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Overview of Tax Expenditures in Latin America



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A**bstract**

Based on the official reports prepared by the countries of the region, the CIAT Directorate of Tax Studies and Research maintains, updates, and makes available to users the Tax Expenditure Database for Latin America and the Caribbean (TEDLAC).

The TEDLAC is based on the systematic recording of the information contained in the country reports, with openness to the highest level of disaggregation allowed by each report. A total of 13,900 tax expenditure items included in the latest reports of 17 countries analyzed were recorded.

The identification, quantification and publication of tax expenditure reports is of great importance, as it allows to know the dimension of the phenomenon, the subjects, sectors, regions or activities benefited; and it is one of the components of the cost-benefit equation that the policy maker must analyze to know if the benefit granted through this mechanism had the desired effect and if the latter justifies the associated fiscal sacrifice.

This document presents an overview of tax expenditures in Latin America, based on the exploration of TEDLAC, displaying the observable results in the perspectives of greatest interest and also presenting the potential provided by the tool.

1 Introduction

In order to execute their government plans and programs or in response to circumstantial situations in which they believe they must intervene, the States resort to various instruments and make economic transfers to individuals, sectors or regions in order to assist them. These transfers are usually executed from budgetary items, which are defined in the budget laws. Alternatively, the States may make an *equivalent* transfer, creating an exception in the tax system, reducing the tax burden of the beneficiary of the policy.

To favor a group of individuals or sectors or regions or economic activities, through a reduction in the tax burden, can be economically equivalent to granting a transfer by means of an item of public budgetary expenditure, hence the denomination of *Tax Expenditure* (TE).

The existence of these exceptions merits an appropriate formal treatment. The purpose of the tax system is to obtain sufficient revenue to finance public expenditures, through a fair distribution of the tax burden, seeking to minimize the negative effects of taxes, reducing the costs of administration and compliance with tax rules, both for the taxpayers and for the administration.

Transparency is also an objective of tax systems. According to Mirrlees (2011)¹ this objective has two dimensions: on the one hand, certainty, or absence of arbitrariness in the determination of tax liability, and on the other hand, the intelligibility of tax rules. The introduction of exceptions in the tax system, in addition to reducing the tax collection capacity, alters the pre-existing balance in the system, and will impact directly or indirectly, in a desired or unforeseen way, on its redistributive incidence, on the decisions of economic agents, as well as on compliance costs, since they make the tax system more complex, reducing its transparency.

1 Mirrlees, James; Adam, Stuart; Besley Timothy; Blundell, Richard; Bond, Stephen; Chote, Robert; Grammie Malcom; Johnson, Paul; Myles, Gareth & Poterba, James. *Tax by Design*. Institute of Fiscal Studies. 2011. This work seeks to present an optimal tax design, for which it identifies as basic principles or objectives of the tax system, the collection objectives, redistributive objectives, those related to economic efficiency, those related to equity, in the sense of a fair distribution of the tax burden, those related to administration and compliance costs, and those related to transparency (pp. XXVI-XXVII). For the authors, the first two principles are based on value judgments, while the others are based on economic considerations.

This paper will present the main statistics produced by TEDLAC, which will allow us to appreciate the dimension of Tax Expenditures in all countries and will emphasize the improvement of aspects related to the criteria for delimitation of the reference framework, identification of exceptions, estimation methodologies and contents of the reports. The economic importance of the phenomenon deserves an adequate formal treatment and a harmonization of estimation practices.

The United States and Germany are the pioneer countries in including TE reports in the Budget. In the case of the United States², the Public Budget already includes a chapter on TE since 1968, and the denomination of Tax *Expenditures* is attributed to Stanley Surrey, Assistant Secretary of the Treasury of that country, who was in charge of identifying and quantifying the non-collection due to the exceptions that existed in the tax system of that country³. In the case of Germany, the 1967 Tax Subsidies and Preferences Report is the original document for the measurement of tax expenditures in that country⁴.

The usual mechanism of direct spending provides greater clarity in public accounts than any other instrument. Budgetary expenditures or direct expenditures intended to be executed by the government must be considered and approved by the country's parliament. The need, the expected cost and the allocative efficiency of resources included in public spending programs will therefore be subject to debate and approval by majorities, which guarantees a basic threshold of transparency. In addition to the a priori estimation of the expenditures to be budgeted, the agencies executing these policies and therefore receiving these funds are responsible for their fulfillment, generally providing for accountability mechanisms, observing that the execution of expenditures is within the preset ceilings.

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- 2 Currently in this report tax expenditures describe income losses attributable to provisions of federal tax laws that allow a special exclusion, exemption or deduction from gross income or that provide a special credit, preferential tax rate or deferral of tax liability.
 - 3 Stanley S. Surrey, The Tax Expenditure Concept, and the Budget Reform Act of 1974, 17 B.C.L. Rev. 679 (1976), <http://lawdigitalcommons.bc.edu/bclr/vol17/iss5/1>
 - 4 Subsidy Report of the Federal Government. In accordance with the law to promote the stability and growth of the economy (StabG) of June 1967, the federal government of that country is required to prepare and submit this report. The study is prepared biannually and contains the identification and cost of subsidies granted by the federal budget and tax benefits. The document is presented together with the government's draft federal budget.

Modifications introduced in the tax system are usually subject to parliamentary review since, in general, it is laws that create, modify or eliminate taxes. However, although the initiative is raised and the reasons for introducing an exception are stated, there is an instance of debate prior to its introduction, there is no agenda for the introduction of these adjustments as there is in the budget and accountability laws and there are not always accountabilities of tax expenditures. The use of exceptions in the tax system then, in principle, does not provide the same guarantees as the use of direct transfers. Budgetary expenditures are exposed to more intense analysis, review and discussion than tax expenditures, and the economic cost of the latter is hidden within the tax revenues sacrificed.

Although several countries have implemented TE reporting, the gap between the level of scrutiny and transparency of tax expenditures compared to direct expenditures is notorious. Unless TEs are subject to a level of debate equivalent to direct expenditures, and to a periodic analysis of the relevance of their maintenance, they can lead to *fiscal opportunism* on the part of governments. In practice, some sectors of economic activity are aware of this fact and prefer to receive benefits through tax incentives rather than direct transfers through budgetary subsidies.

The systematic quantification and publication of the reports of the TEs, and their dissemination and discussion, is of enormous importance insofar as it makes it possible to know the dimension of the phenomenon, the subjects, sectors, regions or activities benefited and is one of the components of the cost-benefit equation, which the policy maker must analyze to know whether the benefit granted through this mechanism had the desired effect and whether the latter justifies the associated fiscal sacrifice.

The TEDLAC update, the results of which are presented in this document, involved a review of the country documents. From the comparative review of these reports, both of the countries that have experience in their preparation, as well as those that have more recently adopted this practice, we see that there is no consistency regarding the elements that they should include. We can also mention those most commonly found in these documents: a general definition of tax expenditure, the description of the reference framework for each of the taxes under analysis, the description of each of the items identified, the compilation of the tax rules that give rise to each benefit, the results found, as well as the projection of the TE for the coming periods. This last component is mainly included in those reports that are integrated in the budget and accountability laws.

The TE will be the economic result of exceptions to a reference tax or a reference tax system. The tax standard usually includes the rate structure, accepted accounting practices, the form and conditions of deduction of expenses incurred, specific rules to facilitate the administration of taxes, among others.

CIAT (2011)⁵ defines TE as the resources that the State ceases to collect due to the existence of incentives or benefits that reduce the tax burden faced by certain taxpayers in relation to a reference tax system. The term “expenditures” emphasizes the fact that the resources foregone could have financed explicit public spending programs in favor of those whose tax burden is reduced.

The delimitation of the tax system of reference is a key element in the initial process of this work and the different methodological options for the demarcation of this tax scheme will provide a greater or lesser number of identified exceptions and therefore a greater or lesser equivalent results of tax waivers associated with them.

Most Latin American (LA) countries need to improve their revenue/expenditure ratios in order to reduce their deficits. Among the factors that affect the improvement of the fiscal position, the collection capacity and the degree and effectiveness of public spending are priorities. In this context, and focusing on the point that interests us, it is good to ask ourselves: How much can the revenue-raising capacity of our countries be improved? In addition to quantifying, monitoring and projecting tax collection, it is essential to estimate, quantify and project both tax evasion and TE. Knowledge of the size of each of these elements will allow us to infer what the revenue gains may be, both by reducing non-compliance and by eliminating existing exceptions in the system.

5 Handbook of Best Practices on Tax Expenditure Measurements: An Iberoamerican experience. Inter- American Center of Tax Administrations CIAT. 2011.

2 The constituent elements of tax expense reports

In this section we will present the steps that we consider elementary for tax expenditure reports to become a useful tool for the assessment of the tax system and in particular, of the exceptions that integrate it. As we have mentioned in previous approaches to this topic, the identification, quantification and publication of tax expenditure reports is of great importance, insofar as it allows knowing the dimension of the phenomenon, the subjects, sectors, regions or activities benefited; and it is one of the components of the cost-benefit equation that the policymaker must analyze to know if the benefit granted through this mechanism had the desired effect and if the latter justifies the associated fiscal sacrifice.

2.1 Defining tax expenditures

TEs are the economic result of exceptions to a reference tax or a reference tax system.

