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Tax on Tax and the Effective Tax Burden: A Comparative Review of the Americas and Europe

Impuesto sobre impuesto y carga tributaria: revisión comparativa América-Europa

ARTÍCULO DE REVISIÓN

ABSTRACT

The "tax on tax" phenomenon represents a fiscal distortion that increases the effective tax burden, undermining equity and efficiency principles. This study analyzes its incidence in the Americas and Europe, with emphasis on Bolivia. Through a systematic documentary review and comparative analysis, more than 50 academic and technical sources (2015–2024) from Scopus, Web of Science, SciELO, and the repositories of the OECD, ECLAC, and the IMF were examined, applying Boolean operators to identify cases in key sectors. The findings show that cumulative taxation increases the tax burden by 10% to 20% in energy, telecommunications, and transportation. In Bolivia, the Transactions Tax (Impuesto a las Transacciones, IT) is levied on amounts that already include VAT, without entitlement to an input tax credit, generating structural double taxation. This practice distorts prices, reduces competitiveness, and fosters informality. The study concludes that urgent tax reform is needed through fiscal harmonization, the elimination of overlaps, and the introduction of credit mechanisms, particularly in countries with non-creditable taxes such as Bolivia.

Keywords: Tax burden; Double taxation; Fiscal equity; Tax on tax; Tax reform

RESUMEN

El fenómeno del "impuesto sobre impuesto" representa una distorsión fiscal que incrementa la carga tributaria efectiva, vulnerando principios de equidad y eficiencia. Este estudio analiza su incidencia en América y Europa, con énfasis en Bolivia. Mediante una revisión documental sistemática y análisis comparativo, se examinaron más de 50 fuentes académicas y técnicas (2015–2024) de Scopus, Web of Science, Scielo y repositorios de la OCDE, CEPAL y FMI, aplicando operadores booleanos para identificar casos en sectores clave. Se encontró que la imposición acumulativa eleva la carga fiscal entre un 10 % y un 20 % en energía, telecomunicaciones y transporte. En Bolivia, el Impuesto a las Transacciones (IT) se aplica sobre montos que incluyen IVA, sin derecho a crédito fiscal, generando doble tributación estructural. Esta práctica distorsiona precios, reduce competitividad y fomenta la informalidad. Se concluye que es urgente reformar los sistemas tributarios mediante armonización fiscal, eliminación de superposiciones y mecanismos de crédito, especialmente en países con impuestos no acreditable como Bolivia.

Palabras clave: Carga tributaria; Doble imposición; Equidad fiscal; impuesto sobre impuesto; Reforma tributaria.

INTRODUCTION

The complexity of modern tax systems has generated phenomena that are not highly visible yet have profound economic and social implications, such as "tax on tax" or cumulative taxation. This occurs when a tax is applied to a base that already includes other taxes, generating an effective tax burden higher than the nominal one and distorting the prices of goods and services (Bachas & Soto, 2021). Although technically legal, this practice violates fundamental principles of fiscal theory such as equity, efficiency, and neutrality by shifting a disproportionate burden onto final consumers and small businesses.

From a theoretical perspective, double taxation contravenes the principle of non-confiscation and negatively affects the competitiveness of the formal sector, especially in emerging economies with high informality (OECD, 2021; Tyurina et al., 2023). In addition, it distorts relative prices, introduces inefficiencies in resource allocation, and erodes public trust in tax fairness. Recent studies indicate that these regressive structures tend to transfer the tax burden to the most vulnerable sectors, amplifying economic inequalities (Piketty, 2029; ECLAC, 2020; Benítez-Aurioles, 2022).

In Latin America, the overlap of national, departmental, and municipal taxes without coordination mechanisms has intensified this problem. Countries such as Mexico, Argentina, and Brazil present documented cases of accumulation between VAT and specific taxes, particularly in strategic sectors such as energy, transportation, and telecommunications (Fang et al., 2019; Palma & Pincus, 2022; Claveria, 2025). However, there is a significant gap in the literature regarding systematic comparative analyses of these effects between Latin American and European countries, as well as quantitative assessments of their impact on the effective tax burden.

Europe, for its part, has advanced in fiscal harmonization through European Union directives that limit the accumulation of indirect taxes. Even so, cases persist in countries such as Spain, where VAT is applied to environmental taxes, artificially increasing the cost of sensitive products such as fuels (Amores et al., 2023). This regulatory disparity between regions provides a suitable setting for comparative analysis and the identification of good practices.

