 5

**Cuadros país,
1990-2018 – Ingresos tributarios**

Table 5.1. Argentina
Details of tax revenue / Ingresos tributarios detallados

Million ARS

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	10 217	61 084	236 516	483 014	1 043 967	1 424 523	1 872 915	2 522 854	3 202 629	4 203 894
1000 Taxes on income, profits and capital gains	542	11 303	44 226	78 427	185 688	269 809	384 536	436 927	559 755	746 994
1100 Of individuals	141	3 937	12 777	23 980	79 803	125 503	188 218	174 483	236 284	296 224
1110 On income and profits	130	3 854	12 715	23 858	79 449	125 067	187 663	173 721	234 117	293 344
1120 On capital gains	11	82	62	122	354	436	555	762	2 167	2 880
1200 Corporate	357	6 575	29 145	50 664	99 346	132 178	185 725	236 286	297 111	401 683
1210 On profits	357	6 575	29 145	50 664	99 346	132 178	185 725	236 286	297 111	401 683
Corporate income taxes	198	5 956	27 837	49 012	97 614	129 881	183 207	233 028	294 546	399 623
Tax on assets	160	19	9	4	3	6	4	12	5	5
Tax on assumed minimum income	0	600	1 299	1 648	1 728	2 291	2 513	3 246	2 560	2 055
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	792	2 304	3 783	6 539	12 128	10 593	26 159	26 360	49 086
Non resident taxpayers	11	792	2 304	3 783	6 539	12 128	10 593	26 159	26 360	49 086
Other	33	0	0	0	0	0	0	0	0	0
2000 Social security contributions	2 583	9 670	36 612	102 460	236 072	307 656	415 410	556 067	733 527	913 427
2100 Employees	..	2 486	7 052	37 990	91 779	121 276	163 590	219 446	288 985	361 756
2110 On a payroll basis	..	2 486	7 052	37 990	91 779	121 276	163 590	219 446	288 985	361 756
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	6 069	23 939	54 713	132 999	174 965	235 610	314 628	413 212	514 144
2210 On a payroll basis	..	6 069	23 939	54 713	132 999	174 965	235 610	314 628	413 212	514 144
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	98	1 115	5 620	9 757	11 293	11 416	16 210	21 994	31 330	37 527
2310 On a payroll basis	98	1 115	5 620	9 757	11 293	11 416	16 210	21 994	31 330	37 527
2320 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	2 485	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	2 485	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	0	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1 164	3 867	23 978	43 538	96 679	129 065	166 182	224 193	303 382	389 073
4100 Recurrent taxes on immovable property	419	1 809	3 025	5 035	14 097	17 547	21 738	32 770	44 236	58 672
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	419	1 809	3 025	5 035	14 097	17 547	21 738	32 770	44 236	58 672
4200 Recurrent taxes on net wealth	246	1 084	2 557	5 248	10 471	14 575	18 538	19 976	22 786	15 296
4210 Individual	3	1 024	2 492	5 147	10 296	14 356	18 210	19 541	22 165	14 517
Personal assets	0	1 024	2 492	5 147	10 296	14 356	18 210	19 541	22 165	14 517
Recurrent taxes on net wealth	3	0	0	0	0	0	0	0	0	0
4220 Corporate	242	60	65	101	175	220	327	435	621	778
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	459	904	18 390	33 252	72 111	96 943	125 906	171 447	236 360	315 105
Immovable property transfers	0	54	382	539	734	912	1 256	2 052	4 091	5 935
Movable property transfers	44	0	0	0	0	0	0	0	0	0
Bank accounts' credits and debits	205	0	15 065	26 885	56 515	76 740	97 480	131 669	172 838	234 300
Stamp taxes	211	850	2 942	5 829	14 862	19 291	27 170	37 726	59 431	74 870
4500 Non-recurrent taxes	40	70	6	3	0	0	0	0	0	0
4510 On net wealth	0	0	0	0	..	..	..	..	..	..
4520 Other non-recurrent taxes	40	70	6	3	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	5 636	34 539	128 329	253 092	517 591	704 677	889 323	1 176 337	1 529 578	2 120 200
5100 Taxes on production, sale, transfer, etc	5 462	34 288	128 321	252 550	513 926	703 883	881 120	1 167 379	1 520 300	2 113 011
5110 General taxes	2 384	25 123	86 803	167 534	381 630	515 090	671 297	901 584	1 188 317	1 671 320
5111 Value added taxes	1 594	19 009	62 669	116 386	249 006	331 203	433 076	583 217	765 336	1 104 580
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	791	6 114	24 134	51 148	132 624	183 887	238 221	318 367	422 981	566 740
5120 Taxes on specific goods and services	3 077	9 166	41 517	85 016	132 296	188 793	209 822	265 795	331 983	441 691
5121 Excises	1 866	5 850	13 164	26 208	49 680	69 977	92 349	129 790	182 818	205 182
Alcoholic beverages	25	36	95	238	525	673	985	1 163	1 591	2 147
Non alcoholic beverages	25	90	312	501	1 195	1 586	2 168	2 477	3 136	3 627
Beers	0	50	149	212	650	879	1 384	1 471	2 811	4 729
Tobacco products	425	1 875	3 881	6 884	12 343	17 432	26 152	42 183	60 249	67 264
Liquid fuel and gas	1 073	3 478	7 466	15 269	31 010	44 490	56 478	75 664	102 846	116 409
Electricity	72	205	538	591	547	607	590	637	1 768	2 358
Motor vehicles	59	20	0	27	185	121	88	265	476	337
Other	189	96	724	2 485	3 225	4 189	4 503	6 229	9 942	8 311
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

Table 5.1. **Argentina (cont.)**
Details of tax revenue / Ingresos tributarios detallados

Million ARS	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5123 Customs and import duties	219	1 976	7 015	11 428	23 551	30 058	35 512	56 365	70 635	107 178
Import duties	166	1 938	6 859	11 183	23 134	29 482	34 822	55 305	69 259	104 991
Import fees	53	38	156	246	416	576	691	1 060	1 376	2 187
5124 Taxes on exports	724	32	20 450	45 547	55 465	84 088	75 939	71 509	66 121	114 160
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	163	1 233	674	1 429	2 677	3 533	4 420	5 782	7 792	9 293
Insurance services	42	194	11	21	46	65	88	118	167	198
Financial services	32	855	1	0	0	0	0	0	0	0
Telephone services	82	33	417	936	1 605	1 983	2 301	2 911	4 061	4 626
Other specific services	7	151	246	472	1 026	1 486	2 031	2 753	3 564	4 469
5127 Other taxes on internat. trade and transactions	98	74	214	404	924	1 136	1 601	2 349	4 616	5 876
5128 Other taxes	8	0	0	0	0	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	177	833	1 921	3 598	9 059	12 010	17 035	23 941	34 232	41 789
5210 Recurrent taxes	177	833	1 921	3 598	9 059	12 010	17 035	23 941	34 232	41 789
5211 Paid by households: motor vehicles	177	833	1 921	3 598	9 059	12 010	17 035	23 941	34 232	41 789
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	-3	-583	-1 912	-3 056	-5 394	-11 215	-8 831	-14 983	-24 953	-34 600
6000 Other taxes	292	1 704	3 371	5 497	7 937	13 316	17 463	129 330	76 386	34 201
6100 Paid solely by business	0	354	1 063	2 093	4 423	4 259	5 624	6 873	10 544	16 052
Simplified system for small taxpayers	..	354	1 063	2 093	4 423	4 259	5 624	6 873	10 544	16 052
6200 Other	292	1 351	2 308	3 404	3 514	9 056	11 839	122 457	65 842	18 148
Tax debt payments	135	24	38	293	-1 313	1 340	1 306	110 721	46 131	-8 646
Special payments	79	6	0	0	0	0	0	0	0	0
Other national level	0	12	0	0	0	0	0	0	0	0
Other provincial level	78	1 309	2 269	3 110	4 827	7 716	10 533	11 736	19 711	26 795

Note: Year ending 31st December.

The data are on a cash basis.

The figures exclude local government tax revenues as the data are not available (but include provincial revenues).

Heading 5212: In ECLAC data, property tax on motor vehicles is classified in category 4000.

Heading 5300: The figures are negative as they represent general reimbursements of exports and specific taxes on goods and services.

Heading 6200: The tax debt payments from 2016 include revenue following the implementation of a new voluntary disclosure regime in July 2016 (Law 27260).

Source: Subsecretaría de Ingresos Públicos, Dirección Nacional de Investigaciones y Análisis Fiscal, Ministerio de Hacienda (Undersecretary of Public Revenue, National Direction of Research and Fiscal Analysis, Ministry of Finance)

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Table 5.2. **Bahamas**
Details of tax revenue / Ingresos tributarios detallados

Million BSD

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	505	965	1 360	1 277	1 445	1 490	1 761	1 934	2 157	2 151
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	0	0	0	0	0	0	0	0	0	0
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	66	115	155	167	229	245	260	258	320	320
2100 Employees	..	..	..	60	87	91	98	101	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	104	137	149	157	152	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	3	6	6	6	6	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	66	115	155	0	-1	-1	-1	-1	320	320
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	56	208	450	269	293	268	298	204	233	237
4100 Recurrent taxes on immovable property	19	32	79	92	115	104	107	104	121	124
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	19	32	79	92	115	104	107	104	121	124
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	37	176	371	177	178	164	191	100	112	114
Stamp Tax from Imports	0	102	143	15	18	0	0	0	0	0
Stamp Tax from Exports	0	0	0	0	0	0	0	0	0	0
All Other Stamp Tax	37	74	228	162	160	164	191	100	112	114
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	386	620	737	780	937	986	1 203	1 472	1 604	1 593
5100 Taxes on production, sale, transfer, etc	354	552	638	657	788	772	993	1 296	1 384	1 405
5110 General taxes	0	0	0	0	0	0	219	628	638	680
5111 Value added taxes	0	0	0	0	0	0	219	628	638	680
5112 Sales tax	..	..	..	..	..	..	0	0	0	0
5113 Other	..	..	..	..	..	..	0	0	0	0
5120 Taxes on specific goods and services	354	552	638	657	788	772	775	668	746	725
5121 Excises	0	0	0	188	246	249	262	230	287	255
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	289	435	507	348	332	336	307	264	287	271
5124 Taxes on exports	6	13	14	14	14	10	9	12	8	17
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	59	104	117	106	196	178	197	162	163	180
Departure tax	27	64	77	70	144	125	147	135	135	143
Gaming tax	27	20	14	10	10	8	25	26	27	37
Hotel occupancy tax	5	20	26	25	42	45	25	1	1	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	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	32	69	99	123	149	214	209	177	220	189
5210 Recurrent taxes	32	69	99	123	149	214	209	177	220	189
Motor vehicle tax	10	14	20	21	28	29	29	30	31	37
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..

Table 5.2. **Bahamas** (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million BSD	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5213 Paid in respect of other goods	22	55	78	102	121	185	180	146	189	151
Company fees and registration	0	5	5	5	5	5	5	6	6	7
International business companies	0	17	20	19	17	17	16	15	15	14
Others	22	33	54	78	99	163	159	125	167	130
5220 Non-recurrent taxes	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
6000 Other taxes	-4	21	17	60	-15	-8	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	-4	21	17	60	-15	-8	0	0	0	0
Incentive acts and other refunds	-8	14	-5	11	-15	-8	0	0	0	0
Other taxes	4	7	22	49	0	0	0	0	0	0

Note: Fiscal year ending on 30th June. For example, the data for 2018 represent July 2017 to June 2018.

The data for 2018 are preliminary and taken from the Central Bank of The Bahamas.

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

Heading 2000: The data are estimated for 2017 and 2018.

Heading 2400: This heading includes refunds of social security contributions as reported by the National Insurance Board (NIB).

Heading 4400: All stamp taxes have been recorded under heading 4400 in this edition. They were previously recorded under heading 5120 and 6200.

Heading 5111: A value added tax was enforced on 1st January 2015.

Source: The Central Bank of The Bahamas; National Insurance Board of The Bahamas.

StatLink  <https://doi.org/10.1787/888934114457>

Table 5.3. **Barbados**
Details of tax revenue / Ingresos tributarios detallados

Million BBD

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	1 026	1 892	2 824	2 736	2 757	2 715	2 813	3 041	3 218	3 385
1000 Taxes on income, profits and capital gains	250	599	947	766	657	678	714	802	783	921
1100 Of individuals	140	293	335	395	379	441	433	492	463	482
1110 On income and profits	140	293	335	395	379	441	433	492	463	482
Personal income tax	140	293	335	395	365	413	397	488	463	482
Consolidation tax	0	0	0	0	14	28	36	3	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	95	269	521	294	175	156	215	248	275	355
1210 On profits	95	269	521	294	175	156	215	248	275	355
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	15	37	91	76	104	81	66	63	45	83
2000 Social security contributions	134	295	487	565	598	532	546	547	562	572
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	134	295	487	565	598	532	546	547	562	572
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	147	108	125	130	168	207	143	145	148	172
4100 Recurrent taxes on immovable property	46	95	103	118	156	196	133	135	138	161
Property tax	46	95	103	118	156	164	133	135	138	161
Municipal solid waste tax	0	0	0	0	0	32	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	101	13	22	12	12	11	10	9	11	11
Stamp duties	101	13	22	12	12	11	10	9	11	11
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	495	889	1 265	1 276	1 334	1 298	1 410	1 547	1 726	1 719
5100 Taxes on production, sale, transfer, etc	424	788	1 151	1 105	1 218	1 193	1 291	1 423	1 610	1 520
5110 General taxes	197	492	790	768	909	806	861	920	1 039	990
5111 Value added taxes	0	492	790	768	909	806	861	890	887	941
5112 Sales tax	197	0	0	0	0	0	0	29	152	49
Social responsibility levy	0	0	..	..	..	..	..	29	152	49
Consumption tax	197	0	..	..	..	..	..	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	227	296	362	337	309	386	430	503	570	530
5121 Excises	91	175	164	146	115	136	169	226	303	271
Excises	0	160	164	146	115	136	169	226	303	271
Levies	91	15	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	118	121	197	191	194	224	232	245	219	214
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	17	1	0	0	0	27	29	33	49	45
Hotel and restaurant tax	17	1	..	..	..	0	0	0	0	0
Banks and other asset tax	0	0	..	..	..	27	29	33	49	45
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	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	71	101	114	171	117	105	119	124	116	199
5210 Recurrent taxes	71	101	114	171	117	105	119	124	116	199
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0

Table 5.3. **Barbados** (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million BBD	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	71	101	114	171	117	105	119	124	116	199
5220 Non-recurrent taxes	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
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: Year ending 31st March. For example, the data for 2018 represent April 2018 to March 2019.

The data are on a cash basis.

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

Tax revenues are revised with latest data from the Central Bank of Barbados and tax structure has been modified accordingly in this edition.

Heading 1300: This heading includes withholding taxes levied on both individuals and corporate entities.

Heading 2000: Social security contributions refer to contribution income of National Insurance Scheme obtained from Actuarial Reviews of the National Insurance, Unemployment and Severance Funds. Data for 2015-18 are intermediate projections in the 15th Actuarial Review.

Heading 5213: This heading includes miscellaneous indirect taxes levied on a recurrent basis such as revenues from various licenses.

Source: The Central Bank of Barbados; National Insurance Board of Barbados.

StatLink  <https://doi.org/10.1787/888934114476>

Table 5.4. **Belize / Belice**
Details of tax revenue / Ingresos tributarios detallados

Million BZD

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	178	318	652	740	822	927	947	1 005	1 054	1 142
1000 Taxes on income, profits and capital gains	37	76	180	248	245	272	254	261	269	287
1100 Of individuals	21	19	45	52	64	74	82	88	93	98
1110 On income and profits	21	19	45	52	64	74	82	88	93	98
Income tax (PAYE)	20	19	45	52	64	74	82	88	93	98
Income tax on individuals	1	0	0	0	0	0	0	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	12	51	127	189	172	183	159	162	166	178
Income tax (companies)	12	1	11	51	18	16	1	0	0	2
Income tax (business tax)	0	51	115	138	150	167	158	162	166	176
Income tax (supplemental petroleum tax)	0	0	0	0	4	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	6	9	7	10	15	13	11	10	11
Income tax (arrears)	4	3	5	1	2	2	2	2	2	2
Income tax (withholding)	0	3	4	6	8	13	11	9	8	9
2000 Social security contributions	10	18	53	60	67	72	77	80	83	87
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	10	18	53	60	67	72	77	80	83	87
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	34	13	31	23	31	35	35	31	32	47
4100 Recurrent taxes on immovable property	1	2	7	7	6	6	5	7	6	6
4110 Households	1	2	7	7	6	6	5	7	6	6
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	0	0	0	0	0	0	0	0	0
4320 Gift taxes	..	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	33	11	24	16	25	29	29	25	26	40
Stamp duties on customs	28	0	0	0	0	0	0	0	0	0
Stamp duties (other departments)	5	11	24	16	25	29	29	25	26	40
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	97	211	389	409	478	548	580	633	670	721
5100 Taxes on production, sale, transfer, etc.	94	207	380	400	469	540	571	630	662	708
5110 General taxes	0	82	175	199	237	270	275	292	292	320
5111 Value added taxes	..	0	174	199	237	270	275	292	292	320
5112 Sales tax	..	82	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	94	125	205	200	232	269	296	338	369	388
5121 Excises	35	47	72	31	35	38	39	159	187	190
Revenue replacement duty	18	39	49	7	13	15	15	1	1	1
Excise duties	17	8	22	22	21	22	23	157	186	189
Excise on locally refined petroleum products	0	0	0	0	0	0	1	0	1	0
Excise on locally extracted crude oil	0	0	0	1	2	1	0	1	0	1
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	50	64	113	144	165	196	221	154	139	143
Import duties	50	64	92	123	140	167	190	123	98	101
Environmental tax	0	0	21	21	25	29	31	31	40	42
Imports into EPZs	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0	0	0

Table 5.4. **Belize / Belice (cont.)**
Details of tax revenue / Ingresos tributarios detallados

Million BZD	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5127 Other taxes on internat. trade and transactions	8	14	21	25	32	35	35	24	43	55
Goods in transit - administration charge	3	1	1	1	1	1	1	1	1	1
Goods in transit - social fee	0	5	6	8	11	12	11	10	17	23
Taxes on foreign currency transactions	6	8	14	16	20	22	23	13	25	31
5128 Other taxes	0	0	0	0	0	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	3	4	8	9	9	9	9	3	9	13
5210 Recurrent taxes	3	4	8	9	9	9	9	3	9	13
5211 Paid by households: motor vehicles	2	3	6	3	4	4	4	0	5	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	1	1	3	6	6	5	5	3	4	13
5220 Non-recurrent taxes	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
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: Year ending 31st March. For example, the data for 2018 represent April 2018 to March 2019.

The data are on a cash basis.

The data for 2018 represent the revised estimates for the 2018/19 fiscal year reported in the Approved Estimates of Revenue and Expenditure for Fiscal Year 2019/2020.

Heading 4400: Stamp duties on customs has been recorded under heading 4400 in this edition. It was previously recorded under heading 5123.

Heading 5213: Revenues from Oil mining & prospecting licenses and Mining fee have been removed from heading 5213 in this edition.

Source: Ministry of Finance of Belize; Social Security Board Belize.

