

# Revenue Report COVID-19 (RRC) Year 2022



**JULY 2023**

Santiago Díaz de Sarralde Miguez,  
Julio López, Gaspar Maldonado



A large, light gray graphic of a hand with fingers spread, positioned diagonally across the page. The hand is stylized with rounded fingers and a simple palm. The text is centered over the hand.

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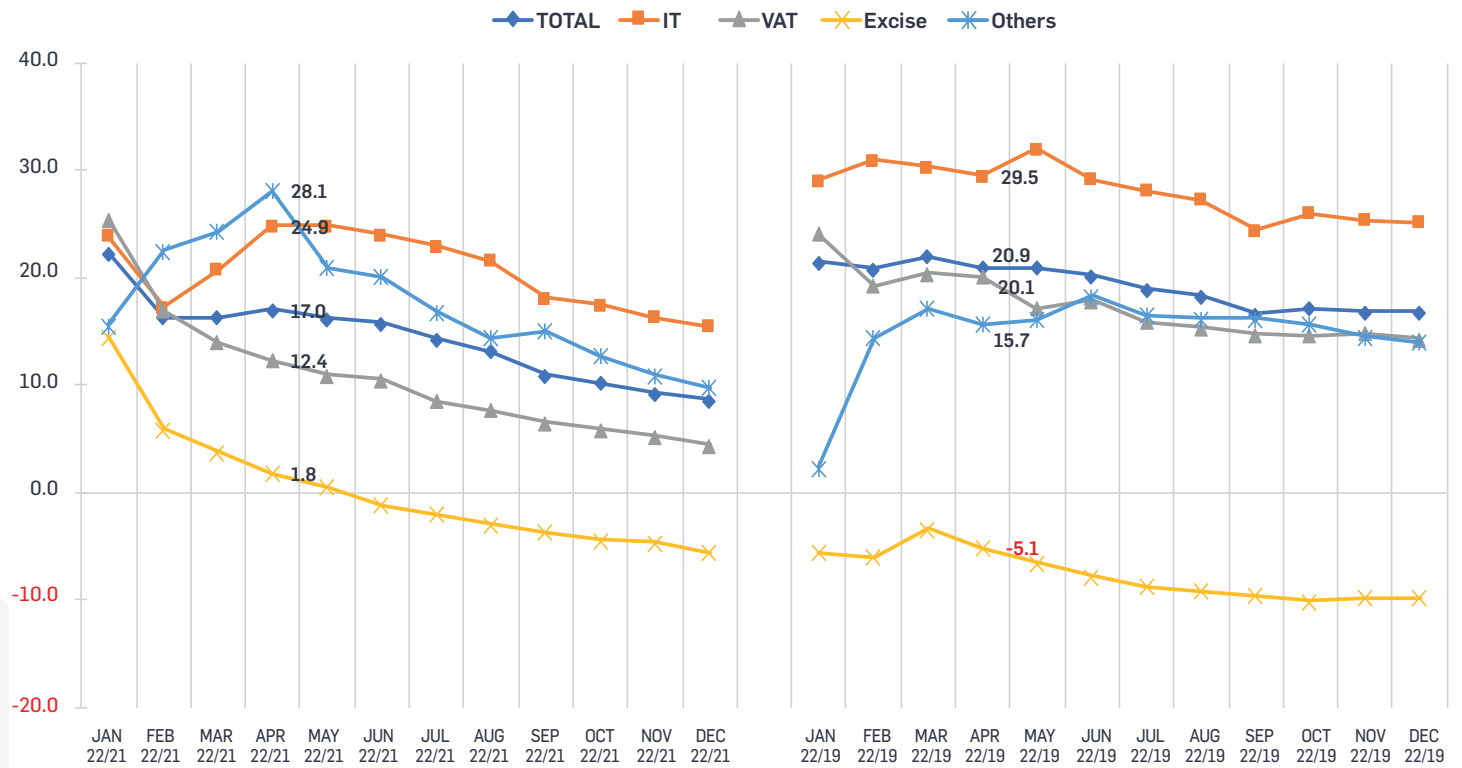
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# EXECUTIVE SUMMARY

- After the dramatic drop in revenue in 2020 compared to 2019 (-8.8% on average in the CIAT member countries considered in the database) and the rebound recorded in 2021 (a spectacular +17.4% compared to 2020 - partly the result of the statistical effect of comparison with 2020 - and a more nuanced +6.7% with respect to 2019), **in 2022 the recovery of tax revenues with respect to the pre-pandemic scenario has been consolidated, with an average growth in constant values of 8.6% with respect to the same period of the preceding year, 2021, and of 16.8% with respect to 2019, led by income taxes** (IT: +15.5% compared to 2021; +25.2% compared to 2019) **and, in second place, VAT** (+4.4% compared to 2021; +14.4% compared to 2019), **while Excise taxes as a whole remain in negative territory** (Excise taxes: -5.6% compared to 2021; -9.8% compared to 2019). At the same time, **a slowdown in collection is noted throughout the year**, which shows the impact of the new crisis factors that emerged in 2022.
- **By region, the results in 2022 are similar, although with some differences. Latin America and the Caribbean register a real improvement of 9.3% compared to 2021 and 19.7% compared to 2019.** The Andean countries remain, on average, those with the strongest recovery (+12.6% and +23.1%, compared to 2021 and 2019, respectively).
- **By country, heterogeneity continues to be very high.** When compared to 2021, **the recovery of total accumulated revenue in real terms is practically unanimous**, although in a wide range of variation rates from +26.8% in Panama to -0.8% in Mexico. Likewise, **the clear attenuation of growth rates between the first and second half of the year can be observed.** Comparing with the same period of 2019, the generalized recovery is confirmed, in a range of values between a maximum of +33.8% for Chile and a minimum of +1.1% for Mexico.
- Since the beginning of the pandemic, the **Revenue Reports COVID-19 (RRC)** have compiled the available information regarding the evolution of the **global collection of the tax administrations** and its main components (income taxes, VAT, excise taxes and other revenue). From CIAT we consider that monthly tax statistics will continue to be very necessary, so, once the recovery with respect to the pre-pandemic scenario is confirmed, we will continue their preparation, now under the name of **Revenue Report CIAT (RRC)**, focusing on the annual variation of revenues (no longer needing to refer to the pre-pandemic baseline scenario of 2019), both in current and constant terms.
- The CIAT web page (<https://www.ciat.org/revenue-statistics/?lang=en>, "Monthly Collection Database (Annex)") provides additional detailed information on the monthly and cumulative evolution -in constant and current values- of all CIAT member countries analyzed.

**Figure 0.** Evolution of total tax cumulative collection of tax administrations by type of tax (in percentage change compared to the same month of 2021 -left- and 2019 -righth-; simple averages; constant prices; January to December 2022)



Source: Prepared by the authors based on official information from the tax administrations.



# METHODOLOGICAL INTRODUCTION

The crisis resulting from the COVID-19 pandemic created an unprecedented situation in history that made the collection of quantitative information more necessary than ever to gain knowledge of the relative states of affairs and to facilitate the design of policy responses to contain and mitigate the most negative effects of this crisis.

The Revenue Reports COVID-19 (RRC) prepared by CIAT have collaborated in this task through the simultaneous preparation of a statistical database of international scope, which makes it possible to monitor the monthly evolution of tax collection and its corresponding analysis for a given period, in this case covering the twelve months of calendar year 2022.

The information collected comes from the tax administrations of CIAT member countries, most of the time published in the form of monthly or quarterly<sup>1</sup> bulletins, and should be interpreted for its advantages in terms of temporal proximity but also with its particularities given its origin and the context in which it is framed (the different responsibilities between

institutions -internal taxes, customs, social<sup>2</sup> security-; the different monthly collection and accounting schedules; the effects of deferrals granted to taxpayers<sup>3</sup>; publication times and formats; etc.). In turn, in some cases where the information is available, the figures are supplemented with information from other public institutions to incorporate, for example, the performance of subnational tax resources given their crucial relevance in certain countries.

The RRCs summarize the main information available up to their publication<sup>4</sup>, including summary tables of the evolution of the administrations' overall revenue collection and its main components (income taxes, VAT, excise taxes and other taxes applied) with their monthly variations with respect to the same month of the previous year and cumulatively throughout the year. In general, except when the necessary official information is not available, the figures are presented in constant values to avoid distortions derived from the evolution of prices. Given the dynamic nature of the process of obtaining and processing statistical information from different sources, various CIAT member countries have been

- 
- 1 In any case, the information contained in these reports should not be considered official, and the corresponding sources should be referred to for such purposes. Any error contained in the processing of this data is the sole responsibility of the authors of the Report.
  - 2 In this regard, please refer to: [Moran, D. y Díaz de Sarralde, S. \(2021\) "Overview of Tax Administrations in CIAT Countries. Revenue, resources, performance, and digital transformation in the prelude to the COVID-19 pandemic", CIAT](#)
  - 3 In this regard, see: [CIAT, OCDE, IOTA \(2020\) "Tax Administration Responses to COVID-19: Measures Taken to Support Taxpayers".](#)
  - 4 Updates to the RRC are published in the CIAT Book and Working Paper series. See: <https://www.ciat.org/reporte-de-recaudacion-covid-19-ciat/>.

incorporated throughout the successive editions of this Report (reaching a total of 23 cases), which has provided considerable robustness to the general trends identified on the basis of the averages calculated.

The following is a summary of the evolution of tax collection. An analysis by region or group of countries will also be presented in order to delve into both the aspects in common, as well as the most notable differences between the different countries for which statistical information is available.

In addition to the information presented here, the complete information base in Excel format (RRC Database) will be made available to the interested public, with a wide detail by tax figures, in constant and current values, detailing the structure of the monthly<sup>5</sup> collection.

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5 See the link: <https://www.ciat.org/revenue-statistics/?lang=en>, "Revenue Report COVID-19 CIAT (Annex)".

# 1. EVOLUTION OF TAX COLLECTION DURING YEAR 2022

This first section of the Report analyzes the evolution of global tax collection, in general, in constant terms (deflated by the evolution of consumer price indexes in each country) and its breakdown into income taxes (IT), value added taxes (VAT), Excise taxes and a group that includes other tax resources.

This new edition of the RRC contains information available for the calendar year 2022, which allows identifying general trends for an annual period and, at the same time, verifying the recovery of tax collection levels with respect to those recorded at the beginning of the COVID-19 pandemic.

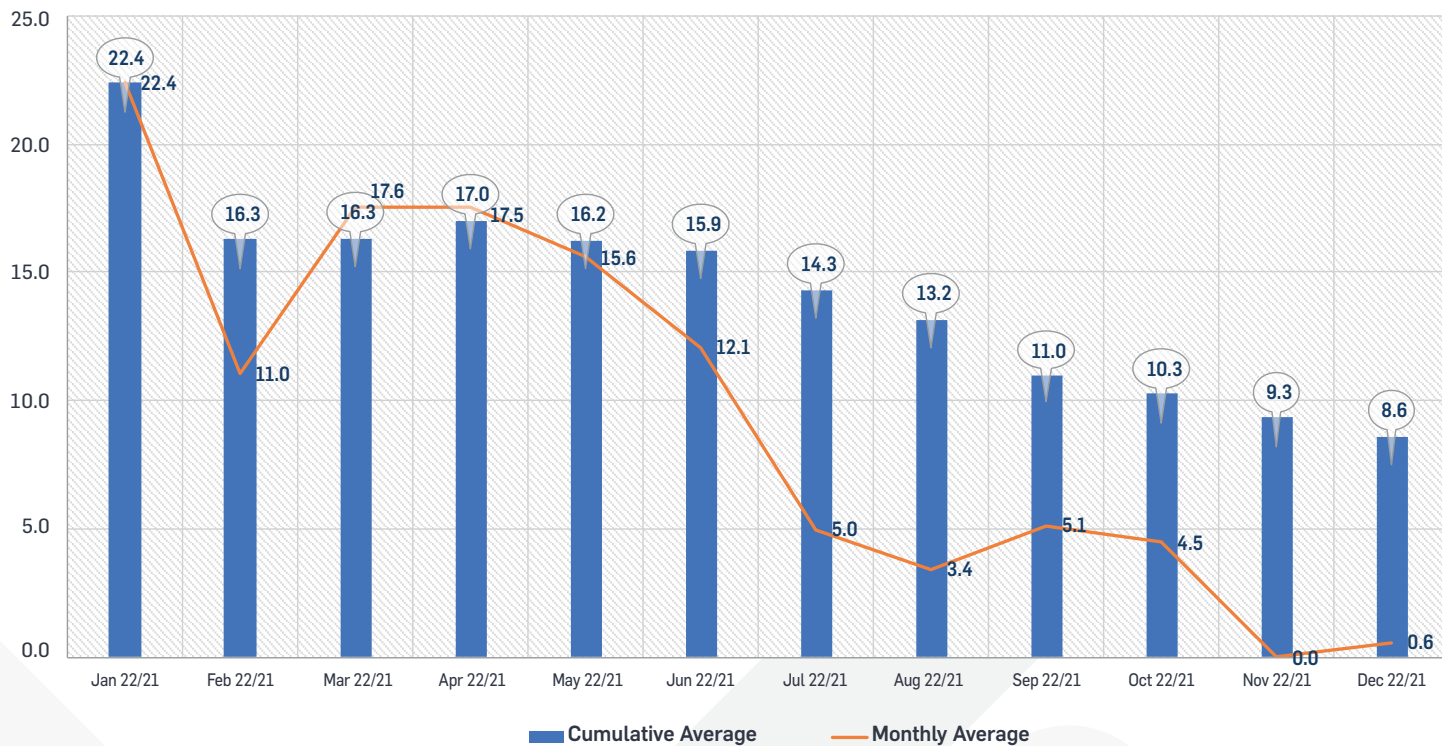
After the dramatic drop in collections in 2020 compared to 2019 (-8.8% on average in the CIAT member countries considered in the database) and the rebound recorded in 2021 (a spectacular +17.4% compared to 2020 - partly the result of the statistical effect of comparison with 2020 - and a more nuanced +6.7% compared to 2019), 2022 reflects the consolidation of the recovery (+8.6% compared to 2021 and +16.8% compared to 2019).

## 1.1. Evolution of global tax collection (Total)

Overall year-on-year collections for the twenty-one countries for which data are available show consolidation of the recovery in 2022, both in the year-on-year comparison with 2021 and with 2019. Once the comparison with 2020, the most irregular year and weighed down by the worst consequences of the pandemic, is overcome, both monthly and cumulative variation rates show greater stability, albeit with a gradual and continuous slowdown in growth rates, caused, among other causes, by the increase in the growth rate recorded in 2021 throughout the year and by the oscillations in international prices and economic activity during 2022 resulting from the instability introduced by the war between Russia and Ukraine.

