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Overview of Tax Expenditures in Latin America

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Summary

The CIAT Directorate of Tax Studies and Research maintains and updates the Tax Expenditures Database for Latin America and the Caribbean (TEDLAC), based on official reports prepared by the countries in the region, making it available to users.

TEDLAC is built through the systematic compilation of information contained in these national reports, achieving the highest possible level of disaggregation according to the reported data. To date, 17,488 tax expenditure items have been recorded in the most recent reports from 18 analyzed countries.

The identification, quantification, and publication of tax expenditures are essential to understanding the magnitude of this phenomenon, the beneficiaries—whether individuals, sectors, regions, or activities—and their distribution. Moreover, they represent a key component in assessing the cost-benefit relationship, which policymakers must consider. This allows them to determine whether the benefits provided through these mechanisms meet their intended objectives and justify the associated fiscal sacrifice.

This document provides an overview of tax expenditures in Latin America, based on TEDLAC analysis. It presents the most relevant findings from various perspectives of interest and explores the potential this tool offers.

Introduction

States, as part of the implementation of their government plans and programs or in response to specific situations they deem necessary to address, resort to various instruments to intervene and provide economic assistance to individuals, sectors, or regions. Typically, these transfers are executed through budgetary allocations established in the relevant legislation. Alternatively, states may choose to grant equivalent transfers by introducing exceptions within the tax system, effectively reducing the tax burden on the beneficiaries of the policy.

Granting tax relief to a group of individuals, sectors, regions, or economic activities can be economically equivalent to making a direct transfer through a budgetary public expenditure allocation. This perspective gives rise to the concept of “Tax Expenditures” (TE). The presence of these exceptions within the tax system requires appropriate formal treatment, as the primary purpose of the system is to ensure sufficient revenue to finance public expenditures while also guaranteeing an equitable distribution of the tax burden. At the same time, it should aim to minimize the negative effects of taxation and reduce both administrative and compliance costs for taxpayers and tax administrations.

Transparency is another key objective of tax systems. According to Mirrlees (2011),¹ this principle is structured around two fundamental dimensions: certainty, which ensures the absence of arbitrariness in determining tax obligations, and intelligibility, or the ease of understanding tax regulations. Both aspects are essential for building a fair and efficient tax system.

The introduction of exceptions in the tax system, however, can compromise this principle. These measures, in addition to reducing the tax’s revenue-generating capacity, disrupt the system’s preexisting balance. Their impact may be direct or indirect, intended or unforeseen, affecting income redistribution, economic agents’ decision-making, and compliance costs. As the tax system becomes more complex, its transparency deteriorates, making both its administration and taxpayer understanding more challenging.

Our work will present the main statistics produced by TEDLAC, allowing us to assess the scale of Tax Expenditures across all countries. Emphasis will be placed on improving aspects related to defining the reference framework, identifying

1 Mirrlees, James; Adam, Stuart; Besley, Timothy; Blundell, Richard; Bond, Stephen; Chote, Robert; Grammie, Malcolm; Johnson, Paul; Myles, Gareth & Poterba, James. *Tax by Design*. Institute of Fiscal Studies, 2011. This work aims to present an optimal tax design by identifying the fundamental principles or objectives of the tax system. These include revenue generation, redistribution, economic efficiency, equity (in terms of the fair distribution of the tax burden), administrative and compliance costs, and transparency objectives. (pp. XXVI-XXVII).

exceptions, estimation methodologies, and report content. The economic significance of this phenomenon warrants appropriate formal treatment and the harmonization of estimation practices.

The United States and Germany were the pioneering countries in incorporating Tax Expenditure (TE) reports into their budgets. In the United States,² the Public Budget has included a chapter on Tax Expenditures since 1968, and the term Tax Expenditures is attributed to Stanley Surrey, then Assistant Secretary of the Treasury. Surrey led the effort to identify and quantify the revenue loss resulting from exceptions within the country's tax system.³ In Germany, the Report on Tax Subsidies and Preferences of 1967 was the first official document measuring tax expenditures in the country.⁴

The conventional mechanism of direct expenditure ensures a high level of transparency in public accounts, as government budgetary expenditures must be studied, debated, and approved by parliament. This process guarantees that both the necessity and projected costs are assessed, as well as the efficiency of resource allocation within public spending programs, allowing these matters to undergo democratic scrutiny. In addition to the prior estimation of budgeted expenditures, the agencies responsible for implementing public policies and managing these funds must meet established objectives and adhere to accountability mechanisms. This ensures that spending execution remains within approved limits and that its effectiveness is continuously evaluated.

Modifications to the tax system are generally subject to parliamentary review, as the creation, amendment, or elimination of taxes typically requires legislative approval. While proposals for tax exceptions are presented along with their justifications, a prior debate process takes place before their implementation. However, unlike budget and accountability laws, there is no systematic agenda for these adjustments. Additionally, specific accountability reports on tax expenditures are not always conducted. As a result, the use of exceptions within the tax system does not ensure the same level of transparency and oversight as direct transfers. Budgetary expenditures undergo more rigorous analysis and a more exhaustive review process than tax expenditures, whose economic cost—being embedded in foregone tax revenues—may not be readily visible or properly assessed.

Although several countries have implemented tax expenditure reporting, there remains a significant gap between the level of scrutiny and transparency applied to tax expenditures compared to direct expenditures. Unless tax expenditures undergo an equivalent level of debate and periodic assessments to determine their continued relevance, they may lead to fiscal opportunism by governments. In practice, certain economic sectors are aware of this dynamic and often prefer to receive benefits through tax incentives rather than direct transfers via budgetary subsidies.

2 Currently, in this report, tax expenditures describe revenue losses attributable to provisions in federal tax laws that allow for a special exclusion, exemption, or deduction from gross income, or that provide a special credit, a preferential tax rate, or a 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 Economic Stability and Growth (StabG) of June 1967, the federal government is required to prepare and present this report. The study is conducted biennially and includes the identification and cost of subsidies granted through the federal budget as well as tax benefits. The document is presented alongside the federal government's budget proposal.

The systematic quantification, publication, dissemination, and discussion of tax expenditure reports are of great importance, as they provide insight into the scale of the phenomenon, the beneficiaries—whether individuals, sectors, regions, or activities—and serve as a key component in the cost-benefit analysis. Policymakers must evaluate whether the benefits granted through these mechanisms achieve the intended effect and whether they justify the associated fiscal sacrifice.

The update of TEDLAC, whose results are presented in this document, involved a thorough review of country reports. A comparison of these reports—both from countries with extensive experience in their preparation and those that have recently adopted this practice—reveals a lack of consistency regarding the elements that should be included. However, some common components can be identified: a general definition of tax expenditures, a description of the regulatory framework for each analyzed tax, a detailed explanation of each identified item, the compilation of tax regulations that give rise to each benefit, the results obtained, and the projection of tax expenditures for future periods. This last component is primarily found in reports presented within budget and accountability laws.

Tax expenditures result from exceptions to a reference tax or a reference tax system. Tax regulations generally include the rate structure, accepted accounting practices, the conditions and procedures for deducting incurred expenses, and specific rules designed to facilitate tax administration, among other elements.

CIAT (2011)⁵ defines tax expenditures as the revenue forgone by the state due to incentives or benefits that reduce the tax burden for certain taxpayers relative to a reference tax system. The term expenditures highlights the fact that the foregone revenue could have been used to finance explicit public spending programs benefiting those whose tax burden has been reduced.

Defining the reference tax system is a key element in the initial phase of these studies. The different methodological approaches to delineating this tax framework will determine the number of identified exceptions and, consequently, the extent of the estimated foregone revenue associated with them.