StatLink  <https://doi.org/10.1787/888934114495>

Table 5.5. Bolivia
Details of tax revenue / Ingresos tributarios detallados

Million BOB

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	1 005	10 504	22 912	31 549	56 629	63 508	67 264	65 492	67 072	70 634
1000 Taxes on income, profits and capital gains	68	1 209	3 433	6 294	11 644	12 723	12 809	10 876	10 152	10 591
1100 Of individuals	68	214	217	263	364	439	508	496	502	525
1110 On income and profits	68	214	217	263	364	439	508	496	502	525
Value added supplementary scheme	62	161	195	237	333	401	461	442	441	475
Fiscal notes on value added supplementary scheme	6	53	23	26	31	38	47	55	61	50
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	995	3 215	6 031	11 280	12 284	12 302	10 379	9 650	10 066
1210 On profits	..	995	3 215	6 031	11 280	12 284	12 302	10 379	9 650	10 066
Corporate tax	..	804	2 922	5 089	7 914	9 062	10 260	8 638	8 655	9 165
Fiscal notes on corporate tax	..	192	293	942	3 366	3 222	2 041	1 742	995	901
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	1 977	3 598	5 265	10 334	12 513	14 235	14 828	15 915	16 930
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	1 977	3 598	5 265	10 334	12 513	14 235	14 828	15 915	16 930
2410 On a payroll basis	..	1 977	3 598	5 265	10 334	12 513	14 235	14 828	15 915	16 930
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1	3	334	367	412	433	424	455	492	543
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	3	11	20	28	32	36	15	1	0
4310 Estate and inheritance taxes	1	3	11	20	28	32	36	15	1	0
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	324	347	384	401	388	439	491	543
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	907	6 697	14 261	17 791	30 994	33 910	34 759	33 441	34 022	35 215
5100 Taxes on production, sale, transfer, etc.	907	6 697	14 261	17 791	30 994	33 910	34 759	33 441	34 022	35 215
5110 General taxes	584	3 955	9 568	12 541	22 736	24 714	25 247	24 327	24 591	25 615
5111 Value added taxes	432	2 949	7 487	10 259	19 033	20 580	20 756	19 902	20 199	20 977
VAT (internal market)	178	1 204	3 001	4 100	7 805	9 273	9 914	10 318	9 910	10 155
VAT (imports)	178	1 445	3 734	5 193	8 709	9 389	9 738	8 458	9 154	9 387
VAT fiscal notes (internal market)	56	223	654	581	783	760	666	622	439	411
VAT fiscal notes (imports)	20	76	99	385	1 736	1 158	438	504	696	1 024
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	151	1 007	2 081	2 282	3 703	4 134	4 491	4 425	4 392	4 638
Transactions tax	136	943	1 905	2 174	3 587	4 081	4 463	4 386	4 323	4 547
Fiscal note on transactions tax	15	64	176	107	116	53	28	39	69	92
5120 Taxes on specific goods and services	324	2 742	4 693	5 250	8 258	9 196	9 511	9 114	9 430	9 600
5121 Excises	118	2 087	3 546	3 658	5 012	5 663	5 853	6 040	6 032	6 191
Excises (internal market)	61	244	598	933	1 468	1 365	1 486	1 687	1 450	1 649
Excises (Imports)	22	298	485	379	719	1 051	1 109	917	953	1 091
Special tax on hydrocarbons and derivatives	0	1 387	2 073	1 070	1 681	1 998	2 581	2 695	3 105	3 076
Fiscal notes on excises	35	118	119	155	47	328	262	103	442	272
Fiscal notes on special tax on hydrocarb. and deriv.	0	40	271	1 121	1 098	921	415	638	82	103
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	204	640	1 114	1 545	2 849	3 102	3 254	2 893	3 198	3 185
Customs and import duties	163	616	1 079	1 504	2 663	2 879	3 057	2 786	3 043	2 937
Fiscal notes on customs and import duties	41	24	34	41	186	223	197	107	155	248
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

Table 5.5. **Bolivia** (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million BOB

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5126 Taxes on specific services	2	15	33	47	91	120	127	175	200	224
Air departure tax	2	15	33	47	71	90	102	116	122	128
Tax on gambling	0	0	0	0	20	30	25	59	78	96
5127 Other taxes on internat. trade and transactions	0	0	0	0	306	311	277	6	0	0
5128 Other taxes	0	0	0	0	0	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	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	30	617	1 286	1 832	3 245	3 929	5 037	5 893	6 491	7 355
6100 Paid solely by business	4	6	8	12	17	20	25	35	30	33
Simplified tax regime	3	6	8	12	17	20	25	35	30	33
Integrated tax system	1	0	0	0	0	0	0	0	0	0
6200 Other	25	611	1 278	1 819	3 228	3 908	5 012	5 858	6 461	7 322
Municipal taxes	0	575	961	1 381	1 955	2 145	2 585	3 073	3 737	4 496
Other taxes	20	35	279	422	1 241	1 716	2 378	2 696	2 685	2 784
Fiscal notes on other taxes	3	0	31	3	9	25	23	63	8	9
Unified agricultural regime	2	1	7	14	23	23	26	27	31	32

Note: Year ending 31st December.

The data are on a cash basis.

Tax revenues are revised with latest data from the Ministerio de Economía y Finanzas Públicas de Bolivia and Unidad de Análisis de Políticas Sociales y Económicas in this edition. Tax structure has been modified accordingly. Local tax revenues for 2018 are estimated.

Heading 1210: Corporate tax under heading 1210 includes revenues from IUE (corporate tax), IUE-RE (corporate tax remittances) and IUM (mining profits) in this edition.

Heading 2000: The figures in this edition include social security contributions to Bolivia's pension system and healthcare related funds. For healthcare related funds, the contributions for 2018 are estimated.

Heading 5113: This heading includes both IT (transactions tax) and its fiscal notes in this edition.

Heading 5127: This heading includes IVME (tax on the sales of foreign currency).

Heading 6200: The municipal taxes are estimated in 2018. Other taxes include revenues from conceptos varios (miscellaneous concepts), programa transitorio (transitional programme) and otros ingresos en efectivo (other cash revenue). Fiscal notes on other taxes include fiscal notes on conceptos varios.

Source: Ministerio de Economía y Finanzas Públicas de Bolivia (Ministry of Economy and Public Finance of Bolivia); Unidad de Análisis de Políticas Sociales y Económicas (Social and Economic Policy Analysis Unit).

StatLink  <https://doi.org/10.1787/888934114514>

Table 5.6. Brazil / Brasil
Details of tax revenue / Ingresos tributarios detallados

Million BRL

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	3	352 041	945 265	1 253 617	1 724 287	1 828 452	1 911 727	2 006 054	2 113 150	2 278 765
1000 Taxes on income, profits and capital gains	1	68 667	193 022	258 738	360 561	381 844	400 993	453 127	458 312	489 863
1100 Of individuals	0	3 406	60 332	87 828	126 018	140 420	148 739	161 833	177 377	193 089
1110 On income and profits	0	3 406	60 332	87 828	126 018	140 420	148 739	161 833	177 377	193 089
Withholding income tax (IRRF)	0	0	47 626	71 579	101 830	114 638	121 540	133 549	146 872	160 576
Other personal income taxes	0	3 406	12 706	16 248	24 188	25 782	27 199	28 285	30 504	32 513
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	25 430	99 062	128 255	171 003	171 352	164 057	197 941	184 501	194 814
1210 On profits	0	25 430	99 062	128 255	171 003	171 352	164 057	197 941	184 501	194 814
Corporate income tax	0	16 680	65 767	82 474	109 316	109 020	104 910	131 181	113 815	119 063
Social contribution on net profits (CSLL)	0	8 750	33 295	45 780	61 687	62 332	59 147	66 760	70 686	75 751
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	39 831	33 629	42 656	63 540	70 072	88 196	93 353	96 434	101 961
Withholding tax on non-resident income (remittances abroad)	..	..	7 862	11 537	18 582	19 703	24 669	24 892	27 270	35 337
Withholding tax on capital income	..	..	21 367	24 887	37 121	41 288	53 692	59 404	59 470	53 585
Withholding tax on other income	..	..	4 400	6 232	7 837	9 082	9 836	9 057	9 694	13 039
2000 Social security contributions	1	83 469	213 918	315 789	443 927	481 296	501 944	526 445	555 054	579 228
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	18 709	43 602	64 271	98 045	108 782	118 323	124 713	128 743	124 428
2210 On a payroll basis	0	18 709	43 602	64 271	98 045	108 782	118 323	124 713	128 743	124 428
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	1	64 760	170 317	251 519	345 882	372 514	383 622	401 732	426 311	454 800
2410 On a payroll basis	1	64 760	170 317	251 519	345 882	372 514	383 622	401 732	426 311	454 800
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	5 437	13 680	20 974	31 912	35 295	37 192	37 901	39 085	41 800
Payroll-based contribution to education	0	2 791	7 089	11 049	16 561	18 411	19 039	19 473	20 010	21 979
"S" System contributions	0	2 646	6 592	9 925	15 351	16 884	18 153	18 428	19 075	19 820
4000 Taxes on property	0	23 524	61 867	52 841	68 068	72 635	83 672	85 931	91 664	103 608
4100 Recurrent taxes on immovable property	0	4 753	13 140	17 929	24 760	27 673	32 626	35 459	39 700	47 388
Tax on rural land property (ITR)	0	234	317	485	764	900	1 105	1 126	1 273	1 419
Tax on urban land property (IPTU)	0	4 519	12 822	17 444	23 996	26 773	31 521	34 333	38 427	45 970
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	329	1 207	2 518	4 142	4 698	6 461	7 345	7 242	8 162
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	18 442	47 520	32 393	39 166	40 263	44 586	43 126	44 722	48 057
Tax on financial operations (IOF)	0	3 096	7 818	26 571	29 417	29 756	34 681	33 645	34 660	36 615
Tax on real estate property transfers (ITBI)	0	950	3 383	5 840	9 749	10 507	9 904	9 482	10 062	11 442
Other	0	14 396	36 320	-18	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	2	169 181	404 839	576 335	778 666	812 437	840 087	849 682	912 634	1 004 186
5100 Taxes on production, sale, transfer, etc	2	163 887	388 317	552 138	745 446	776 015	799 627	806 346	868 824	960 379
5110 General taxes	1	136 743	334 672	482 405	659 215	684 312	703 349	721 364	777 737	854 677
5111 Value added taxes	1	82 279	187 190	268 117	363 190	384 287	396 428	413 175	441 039	480 524
Tax on the circulation of goods and services (ICMS)	1	82 279	187 190	268 117	363 190	384 287	396 428	413 175	441 039	480 524
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	54 464	147 482	214 288	296 025	300 025	306 921	308 189	336 698	374 153
Contribution to COFINS	0	38 707	100 946	140 939	197 545	194 696	199 876	201 517	221 670	244 287
Contribution to PIS	0	8 339	21 813	30 714	41 745	41 950	42 632	42 808	47 051	51 678
Contribution to PASEP	0	1 312	4 049	9 880	8 775	9 491	9 958	10 026	11 574	12 272
Tax on general services (ISS)	0	6 106	20 673	32 756	47 960	53 888	54 455	53 838	56 403	65 916
5120 Taxes on specific goods and services	0	27 144	53 645	69 732	86 231	91 703	96 278	84 982	91 086	105 703

Table 5.6. **Brazil / Brasil** (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million BRL

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5121 Excises	0	18 699	39 241	45 053	43 657	49 227	51 320	47 853	52 863	57 949
Vehicles	..	..	5 229	5 787	3 799	4 940	4 367	3 299	4 467	5 713
Beverages	..	..	2 589	2 431	3 455	3 401	2 599	2 684	2 944	2 768
Tobacco	..	..	2 800	3 704	5 117	5 688	5 692	5 718	5 210	5 208
Fuels	..	..	7 943	7 759	734	26	3 271	6 001	5 821	3 963
Other excises	..	..	20 681	25 372	30 552	35 172	35 391	30 150	34 421	40 297
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	0	8 445	12 157	21 072	36 829	36 612	38 870	31 308	32 284	40 575
5124 Taxes on exports	0	0	61	47	144	162	99	139	66	129
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	1 381	2 349	3 367	3 204	3 005	2 741	2 862	2 988
Merchant marine renewal tax (AFRMM)	..	..	1 381	2 349	3 367	3 204	3 005	2 741	2 862	2 988
5127 Other taxes on internat. trade and transactions	0	0	805	1 212	2 233	2 499	2 983	2 940	3 011	4 062
CIDE on remittances abroad	..	..	805	1 212	2 233	2 499	2 983	2 940	3 011	4 062
5128 Other taxes	0	0	0	0	0	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	5 294	16 523	24 197	33 220	36 422	40 460	43 336	43 810	43 807
5210 Recurrent taxes	0	5 294	16 523	24 197	33 220	36 422	40 460	43 336	43 810	43 807
5211 Paid by households: motor vehicles	0	5 294	16 523	24 197	33 220	36 422	40 460	43 336	43 810	43 807
Motor vehicle property tax (IPVA)	0	5 294	14 627	21 367	29 232	32 453	36 219	39 093	40 509	41 495
Contributions to DPVAT	0	0	1 896	2 830	3 988	3 969	4 242	4 243	3 302	2 312
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	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
6000 Other taxes	0	1 763	57 938	28 941	41 154	44 945	47 839	52 968	56 401	60 080
6100 Paid solely by business	0	0	307	0	0	0	0	0	0	0
Revenue service development fund (FUNDAF)	..	..	307	..	..	..	..	..	..	..
6200 Other	0	1 763	57 631	28 941	41 154	44 945	47 839	52 968	56 401	60 080

Note: Year ending 31st December.

The data are on a cash basis.

Heading 2000: Contributions to costs of military pensions are classified under heading 2000 in this edition. They were previously under heading 3000.

Heading 3000: Contributions to labour union are removed in this edition as they are voluntary contributions. They were previously under heading 3000.

Heading 4100: Tax on rural land property and tax on urban land property are classified under heading 4100 in this edition as they are levied on both individuals and corporations. They were previously under heading 4120.

Heading 4300: Tax on inheritance and donations is classified under heading 4300 in this edition. It was previously under heading 4310.

Heading 5113: Contributions to COFINS, PIS and PASEP are classified under heading 5113 in this edition as they are levied on gross revenues and income of corporations. Contributions to COFINS and PIS were previously under heading 5112. Contributions to PASEP were previously under heading 3000. Contributions to PASEP are included in contributions to PIS before 2000 as they cannot be distinguished.

Heading 5121: Tax on industrialised products (IPI) is classified under heading 5121 in this edition as it is a tax on specific goods. It has been renamed "other excises" and its values correspond to the remaining IPI in addition to IPI on vehicles, beverages and tobacco. It was previously under heading 5111.

Heading 5124: Tax on exports is classified under heading 5124 in this edition. It was previously under heading 5123. Tax on exports before 2002 is included in tax on imports as they cannot be distinguished.

Heading 5126: The figure for 2018 is estimated.

Heading 5127: CIDE on remittances abroad is classified under heading 5127 in this edition. It was previously under heading 5128.

Heading 5210: Administrative fees for state governments are removed in this edition. They were previously under heading 5210.

Heading 5211: Motor vehicle property tax (IPVA) is classified under heading 5211 in this edition. It was previously under heading 4600. Contributions to DPVAT are added under heading 5211 in this edition.

Heading 6100: Contributions to FUNDAF after 2008 are included in heading 6200.

Heading 6200: Administrative fees for federal government are removed in this edition. They were previously under heading 6200. The figure for 2018 is estimated.

Source: Ministério da Fazenda (Ministry of Finance); Secretaria do Tesouro Nacional (National Treasury Secretariat).

StatLink  <https://doi.org/10.1787/888934114533>

Table 5.7. **Chile**
Details of tax revenue / Ingresos tributarios detallados

Million CLP

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	1 777 218	7 901 998	20 598 963	21 845 693	27 381 686	29 145 219	32 532 354	34 129 307	36 238 557	40 297 426
1000 Taxes on income, profits and capital gains	412 974	1 841 630	9 412 056	8 329 060	9 520 709	9 628 037	11 840 521	11 444 570	12 516 154	14 418 859
1100 Of individuals	99 154	604 100	989 348	1 492 837	1 964 172	2 114 296	3 199 876	2 990 653	3 500 023	2 701 416
Second category tax	65 552	490 980	993 129	1 449 099	1 981 699	2 140 345	2 350 120	2 458 249	2 585 694	2 848 205
Global complementary tax	33 603	113 120	-3 781	43 738	-17 527	-26 050	-36 757	-213 365	50 495	-146 789
Others	0	0	0	0	0	0	886 513	745 769	863 834	0
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	219 586	882 896	6 054 487	4 448 745	6 041 089	6 196 077	6 839 133	7 146 657	7 658 420	8 920 497
First category tax	200 891	815 747	5 084 996	3 913 870	5 473 355	5 182 214	6 183 830	6 689 101	7 049 471	7 836 379
Surat on state owned enterprises	16 074	47 634	113 334	194 203	124 220	100 851	132 352	88 362	193 058	184 442
Mining tax	0	0	835 452	298 558	324 577	801 647	323 507	105 653	101 970	184 382
Other	2 621	19 516	20 705	42 114	118 937	111 365	199 444	263 541	313 921	715 293
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	94 233	354 634	2 368 221	2 387 478	1 515 449	1 317 664	1 801 512	1 307 260	1 357 711	2 796 947
Additional tax	59 082	350 301	1 462 715	1 414 057	1 337 721	1 454 847	1 429 758	1 331 564	1 453 577	2 127 948
Other	35 151	4 332	905 507	973 421	177 727	-137 183	371 755	-24 304	-95 865	668 998
2000 Social security contributions	159 559	576 758	1 148 647	1 493 987	1 968 973	2 110 087	2 252 489	2 441 419	2 627 558	2 786 173
2100 Employees	154 021	553 937	1 098 620	1 433 159	1 906 340	2 044 356	2 188 575	2 373 777	2 553 916	2 703 261
2110 On a payroll basis	154 021	553 937	1 098 620	1 433 159	1 906 340	2 044 356	2 188 575	2 373 777	2 553 916	2 703 261
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	..
2200 Employers	5 538	22 821	50 027	60 828	62 633	65 731	63 914	67 642	73 643	82 912
2210 On a payroll basis	5 538	22 821	50 027	60 828	62 633	65 731	63 914	67 642	73 643	82 912
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	109 319	554 037	1 013 571	898 607	1 133 765	1 228 961	1 421 274	1 731 723	1 950 217	2 071 113
4100 Recurrent taxes on immovable property	59 968	302 244	496 311	662 368	840 842	924 062	1 056 920	1 171 399	1 229 195	1 357 743
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 444	10 906	28 501	39 338	45 550	31 340	92 236	100 490	202 376	125 649
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	45 907	240 886	488 759	196 901	247 373	273 559	272 118	459 834	518 645	587 721
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	..
5000 Taxes on goods and services	1 118 722	5 041 769	9 023 666	11 185 156	14 779 915	16 127 855	17 597 378	18 629 617	19 858 881	21 468 973
5100 Taxes on production, sale, transfer, etc	1 074 009	4 789 827	8 578 636	10 532 904	13 869 529	15 131 675	16 515 485	17 449 222	18 597 180	19 951 557
5110 General taxes	664 421	3 306 350	6 781 501	8 399 926	11 170 794	12 133 710	13 273 958	14 073 050	15 069 540	16 211 646
5111 Value added taxes	664 421	3 306 350	6 781 501	8 399 926	11 170 794	12 133 710	13 273 958	14 073 050	15 069 540	16 211 646
5112 Sales tax	0	0	0	0	0	0	0	0	0	..
5113 Other	0	0	0	0	0	0	0	0	0	..
5120 Taxes on specific goods and services	409 588	1 483 477	1 797 135	2 132 978	2 698 735	2 997 965	3 241 527	3 376 172	3 527 640	3 739 911
5121 Excises	166 050	816 160	1 299 844	1 561 205	1 987 475	2 224 223	2 412 773	2 568 863	2 682 659	2 796 033
Cigarettes and tobacco	60 604	283 275	455 595	647 637	815 991	856 595	981 422	1 009 034	978 696	981 456
Gasoline and diesel	105 445	532 885	844 249	913 568	1 171 483	1 361 724	1 388 218	1 502 039	1 629 561	1 727 392
Oil stabilisation fund	0	0	0	0	0	0	0	0	0	0
Fisheries Law Extraction Rights	0	0	0	0	0	5 890	8 558	9 998	11 749	19 623
Additional tax on new motor vehicles	0	0	0	0	0	14	34 575	47 792	62 654	67 561
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	222 486	548 571	300 416	267 331	303 393	337 839	343 491	308 871	321 156	347 555
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	21 052	118 746	196 875	304 442	407 867	435 903	485 263	498 438	523 824	596 323
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0

Table 5.7. **Chile** (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million CLP	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5200 Taxes on use of goods and perform activities	44 714	251 942	445 030	652 252	910 386	996 180	1 081 893	1 180 395	1 261 702	1 517 416
5210 Recurrent taxes	44 714	251 942	445 030	652 252	910 386	996 180	1 081 893	1 180 395	1 261 702	1 402 064
Motor vehicles	24 469	93 880	155 158	218 219	330 754	365 316	397 608	434 137	482 009	539 639
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	..
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	..
5213 Paid in respect of other goods	20 245	158 062	289 872	434 033	579 632	630 864	684 285	746 258	779 693	862 425
Municipal permits	18 401	136 138	263 996	396 944	527 955	578 671	630 943	692 974	725 954	806 975
Mining patents	3 374	34 730	25 184	36 213	50 094	50 448	51 767	51 641	52 254	53 854
Other	-1 530	-12 806	692	876	1 583	1 745	1 575	1 643	1 485	1 596
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	115 352
Tax on polluting fixed sources	0	0	0	0	0	0	0	0	0	115 352
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	-23 356	-112 195	1 023	-61 117	-21 676	50 279	-579 308	-118 021	-714 253	-447 692
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	..
6200 Other	-23 356	-112 195	1 023	-61 117	-21 676	50 279	-579 308	-118 021	-714 253	-447 692

Note: Year ending 31st December.

