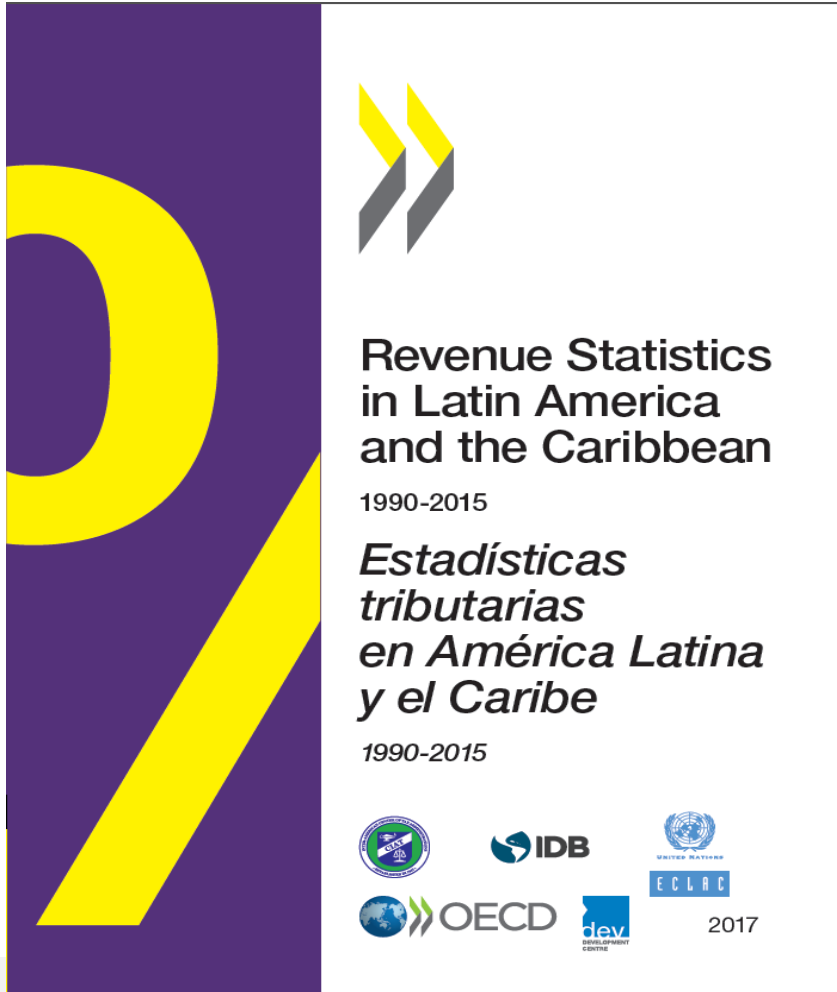


# Revenue Statistics in Latin America and the Caribbean

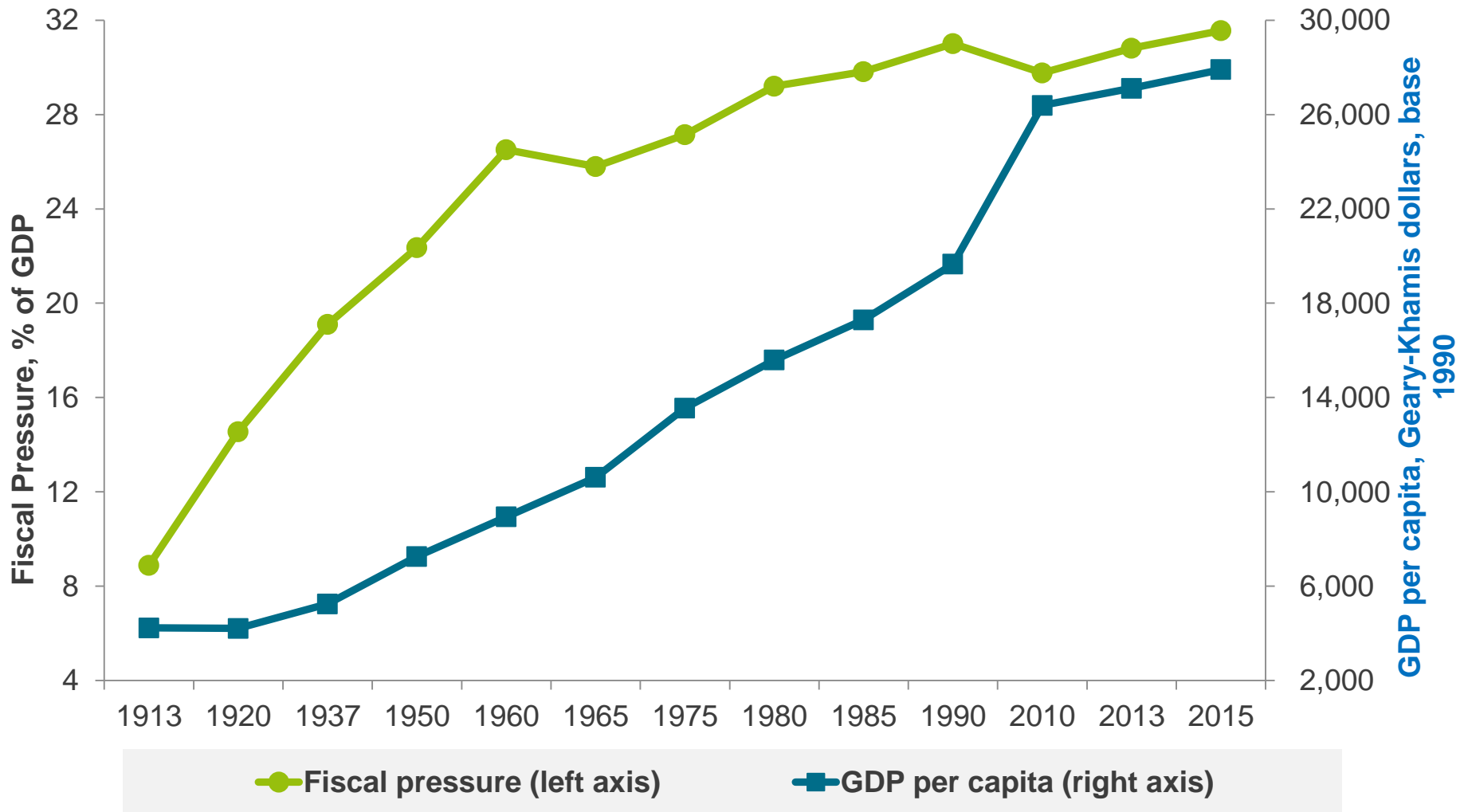
Woodrow Wilson Center  
April 21<sup>st</sup>, 2017