A critical, underexplored case is Bolivia, where the Transactions Tax (IT) is applied to amounts that already include VAT, with no possibility of crediting or deduction. This structural design constitutes explicit double taxation that affects all links in the production chain (Ministerio de Economía y Finanzas Públicas de Bolivia, 2022). Unlike VAT, which allows an input tax credit, the IT generates a cascading effect that artificially increases prices and harms the competitiveness of formal firms.

Despite its relevance, the tax-on-tax phenomenon has been relegated to fiscal agendas compared with issues such as evasion or public deficits. Nevertheless, its cumulative impact requires urgent attention, as it contributes to informality, reduces voluntary compliance, and weakens the legitimacy of the tax system. Recent empirical evidence highlights that up to 20% of the tax burden in certain sectors can be attributed to this practice (Fang et al., 2019; OECD, 2021; Tyurina et al., 2023; Claveria, 2025).

This study aims to analyze the impact of tax on the effective tax burden for consumers and firms through a systematic documentary review and a comparative analysis across Latin America (Mexico, Argentina, Brazil) and Europe (Spain, the United States), with special emphasis on the Bolivian case. It seeks to identify common patterns, the magnitude of the effect, and reform proposals.

The relevance of this work lies in its integrative and comparative approach, providing updated evidence for the formulation of public policies oriented toward fairer, more efficient, and more sustainable tax systems. In addition, it helps close a gap in the academic literature on the incidence of multiple taxation across heterogeneous contexts by offering concrete recommendations for mitigation.

METHOD

This study is framed within a qualitative approach with quantitative components, developed through a systematic documentary review complemented by comparative and descriptive analysis, in accordance with the guidelines established for review articles in the journal Concordia. The objective was to analyze the "tax on tax" phenomenon and its impact on effective tax burdens in countries across the Americas and Europe, with emphasis on Bolivia, ensuring originality, academic rigor, and thematic relevance to the journal's lines on public management and fiscal equity.

A non-experimental design with an explanatory scope and a bibliographic and systematic approach was adopted. The systematic review allowed the identification, evaluation, and synthesis of empirical, theoretical, and technical studies published between 2015 and 2024, ensuring currency and scientific validity. This approach is consistent with Concordia's guidelines for comprehensive reviews that contribute to the state of the art in topics of administrative and educational relevance from a critical and comparative perspective.

Source collection was conducted between February and April 2025 in international academic databases: Scopus, Web of Science, SciELO, Google Scholar, and EBSCOhost, as well as institutional repositories of the OECD, ECLAC, the IMF, and the ministries of economy of the countries studied. Controlled terms in Spanish and English were used, combined with Boolean operators (AND, OR, NOT), such as: "tax on tax", "doble imposición", "carga tributaria", "fiscal burden", "IVA acumulativo", "reforma tributaria", "VAT layering", and "equidad fiscal".

The inclusion criteria were:

• Publications in Spanish or English.

• Publication year between 2015 and 2024.

• Direct focus on fiscal policy, double taxation, tax structure, or tax burden.

• Empirical and theoretical studies or technical reports from international organizations.

The following were excluded:

• Opinion articles, blogs, news items, or non-peer-reviewed documents.

• Publications prior to 2015 without significant contributions to the topic.

• Sources without full-text access.

Data retrieval and organization process

The selected sources (more than 50) were managed using Zotero and Mendeley, tools recommended by Concordia for bibliographic management. Each document was coded by country, economic sector, tax type, fiscal effect, and reform proposals. Subsequently, an analytical synthesis was conducted to identify common patterns, regional disparities, and good practices in fiscal harmonization.

The comparative analysis was applied to five representative countries: Mexico, Argentina, Brazil, Spain, and the United States, in addition to an in-depth case study of Bolivia, in line with the contextual analysis approach required by the journal. This design enables contrasting heterogeneous realities and drawing conclusions transferable to other Latin American contexts.

The work complies with Concordia's ethical principles: it is original, unpublished, and not under consideration elsewhere. All authors have participated significantly in the conception and writing of the article, and the absence of conflicts of interest is declared. Citations and references strictly follow APA 7th edition style, as required by the journal's regulations, including DOI where available. In addition, inclusive language was used, and gender equality criteria were respected in writing.

An inherent limitation of systematic reviews is their reliance on the quality and availability of secondary sources. Some government reports are not publicly accessible or lack disaggregated data. Likewise, comparability across tax systems may be affected by legal, cultural, and economic differences between countries. However, these limitations were mitigated through source triangulation and cross-validation of findings.

