

Chapter 6

**Tax revenues by sub-sectors
of general government**

Capítulo 6

**Ingresos tributarios por
sub-sectores de gobierno general**

Chapter 6 / Capítulo 6

Tax revenues by sub-sectors of general government

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

Ingresos tributarios por sub-sectores de gobierno general

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

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

Million ARS

	Federal government					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	542	11 303	78 427	384 536	746 994	0	0	0	0	0
1100 Of individuals	141	3 937	23 980	188 218	296 224	..	..	..	..	..
1200 Corporate	357	6 575	50 664	185 725	401 683	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	792	3 783	10 593	49 086	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	616	1 254	32 674	117 274	255 531	549	2 614	10 864	48 908	133 542
4100 Recurrent taxes on immovable property	0	0	0	0	0	419	1 809	5 035	21 738	58 672
4200 Recurrent taxes on net wealth	246	1 084	5 248	18 538	15 296	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	330	100	27 423	98 736	240 235	130	804	5 829	27 170	74 870
4500 Non-recurrent taxes	40	70	3	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	4 669	27 592	198 346	634 068	1 511 671	967	6 947	54 746	255 256	608 529
5100 Taxes on production, sale, transfer, etc	4 671	28 174	201 402	642 899	1 546 271	791	6 114	51 148	238 221	566 740
5110 General taxes	1 594	19 009	116 386	433 076	1 104 580	791	6 114	51 148	238 221	566 740
5120 Taxes on specific goods and services	3 077	9 166	85 016	209 822	441 691	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 ¹	..	..	..	..	..	177	833	3 598	17 035	41 789
5300 Unallocable between 5100 and 5200	-3	-583	-3 056	-8 831	-34 600	0	0	0	0	0
6000 Other taxes	214	395	2 386	6 931	7 407	78	1 309	3 110	10 533	26 794
6100 Paid solely by business	0	354	2 093	5 624	16 052	0	0	0	0	0
6200 Other ²	214	41	294	1 306	-8 646	78	1 309	3 110	10 533	26 794
Total tax revenue	6 040	40 544	311 834	1 142 808	2 521 603	1 594	10 870	68 720	314 697	768 864

Million ARS

	Local government ³					Social Security Funds				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	2 583	9 670	102 460	415 410	913 427
2100 Employees	2 486	37 990	163 590	361 756
2200 Employers	6 069	54 713	235 610	514 144
2300 Self-employed or non-employed	98	1 115	9 757	16 210	37 527
2400 Unallocable between 2100, 2200 and 2300	2 485	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities ¹
5300 Unallocable between 5100 and 5200
6000 Other taxes	0	0	0	0	0
6100 Paid solely by business
6200 Other ²
Total tax revenue	2 583	9 670	102 460	415 410	913 427

1. In ECLAC data, tax on ownership of motor vehicles is classified in category 4000.

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

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

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

Million BSD

	Federal government ¹					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0	..	..	..	..	..
1100 Of individuals	0	0	0	0	0	..	..	..	..	..
1200 Corporate	0	0	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	56	208	269	298	237	..	..	..	..	..
4100 Recurrent taxes on immovable property	19	32	92	107	124	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	37	176	177	191	114	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	386	620	780	1 203	1 593	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	354	552	657	993	1 405	..	..	..	..	..
5110 General taxes	0	0	0	219	680	..	..	..	..	..
5120 Taxes on specific goods and services	354	552	657	775	725	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	32	69	123	209	189	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	-4	21	60	0	0	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	-4	21	60	0	0	..	..	..	..	..
Total tax revenue	438	849	1 109	1 500	1 831	..	..	..	..	..

Million BSD

	Local government ²					Social Security Funds ³				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	66	115	167	260	320
2100 Employees	60	98	..
2200 Employers	104	157	..
2300 Self-employed or non-employed	3	6	..
2400 Unallocable between 2100, 2200 and 2300	66	115	0	-1	320
3000 Taxes on payroll and workforce	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	0	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	66	115	167	260	320

1. The data for 2018 are preliminary as published by the Central Bank of The Bahamas.

2. Local government tax revenues are not available.

3. The data for social security contributions are estimated for 2017 and 2018.

StatLink  <https://doi.org/10.1787/888934114951>

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

Million BBD

	Federal government ¹					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	250	599	766	714	921	..	..	..	..	..
1100 Of individuals	140	293	395	433	482	..	..	..	..	..
1200 Corporate	95	269	294	215	355	..	..	..	..	..
1300 Unallocable between 1100 and 1200	15	37	76	66	83	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	147	108	130	143	172	..	..	..	..	..
4100 Recurrent taxes on immovable property	46	95	118	133	161	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	101	13	12	10	11	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	495	889	1 276	1 410	1 719	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	424	788	1 105	1 291	1 520	..	..	..	..	..
5110 General taxes	197	492	768	861	990	..	..	..	..	..
5120 Taxes on specific goods and services	227	296	337	430	530	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	71	101	171	119	199	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	892	1 596	2 171	2 266	2 812	..	..	..	..	..

Million BBD

	Local government ²					Social Security Funds ³				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	134	295	565	546	572
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	134	295	565	546	572
3000 Taxes on payroll and workforce	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	0	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	134	295	565	546	572

1. Tax revenues are revised with latest data from the Central Bank of Barbados.
2. Local government tax revenues are not available.
3. The data for social security contributions are government projections for 2015-18.

StatLink  <https://doi.org/10.1787/888934114970>

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

Million BZD

	Federal government ¹					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	37	76	248	254	287	..	..	..	..	..
1100 Of individuals	21	19	52	82	98	..	..	..	..	..
1200 Corporate	12	51	189	159	178	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	6	7	13	11	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	33	11	16	29	40	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	33	11	16	29	40	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	97	211	409	580	721	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	94	207	400	571	708	..	..	..	..	..
5110 General taxes	0	82	199	275	320	..	..	..	..	..
5120 Taxes on specific goods and services	94	125	200	296	388	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	3	4	9	9	13	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	167	298	673	864	1 049	..	..	..	..	..