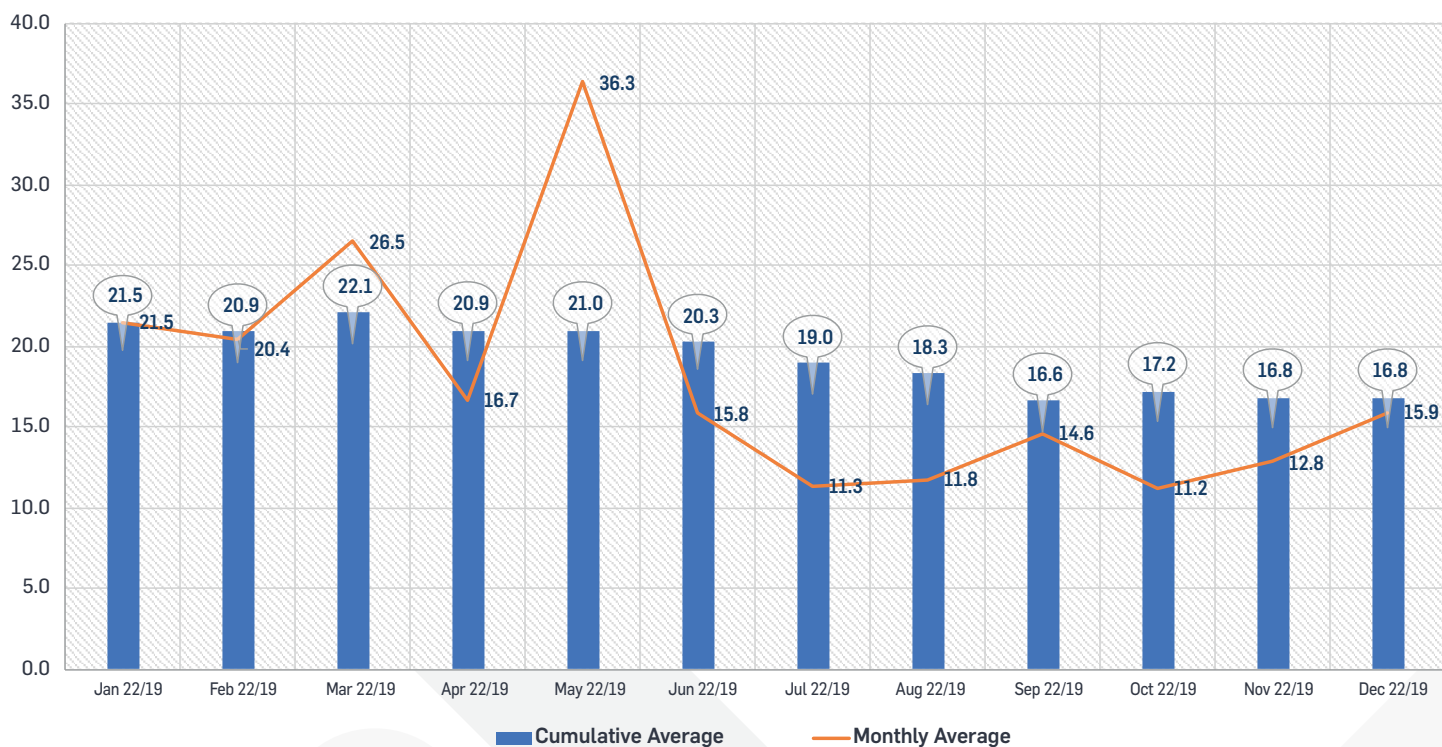
In the first half of 2022, there was an average growth in constant values of 15.9% compared to the same period of the previous year, 2021 -Figure 1a-, and 20.3% compared to 2019 -Figure 1b-, while at the end of the year these growth rates stood at 8.6% (with monthly variation rates -not cumulative- compared to 2021 clearly decreasing) and 16.8%, respectively.

**Figure 1a.** Evolution of total tax collection of tax administrations in 2022 in percentage changes with respect to the same month of 2021 (simple averages; constant prices; January to December)



**Source:** Prepared by the authors based on official information from the tax administrations.

**Figure 1b.** Evolution of total tax collection of tax administrations in 2022 in percentage changes with respect to the same month of 2019 (simple averages; constant prices; January to December)



**Source:** Prepared by the authors based on official information from the tax administrations.

The updated information at the individual level for 2022 allows us to verify the heterogeneity and different rates of recovery of total collection in the countries analyzed.

When compared to 2021 (Table 1), the recovery of total accumulated revenue in real terms is practically unanimous, although in a wide range of variation rates from +26.8% in Panama to -0.8% in Mexico (which is the

only exception to the overall result mentioned above). Likewise, the clear attenuation of growth rates between the first and second half of the year can be observed. Comparing with the same period of 2019 (Table 2), the generalized recovery is confirmed, in a range of values between a maximum of +33.8% for Chile and a minimum of +1.1% for Mexico.

**Table 1.** Evolution of total tax cumulative collection of tax administrations in 2022 (in percentage changes with respect to the same month of 2021; constant prices; January to December)

Countries	Ene 22/21	Feb 22/21	Mar 22/21	Abr 22/21	May 22/21	Jun 22/21	Jul 22/21	Ago 22/21	Sept 22/21	Oct 22/21	Nov 22/21	Dic 22/21
Argentina	52.4	57.3	58.9	45.2	38.4	33.6	29.9	25.5	24.6	22.3	20.1	18.3
Bolivia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Brazil	10.7	7.0	6.9	7.1	6.8	7.7	7.0	6.4	5.7	5.4	4.7	4.4
Chile	24.2	22.2	21.7	31.6	38.8	33.9	31.8	27.5	22.2	17.0	14.1	10.3
Colombia	17.2	20.0	19.7	24.4	23.0	23.3	25.3	25.4	23.8	23.1	21.1	19.2
Costa Rica	15.8	17.6	13.3	8.2	4.8	5.4	7.2	7.2	7.2	6.5	6.0	4.6
Dominican Republic	14.7	10.0	11.0	5.5	7.7	8.2	5.2	4.6	5.2	4.1	2.7	2.7
Ecuador	16.4	12.4	15.1	24.7	23.7	22.0	20.0	19.4	18.1	17.0	16.0	15.1
El Salvador	19.1	17.4	17.4	9.3	13.6	11.4	9.5	9.1	8.1	7.2	6.1	5.3
Guatemala	9.5	8.6	11.7	12.3	12.1	12.2	11.2	10.9	10.7	9.2	8.8	6.3
Honduras	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	3.8	9.5	7.6	6.1	6.1	5.5	6.8	7.4	5.2	3.9	2.8	1.4
Jamaica	6.1	8.0	11.8	10.5	12.7	12.1	11.7	13.4	13.5	13.8	13.4	12.8
Mexico	-0.2	-0.7	2.0	4.6	3.4	2.8	1.2	-0.2	-0.3	-0.4	0.2	-0.8
Morocco	5.6	6.0	20.8	17.9	15.6	15.9	14.9	13.8	12.8	12.5	11.9	10.8
Nicaragua	17.3	15.0	14.0	11.2	11.3	10.6	9.7	9.4	8.9	8.8	8.1	7.5
Panama	134.4	66.0	31.2	28.8	20.5	23.1	21.6	18.5	20.2	23.8	22.7	26.8
Paraguay	-3.3	-6.1	-2.2	4.7	7.7	6.5	6.3	5.1	5.3	4.9	4.8	4.8
Peru	14.0	11.2	19.1	21.9	20.7	17.8	14.9	11.2	10.3	9.8	7.9	5.7
Spain	22.6	13.3	11.6	9.4	10.2	9.2	8.3	9.0	8.3	7.5	6.8	5.6
Trinidad & Tobago	67.2	23.0	30.8	33.0	36.6	49.2	38.6	33.9	4.1	3.7	4.3	9.7
United States	12.5	10.8	10.1	33.3	19.1	14.2	12.2	11.5	9.6	9.2	7.4	5.2
Uruguay	9.7	13.5	10.2	8.1	8.6	8.4	7.6	7.7	7.1	6.5	5.9	5.4
<b>Cumulative Average</b>	<b>22.4</b>	<b>16.3</b>	<b>16.3</b>	<b>17.0</b>	<b>16.2</b>	<b>15.9</b>	<b>14.3</b>	<b>13.2</b>	<b>11.0</b>	<b>10.3</b>	<b>9.3</b>	<b>8.6</b>

**Source:** Prepared by the authors based on official information from the tax administrations. "n.a." = not available.

**Table 2. Evolution of total tax cumulative collection of tax administrations in 2022 (in percentage changes with respect to the same month of 2019; constant prices; January to December)**

Countries	Jan 22/19	Feb 22/19	Mar 22/19	Apr 22/19	May 22/19	Jun 22/19	Jul 22/19	Aug 22/19	Sep 22/19	Oct 22/19	Nov 22/19	Dec 22/19
Argentina	51.0	57.5	63.4	50.06	39.44	33.10	28.59	24.75	25.21	23.81	22.07	21.56
Bolivia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Brazil	17.4	12.0	14.6	13.84	14.50	15.51	15.53	15.32	15.38	15.44	14.70	14.26
Chile	34.4	27.7	28.1	32.36	52.36	46.93	44.66	42.03	39.67	37.25	36.55	33.76
Colombia	19.3	20.5	22.5	25.27	23.40	21.57	23.92	25.14	23.97	24.27	24.21	24.26
Costa Rica	12.6	21.0	31.2	24.00	20.97	20.88	23.75	23.07	21.92	19.60	19.15	16.06
Dominican Republic	11.4	14.4	15.2	13.59	16.63	17.90	16.90	16.92	17.95	16.82	16.85	16.42
Ecuador	13.7	9.4	17.1	11.54	11.80	12.26	11.03	10.63	11.63	11.72	12.03	13.14
El Salvador	25.8	27.0	30.2	21.18	26.36	25.51	23.79	23.44	22.64	21.75	21.53	21.36
Guatemala	17.7	18.9	24.0	26.40	25.10	25.49	25.78	25.08	24.88	24.07	23.53	23.06
Honduras	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	9.5	12.8	11.2	9.73	8.96	7.61	9.15	10.52	10.29	7.01	5.66	3.70
Jamaica	-3.8	-4.0	4.7	2.78	2.77	1.36	1.80	2.71	1.83	2.14	2.45	2.38
Mexico	4.2	-0.5	13.2	7.39	5.86	4.19	2.71	1.99	1.33	0.66	0.99	1.14
Morocco	30.4	30.6	37.5	35.08	33.60	36.23	34.49	34.65	34.24	33.52	33.80	31.87
Nicaragua	62.6	91.5	38.6	35.84	33.97	28.85	27.92	28.00	28.11	27.80	27.74	26.88
Panama	-3.7	-6.9	2.4	0.95	-0.63	-4.10	-3.54	-3.95	-3.49	0.07	-0.16	2.90
Paraguay	7.8	2.8	3.8	12.31	18.19	14.81	13.73	12.11	11.64	9.48	9.20	9.62
Peru	13.9	14.7	27.9	31.03	28.95	26.80	25.19	25.21	24.41	23.63	22.40	21.25
Spain	30.2	15.4	15.8	22.20	12.56	11.44	9.92	10.04	9.53	9.65	8.73	7.68
Trinidad & Tobago	69.3	35.8	23.2	19.83	20.57	37.16	25.69	19.85	-6.69	19.30	20.00	30.50
United States	22.5	33.0	29.5	34.97	36.79	33.63	28.75	27.44	25.42	24.31	22.36	21.88
Uruguay	4.6	5.3	9.3	9.53	7.86	8.74	8.70	9.17	9.24	8.99	9.52	9.74
<b>Cumulative Average</b>	<b>21.5</b>	<b>20.9</b>	<b>22.1</b>	<b>20.9</b>	<b>21.0</b>	<b>20.3</b>	<b>19.0</b>	<b>18.3</b>	<b>16.6</b>	<b>17.2</b>	<b>16.8</b>	<b>16.8</b>

**Source:** Prepared by the authors based on official information from the tax administrations. "n.a." = not available.

As will be seen below, the year-on-year changes in revenue in 2022, whether measured against 2021 or 2019, also evolved unevenly in the different taxes which, given the different tax structures and the unique temporal distribution of their revenues throughout the

year<sup>6</sup>, provides more detailed information not only on the impact of the COVID-19 pandemic crisis on the countries' tax revenues, but also on the different rates of recovery from pre-pandemic levels.

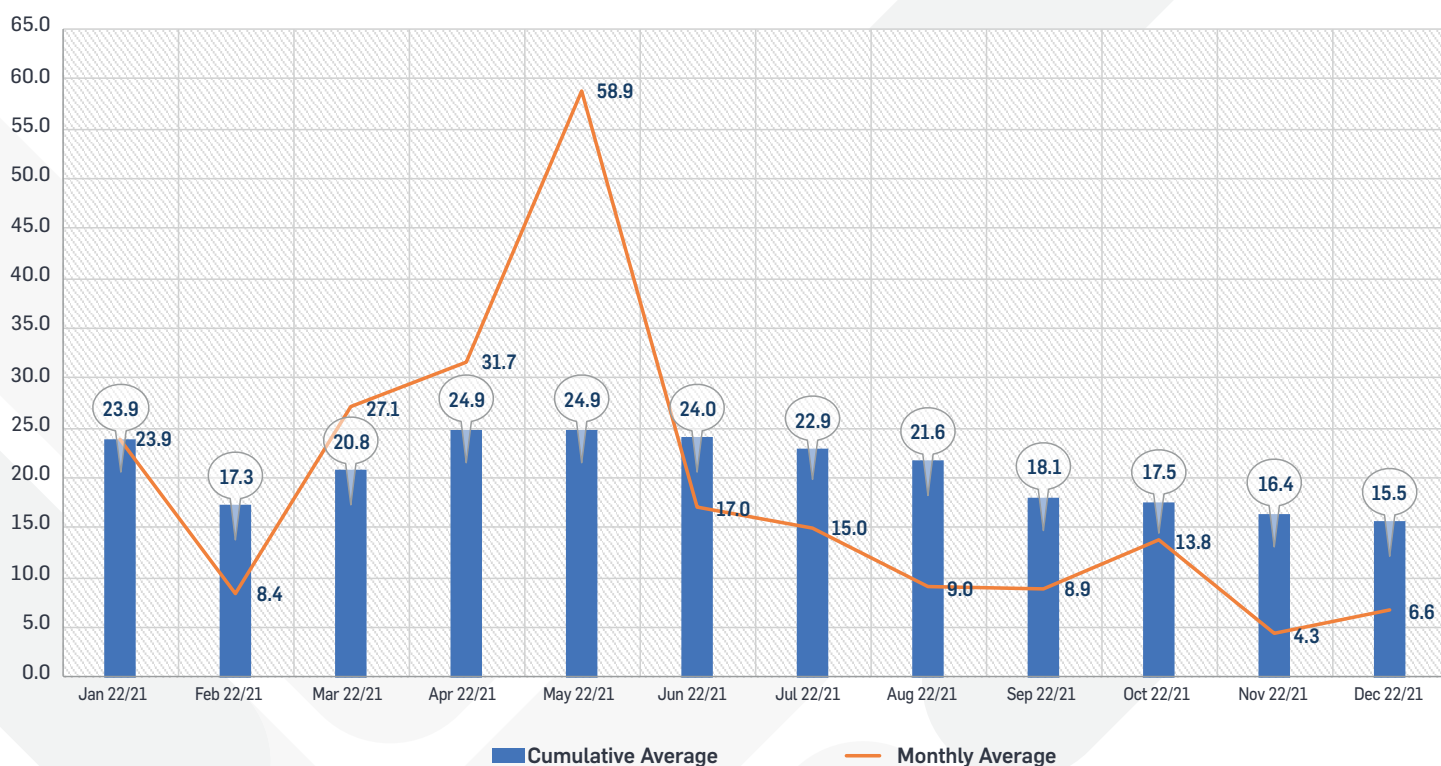
<sup>6</sup> The "RRC Database" includes the detail of the monthly composition of the total collection by tax figures and the temporal distribution patterns of the collection for each of the countries in 2019 (<https://www.ciat.org/recaudacion/>).