The data are on a cash basis.

Heading 5121: In ECLAC data, figures from the Oil Prices Stabilisation Fund (FEPP) are considered as non-tax revenues.

Source: Servicio de Impuestos Internos (Chile's Tax Service).

StatLink  <https://doi.org/10.1787/888934114552>

Table 5.8. Colombia
Details of tax revenue / Ingresos tributarios detallados

Million COP	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	2 579 426	30 598 630	82 697 457	98 455 335	142 976 023	149 150 432	160 056 025	164 800 001	174 735 823	190 299 911
1000 Taxes on income, profits and capital gains	771 694	7 103 525	24 010 404	26 218 852	47 743 096	50 083 349	52 656 876	54 326 726	57 615 236	64 043 928
1100 Of individuals	47 210	1 499 345	4 751 580	5 192 384	7 787 050	8 344 422	9 736 861	9 833 084	10 367 606	12 215 963
1110 On income and profits	47 210	1 499 345	4 751 580	5 192 384	7 787 050	8 344 422	9 736 861	9 833 084	10 367 606	12 215 963
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	359 758	5 119 828	18 427 899	20 405 209	38 788 077	40 435 726	41 070 208	42 351 554	44 970 528	48 529 320
1210 On profits	359 758	5 119 828	18 427 899	20 405 209	38 788 077	40 435 726	41 070 208	42 351 554	44 970 528	48 529 320
Income tax	359 758	5 119 828	18 427 899	20 405 209	35 848 498	27 974 251	27 144 039	28 240 820	40 124 337	48 396 597
Pro Equity Income Tax - CREE	0	0	0	0	2 939 579	12 461 475	13 926 169	14 110 734	4 846 190	132 723
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	830 925	621 258	1 167 968	1 303 200	1 849 807	2 142 087	2 277 102	3 298 645
Income tax	364 726	484 352	830 925	621 258	1 167 968	1 303 200	1 849 807	2 142 087	2 277 102	3 298 645
Pro Equity Income Tax - CREE	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	203 596	4 989 000	9 694 000	11 478 085	16 644 445	13 715 710	13 585 138	15 443 016	13 351 711	18 192 049
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	203 596	4 989 000	9 694 000	11 478 085	16 644 445	13 715 710	13 585 138	15 443 016	13 351 711	18 192 049
2410 On a payroll basis	203 596	4 989 000	9 694 000	11 478 085	16 644 445	13 715 710	13 585 138	15 443 016	13 351 711	18 192 049
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	1 286 803	2 798 906	4 022 503	3 527 459	2 627 958	2 797 308	2 998 237	3 200 238	3 461 352
4000 Taxes on property	56 160	2 027 654	6 459 259	8 535 238	14 907 909	15 984 365	18 156 105	18 090 331	17 950 494	15 265 472
4100 Recurrent taxes on immovable property	56 160	991 070	2 298 829	3 338 935	4 735 321	5 424 320	6 061 965	6 571 134	7 310 244	7 981 989
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	56 160	991 070	2 298 829	3 338 935	4 735 321	5 424 320	6 061 965	6 571 134	7 310 244	7 981 989
4200 Recurrent taxes on net wealth	0	0	1 170 908	1 970 530	4 274 832	4 118 075	5 352 940	4 440 142	3 868 595	467 925
4210 Individual	..	..	1 170 908	1 970 530	4 274 832	4 118 075	5 352 940	4 440 142	3 868 595	467 925
4220 Corporate	..	..	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	1 036 584	2 989 522	3 225 773	5 897 755	6 441 969	6 741 200	7 079 055	6 771 655	6 815 558
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 388 653	14 180 450	36 766 741	44 411 642	55 285 569	60 969 982	65 610 838	66 962 420	75 381 123	81 408 789
5100 Taxes on production, sale, transfer, etc	1 388 653	14 048 655	36 447 297	44 038 074	54 326 006	59 908 784	64 582 352	65 786 951	74 003 567	79 935 336
5110 General taxes	672 368	9 585 866	26 910 512	33 333 802	40 479 366	45 197 474	48 579 171	49 355 123	58 565 799	64 316 019
5111 Value added taxes	583 078	8 445 776	23 377 821	28 811 682	34 642 822	38 749 869	41 553 967	41 878 886	50 619 849	55 879 110
5112 Sales tax	89 290	1 140 090	3 532 691	4 522 121	5 836 544	6 447 605	7 025 204	7 476 238	7 945 950	8 436 909
Industry and commerce tax (State)	89 290	1 140 090	3 532 691	4 522 121	5 836 544	6 447 605	7 025 204	7 476 238	7 945 950	8 436 909
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	716 285	4 462 789	9 536 785	10 704 271	13 846 640	14 711 310	16 003 181	16 431 827	15 437 768	15 619 317
5121 Excises	404 699	2 718 692	5 276 999	6 052 273	9 949 457	10 724 586	11 412 250	12 318 641	11 616 844	12 061 132
Oil	141 270	833 004	1 211 511	1 418 766	2 883 410	2 980 883	3 297 392	3 335 157	1 352 793	1 517 546
Tobacco (State)	52 898	213 412	330 016	390 472	496 513	481 589	524 357	595 476	887 534	1 145 879
Beer (State)	85 722	471 135	1 203 838	1 432 453	2 031 349	2 108 721	2 305 895	2 549 949	2 572 771	2 637 674
Liquors (State)	124 808	520 394	834 390	929 328	1 292 743	1 345 827	1 253 466	1 574 864	1 907 802	1 800 605
Restaurant, vehicles sale and mobile telephony	0	0	0	0	1 181 998	1 648 467	1 684 179	1 700 069	1 948 718	2 047 419
Carbon	0	0	0	0	0	0	0	0	474 596	288 373
Plastic bags	0	0	0	0	0	0	0	0	6 546	28 099
Medicinal cannabis	0	0	0	0	0	0	0	0	10	3
Diesel surcharge	0	85 716	388 091	500 405	572 022	579 952	598 993	590 233	546 243	579 613
Petrol surcharge	0	595 031	1 309 154	1 380 848	1 491 423	1 579 147	1 747 969	1 972 893	1 919 830	2 015 922
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	311 586	1 744 097	4 259 786	4 651 999	3 897 184	3 986 724	4 590 931	4 113 187	3 820 924	3 558 185
Custom duties	180 989	1 744 097	4 259 786	4 651 999	3 897 184	3 986 724	4 590 931	4 113 187	3 820 924	3 558 185
Imports surcharge	130 597	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0	0	0

Table 5.8. Colombia (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million COP

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	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	131 795	319 444	373 568	959 563	1 061 198	1 028 485	1 175 469	1 377 556	1 473 453
5210 Recurrent taxes	..	131 795	319 444	373 568	959 563	1 061 198	1 028 485	1 175 469	1 377 556	1 473 453
5211 Paid by households: motor vehicles	..	131 795	319 444	373 568	959 563	1 061 198	1 028 485	1 175 469	1 377 556	1 473 453
Tax on motor vehicle ownership	..	131 795	319 444	373 568	959 563	1 061 198	1 028 485	1 175 469	1 377 556	1 473 453
5212 Paid by others: motor vehicles	..	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	..	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
6000 Other taxes	159 323	1 011 197	2 968 147	3 789 014	4 867 545	5 769 069	7 249 761	6 979 271	7 237 021	7 928 320
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	159 323	1 011 197	2 968 147	3 789 014	4 867 545	5 769 069	7 249 761	6 979 271	7 237 021	7 928 320
Stamp tax	0	401 497	759 787	357 160	58 378	72 425	105 729	97 492	75 493	79 868
Other	78 306	79 287	86 297	126 602	200 465	260 721	318 271	357 863	403 473	461 160
Other (sub-national)	81 017	530 413	2 122 062	3 305 252	4 608 702	5 435 923	6 825 762	6 523 916	6 758 055	7 387 293

Note: "Year ending 31st December.

The data are on a cash basis.

Includes the reported consolidated revenues of the territorial entities (departments and municipalities).

Headings 1100 and 1200: The data are estimated.

Heading 2000: Before 2013, social security contributions did not include all the contributions entering FOSYGA (Solidarity and Guarantee Fund). Only the portion of the contributions used to finance the subsidised regime (up to 1.5 pp of the 12.5% of the monthly wage paid by employers and employees as an obligatory health contribution) was included. The part of the contributions entering FOSYGA to finance the contributory regime was classified in the social security sector as "other incomes". From 2013 onwards, all of the health contributions entering FOSYGA are classified as social security contributions. The portion of the contributions not entering FOSYGA that is both collected and spent by the health insurers – EPS – is not part of the fiscal accounts.

Heading 5121: The data includes the Petrol surcharge (previously classified under heading 6200 (Other taxes)) and the Diesel Surcharge (previously not recorded in the total tax revenues). The Diesel surcharge revenues feed into an extra-budgetary fund and are considered as tax revenues according to the OECD classification, described in the Interpretative Guide in Annex A. Colombia does not include revenues from the diesel surcharge in their total tax revenues as these revenues do not feed into budget revenues.

Heading 5211: The data includes the tax on motor vehicle ownership (previously classified under heading 6200 (Other taxes))."

Source: Dirección de Impuestos y Aduanas Nacionales de Colombia, Ministerio de Hacienda y Crédito Público y Banco Central de Colombia. (National Tax and Customs Administration, Ministry of Finance and Public Credit and Central Bank of Colombia).

StatLink  <https://doi.org/10.1787/888934114571>

Table 5.9. **Costa Rica**
Details of tax revenue / Ingresos tributarios detallados

Million CRC

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	117 711	978 114	3 213 401	4 382 367	5 851 096	6 330 931	6 923 575	7 528 752	7 893 642	8 339 991
1000 Taxes on income, profits and capital gains	11 820	128 805	531 552	748 093	1 014 440	1 091 470	1 247 308	1 416 218	1 562 063	1 699 258
1100 Of individuals	..	..	123 194	202 849	316 894	349 139	386 241	414 247	446 519	483 645
1110 On income and profits	..	..	123 194	202 849	316 894	349 139	386 241	414 247	446 519	483 645
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	348 826	450 312	545 183	574 137	659 951	742 011	843 879	915 284
1210 On profits	..	..	348 826	450 312	545 183	574 137	659 951	742 011	843 879	915 284
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11 820	128 805	59 531	94 932	152 363	168 194	201 116	259 961	271 664	300 330
2000 Social security contributions	33 990	297 069	885 053	1 450 531	1 928 082	2 114 124	2 305 133	2 539 755	2 640 785	2 859 467
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	3 447	37 313	107 398	207 206	272 706	294 486	318 652	331 124	361 161	368 865
Government contributions	3 447	37 313	107 398	207 206	272 706	294 486	318 652	331 124	361 161	368 865
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	30 543	259 756	777 654	1 243 325	1 655 376	1 819 638	1 986 481	2 208 631	2 279 624	2 490 602
Contributions by employees and non-government employers	30 543	249 182	727 844	1 139 265	1 511 383	1 648 831	1 785 522	1 985 151	2 042 620	2 242 663
Contributions for the special regimes	0	10 574	49 811	104 060	143 993	170 806	200 959	223 480	237 004	247 939
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	7 575	61 796	170 996	260 664	352 755	388 869	423 616	453 369	471 206	498 577
Contributions by non-government employers	7 484	59 129	165 677	248 259	337 696	372 869	406 296	435 328	453 128	478 523
Contributions by government employers	91	2 666	5 320	12 405	15 059	16 000	17 321	18 041	18 078	20 054
4000 Taxes on property	1 566	8 396	42 658	63 706	99 030	114 313	123 261	134 332	145 955	149 310
4100 Recurrent taxes on immovable property	1 200	5 390	23 293	48 963	70 785	81 613	90 003	97 869	107 156	113 586
Land tax	0	0	0	0	0	0	0	0	0	0
Additional land tax	0	0	0	0	0	0	0	0	0	0
Tax on sumptuary constructions	0	0	0	0	0	0	0	0	0	0
Immovable property tax	0	0	0	3 527	3 998	4 013	4 076	4 098	4 255	4 468
Municipal immovable property tax	1 200	5 390	23 293	45 436	66 787	77 600	85 927	93 771	102 901	109 119
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	366	3 007	19 366	14 743	28 246	32 700	33 258	36 462	38 799	35 724
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	53 509	456 851	1 505 510	1 766 914	2 302 986	2 468 087	2 661 902	2 794 229	2 875 333	2 918 471
5100 Taxes on production, sale, transfer, etc	49 867	425 713	1 406 100	1 600 302	2 092 588	2 222 962	2 388 900	2 508 186	2 575 411	2 608 864
5110 General taxes	21 326	222 775	797 850	920 298	1 212 471	1 306 110	1 368 601	1 420 938	1 466 986	1 513 677
5111 Value added taxes	21 326	222 775	797 850	920 298	1 176 745	1 266 798	1 336 075	1 414 358	1 453 348	1 487 620
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	35 726	39 313	32 526	6 580	13 638	26 057
5120 Taxes on specific goods and services	28 541	202 939	608 250	680 004	880 117	916 851	1 020 299	1 087 248	1 108 425	1 095 187
5121 Excises	11 096	157 204	447 168	523 617	689 528	706 016	798 412	846 864	870 225	858 424
Fuels and energy	0	0	250 577	320 638	404 210	404 901	457 827	472 644	510 260	517 666
Alcohol beverages	0	8 229	23 802	28 035	35 254	36 293	43 095	43 400	43 176	45 610
Non alcoholic beverages	0	0	18 263	26 566	32 519	34 874	36 353	39 764	39 781	40 182
Soaps	0	0	883	1 317	1 989	1 493	2 562	2 912	2 332	2 712
Cement	0	0	0	227	291	340	304	267	311	289
Tobacco	0	0	0	0	38 860	32 277	33 681	32 560	30 590	30 766
Abolished specific taxes on production and consumption	0	0	0	0	0	0	0	0	0	0
Other specific taxes on consumption	11 096	148 975	153 643	146 834	176 405	195 838	224 590	255 317	243 775	221 200
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

Table 5.9. **Costa Rica (cont.)**
Details of tax revenue / Ingresos tributarios detallados

Million CRC

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5123 Customs and import duties	15 052	40 485	134 576	126 134	154 576	169 120	174 568	185 544	179 188	175 368
Import duties	13 977	32 336	107 565	103 851	130 634	142 226	148 666	158 559	152 756	149 017
Custom duties	1 075	8 149	27 011	22 284	23 942	26 894	25 902	26 986	26 432	26 351
5124 Taxes on exports	2 113	2 238	2 432	3 973	4 877	4 853	4 468	5 073	5 638	5 468
Export duties	2 113	2 088	2 260	3 816	4 104	3 067	2 701	3 250	3 673	3 594
Export duties Law 133	0	0	0	0	0	0	0	0	0	0
Export duties Law 5519	0	0	0	0	0	0	0	0	0	0
Tax on banana exports	0	150	172	157	168	176	156	184	199	193
Export duties on ground transportation	0	0	0	0	605	1 610	1 611	1 638	1 766	1 682
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	280	2 929	23 242	24 767	28 571	34 081	38 687	44 934	48 290	50 554
Casinos and gambling	0	225	442	445	1 019	940	1 455	1 609	891	1 060
Port cargo movements	0	6	0	0	0	0	0	0	0	0
Overseas departure tax	0	0	22 799	24 322	27 552	33 141	37 232	43 325	47 399	49 494
10% on public shows	0	0	0	0	0	0	0	0	0	0
Pro-national airport's stamp tax	0	0	0	0	0	0	0	0	0	0
Stamp tax on the use of borders and ports	280	2 697	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	83	832	1 513	2 565	2 782	3 093	3 512	3 695	3 785
5128 Other taxes	0	0	0	0	0	0	1 071	1 320	1 389	1 589
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	3 642	31 138	99 410	166 612	210 398	245 125	273 003	286 044	299 922	309 607
5210 Recurrent taxes	3 642	31 138	99 410	166 612	210 398	245 125	273 003	286 044	299 922	309 607
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	1 425	15 374	52 511	94 102	113 727	130 000	145 894	156 517	164 034	171 523
Property tax on vehicles, aircraft and boats	1 425	15 374	52 511	94 102	113 727	130 000	145 894	156 517	164 034	171 523
5213 Paid in respect of other goods	2 217	15 763	46 899	72 510	96 671	115 125	127 109	129 527	135 888	138 084
Local taxes	1 262	11 898	43 874	68 808	91 163	110 120	122 248	124 862	130 639	132 514
Hunting and fishing licences	0	0	0	0	0	0	0	0	0	0
Spirits licence	0	0	0	0	0	0	0	0	0	0
Revenue stamps	955	3 866	3 025	3 702	5 508	5 005	4 861	4 664	5 249	5 571
Sport stamp tax	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	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
6000 Other taxes	9 251	25 198	77 632	92 460	153 803	154 069	162 355	190 850	198 300	214 908
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	9 251	25 198	77 632	92 460	153 803	154 069	162 355	190 850	198 300	214 908
Transfers of vehicles, aircraft and boats	497	2 530	9 937	12 311	17 177	19 099	20 999	23 022	21 872	22 265
Tax revenue from decentralised units	2 764	15 048	22 257	29 969	45 700	46 591	49 334	67 584	68 127	63 329
Other taxes	5 990	7 620	45 438	50 180	90 926	88 379	92 022	100 243	108 302	129 314

Note: Year ending 31st December.

The data are on a cash basis.

The local government tax revenues data have been expanded and start in 1990 in this edition.

Heading 2000: In ECLAC data, social security contributions also include INA (National Institute of Apprenticeship), IMAS (Joint Social Aid Institute), and FODESAF (Social Development and Family Allowances Fund).

Heading 3000: In Costa Rica and for ECLAC, social security contributions from decentralised institutions are classified under heading 2000.

Heading 5212: In ECLAC data, tax on ownership of vehicles, aircraft and boats is classified in category 4000.

Heading 5213: This includes local tax revenue previously classified under heading 5126 up to 2011 and under heading 5130 from 2012.

Heading 6200: The figures have been revised and include the tax revenue of decentralised bodies (other than social security contributions) that was not accounted for in previous editions. The tax revenue of decentralised bodies is classified under central government for this publication. In Costa Rica this revenue is classified under a separate unit (decentralised) considered to be separate from the central government.

In ECLAC data, the tax on the transfer of used vehicles Law No. 7088 of 30/11/87 is classified as a property tax.

Source: Secretaría Técnica de la Autoridad Presupuestaria, Ministerio de Finanzas y Contraloría General de la República (Technical Secretary of the Budgeting Authority, Ministry of Finance and National General Comptroller).