Many Latin American countries face the challenge of improving the balance between revenue and expenditures to reduce their fiscal deficit. In this context, revenue-raising capacity and public spending efficiency are key factors for achieving fiscal sustainability. Focusing on this challenge, a crucial question arises: How significant can the improvement in our countries' revenue capacity be? Beyond measuring, tracking, and projecting tax revenue, it is essential to also estimate, quantify, and forecast tax evasion and tax expenditures (TE). Understanding the magnitude of each of these elements will provide valuable insight into potential revenue gains, whether through reducing noncompliance or eliminating tax exceptions that distort the system.

5 Handbook of Best Practices on Tax Expenditures Measurements: An Iberoamerican Experience
Inter-American Center of Tax Administrations (CIAT), 2011.

1. Constituent Elements of Tax Expenditure Reports

In this section, we outline the fundamental steps for tax expenditure reports to become a key tool in assessing the tax system, particularly the exceptions that comprise it. As previously discussed, the identification, quantification, and publication of tax expenditures are essential, as they provide insight into the scale of the phenomenon and help identify the individuals, sectors, regions, or activities that benefit from it. Furthermore, tax expenditure analysis is a crucial component of the cost-benefit equation that fiscal policymakers must evaluate. This assessment helps determine whether the benefits granted through these mechanisms have achieved the intended impact and whether they justify the associated fiscal sacrifice.

1.1. Defining Tax Expenditures

Tax expenditures (TE) represent the economic impact of exceptions to a reference tax or tax system, encompassing elements such as the determination of the taxable amount, the rate structure, accepted accounting practices, and regulations for expense deductions, among others. These exceptions—including exemptions, subsidies, credits, preferential rates, and tax deferrals—result in reductions in fiscal revenue, which are identified and measured in tax expenditure reports. These reports rely on a well-defined reference framework that includes a clear definition of tax expenditures, the methodologies used to estimate their magnitude, the data sources consulted, and the type of estimation applied.

Regarding the concept of tax expenditures and following the conventions proposed in the CIAT Manual (2011):

“From the definitions used by the analyzed countries, it is clear that a provision is considered a tax expenditure when it results in revenue loss and constitutes a deviation from a general tax provision. Additionally, pursuing an economic or social policy objective of the state or increasing the taxpayer’s disposable income are also characteristics that define a tax expenditure.

The OECD (2002) defines tax expenditures as the estimated costs in tax revenue resulting from preferential treatment granted to specific activities.

The IMF’s Fiscal Transparency Manual defines tax expenditures as the revenue forgone due to specific provisions in the tax code, such as exemptions from the tax base, deductions from gross income, tax credits applied against tax liabilities, reductions in tax rates, and deferrals of tax payments...

The glossary of the same document defines tax expenditures as concessions or exemptions from a “normal” tax structure that reduce government revenue. Since government policy objectives can alternatively be achieved through subsidies or other direct expenditures, tax expenditures are considered equivalent to budgetary expenditures. *Considering country*

practices and the definitions proposed by the OECD and the IMF, the Tax Expenditure Measurement Working Group (GTMGT in Spanish) recommends defining tax expenditures as the revenue forgone by the state due to incentives or benefits that reduce the direct or indirect tax burden for certain taxpayers relative to a reference tax system, with the aim of achieving specific economic or social policy objectives".

From this definition, it follows that tax expenditures result in revenue losses and that each exception is the outcome of a policy objective implemented through the tax system. The concept is broad, encompassing not only benefits granted under direct taxation but also exceptions introduced in indirect taxation. As a result, it includes exemptions in consumption taxes, even when the specific subset of beneficiaries cannot be identified concretely or in advance.

Defining the reference tax system is a key element in the initial phase of this work. As we will see, the different approaches to delineating this reference tax framework will yield varying estimates of the equivalent fiscal sacrifice.

1.2. The Reference Tax System as a Framework for Defining Tax Expenditures

The first step in measuring tax expenditures is defining the ****Reference Framework****, a fundamental concept that establishes the principles and criteria for identifying and quantifying tax benefits. This stage is crucial, as a clear and well-defined framework ensures both the proper identification of tax expenditures and their accurate measurement, leading to consistent and relevant results. A prior discussion, precise definition, and formal documentation of this framework not only facilitate the work of analysts in subsequent research stages but also provide a solid foundation for ensuring transparency and consistency throughout the process. Additionally, presenting this framework in the tax expenditure report enhances clarity and comprehension for third parties, promoting accountability and public analysis. This practice is strongly recommended to uphold the legitimacy and objectivity in the evaluation of tax benefits.

The selection of a reference tax system has a fundamental impact on the results of tax expenditure measurements. The broader or narrower the scope of what is considered the normal structure of the tax under analysis, the fewer or greater the number of identified exceptions will be, and consequently, the total quantified tax expenditure will be smaller or larger.

One of the main challenges in identifying tax expenditures (TE) within a specific tax lies in establishing an appropriate reference tax system or benchmark tax, against which provisions introducing exceptions in tax legislation can be assessed. The quantification of TE varies depending on the definitions and criteria adopted in each analysis, leading to several challenges. A key issue is the difficulty of making comparisons, both in terms of the overall scale of foregone revenue and the list of exceptions identified as TE in reports from different countries. This lack of uniformity can complicate the evaluation and interpretation of the effects of tax exceptions, making it harder to compare results at the international level and integrate them into a coherent and consistent analysis.

The CIAT Manual, when introducing the discussion on this aspect of the study, states that measuring tax expenditures requires their proper identification, which first necessitates defining a reference tax system. This is undoubtedly the most complex task in the entire process and the one that generates the most debate. The reference tax system can be derived either from an analysis of existing legislation or from a theoretical conceptual framework, such as an optimal tax system model.

A review of the most recent tax expenditure reports from the analyzed countries reveals significant variations in the definition of their reference frameworks. While some reports provide well-developed reference frameworks, others include only general definitions, and some contain only definitions of tax expenditures, making it possible—though not entirely certain—to infer the implicit reference framework used in the study. Since this step precedes the identification of tax expenditures, each country has the option to determine how general or detailed its description of the chosen reference tax system will be. In practice, the concept of a reference tax differs among analysts and across countries, particularly when, as we will see, the reference is based on a conceptual definition of taxation.

1.3. Approaches to Establishing the Reference Tax System

According to Craig and Allan (2001),⁶ countries can choose from three main approaches to defining their fiscal reference framework: the conceptual approach, the legal approach, and the analogous subsidy approach.

The conceptual approach is based on what is referred to as the *normal tax structure*, a theoretical starting point for identifying deviations or exceptions within the tax system. One of the most prominent examples of this approach is the adoption of the Haig-Simons income definition, a widely cited conceptual framework, particularly in studies conducted in developed countries.⁷

Some countries that adopt the conceptual approach in their tax expenditure studies base their analysis on this type of income definition. However, they often introduce variations or adjustments when it is not feasible to apply the concept in its pure form.

The greater revenue significance of personal income taxes in developed countries has influenced the focus of discussions on the taxable base model and reference tax in these countries, centering primarily on the income tax. Regarding consumption taxes, which play a predominant role in the revenue structures of Latin American countries—particularly the Value Added Tax (VAT), the dominant instrument in this category—the literature generally supports the idea that the reference framework should be a pure VAT. This would apply uniformly to all final consumption without exceptions and with a single rate.

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

7 In his analysis of the allocation and distribution functions related to taxation, Due (1968) emphasizes that the first fundamental step in designing an income tax is to define what is meant by income.

From a broad perspective, income includes any economic gain acquired by an individual over a specific period. According to Due, following Simons' conceptualization, an individual's income in economic terms consists of the algebraic sum of two main components:

1. The value of consumption during the period, financed through income derived from the use of productive factors, received transfers, or even accumulated wealth. This definition includes not only direct consumption but also self-consumption (the value of goods produced by an individual for personal use) and the imputed value of durable consumer goods.
2. The net increase in individual wealth, which includes accumulated savings during the period and increases in property value.

Thus, the representative equation for income is: $Y = C + \Delta W$, where Y represents total income, C represents consumption, and ΔW represents the net change in wealth.