## 1.2. Evolution of Income Tax Collection (IT)

Income taxation, considering jointly the contribution of personal and corporates<sup>7</sup>, recorded, on average, increases in collection in 2022 both when compared to the figures for 2021 and 2019, being the tax figure that leads the growth in almost all months and reaching cumulative increases of 15.5% and 25.2%, respectively<sup>8</sup>.

Monthly variations have recorded irregularities, such as those occurring especially in May as a result of the atypical rates recorded in Chile<sup>9</sup>, Ecuador or Trinidad and Tobago. Especially in the case of this tax, it should be taken into account that the collection calendar is very different depending on the country and period considered.

**Figure 2a.** Evolution of Income Tax (IT) collection in 2022 (in percentage changes with respect to the same month of 2021; simple averages; constant prices; January to December)



**Source:** Prepared by the authors based on official information from the tax administrations.

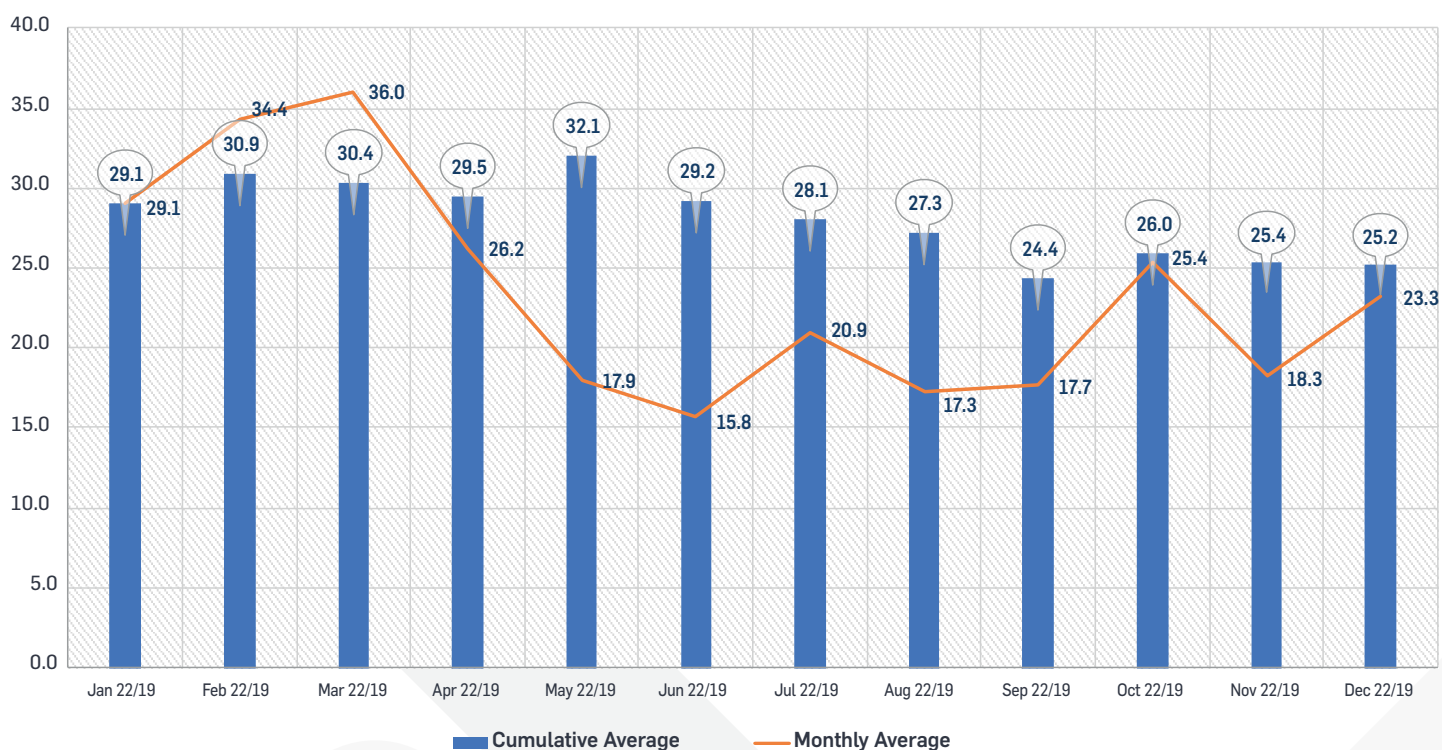
7 In these Reports we have opted for the aggregation of personal and corporate income taxes given the difficulty of separating sources in many cases. The information by country will allow for a more detailed analysis when information is available. In the paperwork [Morán, D. y Rojas A. \(2019\) "Equivalent Fiscal Pressure in Latin America and the Caribbean : An analysis of the stylized facts in the past decade", CIAT Working Paper 5-2019](#) the possibility of disaggregation between personal and corporate income in the different countries can be consulted.

8 In 2021, VAT led the recovery.

9 For example, Chile's data in May are the main cause of the main irregularity, with a variation rate of 773% compared to 2021 and -311% compared to 2019 (a year in which the monthly collection was negative, which is essential to correctly interpret the sign of the variation rate).



**Figure 2b.** Evolution of Income Tax (IT) collection in 2022 (in percentage changes with respect to the same month of 2019; simple averages; constant prices; January to December)



**Source:** Prepared by the authors based on official information from the tax administrations.

As observed for global tax collection, the general trends are the result of particularly uneven year-on-year variations among the countries analyzed.

In the case of IT, taking the year 2021 as a reference (Table 3), the vast majority of countries show a clear growth in collection, although with evident differences, reaching cumulative maximums at the end of the year of +37.9% in Trinidad and Tobago and +36.4% in Panama, compared to minimums of +2.2% in Italy and

-3.4% in the Dominican Republic, the only country to end the year in negative.

With respect to the pre-pandemic year, 2019 (Table 4), all countries end the semester in positive, varying between the maximum values of Chile (+58.1%) and Trinidad and Tobago (+58.9%) and the minimum values of Uruguay (+7.2%) and Italy (+1.2%).

**Table 3.** Evolution of Income Tax cumulative collection in 2022 (in percentage changes with respect to the same month of 2021; constant prices; January to December)

Countries	Ene 22/21	Feb 22/21	Mar 22/21	Abr 22/21	May 22/21	Jun 22/21	Jul 22/21	Ago 22/21	Sept 22/21	Oct 22/21	Nov 22/21	Dic 22/21
Argentina	59.5	62.5	63.0	67.5	57.1	51.3	48.1	41.3	38.3	36.6	34.9	32.7
Bolivia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Brazil	15.4	11.9	13.6	13.9	12.0	15.5	15.2	15.8	15.4	15.7	15.6	15.7
Chile	48.9	37.0	42.2	50.9	73.9	68.4	67.6	61.2	48.5	42.2	35.9	29.1
Colombia	16.0	13.6	15.4	26.4	25.1	24.0	27.4	27.1	26.2	24.9	22.8	20.6
Costa Rica	9.8	13.1	11.4	9.9	10.5	10.3	10.4	9.8	10.3	9.9	9.8	8.9
Dominican Republic	5.0	-8.4	-3.7	-9.3	-2.7	-1.7	-5.7	-6.9	-4.7	-4.1	-4.9	-3.4
Ecuador	3.0	1.6	8.7	30.2	28.4	25.3	23.1	21.3	19.9	19.4	18.8	19.4
El Salvador	24.5	21.4	27.3	16.0	25.8	23.8	22.0	20.9	20.0	19.4	18.5	16.8
Guatemala	11.9	9.7	19.2	19.2	17.6	17.5	15.4	14.4	13.5	10.9	10.8	3.3
Honduras	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	1.7	1.2	1.2	0.1	-1.2	-1.2	4.2	7.3	3.8	2.8	2.0	2.2
Jamaica	13.1	7.8	7.1	5.5	6.0	6.7	7.1	8.0	10.0	10.3	10.4	11.8
Mexico	10.5	10.5	13.7	17.9	15.8	16.4	15.6	15.1	14.8	14.6	14.3	11.3
Morocco	-1.0	-1.1	35.8	29.9	25.6	23.3	19.9	19.2	17.2	17.2	17.1	16.9
Nicaragua	27.5	25.6	24.8	22.3	22.7	19.7	18.7	17.1	16.3	16.2	14.2	13.2
Panama	95.3	53.5	16.9	18.7	13.1	21.5	22.1	19.6	23.7	32.2	30.4	36.4
Paraguay	-8.1	-15.1	-1.9	15.5	19.9	18.2	18.8	17.8	17.3	16.2	15.2	15.3
Peru	14.7	11.8	37.0	43.3	41.3	37.5	31.9	28.9	26.3	24.5	22.1	18.1
Spain	20.1	16.0	12.8	9.2	9.8	10.2	10.2	10.7	9.9	9.0	8.5	7.5
Trinidad & Tobago	117.3	64.4	74.0	76.6	86.0	93.7	88.1	85.3	34.5	31.6	31.8	37.9
United States	13.6	12.4	11.6	53.6	28.0	16.1	14.4	13.8	12.1	12.0	10.1	6.9
Uruguay	3.6	13.3	6.6	6.0	7.1	7.4	6.7	6.7	6.9	6.5	5.9	5.4
<b>Cumulative Average</b>	<b>23.9</b>	<b>17.3</b>	<b>20.8</b>	<b>24.9</b>	<b>24.9</b>	<b>24.0</b>	<b>22.9</b>	<b>21.6</b>	<b>18.1</b>	<b>17.5</b>	<b>16.4</b>	<b>15.5</b>

**Source:** Prepared by the authors based on official information from the tax administrations. "n.a." = not available.

**Table 4.** Evolution of Income Tax cumulative collection in 2022 (in percentage changes with respect to the same month of 2019; constant prices; January to December)

Countries	Ene 22/19	Feb 22/19	Mar 22/19	Abr 22/19	May 22/19	Jun 22/19	Jul 22/19	Ago 22/19	Sept 22/19	Oct 22/19	Nov 22/19	Dic 22/19
Argentina	58.0	61.8	67.0	68.1	47.1	35.1	31.2	28.3	28.9	31.3	32.6	33.0
Bolivia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Brazil	32.1	23.5	29.0	25.6	29.8	33.3	32.9	32.9	33.5	35.1	33.8	34.0
Chile	47.2	36.3	41.9	42.5	94.6	80.9	76.0	72.4	68.3	66.8	63.5	58.1
Colombia	31.3	19.0	21.9	26.7	25.1	19.1	23.4	24.2	24.2	24.2	24.3	24.3
Costa Rica	-21.6	0.9	30.7	27.9	30.7	26.6	27.5	27.9	26.3	24.2	23.8	18.4
Dominican Republic	19.7	14.2	11.0	8.6	19.3	18.6	17.3	16.9	18.2	17.3	17.9	17.3
Ecuador	15.9	17.4	19.6	2.5	5.7	7.9	7.1	5.7	5.4	6.0	6.0	8.8
El Salvador	30.8	29.8	34.8	24.7	35.8	34.5	33.8	32.3	31.5	31.2	31.2	30.9
Guatemala	33.0	23.9	32.5	37.9	36.4	34.1	37.8	35.6	33.2	33.5	32.7	30.2
Honduras	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	2.4	1.3	2.0	1.8	1.2	1.3	5.7	9.9	9.4	4.0	2.7	1.2
Jamaica	14.2	13.0	17.2	17.3	17.8	12.3	12.3	11.9	9.5	10.1	9.8	8.7
Mexico	8.4	6.5	31.3	16.9	17.4	16.8	16.3	16.2	15.3	15.3	15.1	14.5
Morocco	29.4	29.1	52.9	44.5	41.1	39.4	36.7	35.7	35.0	34.6	35.1	32.0
Nicaragua	95.5	183.5	43.2	41.1	39.4	28.1	27.8	27.9	28.0	28.4	28.2	28.4
Panama	8.3	2.7	17.8	14.7	13.1	2.2	3.7	3.0	2.1	10.0	8.9	11.7
Paraguay	5.3	7.2	17.9	32.9	44.1	36.7	33.6	33.0	29.9	24.7	24.2	24.8
Peru	18.8	20.2	48.4	57.7	52.2	50.1	47.9	46.0	44.0	42.5	39.6	38.5
Spain	32.2	29.0	29.9	36.2	23.3	23.4	19.2	18.1	17.6	16.4	15.4	14.1
Trinidad & Tobago	116.7	72.4	33.8	30.4	36.0	54.5	48.1	45.1	6.3	44.4	44.8	58.9
United States	32.9	57.1	50.4	55.1	59.2	53.4	45.9	43.8	39.8	38.5	35.9	34.7
Uruguay	0.7	0.8	4.0	7.2	4.4	5.5	5.9	6.0	6.6	6.9	7.2	7.2
<b>Cumulative Average</b>	<b>29.1</b>	<b>30.9</b>	<b>30.4</b>	<b>29.5</b>	<b>32.1</b>	<b>29.2</b>	<b>28.1</b>	<b>27.3</b>	<b>24.4</b>	<b>26.0</b>	<b>25.4</b>	<b>25.2</b>

**Source:** Prepared by the authors based on official information from the tax administrations. "n.a." = not available.

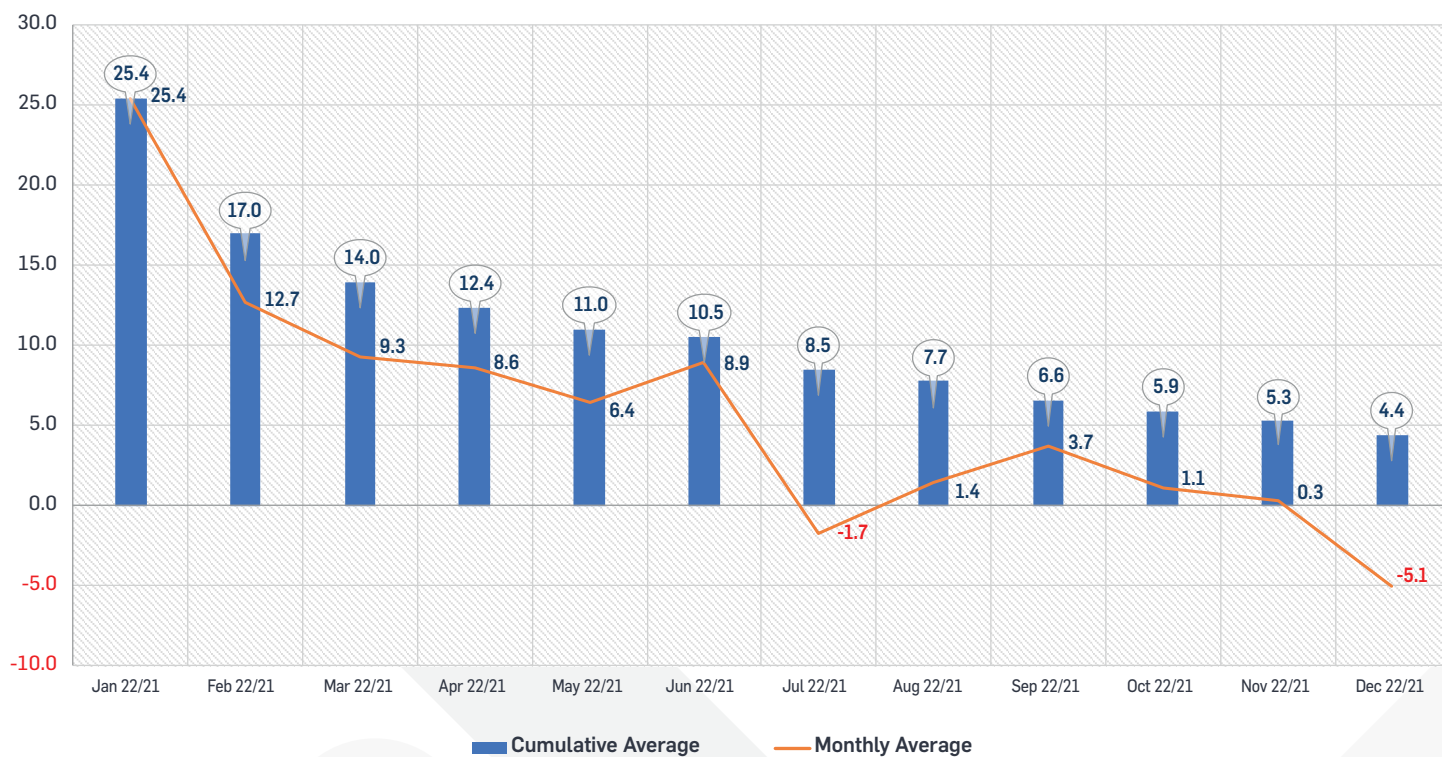
### 1.3. Evolution of Value Added Tax Collection (VAT)

VAT, being the main instrument of tax collection in most of the countries analyzed, has been one of the main tax instruments that partially cushioned the deep fall in global collection since the second quarter of 2020 and led the recovery in 2021. In the first half of 2022 its performance continued to be positive, although surpassed in growth rates by income taxes, both with respect to 2021 and 2019, while in the second half of the year the growth rates with respect to the previous year deepened their fall, even showing negative monthly records.