The reference tax system generally includes the constituent elements of the nature of the tax: determination of the taxable amount, the rate structure, accepted accounting practices, the form and conditions of deduction of expenses incurred, specific rules to facilitate the administration of taxes, among others.

These exceptions that will give rise to TEs can take various forms: exemptions, subsidies, credits, preferential tax rates, tax deferrals, among others. The TE reports identify and measure the reductions in tax revenues that these deviations produce based on a determined frame of reference, a prior definition of the scope of the tax expenditure concept and methodological definitions referring to the purpose of the estimate, the available sources of information, the type of estimate applied, among other elements.

On the concept of tax expenditure and taking into account the conventions proposed in the CIAT Manual (2011):

“From the definitions used by the countries analyzed, it is clear that a provision is considered a tax expenditure when it generates a loss of revenue and implies a deviation from a general tax provision. Likewise, the fact that it pursues an economic or social policy objective of the State or that it increases the economic availability of the taxpayer are also characteristics that delineate a tax expenditure.

OECD (2002) defined tax expenditures as the estimated costs to tax revenues resulting from preferential treatment of specific activities.

The IMF’s Fiscal Transparency Manual defines tax expenditures as revenue foregone as a result of certain provisions of the tax code, such as exemptions from the tax base, deductions from gross income, tax credits deducted from tax liabilities, tax rate reductions, and tax deferrals....

*The glossary of the same document adds that tax expenditures are concessions or exemptions to a “normal” tax structure that reduce government revenue collection and, since government policy objectives can be achieved alternatively through subsidies or other direct outlays, are considered equivalent to a budgetary expenditure. Given the practice of the countries and the proposals of the OECD and the IMF, the WGTEM (Working Group on Tax Expenditure Measurement) **recommends defining tax expenditure as the resources foregone by the State, due to the existence of incentives or benefits that reduce the direct or indirect tax burden of certain taxpayers in relation to a reference tax system, in order to achieve certain economic or social policy objectives”.***

From the definition it is understood that the TEs cause revenue losses and that each exception is the result of a policy objective, which is implemented through it. The scope of the concept is general, that is, it recognizes not only those benefits granted in direct taxation but also those exceptions introduced in indirect taxation, so that exceptions in consumption taxes are included even when the subset of subjects that will benefit cannot be identified a priori and concretely.

The delimitation of the reference tax system is a key element in the initial process of this work and, as we will see, the different options for the demarcation of this reference tax scheme will provide greater or lesser equivalent tax sacrifice results.

2.2 The reference tax system, as a framework for the definition of tax expenditures

The first step in the tax expenditure measurement process is the definition of the reference framework. This moment in the process will be decisive for both the subsequent identification and quantification of the results. Discussing it beforehand, defining it and formally documenting it will help the analysts in the research process. The exposition of this in the TE report favors the interpretation by third parties, so it is also a recommended practice.

The selection of a reference tax system has a fundamental impact on the subsequent outcome of the TE measurements, since with a greater or lesser scope of what is considered as the normal structure of the tax under analysis, fewer or greater number of exceptions will be identified and lesser or greater will be the total size of the tax expenditure quantified.

One of the main difficulties in identifying the TEs within a particular tax lies in agreeing on a tax system or reference tax against which the provisions establishing tax exceptions in the legislation can be contrasted. The quantifications of TEs will differ according to the definition adopted, which entails, among other things, the difficulty of making comparisons of both the overall size of the unrealized revenue and the list of exceptions identified as TEs between different country reports.

In the CIAT Manual, when introducing the discussion of this aspect of the study, it says: “...the measurement of the TE requires a correct identification of these, for which it is necessary to first define a reference tax system. This is undoubtedly the most complex task of the whole process and the one that generates the most discussion. The reference tax system may result from the reading of legislation or from a theoretical conceptual framework, i.e., some option of an optimal tax system”.

From the review of the most recent reports on TE in the analyzed countries, we can appreciate that, while some documents have very elaborate reference frameworks, other reports include rather very general definitions referred to this point, while others only contain definitions of the TE, so that at most it could only be deduced, and not with all certainty, the implicit reference framework of such study. This step being the preliminary to the subsequent identification of the TEs, each country will have the option to choose how general or detailed the description of the chosen reference tax system will be. In fact, the idea of the benchmark tax differs from one analyst to another and from country to country, especially, as we will see, when the benchmark is a conceptual definition of the tax.

2.3 Approaches to establishing the reference tax system

According to Craig and Allan (2001)⁶ in order to define their frame of reference, countries can choose one of three identified approaches: *the conceptual approach, the legal approach and the analogous subsidy approach*.

According to the conceptual approach, the reference framework should be what they call “the normal tax structure”. The most notorious case of the application of this conceptual approach is the admission of the Haig-Simons definition of income, a rather recurrent conceptual framework reference in studies, especially in developed⁷ countries.

Some countries that in their TE studies lean towards the conceptual approach for establishing the reference framework base their analysis on a definition of income of this type, although variants or adjustments are usually introduced when it is not possible to apply such a concept in a pure form.

6 Craig, Jon; Allan, William. Fiscal Transparency, Tax Expenditures and Budget Processes: An International Perspective. IMF (2011).

7 Due (1968) In his treatment in his work of the allocation and distribution functions, on the taxation side, he states that the main step for the establishment of the structure of an income tax is the definition of income. In a broad sense, income is any economic gain that a person had during the period in question. This author specifies in this definition, following Simons, the income of a person during the period consists, in an economic sense, of the algebraic sum of: the value of consumption during the period, financed with income from the use of productive factors or transfers that the person receives during the period or with accumulated wealth (in this definition, the value of goods produced by the person for his own use -self-consumption- and the use value of durable consumer goods that he owns must be added to the value of consumption paid); and the net increase in individual wealth during the period, either by accumulation of net savings during the period or by increases in the value of property. $Y=C+\Delta W$.

The greater collection importance of personal income taxes in developed countries has meant that the discussion on the tax base and reference tax model in these countries has focused on income tax. Regarding consumption taxes, a predominant figure in the collections of Latin American countries, and mainly on Value Added Tax, a clearly dominant instrument in this type of taxation, the literature usually accepts that a pure VAT should be established as a reference that applies to all final consumption, without exceptions with a single rate.

The second approach cited by these authors is the so-called Legal Approach. According to these authors, in this case the existing tax law of a country is taken as the basis for defining the reference point (taxpayer unit, types of income included, transactions not included in the scope of the tax, etc.).

In general, in the design of the rule that establishes the tax, the general definitions of the nature of the tax, or what is legally called the taxable event, or the tax generating event, are usually raised first. The taxable event will be the hypothesis foreseen in the law (or the rule establishing a tax), which, if it occurs, gives rise to the tax and therefore to the tax obligation that binds the taxpayer with the tax creditor, the State.

These hypotheses defined in the regulation delimit the scope of the tax to certain objective economic facts (the sale of goods, the realization of an income, the holding of a patrimony, etc.), when certain subjects are the intervening parties (individuals, companies, etc.), in a spatial (delimitation of the tax to income within the national territory, for example) and temporal determined scope (income obtained in periods of validity of the tax, for example). These elements are known as aspects of the taxable event (objective aspect, subjective aspect, spatial aspect and temporal aspect) and the joint occurrence of all of them verifies the hypothesis foreseen in the legislation to configure the tax.

When the normal structure of a tax is then based on a legal approach, an economic event will be considered a tax expenditure when, having complied with the hypotheses to configure the tax, the tax regulation itself, or another one, exempts that specific event from the application of the tax. Following the legal approach then, we will find in the tax rule itself or in other rules with tax effects, the exceptions to the normal structure of the tax, explicitly.

The tax regulation itself will provide us with the other parameters that will make up the normal structure of the tax, such as the scales, the tax rates, the demarcation of the space where the taxable event occurs, among others.

Those who defend the legal approach argue that the objective of this study, consistent with the presentation of budget expenditures, should be how much is not collected given the current tax regime forecasts, from which revenues are reported, and not what would be collected if a conceptual model of taxation were adopted.

The third approach, the analogous subsidy approach, identifies as TE only those concessions that present a direct analogy with a subsidy via expenditure. According to Villela et al (2011), in practice this approach leads to an identification of TEs very similar to the legal approach.

Setting a very abstract frame of reference, closer to a conceptual framework of the tax, could include many of the provisions included in the tax legislation identified as TEs. On the other hand, a more processed benchmark, or one adapted to the nature of the tax according to the domestic legal provisions, could include within the frame of reference some of those same types of provisions, which would therefore not be considered TEs.

Adopting either the conceptual or the legal approach will guide the researcher in determining the taxable amount of the tax under analysis, i.e. what is (would be) the scope of the tax. In any case, tax instruments have a whole set of particularities that go beyond the determination of the tax base and that will be necessary to define them in order to finalize the frame of reference.

In any case, even with these definitions, each of these elements offers great freedom of judgment, and when examining country-by-country practice, each application is somewhat unique. What is certain is that a prior convention must be established, which must be consistent with the objectives of the estimation and clearly stated in order to improve the understanding of both the identification of the items to be estimated and the amount of TE found.

Regarding the reference tax system, the analysis conducted by the CIAT Manual indicates that the countries included in its study identify the TEs on the basis of a reference tax system based on legislation, whether it is of a tax nature or not. Only some countries consider a reference tax system based on a theoretical conceptual framework, for some special cases.