The second approach identified by Craig and Allan is the legal approach. In this case, the reference framework is defined directly based on the existing tax legislation in each country. This includes key aspects such as the definition of the taxpayer unit, the types of income considered taxable, and the transactions excluded from the tax's scope, among other fundamental regulatory elements.

In the design of tax regulations, the general definitions regarding the nature of the tax are usually established first. In legal terms, this is commonly referred to as the taxable event or the triggering event of the tax. The taxable event is the scenario defined by law or the regulation establishing the tax, which, when it occurs, gives rise to the tax obligation. This obligation creates a legal relationship between the taxpayer, as the obligated party, and the tax authority, typically the state, as the creditor of the tax.

These hypotheses defined in the tax regulations establish the scope of the tax by linking it to specific objective economic events, such as the sale of goods, the generation of income, or the ownership of assets. They also define the taxpayers involved, whether individuals or businesses, within a specific territorial jurisdiction, such as income taxation within the national territory, and over a determined time frame, such as income earned during the tax period. These elements are known as the aspects of the taxable event, which include the objective aspect (the taxable economic activity), the subjective aspect (the entities subject to taxation), the spatial aspect (the territorial jurisdiction where the tax applies), and the temporal aspect (the period during which the taxable event occurs). The simultaneous occurrence of all these elements confirms the conditions established by law to trigger the tax liability.

When the normal structure of a tax is based on a legal approach, an economic event is considered a tax expenditure when, despite meeting the conditions to trigger the tax liability, the tax law itself or another regulation exempts that specific event from taxation. Following the legal approach, tax expenditures can be explicitly identified within the tax law itself or in other regulations with tax implications, as they represent exceptions to the normal structure of the tax.

The tax regulation itself provides the additional parameters that define the normal structure of the tax, including tax brackets, rates, the territorial scope where the taxable event occurs, and other key elements.

Proponents of the legal approach argue that the purpose of this analysis should align with the logic of budgetary expenditure reporting. In this context, the objective is to estimate the revenue forgone based on the provisions of the existing tax system, which serves as the basis for revenue collection. The aim is not to assess potential revenue under a conceptual tax model but rather to reflect the current regulatory framework.

The analogous subsidy approach is the third framework identified by Craig and Allan (2001) for defining the reference system in tax expenditure evaluation. This approach is based on the idea of equating tax benefits granted to certain taxpayers with explicit subsidies, as if they had been directly allocated through the public budget. Under this approach, only those concessions that have a direct analogy to a budgetary subsidy are identified as tax expenditures. According to Villela et al. (2011), in practice, this approach leads to a tax expenditure classification that is very similar to the legal approach.

Establishing a highly abstract reference framework, closer to a conceptual tax model, could result in identifying many provisions within the tax law as tax expenditures. Conversely, a more refined reference point—one that is adapted to the

nature of the tax in accordance with domestic legal provisions—may incorporate some of these same provisions into the reference framework, meaning they would no longer be classified as tax expenditures.

Adopting either the conceptual or legal approach will guide the researcher in determining the taxable base of the tax under analysis, defining its scope. However, tax instruments have a set of specific characteristics that extend beyond the determination of the taxable base. These additional elements must be defined to fully establish the reference framework.

Regardless of these definitions, each of these elements allows for a significant degree of judgment, and when examining country-specific practices, each application is somewhat unique. However, it is essential to establish a prior convention that aligns with the objectives of the estimation and is clearly defined. This enhances understanding both in identifying the items subject to estimation and in assessing the total amount of tax expenditures identified.

Regarding the reference tax system, the analysis in the CIAT Manual indicates that the countries included in its study identify tax expenditures based on a reference tax system derived from existing legislation, whether tax-related or not. Only a few countries adopt a reference tax system based on a theoretical conceptual framework, and even then, only for specific cases.

The CIAT Handbook recommends using the legal approach to define the reference tax system for identifying tax expenditures. Under this approach, a lower tax burden would be assessed by comparing the actual tax paid by the taxpayer with the amount that would have been due if the general tax legislation had been applied. Additionally, the manual suggests that if domestic legislation significantly deviates from internationally accepted tax principles, consideration should be given to using a reference tax system based on a theoretical conceptual framework.

The challenges in comparability between countries stem from differences in the legislation governing similar taxes. These disparities are particularly evident in personal and corporate income taxes, where countries adopt varying definitions of taxable income. Some jurisdictions calculate taxes based on gross income before any deductions, while others allow a broad range of expenses to be deducted in determining taxable income. The scope of these definitions and the parameters established in legal regulations directly impact the final tax expenditure estimates, leading to variations in the results across different countries.

Heady and Mansour (2019),⁸ emphasize that the choice of the reference point is crucial in determining the reported value of overall tax expenditures, which can sometimes be significantly high. However, they highlight that the critical issue is not the aggregate value of tax expenditures as a whole but rather the transparency regarding the specific cost of each tax provision.

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

This level of disaggregation enables an effective cost-benefit evaluation, providing a fundamental tool for assessing the usefulness and efficiency of each tax measure. Incorporating this perspective into the analysis is essential to temper the pressure that may arise from comparing aggregate results and shifts the focus toward a detailed and well-founded understanding of each fiscal component.

1.4. Identifying Items That Constitute Tax Expenditures: Exception Sheets and the Tax Expenditure Inventory

The identification of tax expenditures is a complex process that requires a detailed analysis of tax provisions, including those within the tax law itself and exceptions found in other legal frameworks. In some cases, constitutional provisions exempt certain economic activities, such as education in some countries. This identification goes beyond merely assessing revenue loss; it involves a thorough examination of the legal and economic implications of these exemptions.

In each update of tax expenditure estimates, it is essential to review existing exceptions within the tax system, identifying any changes and newly introduced exceptions.

Systematizing the analyzed and collected information on identified exceptions is highly beneficial. Tax systems often contain hundreds of exceptions, making this process crucial for obtaining a comprehensive view of the entire landscape of exceptions, assessing their individual impact, and estimating their overall cost.

At this stage, it will be essential to prepare Individual Exception Records, which will later be consolidated into a Tax Expenditure Inventory or Matrix.

The Individual Exception Records will serve as standardized forms where the most relevant elements of each identified exception are documented. Each exception will be represented with its key characteristics, including its name, description, reference tax, type of tax expenditure, legal source, effective date, expiration date, and other relevant details.

The consolidation of individual records will form the tax expenditure inventory. Maintaining an inventory of tax expenditures—identifying the tax, type of exception, legal source, period of validity, and description—is a recommended practice. This inventory should then be supplemented with details on the data sources used for estimation and the applied methodology, ensuring a comprehensive and structured approach to tax expenditure analysis.

The suggested inventory format is the one provided in our Tax Expenditure Database (TEDLAC), which is designed to record all these elements systematically. In this regard, we provide a more detailed explanation of TEDLAC's contents.

The recording rules account for various types of classification variables, including categorical and qualitative variables, in addition to the quantitative variable itself, which represents the tax expenditure amount for a specific measure.

Among the categorical variables, we include a general classification of incentives into two types, nine tax categories, seven types of tax expenditures, sixteen associated budgetary sectors, and a breakdown by the fiscal year under analysis. These classifications enable a wide range of analyses and allow for the detailed description of information across hundreds of subcategories formed by different combinations of these variables.

TEDLAC includes 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)
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.

The qualitative variables provide a more detailed description of certain characteristics of each record, such as the name of the measure, its description, legal and regulatory sources, the measurement method, the data sources used for estimation, and the report from which each record originates. This level of detail allows for an in-depth analysis of individual measures, offering a comprehensive understanding of the specific tax expenditure being examined.

The accounting and characterization of the various items follow the recommendations outlined in the CIAT Handbook of Best Practices for Tax Expenditures Measurement.