Average cumulative collections in constant values end the first half of 2022 with a growth of 10.6% compared to 2021 (Figure 3a) and 18.1% compared to 2019 (Figure 3b), while at the end of the year they stand at 4.4% and 14.4%, respectively.

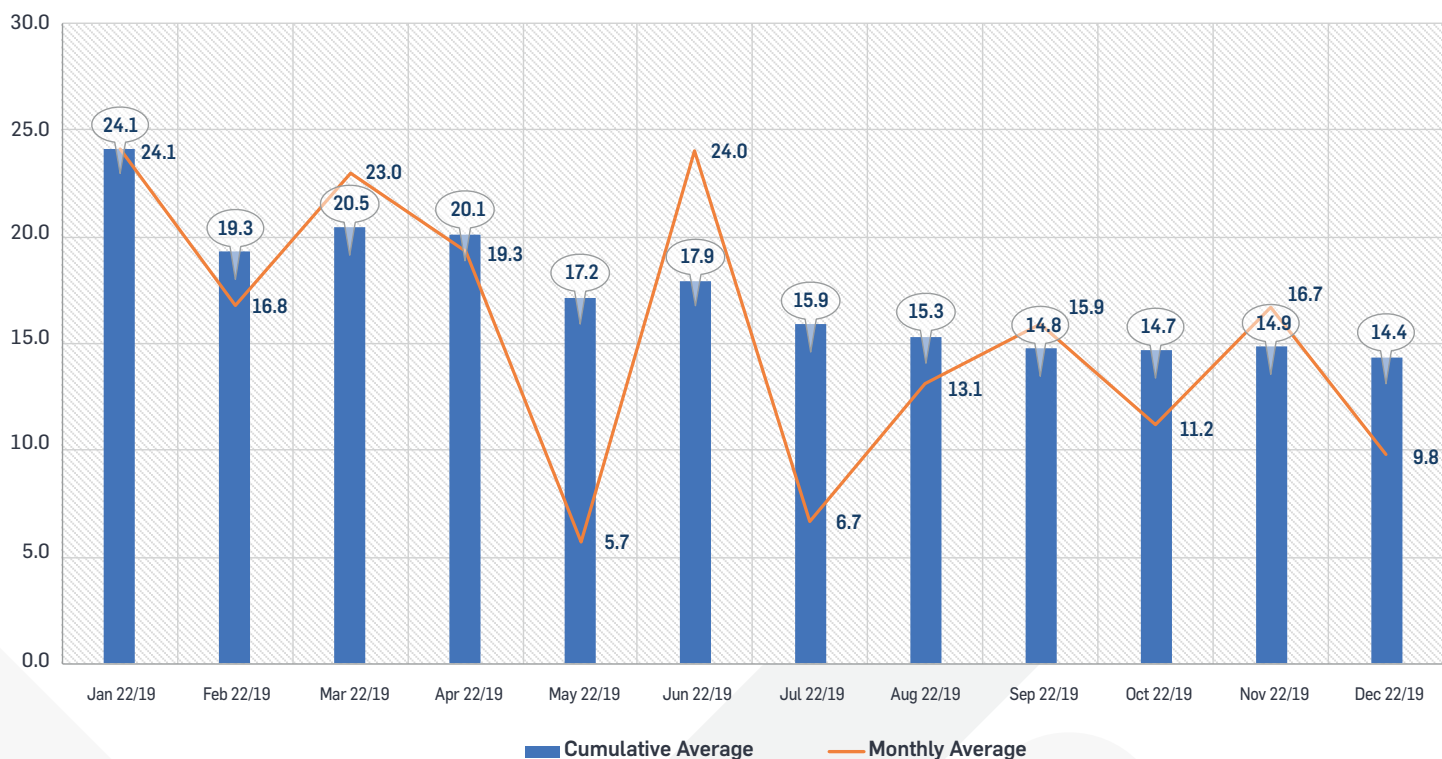
As for its monthly evolution, when comparing with 2021, a decreasing profile appears in its monthly rates, which is transferred to the accumulated behavior. Up to June this behavior is due to the trajectory followed by VAT in the first half of last year (2021), in which lower growth rates were recorded in January and February and increasing thereafter. When comparing with 2019, the behavior is more stable, with some outliers such as that of the month of May (which already occurred in 2021 with respect to 2019 and which is due to the extraordinarily high collection in that month of the pre-pandemic year).

**Figure 3a.** Evolution of Value Added Taxes (VAT) collection in 2022 (in percentage changes with respect to the same month of 2021; simple averages; constant prices; January to December)



**Source:** Prepared by the authors based on official information from the tax administrations.

**Figure 3b.** Evolution of Value Added Taxes (VAT) collection in 2022 (in percentage changes with respect to the same month of 2019; simple averages; constant prices; January to December)



**Source:** Prepared by the authors based on official information from the tax administrations.

In addition to the general trends, the high heterogeneity that characterizes all the countries included in the database leads to significant differences in the magnitude of the year-on-year changes in tax revenues.

When comparing 2022 with 2021, large differences are observed, from countries with high growth in revenue (led by Argentina, +23%, and Panama, +26.1%), to those that end the period in negative territory (Brazil, -2.4%; Costa Rica, -2.9%<sup>10</sup>; Chile, -3.3%; Paraguay, -3.7%; and Trinidad and Tobago, -53.7%).

<sup>10</sup> In this case, the negative evolution is conditioned by the computer hacking suffered by its public administration, distorting the normal collection management processes during those months.

**Table 5.** Evolución de la recaudación acumulada del IVA en 2022 (en porcentajes de variación *respecto al mismo mes del año 2021*; precios constantes; enero a diciembre)

Countries	Jan 22/21	Feb 22/21	Mar 22/21	Apr 22/21	May 22/21	Jun 22/21	Jul 22/21	Aug 22/21	Sep 22/21	Oct 22/21	Nov 22/21	Dec 22/21
Argentina	54.3	56.1	55.8	59.1	49.6	42.7	37.6	33.4	29.7	27.9	25.5	23.0
Bolivia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Brazil	6.1	3.1	3.9	4.6	4.8	4.5	3.3	1.5	0.5	-0.8	-2.0	-2.4
Chile	18.2	14.9	8.9	9.6	9.5	8.0	5.9	3.8	1.0	-1.4	-1.9	-3.3
Colombia	16.8	22.8	21.0	21.5	21.1	22.1	22.8	23.4	21.5	21.2	19.2	17.7
Costa Rica	14.6	16.7	17.5	3.0	-2.6	-8.2	-4.2	-2.4	-1.9	-2.0	-1.8	-2.9
Dominican Republic	25.5	23.7	21.3	18.8	16.2	15.9	14.4	14.8	14.4	12.2	10.3	9.5
Ecuador	27.6	21.1	22.1	24.5	24.5	24.4	23.3	23.3	21.4	19.8	18.8	17.1
El Salvador	14.8	15.8	12.9	11.4	11.0	8.1	5.7	5.9	4.6	3.2	1.8	1.4
Guatemala	10.1	11.1	12.1	11.8	12.5	12.9	12.0	12.0	11.6	10.5	9.6	9.3
Honduras	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	5.2	11.4	10.0	10.7	10.0	10.0	9.6	9.0	9.3	8.8	7.5	5.0
Jamaica	18.8	18.0	19.4	18.7	18.0	16.0	16.2	17.1	16.9	16.8	15.7	15.0
Mexico	-9.2	-10.0	-9.3	-3.9	-0.1	3.3	3.9	2.7	1.7	0.2	0.9	0.8
Morocco	13.5	11.7	10.5	11.2	10.4	12.8	13.3	13.2	13.2	12.4	11.5	9.9
Nicaragua	6.7	-0.1	1.9	0.6	1.5	3.7	3.5	4.2	4.1	4.0	4.7	4.4
Panama	215.7	107.3	70.0	51.1	39.3	36.7	31.2	27.4	25.6	23.1	21.8	26.1
Paraguay	1.6	-0.3	-1.3	-2.5	-2.8	-3.2	-4.2	-4.8	-4.7	-4.1	-3.9	-3.7
Peru	16.2	12.5	10.8	10.3	11.2	9.7	8.8	8.8	8.4	8.1	6.7	4.5
Spain	37.8	12.4	12.6	11.2	12.4	11.5	8.4	10.3	9.9	8.6	7.2	5.2
Trinidad & Tobago	0.8	-21.9	-32.4	-33.7	-35.5	-29.1	-49.7	-57.1	-63.5	-57.9	-52.2	-53.7
United States	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Uruguay	14.0	13.6	12.3	9.2	9.3	9.3	8.2	8.4	7.9	7.1	6.4	5.4
<b>Cumulative Average</b>	<b>25.4</b>	<b>17.0</b>	<b>14.0</b>	<b>12.4</b>	<b>11.0</b>	<b>10.5</b>	<b>8.5</b>	<b>7.7</b>	<b>6.6</b>	<b>5.9</b>	<b>5.3</b>	<b>4.4</b>

**Source:** Prepared by the authors based on official information from the tax administrations. "n.a." = not available.

**Note:** The United States and Brazil are two unique cases in this regard. In the first case, there is no VAT at the federal level, but various retail sales taxes applied at the level of each sub-national state (the collection of which is not considered here). In the second case, although there is a multiplicity of general consumption taxes -simultaneously for the three levels of government-, for the purposes of this Report the figures corresponding to the state ICMS are considered.

Taking the figures for calendar year 2019 as a reference, we also find a very heterogeneous panorama, although not with the same protagonists: compared to countries

with increases of over 30% (Morocco, Nicaragua), others remain in negative territory (Trinidad and Tobago, -30.5%; Panama, -6%).

**Table 6. Evolution of VAT cumulative collection in 2022 (in percentage changes with respect to the same month of 2019; constant prices; January to December)**

Countries	Jan 22/19	Feb 22/19	Mar 22/19	Apr 22/19	May 22/19	Jun 22/19	Jul 22/19	Aug 22/19	Sep 22/19	Oct 22/19	Nov 22/19	Dec 22/19
Argentina	47.8	50.2	55.7	59.2	46.2	39.1	33.6	28.7	26.3	24.1	22.8	22.8
Bolivia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Brazil	19.5	14.6	16.3	16.3	16.4	17.1	17.1	16.2	15.8	14.5	13.0	11.0
Chile	49.0	40.1	34.3	32.7	29.9	30.5	29.9	28.4	25.5	24.8	26.7	24.9
Colombia	15.1	21.3	22.3	24.3	22.8	24.3	24.8	26.6	26.3	27.4	26.3	26.7
Costa Rica	31.8	38.8	42.9	29.2	21.4	16.5	21.0	21.9	20.7	18.7	18.8	18.2
Dominican Republic	16.5	20.4	19.7	18.9	17.5	19.5	18.5	19.4	20.0	18.9	18.9	18.6
Ecuador	17.6	10.2	11.8	13.3	12.8	13.6	13.0	13.8	15.5	15.7	17.2	18.1
El Salvador	31.9	33.7	35.2	33.8	32.6	31.0	27.3	27.7	26.3	24.7	24.0	23.7
Guatemala	20.8	23.6	26.6	27.1	26.5	28.3	27.4	27.4	27.1	25.5	24.9	25.0
Honduras	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	39.9	21.6	19.6	19.8	16.6	16.1	16.4	14.7	15.7	15.6	13.9	10.6
Jamaica	-1.8	-4.7	0.2	-1.6	-3.5	-2.6	-2.0	-0.5	0.5	0.3	0.7	0.8
Mexico	8.2	3.1	3.9	11.6	9.8	11.7	12.7	15.1	13.2	10.5	10.8	11.1
Morocco	49.6	43.7	43.7	43.7	40.9	45.2	43.8	44.5	44.0	42.1	41.3	40.0
Nicaragua	41.8	30.2	31.7	31.1	30.7	32.7	32.5	33.3	33.6	32.9	33.6	31.4
Panama	-12.7	-10.2	-9.5	-11.0	-12.0	-9.8	-9.5	-9.4	-8.8	-8.4	-7.8	-6.0
Paraguay	17.1	7.7	4.0	5.5	4.3	3.9	2.7	1.3	1.9	2.2	1.9	2.6
Peru	12.9	15.0	20.7	20.4	21.5	20.9	20.6	22.2	22.5	22.3	22.1	20.7
Spain	42.8	9.7	10.1	15.5	7.1	5.5	4.3	5.8	5.3	6.0	5.0	4.0
Trinidad & Tobago	22.6	7.5	5.4	-0.8	-9.8	2.6	-29.3	-43.3	-49.0	-37.5	-30.0	-30.5
United States	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Uruguay	12.2	9.8	14.5	13.6	11.6	12.6	12.9	13.0	13.1	13.0	13.2	13.4
<b>Cumulative Average</b>	<b>24.1</b>	<b>19.3</b>	<b>20.5</b>	<b>20.1</b>	<b>17.2</b>	<b>17.9</b>	<b>15.9</b>	<b>15.3</b>	<b>14.8</b>	<b>14.7</b>	<b>14.9</b>	<b>14.4</b>

**Source:** Prepared by the authors based on official information from the tax administrations. "n.a." = not available.

**Note:** The United States and Brazil are two unique cases in this regard. In the first case, there is no VAT at the federal level, but various retail sales taxes applied at the level of each sub-national state (the collection of which is not considered here). In the second case, although there is a multiplicity of general consumption taxes -simultaneously for the three levels of government-, for the purposes of this Report the figures corresponding to the state ICMS are considered.