# 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 on-line 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)

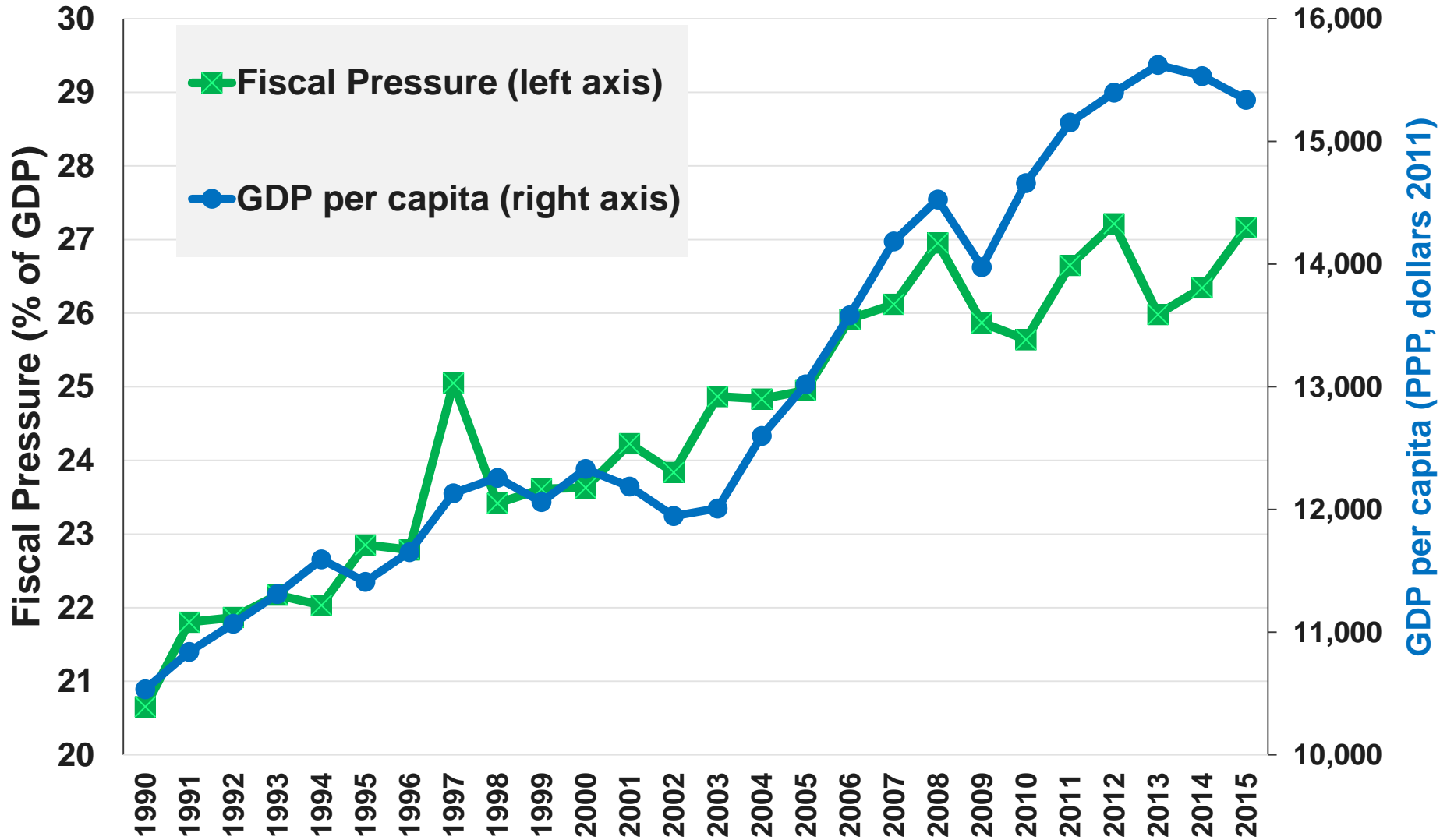
# Comparing Fiscal Pressure and GDP PPP per capita of selected developed countries <sup>1/</sup>



Source: Maddison Database (2010), Mitchell (1998, 2003), Tanzi (2000), Statistical Yearbook of the League of Nations, World Bank.