Estimating the Tax Expenditure for Each Identified Exception

Just as in the process of identifying tax exceptions, where we face choices regarding the approach to defining the reference tax (conceptual approach, legal approach, or analogous subsidy approach), at this stage, countries must select among

various methodological alternatives for conducting the measurement. These choices involve selecting an estimation method, determining the most appropriate data sources for the estimation, and deciding on the specific estimation technique to be used. These preliminary steps must be completed before calculating the exact value of each exception. It is essential to recognize that the methodological decisions made at this stage will directly influence the final reported amounts of tax expenditures.

Valuing each tax expenditure item requires the use of various techniques, which largely depend on the availability and quality of the information and data sources. The objective in each case is to determine the economic equivalent of the tax expenditure resulting from the exception. In general, this requires knowing the value of the economic activity that gives rise to the exception. The reliability of the estimates depends on the sources themselves, their origin, the institutional credibility of the issuing entity, and the level of disaggregation or detail in the underlying data. In some cases, the absence of reference information necessary for estimation may result in the inability to quantify certain tax expenditures.

In this process, prior discussions within the estimation team, the explicit definition of adopted methodologies, and their clear presentation in the document, as well as the preparation and preservation of working papers, are essential for analyzing and reviewing results. These steps also enhance transparency throughout the process. Presenting tax expenditure results clearly and with a high level of detail in reports improves interpretation for stakeholders and facilitates further analyses. Therefore, this is also considered a best practice.

The process of estimating tax expenditures involves defining a general estimation method that can guide the approach to each specific case. In this context, Dirk-Jan Kraan (2004)⁹ identifies three main approaches: the revenue forgone method, the earned income method, and the equivalent direct expenditure method. These three methods differ in their interpretation and application, resulting in varied outcomes. However, specialized literature does not fully address the potential challenges and alternatives for overcoming the limitations of each method, nor the interpretative differences that may arise.

For proper evaluation and control of tax expenditures, it is essential to have individualized estimates of them, for which the prior identification process is indispensable. After identifying the exceptions, we must analyze the available information sources and determine the most appropriate technique for the estimation. This will depend on the type of exception and the reference tax, but the most critical factor will be understanding the availability of information for the estimation, that is, the data sources and their reliability.

The most appropriate and reliable source for making estimations are tax databases at the individual taxpayer level. Even though this detailed data may not always be critical for estimating tax expenditures—such as in the case of taxes with proportional rates, where the impact on revenue can be estimated from certain aggregated statistics from tax returns—case-by-case analysis or estimation through microsimulation provides additional value. This approach allows for further

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)

evaluations of the fiscal cost, such as examining income distribution after tax expenditures, the extent of use based on the economic size of taxpayers, and the breakdown of fiscal sacrifice across different dimensions, such as economic sectors or geographical distribution.

In other words, starting from the individual administrative record, the information can be aggregated in various ways to conduct the necessary cost analyses. In the case of taxes with progressive rates, estimation based on microsimulation becomes essential in order to obtain an accurate estimate of the economic impact of specific benefits.

2. Overview of Tax Expenditures in Latin America

Based on the official reports produced by the countries, the Directorate of Tax Studies and Research of CIAT has created a database of tax benefits and incentives included in the reports from 18 countries in the region (TEDLAC). This database is built from the systematic recording of the information contained in the reports, with the highest level of disaggregation possible for each report. In total, 17,488 tax expenditure items were recorded from the most recent reports of the analyzed countries.

Table 2. Measures included in the most recent country report.

Country/Fiscal Year	Most recent fiscal year included in the reports	Number of individualized measures in the reports	Number of different taxes considered in the reports
Argentina	2023	68	10
Bolivia	2023	6	5
Brazil	2023	312	15
Chile	2023	166	7
Colombia	2021	56	5
Costa Rica	2022	48	8
Ecuador	2022	143	7
El Salvador	2020	56	2
Guatemala	2022	73	10
Honduras	2023	25	5
Jamaica	2022	103	8
Mexico	2021	15	5
Nicaragua	2022	57	3
Panama	2021	11	3
Paraguay	2023	77	4
Peru	2023	86	5
Dominican Republic	2023	120	8
Uruguay	2023	187	9
Total measures Average number of taxes		1609	6.6

The latest update to TEDLAC was carried out between mid and late 2024, covering all publicly available reports up to the most recent from each country. In some cases, the information was provided directly by national authorities, meaning it was not part of previously published reports. For half of the selected countries at the time of the update, the report corresponding to the end of the last fiscal year (2023) was already available. For the remaining countries, in most cases, the report corresponding to the previous fiscal year (2022) was accessible.

Regarding the identification and individualized presentation of measures, the reports show varying levels of transparency, and not all include a detailed inventory of tax expenditures. The reports from Brazil, Uruguay, Chile, and Ecuador present the highest number of individualized measures, with 312, 187, 166, and 143 measures, respectively.

Regarding coverage, meaning the number of taxes analyzed in each report, not all countries address tax expenditures for all the taxes that make up their tax systems. In fact, most reports do not include all taxes within the country. The countries that analyze the most taxes in their reports are Brazil, Argentina, Guatemala, and Uruguay, with 15, 10, 10, and 9 taxes, respectively.

The exploration of TEDLAC allows us to understand the weight of tax expenditures in relation to the Gross Domestic Product (GDP) of each country, their evolution over the periods included in the analysis, as well as their distribution according to the most relevant tax categories where exceptions were found (value-added taxes, personal and corporate income taxes, excise taxes, foreign trade taxes, wealth taxes, etc.). It is also possible to determine the number and accumulated amounts of revenue losses attributable to each type of tax expenditure (exemptions, reduced rates, deductions, credits, etc.).

The information, as it is presented, also allows for the distribution of tax expenditures according to the budgetary sectors most associated with the measure under analysis. This classification follows the proposal outlined in the CIAT¹⁰ Manual (Education, Health and Sanitation, Housing, Development and Decentralization, Agricultural Activities, Industry, Energy and Mining, etc.).

In the registration process, each tax expenditure item was classified as either a “tax benefit” or a “tax incentive.” For these purposes, we define tax benefits as all tax expenditures that can be linked to social public spending, such as personal income tax deductions for education, health, or care expenses, or reductions in consumption taxes for certain merit goods, among many others. On the other hand, tax incentives were classified as those tax expenditures aimed at promoting a specific economic activity. Examples include accelerated depreciation or the exemption of business income related to certain types of investment, etc.¹¹

The following presents the total tax expenditure results for each country in relation to their Gross Domestic Product. As will be seen, the results vary between countries. It should be noted that this comparison is for reference purposes, as the countries’ studies differ in the scope of their analysis, including the number of taxes included and the breadth of

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

11 Regarding the concepts of tax benefits and tax incentives, the Tax Expenditure Handbook, developed by the Fiscal Studies Center of Ecuador, states that tax benefits are legal measures that involve the exemption or reduction of taxes payable, aimed at providing more favorable treatment to specific taxpayers (subjective reasons) or consumptions (objective reasons). This positive discrimination is based on public interest, equity, and social justice....” As for tax incentives, the document adds that tax incentives are legal measures that involve the exemption or reduction of taxes payable, with the goal of promoting specific objectives related to productive policies, such as investments, the creation of stable and high-quality jobs, prioritizing national production and specific consumptions, controlling final prices, among others.

the reference tax, which correlates with a smaller or larger tax expenditure estimation base. On the other hand, the total tax expenditure/GDP ratio would imply assuming that all exceptions are “removed” at once, and that there would be no overlap between the different measures.

