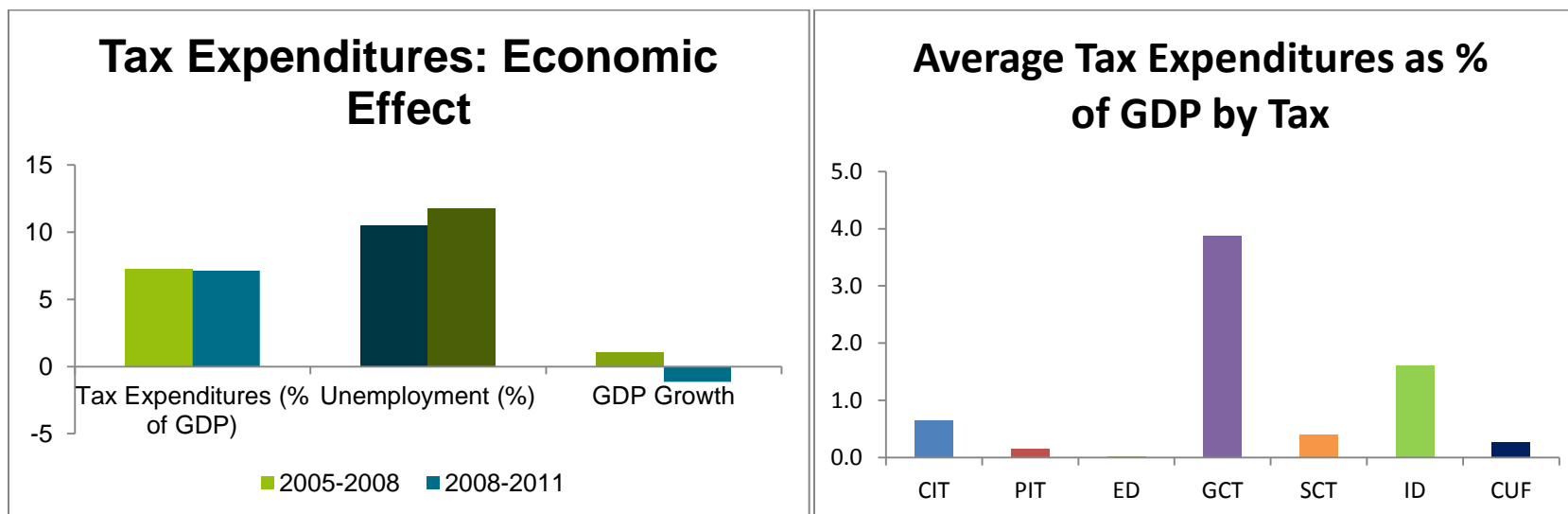


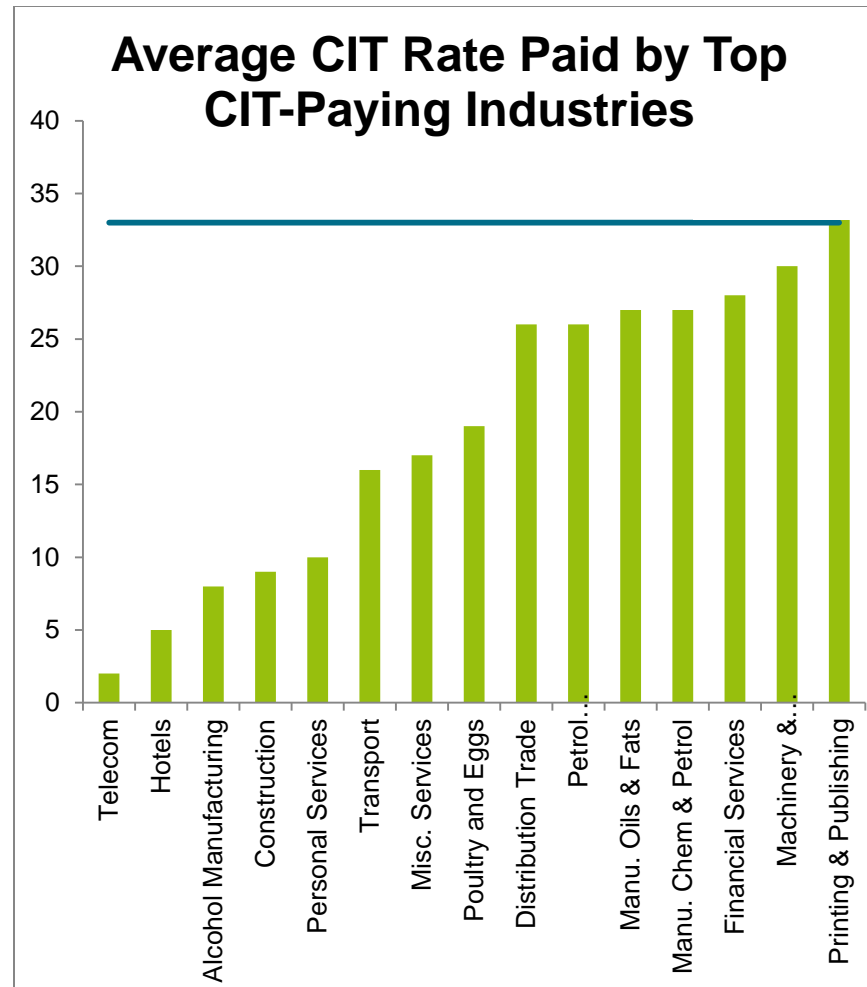
Table: Tax Expenditures in selected countries (as percent of GDP 2006-09)

Jamaica	7.1	Canada	6.5	Barbados	5.6	United States	3.4
United Kingdom	4.0	Spain	3.4	Korea	1.7	Germany	0.3

Source: OECD Tax Expenditures Report 2010; Jamaica Incentive and Waivers Assessment (IADB 2012)



Source: IDB staff calculations based on government's tax expenditure estimates 2005-2011 and WEO statistics.



Source: IDB staff calculations based on government's tax expenditure estimates 2005-2011 and WEO statistics.

Table: Revenue Impact of the Tax Reform Proposal

Categories	Net Impact (JD\$)	Percent of GDP
Charities Act	188.06	0.01
Tax Incentives Law	2,315.93	0.18
CIT	3,681.02	0.29
PIT	319.21	0.03
GCT	3,629.49	0.29
Tariff Reform	-590.99	-0.04
Special Consumption Tax	1,493.02	0.12
Customs User Fee	1,347.59	0.11
Total	12,453.33	0.99

Source: IDB staff calculations