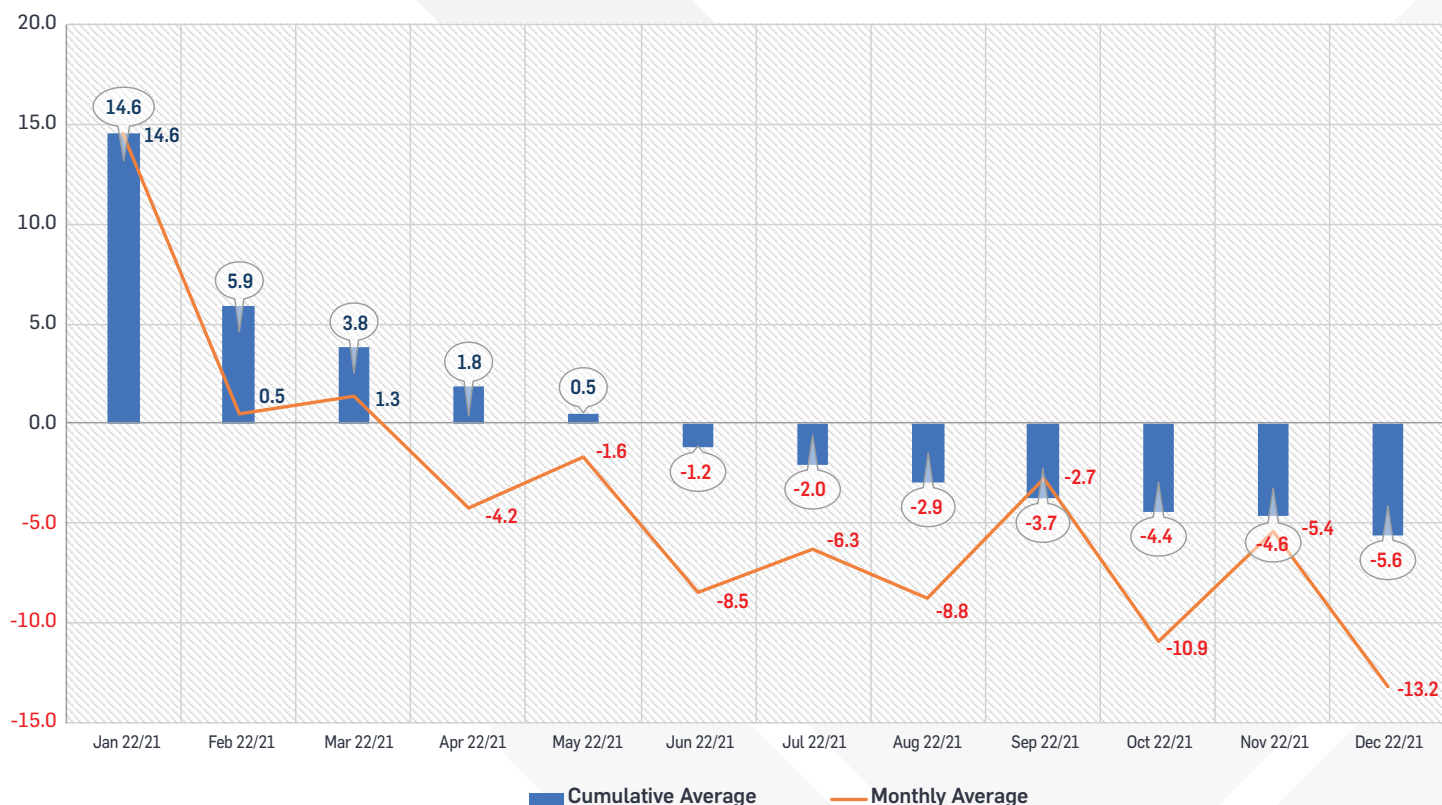


## 1.4. Evolution of Excise Taxes collection

In previous editions of this Report, it was noted that, based on the information available, the initial restrictions on mobility and the paralysis of commercial and industrial activities adopted to prevent the spread of the COVID-19 pandemic in the context of the different countries have been determining factors for Excise taxes (fuel, tobacco, beverages, various services, among others) to be the tax instruments most affected in their collection during 2020 and 2021, both in monthly and cumulative terms, even though the year-on-year decreases were cushioning.

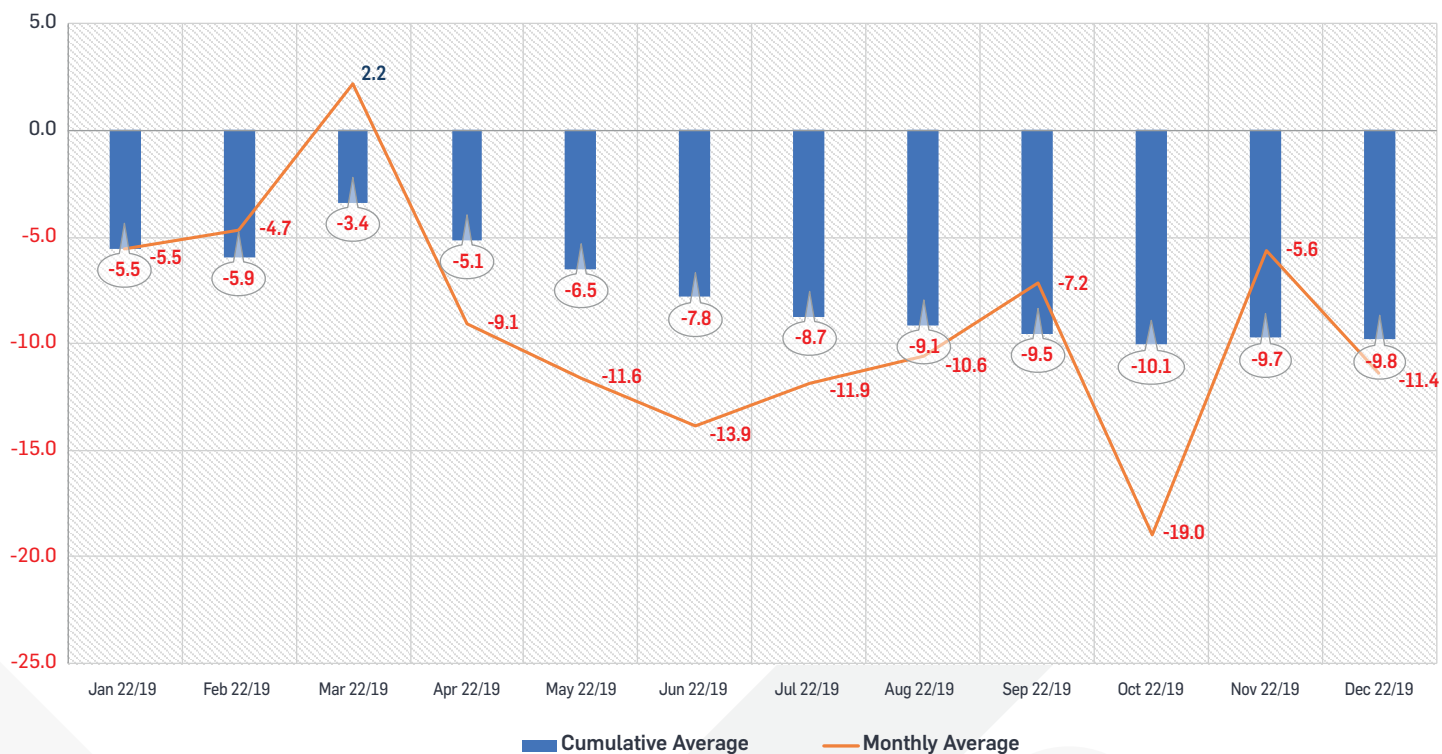
During 2022, the evolution of Excise taxes remains negative, ending with a cumulative drop of -5.6% compared to 2021 and -9.8% compared to 2019. Moreover, the rates of change are progressively worsening. It should be recalled that in 2021 as a whole, the decline compared to 2019 was -4.5%, which shows that the performance in 2022 is worse than in the preceding year.

**Figure 4a.** Evolution of Excise taxes collection in 2022 (in percentage changes with *respect to the same month of 2021*; simple averages; constant prices; January to December)



**Source:** Prepared by the authors based on official information from the tax administrations.

**Figure 4b.** Evolution of Excise taxes collection in 2022 (in percentage changes with respect to the same month of 2019; simple averages; constant prices; January to December)



**Source:** Prepared by the authors based on official information from the tax administrations.

At the country level, despite observing large gaps that respond in part to different tax structures on specific consumption, a large number of the countries analyzed maintained negative figures for year-on-year variation

in cumulative Excise taxes collection. Fourteen of the twenty-one countries ended the year with declines in cumulative collection for this item compared to 2021, and thirteen compared to 2019.

**Table 7. Evolution of Excise Taxes cumulative collection in 2022 (in percentage changes with respect to the same month of 2021; constant prices; January to December)**

Countries	Jan 22/21	Feb 22/21	Mar 22/21	Apr 22/21	May 22/21	Jun 22/21	Jul 22/21	Aug 22/21	Sep 22/21	Oct 22/21	Nov 22/21	Dec 22/21
Argentina	42.7	37.8	30.9	28.2	23.4	17.3	11.9	7.3	3.3	0.3	-1.7	-3.5
Bolivia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Brazil	6.0	-1.4	-8.4	-12.2	-14.1	-15.1	-15.1	-16.4	-17.6	-18.1	-19.4	-20.7
Chile	19.5	-5.9	-7.3	-12.4	-18.9	-16.9	-11.0	-8.5	-5.0	-18.5	-16.7	-26.1
Colombia	9.5	11.0	24.7	24.3	33.5	33.5	40.4	37.7	40.1	38.6	38.4	36.0
Costa Rica	29.1	24.6	6.0	3.8	-11.3	-19.0	-13.2	-11.2	-9.4	-8.0	-8.0	-7.3
Dominican Republic	5.3	11.4	10.7	8.8	8.6	10.2	8.2	7.1	5.9	5.4	3.7	2.3
Ecuador	14.3	1.2	5.9	5.5	6.3	5.0	-1.0	0.7	3.7	2.1	1.2	-0.1
El Salvador	1.5	1.8	2.2	-0.7	-1.0	-1.9	-4.0	-4.4	-4.0	-5.6	-6.2	-6.3
Guatemala	11.6	0.7	-2.5	-0.6	-0.7	-0.8	-2.1	-2.3	-1.9	-3.1	-2.8	-3.0
Honduras	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	21.9	25.5	18.2	20.5	12.7	8.1	4.1	-0.0	-3.0	-5.9	-9.6	-14.6
Jamaica	-39.1	-26.0	-6.4	-13.8	-0.0	1.1	1.6	7.5	5.0	6.8	6.4	3.2
Mexico	-23.9	-30.6	-38.3	-45.6	-54.1	-68.1	-78.9	-84.8	-81.8	-79.5	-76.3	-72.6
Morocco	31.8	6.9	3.2	1.3	0.8	1.0	3.7	-0.4	-3.1	-3.5	-4.2	-4.6
Nicaragua	10.4	5.3	3.8	1.0	1.0	1.2	0.0	0.2	0.0	0.1	0.0	-0.4
Panama	123.5	42.1	29.8	23.0	13.2	8.6	7.0	5.6	7.9	11.9	13.0	14.3
Paraguay	-38.9	-26.3	-20.0	-14.4	-14.1	-9.3	-4.2	-5.5	-3.0	0.8	2.0	4.1
Peru	-1.6	2.6	-2.9	0.2	-3.5	-7.4	-10.6	-10.4	-8.8	-8.5	-8.3	-8.7
Spain	0.5	1.6	-0.5	-0.9	-0.2	-2.2	-3.1	-4.3	-5.4	-6.0	-5.7	-5.4
Trinidad & Tobago	21.7	-1.0	-0.8	1.3	8.9	15.1	12.2	9.3	-7.2	-8.4	-8.5	-9.1
United States	41.3	19.4	13.7	11.0	10.1	7.8	4.5	4.8	4.2	3.6	2.8	2.0
Uruguay	18.9	23.1	18.7	10.4	10.2	7.0	6.9	6.8	2.3	2.8	2.5	3.5
<b>Cumulative Average</b>	<b>14.6</b>	<b>5.9</b>	<b>3.8</b>	<b>1.8</b>	<b>0.5</b>	<b>-1.2</b>	<b>-2.0</b>	<b>-2.9</b>	<b>-3.7</b>	<b>-4.4</b>	<b>-4.6</b>	<b>-5.6</b>

**Source:** Prepared by the authors based on official information from the tax administrations. "n.a." = not available.

**Table 8.** Evolution of Excise Taxes cumulative collection in 2022 (in percentage changes with respect to the same month of 2019; constant prices; January to December)

Countries	Jan 22/19	Feb 22/19	Mar 22/19	Apr 22/19	May 22/19	Jun 22/19	Jul 22/19	Aug 22/19	Sep 22/19	Oct 22/19	Nov 22/19	Dec 22/19
Argentina	43.1	47.8	46.3	43.6	40.85	34.54	29.23	24.56	18.90	15.93	12.45	9.33
Bolivia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Brazil	11.9	9.7	5.4	-0.1	-3.27	-5.01	-5.29	-6.30	-6.77	-7.41	-8.11	-8.58
Chile	-31.1	-36.9	-29.1	-28.1	-30.24	-26.99	-23.82	-20.91	-17.73	-30.02	-27.86	-33.44
Colombia	-26.9	-21.1	-12.1	-9.2	-3.69	-2.59	0.21	0.61	3.17	3.70	5.03	4.91
Costa Rica	42.9	18.5	9.1	-2.3	-14.44	-22.24	-13.98	-14.80	-12.88	-12.93	-11.92	-9.74
Dominican Republic	-8.0	-0.3	7.8	8.5	6.11	8.64	8.41	7.34	8.79	7.82	7.43	6.41
Ecuador	1.6	-9.8	-5.3	-5.6	-7.71	-9.48	-12.18	-10.88	-7.46	-7.71	-8.29	-8.59
El Salvador	6.9	12.9	15.7	16.0	15.49	14.71	13.18	11.32	9.99	8.48	7.82	6.45
Guatemala	6.2	7.2	5.3	6.9	2.54	3.50	4.51	2.15	2.80	0.85	1.08	1.57
Honduras	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	-10.6	-9.4	-7.4	-7.3	-13.28	-16.01	-18.34	-19.97	-20.86	-24.27	-24.66	-23.90
Jamaica	-24.3	-15.0	-0.3	-8.7	-2.78	-7.85	-4.21	-1.89	-5.94	-4.33	-3.47	-2.85
Mexico	-20.2	-38.5	-46.3	-51.1	-58.90	-71.40	-81.29	-87.11	-84.59	-83.14	-80.84	-78.19
Morocco	-0.5	6.6	9.0	9.8	15.45	25.06	20.46	19.75	16.66	17.49	17.89	15.61
Nicaragua	33.3	28.7	31.5	24.8	21.28	19.64	16.21	14.79	14.57	13.30	12.67	11.45
Panama	-37.7	-33.8	-23.2	-24.1	-23.15	-22.65	-23.01	-22.11	-19.11	-18.03	-15.51	-10.75
Paraguay	-55.1	-55.8	-56.1	-52.8	-51.81	-51.03	-48.67	-48.51	-47.67	-46.22	-46.17	-45.13
Peru	8.9	8.5	4.7	5.9	1.21	-5.96	-7.89	-6.81	-5.86	-5.82	-4.98	-4.63
Spain	-5.0	-12.7	-12.6	-9.4	-10.95	-12.67	-12.66	-14.35	-14.32	-14.40	-15.21	-15.05
Trinidad & Tobago	-12.0	-19.6	-6.4	-7.8	-9.35	-6.07	-8.30	-7.72	-19.46	-9.95	-10.86	-11.49
United States	-30.2	-20.7	-19.0	-18.6	-16.09	-14.55	-16.81	-15.31	-15.38	-15.50	-14.78	-14.59
Uruguay	-9.2	9.0	11.6	1.7	6.21	4.08	0.95	4.55	3.22	0.78	3.69	4.95
<b>Cumulative Average</b>	<b>-5.5</b>	<b>-5.9</b>	<b>-3.4</b>	<b>-5.1</b>	<b>-6.5</b>	<b>-7.8</b>	<b>-8.7</b>	<b>-9.1</b>	<b>-9.5</b>	<b>-10.1</b>	<b>-9.7</b>	<b>-9.8</b>