Table 3. Tax expenditure as a percentage of GDP and tax revenue for 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	2023	2.5%	2.7%	2.8%	8.5%	10.1%	10.8%
Bolivia	2023	0.6%	0.6%	0.8%	2.8%	2.7%	4.0%
Brazil	2023* ⁴	4.8%	5.0%	4.8%	23.8%	23.3%	23.8%
Chile	2023	3.2%	3.3%	2.8%	17.8%	15.7%	14.7%
Colombia	2021	7.7%	7.3%	8.6%	51.6%	48.3%	56.2%
Costa Rica	2022	4.6%	4.5%	4.1%	26.6%	27.1%	30.0%
Ecuador	2022	4.7%	4.9%	4.9%	36.7%	38.3%	38.5%
El Salvador	2020	4.4%	4.1%	3.9%	23.6%	22.6%	21.5%
Guatemala	2022	2.7%	2.8%	2.7%	21.3%	22.2%	25.0%
Honduras	2023	6.7%	6.6%	7.3%	30.0%	29.7%	32.0%
Jamaica	2022	2.9%	2.5%	2.4%	11.1%	9.5%	9.1%
Mexico	2021	3.3%	3.8%	3.2%	22.8%	25.7%	23.4%
Nicaragua	2022	5.0%	4.9%	4.8%	29.6%	34.4%	38.2%
Panama	2021	3.6%	3.3%	3.2%	56.8%	49.8%	46.8%
Paraguay	2023	1.6%	1.5%	1.5%	14.1%	13.7%	15.3%
Peru	2023	2.0%	2.0%	2.1%	10.5%	8.6%	8.5%
Dominican Republic	2023	4.6%	4.6%	4.9%	38.7%	41.4%	41.4%
Uruguay	2023	6.8%	6.6%	6.3%	33.1%	32.1%	32.0%
Country average*³		4.0%	3.9%	3.9%	25.5%	25.3%	26.2%

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.

*4 TEDLAC contains, for this country, Tax Expenditure records up to and including 2024.

Regarding the reading and interpretation of results between countries, we must keep in mind that, as mentioned in the previous section, the tax expenditure studies analyzed, while aiming to identify and quantify the same phenomenon, present conceptual differences. These differences lead to varying reference frameworks and, therefore, a greater or lesser set of exceptions. There are also methodological differences, as well as differences in the scope of the taxes included in the analysis. The studies are not harmonized, and this lack of coordination produces results that are not directly comparable without first thoroughly examining the differences in the country reports.

Table 3 presents the results of tax expenditure as a percentage of GDP and tax revenue for the countries included in TEDLAC for the last three available fiscal years. The first quadrant shows the results of tax expenditure as a percentage of GDP for the last three years of each country.¹² The “t” year represents the most recent fiscal year, while “t-1” and “t-2” refer to the two immediately preceding years, regardless of the year of the most recent available report. The next quadrant, across the next three columns, shows the weight of tax expenditure relative to the potential or theoretical tax revenue in the absence of these exceptions. In other words, it shows tax expenditure/(revenue + tax expenditure) for each country and fiscal year. The effective tax revenue is the sum of the tax revenue from the taxes included in the reports of each country.

The average tax expenditure as a percentage of GDP for the countries analyzed stood at 4.0% in the most recent fiscal year of the analysis, compared to an average of 3.9% two years earlier. As seen in the table, there is some disparity in the results between countries. A significant portion of this disparity can be attributed to the lack of harmonization in the criteria used across the different tax expenditure studies. These differences are also due to the varying designs of the tax systems adopted by the countries, which lead to greater or lesser room for exceptions.

Horizontally, within each country, there is a certain stability in the results. The growing practice of reviewing exceptions included in the tax system, as well as the increasing presence of new regulations that include a specific expiration date for benefits, should contribute to the rationalization or greater control of exceptions. The stability of the results should also be attributed to the fact that, although the reports are not harmonized across countries, within each country there is a consistent methodological practice for measuring the phenomenon, which in most cases allows for the interpretation of results through the evolution of observed values over time.

Table 4. Tax expenditure as a percentage of GDP for each country, by tax category analyzed (most recent fiscal year).

Country	Fiscal Year	General consumption taxes	Personal income taxes	Corporate income taxes	Excise taxes	Taxes on foreign trade	Other	Total
Argentina	2023	1.4%	0.2%	0.3%	0.3%	0.1%	0.2%	2.5%
Bolivia	2023	0.5%		0.0%	0.0%	0.0%	0.0%	0.6%
Brazil	2023	1.3%	0.9%	1.1%	0.2%	0.1%	1.0%	4.8%
Chile	2023	1.0%	0.9%	1.2%	0.0%	0.0%	0.0%	3.2%
Colombia	2021	5.7%	0.6%	1.3%	0.1%	0.0%	0.0%	7.7%
Costa Rica	2022	2.2%	0.6%	1.6%	0.1%	0.1%	0.0%	4.6%
Ecuador	2022	2.6%	0.6%	1.1%	0.1%	0.2%	0.1%	4.7%
El Salvador	2020	2.1%	1.3%	1.0%	0.0%	0.0%	0.0%	4.4%
Guatemala	2022	1.7%	0.1%	0.8%	0.0%	0.1%	0.0%	2.7%
Honduras	2023	3.9%	0.6%	1.7%	0.4%	0.1%	0.0%	6.7%
Jamaica	2022	1.1%	0.0%	0.1%	0.2%	1.4%	0.1%	2.9%

¹² All official tax expenditure reports from the countries were used, up to the most recent available fiscal year. Data collection was completed in October 2024. By that date, the most recent available fiscal years were 8 for 2023, 5 for 2022, 3 for 2021, and 1 for 2020 and earlier years.

Country	Fiscal Year	General consumption taxes	Personal income taxes	Corporate income taxes	Excise taxes	Taxes on foreign trade	Other	Total
Mexico	2021	1.4%	1.1%	0.5%	0.0%	0.0%	0.3%	3.3%
Nicaragua	2022	3.4%		1.4%	0.0%	0.1%	0.0%	5.0%
Panama	2021	2.5%	0.1%	1.1%	0.0%	0.0%	0.0%	3.6%
Paraguay	2023	1.0%	0.0%	0.3%	0.0%	0.3%	0.0%	1.6%
Peru	2023	1.4%	0.2%	0.2%	0.2%	0.0%	0.0%	2.0%
Dominican Republic	2023	2.5%	0.1%	0.6%	0.5%	0.3%	0.7%	4.6%
Uruguay	2023	3.0%	0.6%	1.7%	0.1%	0.0%	1.5%	6.8%
Average	—	2.2%	0.5%	0.9%	0.1%	0.2%	0.2%	4.0%

As mentioned earlier, the CIAT Handbook provided a categorization by tax type. Therefore, in TEDLAC, we record tax expenditures by identifying the tax code (see glossary of codes), which allows the results to be visualized by the taxes involved in each exception. In this update, and after reviewing the reports from the countries, it was deemed appropriate to have a broader classification of taxes. As a result, the code table was disaggregated, leading to 9 categories (see Appendix).

In Table 4, the breakdown of total tax expenditure as a percentage of GDP for each country is presented, categorized by each of these tax types. It can be observed that, to a large extent, tax expenditures are executed in general consumption taxes (primarily including VAT in the countries). On average, these account for 2.2% of GDP. Next in importance are corporate income taxes (0.9%), followed by tax expenditures related to personal income taxes (0.5%).

