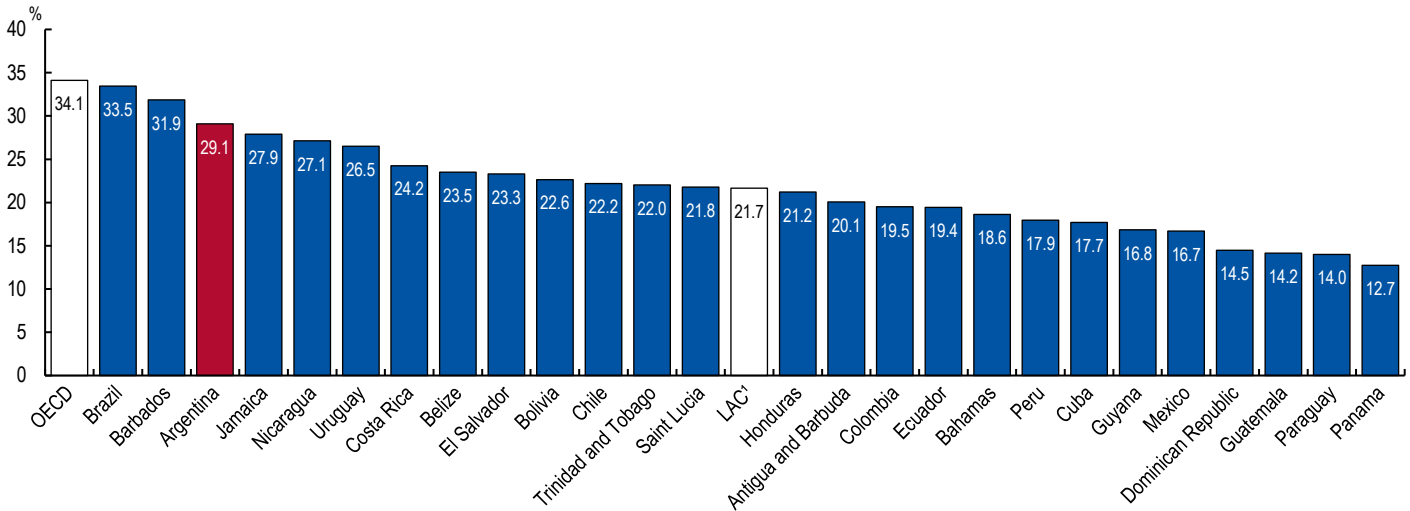


## Revenue Statistics in Latin America and the Caribbean 2023 - Argentina

### Tax-to-GDP ratio

#### Tax-to-GDP ratio compared to other Latin American and Caribbean (LAC) countries and regional averages, 2021

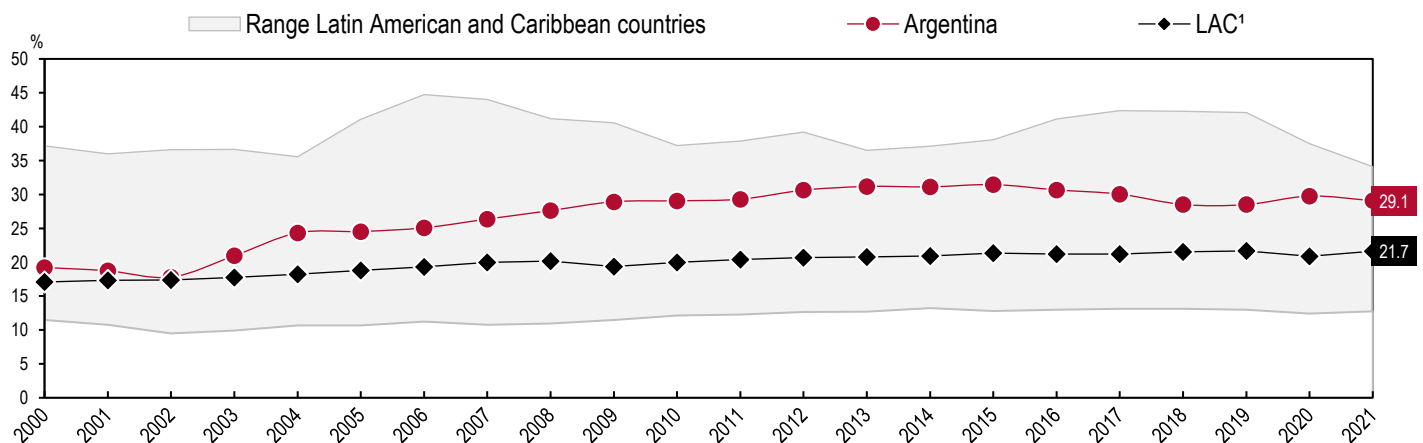
Argentina's tax-to-GDP ratio in 2021 (29.1%) was above the LAC average (21.7%)<sup>1</sup> in this year's Revenue Statistics in Latin America and the Caribbean publication by 7.4 percentage points and below the OECD average (34.1%).



1. Represents the unweighted average of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues.

#### Tax-to-GDP ratio over time

The tax-to-GDP ratio in Argentina decreased by 0.7 percentage points from 29.8% in 2020 to 29.1% in 2021. In comparison, the LAC average increased by 0.8 percentage points between 2020 and 2021 to 21.7%. Over a longer time period, the LAC average has increased by 4.6 percentage points, from 17.1% in 2000 to 21.7% in 2021, whereas the tax-to-GDP ratio in Argentina has increased by 9.9 percentage points, from 19.2% to 29.1%. Since 2000, the highest tax-to-GDP ratio in Argentina was 31.5% in 2015, and the lowest was 17.8% in 2002.