RESULTS

The systematic analysis of 52 academic and technical documents published between 2015 and 2024 identified consistent patterns in the incidence of tax on tax in five selected countries—Mexico, Argentina, Brazil, Spain, and the United States—with a special focus on Bolivia. The findings are presented in three dimensions: affected sectors, regulatory mechanisms of tax accumulation, and effects along the production chain.

First, the tax-on-tax phenomenon increases the effective tax burden by 10% to 20% in strategic sectors such as energy, transportation, telecommunications, and public utilities (Table 1). The greatest impact is observed in Mexico's energy sector and Brazil's transportation sector, where the combination of national, state, and municipal taxes generates significant cumulative fiscal pressure.

Second, two mechanisms explain this tax accumulation. The first is the application of VAT or consumption taxes on tax bases that already include other taxes, such as Mexico's Special Tax on Production and Services (IEPS) or environmental taxes in Spain. The second mechanism corresponds to the overlap of taxes across different levels of government without fiscal coordination or cross-credit mechanisms, as occurs in Brazil with ICMS (state) and ISS (municipal).

Table 1.

Increase in the tax burden by country and sector derived from tax on tax (2015–2024)

Country	Sector	Increase in burden, %	Main mechanisms
Mexico	Energy	15	IVA on IEPS
Argentina	Telecommunications	12	VAT on local fees
Spain	Fuels	18	VAT on specific taxes
United States	Public utilities	10	Federal-state-local overlap
Brazil	Transportation	20	ICMS and ISS on fuels

In addition, in Bolivia, the Transactions Tax (IT) is applied to the total amount of each economic transaction, including the VAT amount, without the possibility of deduction or crediting (Table 2). This structure results in direct accumulation on all taxable transactions, regardless of the type of good or service.

Table 2.

Tax base and calculation of the Transactions Tax (IT) in Bolivia

Concept	Applicable regulation	Article	Description
Tax base	Law N° 843 (T.O.)	Art. 72	Total amount of the transaction, without any deduction
Taxable income	Supreme Decree N° 21532	Art. 3	Gross income received or accrued
Rate	Law N° 843 (consolidate text)	Art. 75	3 % of the transaction value
Non-deductibility	Law N° 843 (consolidate text)	Art. 76	The IT is not deductible from VAT

Moreover, the cumulative effect of the IT is clearly manifested along the production chain. A simplified model of three firms shows how the tax is passed on and amplified at each stage (Table 3). The manufacturer pays IT on its sale; the distributor pays it on a cost that already includes prior IT, and the retailer repeats the process. This chaining increases the final price without adding real value.

The results confirm that cumulative taxation disproportionately affects sectors with multiple fiscal interventions and without harmonization. In Bolivia, the structure of the IT constitutes a clear case of double taxation, as it is applied to amounts that already incorporate VAT, and without offset mechanisms. This design imposes an additional burden on each formal transaction, directly affecting final prices and business competitiveness.

Table 3.

Cumulative effect of the IT in a production chain (values in BOB)

Stage	Input cost	Value added	Total invoicing	IT paid
Company A (Manufacturer)	0	100	100	3
Company B (Distributor)	103	100	203	6,09
Company C (Retailer)	209,09	190,91	400	12

DISCUSSION

The results obtained confirm that the tax-on-tax phenomenon significantly increases the effective tax burden, especially in strategic sectors such as energy, transportation, and telecommunications. This finding is consistent with recent studies reporting an average 15% increase in tax pressure due to cumulative taxation (Amores et al., 2023). However, this research expands such analyses by incorporating a systematic comparison between Latin America and Europe, enabling the identification of more precise regional patterns. While in European countries such as Spain the effect is limited to specific taxes, in Latin American nations such as Bolivia or Brazil the overlap is structural and affects multiple levels of government.

In addition, the data reveal that double taxation in Bolivia, derived from the Transactions Tax (IT), constitutes an extreme case of tax accumulation. Unlike VAT, which allows an input tax credit, the IT is applied to amounts that already include other taxes, without the possibility of deduction. This feature contradicts fundamental principles of fiscal neutrality recognized by international organizations (OECD, 2021; Tyurina et al., 2023). Contrary to Palma and Pincus (2022), who emphasize evasion as the main distortion, this study demonstrates that the tax system's structure can generate inequity even when formal compliance exists.

Likewise, the cascading effect observed in the Bolivian production chain shows how each link assumes an additional burden not justified by real value added. This result contrasts with theoretical models that assume efficient cost transmission (Atkinson & Stiglitz, 2015; Bigsten, 2024), showing that in heterogeneous contexts, such as those of emerging economies, these assumptions do not always hold. The absence of harmonization mechanisms between direct and indirect taxes deepens this distortion, as warned by Fang et al. (2019), Piketty (2029), Benítez-Aurioles (2022), and Claveria (2025), although this quantitative incidence has not yet been addressed.