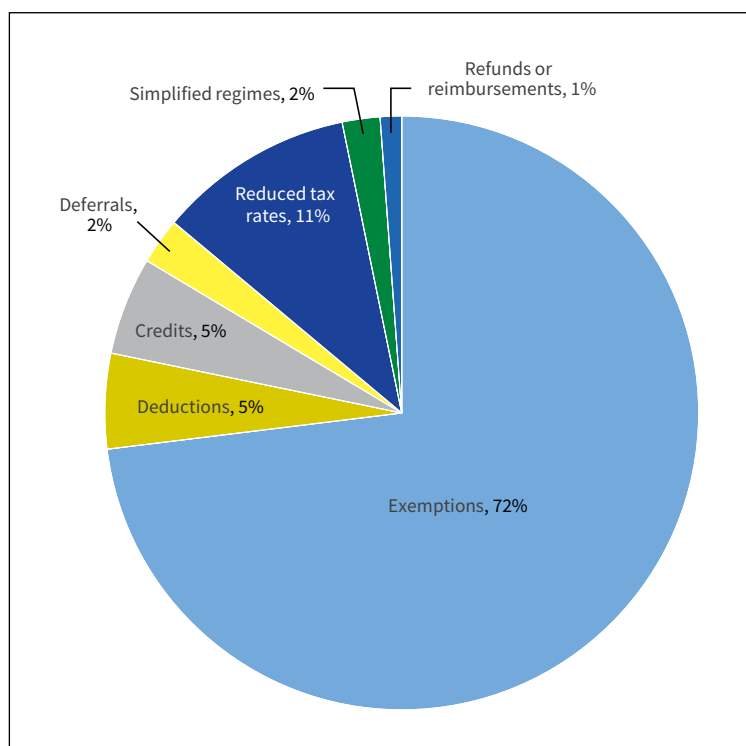
In each country, the interrelationships between different types of income taxes vary in intensity. In several countries, the income tax system has a single tax category that applies to both individuals and businesses. This creates greater challenges when accounting for certain exceptions, as it may not be clear whether a benefit is aimed at individuals, businesses, or both.

Of lesser importance in relation to the total tax expenditure are taxes on foreign trade and excise taxes. The “Other” column includes Social Security contributions, wealth taxes, as well as a variety of specific tax figures that could not be classified within the main categories.

TEDLAC distinguishes tax expenditures by types.

When we refer to tax expenditures, we often associate them with tax exemptions, overlooking the fact that some tax exceptions take forms different from the exemption itself. In fact, the exceptions identified as tax expenditures can take a variety of forms. In this regard, the CIAT Manual establishes that tax expenditures originate from provisions such as exemptions, exclusions, reduced rates, deductions, credits, deferrals, simplified regimes, special or promotional regimes, and refunds or reimbursements.

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



Exemptions, or exclusions, are situations explicitly provided for in tax regulations that exclude certain economic activities from taxation. These activities, which meet all the conditions to trigger the taxable event, would otherwise be subject to tax. Examples include the circulation of goods and services that are specifically exempt from the tax obligation, or income that is exempt from either corporate or personal income taxes.

Exploring the information contained in TEDLAC reveals that this is the most common form of exception adopted in various tax systems, and it has the greatest economic impact on the total estimated fiscal sacrifice.

Another common form of exception that leads to tax expenditures is **reduced rates**. Reduced rates refer to a tax system where a general rate is applied to most economic activities, but exceptionally, lower rates are established for certain scenarios, such as sales of specific types of goods, transactions involving certain parties, or activities conducted in specific geographic regions, among others.

A typical example of reduced rates can be found in Value Added Tax (VAT) or General Sales Taxes. In these cases, an exception is made with the goal of reducing the natural or design-induced regressiveness of these instruments. These exceptions are generally objective in nature, meaning that a reduced rate is applied to the circulation of certain goods or the provision of specific services. Reduced rates can also be used to implement other types of policies, such as promoting a specific sector of activity or a geographic region, or incentivizing the consumption of certain merit goods.

In income taxes, this variant of benefit has also been observed, either to promote investment in certain sectors of activity or geographic areas, or as a mechanism to reduce the tax burden for small businesses with limited economic size.

Continuing with the types of exceptions, we find **deductions**. These are amounts subtracted from the tax base. Again, it is important to first understand the approach adopted to define the reference framework. In the case of Corporate Income Tax, it is generally accepted that the computable income consists of gross income from which all necessary expenses for generating income and maintaining the source are subtracted: costs of raw materials, salaries, social security contributions, plant or equipment rentals, normal depreciation of fixed assets, among others. These deductions are part of the reference framework of the tax and should not be considered exceptions that lead to tax expenditures.

Tax credits represent amounts that may be deducted from the assessed tax liability or the tax installment due. The choice between using this instrument instead of an additional deduction from the taxable amount, depending on the parameters established, can be decisive in determining the final tax liability and, consequently, the extent of tax expenditure. The use of tax credits is commonly observed in both income taxes and value-added taxes. In many cases, this tool is applied as a temporary measure to support a specific economic sector or geographic area. It is also frequently used as a mechanism to attract investment, particularly foreign investment, due to its simplified application and, therefore, the ease with which its benefits can be communicated to potential investors.

Tax deferrals, in the various forms they may take, represent another type of exception provided under tax regulations, typically within corporate income tax (CIT) frameworks. This mechanism impacts cash flows by allowing taxpayers to claim early deductions against taxable income. However, it does not alter the long-term tax liability. Deferred taxes, or **prepaid tax expenses**—which produce a similar effect and are generally classified under this category—reduce the tax burden in the current period but require the taxpayer to meet their tax obligations in future periods.

It is important to note that these exceptions, when applying a long-term approach to estimation, are not considered tax expenditures to the extent that the revenue not collected during the period in which the benefit is applied will be recovered in future periods. Most countries do not classify these exceptions as tax expenditures.

Another form identified in the CIAT Handbook is simplified, special, or promotional **regimes**. These consist of provisions that apply to one or more taxes and typically target small taxpayers, geographic areas with comparative disadvantages relative to the rest of the country, or specific economic sectors.

One important aspect to consider is that, in many cases, the primary objective behind the design of a simplified regime is simply to reduce complexity for certain taxpayers, aiming to lower administrative costs for the tax authority as well as compliance costs for the taxpayers who qualify. While these regimes are undoubtedly exceptions when compared to the standard tax system, they do not necessarily result in lower revenue collection or a revenue loss.

Finally, according to the CIAT Handbook, **refunds or reimbursements** represent exceptions that provide taxpayers with financial advances or compensation. An example would be certain tax reimbursements granted as a benefit upon verifying, after the fact, that taxpayers have met specific pre-agreed conditions. Refunds are also applied in some cases to exporters, compensating for the portion of indirect taxes that could not be fully recovered through the VAT refund mechanism.

Final Considerations

Based on official reports from countries in the region, the Tax Expenditure Database for Latin America and the Caribbean (TEDLAC) was updated. This database was built by compiling the information from country reports, disaggregated to the most detailed level permitted by each source. A total of 17,488 tax expenditure items were identified and recorded from the latest reports of the 18 countries analyzed.

The analysis highlighted the varying degrees of development in tax expenditure studies across the countries reviewed and identified areas for improvement in the processes of identifying exceptions, estimation practices, and reporting of results. It was noted that the lack of harmonized criteria among countries is likely one of the factors contributing to the disparities observed in the outcome ratios.

The document provided an overview of tax expenditure outcomes in Latin America, based on an exploration of TEDLAC, presenting the observable results from perspectives of greatest interest and demonstrating the analytical potential of this tool. The accounting and characterization of the various items follow the recommendations set forth in the CIAT Handbook of Best Practices on Tax Expenditure Measurements, enabling users to analyze the tax expenditures of the countries included in the database from multiple dimensions.