StatLink  <https://doi.org/10.1787/888934114590>

Table 5.10. **Cuba**
Details of tax revenue / Ingresos tributarios detallados

Million CUP

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	6 265	11 367	25 787	23 949	28 173	29 940	33 182	37 597	41 021	42 307
1000 Taxes on income, profits and capital gains	14	1 826	3 403	3 603	5 292	5 995	6 676	8 018	9 931	11 094
1100 Of individuals	14	291	404	554	1 055	1 308	1 848	2 343	3 279	4 002
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	1 535	2 999	3 049	4 237	4 687	4 828	5 675	6 651	7 092
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	691	1 181	2 412	2 974	3 123	3 622	4 322	4 710	5 108	5 206
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	691	1 181	2 412	2 974	3 123	3 622	4 322	4 710	5 108	5 206
2410 On a payroll basis	691	1 181	2 412	2 974	3 123	3 622	4 322	4 710	5 108	5 206
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	970	3 417	4 414	3 424	2 939	2 753	2 411	1 385	1 273
4000 Taxes on property	0	0	0	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	5 443	6 732	15 875	12 283	15 588	15 912	17 742	20 309	22 055	21 969
5100 Taxes on production, sale, transfer, etc	5 443	6 732	15 875	12 283	15 588	15 912	17 742	20 309	22 055	21 969
5110 General taxes	5 017	6 131	14 464	10 525	14 057	14 171	15 611	17 690	17 961	17 623
5111 Value added taxes	0	0	0	0	0	0	0	0	0	0
5112 Sales tax	5 017	6 131	14 464	10 525	14 057	14 171	15 611	17 690	17 961	17 623
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	426	602	1 412	1 758	1 531	1 740	2 131	2 618	4 094	4 346
5121 Excises	..	..	..	..	..	..	..	..	..	..
5122 Profits of fiscal monopolies	..	..	..	..	..	..	..	..	..	..
5123 Customs and import duties	..	..	..	..	..	..	..	..	..	..
5124 Taxes on exports	..	..	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	..	..	..	..	..	..	..	..	..	..
5126 Taxes on specific services	..	..	..	..	..	..	..	..	..	..
5127 Other taxes on internat. trade and transactions	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	..	..	..	..	..	..	..	..	..	..
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
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	117	657	681	675	747	1 472	1 690	2 149	2 543	2 766
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: Year ending 31st December.

The data are on a cash basis.

The figures for the sub-category under the heading 5120 are not available.

National tax revenues are no longer presented as central government tax revenues in this edition as central and local government data are added between 2002 and 2012.

There are minor discrepancies between national tax revenue data and the sum of central tax revenues and local tax revenues mainly due to different rounding methods.

Heading 5112: Taxes on circulation and sales (Impuesto de circulación y sobre Ventas) are larger for national data than the combined central and local data by approximately CUP 538.8 million in 2012.

Source: Ministerio de Finanzas y Precios de la República de Cuba (Ministry of Finance and Prices of the Republic of Cuba); Oficina Nacional de Estadísticas de Cuba (National Statistics Office of Cuba).

StatLink  <https://doi.org/10.1787/888934114609>

Table 5.11. Dominican Republic / República Dominicana
Details of tax revenue / Ingresos tributarios detallados

Million DOP

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	6 424	48 310	217 960	243 942	355 314	393 157	414 245	453 191	500 583	557 681
1000 Taxes on income, profits and capital gains	1 670	10 782	55 232	53 643	108 853	125 098	119 819	135 700	155 024	170 561
1100 Of individuals	..	4 088	14 665	17 088	27 147	31 525	35 549	40 193	43 553	51 425
1110 On income and profits	..	4 070	14 577	16 901	26 723	31 119	35 187	39 775	43 097	51 031
1120 On capital gains	..	18	87	187	424	406	361	418	456	394
1200 Corporate	..	4 679	29 203	21 475	58 923	72 865	61 695	69 362	83 047	88 079
1210 On profits	..	4 605	29 063	21 325	58 597	72 628	61 455	69 079	82 785	87 822
1220 On capital gains	..	74	140	151	326	238	240	283	262	257
Casinos	..	59	140	151	187	173	184	228	237	228
Racetracks	..	15	0	0	0	0	0	0	0	0
Phone gaming	..	0	0	0	139	64	56	55	25	30
1300 Unallocable between 1100 and 1200	1 670	2 015	11 365	15 080	22 782	20 708	22 576	26 144	28 425	31 057
2000 Social security contributions	53	490	860	1 845	1 552	1 515	1 483	1 550	2 635	2 514
2100 Employees	..	..	775	1 720	1 408	1 355	1 321	1 392	1 535	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	85	125	144	160	163	158	1 099	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	0	0	0	0	0	0	0	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	53	490	0	0	0	0	0	0	0	2 514
2410 On a payroll basis	53	490	..	..	..	..	..	..	..	2 514
2420 On an income tax basis	0	0	..	..	..	..	..	..	..	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	74	689	9 996	13 315	22 928	18 183	19 044	20 717	22 942	25 716
4100 Recurrent taxes on immovable property	9	115	594	555	1 518	1 579	1 755	1 871	2 166	2 527
4110 Households	9	115	594	555	1 518	1 579	1 755	1 871	2 166	2 527
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	1 281	2 449	8 666	3 458	3 445	3 544	4 113	4 609
Tax on assets	..	..	1 281	2 449	3 337	3 454	3 445	3 544	4 113	4 609
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	5 329	4	..	..	..	..
4300 Estate, inheritance and gift taxes	11	96	143	231	315	325	418	388	455	526
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	40	377	7 375	8 658	11 209	11 394	12 067	13 265	13 995	15 675
Tax on checks	0	0	3 833	4 262	5 168	5 620	5 951	6 591	7 117	8 139
Real estate operations	22	217	3 291	3 864	5 236	4 876	5 169	5 668	5 802	6 320
Tax on the transfer of immovable property	18	160	252	533	805	898	947	1 005	1 076	1 215
4500 Non-recurrent taxes	3	32	270	488	412	677	591	681	711	553
4510 On net wealth	3	32	270	488	412	677	591	681	711	553
4520 Other non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	11	70	333	934	810	751	769	969	1 503	1 827
5000 Taxes on goods and services	4 467	35 853	150 325	175 139	221 981	248 361	273 898	295 223	319 980	358 888
5100 Taxes on production, sale, transfer, etc	4 398	35 135	143 884	168 641	214 540	239 526	263 435	282 288	306 680	344 706
5110 General taxes	970	9 912	66 613	81 226	112 731	130 447	147 039	159 212	169 629	194 725
5111 Value added taxes	970	9 912	66 613	81 226	112 731	130 447	147 039	159 212	169 629	194 725
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	3 429	25 224	77 271	87 415	101 809	109 080	116 396	123 076	137 051	149 981
5121 Excises	495	6 614	47 888	56 024	68 434	72 399	74 586	78 105	89 681	97 278
Alcoholic beverages	251	2 451	13 101	15 054	17 969	19 779	22 371	23 617	25 694	28 882
Tobacco products	102	469	3 284	4 529	4 356	4 382	4 532	4 117	5 120	4 355
Petroleum products	89	3 143	29 985	34 598	42 222	44 335	43 315	45 698	53 075	57 053
Other excises	52	551	1 518	1 843	3 887	3 904	4 367	4 674	5 792	6 988
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	1 548	13 459	19 337	19 455	19 043	21 315	25 212	27 286	28 703	32 096
Import duties	615	13 456	19 336	19 455	18 916	21 238	24 378	26 397	27 276	30 931
Others	933	3	1	0	126	76	834	889	1 426	1 165
5124 Taxes on exports	6	4	83	146	34	12	8	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

Table 5.11. **Dominican Republic / República Dominicana (cont.)**

Details of tax revenue / Ingresos tributarios detallados

Million DOP

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5126 Taxes on specific services	344	1 590	9 211	11 411	13 863	14 956	16 245	17 361	18 287	20 173
Telecommunications	85	0	3 867	4 886	5 897	6 129	6 375	6 607	6 781	7 146
Insurance premiums	33	584	2 211	3 088	3 674	3 965	4 301	4 828	5 236	5 976
Departure tax	204	809	3 131	3 428	4 283	4 839	5 535	5 892	6 252	6 933
Hotels	22	191	0	0	0	0	0	0	0	0
Others	0	7	2	9	9	24	35	34	18	119
5127 Other taxes on internat. trade and transactions	1 037	3 556	753	379	436	397	346	323	380	435
Exchange commission	857	3 412	233	70	0	0	0	0	0	0
Consular fees	77	32	342	132	143	142	137	149	153	153
Others	103	112	178	176	293	256	209	174	227	281
5128 Other taxes	0	0	0	0	0	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	69	718	6 441	6 498	7 442	8 835	10 463	12 935	13 300	14 182
5210 Recurrent taxes	69	718	2 301	2 265	2 569	2 736	2 958	3 365	3 553	3 804
5211 Paid by households: motor vehicles	45	268	1 391	1 277	1 073	1 289	1 558	1 932	2 081	2 310
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	24	450	910	988	1 496	1 447	1 400	1 433	1 472	1 494
Licences to carry firearms	17	237	316	296	240	200	171	190	176	192
Licences to operate gambling houses	0	114	217	211	1 229	1 221	1 208	1 210	1 250	1 262
Licences to operate slot machines	4	60	371	458	0	0	0	0	0	0
Others	4	39	7	24	28	26	21	34	46	41
5220 Non-recurrent taxes	0	0	4 140	4 234	4 872	6 099	7 505	9 570	9 747	10 378
Vehicle property registration	..	..	4 140	4 234	4 595	5 683	6 990	8 903	9 072	9 667
Ecological taxes	..	..	0	0	277	416	515	667	675	711
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	159	495	1 546	0	0	1	1	1	1	1
6100 Paid solely by business	0	0	0	..	0	0	0	0	0	0
6200 Other	159	495	1 546	..	0	1	1	1	1	1

Note: Year ending 31st December.

The data are on a cash basis.

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

Heading 2000: The data exclude social security contributions to general government managed by the private sector. An additional breakdown is available since 2015 to discern between social security contributions paid by employees and those paid by employers.

Source: Ministerio de Hacienda (Ministry of Finance).

StatLink  <https://doi.org/10.1787/888934114628>

Table 5.12. **Ecuador**
Details of tax revenue / Ingresos tributarios detallados

Million USD

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	1 078	2 125	7 698	11 133	18 581	19 577	21 146	19 883	20 745	22 277
1000 Taxes on income, profits and capital gains	139	268	1 743	2 363	3 882	4 219	4 780	4 386	4 134	5 236
1100 Of individuals	..	10	39	80	162	177	192	224	180	193
1110 On income and profits	..	10	39	80	161	177	192	224	180	193
Personal income tax	..	10	39	80	161	177	192	164	176	193
Solidarity contribution on remuneration	..	0	0	0	0	0	0	60	5	0
1120 On capital gains	..	..	..	0	0	0	0	0	0	..
1200 Corporate	..	53	424	485	1 023	1 121	1 575	1 377	1 074	1 894
1210 On profits	..	53	424	485	1 023	1 121	1 575	1 377	1 074	1 894
Corporate income tax	..	53	424	474	946	1 045	1 507	943	991	1 808
Income tax on oil companies and others	..	0	0	11	76	77	68	79	63	81
Solidarity contribution on profits	..	0	0	0	0	0	0	355	19	4
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	139	206	1 279	1 798	2 698	2 920	3 013	2 784	2 880	3 149
Withholding tax	0	190	1 047	1 560	2 398	2 584	2 702	2 411	2 578	2 858
Income tax advances	0	14	227	298	342	381	335	335	343	353
Income tax refunds	0	0	0	-75	-86	-113	-99	-32	-112	-132
Other income taxes (local)	1	2	5	15	44	69	75	71	71	71
2000 Social security contributions	243	228	1 792	2 541	4 547	4 718	5 057	4 741	5 415	5 553
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	243	228	1 792	2 541	4 547	4 718	5 057	4 741	5 415	5 553
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	16	17	91	159	252	261	303	639	347	354
4100 Recurrent taxes on immovable property	13	8	48	68	119	124	134	142	162	174
Rural land tax	0	0	0	3	6	10	9	8	7	2
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	13	8	48	66	113	113	125	134	155	172
Tax on urban properties	12	7	40	55	96	96	106	113	129	..
Tax on rural properties	1	1	8	10	17	17	19	21	26	..
4200 Recurrent taxes on net wealth	0	0	0	35	48	44	49	47	35	30
4210 Individual	..	..	..	0	0	0	0	0	0	0
4220 Corporate	..	..	..	35	48	44	49	47	35	30
Tax on foreign assets	..	..	..	35	48	44	49	47	35	30
4300 Estate, inheritance and gift taxes	0	0	3	5	9	11	29	15	26	27
4310 Estate and inheritance taxes	..	..	3	5	9	11	29	15	26	27
4320 Gift taxes	..	..	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	1
4500 Non-recurrent taxes	0	0	0	0	0	0	0	343	19	7
4510 On net wealth	..	..	..	..	..	..	..	343	19	7
Solidarity contribution on equity	..	..	..	..	..	..	..	202	16	6
Solidarity contribution on foreign assets	..	..	..	..	..	..	..	141	3	1
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	0	0	0
4600 Other recurrent taxes on property	3	9	40	50	76	83	91	92	106	115
5000 Taxes on goods and services	679	1 609	4 072	6 066	9 913	10 378	10 996	10 098	10 830	11 111
5100 Taxes on production, sale, transfer, etc	671	1 580	3 958	5 863	9 468	9 905	10 503	9 639	10 371	10 608
5110 General taxes	306	928	2 819	3 801	6 123	6 454	6 431	6 116	6 718	6 706
5111 Value added taxes	302	923	2 787	3 759	6 056	6 376	6 352	6 042	6 643	6 633
VAT (internal operations)	..	557	1 518	2 506	4 096	4 513	4 778	4 375	4 672	4 789
VAT (imports)	..	381	1 486	1 668	2 090	2 035	1 722	1 329	1 646	1 947
2% contribution on VAT	..	0	0	0	0	0	0	402	412	4
VAT refunds	..	-14	-218	-416	-130	-172	-148	-65	-87	-107
Other VATs (local)	..	0	0	0	0	0	0	0	0	0
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	4	5	32	41	67	78	79	74	75	74
5120 Taxes on specific goods and services	365	652	1 139	2 062	3 346	3 451	4 072	3 524	3 653	3 902

Table 5.12. **Ecuador (cont.)**
Details of tax revenue / Ingresos tributarios detallados

Million USD

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5121 Excises	90	89	269	508	729	783	806	769	919	955
Beer	..	29	81	119	170	166	188	194	237	239
Cigarettes	..	30	74	117	176	178	195	158	126	112
Fizzy drinks	..	9	16	40	57	53	59	109	103	94
Vehicles	..	6	11	55	84	106	98	50	67	63
Alcohol and alcoholic products	..	4	11	23	43	45	44	35	38	43
Non-returnable plastic bottles	..	0	0	0	16	22	22	28	31	35
Telephone	..	0	0	0	0	0	0	24	37	32
Water heaters	..	0	0	0	0	0	3	14	32	26
Perfumes	..	0	0	17	8	19	44	23	24	25
Non-alcoholic drinks	..	0	0	0	0	0	0	8	11	11
Other excises (internal operations)	..	0	0	0	0	5	13	2	4	5
Excises on imports	..	10	76	138	175	188	142	124	209	271
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	227	217	679	1 153	1 352	1 357	2 026	1 633	1 468	1 561
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	26	343	192	30	40	52	146	157	169	180
Contribution to comprehensive cancer care	0	0	0	0	0	0	81	90	97	104
Prepaid television services	0	0	0	14	31	40	54	56	60	64
Club membership fees	0	0	0	0	1	0	1	1	1	1
Casino services	0	0	0	8	0	0	0	0	0	0
Telecommunications	0	0	188	0	0	3	0	0	0	0
Capital circulation tax	0	322	0	0	0	0	0	0	0	0
Departure tax	7	16	0	0	0	0	0	0	0	0
Tax on credit operations	18	2	0	1	0	0	0	0	0	0
Other service taxes (local)	1	2	4	7	9	8	10	9	10	0
5127 Other taxes on internat. trade and transactions	22	4	0	371	1 225	1 260	1 094	965	1 098	1 206
Foreign Currency Exit Tax (ISD)	0	0	..	371	1 225	1 260	1 094	965	1 098	1 206
Tax on purchase of foreign currency	22	4	..	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	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	8	29	114	203	445	472	493	459	460	503
5210 Recurrent taxes	5	28	114	203	431	460	473	441	441	482
5211 Paid by households: motor vehicles	5	23	85	168	346	363	358	328	323	355
Motor vehicle tax	5	23	85	168	231	248	245	216	212	236
Environmental tax on vehicle pollution	0	0	0	0	115	115	113	112	111	119
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	1	5	29	35	85	97	115	113	118	126
5220 Non-recurrent taxes	2	1	0	0	14	12	20	18	18	22
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	2	2	1	4	-13	1	10	18	19	23
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	2	2	1	4	-13	1	10	18	19	23
Simplified taxation system of Ecuador (RISE)	0	0	0	6	15	20	20	19	22	23
Other tax refunds	0	0	0	-2	-28	-18	-10	-1	-3	-2
Other taxes (local)	2	2	1	1	0	0	0	0	0	2

Note: Year ending 31st December.

The data are on a cash basis unless noted otherwise.

Additional country specific taxes have been added and tax structure has been adjusted accordingly in this edition based on information from Internal Revenue Service (SRI) of Ecuador. Local government tax data in 2018 are estimated.

Heading 2000: The data are collected from non-financial public sector operations published by the Central Bank of Ecuador and are on accrual basis.

Heading 4500: Solidarity contribution on equity is recorded under heading 4500 in this edition. It was previously under heading 4200.

Heading 5123: The data are collected from general budget of the consolidated state government published by the Central Bank of Ecuador and are on accrual basis.

Heading 5126: Tax on credit operations under heading 5126 is collected from general budget of the consolidated state government published by the Central Bank of Ecuador and are on accrual basis.

Heading 5127: Tax on purchase of foreign currency under heading 5127 is collected from general budget of the consolidated state government published by the Central Bank of Ecuador and are on accrual basis.

Heading 5211: Motor vehicle tax is recorded under heading 5211 in this edition. It was previously under heading 5212.

Heading 6200: Credit notes are removed in this edition as they are non-tax revenues.

Source: Servicio de Rentas Internas (Internal Revenue Service); Banco Central del Ecuador (Central Bank of Ecuador).

StatLink  <https://doi.org/10.1787/888934114647>

Table 5.13. El Salvador
Details of tax revenue / Ingresos tributarios detallados

Million USD

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	543	1 669	3 172	3 426	4 385	4 451	4 628	4 929	5 193	5 498
1000 Taxes on income, profits and capital gains	95	429	933	996	1 479	1 521	1 545	1 659	1 733	1 819
1100 Of individuals	..	..	395	590	694	686	774	732	759	795
1110 On income and profits	..	..	395	590	694	686	774	732	759	795
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	573	420	666	693	622	763	804	845
1210 On profits	..	..	573	420	666	693	622	763	804	845
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	429	-35	-14	119	142	148	164	170	180
Withholding income tax	..	..	0	41	146	170	178	195	209	220
Income tax refunds	..	..	-35	-55	-27	-28	-30	-31	-39	-40
2000 Social security contributions	104	325	390	470	547	570	607	655	683	704
2100 Employees	..	75	88	99	114	119	130	143	151	156
2110 On a payroll basis	..	75	88	99	114	119	130	143	151	156
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	176	214	238	276	288	314	347	368	380
2210 On a payroll basis	..	176	214	238	276	288	314	347	368	380
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	13	29	33	40	42	45	48	52	54
2310 On a payroll basis	..	13	29	33	40	42	45	48	52	54
2320 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	104	62	59	100	117	120	119	116	112	114
2410 On a payroll basis	104	62	59	100	117	120	119	116	112	114
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	26	12	24	19	26	51	112	112	112	119
4100 Recurrent taxes on immovable property	0	0	3	3	5	5	5	5	5	6
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	16	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	12	21	16	21	46	107	107	107	113
Property transfers	10	12	21	16	21	24	20	23	23	24
Checks and electronic transfers of funds	0	0	0	0	0	15	55	54	53	56
Withholding for liquidity control	0	0	0	0	0	7	31	31	32	34
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	259	903	1 775	1 878	2 250	2 217	2 278	2 413	2 578	2 763
5100 Taxes on production, sale, transfer, etc	259	903	1 770	1 863	2 227	2 193	2 254	2 386	2 550	2 732
5110 General taxes	133	714	1 389	1 433	1 731	1 720	1 764	1 813	1 903	2 054
5111 Value added taxes	0	714	1 389	1 433	1 731	1 720	1 764	1 813	1 903	2 054
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	133	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	127	189	381	431	496	473	490	573	647	678
5121 Excises	65	49	169	224	254	261	285	355	423	437
Alcoholic beverages	..	..	15	22	22	22	22	23	24	24
Cigarettes	..	..	27	38	31	34	29	28	27	24
Soft drinks	..	..	25	31	42	43	48	49	49	49
Beer	..	..	30	29	49	49	55	61	65	73
Weapons, ammunition and explosives	..	..	1	1	1	1	1	1	1	1
Ad-valorem on fuels	..	..	0	0	0	0	7	9	8	7
Special contribution- Sugar	..	..	1	1	1	1	1	1	1	1
Special contribution- Public transportation	..	..	0	35	36	37	40	43	45	47
Special contribution- FOVIAL	..	..	70	69	72	74	80	86	89	93
Special contribution- Public security	..	..	0	0	0	0	2	56	116	118
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	61	141	204	151	199	181	194	206	211	227
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	8	56	43	31	11	12	13	14
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0

Table 5.13. **El Salvador (cont.)**
Details of tax revenue / Ingresos tributarios detallados

Million USD

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
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	5	15	23	24	24	26	27	30
5210 Recurrent taxes	..	..	5	7	12	13	12	12	14	15
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	5	7	12	13	12	12	14	15
5220 Non-recurrent taxes	..	..	0	7	11	11	12	14	14	15
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	58	0	49	63	84	91	86	91	88	93
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	58	0	49	63	84	91	86	91	88	93

Note: Year ending 31st December.