Million BZD

	Local government ¹					Social Security Funds				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	10	18	60	77	87
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	10	18	60	77	87
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1	2	7	5	6	0	0	0	0	0
4100 Recurrent taxes on immovable property	1	2	7	5	6	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	1	2	7	5	6	10	18	60	77	87

1. The data for 2018 are revised estimates as presented by the Belize Approved Estimates of Revenue and Expenditure.

StatLink  <https://doi.org/10.1787/888934114989>

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

Million BOB

	Federal government ¹					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	68	1 209	6 294	12 809	10 591	..	..	..	..	..
1100 Of individuals	68	214	263	508	525	..	..	..	..	..
1200 Corporate	0	995	6 031	12 302	10 066	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	1	3	367	424	543	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	3	20	36	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	347	388	543	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	907	6 697	17 791	34 759	35 215	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	907	6 697	17 791	34 759	35 215	..	..	..	..	..
5110 General taxes	584	3 955	12 541	25 247	25 615	..	..	..	..	..
5120 Taxes on specific goods and services	324	2 742	5 250	9 511	9 600	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	30	42	451	2 452	2 858	..	..	..	..	..
6100 Paid solely by business	4	6	12	25	33	..	..	..	..	..
6200 Other	25	36	439	2 427	2 825	..	..	..	..	..
Total tax revenue	1 005	7 952	24 903	50 444	49 208	..	..	..	..	..

Million BOB

	Local government ²					Social Security Funds ³				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	..	1 977	5 265	14 235	16 930
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	1 977	5 265	14 235	16 930
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	0	0	0	0	..	0	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	..	0	0	0	0	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	..	575	1 381	2 585	4 496	..	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	575	1 381	2 585	4 496	..	..	..	..	..
Total tax revenue	..	575	1 381	2 585	4 496	..	1 977	5 265	14 235	16 930

1. The figures have been revised with latest data from Ministerio de Economía y Finanzas Públicas de Bolivia and Unidad de Análisis de Políticas Sociales y Económicas in this edition.
2. The figures exclude local government tax revenues for the period 1990-1993 as the data are not available. The data for 2018 are estimated.
3. The data for social security contributions include contributions to Bolivia's pension system and healthcare related funds in this edition. For healthcare related funds, the contributions for 2018 are estimated.

StatLink  <https://doi.org/10.1787/888934115008>

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

Million BRL

	Federal government					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	1	68 667	258 738	400 993	489 863	0	0	0	0	0
1100 Of individuals	0	3 406	87 828	148 739	193 089	..	..	..	..	..
1200 Corporate	0	25 430	128 255	164 057	194 814	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	39 831	42 656	88 196	101 961	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	5 437	20 974	37 192	41 800	0	0	0	0	0
4000 Taxes on property	0	17 726	27 038	35 786	38 034	0	329	2 518	6 461	8 162
4100 Recurrent taxes on immovable property	0	234	485	1 105	1 419	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	329	2 518	6 461	8 162
4400 Taxes on financial and capital transactions	0	17 492	26 553	34 681	36 615	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	1	75 502	254 095	352 985	416 251	1	87 573	289 483	432 647	522 018
5100 Taxes on production, sale, transfer, etc	1	75 502	251 265	348 743	413 939	1	82 279	268 117	396 428	480 524
5110 General taxes ¹	0	48 358	181 532	252 466	308 237	1	82 279	268 117	396 428	480 524
5120 Taxes on specific goods and services	0	27 144	69 732	96 278	105 703	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	2 830	4 242	2 312	0	5 294	21 367	36 219	41 495
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes²	0	1 064	3 330	4 229	4 971	0	322	17 038	28 983	37 098
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	0	1 064	3 330	4 229	4 971	0	322	17 038	28 983	37 098
Total tax revenue	1	168 396	564 175	831 185	990 919	1	88 224	309 040	468 091	567 279

Million BRL

	Local government					Social Security Funds				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	1	83 469	315 789	501 944	579 228
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	0	18 709	64 271	118 323	124 428
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	1	64 760	251 519	383 622	454 800
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	0	5 469	23 285	41 426	57 411	0	0	0	0	0
4100 Recurrent taxes on immovable property	0	4 519	17 444	31 521	45 970	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	950	5 840	9 904	11 442	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	0	6 106	32 756	54 455	65 916	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	0	6 106	32 756	54 455	65 916	..	..	..	..	..
5110 General taxes ¹	0	6 106	32 756	54 455	65 916	..	..	..	..	..
5120 Taxes on specific goods and services	0	0	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes²	0	377	8 573	14 627	18 012	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	0	377	8 573	14 627	18 012	..	..	..	..	..
Total tax revenue	0	11 952	64 613	110 507	141 339	1	83 469	315 789	501 944	579 228

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

StatLink  <https://doi.org/10.1787/888934115027>

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

Million CLP

	Federal government					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	412 974	1 841 630	8 329 060	11 840 521	14 418 859	..	..	..	..	..
1100 Of individuals	99 154	604 100	1 492 837	3 199 876	2 701 416	..	..	..	..	..
1200 Corporate	219 586	882 896	4 448 745	6 839 133	8 920 497	..	..	..	..	..
1300 Unallocable between 1100 and 1200	94 233	354 634	2 387 478	1 801 512	2 796 947	..	..	..	..	..
2000 Social security contributions	66 738	232 728	371 386	434 658	473 962	..	..	..	..	..
2100 Employees	61 200	209 907	310 558	370 744	391 050	..	..	..	..	..
2200 Employers	5 538	22 821	60 828	63 914	82 912	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	59 682	255 371	245 044	379 603	736 328	..	..	..	..	..
4100 Recurrent taxes on immovable property	10 331	3 578	8 805	15 249	22 957	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 444	10 906	39 338	92 236	125 649	..	..	..	..	..
4400 Taxes on financial and capital transactions	45 907	240 886	196 901	272 118	587 721	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	..	..	..	..	..	..
5000 Taxes on goods and services	1 063 677	4 719 255	10 330 378	16 181 720	19 634 567	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 060 304	4 684 525	10 294 165	16 129 953	19 465 361	..	..	..	..	..
5110 General taxes	664 421	3 306 350	8 399 926	13 273 958	16 211 646	..	..	..	..	..
5120 Taxes on specific goods and services ¹	395 883	1 378 175	1 894 239	2 855 995	3 253 715	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	3 374	34 730	36 213	51 767	169 206	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	..	..	..	..	..	..
6000 Other taxes	-23 356	-112 195	-61 117	-579 308	-447 692	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	..	..	..	..	..	..
6200 Other	-23 356	-112 195	-61 117	-579 308	-447 692	..	..	..	..	..
Total tax revenue	1 579 715	6 936 788	19 214 751	28 257 194	34 816 024	..	..	..	..	..