The CIAT Manual recommends the legal approach to delimit the reference tax system to be used to identify the TE. In this way, the lower tax burden would be verified by contrasting that which is actually borne by the taxpayer with that which would have been borne if the general legislation had been applied. In its recommendation, it adds that when domestic legislation deviates considerably from the internationally accepted doctrine, the use of a reference tax system based on a theoretical conceptual framework should be evaluated.

The difficulties of comparability that arise between countries lie in the differences in the legislations of similar taxes. These differences are clearer in both personal and corporate income taxes, where the different countries adopt different definitions of income, from legislations that establish gross income as the basis for calculating the tax, before deducting any expenses, to those that allow a generality of expenses as deductions to determine the same. The scope of the definitions and the parameters established in the legal norm will have an impact on a greater or lesser result.

Heady & Mansour (2019)⁸, posit that the choice of benchmark is determinative of the value of the overall tax expenditures to be reported. These can sometimes be very substantial. For example, the United States estimates tax expenditures on its income taxes alone at about 6 percent of GDP (OECD 2010, 138). However, the critical role of the choice of benchmark rate implies that such an aggregate number is not the primary value of a tax expenditure. Rather, it is transparency regarding the cost of each tax provision that makes a tax expenditure estimate useful by allowing for a robust cost-benefit assessment. This statement is essential to include in the text, so as to lower the pressure with the comparison of results.

8 Heady, Christopher; Mansour, Mario. Tax Expenditure Reporting and Its Use in Fiscal Management. A Guide for Developing Economies. Fiscal Affairs Department. International Monetary Fund. 2019.

2.4 Identification of the items that will generate the tax expense. The Exceptions Cards and the Tax Expense Inventory

The identification of the TE is a complex process that requires a detailed analysis of the tax provisions, both those included in the tax regulation and the exceptions scattered in other laws. In some cases there are constitutional provisions that exempt certain economic activities, as in the case of education, for example, in some countries. This identification goes beyond the mere verification of the loss of revenue.

Each time the estimates are updated, it will be necessary to review the existing exceptions in the system, identifying the changes and new exceptions that have been introduced.

For this purpose, it is of great help to systematize the information analyzed and collected, related to the exceptions found. Tax systems usually contain hundreds of exceptions, so this part of the process is essential in order to be able to fully visualize the map of exceptions, the individual valuation and the joint cost of the exceptions.

For this stage it will be essential to prepare Individual Exceptions Cards, in order to consolidate them in a Tax Expenditure Inventory or Matrix.

The Individual Cards will be a form where the most relevant elements of the identification of the exception will be recorded. In this way, each exception identified will be represented with its main characteristics: name, description of the exception, reference tax, type of tax expense, regulatory source that gives rise to it, effective date, expiration date, among others.

The consolidation of the individual files will result in the tax expenditure inventory. It is a recommended practice to keep an inventory of the TE, identifying the tax, the type of exception identified, the regulatory source, the period of validity and its description, and then complete it with the sources of information used for the estimation and the methodology applied. The suggested inventory format is the one provided in our Tax Expenditure Database (TEDLAC), which provides for the recording of all these elements.

In this regard, we comment in more detail on the contents of TEDLAC.

The recording rules provide for the existence of several types of classification variables: categorical, qualitative, in addition to the quantitative variable itself, which is the amount of Tax Expenditure for that particular measure.

Among the categorical variables we find: a general classification of incentives into 2 types, 9 types of taxes, 7 types of tax expenditures, 16 associated budgetary sectors and an opening according to the fiscal year under analysis. These codifications allow for a multiplicity of analyses and the description of the information at the level of hundreds of sub-categories formed by certain combinations of such variables.

The TEDLAC contains the following variables:

Table 1. Contents of the TEDLAC

VARIABLE	DESCRIPTION
Country	Name of the country being analyzed
Tax Category	Categorical variable that identifies the tax (see glossary).
Name of the tax	Name of the tax in the country of analysis
Type of Tax Expenditure	Categorical variable that identifies the type of exception (see glossary).
Tax incentive	Identifies whether it is a Tax Incentive or Tax Benefit (see CIAT Manual).
Regulatory Source	Type of rule and numbering creating the exception
Name of the measure	Name by which the analyzed measure is identified
Description of the measure	Broader description of the analyzed measure
Effective since	Start of application
Effective until	Expiration or repeal of the exception
Associated budget sector	It is associated by type of exception to certain budget sector categories (see glossary).
Specific geographic area	When the measure applies in a specific geographic area
Fiscal year	Fiscal year in which this tax expense is recorded
Measurement method	details the method of measurement (when the TE report provides that information)

VARIABLE	DESCRIPTION
Sources for estimation	details the sources for the estimate (when the TE report provides that information)
Currency	Currency in which tax expenditures are expressed (and other variables)
Tax Expenditure Amount	Amount determined for that item of tax expense for that fiscal year
Tax Collection	Collection of the tax under analysis for that fiscal year
Total Collection	Total collections for the year
GDP in that fiscal year	Amount of current GDP for that year
Sources of information	Country Tax Expenditure Reports consulted for registration in TEDLAC
Update	Year in which this entry was updated in TEDLAC.

Qualitative variables describe in more detail some characteristics of the record such as: name of the measure, description, legal and regulatory source, the measurement method, the sources of information for the estimation, the report that gives rise to each record, etc. This allows to go to the individual detail and to know in detail the measure being analyzed.

The accounting and characterization of the various items follows the recommendations included in CIAT's Manual of Best Practices for the Measurement of Tax Expenditures.

2.5 Estimated Tax Expenditure for each of the identified exceptions

Just as in the process of identifying exceptions, we are faced with alternatives for choosing the approach to be adopted to delimit the reference tax (conceptual approach, legal approach or analogous subsidy approach), at this stage that we are now addressing, countries must choose among various methodological alternatives to carry out the measurement. These are related to the choice between different estimation methods, the investigation of which are the most appropriate sources of information for the estimation and the choice of the specific estimation technique. These sub-steps are prior to the specific estimation of each of the exceptions, so we must bear in mind that the methodological decisions we make will determine the amounts that we will ultimately report as tax expenditures.

To perform the valuation of each item it is necessary to resort to various techniques, which are largely conditioned by the availability and quality of the information found and its sources. In each case, it is necessary to know the equivalent economic value of the tax expenditure for the occurrence of the exception, for which, in general, it will be necessary to know the amount of the economic event that gives rise to it. The sources themselves, their origin, the institutional framework of the issuer, and the level of disaggregation or detail of the basic information will provide us with more or less technically reliable estimates. In some cases, the absence of reference information on which the estimates are based may lead us to make no estimates at all.

In this process, the prior discussion within the estimation team, the explicit definition of the methodologies adopted and their presentation in the document, as well as the preparation and preservation of the working papers of the estimates, are essential for the analysis and review of the results and favor greater transparency throughout the process. The clear and open presentation of the results in the TE reports favors the interpretation by the interested parties and the subsequent analysis that may be carried out, so it is also a recommendable practice.

The process of estimating tax expenditures requires the definition of a general estimation method, which will serve as a guide in the case-by-case estimation of tax expenditures. Dirk-Jan Kraan (2004)⁹, presents three main methods for estimating tax expenditures: the revenue foregone or revenue loss method, the earned income method and the direct equivalent expenditure method.

Three methods of different interpretation and application that will yield different results. The literature in general does not go in depth about the different methods, and the alternatives to overcome the difficulties that each one can bring, as well as the differences in interpretation that each methodology can produce, anyway, we will expose here the main characteristics of each one of them.

For an adequate evaluation and control of tax expenditures, it is essential to have individualized estimates of the same, for which the prior identification process is fundamental. Together with the identification of the exceptions, we must analyze the sources of information available and the most

9 Dirk-Jan Kraan. Off-budget and Tax Expenditures. OECD JOURNAL ON BUDGETING– VOLUME 4 – NO. 1 – ISSN 1608-7143 – © OECD 2004 . Previous studies on estimation methods (OECD, 1984; OECD, 1996).

appropriate technique for estimating them. For this purpose, we must take into account the type of exception and the reference tax, but the availability of the information for the estimation, i.e. the types and reliability of the sources of information to be used, will be decisive for the estimation.

The most appropriate and reliable source for estimates are tax databases at the individual taxpayer level. Even when this openness is not decisive for the estimation of tax expenditure, for example, in the case of proportional rate taxes where we could estimate the tax collection impact from certain aggregate statistics of the returns, the case-by-case analysis or the estimation with micro simulation, provides us with an additional richness since it allows us to make additional evaluations of the fiscal cost, such as: the distribution of income after tax expenditure, the degree of use according to the economic dimension of taxpayers, the decomposition of the tax sacrifice according to different dimensions: sectors of economic activity, or its geographical distribution.

That is, from the individual administrative record, the information may be aggregated in the most diverse ways to perform the relevant cost analysis. In the case of taxes with progressive tax rates, the estimation on the basis of micro-simulation becomes mandatory in order to have an accurate estimate of the economic impact of certain benefits.

3 The Tax Expenditure Outlook for Latin America

As mentioned above, based on the official reports made by the countries, CIAT's Directorate of Tax Studies and Research has prepared a database of the tax benefits and incentives included in the reports of 17 countries in the region (TEDLAC). This is based on the systematic recording of the information contained in the reports, with openness to the highest level of disaggregation allowed in each report. A total of 13,900 tax expenditure items included in the latest reports of the countries analyzed were recorded.