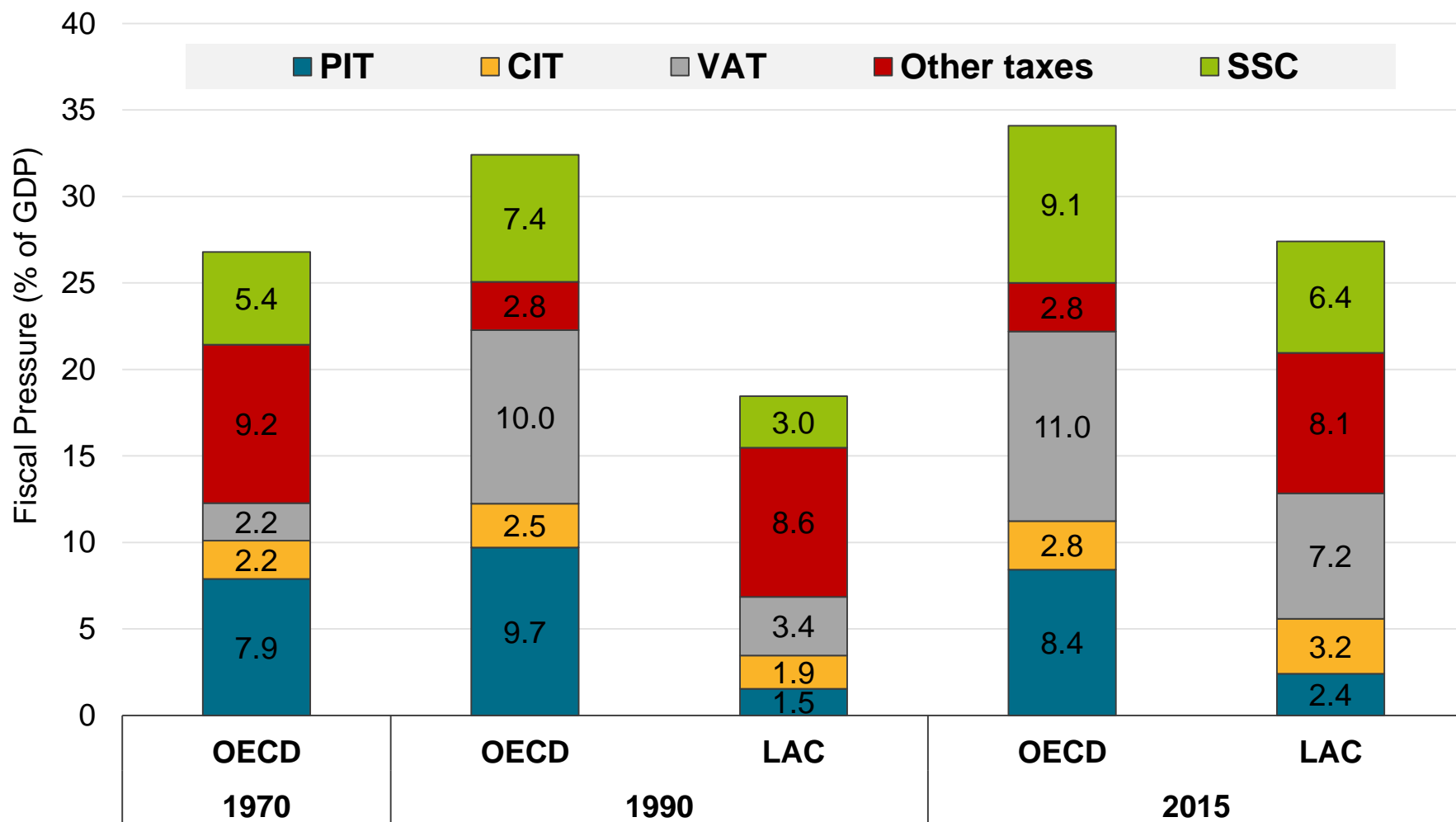
<sup>1/</sup> Fiscal Pressure (OECD Tax revenues, several editions) and average GDP per capita weighted by Geary-Khamis \$ of each country (base 1990; Madisson, 2010). From 2010. GDPpc and GPD of World Bank Indicators were used. Countries (11): Germany, Australia, Spain, USA, France, Italy, Japan, Norway,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

# Comparing Fiscal Pressure and GDP PPP capita in LAC, 1990-2015



\* Weighted averages.

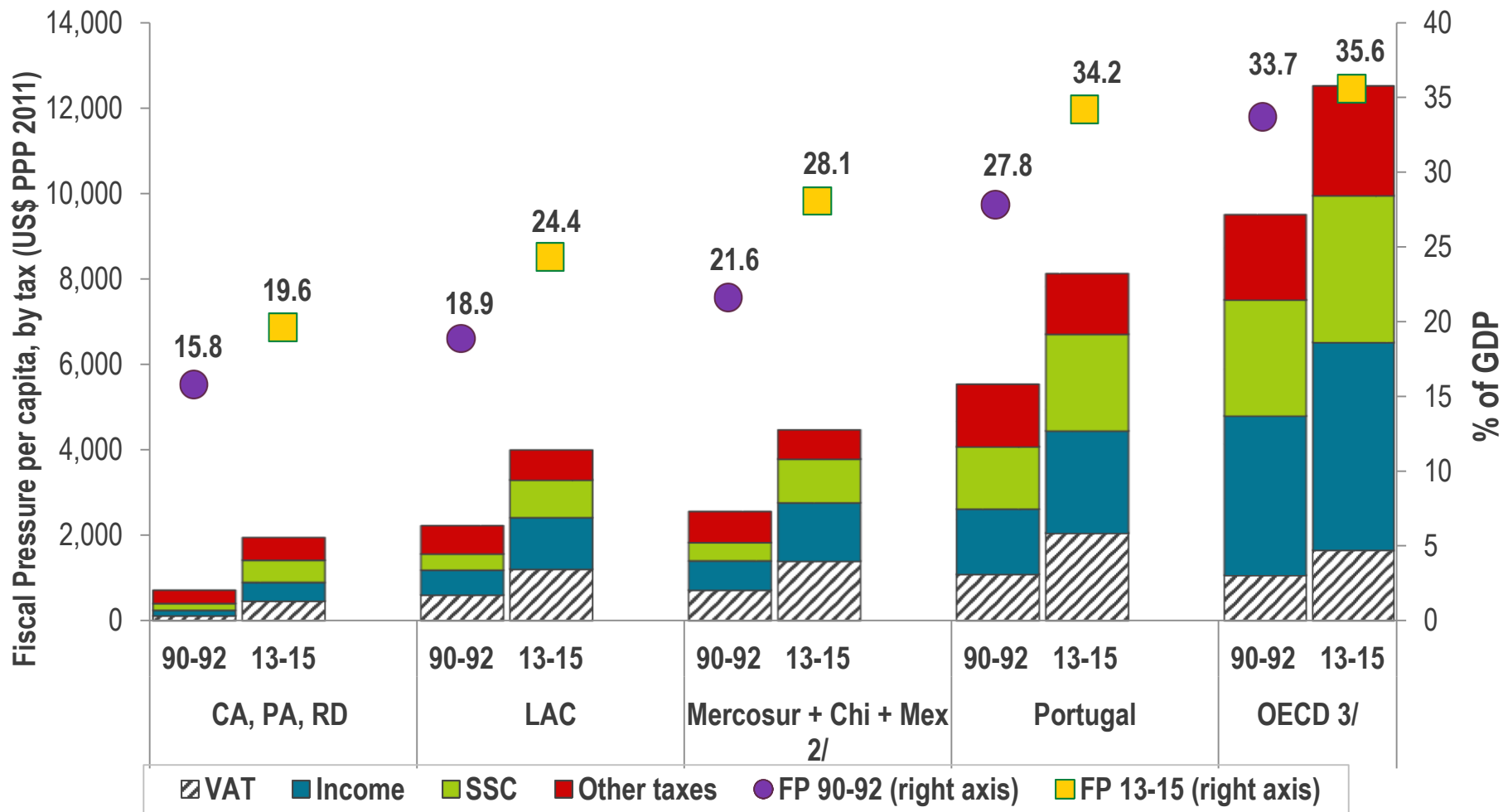
# Fiscal Pressure OECD and LAC\* 1970-2015