Million CLP

	Local government					Social Security Funds				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
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
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	92 821	344 030	1 122 601	1 817 831	2 312 211
2100 Employees	..	..	..	..	..	92 821	344 030	1 122 601	1 817 831	2 312 211
2200 Employers	..	..	..	..	..	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	..	..	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	49 637	298 666	653 563	1 041 671	1 334 785	0	0	0	0	0
4100 Recurrent taxes on immovable property	49 637	298 666	653 563	1 041 671	1 334 785	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	..	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	..	..	..	..	..	..
5000 Taxes on goods and services	55 045	322 514	854 778	1 415 658	1 834 406	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	13 705	105 302	238 739	385 532	486 196	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services ¹	13 705	105 302	238 739	385 532	486 196	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	41 340	217 212	616 039	1 030 126	1 348 210	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	..	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	104 682	621 180	1 508 341	2 457 329	3 169 191	92 821	344 030	1 122 601	1 817 831	2 312 211

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

StatLink  <https://doi.org/10.1787/888934115046>

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

Million COP

	Federal government					State/Regional ¹				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	771 694	7 103 525	26 218 852	52 656 876	64 043 928	0	0	0	0	0
1100 Of individuals	47 210	1 499 345	5 192 384	9 736 861	12 215 963	..	..	..	..	..
1200 Corporate	359 758	5 119 828	20 405 209	41 070 208	48 529 320	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	621 258	1 849 807	3 298 645	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	1 286 803	4 022 503	2 797 308	3 461 352	0	0	0	0	0
4000 Taxes on property	0	1 036 584	5 196 303	12 094 140	7 283 483	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	1 970 530	5 352 940	467 925	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	1 036 584	3 225 773	6 741 200	6 815 558	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	1 035 934	11 108 594	35 382 852	51 725 461	63 898 347	263 429	1 481 725	3 406 301	4 986 314	6 812 676
5100 Taxes on production, sale, transfer, etc	1 035 934	11 108 594	35 382 852	51 725 461	63 898 347	263 429	1 349 930	3 032 733	4 456 650	6 016 297
5110 General taxes	583 078	8 445 776	28 811 682	41 553 967	55 879 110	0	0	0	0	0
5120 Taxes on specific goods and services	452 856	2 662 818	6 571 170	10 171 494	8 019 237	263 429	1 349 930	3 032 733	4 456 650	6 016 297
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	131 795	373 568	529 665	796 379
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	78 306	480 784	483 762	424 000	541 027	0	241 471	1 374 970	2 624 769	2 606 397
6100 Paid solely by business	0	0	0	0	0	..	0	0	0	0
6200 Other	78 306	480 784	483 762	424 000	541 027	..	241 471	1 374 970	2 624 769	2 606 397
Total tax revenue	1 885 934	21 016 290	71 304 272	119 697 784	139 228 138	263 429	1 723 196	4 781 271	7 611 084	9 419 073

Million COP

	Local government ¹					Social Security Funds ²				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	203 596	4 989 000	11 478 085	13 585 138	18 192 049
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	203 596	4 989 000	11 478 085	13 585 138	18 192 049
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	56 160	991 070	3 338 935	6 061 965	7 981 989	0	0	0	0	0
4100 Recurrent taxes on immovable property	56 160	991 070	3 338 935	6 061 965	7 981 989	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	89 290	1 590 132	5 622 489	8 899 062	10 697 766	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	89 290	1 590 132	5 622 489	8 400 241	10 020 693	..	..	..	..	..
5110 General taxes	89 290	1 140 090	4 522 121	7 025 204	8 436 909	..	..	..	..	..
5120 Taxes on specific goods and services	0	450 042	1 100 368	1 375 037	1 583 783	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	498 821	677 073	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	81 017	288 942	1 930 282	4 200 992	4 780 896	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	81 017	288 942	1 930 282	4 200 992	4 780 896	..	..	..	..	..
Total tax revenue	226 467	2 870 144	10 891 707	19 162 019	23 460 651	203 596	4 989 000	11 478 085	13 585 138	18 192 049

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

StatLink  <https://doi.org/10.1787/888934115065>

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

Million CRC

	Federal government					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	11 820	128 805	748 093	1 247 308	1 699 258	..	..	..	..	..
1100 Of individuals	..	..	202 849	386 241	483 645	..	..	..	..	..
1200 Corporate	..	..	450 312	659 951	915 284	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11 820	128 805	94 932	201 116	300 330	..	..	..	..	..
2000 Social security contributions¹	1 345	18 677	61 193	63 458	85 407	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	1 345	18 677	61 193	63 458	85 407	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	366	3 007	18 270	37 334	40 191	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	3 527	4 076	4 468	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	366	3 007	14 743	33 258	35 724	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	52 248	444 870	1 696 593	2 536 562	2 782 173	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	49 867	425 630	1 598 789	2 385 807	2 605 079	..	..	..	..	..
5110 General taxes	21 326	222 775	920 298	1 368 601	1 513 677	..	..	..	..	..
5120 Taxes on specific goods and services ²	28 541	202 856	678 491	1 017 206	1 091 402	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	2 380	19 240	97 804	150 755	177 093	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes³	9 251	23 956	92 452	162 200	214 862	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	9 251	23 956	92 452	162 200	214 862	..	..	..	..	..
Total tax revenue	75 030	619 314	2 616 600	4 046 862	4 821 890	..	..	..	..	..

Million CRC

	Local government					Social Security Funds				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions¹	0	0	0	0	0	32 645	278 392	1 389 338	2 241 674	2 774 060
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	3 447	37 313	207 206	318 652	368 865
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	29 198	241 079	1 182 132	1 923 022	2 405 196
3000 Taxes on payroll and workforce	0	0	0	0	0	7 575	61 796	260 664	423 616	498 577
4000 Taxes on property	1 200	5 390	45 436	85 927	109 119	0	0	0	0	0
4100 Recurrent taxes on immovable property	1 200	5 390	45 436	85 927	109 119	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	1 262	11 981	70 321	125 341	136 299	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	0	83	1 513	3 093	3 785	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services ²	..	83	1 513	3 093	3 785	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	1 262	11 898	68 808	122 248	132 514	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes³	0	1 242	8	155	46	0	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	1 242	8	155	46	..	..	..	..	..
Total tax revenue	2 461	18 613	115 765	211 422	245 464	40 220	340 187	1 650 002	2 665 291	3 272 637

- The data include social security contributions paid by the governments for their employees as well as the contributions for special regimes (teachers and magistrates). 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).
- In ECLAC data, the tax on ownership of vehicles, aircraft and boats is classified in category 4000.
- The tax revenue of decentralised bodies is classified under the central government. In Costa Rica this revenue is classified under a separate unit (decentralised) considered to be different to the central government.