The exploration of TEDLAC allows us to know the weight of Tax Expenditures in relation to the Gross Domestic Product of each country, its evolution throughout the periods included in the analysis, as well as its distribution according to the most relevant categories of taxes where exceptions were found (value added taxes, personal and corporate income taxes, excise taxes, foreign trade tax, property taxes, etc.). It is also possible to know the number and accumulated amounts of collection losses attributable to each of the types of tax expenditures (exemptions, reduced tax rates, deductions, credits, etc.).

The information, as provided, also enables the distribution of tax expenditures according to the budgetary sectors most closely associated with the measure under analysis, a classification that follows the proposal included in the CIAT¹⁰ Manual (Education; Health and Sanitation; Housing; Development and Decentralization; Agricultural and Livestock Activities; Industrial; Energy and Mining; etc.).

In the recording process, each tax expenditure item was classified as a "tax benefit" or as a "tax incentive". For this purpose, we call tax benefits all tax expenditures that can be related to public social spending, for example, personal income tax deductions for education, health or care expenses, reductions in consumption tax for certain deserving goods, among many others. On the other hand, tax

10 Handbook of Best Practices on Tax Expenditure Measurements: An Iberoamerican experience. Inter-American Center of Tax Administrations CIAT. 2011.

incentives were classified as those tax expenditures that are presented with the purpose of promoting a specific economic activity. For example, accelerated depreciation, or the exemption of corporate income associated with the realization of a certain type of investment, etc.¹¹

The results of each country's total tax expenditure in relation to Gross Domestic Product are shown below. As will be seen, the results differ among countries. It should be noted that this contrast of results is for reference purposes only, since the countries' studies differ in the scope of their studies, both in terms of the number of taxes included in the analysis and the greater or lesser extent of the reference tax and its correlation with a smaller or larger base for estimating tax expenditures. On the other hand, the total Tax Expenditure S/GDP would imply thinking that all the exceptions would be "lifted" at the same time and that there would not be an overlapping effect between the different measures.

Table 2. Tax Expenditure as a percentage of GDP and Collection of each country (last three fiscal years)

Country	Last Fiscal Year (t)	Tax Expenditure / GDP (last three fiscal years) ¹			Tax Expenditure / Potencial Collection (last three fiscal years) ²		
		t	t-1	t-2	t	t-1	t-2
Argentina	2021	2.5%	2.7%	2.8%	8.8%	9.1%	10.0%
Bolivia	2013	1.3%	1.2%	1.0%	3.9%	3.7%	3.1%
Brazil	2022	3.3%	3.2%	4.2%	14.3%	13.7%	18.4%
Chile	2021	2.3%	2.2%	2.4%	10.8%	12.1%	11.9%
Colombia	2019	8.6%	8.2%	7.9%	36.6%	35.8%	34.7%
Costa Rica	2020	4.2%	4.7%	5.6%	15.5%	16.3%	18.8%
Dominican Republic	2021	4.0%	5.3%	4.9%	26.4%	34.9%	31.4%
Ecuador	2020	4.9%	5.2%	5.4%	28.2%	27.3%	28.5%
El Salvador	2017	3.5%	3.8%	3.8%	16.3%	17.5%	17.5%

11 Regarding the concepts of tax benefits and incentives, the document Manual de Gastos Tributarios, prepared by the Centro de Estudios Fiscales de Ecuador states: "Tax benefits are legal measures that involve the exemption or reduction of the tax payable and whose purpose is to provide more favorable treatment to certain taxpayers (subjective causes) or consumption (objective causes). This positive discrimination is based on reasons of public interest, equity and social justice...". Regarding tax incentives, the document adds: "Tax incentives are legal measures that involve the exemption or reduction of the tax to be paid and whose purpose is to promote certain objectives related to productive policies such as investments, generation of stable and quality employment, prioritization of national production and certain consumption, containment of final prices...", etc.

Country	Last Fiscal Year (t)	Tax Expenditure / GDP (last three fiscal years) ^{*1}			Tax Expenditure / Potencial Collection (last three fiscal years) ^{*2}		
		t	t-1	t-2	t	t-1	t-2
Guatemala	2021	2.8%	2.7%	2.5%	18.6%	20.6%	18.9%
Jamaica	2020	2.4%	3.2%	4.7%	8.0%	10.2%	14.4%
Mexico	2021	3.3%	3.8%	3.2%	19.3%	21.2%	19.7%
Nicaragua	2013	5.4%	5.0%	4.6%	20.4%	18.9%	18.1%
Panama	2019	3.1%	3.4%	3.7%	27.9%	27.9%	29.1%
Paraguay	2021	1.3%	1.4%	1.5%	11.7%	13.0%	13.2%
Peru	2020	2.4%	2.3%	2.3%	11.7%	10.6%	10.7%
Uruguay	2021	6.0%	5.9%	5.8%	23.3%	23.1%	23.1%
Country average ^{*3}	--	3.6%	3.8%	3.9%	17.7%	18.6%	18.9%

Notes:

*1 Ratio of Tax Expenditures to the nominal value of the Country's Gross Domestic Product

*2 For these purposes, Potential Collection is considered to be the sum of Effective Collection plus tax expenses.

*3 Simple average of the ratios of each country in each period.

With respect to the reading and interpretation of the results between countries, we must keep in mind that, as mentioned in the previous section, the tax expenditure studies analyzed, although they attempt to identify and quantify the same phenomenon, present conceptual differences, which translate into different frames of reference, and therefore a greater or lesser set of exceptions, methodological differences are also observed, as well as differences in scope in the sense of the taxes that are included in the analysis. The studies are not harmonized and this lack of coordination produces results that are not directly comparable without first studying the differences in the country reports in greater depth.

Table 2 presents the results of Tax Expenditure over GDP and over revenue for the countries included in TEDLAC and for the last three fiscal years available. The first quadrant shows the results of TE over GDP for the last three fiscal years for each country¹². The fiscal year "t" is the last fiscal year, and "t-1" and "t-2" are the two immediately preceding fiscal years, regardless of the year of the last available

12 All official tax expenditure reports of the countries were used, up to the latest available fiscal year. Data collection ended in October 2022. As of that date, the latest available fiscal years corresponded to 1 to 2022, 7 to 2021, 4 to 2020 and 5 to 2019 and prior years.

fiscal year. The next quadrant, in the following three columns, shows the weight of the TE on the *Potential or Theoretical Collection* of the tax in the absence of these exceptions, i.e. it is $TE/(C+TE)$, for each country/fiscal year. The effective collection is the sum of the collection of the taxes included in the reports of each country.

The average tax expenditure as a percentage of GDP for the countries analyzed was 3.6% in the last year of the analysis, while the average for the countries two years earlier was 3.9%. The table shows, vertically, a certain disparity between the results of the countries. An important part of this disparity is attributable to the non-harmony of criteria in the different tax expenditure studies. These differences are also attributable to the different designs of the tax systems adopted by the countries, which lead to more or less room for exceptions.

At the horizontal level, within each country, there is a certain stability in the results, with a slight downward trend in the TE ratios, resulting in a drop in the average for the last fiscal year. A growing revision of the exceptions included in the tax system, as well as the greater presence of new rules that include a specific date of expiration of the benefit, contribute to a greater control of the exceptions and may be pushing towards a decrease in the weight of these, knowing that the reading of only 3 fiscal years does not enable us to categorically conclude this hypothesis. The stability of the results must also be attributed to the fact that although the reports are not harmonious among countries, a systematic methodological practice of measuring the phenomenon is maintained within each country, which in most cases allows us to interpret the results through the evolution of the values observed over time.

Table 3. Tax expenditure as a GDP percentage of each country.
By category of taxation analyzed (last fiscal year)

Country	Fiscal Year	General consumption taxes	Personal income taxes	Corporate income taxes	Taxes on foreign trade	Property Taxes	Other	Total
Argentina	2021	1.3%	0.2%	0.3%	0.1%	0.0%	0.6%	2.5%
Bolivia	2013	1.0%	-	0.1%	0.1%	-	0.1%	1.3%
Brazil	2022	0.8%	0.9%	0.6%	0.1%	0.0%	1.0%	3.3%
Chile	2021	0.9%	0.4%	1.0%	-	-	0.0%	2.3%
Colombia	2019	7.1%	0.7%	0.8%	-	-	0.0%	8.6%
Costa Rica	2020	2.3%	0.6%	1.1%	0.1%	-	0.1%	4.2%
Dominican Republic	2021	2.2%	0.1%	0.6%	0.2%	0.5%	0.4%	4.0%
Ecuador	2020	2.3%	0.7%	1.6%	-	0.1%	0.2%	4.9%
El Salvador	2017	1.8%	0.5%	1.2%	-	-	0.0%	3.5%
Guatemala	2021	1.8%	0.1%	0.8%	0.0%	0.0%	0.0%	2.8%
Jamaica	2020	1.1%	0.1%	0.1%	0.8%	-	0.3%	2.4%
Mexico	2021	1.4%	1.1%	0.5%	-	-	0.3%	3.3%
Nicaragua	2013	4.2%	0.0%	0.3%	0.9%	-	0.0%	5.4%
Panama	2019	2.2%	0.0%	0.8%	-	-	0.0%	3.1%
Paraguay	2021	0.9%	0.0%	0.2%	0.2%	-	0.0%	1.3%
Peru	2020	1.8%	0.2%	0.2%	-	-	0.2%	2.4%
Uruguay	2021	2.9%	0.5%	1.4%	-	1.3%	0.0%	6.0%
Average	--	2.1%	0.4%	0.7%	0.3%	0.3%	0.2%	3.6%

As mentioned above, the CIAT Manual foresaw a categorization by type of tax, therefore, we recorded in TEDLAC identifying with the key of the tax (see glossary of codes), which then allows us to visualize the results by the taxes involved in each exception. In this update and after reading the country reports, it was considered relevant to have a broader classification of taxes, so the table of codes was disaggregated, giving rise to 9 categories (see Annex).

