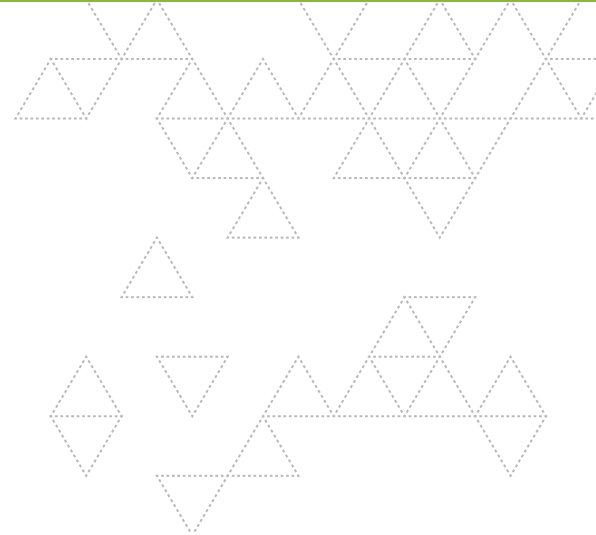


Main Taxes | 2026

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 main taxes of the countries in the AGN International - Central & South America Subregion.

The information is addressed to international entities that are considering making investment in any of these countries, in a way that can quickly identify business indicators that are relevant for their purposes.

This publication does not contain the extensive or detailed level of information required to make any decisions on investments in Central and South American countries. In that sense, if you are planning to do any type of action in the region, please contact professionals in the AGN firms that will provide you legal, tax and accounting advice specific to your particular case.

The information presented is current as of April 2026.

More AGN CSA Tax Publications:

CSA TAX CARDS

A summary of most relevant taxes in Latin America.

TRANSFER PRICING

Countries Comparison.

[CLICK HERE](#) to find these publications.

For more AGN International related publications visit www.agn.org/insights

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.

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CENTRAL AND SOUTH AMERICA SUBREGION SUMMARY TAX CARD 2026

Concepts	Argentina	Bolivia	Chile	Colombia	Costa Rica	Ecuador
Corporate Income Tax	25% - 35%	25%	25% - 27%	35%	5% - 30%	25%
Dividends	7%	12.5%	35%	15% - 20%	15%	12% - 14%
Royalties	38.89%	15.5%	0 - 46.5%	20%	25%	25% - 35%
Technical Assistance	26.58%	15.5%	15%	20%	25%	No specific %
Interests	17.72%	15.5%	15% - 20%	20%	15%	a) January to March 2026: 0.647% monthly b) April to June: Tax penalties 3% monthly
VAT	21%	13%	19%	19%	13%	Flat rates: 0% and 15%
WHT VAT	N/A	30% - 50% - 100%	35%	15% - 100%	100%	Not applicable
Double Tax Agreement	Yes	Yes	Yes	Yes	Yes	Yes
Deadline Prescription	5 years	4 years	3 - 6 years	3 - 6 years	5 years	3 - 5 years

Concepts	El Salvador	Guatemala	Honduras	México	Panamá	Perú	Venezuela
Corporate Income Tax	25% - 30%	25%	25%	30%	25%	29.50%	15% - 34%
Dividends	5%	5%	10%	10%	5% - 10%	5%	0% - 34%
Royalties	20% - 25%	15%	25%	1% - 5% - 25%	12.50%	30%	34%
Technical Assistance	10% - 20%	25%	25%	25%	12.50%	15%	34%
Interests	12% - 15%	10%	10%	4.9% - 10% - 15% - 21% - 35%	12.50%	4.99% - 30%	34%
VAT	13%	12%	15%	16%	7%	18%	16%
WHT VAT	1%	N/A	100%	4% - 10.67%	N/A	3%	75% - 100%
Double Tax Agreement	Yes	No	No	Yes	Yes	Yes	Yes
Deadline Prescription	3 years	4 years	5 years	5 years	5 - 15 years (5 years - For taxes incurred as of January 1, 2022)	4 - 10 years	4 - 6 years

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CONTACTS IN CSA

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 / Find Members

[Go to Americas 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 Americas – International Tax Experts.

This information is restricted for AGN members only, available to download in MY AGN / Americas.

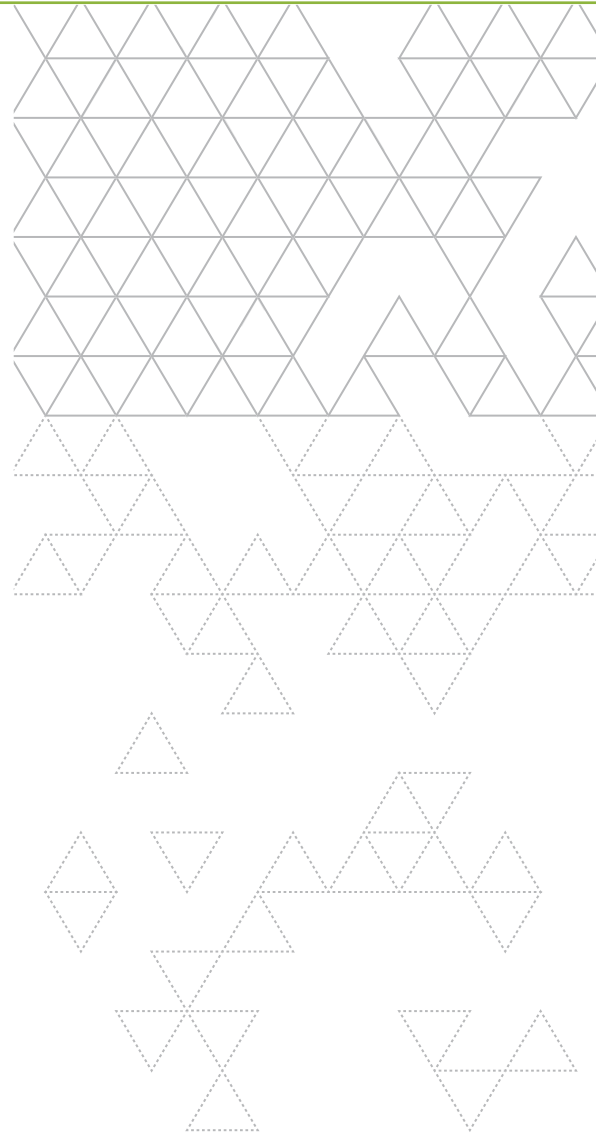
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AGN AMERICAS

AGN AMERICAS - CSA SUBREGION

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