StatLink  <https://doi.org/10.1787/888934115084>

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

Million CUP

	Federal government					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	1 857	..	..	..	..	..	..	..
1100 Of individuals	0	..	..	..	..	..	..	..
1200 Corporate	1 857	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	..	..	..	..	..	..	..
2000 Social security contributions	0	..	..	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	289	..	..	..	..	..	..	..
4000 Taxes on property	0	..	..	..	..	..	..	..
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	5 757	..	..	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	5 757	..	..	..	..	..	..	..
5110 General taxes	4 924	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	833	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	..	..	..	..	..	..	..
6000 Other taxes	569	..	..	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	8 472	..	..	..	..	..	..	..

Million CUP

	Local government ¹					Social Security Funds				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	1 746	..	..	0	0	0	0	0
1100 Of individuals	554	..	..	..	..	..	..	..
1200 Corporate	1 193	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	..	..	..	..	..	..	..
2000 Social security contributions	0	..	..	691	1 181	2 974	4 322	5 206
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	691	1 181	2 974	4 322	5 206
3000 Taxes on payroll and workforce	4 125	..	..	0	0	0	0	0
4000 Taxes on property	0	..	..	0	0	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	6 526	..	..	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	6 526	..	..	..	..	..	..	..
5110 General taxes	5 601	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	925	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	..	..	..	..	..	..	..
6000 Other taxes	106	..	..	0	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	12 503	..	..	691	1 181	2 974	4 322	5 206

1. The figures include local government tax revenues for 2002 to 2012. Local tax revenues are not available for other years

StatLink  <https://doi.org/10.1787/888934115103>

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

Million DOP

	Federal government					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	1 670	10 782	53 643	119 819	170 561	..	..	..	..	..
1100 Of individuals	..	4 088	17 088	35 549	51 425	..	..	..	..	..
1200 Corporate	..	4 679	21 475	61 695	88 079	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1 670	2 015	15 080	22 576	31 057	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	74	689	13 315	19 044	25 716	..	..	..	..	..
4100 Recurrent taxes on immovable property	9	115	555	1 755	2 527	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	2 449	3 445	4 609	..	..	0	0	..
4300 Estate, inheritance and gift taxes	11	96	231	418	526	..	..	..	..	..
4400 Taxes on financial and capital transactions	40	377	8 658	12 067	15 675	..	..	..	..	..
4500 Non-recurrent taxes	3	32	488	591	553	..	..	..	..	..
4600 Other recurrent taxes on property	11	70	934	769	1 827	..	..	..	..	..
5000 Taxes on goods and services	4 467	35 853	175 139	273 898	358 888	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	4 398	35 135	168 641	263 435	344 706	..	..	..	..	..
5110 General taxes	970	9 912	81 226	147 039	194 725	..	..	..	..	..
5120 Taxes on specific goods and services ¹	3 429	25 224	87 415	116 396	149 981	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	69	718	6 498	10 463	14 182	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes²	159	495	0	1	1	..	..	..	..	..
6100 Paid solely by business	0	0	..	0	0	..	..	..	..	..
6200 Other	159	495	..	1	1	..	..	..	..	..
Total tax revenue	6 371	47 820	242 097	412 762	555 166	..	..	..	..	..

Million DOP

	Local government ³					Social Security Funds ⁴				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	53	490	1 845	1 483	2 514
2100 Employees	1 720	1 321	..
2200 Employers	125	163	..
2300 Self-employed or non-employed	0	0	..
2400 Unallocable between 2100, 2200 and 2300	53	490	0	0	2 514
3000 Taxes on payroll and workforce	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services ¹
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes²	0	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	53	490	1 845	1 483	2 514

1. In ECLAC data, the tax on transfer of movable goods is classified as a property tax (4000).
2. In ECLAC data, the vehicle transfer tax is classified as a property tax (4000).
3. The figures exclude local government tax revenues as the data are not available.
4. The figures exclude social security contributions to general government managed by the private sector.

StatLink  <https://doi.org/10.1787/888934115122>

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

Million USD

	Federal government					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	138	267	2 348	4 705	5 165	..	..	..	..	..
1100 Of individuals	..	10	80	192	193	..	..	..	..	..
1200 Corporate	..	53	485	1 575	1 894	..	..	..	..	..
1300 Unallocable between 1100 and 1200	138	204	1 783	2 938	3 078	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	0	0	43	87	66	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	3	9	2	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	35	49	30	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	5	29	27	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	7	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	668	1 596	5 969	10 751	10 858	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	665	1 574	5 814	10 414	10 524	..	..	..	..	..
5110 General taxes	302	923	3 759	6 352	6 633	..	..	..	..	..
5120 Taxes on specific goods and services	363	651	2 054	4 062	3 891	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	3	22	156	336	334	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	4	10	21	..	..	..	..	..
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	4	10	21	..	..	..	..	..
Total tax revenue	806	1 863	8 364	15 553	16 110	..	..	..	..	..

Million USD

	Local government ¹					Social Security Funds ²				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	1	2	15	75	71	0	0	0	0	0
1100 Of individuals	..	..	0	0	0	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	2	15	75	71	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	243	228	2 541	5 057	5 553
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	243	228	2 541	5 057	5 553
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	16	17	116	216	288	0	0	0	0	0
4100 Recurrent taxes on immovable property	13	8	66	125	172	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	1	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	3	9	50	91	115	..	..	..	..	..
5000 Taxes on goods and services	10	13	97	246	253	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	6	6	49	89	84	..	..	..	..	..
5110 General taxes	4	5	41	79	74	..	..	..	..	..
5120 Taxes on specific goods and services	1	2	8	10	11	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	5	7	48	157	169	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	2	2	1	0	2	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	2	2	1	0	2	..	..	..	..	..
Total tax revenue	29	34	228	537	615	243	228	2 541	5 057	5 553

1. The local data have been revised since 1990 and their classifications have been improved, affecting headings 1000, 4400, 5120 and 5200. The figures in 2018 are estimated.
2. Social security contributions are collected from non-financial public sector operations published by the Central Bank of Ecuador and are on accrual basis.

StatLink  <https://doi.org/10.1787/888934115141>

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

Million USD

	Federal government					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	95	429	996	1 545	1 819	..	..	..	..	..
1100 Of individuals	..	..	590	774	795	..	..	..	..	..
1200 Corporate	..	..	420	622	845	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	429	-14	148	180	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	26	12	16	107	113	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	16	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	12	16	107	113	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	259	903	1 871	2 266	2 747	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	259	903	1 863	2 254	2 732	..	..	..	..	..
5110 General taxes	133	714	1 433	1 764	2 054	..	..	..	..	..
5120 Taxes on specific goods and services	127	189	431	490	678	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	7	12	15	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	58	0	0	0	0	..	..	..	..	..
6100 Paid solely by business	0	0	..	..	..	..	..	..	..	..
6200 Other	58	0	..	..	..	..	..	..	..	..
Total tax revenue	438	1 344	2 882	3 918	4 680	..	..	..	..	..

