

Table 5.16. Guyana
Details of tax revenue

Million GYD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	5 232	42 750	85 991	111 906	170 305	191 513	220 421	250 240	243 507	282 401
1000 Taxes on income, profits and capital gains	1 752	16 179	29 520	39 561	61 127	68 088	78 956	94 504	105 756	124 088
1100 Of individuals	333	7 734	12 832	17 816	26 773	26 564	32 037	35 249	39 711	46 962
1110 On income and profits	333	7 734	12 832	17 816	26 773	26 564	32 037	35 249	39 711	46 962
Personal	306	7 157	12 832	15 419	22 727	21 669	25 808	29 213	34 688	42 907
Self-employed	27	577	0	2 397	4 045	4 895	6 229	6 036	5 024	4 054
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 375	8 266	16 460	21 427	33 852	41 183	46 198	58 346	64 992	75 897
1210 On profits	1 375	8 266	16 460	21 427	33 852	41 183	46 198	58 346	64 992	75 897
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	179	229	317	502	341	721	908	1 053	1 229
2000 Social security contributions	191	4 868	8 061	10 047	18 211	19 911	21 178	23 728	24 706	26 725
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	191	4 868	8 061	10 047	18 211	19 911	21 178	23 728	24 706	26 725
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	53	701	962	2 068	3 572	4 027	4 875	4 917	4 390	5 580
4100 Recurrent taxes on immovable property	40	681	943	1 562	3 172	3 579	4 377	4 312	3 847	4 907
4110 Households	0	0	0	0	659	781	1 016	933	892	1 030
4120 Others	40	681	943	1 562	2 513	2 798	3 361	3 379	2 956	3 877
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	13	20	19	31	37	39	44	41	44	67
4310 Estate and inheritance taxes	13	20	19	31	37	39	44	41	44	67
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	0	476	363	409	454	565	499	607
Stamp duties	..	..	..	476	363	409	454	565	499	607
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	2 200	20 798	46 544	59 360	86 445	97 502	113 216	124 952	106 683	124 040
5100 Taxes on production, sale, transfer, etc	2 162	20 530	45 937	58 846	85 499	96 386	111 770	123 710	105 489	122 857
5110 General taxes	1 399	14 861	22 755	27 044	37 468	42 728	48 155	52 735	49 907	48 452
5111 Value added taxes	0	0	21 329	27 044	36 268	42 423	48 036	52 676	49 844	48 363
Imports	..	..	..	14 877	18 477	23 261	27 819	29 302	22 934	21 134
Domestic supply	..	..	..	12 168	17 791	19 162	20 216	23 374	26 910	27 228
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	1 399	14 861	1 426	0	1 200	305	119	60	63	90
5120 Taxes on specific goods and services	763	5 669	23 182	31 802	48 031	53 659	63 615	70 975	55 582	74 404
5121 Excises	32	609	16 057	22 070	31 083	35 162	41 659	45 979	35 941	48 793
Motor vehicle (imports)	..	..	..	7 702	7 088	5 443	6 781	7 977	8 188	14 917
Petroleum products (imports)	..	..	..	9 437	18 007	21 745	26 359	29 124	19 290	24 019
Tobacco (imports)	..	..	..	1 077	1 063	1 078	1 204	1 427	1 256	1 179
Alcoholic beverages (imports)	..	..	..	719	884	844	867	785	589	1 010
Alcoholic beverages (domestic)	..	..	..	2 358	4 040	4 348	4 468	4 486	4 599	5 275
Purchase tax - motor cars	..	..	..	0	0	0	0	0	0	0
Environmental tax	..	..	..	777	0	1 703	1 979	2 179	2 019	2 392
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	544	3 943	6 005	8 302	14 887	16 273	19 321	22 140	18 624	23 737
5124 Taxes on exports	94	7	9	7	13	23	33	29	27	29
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	92	1 110	1 112	1 423	2 048	2 201	2 603	2 827	990	1 845
Entertainment tax	12	27	1	0	0	0	0	0	0	0
Travel tax	80	1 084	1 112	1 423	2 048	2 201	2 603	2 827	990	1 845
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	38	268	607	514	945	1 116	1 446	1 242	1 194	1 183
5210 Recurrent taxes	38	268	607	514	945	1 116	1 446	1 242	1 194	1 183

Table 5.16. Guyana (cont.)
Details of tax revenue

Million GYD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5211 Paid by households: motor vehicles	27	239	306	475	868	1 039	1 095	1 150	1 135	1 112
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	12	29	301	39	78	77	352	92	60	70
Other licences	12	29	301	39	78	77	352	92	60	70
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	1 037	204	904	870	950	1 985	2 196	2 139	1 972	1 968
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 037	204	904	870	950	1 985	2 196	2 139	1 972	1 968

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Data on local government tax revenues include payments of local taxes by public corporations. Tax revenue data are government revised estimates for 2021.

Heading 2000: The figures include contributions to the National Insurance Scheme.

Source: Ministry of Finance; Bank of Guyana; National Insurance Scheme.