The data are on a cash basis.

Additional municipal tax data have been included in this edition and will impact heading 4100, heading 5200 and heading 6200.

Heading 1000: Disaggregated individual and corporate income taxes are not available before 2002. Their figures in 2018 are estimated based on aggregate income tax data.

Heading 2000: The figures include social security contributions paid to the Salvadoran Institute of Social Security (ISSS), National Public Employees Pension Institute (INPEP), Social Security Institute of the Armed Forces (IPSA) and Salvadoran Institute of Teacher Welfare (ISBM). The figures exclude payments to privately managed pension funds (AFPs) and may include small amount of voluntary contributions which are undistinguishable from the public social security contribution data.

Source: Dirección General de Tesorería en Ministerio de Hacienda (General Treasury Directorate in Ministry of Finance); Dirección General de Contabilidad Gubernamental en Ministerio de Hacienda (General Directorate of Government Accounting in Ministry of Finance); Instituto Salvadoreño del Seguro Social (Salvadoran Social Security Institute); Centro Interamericano de Administraciones Tributarias (Inter-American Center of Tax Administrations).

StatLink  <https://doi.org/10.1787/888934114666>

Table 5.14. Guatemala
Details of tax revenue / Ingresos tributarios detallados

Million GTQ	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	2 569	16 278	36 008	40 703	54 663	58 497	60 081	65 609	68 829	71 602
1000 Taxes on income, profits and capital gains	507	3 041	8 342	9 933	16 041	17 752	17 534	20 572	20 693	20 893
1100 Of individuals	25	137	877	1 225	1 246	1 784	1 826	2 082	2 468	2 603
1110 On income and profits	25	137	877	1 225	1 246	1 784	1 826	2 082	2 468	2 603
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	482	2 902	5 417	6 134	11 532	12 426	11 801	14 418	13 846	13 633
1210 On profits	482	2 902	5 417	6 134	11 532	12 426	11 801	14 418	13 846	13 633
Corporate income tax	482	1 610	5 408	6 132	11 529	12 423	11 801	14 417	13 839	13 633
Commercial and agricultural enterprises	0	1 291	9	2	3	3	0	1	6	0
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	2	2 048	2 574	3 263	3 543	3 907	4 072	4 380	4 656
Extraordinary and temporary solidarity tax in support of peace agreements	..	0	2 047	44	21	9	1	1	28	10
Solidarity tax	..	0	0	2 530	3 243	3 533	3 906	4 070	4 352	4 646
Extraordinary and temporary solidarity tax	..	2	1	0	0	0	0	0	0	0
2000 Social security contributions	436	2 569	5 069	6 312	8 485	9 263	9 778	10 974	11 523	12 102
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	436	2 569	5 069	6 312	8 485	9 263	9 778	10 974	11 523	12 102
2410 On a payroll basis	436	2 569	5 069	6 312	8 485	9 263	9 778	10 974	11 523	12 102
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	149	347	832	1 202	1 063	1 035	1 050	957	1 247	1 354
4100 Recurrent taxes on immovable property	0	153	426	621	623	661	693	565	710	865
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	153	426	621	623	661	693	565	710	865
Property tax	..	6	1	1	1	1	1	1	1	2
Property tax (municipal)	..	147	426	620	621	660	692	564	709	863
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	149	194	406	581	440	373	357	393	537	489
Stamp duty	104	182	392	572	430	359	336	370	508	463
Tax on property transfer	45	12	14	10	10	14	20	23	29	26
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 477	10 317	21 764	23 255	29 073	30 447	31 719	33 105	35 365	37 253
5100 Taxes on production, sale, transfer, etc	1 449	10 131	21 411	22 750	27 543	29 128	30 088	31 356	33 586	35 420
5110 General taxes	762	6 259	15 382	16 980	21 874	23 153	23 271	24 215	26 187	27 733
5111 Value added taxes	762	6 259	15 382	16 980	21 874	23 153	23 271	24 215	26 187	27 733
VAT domestic	361	2 903	6 647	7 995	10 405	11 325	12 023	13 308	14 380	14 573
VAT imports	401	4 189	10 532	11 127	13 619	14 094	13 630	13 361	14 148	15 560
Tax credit refunds	0	-834	-1 797	-2 142	-2 150	-2 267	-2 381	-2 455	-2 342	-2 401
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	687	3 872	6 029	5 770	5 669	5 975	6 816	7 140	7 400	7 687
5121 Excises	181	1 797	2 946	3 101	3 372	3 579	4 289	4 422	4 518	4 668
Tobacco and derivatives	76	205	355	347	385	404	369	365	348	337
Beer	0	97	144	159	217	243	293	306	314	322
Alcoholic beverages	0	77	87	97	90	86	88	90	96	103
Soft drinks	0	15	195	220	282	300	328	348	348	365
Other beverages	0	12	1	2	1	0	0	1	0	0
Cement	0	0	117	99	100	100	312	117	114	123
Oil and derivatives	105	1 389	2 047	2 179	2 297	2 445	2 899	3 195	3 296	3 417
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	506	1 806	2 654	2 368	1 965	2 044	2 157	2 323	2 455	2 576

Table 5.14. **Guatemala (cont.)**
Details of tax revenue / Ingresos tributarios detallados

Million GTQ	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	269	429	301	332	352	370	396	427	443
Departure tax	..	135	229	224	240	252	263	280	300	312
INGUATE	..	40	78	73	89	96	104	110	120	125
Transportation and communications	..	94	122	3	3	4	4	5	7	6
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	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	28	186	353	505	1 530	1 320	1 631	1 750	1 779	1 834
5210 Recurrent taxes	28	186	353	505	1 530	1 320	1 631	1 750	1 779	1 834
5211 Paid by households: motor vehicles	0	0	0	0	694	747	914	967	953	953
5212 Paid by others: motor vehicles	28	186	353	505	836	572	717	782	826	881
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	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
6000 Other taxes	0	4	1	1	1	0	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	4	1	1	1	0	0	0	0	0

Note: Year ending 31st December.

The data are on a cash basis.

Local government tax revenues include revenues from the municipal property tax (IUSI).

Heading 1000: Taxes on income from financial products are removed in this edition as they have been included in personal and corporate income taxes.

Heading 2000: Figures include contributions to the Guatemalan Social Security Institute (IGSS) and payments by public employees to the government's pension fund.

Heading 4400: Stamp duty has been placed under heading 4400 in this edition. It was previously under heading 6200. Before 2000, tax on property transfer under heading 4400 also includes other central government property tax under heading 4120 as they cannot be distinguished.

Heading 5121: Other beverages contain all alcoholic and non-alcoholic beverages before 2000.

Source: Superintendencia de Administración Tributaria (Superintendency of Tax Administration); Ministerio de Finanzas Públicas (Ministry of Public Finance).

StatLink  <https://doi.org/10.1787/888934114685>

Table 5.15. **Guyana**
Details of tax revenue / Ingresos tributarios detallados

Million GYD

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	5 232	42 750	85 991	111 906	140 678	151 382	159 895	170 305	191 513	220 457
1000 Taxes on income, profits and capital gains	1 752	16 179	29 520	39 561	46 587	51 611	55 011	61 127	68 088	78 713
1100 Of individuals	333	7 734	12 832	17 816	18 506	21 389	23 300	26 773	26 564	31 377
1110 On income and profits	333	7 734	12 832	17 816	18 506	21 389	23 300	26 773	26 564	31 377
Personal	306	7 157	12 832	15 419	15 199	17 900	19 894	22 727	21 669	25 808
Self-employed	27	577	0	2 397	3 307	3 490	3 407	4 045	4 895	5 570
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	1 375	8 266	16 460	21 427	27 622	29 794	31 200	33 852	41 183	46 857
1210 On profits	0	0	0	0	0	0	0	0	0	0
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	43	179	229	317	459	428	511	502	341	478
2000 Social security contributions	191	4 868	8 061	10 047	13 195	14 985	16 644	18 211	19 911	21 766
2100 Employees	0	0	0	0	0	0	0	0	0	0
2110 On a payroll basis	0	0	0	0	0	0	0	0	0	0
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	0	0	0	0	0	0	0	0	0	0
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	0	0	0	0	0	0	0	0	0	0
2320 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	191	4 868	8 061	10 047	13 195	14 985	16 644	18 211	19 911	21 766
2410 On a payroll basis	0	0	0	0	0	0	0	0	0	0
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	53	701	962	1 593	2 608	2 423	3 237	3 209	3 618	4 421
4100 Recurrent taxes on immovable property	40	681	943	1 562	2 572	2 381	3 201	3 172	3 579	4 377
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	40	681	943	1 562	2 572	2 381	3 201	3 172	3 579	4 377
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	0	0	0	0	0	0	0	0	0	0
4220 Corporate	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	13	20	19	31	37	42	37	37	39	44
4310 Estate and inheritance taxes	13	20	19	31	37	42	37	37	39	44
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	0	0	0	0	0	0	0	0	0	0
4520 Other 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	0	0	0	0
5000 Taxes on goods and services	2 200	20 798	46 544	59 360	76 691	81 104	83 924	86 445	97 502	112 891
5100 Taxes on production, sale, transfer, etc	2 162	20 530	45 937	58 846	76 072	80 431	83 227	85 499	96 386	111 796
5110 General taxes	1 399	14 861	22 755	27 044	34 317	37 307	35 374	37 468	42 728	48 181
5111 Value added taxes	0	0	21 329	27 044	34 317	37 307	35 374	36 268	42 423	48 181
Imports	0	0	0	14 877	20 036	20 370	19 366	18 477	23 261	0
Domestic supply	0	0	0	12 168	14 281	16 937	16 008	17 791	19 162	0
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	1 399	14 861	1 426	0	0	0	0	1 200	305	0
5120 Taxes on specific goods and services	763	5 669	23 182	31 802	41 755	43 124	47 853	48 031	53 659	63 615
5121 Excises	32	609	16 057	22 070	28 343	29 267	33 827	31 083	35 162	41 659
Imports	0	0	0	18 935	24 147	25 044	29 953	27 043	29 111	0
Domestic supply	0	0	0	2 358	3 124	3 190	3 377	4 040	4 348	0
Purchase tax - motor cars	32	475	159	0	0	0	0	0	0	0
Environmental tax	0	134	514	777	1 072	1 033	496	0	1 703	1 979
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	544	3 943	6 005	8 302	11 866	12 167	12 357	14 887	16 273	19 321
5124 Taxes on exports	94	7	9	7	14	14	12	13	23	33
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	92	1 110	1 112	1 423	1 532	1 676	1 658	2 048	2 201	2 603
Entertainment tax	12	27	1	0	0	0	0	0	0	0
Travel tax	80	1 084	1 112	1 423	1 532	1 676	1 658	2 048	2 201	2 603
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	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	38	268	607	514	620	673	697	945	1 116	1 095
5210 Recurrent taxes	38	268	607	514	620	673	697	945	1 116	1 095
5211 Paid by households: motor vehicles	27	239	306	475	587	637	653	868	1 039	1 095
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0

Table 5.15. **Guyana (cont.)**
Details of tax revenue / Ingresos tributarios detallados

Million GYD	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5213 Paid in respect of other goods	12	29	301	39	33	35	44	78	77	0
Other licences	12	29	301	39	33	35	44	78	77	0
5220 Non-recurrent taxes	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
6000 Other taxes	1 037	204	904	1 346	1 596	1 259	1 079	1 313	2 394	2 666
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 037	204	904	1 346	1 596	1 259	1 079	1 313	2 394	2 666

Note: Year ending 31st December.

The data are on a cash basis.

Central government tax revenues of the latest year come from Bank of Guyana which has the most updated data. Data for earlier years come from Ministry of Finance which has the most disaggregated data. Local government data come from Bank of Guyana for all years.

Heading 1000: Income taxes for self-employed persons and corporations are estimated in 2018.

Heading 2000: The figures include contributions to National Insurance Scheme.

Source: Ministry of Finance; Bank of Guyana; National Insurance Scheme.

StatLink  <https://doi.org/10.1787/888934114704>

Table 5.16. **Honduras**
Details of tax revenue / Ingresos tributarios detallados

Million HNL

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	2 118	18 299	45 763	54 060	71 653	83 702	95 882	110 485	119 266	127 756
1000 Taxes on income, profits and capital gains	431	2 907	11 833	13 232	19 366	21 347	25 003	29 584	33 055	36 071
1100 Of individuals	157	992	3 919	4 528	6 478	7 312	8 147	9 566	10 533	11 368
1110 On income and profits	157	992	3 919	4 528	6 478	7 312	8 147	9 566	10 533	11 368
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	274	1 916	7 915	8 705	12 888	14 034	16 856	20 018	22 522	24 702
1210 On profits	274	1 916	7 915	8 705	12 888	14 034	16 856	20 018	22 522	24 702
Corporate income tax	274	1 916	6 877	7 400	11 523	12 756	15 206	18 020	20 668	22 082
Income tax surcharge	0	0	1 038	1 305	1 352	1 265	1 637	1 985	1 841	2 601
Special contribution of the cooperative sector	0	0	0	0	13	13	13	13	14	19
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	179	1 727	6 037	8 671	12 529	12 467	13 524	14 402	17 911	19 302
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	179	1 727	6 037	8 671	12 529	12 467	13 524	14 402	17 911	19 302
2410 On a payroll basis	179	1 727	6 037	8 671	12 529	12 467	13 524	14 402	17 911	19 302
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	16	266	439	994	1 446	2 300	2 635	2 726	3 046	3 243
4100 Recurrent taxes on immovable property	16	189	291	254	298	275	298	330	344	435
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	78	148	359	245	389	334	294	349	278
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	903	1 636	2 003	2 102	2 353	2 531
4500 Non-recurrent taxes	0	0	0	380	0	0	0	0	0	0
4510 On net wealth	..	..	0	0	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	0	380	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 401	12 436	25 985	28 937	35 908	44 945	52 217	58 638	63 111	66 735
5100 Taxes on production, sale, transfer, etc	1 401	12 436	25 985	28 937	35 908	44 945	52 217	58 638	63 111	66 735
5110 General taxes	344	5 146	14 170	16 050	20 637	27 734	32 273	36 521	39 228	41 562
5111 Value added taxes	344	5 146	14 170	16 050	20 637	27 734	32 273	36 521	39 228	41 562
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 057	7 290	11 815	12 887	15 270	17 211	19 944	22 117	23 883	25 173
5121 Excises	256	4 592	7 606	8 458	10 119	11 588	13 349	14 953	16 405	17 011
Beer	70	376	358	376	503	525	668	824	974	1 150
Soft drinks	25	240	419	514	725	754	838	890	938	979
Liquors	32	48	80	121	165	188	194	190	192	227
Petroleum products	43	347	0	0	0	0	0	0	0	0
Cigarettes	57	369	582	607	495	610	598	564	563	565
Fuel tax	0	2 954	5 578	6 288	7 613	8 874	10 317	11 594	12 773	13 061
Other	28	258	589	551	618	638	735	890	965	1 028
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	498	2 083	2 869	2 505	2 651	2 974	3 541	3 998	4 244	4 485
Petroleum	0	297	0	0	0	0	0	0	0	0
Other	498	1 786	2 869	2 505	2 651	2 974	3 541	3 998	4 244	4 485
5124 Taxes on exports	217	6	0	0	101	107	84	72	79	90
Bananas	39	5	..	..	0	0	0	0	0	0
Coffee	1	0	..	..	0	0	0	0	0	0
Temporary export tax	163	0	..	..	0	0	0	0	0	0
Special contribution of the mining sector	0	0	..	..	101	107	84	72	79	90
Other	15	1	..	..	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

Table 5.16. **Honduras** (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million HNL	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5126 Taxes on specific services	0	0	0	0	87	90	91	86	84	80
Special contribution of mobile services	..	..	..	..	66	67	67	60	55	49
Special contribution of the food and services sector	..	..	..	..	18	20	21	23	25	26
Special contribution of casino games and slot machines	..	..	..	..	3	3	3	3	4	4
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	87	610	1 340	1 924	2 312	2 451	2 880	3 007	3 070	3 508
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
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	91	962	1 469	2 225	2 404	2 644	2 503	5 136	2 142	2 404
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	91	962	1 469	2 225	2 404	2 644	2 503	5 136	2 142	2 404

Note: Year ending 31st December.

The data are on a cash basis.

Heading 4100: Tax on real estate is classified under heading 4100 in this edition. It was previously under heading 4600.

Heading 4200: Tax on net assets is classified under heading 4200 in this edition. It was previously under heading 4600.

Source: Servicio de Administración de Rentas (Revenue Administration Service); Secretaría de Finanzas (Ministry of Finance).