\* Weighted averages.

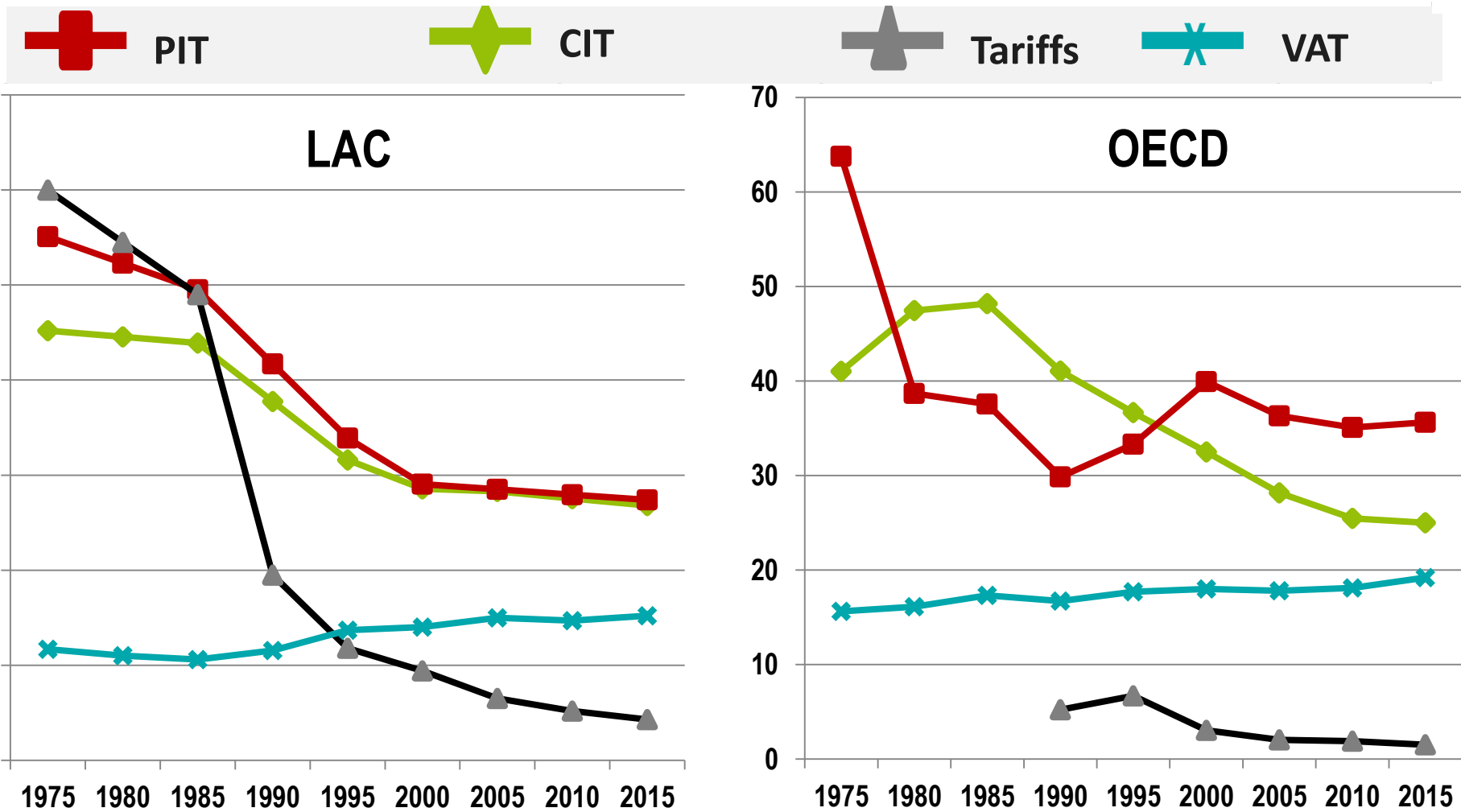
Source: OECD, CIAT, ECLAC, IDB (2017) and OECD (2017).

# Per capita Fiscal Pressure (by tax) (in 2011 US\$ PPP) and as % of GDP<sup>1/</sup>(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.