The identification, quantification, and publication of tax expenditure reports are of critical importance, as they reveal the scope of the phenomenon, as well as the individuals, sectors, regions, or activities that benefit. This information is a key component of the cost-benefit equation that policymakers must evaluate to determine whether the benefit provided through this mechanism achieved the intended effect and whether that effect justifies the associated tax revenue 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: Analyzed Tax Expenditure Reports

[illegible]

Country	Fiscal Year	Source of Information
Argentina	2021	"Gastos Tributarios Estimaciones para los años 2001 a 2023 – 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 2023 – Dirección Nacional de Investigaciones y Análisis Fiscal. Subsecretaría de Ingresos Públicos, Secretaría de Hacienda. Ministerio de Economía."
Argentina	2023	"Gastos Tributarios Estimaciones para los años 2001 a 2023 – 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
Bolivia	2007	Boletín de Ingresos y gastos tributarios N° 5 – Ministerio de Económica y Finanzas Públicas. Estado Plurinacional de Bolivia
Bolivia	2008	Boletín de Ingresos y gastos tributarios N° 5 – Ministerio de Económica y Finanzas Públicas. Estado Plurinacional de Bolivia
Bolivia	2009	Boletín de Ingresos y gastos tributarios N° 5 – Ministerio de Económica y Finanzas Públicas. Estado Plurinacional de Bolivia
Bolivia	2010	Boletín de Ingresos y gastos tributarios N° 5 – Ministerio de Económica y Finanzas Públicas. Estado Plurinacional de Bolivia
Bolivia	2011	Boletín de Ingresos y gastos tributarios N° 5 – Ministerio de Económica y Finanzas Públicas. Estado Plurinacional de Bolivia
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
Bolivia	2014	sd
Bolivia	2015	sd
Bolivia	2016	sd
Bolivia	2017	sd
Bolivia	2018	sd
Bolivia	2019	sd
Bolivia	2020	BOLIVIA: Estimación del Gasto Tributario, por tipo de impuesto 2013–2023. Información agregada por Impuesto proporcionada por las autoridades
Bolivia	2021	BOLIVIA: Estimación del Gasto Tributario, por tipo de impuesto 2013–2023. Información agregada por Impuesto proporcionada por las autoridades
Bolivia	2022	BOLIVIA: Estimación del Gasto Tributario, por tipo de impuesto 2013–2023. Información agregada por Impuesto proporcionada por las autoridades
Bolivia	2023	BOLIVIA: Estimación del Gasto Tributario, por tipo de impuesto 2013–2023. Información agregada por Impuesto proporcionada por las autoridades
Brazil	2014	Demonstrativo dos Gastos Tributarios PLOA 2014 (DGT 2014) – Centro de Estudos Tributarios e Aduaneiros – Receita Federal
Brazil	2015	Demonstrativo dos Gastos Tributarios PLOA 2015 (DGT 2015) – Centro de Estudos Tributarios e Aduaneiros – Receita Federal
Brazil	2016	Demonstrativo 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

Country	Fiscal Year	Source of Information
Brazil	2019	"Demonstrativo dos Gastos Tributários Bases Efetivas – 2021 Série 2019 a 2024 // Centro de Estudos Tributarios e Aduaneiros. Receita Federal. Marco 2024"
Brazil	2020	"Demonstrativo dos Gastos Tributários Bases Efetivas – 2021 Série 2019 a 2024 // Centro de Estudos Tributarios e Aduaneiros. Receita Federal. Marco 2024"
Brazil	2021	"Demonstrativo dos Gastos Tributários Bases Efetivas – 2021 Série 2019 a 2024 // Centro de Estudos Tributarios e Aduaneiros. Receita Federal. Marco 2024"
Brazil	2022	"Demonstrativo dos Gastos Tributários Bases Efetivas – 2021 Série 2019 a 2024 // Centro de Estudos Tributarios e Aduaneiros. Receita Federal. Marco 2024"
Brazil	2023	"Demonstrativo dos Gastos Tributários Bases Efetivas – 2021 Série 2019 a 2024 // Centro de Estudos Tributarios e Aduaneiros. Receita Federal. Marco 2024"
Brazil	2024	"Demonstrativo dos Gastos Tributários Bases Efetivas – 2021 Série 2019 a 2024 // Centro de Estudos Tributarios e Aduaneiros. Receita Federal. Marco 2024"
Chile	2014	Gasto Tributario 2012 – 2014 – Subdirección de Estudios – Servicio de Impuestos Internos – Septiembre 2014 – METODOLOGIA 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 2021 A 2023 Subdirección de Gestión Estratégica y Estudios Tributarios SII Octubre 2022"
Chile	2022	"INFORME DE GASTO TRIBUTARIO 2021 A 2023 Subdirección de Gestión Estratégica y Estudios Tributarios SII Octubre 2022"
Chile	2023	"INFORME DE GASTO TRIBUTARIO 2021 A 2023 Subdirección de Gestión Estratégica y Estudios Tributarios SII Octubre 2022"
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	"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."

Country	Fiscal Year	Source of Information
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	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 *Gráfico 13,3
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	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 *Gráfico 13,3
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	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 *Gráfico 13,3
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 13.15 & 13.16
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	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 *Tablas 13.19 & 13.20
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 *Tablas 13.22
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 *Gráfico 13,3
Colombia	2018	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 *Cuadros 13.15 & 13.16

Country	Fiscal Year	Source of Information
Colombia	2018	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
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 *Tablas 13.22
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 *Cuadros 13.15 & 13.16
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
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
Colombia	2019	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 *Grafico AP1,3
Colombia	2020	MARCO FISCAL DE MEDIANO PLAZO – Gasto tributario en el impuesto sobre la renta, impuesto al valor agregado (IVA) y otros impuestos nacionales – Año gravable 2021 2020
Colombia	2021	MARCO FISCAL DE MEDIANO PLAZO – Gasto tributario en el impuesto sobre la renta, impuesto al valor agregado (IVA) y otros impuestos nacionales – Año gravable 2021 2020
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 items.+ El gasto tributario, Metodología y Estimación. Año 2016.
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 items.
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 items.
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 items.
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 items.
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 items.
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 items.

Country	Fiscal Year	Source of Information
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 items.
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	2018	Costa Rica / El gasto tributario, Metodología y Estimación. Año 2018
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 (GT) 2022, Metodología y Estimación”
Costa Rica	2021	“Costa Rica: El Gasto Tributario (GT) 2022, Metodología y Estimación”
Costa Rica	2022	“Costa Rica: El Gasto Tributario (GT) 2022, Metodología y Estimación”
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 2017
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
Ecuador	2021	Manual de Gasto Tributario 2021 – Departamento de Planificación Institucional – Gestión Interna de Investigaciones y Estudios
Ecuador	2022	Manual de Gasto Tributario 2022 – Departamento de Planificación Institucional – Gestión Interna de Investigaciones y Estudios
El Salvador	2009	Infomre Secretaría Ejecutiva COSEFIN
El Salvador	2010	Infomre Secretaría Ejecutiva COSEFIN
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	2014	GASTO TRIBUTARIO: AÑO 2013: IVA Y RENTA. Unidad de Estudios Tributarios. Dirección General de Impuestos Internos. Diciembre 2015 & Proyección GT Infomre Secretaría Ejecutiva COSEFIN
El Salvador	2015	GASTO TRIBUTARIO: AÑO 2013: IVA Y RENTA. Unidad de Estudios Tributarios. Dirección General de Impuestos Internos. Diciembre 2015 & Proyección GT Infomre Secretaría Ejecutiva COSEFIN
El Salvador	2016	Marco Fiscal de Mediano y Largo Plazo 2018–2028. Ministerio de Hacienda