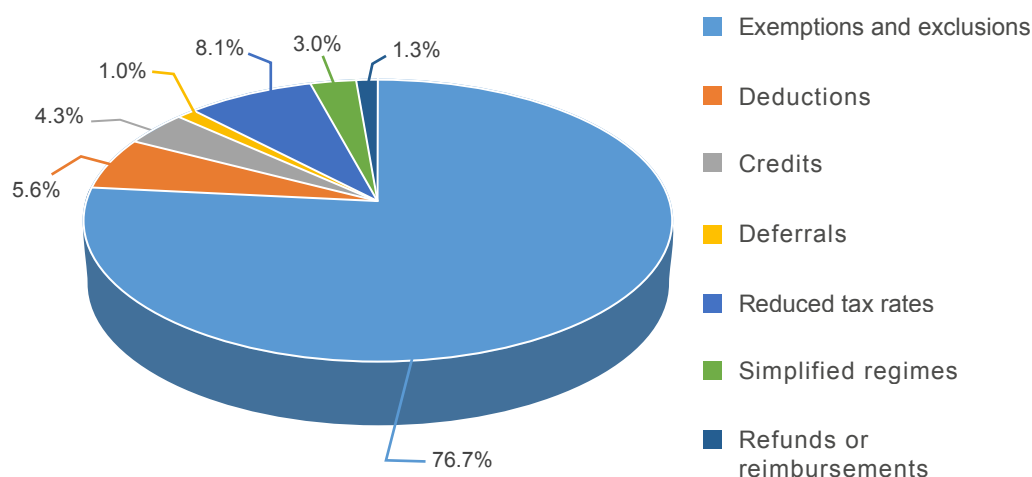
Table 3 shows, for the last fiscal year of each country, the breakdown of total tax expenditure in relation to open GDP for each of these categories of taxes. It can be seen that a large part of the tax expenditure is spent on general consumption taxes (this classification mainly includes the countries' VATs). On average, these account for 2.1% of GDP. This is followed in importance by corporate income taxes (0.7%) and then the TE on personal income taxes (0.4%). In each country, the interrelations between income taxes have different intensities, and even in several countries the income tax system has a single tax figure that covers both individuals and companies. This gives rise to greater difficulties in accounting for certain exceptions insofar as it may not be clear whether it is a benefit directed at individuals, companies or both.

Of lesser importance in relation to the total TE are taxes levied on foreign trade, property taxes, and excise taxes. The Other column includes Social Security Contributions, property taxes, as well as a variety of specific items that could not be classified in the main families.

TEDLAC distinguishes Tax Expenditures by type.

When we refer to tax expenditures we usually relate them to tax exemptions, disregarding the fact that some tax exceptions take different forms than the exemption itself. In fact, the exceptions identified as TE may take different forms. In this regard, the CIAT Manual establishes that TEs originate in provisions such as exemptions, exclusions, reduced tax rates, deductions, credits, deferrals, simplified, special or promotional regimes, and refunds or reimbursements.

Figure 1. Distribution of tax expenditure according to the type of exception identified. All countries analyzed (last fiscal year)



Exemptions or exonerations are situations expressly provided tax regulations that exempt certain economic events that, having complied with all the hypotheses to verify the taxable event, would be subject to the tax. We can mention here those movements of goods and services expressly exempted from the tax obligation, or those incomes exempted from both the corporate or personal income tax.

The exploration of the information contained in the TEDLAC allows us to observe that this is the most common form of exception adopted in the various tax systems, and it is the one that has the greatest economic impact on the total estimated tax sacrifice.

Another common form adopted by the exceptions that will give rise to the TE are the **reduced tax rates**. By reduced tax rates we mean that the tax under analysis applies a general rate for the generality of the economic facts it covers and, exceptionally, establishes lower rates for certain hypotheses, such as sales of certain types of goods, operations involving certain subjects, activities carried out in certain geographic regions, among others.

The typical example of reduced tax rates is found in Value Added Taxes or General Sales Taxes. In these cases, an exception is established in order to reduce the natural regressivity, or by design, of these instruments and in general they are objective in nature, i.e. a reduced rate is applied to the

circulation of certain goods or to the rendering of certain services. The reduced tax rates may also be used for the implementation of other types of policies, for example: the promotion of a sector of activity or a geographical region, or seeking to encourage the consumption of certain deserving goods.

Income taxes have also been used to promote investment in certain sectors of activity, in certain geographic areas, or as a mechanism to reduce the burden on small companies.

Continuing with the typologies of exceptions, we find the **deductions**. These are amounts that are subtracted from the tax base. Here again, it is important, first of all, to know the approach adopted for the delimitation of the frame of reference. In the case of the Corporate Income Tax it is generally accepted that the computable income is the gross income from which are subtracted all those expenses necessary to obtain the income and the preservation of the source: cost of the incorporated inputs, salaries, social security contributions, plant or equipment leases, normal depreciation of fixed assets, among others. These deductions integrate the tax frame of reference and should not be considered as exceptions that will result in TE.

Credits are amounts that are allowed to be reduced from the tax assessed, or from the tax liability. The choice between the use of this instrument instead of an additional deduction on the taxable amount, depending on the parameters to be established, will be decisive in the generation of the tax and the consequent size of the tax expenditure. The use of credits is usually observed both in income taxes and in value added taxes. In many cases this tool is used in temporary situations to support a certain sector of economic activity or geographic area. It is also usual to observe these benefits as one of the mechanisms to attract investment, especially foreign investment, given their simplified form of application and consequently the ease of communication of the benefits to potential investors.

Tax deferrals, in the different forms they can take, are another type of exception included in the tax rules (generally in the CIT). This instrument produces effects in the financial flows, allowing early deductions in the income base, but not in the long-term result, since deferred taxes or *advanced tax expenses* (which produce a similar effect and are computed in this category), reduce the burden in the present years, but compel the taxpayer to pay the tax in future periods.

It should be kept in mind that these exceptions, if a long-term approach is followed in the estimation, will not be considered as TE, since the revenue not collected in the years of application of the benefit will be recovered in subsequent years. Most countries do not include these exceptions as TE.

Another form identified in the CIAT Manual are the **simplified, special or promotional regimes**, which consist of provisions covering one or several taxes, which typically operate on small taxpayers, as well as in geographic areas with comparative disadvantages with respect to the rest of the country or in specific economic sectors.

One aspect to keep in mind is that many times the objective of designing a simplified regime is simply to reduce the complexity for certain subjects in order to reduce the management costs for the administration, as well as the determination costs for the taxpayers that may be covered. These regimes are undoubtedly exceptional compared to the reference tax system, but they do not necessarily imply a lower collection or an associated loss of revenue.

Finally, **refunds or reimbursements**, according to the CIAT Manual, are exceptions that advance or financially compensate taxpayers. One could cite the case of certain tax refunds, which are granted as a benefit based on the a posteriori observation of compliance with some pre-agreed guideline with the taxpayers. A form of refund is also established in some cases in the case of exporters for the part of indirect taxes that could not be fully reimbursed through the VAT refund mechanism.

F inal Considerations

The Tax Expenditure Database for Latin America and the Caribbean (TEDLAC) was updated based on the official reports of the countries of the region. This database is the result of recording the information contained in the country reports at the highest level of disaggregation permitted by each report. A total of 13,900 tax expenditure items included in the latest reports of 17 countries analyzed were identified and recorded.

The work observed the different degree of development of these studies among the countries analyzed, and identified areas for improvement in the process of identifying exceptions, estimation practices, and reporting of results. It was pointed out that the lack of harmonization of criteria between countries is probably one of the determinants of the disparities observed in the results ratios.

The document presented an overview of the results of tax expenditures in Latin America, based on the exploration of TEDLAC, displaying the observable results in perspectives of greater interest, showing the potential for analysis provided by this tool. The accounting and characterization of the various items follows the recommendations included in the CIAT Manual of Good Practices for the Measurement of Tax Expenditures, which allows the user to analyze the tax expenditures of the countries included in the database from different dimensions.

The identification, quantification and publication of tax expenditure reports is of great importance, as it allows to know the dimension of the phenomenon, the subjects, sectors, regions or activities benefited; and it is one of the components of the cost-benefit equation that the policy maker must analyze to know if the benefit granted through this mechanism had the desired effect and if the latter justifies the associated fiscal sacrifice.