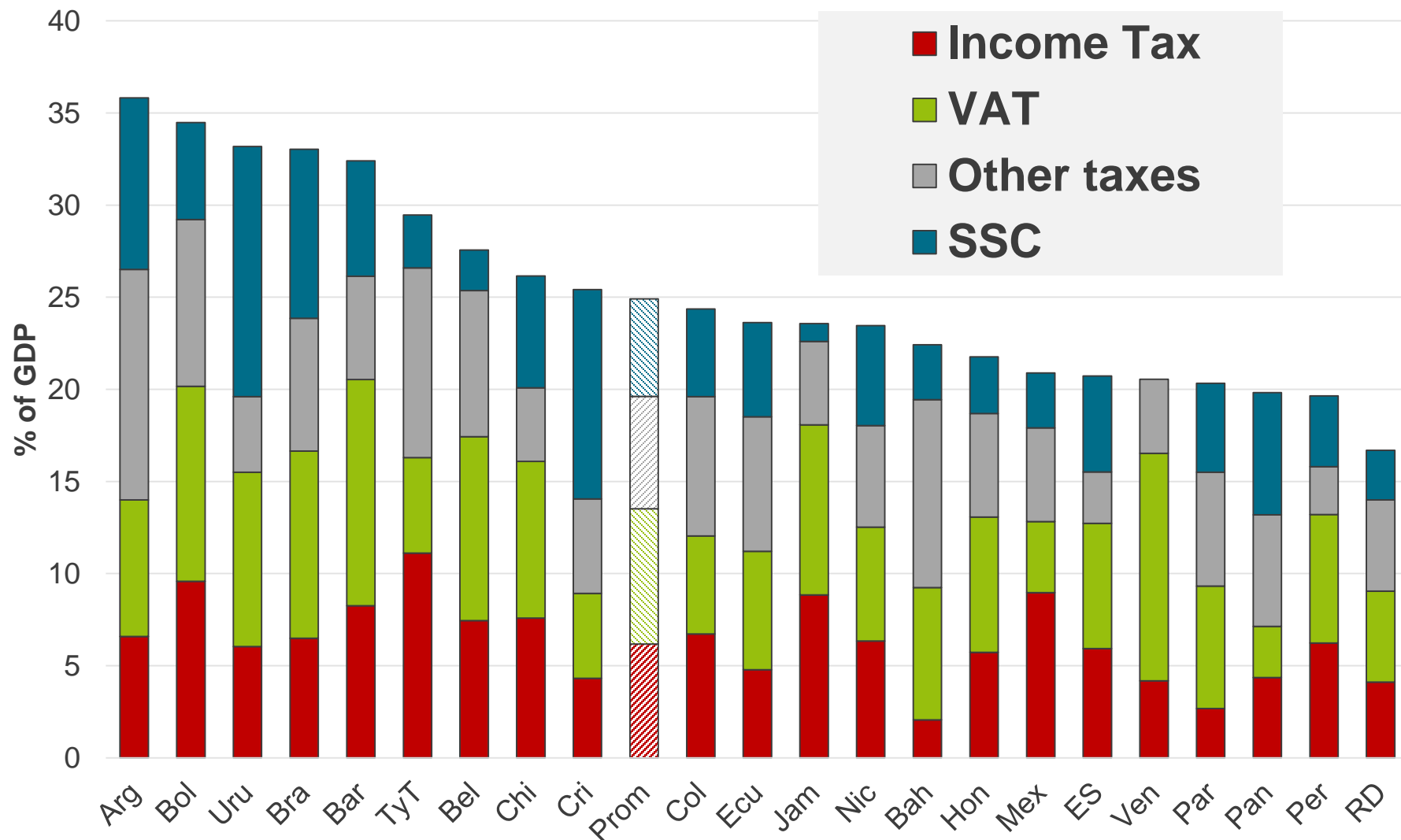
# Tax Rates LAC and OECD 1975-2015 (%)



Source: prepared by the author based on OECD, IDB and CIAT (Pecho and Morán, 2016)

# Fiscal Pressure in LAC, 2015

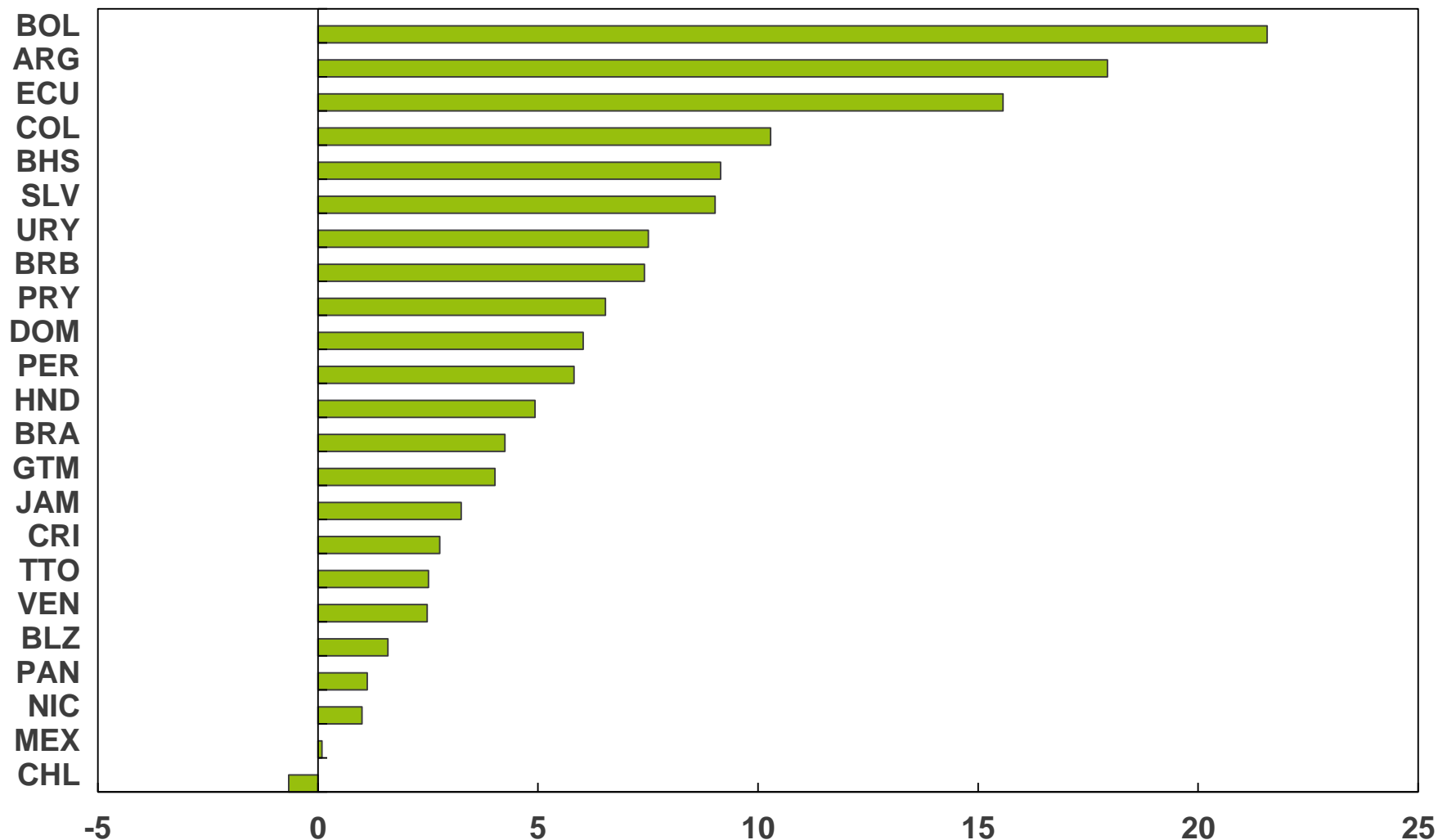
## (% of GDP)