Million USD

	Local government					Social Security Funds ¹				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	0	0	0	104	325	470	607	704
2100 Employees	75	99	130	156
2200 Employers	176	238	314	380
2300 Self-employed or non-employed	13	33	45	54
2400 Unallocable between 2100, 2200 and 2300	104	62	100	119	114
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	3	5	6	0	0	0	0	0
4100 Recurrent taxes on immovable property	3	5	6	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	7	12	15	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	0	0	0	..	..	..	..	..
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities	7	12	15	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	63	86	93	0	0	0	0	0
6100 Paid solely by business	0	0	0	..	..	..	..	..
6200 Other	63	86	93	..	..	..	..	..
Total tax revenue	74	103	114	104	325	470	607	704

1. Social security contributions are those paid to the Salvadoran Institute of Social Security (ISSS), National Public Employees Pension Institute (INPEP), Social Security Institute of the Armed Forces (IPSFA) and Salvadoran Institute of Teacher Welfare (ISBM). The figures exclude contributions to the privately managed regime and may include small amount of voluntary contributions which are undistinguishable from the public social security contribution data.

StatLink  <https://doi.org/10.1787/888934115160>

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

Million GTQ

	Federal government					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	507	3 041	9 933	17 534	20 893	..	..	..	..	..
1100 Of individuals	25	137	1 225	1 826	2 603	..	..	..	..	..
1200 Corporate	482	2 902	6 134	11 801	13 633	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	2	2 574	3 907	4 656	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	149	199	582	358	491	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	6	1	1	2	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	149	194	581	357	489	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	1 477	10 317	23 255	31 719	37 253	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 449	10 131	22 750	30 088	35 420	..	..	..	..	..
5110 General taxes	762	6 259	16 980	23 271	27 733	..	..	..	..	..
5120 Taxes on specific goods and services	687	3 872	5 770	6 816	7 687	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	28	186	505	1 631	1 834	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	4	1	0	0	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	4	1	0	0	..	..	..	..	..
Total tax revenue	2 133	13 562	33 771	49 611	58 637	..	..	..	..	..

Million GTQ

	Local government					Social Security Funds ¹				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	..	0	0	0	0	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	436	2 569	6 312	9 778	12 102
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	436	2 569	6 312	9 778	12 102
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	147	620	692	863	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	147	620	692	863	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	0	0	0	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	147	620	692	863	436	2 569	6 312	9 778	12 102

1. Corresponds to social security contributions to the Guatemalan Social Security Institute (IGSS) and payments by public employees to the government's pension fund.

StatLink  <https://doi.org/10.1787/888934115179>

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

Million GYD

	Federal government ¹					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	1 752	16 179	39 561	55 011	78 713	..	..	..	..	..
1100 Of individuals	333	7 734	17 816	23 300	31 377	..	..	..	..	..
1200 Corporate	1 375	8 266	21 427	31 200	46 857	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	179	317	511	478	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	53	701	1 593	3 237	4 421	..	..	..	..	..
4100 Recurrent taxes on immovable property	40	681	1 562	3 201	4 377	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	13	20	31	37	44	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	2 200	20 798	59 360	83 924	112 891	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	2 162	20 530	58 846	83 227	111 796	..	..	..	..	..
5110 General taxes	1 399	14 861	27 044	35 374	48 181	..	..	..	..	..
5120 Taxes on specific goods and services	763	5 669	31 802	47 853	63 615	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	38	268	514	697	1 095	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	1 037	204	1 233	1 038	2 488	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	1 037	204	1 233	1 038	2 488	..	..	..	..	..
Total tax revenue	5 041	37 882	101 746	143 210	198 512	..	..	..	..	..

Million GYD

	Local government ²					Social Security Funds ³				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	0	0	0	191	4 868	10 047	16 644	21 766
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	191	4 868	10 047	16 644	21 766
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	0	0	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	113	41	178	0	0	0	0	0
6100 Paid solely by business	0	0	0	..	..	..	..	..
6200 Other	113	41	178	..	..	..	..	..
Total tax revenue	113	41	178	191	4 868	10 047	16 644	21 766

1. Central government tax revenues in 2018 come from Bank of Guyana. Data for earlier years come from Ministry of Finance.

2. Local government tax revenues come from Bank of Guyana.

3. Social security figures include contributions to National Insurance Scheme.

StatLink  <https://doi.org/10.1787/888934115198>

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

Million HNL

	Federal government					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	431	2 907	13 232	25 003	36 071	..	..	..	..	..
1100 Of individuals	157	992	4 528	8 147	11 368	..	..	..	..	..
1200 Corporate	274	1 916	8 705	16 856	24 702	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	16	266	994	2 635	3 243	..	..	..	..	..
4100 Recurrent taxes on immovable property	16	189	254	298	435	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	78	359	334	278	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	2 003	2 531	..	..	..	..	..
4500 Non-recurrent taxes	0	0	380	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	1 401	12 436	28 937	52 217	66 735	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 401	12 436	28 937	52 217	66 735	..	..	..	..	..
5110 General taxes	344	5 146	16 050	32 273	41 562	..	..	..	..	..
5120 Taxes on specific goods and services	1 057	7 290	12 887	19 944	25 173	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	1	2	9	8	17	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	1	2	9	8	17	..	..	..	..	..
Total tax revenue	1 849	15 612	43 172	79 863	106 066	..	..	..	..	..

Million HNL

	Local government ¹					Social Security Funds				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	179	1 727	8 671	13 524	19 302
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	179	1 727	8 671	13 524	19 302
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	90	960	2 216	2 495	2 387	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	90	960	2 216	2 495	2 387	..	..	..	..	..
Total tax revenue	90	960	2 216	2 495	2 387	179	1 727	8 671	13 524	19 302

1. The figures may include non-tax revenues and central government transfers but it has not been possible to distinguish the different components of local government tax revenues.

StatLink  <https://doi.org/10.1787/888934115217>

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

Million JMD

	Federal government ¹					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	3 944	39 277	118 708	149 990	173 122	..	..	..	..	..
1100 Of individuals	1 687	17 441	54 798	74 538	62 644	..	..	..	..	..
1200 Corporate	1 280	7 627	33 091	40 198	62 504	..	..	..	..	..
1300 Unallocable between 1100 and 1200	977	14 209	30 820	35 255	47 974	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	965	3 623	7 339	12 140	16 315	..	..	..	..	..
4100 Recurrent taxes on immovable property	67	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	898	3 623	7 339	12 140	16 315	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	2 824	43 907	149 544	240 795	340 651	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	2 760	43 107	147 500	237 456	335 189	..	..	..	..	..
5110 General taxes	297	22 356	84 409	138 501	187 576	..	..	..	..	..
5120 Taxes on specific goods and services	2 463	20 752	63 091	98 955	147 613	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	64	800	2 045	3 339	5 463	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	16	266	748	994	2 410	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	16	266	748	994	2 410	..	..	..	..	..
Total tax revenue	7 748	87 074	276 340	403 919	532 498	..	..	..	..	..