StatLink  <https://doi.org/10.1787/888934114723>

Table 5.17. **Jamaica**
Details of tax revenue / Ingresos tributarios detallados

Million JMD

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	7 748	87 713	219 435	287 139	357 046	381 799	427 640	467 350	517 091	562 009
1000 Taxes on income, profits and capital gains	3 944	39 277	97 924	118 708	129 951	134 698	149 990	158 409	155 790	173 122
1100 Of individuals	1 687	17 441	48 220	54 798	66 283	70 868	74 538	72 175	60 306	62 644
1110 On income and profits	1 687	17 441	48 220	54 798	66 283	70 868	74 538	72 175	60 306	62 644
PAYE	1 489	16 515	45 533	50 828	62 172	66 645	70 075	67 591	54 879	57 472
Other individuals	198	926	2 687	3 969	4 111	4 223	4 463	4 584	5 427	5 173
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 280	7 627	19 758	33 091	34 539	32 606	40 198	47 530	61 401	62 504
1210 On profits	1 280	7 627	19 758	33 091	34 539	32 606	40 198	47 530	61 401	62 504
Bauxite/alumina	134	430	1 626	866	0	0	0	0	0	0
Other companies	1 146	7 197	18 132	32 224	34 539	31 991	39 668	46 823	60 431	61 427
Minimum business tax	0	0	0	0	0	615	529	707	970	1 077
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	977	14 209	29 946	30 820	29 130	31 224	35 255	38 704	34 083	47 974
Tax on dividends	68	854	1 928	1 059	1 695	1 904	979	1 408	1 801	1 987
Tax on interests	605	9 535	18 120	16 970	10 185	10 103	13 519	14 451	6 417	17 446
Education tax	305	3 821	9 898	12 792	17 249	19 217	20 757	22 845	25 865	28 541
2000 Social security contributions	0	0	6 349	8 199	13 875	15 865	16 449	17 978	19 249	21 033
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	6 349	8 199	13 875	15 865	16 449	17 978	19 249	21 033
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	965	4 262	12 617	9 939	16 896	18 009	19 411	21 149	23 583	24 793
4100 Recurrent taxes on immovable property	67	639	1 788	2 600	5 595	6 138	7 271	7 101	8 523	8 478
4110 Households	67	639	1 788	2 600	5 595	6 138	7 271	7 101	8 523	8 478
Municipal property tax	0	639	1 788	2 600	5 595	6 138	7 271	7 101	8 523	8 478
Other property taxes	67	0	0	0	0	0	0	0	0	0
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	898	3 623	10 829	7 339	11 301	11 870	12 140	14 048	15 060	16 315
Stamp duty	898	3 623	10 829	7 339	11 301	11 870	12 140	14 048	15 060	16 315
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	2 824	43 907	101 639	149 544	195 233	212 319	240 795	268 569	316 601	340 651
5100 Taxes on production, sale, transfer, etc	2 760	43 107	100 317	147 500	192 381	209 302	237 456	265 064	311 911	335 189
5110 General taxes	297	22 356	65 030	84 409	109 819	121 073	138 501	149 111	171 584	187 576
5111 Value added taxes	293	22 356	63 948	82 407	107 660	118 756	135 827	146 030	168 112	183 646
General consumption tax	293	22 356	63 948	82 407	107 660	118 756	135 827	146 030	168 112	183 646
5112 Sales tax	4	0	0	0	0	0	0	0	0	0
Sales tax on used cars	4	..	..	..	..	..	..	..	..	..
5113 Other	0	0	1 082	2 002	2 159	2 318	2 674	3 081	3 472	3 930
Environmental levy	..	..	1 082	2 002	2 159	2 318	2 674	3 081	3 472	3 930
5120 Taxes on specific goods and services	2 463	20 752	35 287	63 091	82 562	88 228	98 955	115 953	140 327	147 613
5121 Excises	1 158	9 751	13 289	38 112	37 827	41 347	49 202	59 327	75 152	75 169
Special consumption tax	1 115	9 751	13 289	38 112	37 827	41 347	49 202	59 327	75 112	75 103
Quarry tax	0	0	0	0	0	0	0	0	39	66
Other excises	44	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	782	8 498	18 640	19 959	25 938	26 289	28 771	34 033	37 737	41 243
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

Table 5.17. **Jamaica (cont.)**
Details of tax revenue / Ingresos tributarios detallados

Million JMD

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5126 Taxes on specific services	523	2 503	3 359	5 020	18 798	20 592	20 982	22 593	27 438	31 202
Travel tax	86	1 999	2 144	3 512	8 531	9 344	9 979	12 726	18 659	20 114
Telephone call tax	86	0	0	0	6 405	6 687	6 157	4 810	3 543	3 247
Betting, gaming and lottery	50	504	1 215	1 508	2 226	2 661	2 797	2 802	2 639	5 205
Accommodation tax	87	0	0	0	1 636	1 901	2 050	2 254	2 598	2 636
Bank and trust	204	0	0	0	0	0	0	0	0	0
Entertainment tax	11	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	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	64	800	1 322	2 045	2 852	3 017	3 339	3 505	4 690	5 463
5210 Recurrent taxes	64	800	1 322	2 045	2 852	3 017	3 339	3 505	4 690	5 463
5211 Paid by households: motor vehicles	47	751	1 012	1 775	2 493	2 666	2 901	3 032	3 768	4 334
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	17	49	310	270	359	351	438	473	922	1 129
5220 Non-recurrent taxes	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
6000 Other taxes	16	266	907	748	1 091	909	994	1 245	1 868	2 410
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	16	266	907	748	1 091	909	994	1 245	1 868	2 410
Contractors levy	16	266	907	748	1 091	909	994	1 245	1 868	2 410

Note: Year ending 31st December, except for 1990-2003 which refer to fiscal year ending 31st March due to data availability.

The data are on a cash basis.

Heading 2000: The figures include contributions to National Insurance Scheme (NIS).

Heading 4400: Stamp duties have been recorded under heading 4400 in this edition. They were previously recorded under heading 6200.

Heading 5121: Quarry tax has been added as tax revenue in this edition.

Source: Ministry of Finance and the Public Service; Tax Administration Jamaica.

StatLink  <https://doi.org/10.1787/888934114742>

Table 5.18. **Mexico / México**
Details of tax revenue / Ingresos tributarios detallados

Million MXN

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	102 005	767 216	1 382 103	1 716 243	2 165 501	2 394 279	2 953 480	3 343 314	3 527 123	3 582 463
1000 Taxes on income, profits and capital gains	34 673	276 548	554 099	683 604	957 213	979 251	1 230 555	1 427 114	1 571 954	1 671 513
1100 Of individuals	..	..	238 938	313 473	425 621	514 208	609 384	681 784	754 109	804 236
Tax on income of individuals	..	..	238 938	313 473	425 621	514 208	609 384	681 784	754 109	804 236
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	217 790	246 745	392 199	441 317	592 443	700 925	769 193	809 834
Tax on income of corporations	..	..	217 790	246 745	392 199	441 317	592 443	700 925	769 193	809 834
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	34 673	276 548	97 370	123 386	139 393	23 726	28 728	44 405	48 652	57 443
Tax on income of other individuals and corporations	..	244 841	54 785	66 937	89 028	31 076	36 268	44 225	46 004	50 878
Tax on asset	..	13 913	15 670	-624	-1 325	-735	-502	-918	-1 069	-396
Credit on salary	..	17 794	23 177	9 708	1 274	2 423	993	1 144	1 036	1 172
Oil yields tax	..	0	3 738	2 296	3 210	4 669	0	0	0	0
IETU	..	0	0	45 069	47 205	-13 707	-11 777	-4 039	-1 648	319
Imposed by Activity Exploration and extraction of hydrocarbon	..	0	0	0	0	0	3 746	3 994	4 330	5 470
2000 Social security contributions	17 165	138 223	236 727	277 459	351 993	378 373	409 249	434 998	467 710	509 087
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	17 165	138 223	236 727	277 459	351 993	378 373	409 249	434 998	467 710	509 087
2410 On a payroll basis	..	138 223	236 727	277 459	351 993	378 373	409 249	434 998	467 710	509 087
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	1 797	11 217	28 071	36 911	53 042	64 713	70 221	76 762	84 099	0
Substitute tax on salary	..	0	0	0	0	0	0	0	0	..
Payroll tax	..	11 101	20 277	27 813	41 184	64 581	69 866	76 304	0	..
Tax on remuneration to the personal work	..	65	7 578	8 841	11 645	0	152	225	0	..
Tax on professions and fees	..	36	68	71	50	51	106	99	0	..
Tax on operations by contract	..	15	148	186	163	81	96	134	0	..
4000 Taxes on property	1 914	13 964	33 161	38 955	46 238	54 978	57 673	63 273	67 836	0
4100 Recurrent taxes on immovable property	1 036	9 948	19 425	25 724	31 338	37 751	37 961	40 357	44 680	0
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	1 036	9 948	19 425	25 724	31 338	37 751	37 961	40 357	44 680	0
Property tax	..	9 948	19 425	25 724	31 338	37 751	37 961	40 357	44 680	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	0
4220 Corporate	..	..	..	..	..	..	..	..	..	0
4300 Estate, inheritance and gift taxes	8	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	8	..	..	..	..	..	..	..	..	0
4320 Gift taxes	0	..	..	..	..	..	..	..	..	0
4400 Taxes on financial and capital transactions	870	4 017	13 736	13 231	14 900	17 227	19 712	22 917	23 156	0
Alienation of immovable property	..	1 763	1 076	1 122	1 271	1 308	1 595	1 723	1 623	0
Transfer of ownership of real estate	..	2 236	8 147	5 027	4 518	5 008	6 671	9 593	7 016	0
Purchasing property	..	18	4 513	7 082	9 110	10 911	11 447	11 600	14 516	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	44 837	319 612	513 140	651 915	715 811	880 153	1 141 170	1 295 653	1 283 049	1 355 600
5100 Taxes on production, sale, transfer, etc	44 171	310 325	491 928	630 123	696 150	859 302	1 120 610	1 274 738	1 262 770	1 354 887
5110 General taxes	26 635	189 606	409 013	504 509	556 794	667 085	707 213	791 700	816 048	922 238
5111 Value added taxes	26 635	189 606	409 013	504 509	556 794	667 085	707 213	791 700	816 048	922 238
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	17 519	120 720	82 915	125 614	139 356	192 217	413 397	483 038	446 722	432 649
5121 Excises	10 072	86 163	47 008	86 098	104 111	160 754	361 538	420 440	378 537	358 577
Special tax on production and services	..	81 544	41 532	81 427	97 860	154 327	354 294	411 390	367 834	347 435
Tax on new automobiles	..	4 619	5 476	4 671	6 252	6 427	7 244	9 058	10 703	11 142
Tax on luxury goods and services	..	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

Table 5.18. **Mexico / México (cont.)**
Details of tax revenue / Ingresos tributarios detallados

Million MXN	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5123 Customs and import duties	6 998	33 285	33 344	26 602	32 324	36 841	45 366	51 889	53 793	67 232
Step customs officer	..	423	1 156	2 071	3 065	2 913	1 270	1 336	1 463	1 690
Import taxes	..	32 861	32 188	24 531	29 260	33 928	44 096	50 553	52 330	65 543
5124 Taxes on exports	75	4	3	0	1	1	1	0	0	0
Tax on exports	..	4	3	0	1	1	1	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	132	1 042	2 146	10 958	-967	-7 417	1 763	5 630	7 778	-629
IDE	..	0	0	8 022	-5 988	-12 322	-3 323	-1 262	-739	-629
Tax on lodging	..	504	1 059	1 384	1 890	2 067	2 561	3 009	3 598	0
Public entertainment tax	..	240	365	462	566	543	689	858	839	0
Tax on lotteries, raffles and gambling	..	267	705	923	1 213	1 218	1 416	1 828	2 717	0
Tax on commercials	..	4	17	166	203	216	210	906	1 082	0
Various indirect taxes	..	28	0	1	1 149	861	209	291	282	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	242	226	414	1 956	3 886	2 040	4 730	5 070	6 613	7 468
Mining fees	..	226	414	1 956	3 886	2 040	4 730	5 070	6 613	7 468
5130 Unallocable between 5110 and 5120	17	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	666	9 287	21 212	21 793	19 661	20 851	20 560	20 915	20 279	713
5210 Recurrent taxes	666	9 287	21 212	21 793	19 661	20 851	20 560	20 915	20 279	713
5211 Paid by households: motor vehicles	567	8 878	20 692	21 319	19 174	20 370	19 880	20 192	19 530	0
Tax on motor vehicles	..	8 878	20 692	21 319	19 174	20 370	19 880	20 192	19 530	0
5212 Paid by others: motor vehicles	0	301	275	281	357	367	439	503	554	640
Tax on federal auto transport	..	301	275	281	357	367	439	503	554	640
5213 Paid in respect of other goods	99	108	246	193	130	114	240	220	194	73
Sport fishing	..	40	98	59	50	65	62	68	71	73
Sport hunting	..	3	0	0	0	0	0	0	0	0
Tax on commercial activities	..	63	147	50	26	33	64	46	28	0
Trade in books and magazines	..	0	0	0	3	1	1	1	0	0
Tax on industrial activities	..	2	0	82	49	13	93	78	77	0
Mining	..	0	0	1	1	2	21	28	18	0
5220 Non-recurrent taxes	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
6000 Other taxes	1 619	7 651	16 905	27 398	41 204	36 810	44 612	45 514	52 475	46 264
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 619	7 651	16 905	27 398	41 204	36 810	44 612	45 514	52 475	46 264
Accessories	..	5 504	12 403	22 206	25 301	23 717	23 211	28 480	32 153	45 864
Unallocable between 1000 and 5000 caused in exercises fiscal previous liquidation slopes or of payment	..	374	222	30	1 618	504	4 168	329	281	400
Additional state and local taxes	..	1 773	4 280	5 162	14 285	12 590	17 232	16 705	20 042	0

Note: Year ending 31st December.

The data are on a cash basis.

The 2018 data for tax revenues at the state and local levels of government are not available. They comprise revenues in categories 3000, 4000, 5000 and 6000.

Heading 1000: In ECLAC data, income taxes are presented net of credit on salary figures.

Heading 2000: 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.

Some amounts of social security contributions are treated as non-tax revenue to align with the reporting to other international organisations.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934114761>

Table 5.19. Nicaragua
Details of tax revenue / Ingresos tributarios detallados

Million NIO

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	..	9 300	25 811	36 162	57 654	67 119	77 567	88 482	98 803	95 166
1000 Taxes on income, profits and capital gains	..	1 144	5 746	8 351	14 832	18 033	21 313	24 910	28 557	29 258
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	1 144	5 746	8 351	14 832	18 033	21 313	24 910	28 557	29 258
2000 Social security contributions	..	1 678	4 921	8 090	12 805	15 161	18 194	21 296	23 868	24 624
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	1 678	4 921	8 090	12 805	15 161	18 194	21 296	23 868	24 624
2410 On a payroll basis	..	1 678	4 921	8 090	12 805	15 161	18 194	21 296	23 868	24 624
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	11	338	423	654	714	771	834	896	961
4100 Recurrent taxes on immovable property	..	0	318	403	577	627	682	744	808	881
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	11	20	20	77	87	90	90	88	80
Stamp duties	..	11	20	20	77	87	90	90	88	80
4500 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	5 584	14 522	18 951	28 937	32 597	36 599	40 697	44 563	39 524
5100 Taxes on production, sale, transfer, etc	..	5 584	14 283	18 608	28 367	31 923	35 798	39 855	43 619	38 489
5110 General taxes	..	2 931	9 155	11 932	19 332	22 265	23 787	26 273	29 201	25 500
5111 Value added taxes	..	2 931	8 025	10 353	16 736	19 385	20 714	22 822	25 551	21 905
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	1 129	1 579	2 596	2 880	3 073	3 452	3 650	3 595
5120 Taxes on specific goods and services	..	2 653	5 128	6 676	9 035	9 659	12 011	13 581	14 419	12 990
5121 Excises	..	2 034	4 099	5 541	7 254	7 755	9 773	10 950	11 764	10 931
Alcoholic beverages	..	84	144	198	253	230	264	305	355	353
Beer	..	203	480	645	1 047	1 184	1 370	1 476	1 649	1 663
Cigarettes	..	70	158	45	174	0	0	0	0	0
Soft drinks	..	123	146	248	389	423	501	525	545	523
Petroleum products	..	1 359	2 108	2 699	3 418	3 938	4 396	5 021	5 534	5 395
Gaming machines	..	0	0	0	0	0	0	0	0	90
Excises on imports	..	196	1 025	1 559	1 924	1 902	3 105	3 505	3 541	2 763
Other excises	..	-1	37	148	49	78	136	117	140	145
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	619	1 030	1 135	1 782	1 904	2 238	2 631	2 654	2 058
Custom duties	..	452	1 004	1 094	1 717	1 828	2 155	2 509	2 623	2 058
Temporary protection duty	..	96	0	0	0	0	0	0	0	0
On products originating in Colombia or Honduras	..	72	26	41	64	76	83	123	31	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	0	239	343	569	674	801	842	943	1 035
5210 Recurrent taxes	..	..	18	20	31	41	60	59	59	59

Table 5.19. **Nicaragua (cont.)**
Details of tax revenue / Ingresos tributarios detallados

Million NIO	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5211 Paid by households: motor vehicles	..	..	18	20	31	41	60	59	59	59
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	..	..	221	323	539	633	741	783	884	976
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	0	284	347	426	614	690	745	919	798
6100 Paid solely by business	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	284	347	426	614	690	745	919	798

Note: Year ending 31st December.

The data are on a cash basis.

Revenue data before 2018 as well as local government tax revenues and social security contributions in 2018 are obtained from Inter-American Centre of Tax Administrations (CIAT). Comparable statistics for 1990 cannot be shown due to the devaluation of the Nicaraguan cordoba. Local government tax revenues have been added between 1991 and 2003 in this edition based on aggregate data from CIAT.

Heading 4400: Stamp duties have been recorded under heading 4400 in this edition. They were previously recorded under heading 6200.

Heading 5121: Special tax on gaming machines has been added under heading 5121 in this edition.

Source: Ministerio de Hacienda y Crédito Público (Ministry of Finance and Public Credit); Centro Interamericano de Administraciones Tributarias (Inter-American Centre of Tax Administrations).

StatLink  <https://doi.org/10.1787/888934114780>

Table 5.20. **Panama / Panamá**
Details of tax revenue / Ingresos tributarios detallados

Million PAB	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	895	1 942	3 298	4 815	7 650	7 740	8 090	8 958	9 272	9 489
1000 Taxes on income, profits and capital gains	217	485	940	1 317	2 200	1 998	2 066	2 400	2 451	2 672
1100 Of individuals	140	295	393	440	679	722	799	870	1 088	1 193
1110 On income and profits	140	295	393	440	679	722	799	870	1 088	1 193
Payroll	115	222	303	353	568	602	689	733	931	1 049
Personal income tax	14	20	28	35	52	58	45	54	68	54
Panama Canal Authority withholding	10	53	62	52	59	62	65	83	89	90
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	66	159	382	603	970	896	851	1 036	943	955
1210 On profits	66	159	382	603	970	896	851	1 036	943	955
Colón Free Zone	5	3	12	20	39	43	36	36	41	53
Corporate income tax	61	155	370	584	931	853	815	1 000	902	901
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11	31	164	273	550	380	416	494	420	524
Dividends and complimentary tax	11	31	89	166	251	243	265	282	253	307
Capital gains	0	0	75	107	299	137	151	212	167	217
2000 Social security contributions	271	742	1 104	1 637	2 677	2 794	3 049	3 380	3 560	3 654
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	271	742	1 104	1 637	2 677	2 794	3 049	3 380	3 560	3 654
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	36	40	59	82	134	111	111	127	130
Education insurance	..	36	40	59	82	134	111	111	127	130
4000 Taxes on property	32	43	119	138	230	220	199	209	251	244
4100 Recurrent taxes on immovable property	28	34	74	108	181	176	151	168	207	209
4110 Households	28	34	74	108	181	176	151	168	207	209
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	3	9	45	30	49	45	48	41	44	36
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	349	608	1 057	1 623	2 416	2 553	2 627	2 823	2 849	2 754
5100 Taxes on production, sale, transfer, etc	332	546	961	1 473	2 193	2 319	2 376	2 555	2 570	2 474
5110 General taxes	80	69	205	766	1 269	1 351	1 357	1 510	1 529	1 477
5111 Value added taxes	80	69	205	766	1 269	1 351	1 357	1 510	1 529	1 477
ITBMS on sales	31	69	205	399	740	794	798	974	983	957
ITBMS on imports	49	0	0	367	529	558	559	536	546	519
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	251	477	756	707	924	967	1 019	1 045	1 041	997
5121 Excises	0	141	140	239	397	452	496	519	480	449
Petroleum products	..	109	90	97	117	133	157	214	190	168
Beer	..	18	25	31	36	42	48	49	49	53
Cigarette	..	0	0	0	27	24	32	23	21	24
Wine and liquor	..	12	11	11	16	23	15	10	6	18
Soft drinks	..	2	4	6	7	7	7	6	7	11
Automobiles	..	0	0	0	142	176	182	172	182	149
Other excises	..	0	11	95	53	48	53	46	25	27
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	125	298	574	390	409	381	391	355	358	338
5124 Taxes on exports	13	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

Table 5.20. **Panama / Panamá** (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million PAB

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5126 Taxes on specific services	1	37	41	78	118	134	133	171	203	211
Insurance premiums	0	17	24	47	61	63	46	52	86	90
Cable and telecommunications	0	16	8	17	34	45	39	41	40	42
Gambling	0	0	1	1	2	2	23	53	52	53
Banks, financial institutions and exchange houses	0	2	9	12	22	24	24	25	25	26
Commercial activities and services	1	3	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	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	15	62	97	151	222	234	251	268	279	280
Other indirect taxes	0	0	0	36	55	52	59	65	69	66
5210 Recurrent taxes	12	58	83	115	168	182	192	204	210	214
5211 Paid by households: motor vehicles	0	7	10	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	5	5	0	0	0	0	0	0	0
5213 Paid in respect of other goods	12	46	68	115	168	182	192	204	210	214
Commercial licences	12	19	35	75	108	116	120	123	121	124
Permission to conduct commercial and service activities	0	25	31	38	57	62	69	77	84	86
Permission to conduct industrial activities	0	2	2	2	3	3	3	4	4	4
Others	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	4	4	13	0	0	0	0	0	0	0
Building and construction	0	4	13	..	..	..	..	..	..	..
Ship registration	4	0	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	2	0	0	0	0	0	0	0	0	0
6000 Other taxes	26	27	38	41	46	41	37	35	34	34
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	26	27	38	41	46	41	37	35	34	34
Stamp duties	17	27	38	41	46	41	37	35	34	34
Others	9	0	0	0	0	0	0	0	0	0

Note: Year ending 31st December.

