Revenue Statistics in Latin America and the Caribbean

1990-2015

Estadísticas tributarias en América Latina y el Caribe

1990-2015
Revenue Statistics in Latin America and the Caribbean, 1990 – 2015

• Detailed, internationally comparable data on tax revenues in Latin American and Caribbean (LAC) economies
  • 24 LAC economies from 1990-2015
  • Comparisons with the average for OECD economies (and online data for 33 non-LAC countries)

• Based on OECD Revenue Statistics methodology, a reference source for OECD member countries

• Joint project with the Economic Commission for Latin America and the Caribbean (ECLAC), the Inter-American Centre for Tax Administrations (CIAT), and Inter-American Development Bank (IDB)
Comparing Fiscal Pressure and GDP PPP per capita of selected developed countries


1/ Fiscal Pressure (OECD Tax revenues, several editions) and average GDP per capita weighted by Geary-Khamis $ of each country (base 1990; Maddisson, 2010). From 2010. GDPpc and GPD of World Bank Indicators were used. Countries (11): Germany, Australia, Spain, USA, France, Italy, Japan, Norway, New Zealand, Portugal, United Kingdom.
Comparing Fiscal Pressure and GDP PPP capita in LAC, 1990-2015

* Weighted averages.
Fiscal Pressure OECD and LAC* 1970-2015

* Weighted averages.
Per capita Fiscal Pressure (by tax) (in 2011 US$ PPP) and as % of GDP\(^1\)(2013-2015)

1/ GDP in international US$ PPP of 2011 was used for calculations. 2/ Mercosur includes Brazil, Paraguay, Uruguay, Chile and Mexico. 3/ OECD excludes Chile, Slovak Republic, Slovenia, Estonia, Israel, Mexico and Czech Republic.
Tax Rates LAC and OECD
1975-2015 (%)

Source: prepared by the author based on OECD, IDB and CIAT (Pecho and Morán, 2016)
Fiscal Pressure in LAC, 2015
(% of GDP)

Source: IDB-CIAT (2017). Equivalent Fiscal Pressure
Tax revenue growth by country, 1990-2015
(percentage points of GDP)

Source: OECD/ECLAC/CIAT/IDB (2017), Revenue Statistics in Latin America and the Caribbean
* Calculated with the Equivalent Fiscal Pressure.
Tax Revenue growth by tax, 1990-2015
(percentage points of GDP)

- SSC
- VAT
- Income tax
- Other taxes
Non-renewable natural resources (public revenues), 2000-2016 (% GDP)

Notes: Mining includes: Argentina, Bolivia (Plurinational State of), Brazil, Chile, Colombia, Jamaica, Mexico, Peru, Dominican Republic and Suriname. Hydrocarbons include: Argentina, Bolivia (Plurinational State of), Brazil, Colombia, Ecuador, Mexico, Peru, Suriname, Trinidad and Tobago and Venezuela (Bolivarian Republic of).

Fuente: OECD/ECLAC/CIAT/IDB (2017), Revenue Statistics in Latin America and the Caribbean
PIT and CIT, LAC and OECD (2014)

Income tax

LAC Countries

Tax revenues of subnational governments, by type of tax for LAC, 2000-2014 (% of GDP)

Bibliography