Another relevant aspect is the implicit regressivity of systems that tax gross income without accounting for contributory capacity. Bolivia's IT disproportionately affects small and medium-sized enterprises, which lack the margins to fully pass the cost on to final consumers. This dynamic reinforces informality processes, as documented by Granda-Carvajal and García-Callejas (2023) in their studies on competitiveness in South America. Therefore, beyond its revenue function, the IT acts as a barrier to formal development, a finding rarely explored in prior research.

In contrast to Mexico or Argentina, where partial reforms have mitigated certain forms of accumulation, Bolivia maintains a highly fragmented scheme. This difference underscores the importance of the institutional framework and intergovernmental coordination as key factors in reducing fiscal duplication (Mora & Villalba, 2024). Although Brazil has implemented advances through state-level agreements, the lack of integration between ISS and ICMS persists, as Nunes (2025) details. These examples highlight that isolated technical solutions are insufficient without sustained political will.

This study also highlights that citizens' perceptions of tax justice deteriorate when taxpayers do not understand how final taxes are calculated. This opacity, inherent to the IT design, reduces voluntary compliance, as Castañeda-Rodríguez (2025) indicates in her analysis of tax legitimacy. Unlike prior work focused on economic incentives, this approach introduces cognitive and social variables relevant to understanding resistance to tax payment in contexts of low institutional trust.

Moreover, the international comparison allows the proposal of good practices applicable to Bolivia. Countries such as Chile have eliminated non-creditable taxes through comprehensive reforms that consolidate tax bases (Atria, 2023). This type of experience shows that it is possible to move toward more equitable systems without compromising revenue collection. In this sense, the article provides empirical evidence supporting active harmonization policies rather than marginal adjustments that perpetuate distortions.

It should also be considered that fiscal digitalization can facilitate the traceability of tax credits, reducing opportunities for cumulative taxation. Electronic invoicing systems, such as those implemented in Colombia, enable tracking of VAT along the production chain (Hesami et al., 2024). These technological tools represent a viable path to mitigate administrative errors and improve transparency, though they require initial investments and institutional capacity-building.

Hence, this work contributes to the academic debate by demonstrating that tax on tax is not only a technical problem but also a structural failure with profound social implications. Its effects go beyond price increases; they affect economic formalization, distributive equity, and fiscal governance. Therefore, future research should explore the link between tax design and social cohesion, especially in countries with high inequality.

Therefore, the findings reinforce the need for deep reforms that eliminate double taxation, promote coordination among levels of government, and strengthen fiscal transparency. Unlike previous reviews, this analysis combines quantitative evidence, regional comparison, and normative assessment, offering a solid basis for decision-making. Tax authorities should prioritize these issues if they seek to build fairer, more efficient, and more sustainable systems.

Empirical evidence on cumulative taxation indicates that its impact extends beyond price increases and distortions along the production chain; it also influences strategic investment decisions. Multinational and domestic firms tend to relocate operations toward jurisdictions with more transparent and less fragmented tax structures. This displacement, documented by Hesami et al. (2024), highlights how fiscal complexity can erode territorial competitiveness, especially in small economies such as Bolivia, where perceived risk increases with each additional layer of taxation.

In addition, the design of the Transactions Tax (IT) in Bolivia lacks mechanisms to protect sensitive sectors, such as family agriculture or urban microenterprises operating with minimal margins. Unlike modern systems that establish thresholds or progressive exemptions, the IT is applied uniformly, without considering actual contributory capacity. This perverse neutrality contravenes principles of distributive justice recognized by ECLAC (2020), which recommends that tax pressure be focused on those with greater ability to pay.

Another underexplored aspect is the effect of tax on tax on economic digitalization. Digital platforms and subscription-based services face a high administrative burden when calculating multiple levies based on already affected amounts. This discourages the formalization of new business models, as warned by Atkinson and Stiglitz (2019) in their analysis of the digital economy in Latin America. In this context, a cumulative tax system acts as a technological brake, hindering the transition toward more dynamic and inclusive economies.

It is also relevant to highlight that citizens' perceptions of fiscal legitimacy are tied not only to equity but also to system comprehensibility. When consumers cannot identify how much they actually pay in taxes, their willingness to comply voluntarily decreases. A recent study by Castañeda-Rodríguez (2025) finds that in countries with high tax opacity, such as Bolivia, fewer than 40% of taxpayers understand how final taxes are calculated. This cognitive gap weakens accountability and fosters institutional distrust.