# Tax revenue growth by country, 1990-2015

(percentage points of GDP)

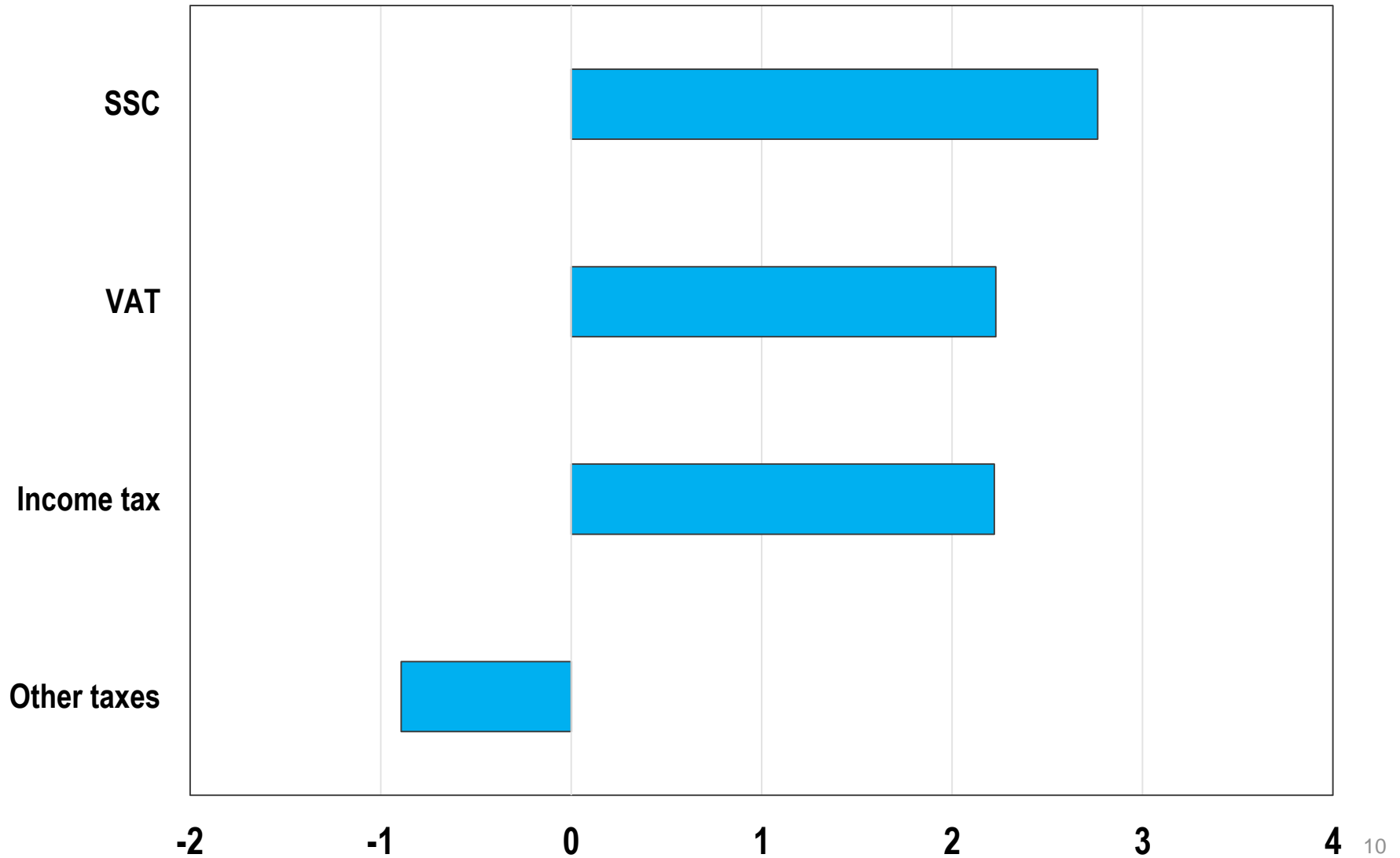


Source: OECD/ECLAC/CIAT/IDB (2017), *Revenue Statistics in Latin America and the Caribbean*