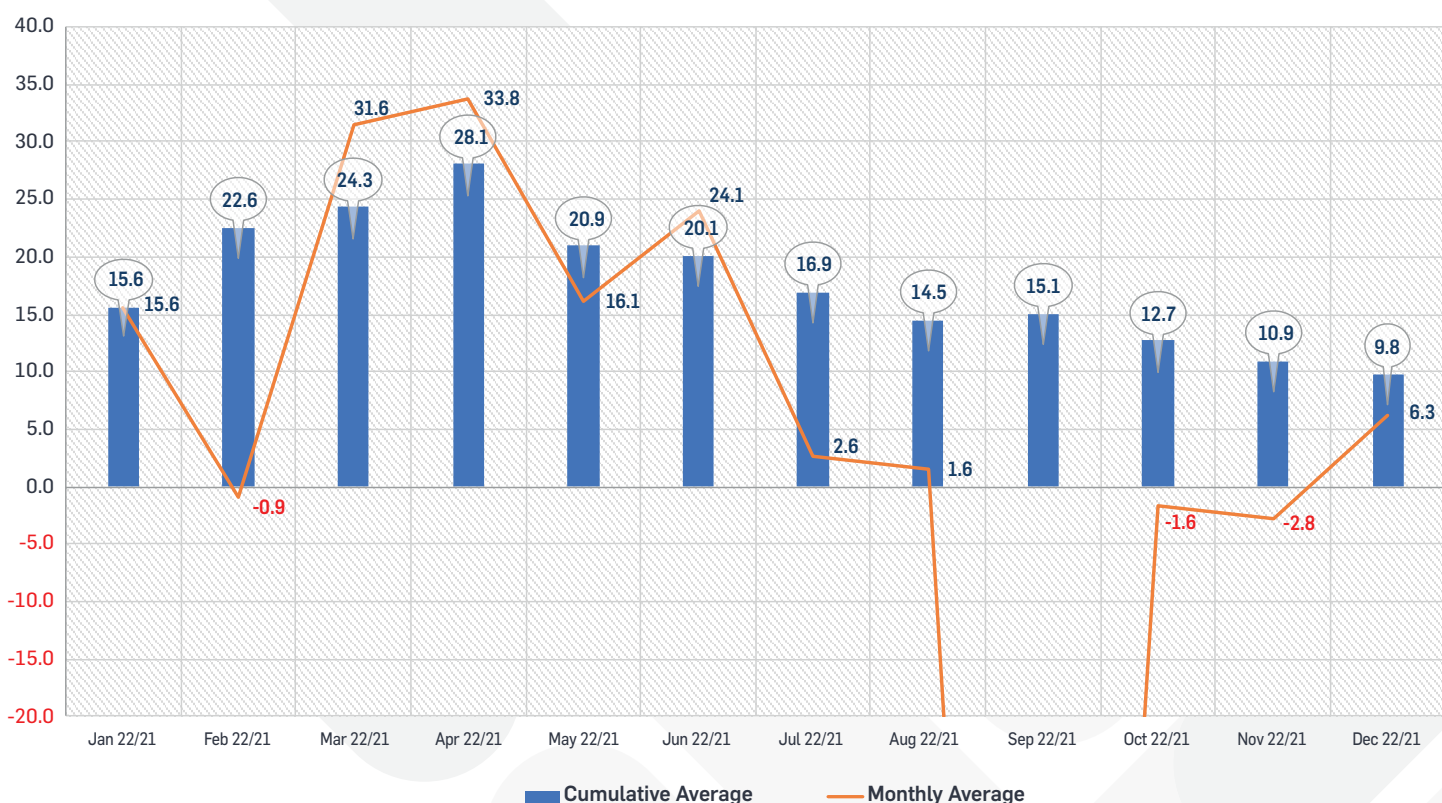
**Source:** Prepared by the authors based on official information from the tax administrations. "n.a." = not available.

## 1.5. Evolución de la recaudación del resto de los ingresos tributarios (Resto)

Finally, the set of other tax revenues (“Other”) is of less analytical importance given its high heterogeneity and residual nature by definition. However, in some countries its weight is much more relevant than the average, given the extended collection powers of tax administrations -especially those related to social security contributions-, and it can significantly affect the aggregate evolution of total<sup>11</sup> tax revenues.

During 2020, the average cumulative drop through December of the “Other” aggregate (-12.7%) turned out to be higher than the average for the overall collection (-9.3%) and very close to that of the Excise taxes. In 2021, the recovery occurred, with an average cumulative rise of 21.2% compared to 2020 figures and 6.2% compared to 2019. This improvement is consolidated in 2022, with a growth of 9.8% compared to the same period of 2021 and 14.1% compared to 2019.

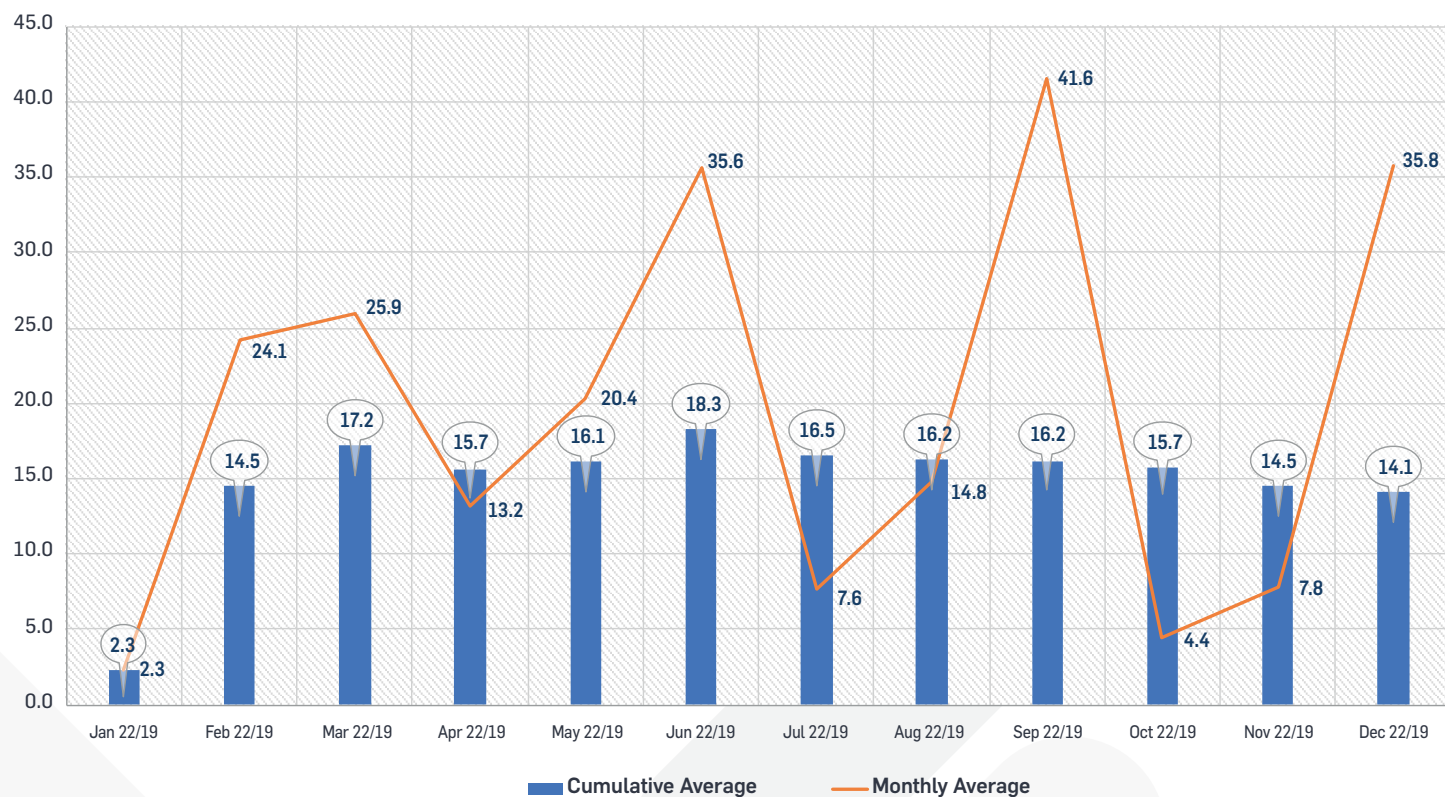
**Figure 5a.** Evolution of Other Revenue collection in 2022 (in percentage changes with respect to the same month of 2021; simple averages; constant prices; January to December)



**Source:** Prepared by the authors based on official information from the tax administrations.

<sup>11</sup> Specifically, in Argentina the weight of Other ranged between 49% and 54% of the total during 2021, in Brazil between 47% and 54%, and in the United States between 23% and 50% depending on the calendar month, while in the other countries the representativeness of this component of the tax structure is generally below 20%. The monthly tax collection percentage structures for each country can be consulted at the following link: <https://www.ciat.org/revenue-statistics/?lang=en>, “Monthly tax collection database (Annex)”.

**Figure 5b.** Evolution of Other Revenue collection in 2022 (in percentage changes with respect to the same month of 2019; simple averages; constant prices; January to December)



**Source:** Prepared by the authors based on official information from the tax administrations.

By country, the vast majority show positive variations in the cumulative collection of “Other” over the period in relation to 2021, with the exceptions of El Salvador,

Paraguay and Peru, while with respect to 2019 three countries are negative (El Salvador, Paraguay and Trinidad and Tobago).

**Table 9.** Evolution of Other Revenue cumulative collection in 2022 (in percentage changes with respect to the same month of 2021; constant prices; January to December)

Countries	Jan 22/21	Feb 22/21	Mar 22/21	Apr 22/21	May 22/21	Jun 22/21	Jul 22/21	Aug 22/21	Sep 22/21	Oct 22/21	Nov 22/21	Dec 22/21
Argentina	49.7	58.0	62.3	31.1	26.4	23.0	20.3	16.6	18.5	15.8	13.4	12.2
Bolivia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Brazil	10.4	7.0	6.2	6.4	6.5	7.1	6.4	6.0	5.4	5.3	4.9	4.3
Chile	-134.9	67.8	160.4	324.4	170.0	125.7	104.7	79.0	112.4	79.9	58.8	68.3
Colombia	30.9	42.8	31.1	27.3	19.4	22.1	22.7	23.2	19.3	19.8	17.8	16.0
Costa Rica	16.5	22.7	17.8	27.1	38.6	82.2	77.4	70.5	63.4	55.6	48.6	32.0
Dominican Republic	27.9	24.1	21.3	13.1	15.6	14.4	9.5	8.7	8.3	4.3	2.6	2.1
Ecuador	10.0	10.7	11.3	19.1	16.7	14.2	12.0	10.6	10.0	9.2	7.5	6.1
El Salvador	28.7	17.3	11.4	-25.4	-22.5	-21.1	-20.3	-18.4	-17.6	-16.9	-16.1	-15.0
Guatemala	3.7	1.5	1.0	5.9	5.6	5.8	7.1	7.2	9.4	8.8	8.9	8.0
Honduras	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	4.1	34.7	23.5	9.1	19.1	16.2	10.8	8.2	5.5	2.4	2.3	1.7
Jamaica	24.6	22.8	25.0	26.3	24.6	22.6	18.9	19.3	18.9	18.4	18.2	17.1
Mexico	33.7	40.9	38.4	35.4	32.7	29.4	25.6	24.5	24.4	26.5	28.0	24.9
Morocco	-4.7	8.2	10.7	12.0	12.5	13.9	13.8	13.7	14.2	14.7	14.7	11.1
Nicaragua	29.0	19.9	15.8	7.6	5.5	6.0	4.2	7.4	7.9	6.6	6.6	6.8
Panama	135.0	49.8	34.6	32.7	20.7	18.4	15.9	11.3	10.9	9.9	10.0	9.9
Paraguay	-10.3	-5.3	-7.1	-7.5	-2.8	-1.3	-14.1	-13.2	-11.5	-11.1	-10.6	-8.8
Peru	12.2	9.4	10.6	7.6	7.7	6.0	4.4	-7.3	-6.6	-5.7	-7.6	-7.7
Spain	33.5	23.7	18.8	20.0	19.6	6.0	7.9	5.7	5.9	6.4	7.7	4.4
Trinidad & Tobago	17.2	8.7	6.1	4.0	9.4	10.9	10.3	14.4	3.8	5.1	3.9	3.0
United States	9.7	8.1	8.0	4.8	4.9	10.9	8.7	8.0	5.7	4.9	3.3	2.6
Uruguay	0.5	1.1	2.9	8.8	9.7	9.5	9.0	8.8	8.3	7.1	6.8	7.2
<b>Cumulative Average</b>	<b>15.6</b>	<b>22.6</b>	<b>24.3</b>	<b>28.1</b>	<b>20.9</b>	<b>20.1</b>	<b>16.9</b>	<b>14.5</b>	<b>15.1</b>	<b>12.7</b>	<b>10.9</b>	<b>9.8</b>

**Source:** Prepared by the authors based on official information from the tax administrations. "n.a." = not available.

**Table 10.** Evolution of Other Revenue cumulative collection in 2022 (in percentage changes with respect to the same month of 2019; constant prices; January to December)