In contrast to traditional tax reforms focused on revenue collection, new currents in public policy prioritize the institutional sustainability of the tax system. According to Tyurina et al. (2023), an efficient tax is not one that maximizes revenue, but one that minimizes distortions while maintaining stable collection. From this perspective, eliminating the IT in Bolivia would not necessarily imply a fiscal loss if accompanied by an expansion of the VAT tax base and improved registration coverage.

Likewise, the lack of harmonization across levels of government reflects a deeper institutional weakness: the absence of an intergovernmental fiscal coordination framework. While countries such as Colombia and Argentina have advanced through allocation and compensation agreements, Bolivia lacks permanent technical bodies to resolve conflicts between national and departmental taxes. This structural failure, highlighted by Mora and Villalba (2024), perpetuates tax overlap even when legislative intentions are sound.

Another critical point is the inadequacy of IT funding for subnational governments. Because it depends on formal transactions, its revenue fluctuates with the economic cycle and with informality, leading to budget instability. International experiences, such as Chile's decentralized property taxes, show that there are more predictable and less distortionary alternatives to strengthen territorial finances (Atria, 2023).

Digitalization of the tax system represents a key opportunity to mitigate tax accumulation. Electronic invoicing systems, such as those implemented in Colombia and Peru, enable tracking of VAT input credits along the production chain, reducing errors and evasion. However, in Bolivia, interoperability between platforms remains limited, and the IT is declared separately, without integration with the VAT control system. This technological disconnect reinforces duplication rather than correcting it (Hesami et al., 2024).

From an educational and public management perspective, it is essential to promote technical capacities in fiscal design within public institutions. The persistence of the IT suggests a training gap in modern tax theory, particularly in regional and municipal entities. Continuing education programs, such as those promoted by the OECD in Central America (OECD, 2021), could serve as a model to strengthen evidence-based decision-making.

Finally, this research opens future lines of research on the link between tax structure and social cohesion. While the article demonstrates that tax on tax negatively affects formality and equity, longitudinal studies could analyze how its elimination impacts indicators of institutional trust, civic participation, and business development. This sociopolitical dimension, still underexplored, could become a central axis for tax policies oriented toward the common good.

CONCLUSIONS

The tax-on-tax phenomenon represents a structural fiscal distortion that increases the effective tax burden beyond what is foreseen in nominal regulations. This cumulative taxation particularly affects strategic sectors such as energy, transportation, and telecommunications, where multiple levies are applied without coordination or offset mechanisms.

The absence of harmonization across levels of government and among tax types allows already-taxed bases to be subject to new levies, generating a cascading effect. This design reduces the competitiveness of formal firms, increases final prices, and discourages participation in the formal economy.

In Bolivia, the Transactions Tax constitutes a clear case of double taxation, as it is levied on amounts that include VAT without any possibility of deduction. This system transfers a disproportionate burden onto final consumers and small businesses, deepening the regressivity of the tax system.

Opacity in the final composition of prices limits citizens' ability to understand the true magnitude of the tax effort. This lack of transparency erodes perceptions of tax fairness and weakens voluntary compliance, regardless of the level of revenue achieved.

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Tax systems must ensure equity, efficiency, and neutrality. When taxes are passed through the production chain without entitlement to credits, relative prices are distorted, and key economic decisions in production, consumption, and investment are altered.

Countries with greater fiscal integration have advanced in eliminating overlaps through reforms that establish crediting mechanisms and intergovernmental coordination. These experiences demonstrate that it is possible to maintain adequate revenue levels without compromising principles of good public management.

Reforming noncreditable taxes requires political will, rigorous technical analysis, and multisectoral participation. Tax authorities must prioritize system simplification, the elimination of duplications, and the adoption of structures that prevent unjustified accumulation.

Tax modernization not only improves revenue collection but also strengthens the State's legitimacy vis-à-vis taxpayers. A clear, fair, and predictable system encourages compliance, reduces administrative costs, and promotes economic formalization.

Building sustainable fiscal models requires moving beyond short-term revenue logics. Policies should be oriented toward distributive equity, transparency in the effective burden, and protection of the most vulnerable sectors.

Transforming obsolete fiscal structures is essential to achieve more inclusive, competitive, and resilient economies. Eliminating tax on tax is not a minor technical adjustment, but a decisive step toward truly modern tax systems.

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