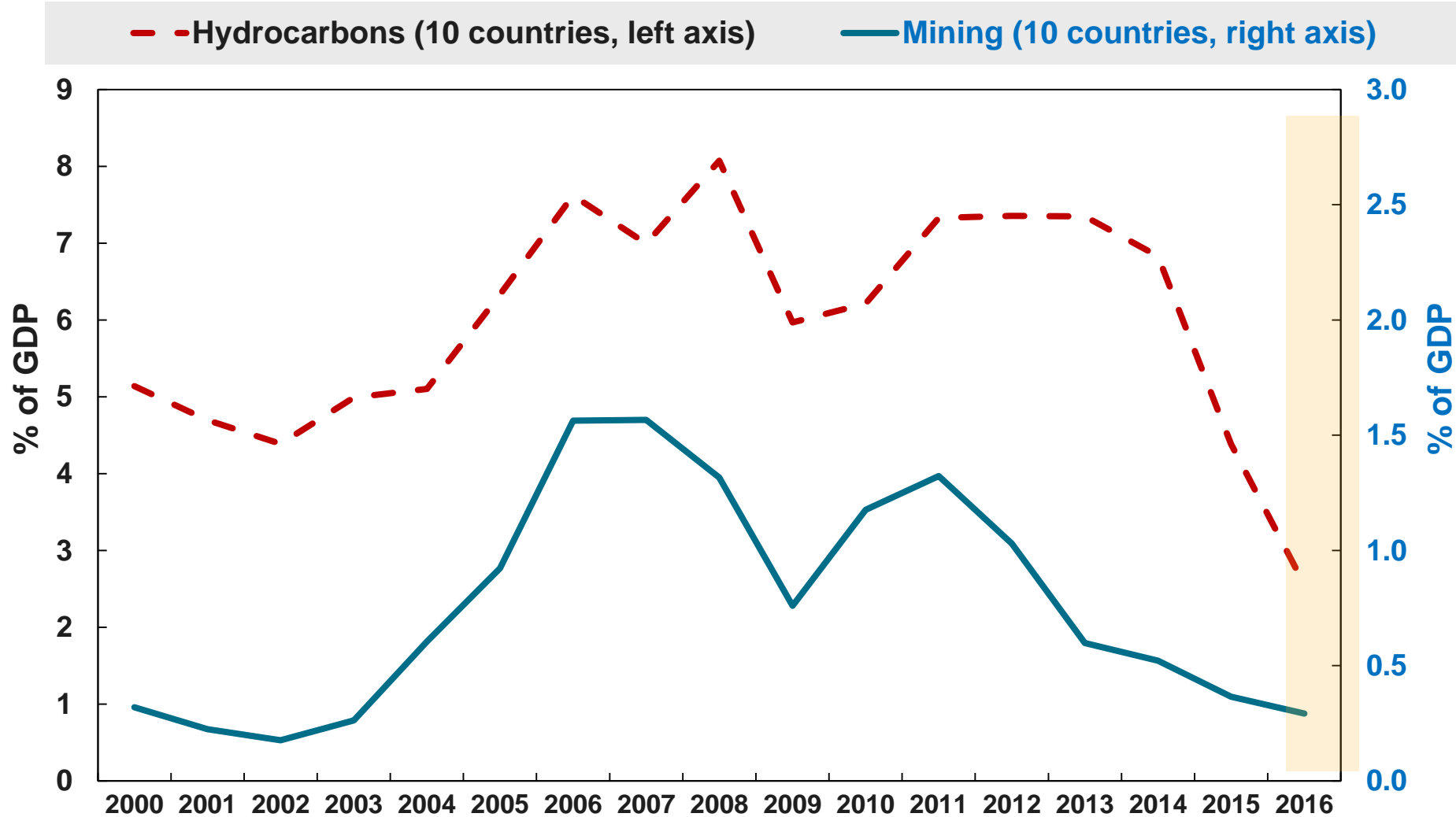
\* Calculated with the Equivalent Fiscal Pressure.

# Tax Revenuen growth by tax, 1990-2015

(percentage points of GDP)



# 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)



Personal inc.