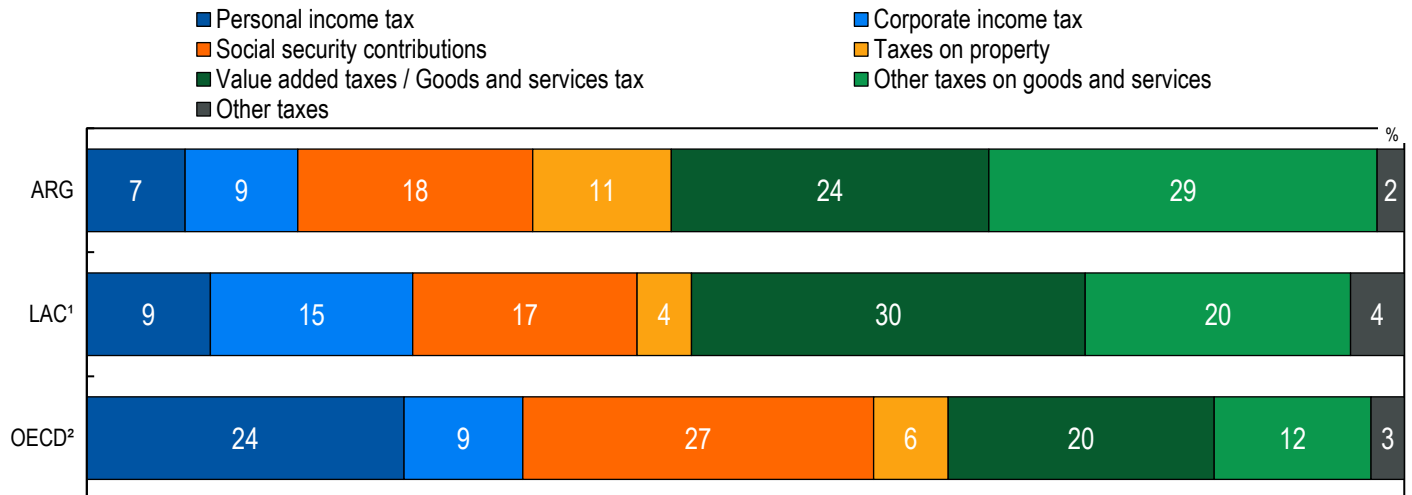
1. Represents the unweighted average of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. <http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf>

## Tax structures

### Tax structure compared to the regional averages

Tax structure refers to the share of each tax revenue category in total tax revenues. The highest share of tax revenues in Argentina in 2021 was derived from other taxes on goods and services (29.5%). The second-highest share of tax revenues in 2021 was derived from value added taxes / goods and services tax (24.1%).



1. Represents the unweighted average of 25 LAC countries included in this publication and excludes Cuba and Venezuela due to data issues. Ecuador is excluded from the LAC average for CIT and PIT revenue as a sufficient breakdown is not available.

2. Data for 2020 are used for the OECD average as the 2021 data are not available.

### Summary of the tax structure in Argentina

	Tax revenues in national currency			Tax structure in Argentina		
	Argentine Peso, Millions			% in GDP		
	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains <sup>1</sup>	1 470 348	2 351 998	+ 881 650	5.4	5.1	-0.3
<i>of which</i>						
Personal income, profits and gains	634 425	1 004 641	+ 370 216	2.3	2.2	-0.1
Corporate income, profits and gains	756 440	1 151 704	+ 395 264	2.8	2.5	-0.3
Social security contributions	1 548 052	2 398 126	+ 850 073	5.7	5.2	-0.5
Taxes on property	883 844	1 417 635	+ 533 790	3.3	3.1	-0.2
Taxes on goods and services	4 131 958	7 210 692	+3 078 734	15.2	15.6	+ 0.4
<i>of which</i>						
Value added taxes / Goods and services tax	1 905 385	3 243 608	+1 338 223	7.0	7.0	0.0
Taxes on specific goods and services	1 131 767	2 132 623	+1 000 856	4.2	4.6	+ 0.4
<i>of which</i>						
Excises	394 311	665 896	+ 271 585	1.5	1.4	-0.1
Customs and import duties	199 737	371 011	+ 171 274	0.7	0.8	+ 0.1
Other taxes <sup>2</sup>	59 470	81 201	+ 21 731	0.2	0.2	0.0
<b>TOTAL</b>	<b>8 093 674</b>	<b>13 459 652</b>	<b>+5 365 979</b>	<b>29.8</b>	<b>29.1</b>	<b>-0.7</b>

1. The revenue from taxes on income, profits and gains may not add up to the sum of revenue from personal income tax and corporate income tax due to revenue that could not be allocated to these categories.

2. In this country note, "other taxes" is calculated as total tax minus taxes on income, profits and capital gains, social security contributions, taxes on property and taxes on goods and services. It includes taxes on payroll and workforce, and other taxes (as defined in the OECD Interpretative Guide).

Tax revenue includes net receipts for all levels of government; figures in the chart and table may not sum to the total due to rounding.



For further information, please see [oe.cd/RevStatsLatam](https://oe.cd/RevStatsLatam)