Country	Fiscal Year	Source of Information
El Salvador	2017	Marco Fiscal de Mediano y Largo Plazo 2019–2029. Ministerio de Hacienda
El Salvador	2018	Marco Fiscal de Mediano y Largo Plazo 2019–2029. Ministerio de Hacienda & Proyección GT Infomre Secretaría Ejecutiva COSEFIN
El Salvador	2019	Marco Fiscal de Mediano y Largo Plazo 2019–2029. Ministerio de Hacienda & Proyección GT Infomre Secretaría Ejecutiva COSEFIN
El Salvador	2020	Infomre Secretaría Ejecutiva COSEFIN
Guatemala	2013	Estadísticas de Gastos Tributarios. Disponibles en: http://portal.sat.gob.gt/sitio/index.php/estadisticas/47-estadisticas-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-estadisticas-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-estadisticas-tributarias/7897-analisis-y-estudios-tributarios.html
Guatemala	2016	Resultados Cuantitativos del Gasto Tributario, Ejercicio 2016 SuperintendenciadeAdministraciónTributaria
Guatemala	2017	Resultados Cuantitativos del Gasto Tributario, Ejercicio 2017 SuperintendenciadeAdministraciónTributaria
Guatemala	2018	Resultados Cuantitativos del Gasto Tributario, Ejercicio 2018 SuperintendenciadeAdministraciónTributaria
Guatemala	2019	Resultados Cuantitativos del Gasto Tributario, Ejercicio 2019 SuperintendenciadeAdministraciónTributaria
Guatemala	2020	Resultados Cuantitativos del Gasto Tributario, Ejercicio 2020 SuperintendenciadeAdministraciónTributaria
Guatemala	2021	Resultados Cuantitativos del Gasto Tributario, Ejercicio 2021 SuperintendenciadeAdministraciónTributaria
Guatemala	2022	Resultados Cuantitativos del Gasto Tributario, Ejercicio 2022 SuperintendenciadeAdministraciónTributaria
Honduras	2021	Proyecto de Presupuesto General de Ingresos y Egresos de la República Tomo IV Gasto Tributario – SEFIN
Honduras	2022	Proyecto de Presupuesto General de Ingresos y Egresos de la República Tomo IV Gasto Tributario – SEFIN
Honduras	2023	Proyecto de Presupuesto General de Ingresos y Egresos de la República Tomo IV Gasto Tributario – SEFIN
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	2016	Tax Expenditure Statement 2020 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	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”

Country	Fiscal Year	Source of Information
Jamaica	2020	Tax Expenditure Statement 2024 Ministry of Finance and the Public Service. Taxation Policy Division, Jamaica, West Indies.
Jamaica	2021	Tax Expenditure Statement 2024 Ministry of Finance and the Public Service. Taxation Policy Division, Jamaica, West Indies.
Jamaica	2022	Tax Expenditure Statement 2024 Ministry of Finance and the Public Service. Taxation Policy Division, Jamaica, West Indies.
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 2016. Secretaría de Hacienda y Crédito Público. Incluye gastos tributarios 2016 y 2017 & 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 – Camara de Diputados – Mexico
Mexico	2017	Análisis al Presupuesto de Gastos Fiscales 2018–2019 Centro de Estudios de las Finanzas Públicas – Camara de Diputados – Mexico
Mexico	2018	Análisis al Presupuesto de Gastos Fiscales 2020–2021 Centro de Estudios de las Finanzas Públicas – Camara de Diputados – Mexico
Mexico	2018	Análisis al Presupuesto de Gastos Fiscales 2018–2019 Centro de Estudios de las Finanzas Públicas – Camara de Diputados – Mexico
Mexico	2019	Análisis al Presupuesto de Gastos Fiscales 2020–2021 Centro de Estudios de las Finanzas Públicas – Camara de Diputados – Mexico
Mexico	2019	Análisis al Presupuesto de Gastos Fiscales 2018–2019 Centro de Estudios de las Finanzas Públicas – Camara de Diputados – Mexico
Mexico	2020	Análisis al Presupuesto de Gastos Fiscales 2020–2021 Centro de Estudios de las Finanzas Públicas – Camara de Diputados – Mexico
Mexico	2021	Análisis al Presupuesto de Gastos Fiscales 2020–2021 Centro de Estudios de las Finanzas Públicas – Camara de Diputados – Mexico
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”
Nicaragua	2018	Marco Presupuestario de Mediano Plazo. 2024–2027. PP 35 y Siguietes. 4.1 Gasto Tributario
Nicaragua	2019	Marco Presupuestario de Mediano Plazo. 2024–2027. PP 35 y Siguietes. 4.1 Gasto Tributario
Nicaragua	2020	Marco Presupuestario de Mediano Plazo. 2024–2027. PP 35 y Siguietes. 4.1 Gasto Tributario
Nicaragua	2021	Marco Presupuestario de Mediano Plazo. 2024–2027. PP 35 y Siguietes. 4.1 Gasto Tributario
Nicaragua	2022	Marco Presupuestario de Mediano Plazo. 2024–2027. PP 35 y Siguietes. 4.1 Gasto Tributario

Country	Fiscal Year	Source of Information
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
Panama	2015	“Boletín Estadístico Tributario 2019. República de Panamá. MEF DGI”
Panama	2016	“Boletín Estadístico Tributario 2019. República de Panamá. MEF DGI”
Panama	2017	“Boletín Estadístico Tributario 2019. República de Panamá. MEF DGI”
Panama	2018	“Boletín Estadístico Tributario 2019. República de Panamá. MEF DGI”
Panama	2019	“Boletín Estadístico Tributario 2021. República de Panamá. MEF DGI”
Panama	2020	“Boletín Estadístico Tributario 2021. República de Panamá. MEF DGI”
Panama	2021	“Boletín Estadístico Tributario 2021. 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 2013 – 2023 SET
Paraguay	2022	Informe Gasto tributario 2013 – 2023 SET
Paraguay	2023	Informe Gasto tributario 2013 – 2023 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	!NFORME.SUNAT – Superintendencia Nacional de Aduanas y Administración Tributaria
Peru	2019	INFORMEN° 33-2018-SUNAT/1V3000 – Superintendencia Nacional de Aduanas y Administración Tributaria
Peru	2020	!NFORM E N' 47.201 g.SUNAT'IV3000 – Superintendencia Nacional de Aduanas y Administración Tributaria
Peru	2021	Principales Gastos Tributarios 2021. SUNAT
Peru	2022	Principales Gastos Tributarios 2022. SUNAT
Peru	2023	GASTOS TRIBUTARIOS POTENCIALES ESTIMADOS PARA EL 2023. SUNAT
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”

Country	Fiscal Year	Source of Information
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	2018	sd
Dominican Republic	2019	MINISTERIO DE HACIENDA Gastos Tributarios en República Dominicana Estimación para el Presupuesto General del Estado del año 2019
Dominican Republic	2019	sd
Dominican Republic	2020	MINISTERIO DE HACIENDA Gastos Tributarios en República Dominicana Estimación para el Presupuesto General del Estado del año 2020
Dominican Republic	2020	sd
Dominican Republic	2021	GASTO TRIBUTARIO EN REPÚBLICA DOMINICANA Estimación para el Presupuesto General del Estado (PGE) correspondiente al período fiscal del año 2022
Dominican Republic	2022	GASTO TRIBUTARIO EN REPÚBLICA DOMINICANA Estimación para el Presupuesto General del Estado (PGE) correspondiente al período fiscal del año 2022
Dominican Republic	2023	"GASTO TRIBUTARIO EN REPÚBLICA DOMINICANA Estimación para el Presupuesto General del Estado (PGE) correspondiente al período fiscal del año 2023. Comisión Interinstitucional Coordinada por la Dirección General de Política y Legislación Tributaria"
Uruguay	2012	Informe de gasto Tributario 2012 – 2014. Departamento de Estudios Económico – Tributarios – DGI
Uruguay	2013	Informe de gasto Tributario 2012 – 2014. Departamento de Estudios Económico – Tributarios – DGI
Uruguay	2014	Informe de gasto Tributario 2012 – 2014. Departamento de Estudios Económico – 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 – 2020–2023. Dirección General Impositiva. Informe en la Rendición de Cuentas y Balance de Ejecución Presupuestal del Uruguay.
Uruguay	2021	Estimación del Gasto Tributario – en Uruguay – 2020–2023. Dirección General Impositiva. Informe en la Rendición de Cuentas y Balance de Ejecución Presupuestal del Uruguay.
Uruguay	2022	Estimación del Gasto Tributario – en Uruguay – 2020–2023. Dirección General Impositiva. Informe en la Rendición de Cuentas y Balance de Ejecución Presupuestal del Uruguay.
Uruguay	2023	Estimación del Gasto Tributario – en Uruguay – 2020–2023. Dirección General Impositiva. Informe en la Rendición de Cuentas y Balance de Ejecución Presupuestal del Uruguay.



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