The data are on a cash basis.

Central government tax revenues between 2000 and 2014 have been updated with latest data from Contraloría General de la República, while data after 2014 have been obtained from Ministerio de Economía y Finanzas in this edition. Tax revenue data are exclusive of documentos fiscales which are considered as wastable tax credits by OECD guidelines. Municipal tax revenues are estimated in 2018.

Heading 3000: In ECLAC data, education insurance is classified as "Other taxes" (6000).

Heading 5121: Excise tax for cigarette is classified as individual country specific tax under heading 5121 in this edition. It was previously in the category of other excises. Excise tax for various products is no longer listed as country specific item and instead grouped within other excises in this edition.

Heading 5126: Tax on commercial activities and services and tax on banks, financial institutions and exchange houses are classified under heading 5126 in this edition. They were previously under heading 5127. In CIAT and ECLAC data, tax on banks, financial institutions and exchange houses is classified as a property tax (4000).

Heading 5200: Other indirect taxes are classified under heading 5200 in this edition. They were previously under heading 6200.

Heading 5213: Tax on commercial licences for business operations is classified under heading 5213 in this edition. It was previously under heading 4600.

Heading 6200: Tax on legal services is disaggregated in this edition into stamp duties which remain under heading 6200 and tax on telephone calls and cables which is merged with tax on cable and telecommunications under heading 5126. Stamp duties before 2000 include tax on telephone calls and cables which cannot be distinguished due to data availability.

Source: Contraloría General de la República de Panamá (Comptroller General of the Republic of Panama); Ministerio de Economía y Finanzas de Panamá (Ministry of Economy and Finance of Panama).

StatLink  <https://doi.org/10.1787/888934114799>

Table 5.21. **Paraguay**
Details of tax revenue / Ingresos tributarios detallados

Million PYG

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	579 139	3 587 451	9 667 630	15 637 623	20 926 388	25 778 248	25 852 479	27 462 757	30 728 947	32 357 937
1000 Taxes on income, profits and capital gains	73 726	470 388	1 228 684	2 096 498	3 100 223	4 672 269	3 922 384	4 429 169	5 086 803	5 265 609
1100 Of individuals	..	15 042	11 966	31 263	85 188	361 079	409 238	396 573	526 704	626 525
1110 On income and profits	..	15 042	11 966	31 263	85 188	361 079	409 238	396 573	526 704	626 525
IRAGRO-IMAGRO	..	15 042	11 200	30 113	71 813	277 157	283 401	256 019	326 555	360 003
Personal income tax	..	0	766	1 150	13 375	83 921	125 837	140 554	200 150	266 523
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	455 346	1 216 718	2 065 235	3 015 035	4 311 190	3 513 146	4 032 596	4 560 099	4 639 084
1210 On profits	..	455 346	1 216 718	2 065 235	3 015 035	4 311 190	3 513 146	4 032 596	4 560 099	4 639 084
Income tax on small businesses	..	0	4 620	9 380	7 831	9 063	14 563	18 567	22 848	25 540
Single tax	..	4 238	8 411	715	32	72	5	3	2	1
Single tax on maquiladoras companies	..	0	1 401	3 310	4 669	9 783	10 892	12 087	20 194	27 070
IRACIS	..	451 108	1 202 286	2 051 830	3 002 503	4 292 272	3 487 686	4 001 939	4 517 056	4 586 475
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	73 726	0	0	0	0	0	0	0	0	0
Others	73 726	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	919 533	2 265 097	3 552 640	5 543 977	6 705 101	7 044 316	7 048 846	8 052 403	8 209 087
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	919 533	2 265 097	3 552 640	5 543 977	6 705 101	7 044 316	7 048 846	8 052 403	8 209 087
2410 On a payroll basis	..	919 533	2 265 097	3 552 640	5 543 977	6 705 101	7 044 316	7 048 846	8 052 403	8 209 087
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	17 162	71 777	270 574	264 354	350 348	390 208	413 066	548 611	539 060	586 379
4100 Recurrent taxes on immovable property	17 162	0	196 504	258 423	0	0	405 806	540 423	529 986	576 632
4110 Households	17 162	..	196 504	258 423	..	..	405 806	540 423	529 986	576 632
Real estate tax	17 162	..	190 924	249 697	..	..	390 772	514 404	501 873	546 045
Tax on vacant lots	0	..	2 046	2 925	..	..	4 818	10 284	13 600	14 797
Large estate and land tax	0	..	3 533	5 801	..	..	10 216	15 736	14 513	15 790
4120 Others	0	..	0	0	..	..	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	71 777	74 054	4 189	179	106	7 195	6 918	7 609	8 153
Real estate transfer tax	..	0	0	0	0	0	0	0	0	0
Municipal Seal and Stamp Paper Tax	..	0	2 923	3 857	0	0	6 912	6 515	7 464	8 121
Registration and stamp duties	..	71 777	71 130	332	179	106	282	403	144	31
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	16	1 742	0	0	66	1 269	1 466	1 595
5000 Taxes on goods and services	438 444	2 080 878	5 818 667	9 473 318	11 808 562	13 933 097	14 299 029	15 245 422	16 837 338	18 086 188
5100 Taxes on production, sale, transfer, etc	438 444	2 080 878	5 684 037	9 244 989	11 524 590	13 596 422	13 858 293	14 743 302	16 354 222	17 560 560
5110 General taxes	0	1 150 496	3 496 787	5 991 694	7 843 002	9 363 648	9 768 800	10 482 238	11 221 710	11 851 394
5111 Value added taxes	0	1 150 496	3 496 787	5 991 694	7 843 002	9 363 648	9 768 800	10 482 238	11 221 710	11 851 394
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	438 444	930 382	2 187 250	3 253 295	3 681 588	4 232 774	4 089 493	4 261 064	5 132 512	5 709 165
5121 Excises	300 219	456 561	1 335 412	1 710 531	2 048 143	2 455 139	2 404 222	2 589 108	2 890 013	3 158 850
Fuels	41 087	316 694	1 000 894	1 126 143	1 427 769	1 787 112	1 775 479	1 830 782	2 032 235	2 300 601
Other excises	259 132	136 194	309 463	537 887	620 374	655 783	616 342	745 189	843 123	841 900
Animal health and quality service	0	3 673	24 923	46 501	0	12 244	12 401	13 137	14 656	16 350
Livestock trade	0	0	132	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	138 225	473 821	838 494	1 524 252	1 633 378	1 776 724	1 659 535	1 642 818	2 206 934	2 512 883
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

Table 5.21. **Paraguay (cont.)**
Details of tax revenue / Ingresos tributarios detallados

Million PYG

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5126 Taxes on specific services	0	0	13 344	18 513	67	911	25 736	29 138	35 564	37 432
Advertising	..	..	3 613	5 249	29	0	7 428	8 424	9 489	10 325
Public transport	..	..	4 173	4 363	1	0	4 297	4 316	4 080	4 439
Gambling	..	..	162	16	0	911	4 654	3 683	7 131	6 497
Advertising and gambling	..	..	5 361	8 884	37	0	9 357	12 715	14 821	16 125
Other taxes on specific services	..	..	35	0	0	0	0	0	43	47
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	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	133 322	228 092	283 972	336 675	417 897	474 711	452 082	491 864
5210 Recurrent taxes	..	..	113 441	195 367	283 754	336 618	351 559	409 230	391 270	425 707
5211 Paid by households: motor vehicles	..	..	0	0	..	..	0	0	0	0
5212 Paid by others: motor vehicles	..	..	28 343	52 365	..	..	94 393	106 200	109 084	118 685
Motor vehicle licences	..	..	28 343	52 365	..	..	94 393	106 200	109 084	118 685
5213 Paid in respect of other goods	..	..	85 098	143 002	..	..	257 166	303 030	282 186	307 022
Licencing fees	..	..	75 323	126 965	..	..	229 686	274 468	250 528	272 578
slaughter tax	..	..	3 363	4 271	..	..	5 074	5 584	5 395	5 870
Tax to the owners of animals	..	..	6 412	11 766	..	..	22 406	22 978	26 263	28 574
5220 Non-recurrent taxes	..	..	19 881	32 725	351	57	66 338	65 482	60 812	66 157
Tax on construction	..	..	16 168	31 696	123	0	65 403	64 284	60 092	65 381
Luxury automobile tax	..	..	2 750	91	218	57	54	152	7	0
Trademarks registration	..	..	962	938	10	0	881	1 045	713	776
5300 Unallocable between 5100 and 5200	0	0	1 309	237	0	0	22 838	27 409	31 034	33 765
6000 Other taxes	49 807	44 875	84 608	250 812	123 278	77 573	173 684	190 709	213 344	210 672
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	49 807	44 875	84 608	250 812	123 278	77 573	173 684	190 709	213 344	210 672
Taxes replaced	0	0	0	0	0	0	0	0	0	0
Other	49 807	44 875	84 608	250 812	123 278	77 573	173 684	190 709	213 344	210 672

Note: Year ending 31st December.

The data are on a cash basis.

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. This affects data in categories 4000, 5000 and 6000.

Heading 1110: The proportion of data included in this category has been estimated from 1999 to 2014 based on the disaggregation provided in 2015.

Heading 1210: The proportion of data included in this category has been estimated from 1999 to 2014 based on the disaggregation provided in 2015.

Heading 2000: Data on social security contributions collected by decentralised institutions are not available for 2011 to 2014, with the exception of the contributions made to the Instituto de Previsión Social (Social Security Institute).

Heading 4110 : The land fractionation tax has been classified under heading 4100 in this edition. This tax was classified under heading 4400 in the previous edition.

Heading 4400 : The municipal seal and stamp paper tax and the registration and stamp duties have been classified under heading 4400 in this edition. These taxes were classified under heading 6200 in the previous edition.

Heading 5126 : Taxes on credit operations in "other taxes on specific services" have been classified under heading 5126 in this edition. These taxes were classified under heading 4400 in the previous edition.

Heading 5213 : The slaughter tax and the tax on the owners of animals have been classified under heading 5213 in this edition. These taxes were classified under heading 5126 and heading 4600 respectively in the previous edition.

Heading 5220 : The tax on construction, the luxury automobile tax and the trademarks registration have been classified under heading 5220 in this edition. These taxes were classified under heading 5213 and heading 6200 in the previous edition.

Source: Subsecretaría de Estado de Tributación, Ministerio de Hacienda del Paraguay (Tax Undersecretary, Ministry of Finance of Paraguay).

StatLink  <https://doi.org/10.1787/888934114818>

Table 5.22. **Peru / Perú**
Details of tax revenue / Ingresos tributarios detallados

Million PEN

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	637	26 761	59 176	74 746	102 988	110 061	106 095	105 952	106 367	121 746
1000 Taxes on income, profits and capital gains	37	5 078	24 139	27 317	39 357	43 577	37 772	40 360	39 846	43 979
1100 Of individuals	3	2 117	4 645	6 518	10 570	11 423	11 137	11 760	13 008	13 598
First category	..	167	217	160	310	374	443	504	532	580
Second category	..	7	611	869	1 275	1 214	1 287	1 536	1 581	1 772
Fourth category	..	234	408	521	744	834	783	871	894	960
Fifth category	..	1 641	3 241	4 735	7 820	8 473	8 044	8 248	8 444	9 162
Tax debt payments	..	68	168	233	421	529	581	601	1 558	1 125
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	32	2 526	18 724	19 561	26 207	26 593	24 266	24 786	24 604	28 830
1210 On profits	32	2 526	18 724	19 561	26 207	26 593	24 266	24 786	24 604	28 830
Third category	..	2 023	13 258	14 652	19 633	18 536	16 817	16 496	15 499	17 268
Income tax on mining	..	0	0	0	337	372	208	236	638	770
Income tax special regime	..	47	60	118	246	275	310	335	323	344
Other incomes corporate	..	18	95	148	187	193	167	215	233	251
Tax debt payments	..	438	3 829	2 856	3 029	3 703	3 066	3 204	3 327	5 244
Temporary tax on net assets	..	0	1 483	1 788	2 776	3 513	3 697	4 300	4 585	4 953
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	436	770	1 239	2 579	5 561	2 369	3 814	2 233	1 550
Income tax on non-residents	1	487	961	1 511	2 848	6 027	3 248	5 205	3 462	3 560
Income tax refunds	0	-51	-191	-272	-269	-466	-879	-1 391	-1 228	-2 009
2000 Social security contributions	50	3 175	5 233	7 929	11 259	11 847	12 680	13 186	13 676	14 872
2100 Employees	..	566	1 005	2 468	3 211	3 211	3 508	3 646	3 796	4 216
2110 On a payroll basis	..	566	978	1 700	2 854	3 100	3 371	3 550	3 662	3 940
2120 On an income tax basis	..	0	26	767	357	112	137	97	134	275
Solidarity contribution for pension plan	..	..	26	767	357	112	137	97	134	275
2200 Employers	..	2 515	4 221	5 454	8 044	8 631	9 170	9 536	9 878	10 653
2210 On a payroll basis	..	2 432	4 039	5 216	7 827	8 413	8 926	9 282	9 591	10 299
2220 On an income tax basis	..	83	182	238	217	218	244	255	287	354
2300 Self-employed or non-employed	..	95	8	7	4	4	2	3	2	4
2310 On a payroll basis	..	0	0	0	0	0	0	0	0	0
2320 On an income tax basis	..	95	8	7	4	4	2	3	2	4
2400 Unallocable between 2100, 2200 and 2300	50	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	50	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	0	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	1 176	-40	1	0	-82	4	1	-2	1
Extraordinary solidarity tax (IES)	..	1 151	9	3	1	3	5	1	0	1
IES refunds	..	-2	-48	-2	-1	-86	-1	0	-2	0
National Housing Fund (FONAVI)	..	27	0	0	0	0	0	0	0	0
4000 Taxes on property	87	323	1 931	2 231	2 131	2 154	2 429	2 637	2 573	2 680
4100 Recurrent taxes on immovable property	0	298	554	727	1 127	1 230	1 463	1 629	1 718	1 748
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	49	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	38	25	1 377	1 504	1 005	925	966	1 008	855	932
Financial transactions tax	0	0	1 031	944	134	153	161	168	175	200
Real estate transfer tax	0	25	347	560	870	772	805	840	680	732
Tax Law Decree 519	38	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	454	16 263	27 142	36 353	46 264	49 933	51 102	48 247	50 061	58 551
5100 Taxes on production, sale, transfer, etc	454	16 239	27 075	36 199	46 030	49 668	50 820	47 943	49 774	58 257
5110 General taxes	109	9 646	20 151	29 094	37 953	41 779	42 612	39 462	41 036	49 038
5111 Value added taxes	109	9 646	20 151	29 094	37 953	41 779	42 612	39 462	41 036	49 038
VAT (internal)	69	6 992	13 586	19 629	27 164	28 732	30 410	31 040	32 114	35 125
VAT (imports)	41	4 961	11 673	15 908	20 655	21 620	21 259	21 652	22 529	25 541
VAT refunds	0	-2 307	-5 107	-6 442	-9 867	-8 573	-9 056	-13 231	-13 606	-11 628
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	345	6 593	6 924	7 105	8 077	7 889	8 208	8 482	8 737	9 219

Table 5.22. **Peru / Perú (cont.)**
Details of tax revenue / Ingresos tributarios detallados

Million PEN

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5121 Excises	232	3 518	4 445	4 875	5 787	5 488	5 796	6 175	6 588	7 011
Fuels	151	2 145	2 419	2 410	2 502	2 041	2 211	2 423	2 604	2 565
Gasoline sales tax	3	97	174	210	335	380	332	312	363	437
Other excises	78	1 304	1 872	2 258	2 978	3 094	3 284	3 479	3 711	4 295
Excise tax refunds	0	-28	-20	-4	-28	-27	-31	-39	-91	-286
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	64	2 960	2 198	1 803	1 706	1 790	1 775	1 606	1 448	1 455
5124 Taxes on exports	2	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	115	281	427	585	612	637	701	702	754
Casinos and slot machines	..	81	109	187	269	279	279	298	297	318
Tourism tax	..	0	87	105	118	127	144	173	174	193
Municipal taxes on services	..	34	85	135	198	206	214	230	230	243
5127 Other taxes on internat. trade and transactions	48	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	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	25	67	154	233	264	282	303	288	294
5210 Recurrent taxes	..	25	67	154	233	264	282	303	288	294
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	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
6000 Other taxes	9	745	770	914	3 976	2 633	2 108	1 522	213	1 662
6100 Paid solely by business	0	84	82	108	147	158	179	185	140	133
Single simplified regime	..	84	82	108	147	158	179	185	140	133
University Development Fund	..	0	0	0	0	0	0	0	0	0
6200 Other	9	662	688	806	3 830	2 475	1 929	1 337	73	1 529
Tax debt payments	9	542	510	714	893	814	922	1 068	1 109	1 320
Other taxes	0	133	253	280	3 159	2 060	1 790	1 114	219	1 225
Other tax refunds	0	-14	-74	-188	-222	-399	-783	-845	-1 255	-1 016

Note: Year ending 31st December.

The data are on a cash basis.

The figures for years up to 2000 exclude local government tax revenues as the data are not available.

Heading 2000: All contributions pertaining to pensions are only made by employees and contributions to healthcare are made by employers.

The exceptions are special regimes which apply to self-employed and are levied on an income basis.

Heading 5123: Import tax refunds are classified under 6200 because they cannot be distinguished from other tax refunds.

Source: Superintendencia Nacional de Aduanas y de Administración Tributaria (National Superintendence of Customs and Tax Administration - SUNAT); Banco de la Nación (Bank of the Nation); Ministerio de Economía y Finanzas (Ministry of Economy and Finance).

StatLink  <https://doi.org/10.1787/888934114837>

Table 5.23. **Saint Lucia / Santa Lucía**
Details of tax revenue / Ingresos tributarios detallados

Million XCD	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	..	432	687	736	819	872	934	977	985	1 042
1000 Taxes on income, profits and capital gains	..	137	196	224	220	224	242	259	253	269
1100 Of individuals	..	49	71	83	98	101	105	106	105	113
1110 On income and profits	..	49	71	83	98	101	105	106	105	113
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	63	92	95	55	71	78	99	94	94
1210 On profits	..	63	92	95	55	71	78	99	94	94
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	26	33	46	67	53	58	53	54	61
Withholdings	..	7	5	14	26	27	25	24	24	29
Arrears	..	25	35	42	49	33	44	39	40	43
Tax Refunds	..	-6	-8	-10	-8	-7	-10	-10	-10	-10
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	11	37	19	22	24	23	26	26	26
4100 Recurrent taxes on immovable property	..	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	9	32	16	14	14	12	14	13	17
4500 Other non-recurrent taxes on property	..	2	5	3	8	9	11	12	12	9
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	284	455	492	577	624	669	693	707	748
5100 Taxes on production, sale, transfer, etc	..	277	429	467	549	602	641	662	680	720
5110 General taxes on goods and services	..	101	122	119	300	334	347	335	309	331
5111 Value added taxes	..	0	0	0	299	334	346	335	309	331
VAT (domestic)	..	..	..	..	157	183	184	177	170	181
VAT (imports)	..	..	..	..	142	151	163	159	139	149
5112 Sales tax	..	101	122	119	1	0	0	0	0	0
Consumption tax (domestic)	..	11	10	6	0	0	0	..	..	..
Consumption tax (Imports)	..	90	112	114	1	0	0	..	..	..
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	176	307	347	249	268	294	327	372	390
5121 Excises	..	34	49	85	65	78	92	112	131	133
Excise tax (domestic)	..	28	3	14	4	4	4	4	4	4
Excise tax (imports)	..	0	43	68	57	67	74	87	106	109
Fuel Surcharge	..	3	4	4	4	8	15	21	21	20
Surcharge on international calls	..	4	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	108	193	186	156	163	178	189	201	205
Import Duty	..	64	107	101	95	101	106	114	121	123
Thruput Charge	..	1	3	6	1	2	3	4	5	4
Service Charge (imports) and security charges	..	33	65	63	60	60	69	71	75	78
Environmental Levy	..	9	18	16	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	34	65	76	29	27	24	26	40	51
Hotel occupancy tax	..	23	34	34	2	3	1	0	0	0
Insurance premium tax	..	4	7	7	9	8	8	8	9	8

Table 5.23. **Saint Lucia / Santa Lucía (cont.)**
Details of tax revenue / Ingresos tributarios detallados

Million XCD

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Cellular tax	..	0	12	18	0	0	0	0	0	0
Passenger facility fee	..	0	3	5	5	4	4	3	4	3
Travel tax	..	3	3	4	3	4	4	4	5	5
Airport tax	..	5	6	9	10	8	7	11	22	35
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	7	25	26	28	22	29	31	27	28
5210 Recurrent taxes	..	7	25	26	28	22	29	31	27	28
5211 Paid by households: motor vehicles	..	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	7	25	26	28	22	29	31	27	28
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: Year ending 31st March. For example, the data for 2018 represent April 2018 to March 2019.