Million JMD

	Local government ¹					Social Security Funds ¹				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	..	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	..	..	8 199	16 449	21 033
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	8 199	16 449	21 033
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	0	0	0
4000 Taxes on property	..	639	2 600	7 271	8 478	..	..	0	0	0
4100 Recurrent taxes on immovable property	..	639	2 600	7 271	8 478	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	0	0	0	0	..	..	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	..	0	0	0	0	..	..	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	639	2 600	7 271	8 478	..	..	8 199	16 449	21 033

1. The figures refer to fiscal year ending 31st March for 1990-2003 and then calendar year ending 31st December.

StatLink  <https://doi.org/10.1787/888934115236>

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

Million MXN

	Federal government					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains¹	34 668	276 548	683 604	1 230 555	1 671 513	3	0	0	0	..
1100 Of individuals	..	..	313 473	609 384	804 236	..	..	..	..	..
1200 Corporate	..	..	246 745	592 443	809 834	..	..	..	..	..
1300 Unallocable between 1100 and 1200	34 668	276 548	123 386	28 728	57 443	3	..	..	..	..
2000 Social security contributions	0	0	0	0	0	0	0	0	0	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	818	0	0	0	0	972	11 215	36 818	70 221	0
4000 Taxes on property	3	0	0	0	0	894	7 018	13 137	22 481	0
4100 Recurrent taxes on immovable property	0	..	..	..	..	482	5 238	8 522	14 245	0
4200 Recurrent taxes on net wealth	0	..	..	..	..	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	..	..	..	..	7	0	0	0	0
4400 Taxes on financial and capital transactions	3	..	..	..	..	405	1 781	4 615	8 235	0
4500 Non-recurrent taxes	0	..	..	..	..	0	0	0	0	0
4600 Other recurrent taxes on property	0	..	..	..	..	0	0	0	0	0
5000 Taxes on goods and services	44 605	318 065	645 623	1 116 026	1 355 600	118	1 346	5 805	24 355	0
5100 Taxes on production, sale, transfer, etc	44 029	309 283	627 187	1 115 525	1 354 887	45	910	2 470	4 357	0
5110 General taxes	26 635	189 606	504 509	707 213	922 238	0	0	0	0	..
5120 Taxes on specific goods and services	17 394	119 677	122 678	408 312	432 649	30	910	2 470	4 357	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	15	0	0	0	0
5200 Taxes on use of goods and perform activities	576	8 782	18 436	501	713	73	436	3 335	19 998	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	1 340	5 878	22 236	27 379	46 264	165	907	2 546	6 489	0
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 340	5 878	22 236	27 379	46 264	165	907	2 546	6 489	0
Total tax revenue	81 434	600 491	1 351 463	2 373 960	3 073 376	2 152	20 485	58 307	123 545	0

Million MXN

	Local government					Social Security Funds ²				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains¹	2	0	0	0	..	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	2	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	0	0	..	17 165	138 223	277 459	409 249	509 087
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	17 165	138 223	277 459	409 249	509 087
3000 Taxes on payroll and workforce	7	2	93	1	0	0	0	0	0	0
4000 Taxes on property	1 017	6 946	25 818	35 193	0	0	0	0	0	0
4100 Recurrent taxes on immovable property	554	4 710	17 202	23 715	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	462	2 236	8 616	11 477	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	114	202	487	789	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	97	133	466	728	0	..	..	..	..	..
5110 General taxes	0	0	0	0	..	..	..	..	..	..
5120 Taxes on specific goods and services	95	133	466	728	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	2	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	17	69	21	61	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	114	866	2 616	10 743	0	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	114	866	2 616	10 743	0	..	..	..	..	..
Total tax revenue	1 254	8 016	29 014	46 726	0	17 165	138 223	277 459	409 249	509 087

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

1. In ECLAC data, income taxes are presented net of credit on salary figures.
2. Some amounts of social security contributions are now treated as non-tax revenue to align with reporting to other international organisations. 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.

StatLink  <https://doi.org/10.1787/888934115255>

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

Million NIO

	Federal government ¹					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	..	1 144	8 351	21 313	29 258	..	..	..	..	..
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200	..	1 144	8 351	21 313	29 258	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	11	20	90	80	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	11	20	90	80	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	5 584	17 029	32 725	34 894	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	5 584	17 029	32 725	34 894	..	..	..	..	..
5110 General taxes	..	2 931	10 353	20 714	21 905	..	..	..	..	..
5120 Taxes on specific goods and services	..	2 653	6 676	12 011	12 990	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	6 739	25 400	54 128	64 232	..	..	..	..	..

Million NIO

	Local government ²					Social Security Funds ²				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	..	1 678	8 090	18 194	24 624
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	1 678	8 090	18 194	24 624
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	0	403	682	881	..	0	0	0	0
4100 Recurrent taxes on immovable property	403	682	881	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	0	1 922	3 874	4 630	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	1 579	3 073	3 595	..	..	..	..	..
5110 General taxes	1 579	3 073	3 595	..	..	..	..	..
5120 Taxes on specific goods and services	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	343	801	1 035	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	347	690	798	..	0	0	0	0
6100 Paid solely by business	0	0	0	..	..	..	..	..
6200 Other	347	690	798	..	..	..	..	..
Total tax revenue	..	882	2 672	5 246	6 310	..	1 678	8 090	18 194	24 624

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

1. Central government tax revenues in 2018 come from the Ministry of Finance and Public Credit. Data for previous years come from Inter-American Centre of Tax Administrations (CIAT).
2. Local government tax revenues and social security contributions are obtained from Inter-American Centre of Tax Administrations (CIAT).