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Annex I. Glossary of categories used in TEDLAC

Tax Category

1	General consumption taxes
2	Personal income taxes
3	Corporate income taxes
4	Excise Taxes on Fuels
5	Excise Taxes
6	Taxes on foreign trade
7	Property Taxes
8	Social contributions
9	Others
0	Not Identified

Type of Tax Expenditure

1	Exemptions and exclusions
2	Deductions
3	Credits
4	Deferrals
5	Reduced tax rates
6	Simplified, special or promotional regimes
7	Refunds or reimbursements
0	Not Identified

Associated budget sectors

A	State Machinery, Internal Security and National Defense.
B	Foreign Trade (including Maquilas and Free Trade Zones or similar) and Tourism (including gambling and similar)
C	Social Security and Social Services (including Private Pension Systems and adoptions). Associations and foundations.
D	Employment

E	Housing and Urban Development (including Construction and Infrastructure)
F	Health and Sanitation (including food and maternity) and Sports
G	Education, Culture (including artistic activities) and Research, Development and Innovation (including Science and Technology)
H	Agriculture (including Agriculture and Livestock), Fisheries and Forestry
I	Industry (SMEs), Agro-industry and similar
J	Energy and Mining
K	Transportation and Telecommunications (including mail)
L	Financial sector (including capital markets, insurance, leasing)
M	Investment, Decentralization and Regional Development
N	Politics, Religion, Justice and Foreign Affairs
O	All sectors (including Trade, Services, Environment and Financial Services)
P	Any other sector.
SD	Not Identified

Annex II. Tax Expenditure Reports used in TEDLAC

Country	Fiscal Year	Source of Information
Argentina	2001	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2002	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2003	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2004	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2005	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2006	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2007	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2008	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía .
Argentina	2009	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2010	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2011	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía

Argentina	2012	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2013	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2014	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2015	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2016	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2017	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2018	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2019	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2020	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2021	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Argentina	2022	Gastos Tributarios Estimaciones para los años 2001 a 2022 - Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía
Bolivia	2005	Boletín de Ingresos y gastos tributarios N° 5 - Ministerio de Económica y Finanzas Públicas. Estado Plurinacional de Bolivia

Bolivia	2006	Boletín de Ingresos y gastos tributarios N° 5 - Ministerio de Económica y Finanzas Públicas. Estado Plurinacional de Bolivia
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Bolivia	2012	Boletín de Ingresos y gastos tributarios N° 5 - Ministerio de Económica y Finanzas Públicas. Estado Plurinacional de Bolivia
Bolivia	2013	Boletín de Ingresos y gastos tributarios N° 5 - Ministerio de Económica y Finanzas Públicas. Estado Plurinacional de Bolivia
Brazil	2014	Demostrativo dos Gastos Tributarios PLOA 2014 (DGT 2014) - Centro de Estudos Tributarios e Aduaneiros - Receita Federal
Brazil	2015	Demostrativo dos Gastos Tributarios PLOA 2015 (DGT 2015) - Centro de Estudos Tributarios e Aduaneiros - Receita Federal
Brazil	2016	Demostrativo dos Gastos Tributarios PLOA 2016 (DGT 2016) - Centro de Estudos Tributarios e Aduaneiros - Receita Federal
Brazil	2017	Receita Federal. Centro de Estudos Tributarios e Aduaneiros

Brazil	2018	Receita Federal. Centro de Estudos Tributarios e Aduaneiros
Brazil	2019	Receita Federal. Centro de Estudos Tributarios e Aduaneiros
Brazil	2020	Receita Federal. Centro de Estudos Tributarios e Aduaneiros
Brazil	2021	Receita Federal. Centro de Estudos Tributarios e Aduaneiros
Brazil	2022	Receita Federal. Centro de Estudos Tributarios e Aduaneiros
Chile	2014	Gasto Tributario 2012 - 2014 - Subdirección de Estudios - Servicio de Impuestos Internos - Septiembre 2014 - Metodología Tradicional - Valores ajustados por informe 2016 + Series de Ingresos Tributarios Consolidados - SII
Chile	2015	Anexo reporte Gasto Tributario 2015 a 2017 - Subdirección de Gestión Estratégica y Estudios Tributarios - Servicio de Impuestos Internos - Septiembre 2016 + Series de Ingresos Tributarios Consolidados - SII
Chile	2016	Anexo reporte Gasto Tributario 2015 a 2017 - Subdirección de Gestión Estratégica y Estudios Tributarios - Servicio de Impuestos Internos - Septiembre 2016 + Series de Ingresos Tributarios Consolidados - SII
Chile	2017	Anexo reporte Gasto Tributario 2015 a 2017 - Subdirección de Gestión Estratégica y Estudios Tributarios - Servicio de Impuestos Internos - Septiembre 2016 + Series de Ingresos Tributarios Consolidados - SII
Chile	2018	Gasto Tributario 2016 a 2018 Subdirección de Gestión Estratégica y Estudios Tributarios Servicio de Impuestos Internos Septiembre 2017 + Series de Ingresos Tributarios Consolidados - SII
Chile	2019	Informe de Gasto Tributario 2019 a 2021 - Subdirección de Gestión Estratégica y Estudios Tributarios - SII Junio 2021 + Series de Ingresos Tributarios Consolidados - SII
Chile	2020	Informe de Gasto Tributario 2019 a 2021 - Subdirección de Gestión Estratégica y Estudios Tributarios - SII Junio 2021 + Series de Ingresos Tributarios Consolidados - SII
Chile	2021	Informe de Gasto Tributario 2019 a 2021 - Subdirección de Gestión Estratégica y Estudios Tributarios - SII Junio 2021 + Series de Ingresos Tributarios Consolidados - SII

Colombia	2011	Gasto tributario en el impuesto sobre la renta, el impuesto al valor agregado (IVA) y otros impuestos nacionales – año gravable 2018. Coordinación de Estudios Económicos - Dirección de Impuestos y Aduanas Nacionales -Subdirección de Gestión de Análisis Operacional - Dirección de Gestión Organizacional *Cuadros 13.15 & 13.16. 2011 A 2013 ítems estimados a partir de composición del GT 2017
Colombia	2012	Gasto tributario en el impuesto sobre la renta, el impuesto al valor agregado (IVA) y otros impuestos nacionales – año gravable 2018. Coordinación de Estudios Económicos - Dirección de Impuestos y Aduanas Nacionales -Subdirección de Gestión de Análisis Operacional - Dirección de Gestión Organizacional *Cuadros 13.15 & 13.16. 2011 A 2013 ítems estimados a partir de composición del GT 2017
Colombia	2013	Gasto tributario en el impuesto sobre la renta, el impuesto al valor agregado (IVA) y otros impuestos nacionales – año gravable 2018. Coordinación de Estudios Económicos - Dirección de Impuestos y Aduanas Nacionales -Subdirección de Gestión de Análisis Operacional - Dirección de Gestión Organizacional *Cuadros 13.15 & 13.16. 2011 A 2013 ítems estimados a partir de composición del GT 2017
Colombia	2013	Gasto tributario en el impuesto sobre la renta, el impuesto al valor agregado (IVA) y otros impuestos nacionales – año gravable 2018. Coordinación de Estudios Económicos - Dirección de Impuestos y Aduanas Nacionales -Subdirección de Gestión de Análisis Operacional - Dirección de Gestión Organizacional *Gráfico 13,3
Colombia	2014	Gasto tributario en el impuesto sobre la renta, el impuesto al valor agregado (IVA) y otros impuestos nacionales – año gravable 2018. Coordinación de Estudios Económicos - Dirección de Impuestos y Aduanas Nacionales -Subdirección de Gestión de Análisis Operacional - Dirección de Gestión Organizacional *Cuadros 13.15 & 13.16. 2011 A 2013 ítems estimados a partir de composición del GT 2017
Colombia	2014	El gasto tributario en Colombia. Beneficios en el impuesto sobre la renta y CREE – personas jurídicas Años gravables 2013 - 2014 - Coordinación de Estudios Económicos. Subdirección de Gestión de Análisis Operacional Dirección de Gestión Organizacional
Colombia	2015	Gasto tributario en el impuesto sobre la renta, el impuesto al valor agregado (IVA) y otros impuestos nacionales – año gravable 2018. Coordinación de Estudios Económicos - Dirección de Impuestos y Aduanas Nacionales -Subdirección de Gestión de Análisis Operacional - Dirección de Gestión Organizacional *Cuadros 13.15 & 13.16. 2011 A 2013 ítems estimados a partir de composición del GT 2017
Colombia	2016	Gasto tributario en el impuesto sobre la renta, el impuesto al valor agregado (IVA) y otros impuestos nacionales – año gravable 2018. Coordinación de Estudios Económicos - Dirección de Impuestos y Aduanas Nacionales -Subdirección de Gestión de Análisis Operacional - Dirección de Gestión Organizacional *Cuadros 13.15 & 13.16. 2011 A 2013 ítems estimados a partir de composición del GT 2017