Countries	Jan 22/19	Feb 22/19	Mar 22/19	Apr 22/19	May 22/19	Jun 22/19	Jul 22/19	Aug 22/19	Sep 22/19	Oct 22/19	Nov 22/19	Dec 22/19
Argentina	51.1	61.1	68.3	38.3	31.8	28.4	24.3	20.8	23.5	21.1	18.0	17.2
Bolivia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Brazil	9.7	6.1	8.5	8.5	8.3	8.6	8.7	8.8	9.1	9.2	9.1	9.1
Chile	-177.1	-29.3	-32.9	7.7	21.9	26.4	26.8	18.1	32.2	26.2	9.4	22.1
Colombia	23.9	40.4	41.5	34.6	27.3	31.4	30.8	32.0	18.6	17.1	20.3	19.3
Costa Rica	39.9	31.5	31.3	41.5	53.8	100.6	92.9	86.9	81.4	74.9	67.5	43.2
Dominican Republic	6.0	20.3	22.5	19.5	21.7	24.3	23.0	23.4	24.3	22.1	21.7	22.0
Ecuador	-1.1	0.7	40.9	44.7	37.0	30.8	26.3	23.3	23.8	21.9	19.0	16.9
El Salvador	-10.3	-5.4	-0.8	-30.0	-26.7	-23.6	-22.2	-20.0	-18.5	-17.9	-16.4	-14.9
Guatemala	-1.2	0.3	4.1	11.1	9.5	8.9	8.2	9.1	13.3	14.2	14.4	15.4
Honduras	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	18.9	85.0	57.4	36.7	42.9	31.4	26.0	27.0	26.0	25.0	21.1	20.6
Jamaica	-8.2	-10.1	-5.4	-3.7	-2.7	-1.3	-1.7	-0.3	-0.6	-0.3	0.5	0.6
Mexico	6.2	25.6	51.6	45.6	43.0	36.5	35.6	34.9	34.5	36.8	39.8	38.9
Morocco	25.7	28.2	8.2	14.5	14.8	20.5	21.2	24.3	27.3	26.7	28.6	29.3
Nicaragua	65.5	55.4	61.0	53.9	50.4	51.8	47.1	48.6	49.4	46.7	44.7	45.3
Panama	17.1	-0.0	0.3	3.9	1.6	-1.4	-1.1	-1.7	-0.7	-1.4	-1.7	1.3
Paraguay	-38.7	-25.7	-32.5	-29.6	-23.9	-18.1	-17.6	-16.2	-14.3	-14.2	-14.3	-11.4
Peru	8.1	5.5	11.9	5.9	7.8	6.7	5.2	6.1	5.6	4.9	4.0	3.3
Spain	27.7	26.0	21.1	15.8	11.7	11.2	7.6	8.2	11.3	13.0	14.3	11.6
Trinidad & Tobago	-22.7	-15.8	-7.1	-5.9	-6.4	-5.7	-10.5	-8.5	-21.2	-8.7	-8.1	-7.2
United States	8.7	9.1	10.4	8.1	9.2	9.2	8.1	8.6	8.0	7.3	6.6	6.6
Uruguay	-0.9	-5.2	1.1	7.8	5.5	7.7	7.7	7.6	7.0	6.1	6.3	6.3
<b>Cumulative Average</b>	<b>2.3</b>	<b>14.5</b>	<b>17.2</b>	<b>15.7</b>	<b>16.1</b>	<b>18.3</b>	<b>16.5</b>	<b>16.2</b>	<b>16.2</b>	<b>15.7</b>	<b>14.5</b>	<b>14.1</b>

**Source:** Prepared by the authors based on official information from the tax administrations. "n.a." = not available.



## 2. OVERVIEW BY REGIONS OR GROUP OF COUNTRIES

As can be seen from the previous sections, the large amount of information collected, organized and systematized for a wide range of CIAT member countries makes it possible to identify certain general trends such as those presented in the previous sections. However, as is usually the case and has been recurrently highlighted, within the averages calculated there is a high degree of heterogeneity and variety of cases.

One option for observing these particularities is to group all the countries for which official information is available according to generally accepted geographic-economic criteria. This complementary approach to the data contained in the RRC Database aims to visualize and identify similarities and/or differences at the level of regions or groups of countries in the recent evolution of variables related to tax collection, enhancing the potential variants of the information collected. Based on the statistical information available, the following country groupings will be considered here:

- **Mercosur + Mexico:** Argentina, Brazil, Paraguay, Uruguay and Mexico<sup>12</sup>.
- **Andeans + Chile:** Bolivia, Chile, Ecuador, Colombia and Peru.
- **The Caribbean:** Jamaica and Trinidad and Tobago.
- **Central America + Dom. Rep.:** Costa Rica, Dominican Republic, El Salvador, Guatemala, Honduras, Nicaragua, and Panama.
- **Others:** The United States, Spain, Italy, and Morocco.
- **Latin America and the Caribbean:** Argentina, Brazil, Chile, Colombia, Costa Rica, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Jamaica, Mexico, Nicaragua, Panama, Paraguay, Peru, Trinidad and Tobago, and Uruguay.

By region, the 2022 results are similar to those discussed in previous sections, although with some differences. Latin America and the Caribbean register a real improvement of 9.3% with respect to 2021 and 17% with respect to 2019. The Andeans countries remain, on average, those with the strongest recovery (+12.6% and +23.1%, with respect to 2021 and 2019, respectively).

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12 Because of Mexico's geographic location, it could be gathered with the Central American countries; however, its macroeconomic and fiscal characteristics make it more comparable to the Mercosur countries, mainly Argentina and Brazil.

**Table 11.** Evolution of total tax cumulative collection of tax administrations in 2022 by country groups (in percentage changes with *respect to the same month of 2021 and 2019*; constant prices; January to December)

Cumulative Percentage Change 2022/2021

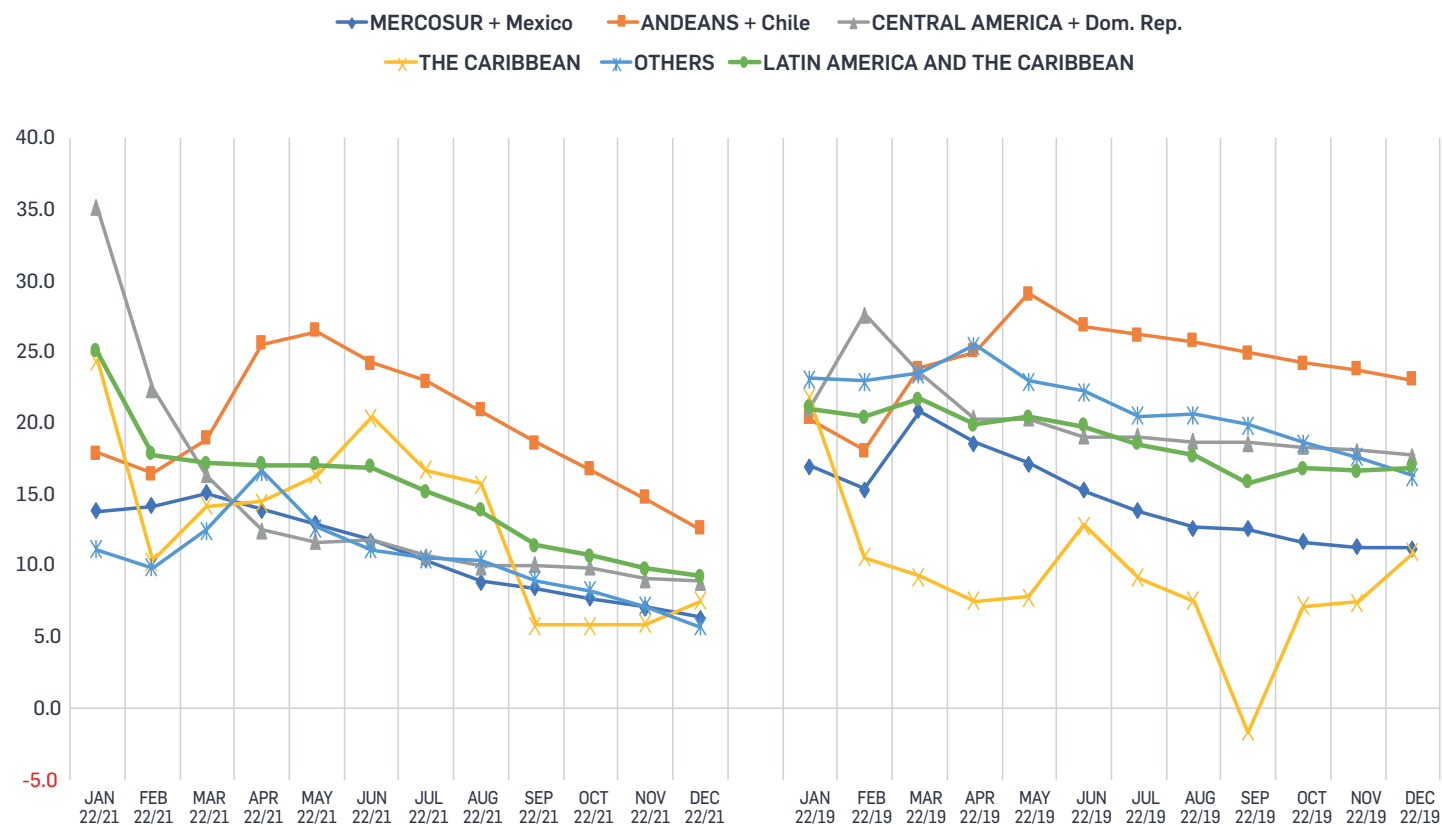
Regions or country groups	Jan 22/21	Feb 22/21	Mar 22/21	Apr 22/21	May 22/21	Jun 22/21	Jul 22/21	Aug 22/21	Sep 22/21	Oct 22/21	Nov 22/21	Dec 22/21
MERCOSUR + Mexico	13.9	14.2	15.2	13.9	13.0	11.8	10.4	8.9	8.5	7.7	7.1	6.4
ANDEANS + Chile	18.0	16.4	18.9	25.6	26.5	24.2	23.0	20.9	18.6	16.7	14.8	12.6
CENTRAL AMERICA + Dom. Rep.	35.1	22.4	16.4	12.5	11.7	11.8	10.7	10.0	10.1	9.9	9.1	8.9
THE CARIBBEAN	24.4	10.4	14.2	14.5	16.4	20.4	16.8	15.8	5.9	5.8	5.9	7.5
OTHERS	11.1	9.9	12.5	16.7	12.7	11.2	10.6	10.4	9.0	8.3	7.2	5.8
<b>LATIN AMERICA AND THE CARIBBEAN</b>	<b>25.0</b>	<b>17.8</b>	<b>17.2</b>	<b>17.1</b>	<b>17.1</b>	<b>17.0</b>	<b>15.2</b>	<b>13.8</b>	<b>11.5</b>	<b>10.7</b>	<b>9.8</b>	<b>9.3</b>

Cumulative Percentage Change 2022/2019

Regions or country groups	Jan 22/19	Feb 22/19	Mar 22/19	Apr 22/19	May 22/19	Jun 22/19	Jul 22/19	Aug 22/19	Sep 22/19	Oct 22/19	Nov 22/19	Dec 22/19
MERCOSUR + Mexico	17.0	15.4	20.9	18.6	17.2	15.3	13.9	12.7	12.6	11.7	11.3	11.3
ANDEANS + Chile	20.3	18.1	23.9	25.0	29.1	26.9	26.2	25.8	24.9	24.2	23.8	23.1
CENTRAL AMERICA + Dom. Rep.	21.0	27.7	23.6	20.3	20.4	19.1	19.1	18.8	18.7	18.3	18.1	17.8
THE CARIBBEAN	21.8	10.6	9.3	7.5	7.8	12.8	9.2	7.5	-1.6	7.1	7.5	11.0
OTHERS	23.1	22.9	23.5	25.5	23.0	22.2	20.6	20.7	19.9	18.6	17.6	16.3
<b>LATIN AMERICA AND THE CARIBBEAN</b>	<b>21.1</b>	<b>20.4</b>	<b>21.7</b>	<b>19.9</b>	<b>20.5</b>	<b>19.8</b>	<b>18.6</b>	<b>17.7</b>	<b>15.9</b>	<b>16.9</b>	<b>16.6</b>	<b>17.0</b>

**Source:** Prepared by the authors based on official information from the tax administrations.

**Figure 6.** Evolution of total tax cumulative collection of tax administrations in 2022 by country groups (in percentage changes with respect to the same month of 2021 and 2019; constant prices; January to December)



**Source:** Prepared by the authors based on official information from the tax administrations.

The analysis carried out by regions or groups of countries can be extended to the different categories of main taxes identified in the tax structures of the countries analyzed, also taking both 2021 and 2019 as a reference for year-on-year comparison.

In the case of IT, the average figures obtained for the percentage changes in cumulative tax collection are in line with the results discussed for the countries' total collection. All country groups achieved encouraging relative improvements, on average, by the end of 2022, both when compared to 2021 and 2019 (Table 12).

**Table 12. Evolution of income tax cumulative collection in 2022 by country groups (in percentage changes with respect to the same month of 2021 and 2019; constant prices; January to December)**

**Cumulative Percentage Change 2022/2021**

Regions or country groups	Jan 22/21	Feb 22/21	Mar 22/21	Apr 22/21	May 22/21	Jun 22/21	Jul 22/21	Aug 22/21	Sep 22/21	Oct 22/21	Nov 22/21	Dec 22/21
MERCOSUR + Mexico	16.2	16.6	19.0	24.1	22.4	21.7	20.9	19.3	18.5	17.9	17.2	16.1
ANDEANS + Chile	20.6	16.0	25.8	37.7	42.2	38.8	37.5	34.6	30.2	27.8	24.9	21.8
CENTRAL AMERICA + Dom. Rep.	29.0	19.1	16.0	12.8	14.5	15.2	13.8	12.5	13.2	14.1	13.2	12.5
THE CARIBBEAN	43.5	24.1	27.0	27.4	30.7	33.5	31.7	31.1	14.8	13.9	14.0	16.6
OTHERS	8.6	7.1	15.4	23.2	15.6	12.1	12.2	12.7	10.7	10.2	9.4	8.4
<b>LATIN AMERICA AND THE CARIBBEAN</b>	<b>27.5</b>	<b>19.7</b>	<b>22.1</b>	<b>25.3</b>	<b>27.0</b>	<b>26.8</b>	<b>25.4</b>	<b>23.7</b>	<b>19.8</b>	<b>19.2</b>	<b>18.0</b>	<b>17.2</b>

**Cumulative Percentage Change 2022/2019**

Regions or country groups	Jan 22/19	Feb 22/19	Mar 22/19	Apr 22/19	May 22/19	Jun 22/19	Jul 22/19	Aug 22/19	Sept 22/19	Oct 22/19	Nov 22/19	Dec 22/19
MERCOSUR + Mexico	20.9	20.0	29.9	30.1	28.6	25.5	24.0	23.3	22.8	22.7	22.6	22.7
ANDEANS + Chile	28.3	23.2	32.9	32.4	44.4	39.5	38.6	37.1	35.5	34.9	33.3	32.4
CENTRAL AMERICA + Dom. Rep.	27.6	42.5	28.3	25.8	29.1	24.0	24.7	23.9	23.2	24.1	23.8	22.8
THE CARIBBEAN	43.6	28.5	17.0	15.9	17.9	22.3	20.2	19.0	5.3	18.2	18.2	22.5
OTHERS	24.2	29.1	33.8	34.4	31.2	29.3	26.9	26.9	25.5	23.4	22.3	20.5
<b>LATIN AMERICA AND THE CARIBBEAN</b>	<b>30.3</b>	<b>31.4</b>	<b>29.5</b>	<b>28.4</b>	<b>32.3</b>	<b>29.2</b>	<b>28.4</b>	<b>27.4</b>	<b>24.2</b>	<b>26.6</b>	<b>26.1</b>	<b>26.3</b>

**Source:** Prepared by the authors based on official information from the tax administrations.

As for VAT, the average evolution of its cumulative collection according to the selected groups of countries shows some particular characteristics. As we saw in the aggregate results, although the VAT continues its recovery in 2022, its growth rate is in this period lower

than that recorded by the IT, with the countries of the "Andeans+Chile" group leading the growth. In the case of VAT, only the Caribbean countries maintain negative figures for both 2021 and 2019.

