



Bolivia

General	Types of indirect taxes (VAT/GST and other indirect taxes)	VAT.
	Are there other indirect taxes?	<ul style="list-style-type: none"> — An excise tax, impuesto al consumo específico (ICE). — A direct tax on hydrocarbons, impuesto directo a los hidrocarburos (IDH).
	What are the standard or other rates (i.e. reduced rate) for VAT/GST and other indirect taxes?	<p>VAT</p> <p>Standard rate: 13%*.</p> <p>Exemptions:</p> <p>0% on exports. VAT paid in export-related purchases or expenses may be recovered through tax refund requests.</p> <p>For VAT-excluded or exempt transactions, VAT on expenses or purchases related to VAT-exempt income may not be computed or recovered in these instances:</p> <ul style="list-style-type: none"> — financing transactions generating interest income — purchase and sales of shares, debentures, securities and credit title transactions — sales or transfers resulting from reorganizations — capital contributions — imports made by country accredited diplomats — others based on specific laws. <p>ICE</p> <p>Cigarettes and tobacco, motor and high capacity vehicles are taxed at the ad valorem rates ranging from 10% to 55%.</p> <p>Alcoholic beverages are subject to a lump sum tax per liter. An additional 5% to 10% tax on the sale price of some types of beverages is levied.</p> <p>Not subject to ICE:</p> <ul style="list-style-type: none"> — imports made by country accredited diplomats — goods taxed destined for export.
Who is required to register for VAT/GST and other indirect taxes?	<p>VAT: those persons, organizations and corporations that regularly sell goods, render services or undergo definitive imports and rentals.</p> <p>ICE: individuals, organizations and corporations that produce or import drinks, alcoholic beverages, cigarettes and vehicles. It applies to products sold by their producers (e.g. the first sale) and to importers of such goods.</p>	

* The VAT (IVA) is an integral part of the good or service price; the actual computable rate net of VAT is 14.94%. Invoices do not show VAT separately. To compute the good or service total price, the 14.94% VAT should be included in the price.

VAT/GST registration	Is voluntary registration for VAT/GST and other indirect taxes possible for an overseas company (e.g. if the annual turnover is below the relevant VAT/GST and other indirect taxes registration threshold)?	Registered companies must be domiciled in Bolivia. A foreign company cannot voluntarily register for VAT if it does not have a permanent establishment in Bolivia.
	Does an overseas company need to appoint a fiscal representative?	Not applicable.
	Which forms and supporting documentation does an overseas company need to submit for VAT/GST and other indirect taxes registration?	Not applicable.
	Is grouping** for VAT/GST and other indirect taxes possible?	No.
VAT/GST compliance	How frequently are VAT/GST and other indirect taxes returns submitted?	— VAT: monthly. — ICE: monthly. — IDH: monthly.
	What are the exchange rate rules in your country?	There is a floating exchange rate. The Central Bank of Bolivia regulates and provides the exchange rates.
VAT/GST recovery	Can an overseas company recover VAT/GST and other indirect taxes if it is not registered for VAT/GST and other indirect taxes locally?	No.
	Are there any exemptions with the right to recover or deduct input VAT?	VAT paid on exports-related purchases or expenses may be recovered through a tax refund request.
	Are there any restrictions to the deduction of input VAT?	VAT on expenses or purchases related to VAT exempt income may not be recovered.
Invoices	Is a business required to issue tax invoices?	Yes.
	Is it possible/mandatory to issue invoices electronically?	Yes.
	Is it possible for recipient to issue tax invoices/self-invoices (self-invoicing)?	No.
Audits	Do tax audits take place on a regular basis?	Yes, at the discretion of the tax authority.
	Are there audits done electronically in your country (e-audit)? If so, what system is in use?	Yes, in the (Sistema Integrado de Administración Tributaria (SIRAT) system, (Integrated Tax Administration System).
	What penalties can arise from non-compliance?	Tax evasion is a penal offense. There are also penalties, interest charges and exchange rate adjustments.
Special indirect tax rules	In your country are there any special rules for the sale of a company by a taxpayer to another where VAT is not due on the sale?	Yes. In general, the sale of shares or capital and any other company reorganization is not subject to VAT. In case a company sells its assets and liabilities (without involving a transfer of shares or capital), assets and liabilities might be subject to VAT.
	In your country, are there unique specific indirect tax rules that you would not expect to find in 'standard' VAT jurisdictions?	Yes. In Bolivia VAT, is included in the price and not shown separately.
	Does a reverse charge mechanism apply in your country for goods or services?	No.
	Are there indirect tax incentives available in your country (e.g. reduced rates, tax holidays)?	Goods exports and international road transport have a 0% tax rate with right of recovery.
Rulings	Are rulings and decisions issued by the tax authorities publicly available in your country?	Yes. They can be found at www.ait.gob.bo/busquedaresoluciones.aspx .

** By 'grouping', we mean either: a consolidation mechanism between taxpayers belonging to the same group (payment and refund are compensated but taxpayers remain distinct) or a fiscal unity for VAT/GST purposes (several taxpayers are regarded as a single taxpayer).