StatLink  <https://doi.org/10.1787/888934115274>

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

Million PAB

	Federal government ³					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	217	485	1 317	2 066	2 672	..	..	..	..	..
1100 Of individuals	140	295	440	799	1 193	..	..	..	..	..
1200 Corporate	66	159	603	851	955	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11	31	273	416	524	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce¹	0	36	59	111	130	..	..	..	..	..
4000 Taxes on property	32	43	138	199	244	..	..	..	..	..
4100 Recurrent taxes on immovable property	28	34	108	151	209	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	3	9	30	48	36	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	349	565	1 547	2 496	2 598	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	332	546	1 473	2 376	2 474	..	..	..	..	..
5110 General taxes	80	69	766	1 357	1 477	..	..	..	..	..
5120 Taxes on specific goods and services ²	251	477	707	1 019	997	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	15	19	75	120	124	..	..	..	..	..
5300 Unallocable between 5100 and 5200	2	0	0	0	0	..	..	..	..	..
6000 Other taxes	26	27	41	37	34	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	26	27	41	37	34	..	..	..	..	..
Total tax revenue	624	1 157	3 102	4 910	5 678	..	..	..	..	..

Million PAB

	Local government ⁴					Social Security Funds				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	..	0	0	0	0	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	271	742	1 637	3 049	3 654
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	271	742	1 637	3 049	3 654
3000 Taxes on payroll and workforce¹	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	0	0	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	0	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	43	76	131	156	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	0	0	0	0	..	..	..	..	..
5110 General taxes	..	0	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services ²	..	0	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	43	76	131	156	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	0	..	..	..	..	..	..	..	..
6200 Other	..	0	..	..	..	..	..	..	..	..
Total tax revenue	..	43	76	131	156	271	742	1 637	3 049	3 654

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

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

3. The figures exclude documentos fiscales as they are not considered as tax revenues.

4. Local government tax revenues are estimated in 2018.

StatLink  <https://doi.org/10.1787/888934115293>

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

Million PYG

	Federal government					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	73 726	470 388	2 096 498	3 922 384	5 265 609	..	..	..	..	..
1100 Of individuals	..	15 042	31 263	409 238	626 525	..	..	..	..	..
1200 Corporate	..	455 346	2 065 235	3 513 146	4 639 084	..	..	..	..	..
1300 Unallocable between 1100 and 1200	73 726	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	17 162	71 777	332	91	30	..	..	..	..	..
4100 Recurrent taxes on immovable property	17 162	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	71 777	332	91	30	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	438 444	2 080 878	9 226 584	13 837 266	17 529 671	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	438 444	2 080 878	9 226 493	13 837 212	17 529 671	..	..	..	..	..
5110 General taxes	0	1 150 496	5 991 694	9 768 800	11 851 394	..	..	..	..	..
5120 Taxes on specific goods and services	438 444	930 382	3 234 799	4 068 411	5 678 277	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	91	54	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	49 807	44 875	109 001	128 632	162 604	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	49 807	44 875	109 001	128 632	162 604	..	..	..	..	..
Total tax revenue	579 139	2 667 918	11 432 415	17 888 373	22 957 914	..	..	..	..	..

Million PYG

	Local government ¹					Social Security Funds ^{2,3}				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	..	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	0	0	0	..	919 533	3 552 640	7 044 316	8 209 087
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	919 533	3 552 640	7 044 316	8 209 087
3000 Taxes on payroll and workforce	0	0	0	..	0	0	0	0
4000 Taxes on property	264 022	412 975	586 349	..	0	0	0	0
4100 Recurrent taxes on immovable property	258 423	405 806	576 632	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	3 857	7 104	8 123	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	1 742	66	1 595	..	..	..	..	..
5000 Taxes on goods and services	246 734	461 763	556 517	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	18 496	21 082	30 888	..	..	..	..	..
5110 General taxes	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	18 496	21 082	30 888	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	228 001	417 843	491 864	..	..	..	..	..
5300 Unallocable between 5100 and 5200	237	22 838	33 765	..	..	..	..	..
6000 Other taxes	141 811	45 052	48 069	..	0	0	0	0
6100 Paid solely by business	0	0	0	..	..	..	..	..
6200 Other	141 811	45 052	48 069	..	..	..	..	..
Total tax revenue	652 567	919 790	1 190 935	..	919 533	3 552 640	7 044 316	8 209 087

1. 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. Data for 2018 are estimated using CIAT figures.
2. Data on social security contributions collected by decentralised institutions are not available from 2011, with the exception of the contributions made to the Instituto de Previsión Social (Social Security Institute).
3. The figures for years up to and including 1998 exclude decentralised institutions as the data are not available.

StatLink  <https://doi.org/10.1787/888934115312>

Table 6.22. Peru, tax revenues by sub-sectors of government

Million PEN

	Federal government					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	37	5 078	27 317	37 772	43 979	..	..	..	..	..
1100 Of individuals	3	2 117	6 518	11 137	13 598	..	..	..	..	..
1200 Corporate	32	2 526	19 561	24 266	28 830	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	436	1 239	2 369	1 550	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	1 176	1	4	1	..	..	..	..	..
4000 Taxes on property	87	0	944	161	200	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	49	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	38	0	944	161	200	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	454	16 205	36 064	50 606	58 014	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	454	16 205	36 064	50 606	58 014	..	..	..	..	..
5110 General taxes	109	9 646	29 094	42 612	49 038	..	..	..	..	..
5120 Taxes on specific goods and services	345	6 558	6 970	7 994	8 976	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	9	697	888	2 088	1 647	..	..	..	..	..
6100 Paid solely by business	0	84	108	179	133	..	..	..	..	..
6200 Other	9	614	780	1 909	1 513	..	..	..	..	..
Total tax revenue	587	23 156	65 215	90 631	103 841	..	..	..	..	..

Million PEN

	Local government ¹					Social Security Funds				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	..	0	0	0	0	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	50	3 175	7 929	12 680	14 872
2100 Employees	566	2 468	3 508	4 216
2200 Employers	2 515	5 454	9 170	10 653
2300 Self-employed or non-employed	95	7	2	4
2400 Unallocable between 2100, 2200 and 2300	50	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	323	1 287	2 268	2 480	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	298	727	1 463	1 748	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	25	560	805	732	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	59	290	496	537	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	34	135	214	243	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	34	135	214	243	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	25	154	282	294	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	48	26	19	15	0	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	48	26	19	15	..	..	..	..	..
Total tax revenue	..	430	1 603	2 784	3 033	50	3 175	7 929	12 680	14 872

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

StatLink  <https://doi.org/10.1787/888934115331>

Table 6.23. Saint Lucia, tax revenues by sub-sectors of government

Million XCD

	Federal government					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	..	137	224	242	269	..	..	..	..	..
1100 Of individuals	..	49	83	105	113	..	..	..	..	..
1200 Corporate	..	63	95	78	94	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	26	46	58	61	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	11	19	23	26	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	9	16	12	17	..	..	..	..	..
4500 Non-recurrent taxes	..	2	3	11	9	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	284	492	669	748	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	277	467	641	720	..	..	..	..	..
5110 General taxes	..	101	119	347	331	..	..	..	..	..
5120 Taxes on specific goods and services	..	176	347	294	390	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	7	26	29	28	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	432	736	934	1 042	..	..	..	..	..