**Table 13.** Evolution of VAT cumulative collection in 2022 by country groups (in percentage changes with respect to the same month of 2021 and 2019; constant prices; January to December)

Cumulative Percentage Change 2022/2021

Regions or country groups	Jan 22/21	Feb 22/21	Mar 22/21	Apr 22/21	May 22/21	Jun 22/21	Jul 22/21	Aug 22/21	Sep 22/21	Oct 22/21	Nov 22/21	Dec 22/21
MERCOSUR + Mexico	13.3	12.5	12.3	13.3	12.2	11.3	9.7	8.2	7.0	6.1	5.4	4.6
ANDEANS + Chile	19.7	17.8	15.7	16.5	16.6	16.1	15.2	14.8	13.1	12.0	10.7	9.0
CENTRAL AMERICA + Dom. Rep.	47.9	29.1	22.6	16.1	13.0	11.5	10.4	10.3	9.7	8.5	7.7	8.0
THE CARIBBEAN	6.5	-1.3	-4.4	-5.0	-5.8	-4.4	-11.2	-13.3	-15.5	-13.7	-12.2	-12.9
OTHERS	18.9	11.8	11.0	11.0	10.9	11.4	10.4	10.9	10.8	9.9	8.7	6.7
<b>LATIN AMERICA AND THE CARIBBEAN</b>	<b>26.6</b>	<b>17.9</b>	<b>14.5</b>	<b>12.6</b>	<b>11.0</b>	<b>10.4</b>	<b>8.2</b>	<b>7.2</b>	<b>5.8</b>	<b>5.2</b>	<b>4.7</b>	<b>4.0</b>

Cumulative Percentage Change 2022/2019

Regions or country groups	Jan 22/19	Feb 22/19	Mar 22/19	Apr 22/19	May 22/19	Jun 22/19	Jul 22/19	Aug 22/19	Sep 22/19	Oct 22/19	Nov 22/19	Dec 22/19
MERCOSUR + Mexico	21.0	17.1	18.9	21.2	17.7	16.9	15.8	14.9	14.1	12.9	12.3	12.2
ANDEANS + Chile	23.7	21.6	22.3	22.6	21.8	22.3	22.1	22.7	22.4	22.5	23.0	22.6
CENTRAL AMERICA + Dom. Rep.	21.7	22.8	24.4	21.5	19.5	19.7	19.5	20.0	19.8	18.7	18.7	18.5
THE CARIBBEAN	6.9	0.9	1.9	-0.8	-4.4	0.0	-10.4	-14.6	-16.2	-12.4	-9.8	-9.9
OTHERS	44.1	25.0	24.4	26.3	21.5	22.3	21.5	21.7	21.7	21.2	20.1	18.2
<b>LATIN AMERICA AND THE CARIBBEAN</b>	<b>20.6</b>	<b>18.3</b>	<b>19.7</b>	<b>19.0</b>	<b>16.4</b>	<b>17.2</b>	<b>14.9</b>	<b>14.2</b>	<b>13.6</b>	<b>13.5</b>	<b>13.9</b>	<b>13.7</b>

**Source:** Prepared by the authors based on official information from the tax administrations.

In 2022, with respect to 2021, Excise taxes register negative figures in all subregions, except for the slight growth recorded in "Andeans + Chile", leading to a -5.6% decrease in LAC. With respect to 2019, the outlook is even

bleaker, with only "Central America + Dominican Republic" registering a meager 0.9% growth, with an average for LAC in clear negative territory (-9.9%).

**Table 14. Evolution of Excise taxes cumulative collection in 2022 by country groups (in percentage changes with respect to the same month of 2021 and 2019; constant prices; January to December)**

**Cumulative Percentage Change 2022/2021**

Regions or country groups	Jan 22/21	Feb 22/21	Mar 22/21	Apr 22/21	May 22/21	Jun 22/21	Jul 22/21	Aug 22/21	Sept 22/21	Oct 22/21	Nov 22/21	Dec 22/21
MERCOSUR + Mexico	1.0	0.5	-3.4	-6.7	-9.7	-13.6	-15.9	-18.5	-19.4	-18.7	-18.6	-17.8
ANDEANS + Chile	10.4	2.2	5.1	4.4	4.4	3.6	4.4	4.9	7.5	3.4	3.7	0.3
CENTRAL AMERICA + Dom. Rep.	30.2	14.3	8.3	5.9	1.7	-0.3	-0.7	-0.8	-0.2	0.1	-0.1	-0.1
THE CARIBBEAN	-5.8	-9.0	-2.4	-4.2	3.0	5.4	4.6	5.6	-0.8	-0.6	-0.7	-2.0
OTHERS	23.9	13.4	8.7	8.0	5.9	3.7	2.3	-0.0	-1.8	-3.0	-4.2	-5.7
<b>LATIN AMERICA AND THE CARIBBEAN</b>	<b>12.4</b>	<b>4.2</b>	<b>2.7</b>	<b>0.4</b>	<b>-0.7</b>	<b>-2.3</b>	<b>-3.1</b>	<b>-3.6</b>	<b>-4.2</b>	<b>-4.8</b>	<b>-4.7</b>	<b>-5.6</b>

**Cumulative Percentage Change 2022/2019**

Regions or country groups	Jan 22/19	Feb 22/19	Mar 22/19	Apr 22/19	May 22/19	Jun 22/19	Jul 22/19	Aug 22/19	Sept 22/19	Oct 22/19	Nov 22/19	Dec 22/19
MERCOSUR + Mexico	-5.9	-5.5	-7.8	-11.7	-13.4	-17.8	-21.0	-22.6	-23.4	-24.0	-23.8	-23.5
ANDEANS + Chile	-11.9	-14.8	-10.5	-9.3	-10.1	-11.3	-10.9	-9.5	-7.0	-10.0	-9.0	-10.4
CENTRAL AMERICA + Dom. Rep.	7.3	5.5	7.7	5.0	1.3	0.3	0.9	-0.2	0.7	-0.1	0.3	0.9
THE CARIBBEAN	-12.1	-11.5	-2.2	-5.5	-4.0	-4.6	-4.2	-3.2	-8.5	-4.8	-4.8	-4.8
OTHERS	-11.6	-9.0	-7.5	-6.4	-6.2	-4.5	-6.8	-7.5	-8.5	-9.2	-9.2	-9.5
<b>LATIN AMERICA AND THE CARIBBEAN</b>	<b>-4.1</b>	<b>-5.2</b>	<b>-2.4</b>	<b>-4.8</b>	<b>-6.6</b>	<b>-8.6</b>	<b>-9.2</b>	<b>-9.5</b>	<b>-9.8</b>	<b>-10.3</b>	<b>-9.9</b>	<b>-9.9</b>

**Source:** Prepared by the authors based on official information from the tax administrations.

Finally, Table 15 shows the evolution of the year-on-year variations of the accumulated collection of Other Revenues, on average for each of the groups of countries analyzed. All groups or regions ended 2022 with positive

year-on-year increases when compared to 2021 figures. This result is maintained when compared to 2019, with the exception of the Caribbean.

**Table 15. Evolution of Other revenue cumulative collection in 2022 by country groups (in percentage changes with respect to the same month of 2021 and 2019; constant prices; January to December)**

**Cumulative Percentage Change 2022/2021**

Regions or country groups	Jan 22/21	Feb 22/21	Mar 22/21	Apr 22/21	May 22/21	Jun 22/21	Jul 22/21	Aug 22/21	Sep 22/21	Oct 22/21	Nov 22/21	Dec 22/21
MERCOSUR + Mexico	16.8	20.3	20.5	14.8	14.5	13.6	9.4	-18.5	9.0	8.7	8.5	8.0
ANDEANS + Chile	17.7	21.0	17.7	18.0	14.6	14.1	13.0	4.9	7.6	7.8	5.9	4.8
CENTRAL AMERICA + Dom. Rep.	40.1	22.6	17.0	10.2	10.6	17.6	15.6	-0.8	13.7	11.4	10.1	7.3
THE CARIBBEAN	13.9	10.5	10.4	10.1	11.3	11.2	9.7	5.6	7.6	7.8	7.4	6.7
OTHERS	10.7	18.7	15.3	11.5	14.0	11.8	10.3	-0.0	7.8	7.1	7.0	4.9
<b>LATIN AMERICA AND THE CARIBBEAN</b>	<b>26.2</b>	<b>20.7</b>	<b>18.0</b>	<b>13.7</b>	<b>13.4</b>	<b>15.6</b>	<b>13.1</b>	<b>-3.6</b>	<b>10.8</b>	<b>9.9</b>	<b>8.9</b>	<b>7.4</b>

**Cumulative Percentage Change 2022/2019**

Regions or country groups	Jan 22/19	Feb 22/19	Mar 22/19	Apr 22/19	May 22/19	Jun 22/19	Jul 22/19	Aug 22/19	Sep 22/19	Oct 22/19	Nov 22/19	Dec 22/19
MERCOSUR + Mexico	5.5	12.4	19.4	14.1	12.9	12.6	11.7	11.2	12.0	11.8	11.8	12.0
ANDEANS + Chile	10.3	15.5	31.4	28.4	24.1	23.0	20.8	20.4	16.0	14.6	14.4	13.2
CENTRAL AMERICA + Dom. Rep.	19.5	17.0	19.7	16.6	18.4	26.8	24.6	24.4	24.9	23.1	21.7	18.7
THE CARIBBEAN	-10.3	-8.6	-4.2	-3.2	-3.0	-2.3	-4.1	-2.9	-7.3	-3.0	-2.5	-2.2
OTHERS	20.3	37.1	24.3	18.8	19.6	18.1	15.7	17.0	18.1	18.0	17.6	17.0
<b>LATIN AMERICA AND THE CARIBBEAN</b>	<b>9.0</b>	<b>11.5</b>	<b>18.6</b>	<b>15.4</b>	<b>14.9</b>	<b>17.8</b>	<b>16.0</b>	<b>15.9</b>	<b>14.7</b>	<b>14.5</b>	<b>14.1</b>	<b>12.8</b>

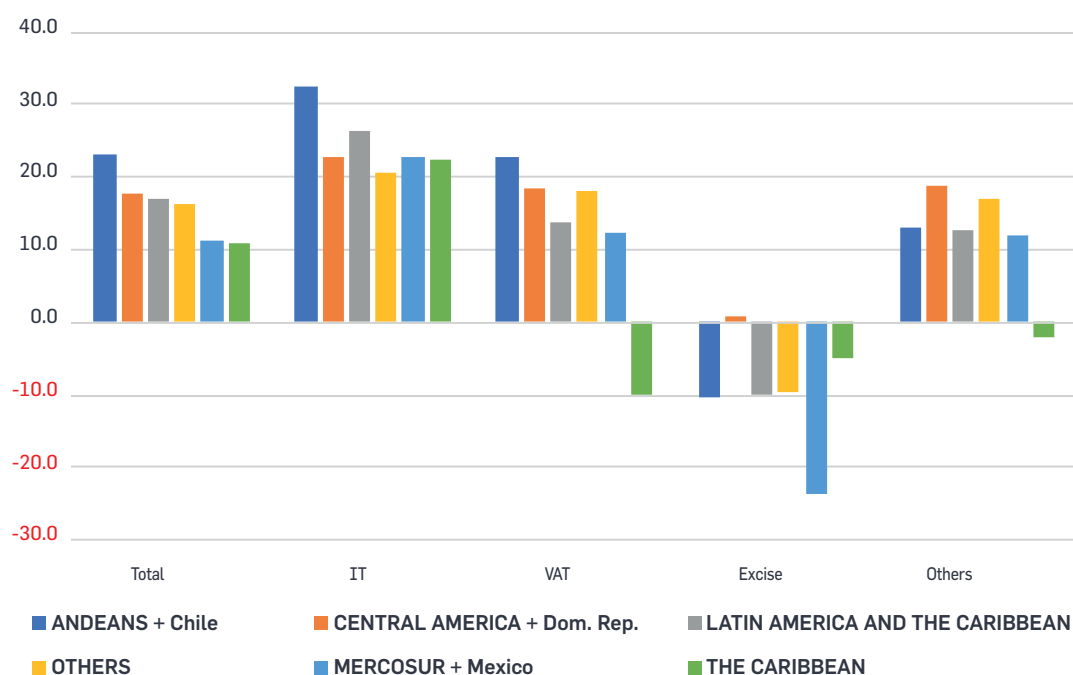
Table 16 and Figure 7 summarize the tax revenue recovery picture by subregion from the pre-pandemic scenario through 2022.

**Table 16.** Annual evolution of cumulative revenue collection by type of Revenue in 2022 by country groups (in percentage change *over 2019*; constant prices; December)

Cumulative Percentage Change December 22/December 19

Regions or country groups	Total	IT	VAT	Excises	Others
ANDEANS + Chile	23.1	32.4	22.6	-10.4	13.2
CENTRAL AMERICA + Dom. Rep.	17.8	22.8	18.5	0.9	18.7
LATIN AMERICA AND THE CARIBBEAN	17.0	26.3	13.7	-9.9	12.8
OTHERS	16.3	20.5	18.2	-9.5	17.0
MERCOSUR + Mexico	11.3	22.7	12.2	-23.5	12.0
THE CARIBBEAN	11.0	22.5	-9.9	-4.8	-2.2

**Figure 7.** Annual evolution of cumulative revenue collection by type of Income in 2022 by country group (in percentage variation with *respect to 2019*; constant prices; December)





### 3. FINAL COMMENTS: TOWARDS THE NEW REVENUE REPORT CIAT (RRC)

With data updated through December 2022, the monthly monitoring of tax administration revenues through the Revenue Report COVID-19 (RRC) has become a useful tool for monitoring the effects of the pandemic on public finances throughout the Latin American and Caribbean region and developed reference countries (such as the United States, Spain and Italy), differentiating between countries, sub-regions and tax categories.

The effects of social distancing measures on mobility have contributed throughout this time to explain the variations in tax collection, which facilitated short-term revenue forecasts during the pandemic. In 2022, the consolidation of the recovery has been noted, at the same time as the effects of the new shocks that emerged during the year have been anticipated.

CIAT considers that monthly tax statistics will continue to be very necessary, so we will continue to prepare them, now under the name of Revenue Report CIAT (RRC), focusing on the annual variation of revenues (without the need to refer to the 2019 pre-pandemic baseline scenario), both in current and constant terms.

In the future, monitoring the evolution of total tax collection -and that broken down according to its main components- will be key as a tool for diagnosing and evaluating the effective impact of the different measures that CIAT countries may implement to strengthen available tax revenues, since these constitute the fundamental basis for making public policies viable, which, in an environment aggravated by the successive crises, are demanded by the public.

## ANNEX: RRC-CIAT DATABASE (ONLINE)

As a fundamental complement to this Report, a Monthly Collection Database has been built based on official information from the different tax administrations of a wide range of CIAT member countries. The tax revenue series obtained were opportunely processed and deflated using retail price indexes available at the national Statistical Institutes of each country. Additional detailed information on the monthly and cumulative evolution -in constant and current values- of the total and main tax collection of all the tax administrations surveyed

is available on the CIAT web page (<https://www.ciat.org/revenue-statistics/?lang=en> "Monthly Collection Database (Annex)"). In addition, the "RRC-CIAT Database" includes details of the monthly composition of the total collection by tax figures and the patterns of temporal distribution of the collection for each of the countries in 2019.





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