The data are on a cash basis.

Heading 2000: Social security contributions data are not available.

The figures for the sub-categories under the heading 4000, 5120 and 5200 are not available.

Source: The Central Statistical Office of Saint Lucia.

StatLink  <https://doi.org/10.1787/888934114856>

Table 5.24. Trinidad and Tobago / Trinidad y Tobago
Details of tax revenue / Ingresos tributarios detallados

Million TTD	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	4 923	10 953	37 099	39 720	47 946	50 911	46 559	33 984	31 164	36 813
1000 Taxes on income, profits and capital gains	2 595	6 224	26 853	27 213	33 139	36 371	29 628	17 057	16 133	19 411
1100 Of individuals	669	2 325	3 426	4 674	6 458	6 859	7 752	7 458	6 570	6 840
1110 On income and profits	669	2 325	3 426	4 674	6 458	6 859	7 752	7 458	6 570	6 840
Health surcharge	92	149	170	185	218	210	264	226	218	184
Insurance surrender tax	6	7	16	22	33	29	42	46	48	57
Individuals (Ch. 75:01)	571	2 169	3 239	4 467	6 207	6 620	7 445	7 187	6 303	6 599
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 856	3 704	22 252	21 659	25 796	28 570	20 810	8 608	8 736	11 713
1210 On profits	1 856	3 704	22 252	21 659	25 796	28 570	20 810	8 608	8 736	11 713
Oil companies	1 439	2 441	16 206	13 834	14 772	16 970	10 513	1 036	1 116	2 093
Other companies	383	1 041	4 797	6 630	9 675	10 151	9 481	7 003	6 919	8 858
Business levy	0	65	138	206	187	210	215	438	603	608
National recovery impost	34	0	0	0	0	0	0	0	0	0
Unemployment Fund	0	157	1 111	989	1 163	1 240	601	131	99	153
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	70	195	1 175	881	885	942	1 067	990	827	858
2000 Social security contributions	183	702	1 502	2 645	3 304	3 624	4 261	4 252	4 608	4 670
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	183	702	1 502	2 645	3 304	3 624	4 261	4 252	4 608	4 670
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	90	175	385	194	250	289	406	332	322	362
4100 Recurrent taxes on immovable property	39	64	84	22	4	3	3	3	3	4
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	1	..	..	..	..	..	..	..	..	..
4320 Gift taxes	0	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	49	111	301	172	246	285	403	329	319	359
Stamp duties	49	111	301	172	246	285	403	329	319	359
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	2 055	3 852	8 358	9 667	11 253	10 627	12 264	12 344	10 101	12 370
5100 Taxes on production, sale, transfer, etc	1 973	3 603	8 010	9 282	10 690	10 047	11 678	11 765	9 675	12 026
5110 General taxes	980	1 890	5 105	6 358	7 027	6 126	7 569	7 617	5 876	8 087
5111 Value added taxes	927	1 890	4 829	6 032	6 657	5 745	7 223	7 005	5 050	7 245
5112 Sales tax	54	0	0	0	0	0	0	0	1	0
5113 Other	0	0	276	325	370	381	346	612	825	842
Green Fund	..	..	276	325	370	381	346	612	803	813
Tax on online purchases	..	..	0	0	0	0	0	0	22	29
5120 Taxes on specific goods and services	993	1 713	2 904	2 924	3 663	3 921	4 108	4 148	3 798	3 939
5121 Excises	481	801	614	708	707	680	703	735	739	793
Alcohol products	..	..	..	156	153	157	154	168	150	183
Beer	..	..	..	202	196	172	189	181	202	202
Petroleum products	..	..	..	105	103	94	88	132	102	98
Cigarette products	..	..	..	243	238	235	243	226	253	269
Malt beverages	..	..	..	2	17	23	29	28	33	41
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	260	748	2 004	1 905	2 588	2 861	3 014	3 016	2 684	2 732
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

Table 5.24. **Trinidad and Tobago / Trinidad y Tobago (cont.)**

Details of tax revenue / Ingresos tributarios detallados

Million TTD

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5126 Taxes on specific services	49	163	284	311	369	380	391	397	375	414
Insurance premium tax	0	56	130	167	194	197	191	181	163	170
Transaction tax on financial services	0	23	42	53	64	75	75	87	93	97
Hotel room tax	0	23	48	46	50	56	64	54	52	52
Betting and entertainment taxes	4	17	0	12	13	0	0	0	0	0
Other taxes on goods and services	45	44	63	33	47	52	61	75	67	95
5127 Other taxes on internat. trade and transactions	202	0	2	1	0	0	0	0	1	0
5128 Other taxes	0	0	0	0	0	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	81	249	348	386	562	580	586	580	426	344
5210 Recurrent taxes	81	249	348	386	562	580	586	580	426	344
Motor vehicle taxes and duties	76	239	338	375	552	569	575	569	415	334
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	5	10	10	10	11	11	11	11	11	11
Liquor and miscellaneous business licence fees	5	10	10	10	11	11	11	11	11	11
5220 Non-recurrent taxes	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
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: Fiscal year ending on 30th September. For example, the data for 2018 represent October 2017 to September 2018.

The data are on a cash basis.

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

Heading 2000: Social security contributions follow financial year from July to June, instead of October to September. For example, social security contributions in 2018 are between 1st July 2017 and 30th June 2018. The figures include total contribution income of National Insurance Board minus refunds. A small amount of voluntary contributions have been identified and removed from the figures since 2013.

Heading 4400: Stamp duties are classified under heading 4400 in this edition. They were previously under heading 6200.

Heading 5121: Revenues from alcohol and tobacco taxes are merged with excise taxes for alcohol products and cigarettes in this edition.

Heading 5126: Other taxes on goods and services include mainly club gaming tax and are classified under heading 5126 in this edition. They were previously under heading 5213.

Source: Ministry of Finance; The National Insurance Board.

StatLink  <https://doi.org/10.1787/888934114875>

Table 5.25. Uruguay
Details of tax revenue / Ingresos tributarios detallados

Million UYU

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	2 399	64 183	141 132	212 907	324 538	365 043	397 734	441 071	494 580	534 208
1000 Taxes on income, profits and capital gains	114	8 698	20 540	42 583	68 257	73 120	84 141	101 584	125 295	140 537
1100 Of individuals	0	3 597	8 362	19 148	33 378	40 334	45 451	51 679	68 948	78 571
Personal income tax (IRP)	..	3 597	3 519	0	0	0	0	0	0	0
1110 On income and profits	..	..	4 262	16 790	29 100	35 367	39 613	44 817	60 570	69 083
IRPF second category	..	..	4 262	14 643	26 048	31 365	34 881	39 883	54 327	61 077
Social security assistance	..	..	0	2 651	4 285	5 518	6 576	7 480	9 448	11 091
Personal income tax refunds	..	..	0	-504	-1 233	-1 517	-1 844	-2 545	-3 204	-3 085
1120 On capital gains	..	..	581	2 358	4 278	4 967	5 838	6 862	8 377	9 488
IRPF first category	..	..	581	2 358	4 278	4 967	5 838	6 862	8 377	9 488
1200 Corporate	114	5 102	11 829	21 772	32 200	29 549	34 814	45 382	51 169	56 326
1210 On profits	114	5 102	11 829	21 772	32 200	29 549	34 814	45 382	51 169	56 326
Income tax for economic activities (IRAE)	0	0	709	21 280	31 812	29 152	34 375	45 308	50 929	56 130
Industry and commerce income tax (IRIC)	97	5 096	11 055	491	387	396	439	72	239	197
Agricultural income tax (IRA)	10	3	65	2	1	0	0	1	0	0
Tax on agricultural activities (IMAGRO)	7	3	0	0	0	0	0	0	0	0
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	349	1 662	2 679	3 237	3 875	4 523	5 179	5 639
Non-resident income tax (IRNR)	..	..	349	1 662	2 679	3 237	3 875	4 523	5 179	5 639
2000 Social security contributions	717	17 679	28 485	49 742	86 012	100 993	108 742	118 451	131 224	139 241
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	717	17 679	28 485	49 742	86 012	100 993	108 742	118 451	131 224	139 241
2410 On a payroll basis	717	17 679	28 485	49 742	86 012	100 993	108 742	118 451	131 224	139 241
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	213	5 508	13 243	18 965	25 759	29 226	32 422	36 441	38 460	40 508
4100 Recurrent taxes on immovable property	87	3 248	5 686	8 140	11 572	13 016	14 884	16 812	18 180	19 648
Primary education tax	0	378	691	1 064	1 441	1 612	2 386	2 474	2 781	2 961
Farm property tax	0	155	0	189	627	921	886	852	764	728
Property tax surcharge	0	0	0	0	214	541	503	511	543	476
Primary education tax refunds	0	0	0	0	0	0	0	0	0	-3
Other property taxes	87	2 715	4 995	6 887	9 290	9 942	11 109	12 975	14 092	15 485
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	94	1 769	5 392	8 760	11 700	13 714	14 776	16 652	17 057	17 473
4210 Individual	64	108	340	382	491	629	606	684	711	760
4220 Corporate	30	1 661	5 052	8 378	11 208	13 085	14 170	15 968	16 346	16 713
Corporate wealth tax	28	1 507	4 805	8 165	11 198	13 079	14 167	15 967	16 345	16 713
Tax on financial investment companies (ISAFI)	1	154	247	213	11	6	3	1	1	1
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	31	476	1 831	1 740	2 007	1 994	2 241	2 439	2 662	2 819
Property transfer tax (ITP)	11	372	1 405	1 347	1 516	1 442	1 601	1 724	1 927	1 984
Tax on transfer of rights over athletes	0	0	50	3	0	0	0	0	0	0
Auction tax	20	104	376	390	491	553	639	714	735	835
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	1	15	335	326	480	502	522	538	560	567
Corporation control tax (ICOSA)	1	15	236	325	480	502	522	538	560	567
Financial system control tax (ICOSIFI)	0	0	99	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 358	32 139	77 673	100 282	142 683	159 646	170 279	182 082	196 669	210 711
5100 Taxes on production, sale, transfer, etc	1 301	29 562	74 369	96 494	137 330	153 184	162 739	172 823	186 355	199 329
5110 General taxes	660	18 009	50 943	69 951	98 758	108 918	114 627	123 262	129 663	137 400
5111 Value added taxes	660	17 995	49 064	69 921	98 758	108 918	114 627	123 262	129 663	137 400
5112 Sales tax	1	14	1 879	30	0	0	0	0	0	0
Social security financing tax (COFIS)	0	0	1 859	30	..	..	..	..	..	..
Other sales taxes	1	14	20	0	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0

Table 5.25. **Uruguay (cont.)**
Details of tax revenue / Ingresos tributarios detallados

Million UYU

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5120 Taxes on specific goods and services	641	11 553	23 426	26 543	38 572	44 266	48 111	49 561	56 692	61 928
5121 Excises	393	7 896	13 409	17 300	24 554	27 770	31 197	32 528	37 779	39 214
Fuels	203	4 067	5 694	6 551	10 269	11 816	14 096	15 222	17 129	18 662
Tobacco products	80	1 741	3 085	4 236	4 755	4 913	5 778	6 144	6 995	7 518
Motor vehicles	20	656	1 333	2 289	3 388	3 924	4 017	3 960	4 313	3 789
Non-alcoholic beverages	19	464	804	1 172	1 718	1 926	2 131	2 330	2 547	2 687
Agricultural products	4	299	1 396	1 349	1 870	2 144	2 223	2 227	2 369	2 636
Beer	8	205	372	602	1 024	1 035	1 102	1 109	1 357	1 526
Advances of import excises	0	27	-250	-136	18	398	312	-62	1 372	704
Greases and lubricants	5	119	306	390	489	519	525	559	623	652
Alcoholic beverages	22	212	415	562	811	883	789	774	766	617
Other excises	32	106	254	283	212	213	224	265	309	423
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	214	1 967	7 077	8 478	13 020	15 167	15 440	15 384	17 198	20 878
5124 Taxes on exports	1	32	274	325	422	520	582	658	664	770
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	34	1 392	2 145	440	576	809	892	991	1 052	1 067
Bank asset tax (IMABA)	31	1 092	686	2	0	1	0	0	0	0
Income tax for insurance companies	3	76	336	366	470	691	763	845	902	916
Other services taxes	0	224	1 123	72	106	117	129	146	150	152
5127 Other taxes on internat. trade and transactions	0	265	520	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	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	57	2 576	3 303	3 788	5 353	6 463	7 540	9 259	10 313	11 382
5210 Recurrent taxes	57	2 576	3 303	3 788	5 353	6 463	7 540	9 259	10 313	11 382
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	57	2 576	3 303	3 788	5 353	6 463	7 540	9 259	10 313	11 382
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	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
6000 Other taxes	-3	159	1 191	1 335	1 827	2 057	2 151	2 513	2 933	3 212
6100 Paid solely by business	-10	-145	626	586	686	741	796	850	925	980
Small business tax (minimum VAT)	0	296	563	586	686	741	796	850	925	980
Credit card tax	0	0	63	0	0	0	0	0	0	0
Other tax refunds	-10	-440	0	0	0	0	0	0	0	0
6200 Other	7	303	565	748	1 141	1 316	1 355	1 663	2 008	2 232

Note: Year ending 31st December.

The data are on a cash basis.

Heading 1100: Personal income tax (IRP) has been revised based on data from Ministry of Economy and Finance in this edition.

Heading 2000: Figures for 1990-98 are estimated by the General Tax Directorate (DGI). Since 1999 the figures include income from Social Security Bank (BPS) published by the Ministry of Economy and Finance.

Heading 4100: Primary education tax refunds have been added in this edition.

Heading 5111: Diesel VAT refunds have been added in this edition.

Heading 5112: Social security financing tax (COFIS) has been added in this edition. The tax on the sale of goods by public auctions recorded under other sales taxes is classified in category 4000 in ECLAC data.

Heading 5121: Advances of import excises and excise tax on greases and lubricants have been added in this edition. Tax on the sale of agricultural goods (IMEBA) has been placed under heading 5121 in this edition, combined with the additional taxes on sale of agricultural goods (MEVIR and INIA). It was previously under heading 1210.

Heading 5126: Bank asset tax (IMABA) has been placed under heading 5126 in this edition. It was previously under heading 4600.

Heading 6100: Small business tax (minimum VAT) has been placed under heading 6100 in this edition. It was previously under heading 1210.

Source: Dirección General Impositiva (General Tax Directorate); Ministerio de Economía y Finanzas (Ministry of Economy and Finance).

StatLink  <https://doi.org/10.1787/888934114894>

Table 5.26. **Venezuela**
Details of tax revenue / Ingresos tributarios detallados

VES

	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	4 115	108 486	838 614	1 200 840	3 239 431	..	..	..	..	..
1000 Taxes on income, profits and capital gains	3 444	46 856	375 642	368 365	936 941	1 878 840	2 847 864	..	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	3 148	33 683	199 585	86 998	252 703	676 007	473 879	..	..	..
1210 On profits	3 148	33 683	199 585	86 998	252 703	676 007	473 879	..	..	..
Oil	3 148	33 683	199 585	86 998	252 703	676 007	473 879	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	297	13 173	176 057	281 367	684 238	1 202 834	2 373 986	7 331 699	31 378 510	..
2000 Social security contributions	202	5 905	42 176	96 896	214 220	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	202	5 905	42 176	96 896	214 220	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	..
4000 Taxes on property	11	3 999	27 147	2 217	5 298	10 463	29 459	90 877	24 353 035	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	191	1 050	2 217	5 298	10 463	29 459	90 877	361 298	..
4310 Estate and inheritance taxes	11	191	1 050	2 217	5 298	10 463	29 459	90 877	361 298	..
4320 Gift taxes	0	0	0	0	0	0	0	0	0	..
4400 Taxes on financial and capital transactions	0	3 808	26 097	0	0	0	0	0	23 991 737	..
Bank debits	..	2 918	26 097	..	..	..	..	..	..	0
Registration of immovable property rights	..	890	0	..	..	..	..	..	..	0
Tax on Large Financial Transactions (IGTF)	..	0	0	..	..	..	..	..	23 991 737	..
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	..
5000 Taxes on goods and services	457	51 726	393 649	733 363	2 038 941	3 462 719	9 128 199	25 580 149	148 669 517	..
5100 Taxes on production, sale, transfer, etc	457	51 726	393 649	733 363	2 038 941	3 462 719	9 128 199	25 580 149	148 669 517	..
5110 General taxes	0	32 716	278 954	561 005	1 647 371	2 721 869	7 027 427	19 070 779	112 990 174	..
5111 Value added taxes	..	32 716	278 954	561 005	1 647 371	2 721 869	7 027 427	19 070 779	112 990 174	..
5112 Sales tax	..	0	0	0	0	0	0	0	0	..
5113 Other	..	0	0	0	0	0	0	0	0	..
5120 Taxes on specific goods and services	457	19 011	114 695	172 357	391 570	740 850	2 100 772	6 509 370	35 679 343	..
5121 Excises	157	7 742	29 778	88 722	163 715	305 249	1 165 755	4 399 252	29 679 186	..
Oil	57	4 679	7 039	12 798	0	0	0	0	0	..
Alcoholic beverages	58	852	9 081	21 915	59 745	108 885	444 982	1 568 778	14 113 397	..
Tobacco	42	2 201	13 641	54 009	103 969	196 364	720 772	2 830 474	15 565 789	..
Matches	0	9	17	0	0	0	0	0	0	..
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	..
5123 Customs and import duties	300	9 716	82 713	81 333	226 557	433 979	932 598	2 103 519	5 986 482	..
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	..
5126 Taxes on specific services	0	1 552	2 204	2 302	1 298	1 621	2 419	6 600	13 675	..
Telecommunications	0	1 505	1 658	0	0	0	0	0	0	..
Casinos, bingo and slot machines	0	47	546	2 302	1 298	1 621	2 419	6 600	13 675	..
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	..
5128 Other taxes	0	0	0	0	0	0	0	0	0	..
5130 Unallocable between 5110 and 5120	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	..
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..

Table 5.26. **Venezuela (cont.)**
Details of tax revenue / Ingresos tributarios detallados

VES	1990	2000	2007	2010	2013	2014	2015	2016	2017	2018
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	..
6000 Other taxes	0	0	0	0	44 031	80 237	158 333	263 062	1 225 170	..
6100 Paid solely by business	..	..	..	..	0	0	0	0	0	..
6200 Other	..	..	..	..	44 031	80 237	158 333	263 062	1 225 170	..

Note: Year ending 31st December.

The data are on a cash basis.

Tax revenue data are revised in this edition based on Bolívar Soberano introduced in August 2018. Data are not available for 2018.

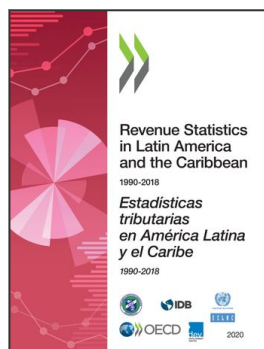
The figures exclude state and local government tax revenues as the data are not available.

The figures since 2015 should be interpreted with caution as they have been affected by the high rate of inflation over this period.

The total tax revenue data are not available since 2014 due to missing data for social security contributions since 2014 and oil revenues since 2016 (classified in heading 1210 taxes on corporate profits).

Source: Servicio Nacional Integrado de Administración Aduanera (National Integrated Service of Customs); Ministerio de Finanzas (Ministry of Finance).

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