Colombia	2017	Gasto tributario en el impuesto sobre la renta, el impuesto al valor agregado (IVA) y otros impuestos nacionales – año gravable 2018. Coordinación de Estudios Económicos - Dirección de Impuestos y Aduanas Nacionales -Subdirección de Gestión de Análisis Operacional - Dirección de Gestión Organizacional
Colombia	2017	Gasto tributario en el impuesto sobre la renta, el impuesto al valor agregado (IVA) y otros impuestos nacionales – año gravable 2018. Coordinación de Estudios Económicos - Dirección de Impuestos y Aduanas Nacionales -Subdirección de Gestión de Análisis Operacional - Dirección de Gestión Organizacional *Cuadros 13.17 & 13.18 - Gráfico - 13.1
Colombia	2018	Gasto tributario en el impuesto sobre la renta, el impuesto al valor agregado (IVA) y otros impuestos nacionales – año gravable 2018. Coordinación de Estudios Económicos - Dirección de Impuestos y Aduanas Nacionales -Subdirección de Gestión de Análisis Operacional - Dirección de Gestión Organizacional
Colombia	2018	Gasto tributario en el impuesto sobre la renta, el impuesto al valor agregado (IVA) y otros impuestos nacionales – año gravable 2018. Coordinación de Estudios Económicos - Dirección de Impuestos y Aduanas Nacionales -Subdirección de Gestión de Análisis Operacional - Dirección de Gestión Organizacional *Gráfico 13,3
Colombia	2019	Gasto tributario en el impuesto sobre la renta, el impuesto al valor agregado (IVA) y otros impuestos nacionales – año gravable 2019. Coordinación de Estudios Económicos - Dirección de Impuestos y Aduanas Nacionales -Subdirección de Gestión de Análisis Operacional - Dirección de Gestión Organizacional *Gráfico AP1,4
Costa Rica	2010	Costa Rica / El gasto tributario, Metodología y Estimación. Año 2014. Dirección General de Hacienda (DGH) División de Política Fiscal (DPF) Agosto 2015. Contiene Serie 2010 - 2014 y Proyecciones 2015 y 2016. 2014 único año con apertura x ítems.+ El gasto tributario, Metodología y Estimación. Año 2016
Costa Rica	2011	Costa Rica / El gasto tributario, Metodología y Estimación. Año 2014. Dirección General de Hacienda (DGH) División de Política Fiscal (DPF) Agosto 2015. Contiene Serie 2010 - 2014 y Proyecciones 2015 y 2016. 2014 único año con apertura x ítems
Costa Rica	2012	Costa Rica / El gasto tributario, Metodología y Estimación. Año 2014. Dirección General de Hacienda (DGH) División de Política Fiscal (DPF) Agosto 2015. Contiene Serie 2010 - 2014 y Proyecciones 2015 y 2016. 2014 único año con apertura x ítems
Costa Rica	2013	Costa Rica / El gasto tributario, Metodología y Estimación. Año 2014. Dirección General de Hacienda (DGH) División de Política Fiscal (DPF) Agosto 2015. Contiene Serie 2010 - 2014 y Proyecciones 2015 y 2016. 2014 único año con apertura x ítems
Costa Rica	2014	Costa Rica / El gasto tributario, Metodología y Estimación. Año 2014. Dirección General de Hacienda (DGH) División de Política Fiscal (DPF) Agosto 2015. Contiene Serie 2010 - 2014 y Proyecciones 2015 y 2016. 2014 único año con apertura x ítems
Costa Rica	2015	Costa Rica / El gasto tributario, Metodología y Estimación. Año 2014. Dirección General de Hacienda (DGH) División de Política Fiscal (DPF) Agosto 2015. Contiene Serie 2010 - 2014 y Proyecciones 2015 y 2016. 2014 único año con apertura x ítems

Costa Rica	2016	Costa Rica / El gasto tributario, Metodología y Estimación. Año 2014. Dirección General de Hacienda (DGH) División de Política Fiscal (DPF) Agosto 2015. Contiene Serie 2010 - 2014 y Proyecciones 2015 y 2016. 2014 único año con apertura x ítems
Costa Rica	2017	Costa Rica / El gasto tributario, Metodología y Estimación. Año 2017
Costa Rica	2018	Costa Rica / El gasto tributario, Metodología y Estimación. Año 2018
Costa Rica	2019	Costa Rica / El gasto tributario, Metodología y Estimación. Año 2019
Costa Rica	2020	Costa Rica / El gasto tributario, Metodología y Estimación. Año 2020
Dominican Republic	2015	Ministerio de Hacienda. Gastos Tributarios en República Dominicana. Estimación para el Presupuesto General del Estado del año 2015 y 2016
Dominican Republic	2016	Ministerio de Hacienda. Gastos Tributarios en República Dominicana. Estimación para el Presupuesto General del Estado del año 2015 y 2016
Dominican Republic	2017	Ministerio de Hacienda. Gastos Tributarios en República Dominicana. Estimación para el Presupuesto General del Estado del año 2017
Dominican Republic	2018	Ministerio de Hacienda. Gastos Tributarios en República Dominicana. Estimación para el Presupuesto General del Estado del año 2018
Dominican Republic	2019	Ministerio de Hacienda. Gastos Tributarios en República Dominicana. Estimación para el Presupuesto General del Estado del año 2019
Dominican Republic	2020	Ministerio de Hacienda. Gastos Tributarios en República Dominicana. Estimación para el Presupuesto General del Estado del año 2020
Dominican Republic	2021	Ministerio de Hacienda. Gastos Tributarios en República Dominicana. Estimación para el Presupuesto General del Estado del año 2021

Ecuador	2012	Manual Gasto Tributario 2012 - Departamento de Estudios Tributarios - Centro de Estudios Fiscales - Este documento presenta la metodología utilizada para calcular el gasto tributario en el país, así como las principales cifras de las estimaciones y la normativa que lo rige
Ecuador	2013	Manual Gasto Tributario 2013 - Departamento de Estudios Tributarios - Centro de Estudios Fiscales - Este documento presenta la metodología utilizada para calcular el gasto tributario en el país, así como las principales cifras de las estimaciones y la normativa que lo rige
Ecuador	2014	Manual Gasto Tributario 2014 - Departamento de Estudios Tributarios - Centro de Estudios Fiscales - Este documento presenta la metodología utilizada para calcular el gasto tributario en el país, así como las principales cifras de las estimaciones y la normativa que lo rige. Octubre 2015
Ecuador	2015	Manual de Gastos Tributarios 2015
Ecuador	2016	Manual de Gastos Tributarios 2016
Ecuador	2017	Manual de Gastos Tributarios 2018
Ecuador	2018	Manual de Gastos Tributarios 2018
Ecuador	2019	Manual de Gastos Tributarios 2019
Ecuador	2020	Manual de Gastos Tributarios 2020
El Salvador	2011	Gasto Tributario: Años 2011 - 2012: IVA y Renta. Unidad de Estudios Tributarios. Dirección General de Impuestos Internos. Diciembre 2014
El Salvador	2012	Gasto Tributario: Años 2011 - 2012: IVA y Renta. Unidad de Estudios Tributarios. Dirección General de Impuestos Internos. Diciembre 2014
El Salvador	2013	Gasto Tributario: Año 2013: IVA y Renta. Unidad de Estudios Tributarios. Dirección General de Impuestos Internos. Diciembre 2015

El Salvador	2016	Marco Fiscal de Mediano y Largo Plazo 2018-2028. Ministerio de Hacienda
El Salvador	2017	Marco Fiscal de Mediano y Largo Plazo 2019-2029. Ministerio de Hacienda
Guatemala	2013	Estadísticas de Gastos Tributarios. Disponibles en: http://portal.sat.gob.gt/sitio/index.php/estadisticas/47-estadicas-tributarias/7897-analisis-y-estudios-tributarios.html
Guatemala	2014	Estadísticas de Gastos Tributarios. Disponibles en: http://portal.sat.gob.gt/sitio/index.php/estadisticas/47-estadicas-tributarias/7897-analisis-y-estudios-tributarios.html
Guatemala	2015	Estadísticas de Gastos Tributarios. Disponibles en: http://portal.sat.gob.gt/sitio/index.php/estadisticas/47-estadicas-tributarias/7897-analisis-y-estudios-tributarios.html
Guatemala	2016	Resultados Cuantitativos del Gasto Tributario, Ejercicio 2016. Superintendencia de Administración Tributaria
Guatemala	2017	Resultados Cuantitativos del Gasto Tributario, Ejercicio 2017. Superintendencia de Administración Tributaria
Guatemala	2018	Resultados Cuantitativos del Gasto Tributario, Ejercicio 2018 Superintendencia de Administración Tributaria
Guatemala	2019	Resultados Cuantitativos del Gasto Tributario, Ejercicio 2019. Superintendencia de Administración Tributaria
Guatemala	2020	Resultados Cuantitativos del Gasto Tributario, Ejercicio 2020. Superintendencia de Administración Tributaria
Guatemala	2021	Resultados Cuantitativos del Gasto Tributario, Ejercicio 2021. Superintendencia de Administración Tributaria
Jamaica	2014	Tax Expenditure Estimates 2014-2016. Ministry of Finance and the Public Service. Taxation Policy Division, Jamaica, West Indies. February 2018 & International Monetary Fund, World Economic Outlook Database, October 2022 & Data extracted on 21 Nov 2022 20:16 UTC (GMT) from OECD.Stat