Million XCD

	Local government ¹					Social Security Funds ¹				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce
4000 Taxes on property
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes
6100 Paid solely by business
6200 Other
Total tax revenue

1. Local government tax revenues and social security contributions are not available.

StatLink  <https://doi.org/10.1787/888934115350>

Table 6.24. **Trinidad and Tobago, tax revenues by sub-sectors of government**

Million TTD

	Federal government					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	2 595	6 224	27 213	29 628	19 411	..	..	..	..	..
1100 Of individuals	669	2 325	4 674	7 752	6 840	..	..	..	..	..
1200 Corporate	1 856	3 704	21 659	20 810	11 713	..	..	..	..	..
1300 Unallocable between 1100 and 1200	70	195	881	1 067	858	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	90	175	194	406	362	..	..	..	..	..
4100 Recurrent taxes on immovable property	39	64	22	3	4	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	49	111	172	403	359	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	2 055	3 852	9 667	12 264	12 370	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 973	3 603	9 282	11 678	12 026	..	..	..	..	..
5110 General taxes	980	1 890	6 358	7 569	8 087	..	..	..	..	..
5120 Taxes on specific goods and services	993	1 713	2 924	4 108	3 939	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	81	249	386	586	344	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	4 740	10 251	37 074	42 298	32 144	..	..	..	..	..

Million TTD

	Local government ¹					Social Security Funds ²				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	183	702	2 645	4 261	4 670
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	183	702	2 645	4 261	4 670
3000 Taxes on payroll and workforce	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	0	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	183	702	2 645	4 261	4 670

1. Data are not available for local government tax revenues.

2. The figures follow financial year from July to June.

StatLink  <https://doi.org/10.1787/888934115369>

Table 6.25. Uruguay, tax revenues by sub-sectors of government

Million UYU

	Federal government					State/Regional				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	114	8 698	42 583	84 141	140 537	..	..	..	..	..
1100 Of individuals	0	3 597	19 148	45 451	78 571	..	..	..	..	..
1200 Corporate	114	5 102	21 772	34 814	56 326	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	1 662	3 875	5 639	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	105	2 690	11 688	20 673	24 188	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	533	1 252	3 775	4 163	..	..	..	..	..
4200 Recurrent taxes on net wealth	94	1 769	8 760	14 776	17 473	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	11	372	1 350	1 601	1 984	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	1	15	326	522	567	..	..	..	..	..
5000 Taxes on goods and services	1 301	29 556	96 432	162 611	199 177	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 301	29 556	96 432	162 611	199 177	..	..	..	..	..
5110 General taxes	660	18 009	69 951	114 627	137 400	..	..	..	..	..
5120 Taxes on specific goods and services	641	11 546	26 480	47 983	61 777	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	-10	-145	586	796	980	..	..	..	..	..
6100 Paid solely by business	-10	-145	586	796	980	..	..	..	..	..
6200 Other	0	0	0	0	0	..	..	..	..	..
Total tax revenue	1 510	40 799	151 289	268 221	364 881	..	..	..	..	..

Million UYU

	Local government					Social Security Funds ¹				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	717	17 679	49 742	108 742	139 241
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	717	17 679	49 742	108 742	139 241
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	107	2 819	7 277	11 749	16 320	0	0	0	0	0
4100 Recurrent taxes on immovable property	87	2 715	6 887	11 109	15 485	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	20	104	390	639	835	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	57	2 583	3 851	7 668	11 534	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	0	7	63	128	152	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	0	7	63	128	152	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	57	2 576	3 788	7 540	11 382	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	7	303	748	1 355	2 232	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	7	303	748	1 355	2 232	..	..	..	..	..
Total tax revenue	171	5 705	11 876	20 772	30 086	717	17 679	49 742	108 742	139 241

1. 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.

StatLink  <https://doi.org/10.1787/888934115388>

Table 6.26. Venezuela, tax revenues by sub-sectors of government

VES

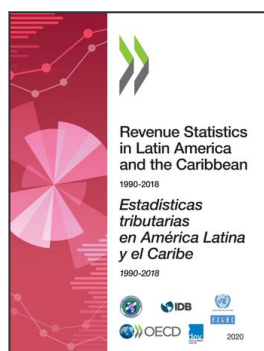
	Federal government ^{1,2}					State/Regional ³				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	3 444	46 856	368 365	2 847 864	..	..	..	..	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate ¹	3 148	33 683	86 998	473 879	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	297	13 173	281 367	2 373 986	..	..	..	..	..	..
2000 Social security contributions	0	0	0	..	..	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	..	..	..	..	..	..
4000 Taxes on property	11	3 999	2 217	29 459	..	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	191	2 217	29 459	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	3 808	0	0	..	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	..	..	..	..	..	..
5000 Taxes on goods and services	457	51 726	733 363	9 128 199	..	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	457	51 726	733 363	9 128 199	..	..	..	..	..	..
5110 General taxes	0	32 716	561 005	7 027 427	..	..	..	..	..	..
5120 Taxes on specific goods and services	457	19 011	172 357	2 100 772	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	..	..	..	..	..	..
6000 Other taxes	0	0	0	158 333	..	..	..	..	..	..
6100 Paid solely by business	..	..	..	0	..	..	..	..	..	..
6200 Other	..	..	..	158 333	..	..	..	..	..	..
Total tax revenue	3 913	102 581	1 103 944	12 163 855	..	..	..	..	..	..

VES

	Local government ³					Social Security Funds ^{2,4}				
	1990	2000	2010	2015	2018	1990	2000	2010	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	..	..
1100 Of individuals
1200 Corporate ¹
1300 Unallocable between 1100 and 1200
2000 Social security contributions	202	5 905	96 896	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	202	5 905	96 896	..	..
3000 Taxes on payroll and workforce	0	0	0	..	..
4000 Taxes on property	0	0	0	..	..
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	0	0	0	..	..
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	0	0	0	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	202	5 905	96 896	..	..

1. The figures for 2015-17 should be interpreted with caution as they have been affected by the high rate of inflation over this period. Data for revenues from taxes on oil profits (classified in heading 1200) are not available from 2016.
2. Tax revenue data are revised in this edition based on Bolívar Soberano introduced in August 2018. Data are not available for 2018.
3. The figures exclude state and local government tax revenues as the data are not available.
4. Data on social security contributions are not available from 2014.

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