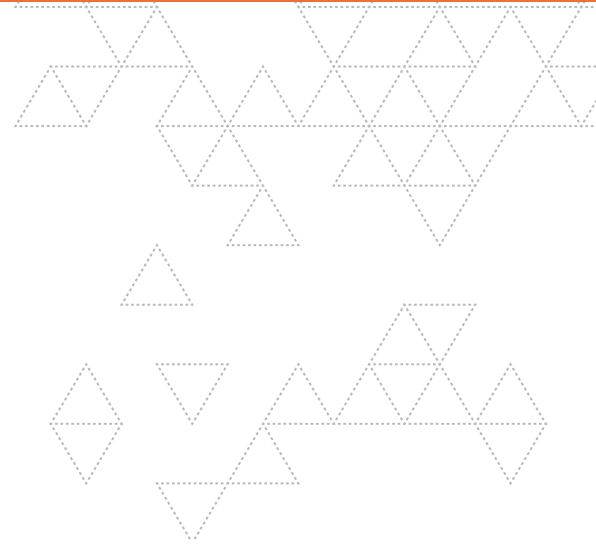


Main Taxes | 2021

**A Comparison of Central & South
American Countries**

The Tax Committee of AGN in Central & South America promotes the collection of information that is relevant for the international trade.



This document contains a summary and general information about the countries' main taxes in the AGN International - Central & South America region.

The information is useful to international entities considering making investments in any of these countries and to quickly identify business indicators relevant for their purposes.

This publication does not provide comprehensive information required to make any investment decisions in CSA countries. If you plan to make investments in the region, please contact professionals in AGN firms who can assist you with legal, tax and accounting advice specific to your particular case.

The information presented is current as of January 1, 2021.

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CSA TAX CARDS

A summary of most relevant taxes in Latin America

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Countries Comparison

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More regional publications at www.agn.org

This publication has been prepared for the purpose of quick information dissemination. Its contents should not be used as a basis for advice or formulating decisions under any circumstances.

CSA REGION

SUMMARY TAX CARD 2021

Concepts	Argentina	Bolivia	Brazil	Chile	Colombia	Costa Rica	Ecuador	El Salvador
Corporate Income Tax	25%	25%	34%	25% - 27%	31%	10% - 30%	25%	30%
Dividends	13%	12.5%	0%	35%	10%	10%	10%	10%
Royalties	38.89%	12.5%	15%-39%	35%	20%	25%	25% - 35%	20% - 25%
Technical Assistance	26.58%	12.5%	15%-39%	35%	31%	25%	25% - 35%	20% - 25%
Interests	17.72%	12.5%	15%-25%	15%-20%	20%	15%	25% - 35%	10% to 15%
VAT	21%	13%	8.65%-37%	19%	19%	13%	12%	13%
WHT VAT	N/A	N/A	15%-25%	100%	15% - 100%	100%	10% - 30% - 70% - 100%	1%
Double Tax Agreement	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Deadline Prescription	5 years	5 years	5 years	3 -6 years	3 -6 years	5 years	3 -6 years	5 years

Concepts	Guatemala	México	Nicaragua	Panamá	Paraguay	Perú	Dominican Republic	Venezuela
Corporate Income Tax	25%	30%	30%	25%	10%	29.50%	27%	15%-34%
Dividends	5%	10%	10%	5% - 10%	8% - 15%	5%	10%	0% -34%
Royalties	15%	1% - 5% - 25%	15%	12.50%	15%	30%	27%	34%
Technical Assistance	25%	25%	20%	12.50%	15%	15% - 30%	27%	34%
Interests	10%	4.9% - 10% - 15% - 21% - 35%	15%	12.50%	15%	4.99% - 30%	10%	34%
VAT	12%	16%	15%	7%	5% - 10%	18%	18%	16%
WHT VAT	15%	6% - 10.67%	N/A	N/A	N/A	3%	100%	75% - 100%
Double Tax Agreement	No	Yes	No	Yes	Yes	Yes	Yes	Yes
Deadline Prescription	4 years	5 years	5 years	7 - 15 years	5 years	5 years	3 years	4-6 years

This publication has been prepared for the purpose of quick information dissemination. Its contents should not be used as a basis for advice or formulating decisions under any circumstances.

CONTACTS

AGN CSA MEMBER FIRMS

AGN International has members that can provide tax support in most of countries in Central & South America.

To contact AGN members in the region, please check the on-line Members Directory:

www.agn.org / Member Search

[Go to CSA Members Directory](#)

CSA - INTERNATIONAL TAX EXPERTS

Member firms in the region work together to deliver first-class service to clients coming from abroad.

Learn more about the group of CSA – International Tax Experts.

www.agn.org / Resources / Publications / Central & South America

Publication coming soon

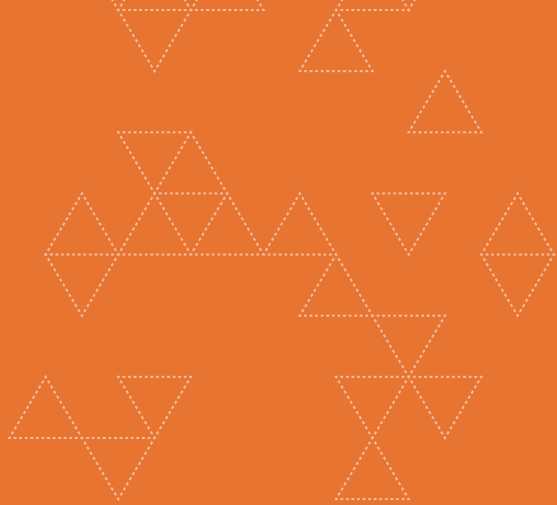
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