Jamaica	2015	Tax Expenditure Estimates 2014-2016. Ministry of Finance and the Public Service. Taxation Policy Division, Jamaica, West Indies. February 2018 & International Monetary Fund, World Economic Outlook Database, October 2022 & Data extracted on 21 Nov 2022 20:16 UTC (GMT) from OECD.Stat
Jamaica	2016	Tax Expenditure Statement 2020 Ministry of Finance and the Public Service. Taxation Policy Division, Jamaica, West Indies. February 2020 & International Monetary Fund, World Economic Outlook Database, October 2022 & Data extracted on 21 Nov 2022 20:16 UTC (GMT) from OECD.Stat
Jamaica	2016	Tax Expenditure Estimates 2014-2016. Ministry of Finance and the Public Service. Taxation Policy Division, Jamaica, West Indies. February 2018 & International Monetary Fund, World Economic Outlook Database, October 2022 & Data extracted on 21 Nov 2022 20:16 UTC (GMT) from OECD.Stat
Jamaica	2017	Tax Expenditure Statement 2020 Ministry of Finance and the Public Service. Taxation Policy Division, Jamaica, West Indies. February 2020 & International Monetary Fund, World Economic Outlook Database, October 2022 & Data extracted on 21 Nov 2022 20:16 UTC (GMT) from OECD.Stat
Jamaica	2018	Tax Expenditure Statement 2022 Ministry of Finance and the Public Service. Taxation Policy Division, Jamaica, West Indies. & International Monetary Fund, World Economic Outlook Database, October 2022 & Data extracted on 21 Nov 2022 20:16 UTC (GMT) from OECD.Stat
Jamaica	2019	Tax Expenditure Statement 2022 Ministry of Finance and the Public Service. Taxation Policy Division, Jamaica, West Indies. & International Monetary Fund, World Economic Outlook Database, October 2022 & Data extracted on 21 Nov 2022 20:16 UTC (GMT) from OECD.Stat
Jamaica	2020	Tax Expenditure Statement 2022 Ministry of Finance and the Public Service. Taxation Policy Division, Jamaica, West Indies. & International Monetary Fund, World Economic Outlook Database, October 2022 & Data extracted on 21 Nov 2022 20:16 UTC (GMT) from OECD.Stat
Mexico	2013	Presupuesto de Gastos Fiscales 2013. Secretaría de Hacienda y Crédito Público. Incluye gastos tributarios 2013 y 2014
Mexico	2014	Presupuesto de Gastos Fiscales 2013. Secretaría de Hacienda y Crédito Público. Incluye gastos tributarios 2013 y 2014
Mexico	2015	Presupuesto de Gastos Fiscales 2015. Secretaría de Hacienda y Crédito Público. Incluye gastos tributarios 2015 y 2016
Mexico	2016	Presupuesto de Gastos Fiscales 2017. Secretaría de Hacienda y Crédito Público. Incluye gastos tributarios 2017 y 2018

Mexico	2017	Análisis al Presupuesto de Gastos Fiscales 2020- 2021. Centro de Estudios de las Finanzas Públicas - Cámara de Diputados - México
Mexico	2017	Análisis al Presupuesto de Gastos Fiscales 2018- 2019. Centro de Estudios de las Finanzas Públicas - Cámara de Diputados - México
Mexico	2018	Análisis al Presupuesto de Gastos Fiscales 2020- 2021. Centro de Estudios de las Finanzas Públicas - Cámara de Diputados - México
Mexico	2018	Análisis al Presupuesto de Gastos Fiscales 2018- 2019. Centro de Estudios de las Finanzas Públicas - Cámara de Diputados - México
Mexico	2019	Análisis al Presupuesto de Gastos Fiscales 2020- 2021. Centro de Estudios de las Finanzas Públicas - Cámara de Diputados - México
Mexico	2019	Análisis al Presupuesto de Gastos Fiscales 2018- 2019. Centro de Estudios de las Finanzas Públicas - Cámara de Diputados - México
Mexico	2020	Análisis al Presupuesto de Gastos Fiscales 2020- 2021. Centro de Estudios de las Finanzas Públicas - Cámara de Diputados - México
Mexico	2021	Análisis al Presupuesto de Gastos Fiscales 2020- 2021. Centro de Estudios de las Finanzas Públicas - Cámara de Diputados - México
Nicaragua	2010	Gasto Tributario y Evasión del IVA e IR: 2010-2013. Alma Cortés Selva. Ministerio de Hacienda y Crédito Público. Dirección de Estudios Económicos Managua, Nicaragua
Nicaragua	2011	Gasto Tributario y Evasión del IVA e IR: 2010-2013. Alma Cortés Selva. Ministerio de Hacienda y Crédito Público. Dirección de Estudios Económicos Managua, Nicaragua
Nicaragua	2012	Gasto Tributario y Evasión del IVA e IR: 2010-2013. Alma Cortés Selva. Ministerio de Hacienda y Crédito Público. Dirección de Estudios Económicos Managua, Nicaragua
Nicaragua	2013	Gasto Tributario y Evasión del IVA e IR: 2010-2013. Alma Cortés Selva. Ministerio de Hacienda y Crédito Público Dirección de Estudios Económicos Managua, Nicaragua
Panama	2012	Estimación del gasto tributario en Panamá, mediante el señalamiento de pautas y criterios para el establecimiento de una metodología de medición. Michel Jorratt De Luis - Marzo de 2014

Panamá	2015	Boletín Estadístico Tributario 2019. República de Panamá. MEF DGI
Panamá	2016	Boletín Estadístico Tributario 2019. República de Panamá. MEF DGI
Panamá	2017	Boletín Estadístico Tributario 2019. República de Panamá. MEF DGI
Panamá	2018	Boletín Estadístico Tributario 2019. República de Panamá. MEF DGI
Panamá	2019	Boletín Estadístico Tributario 2019. República de Panamá. MEF DGI
Paraguay	2013	Informe de Gasto Tributario en Paraguay 2013 - 2014 y Proyecciones de Gasto Tributario 2015 - 2016. CIAT - SAT - GIZ
Paraguay	2014	Informe de Gasto Tributario en Paraguay 2013 - 2014 y Proyecciones de Gasto Tributario 2015 - 2016. CIAT - SAT - GIZ
Paraguay	2015	Informe de Gasto Tributario en Paraguay 2013 - 2014 y Proyecciones de Gasto Tributario 2015 - 2016. CIAT - SAT - GIZ
Paraguay	2016	Informe de Gasto Tributario en Paraguay 2013 - 2014 y Proyecciones de Gasto Tributario 2015 - 2016. CIAT - SAT - GIZ
Paraguay	2017	Informe Gasto Tributario 2017 - 2021 SET
Paraguay	2018	Informe Gasto Tributario 2017 - 2021 SET
Paraguay	2019	Informe Gasto Tributario 2017 - 2021 SET
Paraguay	2020	Informe Gasto Tributario 2017 - 2021 SET

Paraguay	2021	Informe Gasto Tributario 2017 - 2021 SET
Peru	2012	Informe N° 016-2015-SUNAT/5A0000 + Papeles de trabajo del estudio de gasto tributario de Perú
Peru	2013	Informe N° 016-2015-SUNAT/5A0000 + Papeles de trabajo del estudio de gasto tributario de Perú
Peru	2014	Informe N° 016-2015-SUNAT/5A0000 + Papeles de trabajo del estudio de gasto tributario de Perú
Peru	2015	Informe N° 016-2015-SUNAT/5A0000 + Papeles de trabajo del estudio de gasto tributario de Perú
Peru	2016	Informe N° 016-2015-SUNAT/5A0000 + Papeles de trabajo del estudio de gasto tributario de Perú
Peru	2017	Informe N° 17-2016-SUNAT/5A0000 / Estimación del impacto de los principales Gastos Tributarios 2017
Peru	2018	Informe SUNAT - Superintendencia Nacional de Aduanas y Administración Tributaria
Peru	2019	Informe N° 33-2018-SUNAT/V3000 - Superintendencia Nacional de Aduanas y Administración Tributaria
Peru	2020	Informe N° 47-2019-SUNAT/1V3000 - Superintendencia Nacional de Aduanas y Administración Tributaria
Uruguay	2012	Informe de Gasto Tributario 2012 - 2014. Departamento de Estudios Económicos - Tributarios - DG
Uruguay	2013	Informe de Gasto Tributario 2012 - 2014. Departamento de Estudios Económicos - Tributarios - DGI
Uruguay	2014	Informe de Gasto Tributario 2012 - 2014. Departamento de Estudios Económicos - Tributarios - DGI

Uruguay	2015	Estimación del Gasto Tributario - en Uruguay - 2015-2018. Dirección General Impositiva. Informe en la Rendición de Cuentas y Balance de Ejecución Presupuestal del Uruguay
Uruguay	2016	Estimación del Gasto Tributario - en Uruguay - 2015-2018. Dirección General Impositiva. Informe en la Rendición de Cuentas y Balance de Ejecución Presupuestal del Uruguay
Uruguay	2017	Estimación del Gasto Tributario - en Uruguay - 2015-2018. Dirección General Impositiva. Informe en la Rendición de Cuentas y Balance de Ejecución Presupuestal del Uruguay
Uruguay	2018	Estimación del Gasto Tributario - en Uruguay - 2018-2021. Dirección General Impositiva. Informe en la Rendición de Cuentas y Balance de Ejecución Presupuestal del Uruguay
Uruguay	2019	Estimación del Gasto Tributario - en Uruguay - 2018-2021. Dirección General Impositiva. Informe en la Rendición de Cuentas y Balance de Ejecución Presupuestal del Uruguay
Uruguay	2020	Estimación del Gasto Tributario - en Uruguay - 2018-2021. Dirección General Impositiva. Informe en la Rendición de Cuentas y Balance de Ejecución Presupuestal del Uruguay
Uruguay	2021	Estimación del Gasto Tributario - en Uruguay - 2018-2021. Dirección General Impositiva. Informe en la Rendición de Cuentas y Balance de Ejecución Presupuestal del Uruguay



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