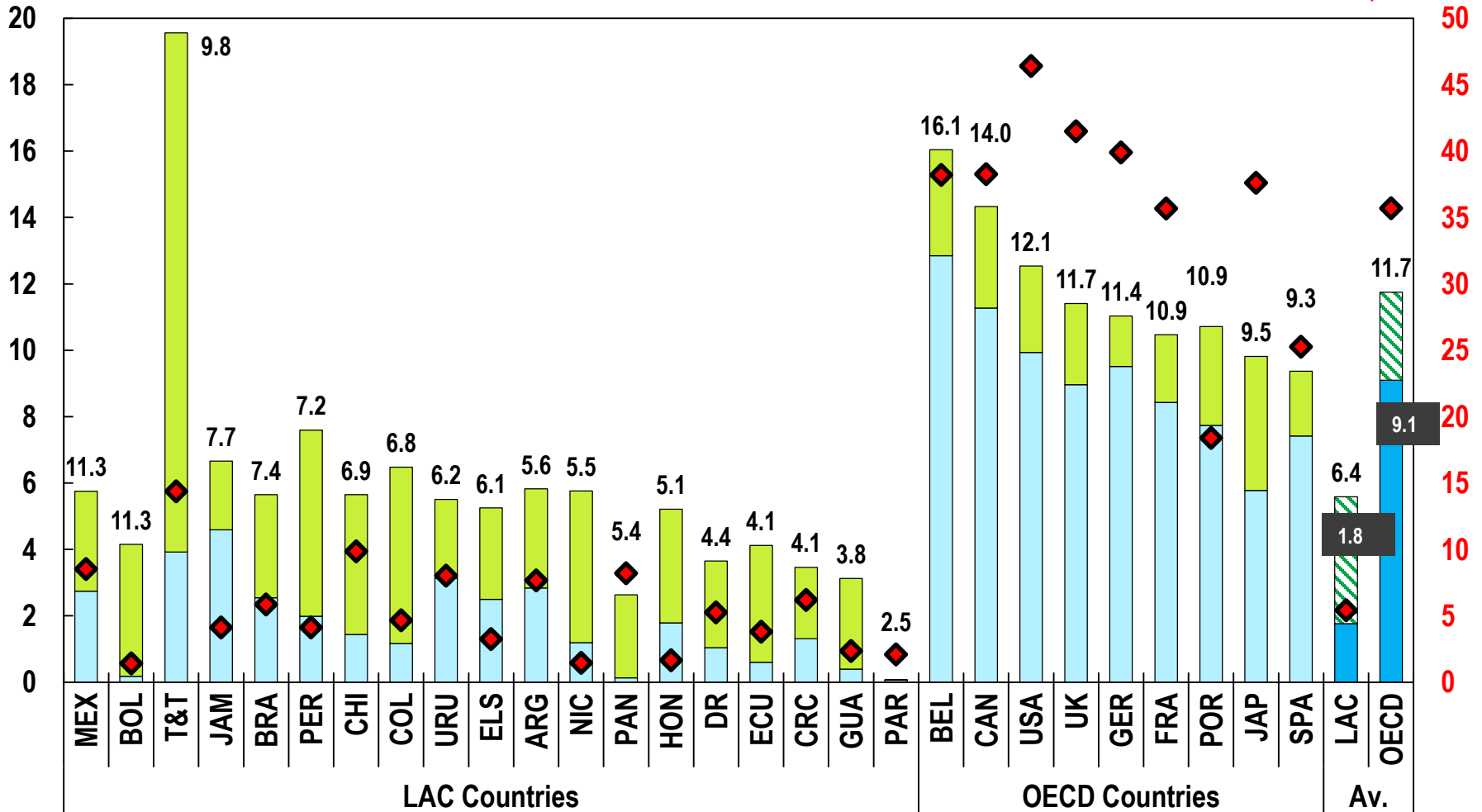


Company inc.

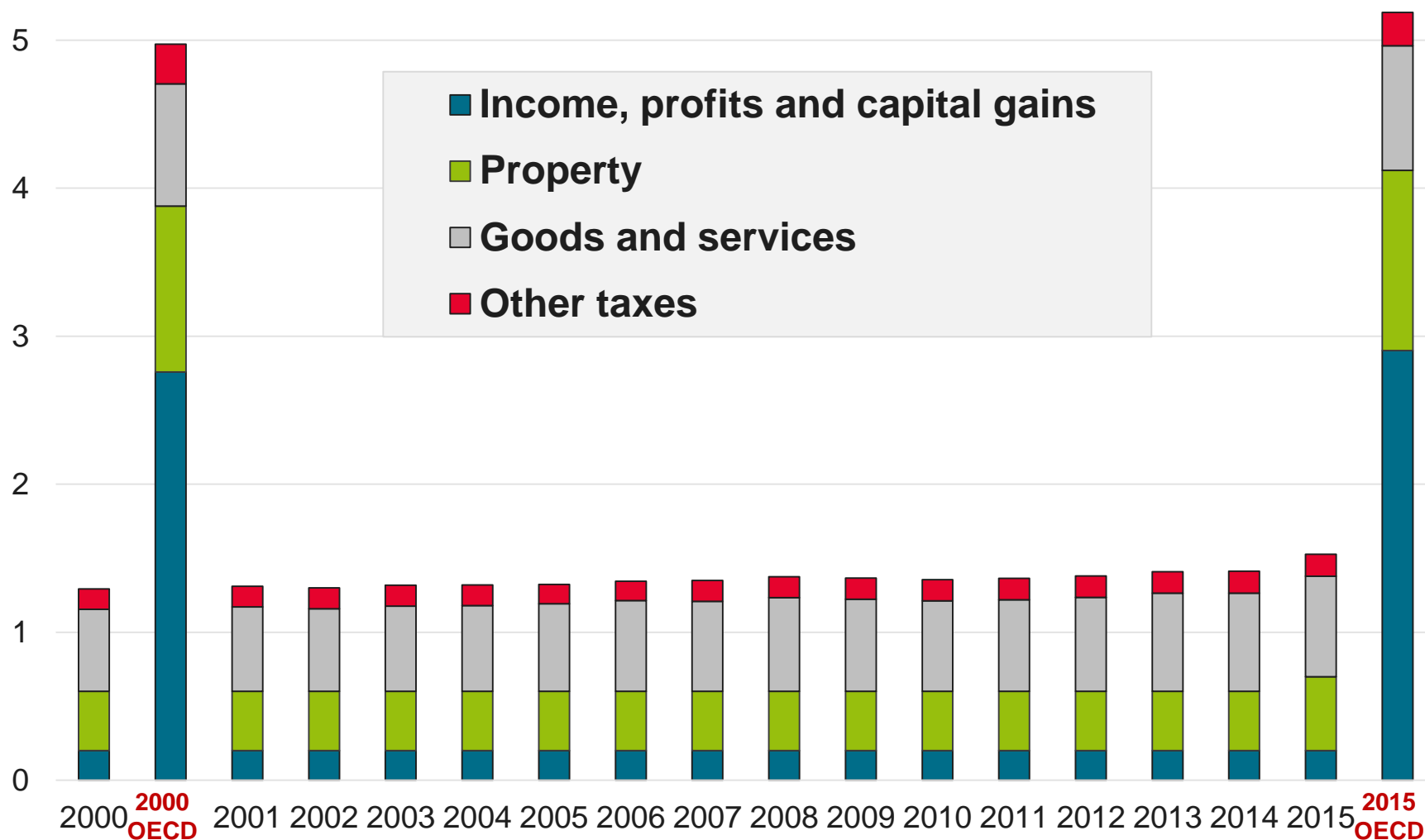
◆ Per capita GDP

## Income tax

GDP per capita (000s dollars of 2005)



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



# Bibliography

- OECD/ECLAC/CIAT/IDB (2017), *Revenue Statistics in Latin America and the Caribbean*.  
[www.iadb.org/estadisticasfiscales2017](http://www.iadb.org/estadisticasfiscales2017)
- OECD/CIAT/IDB (2016), *Taxing Wages in Latin America and the Caribbean*. OECD Publishing, Paris.  
[www.oecd-ilibrary.org/taxation/taxing-wages-in-latin-america-and-the-caribbean-2016\\_9789264262607-en](http://www.oecd-ilibrary.org/taxation/taxing-wages-in-latin-america-and-the-caribbean-2016_9789264262607-en)
- Barreix, Benitez y Pecho (2017). *Revisiting Personal Income Tax*. OECD Publishing, Paris.  
[http://www.oecd-ilibrary.org/development/revisiting-personal-income-tax-in-latin-america\\_16d42b4a-en](http://www.oecd-ilibrary.org/development/revisiting-personal-income-tax-in-latin-america_16d42b4a-en)
- BID/CIAT (2017). *Equivalent Fiscal Pressure*. Forthcoming.