



# 2018 Americas indirect tax guide — summary



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# 2018 Americas indirect tax guide

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	Types of indirect taxes (VAT/GST/other indirect taxes excluding custom duties)	Standard VAT/GST rate	Is voluntary VAT/GST registration possible for an overseas company?	Does an overseas company need to appoint a fiscal representative?	Is VAT/GST grouping* possible?
<b>Antigua</b>	ABST (Antigua and Barbuda sales tax), revenue recovery charge, environmental levy, stamp tax	ABST (standard rate) 15%; 12.5% for hotel accommodation; and certain supplies are exempt	Yes	Yes	No
<b>Argentina</b>	VAT	21%	No	No	No
	Turnover tax	3% average rate			
	Tax on bank accounts	0.6% on every credit and debit in bank accounts.			
	Municipal taxes	0%–3% based on sales attributable to the municipality.			
	Stamp tax	1% of the total value of the contract or instrument.			
<b>Aruba</b>	Turnover tax and health levy	1.5% Turnover tax, 3% health levy and 1.5% crisis levy (BAVP)	No	N/A	Yes
<b>Bahamas</b>	VAT, stamp duty, real property tax, business licence fees	12%	Yes	No	Yes
<b>Barbados</b>	VAT, product levy, shared economy levy, fuel tax, accommodation levy, property transfer tax, excise tax	175% standard rate, hotel sector 75%, certain mobile services 22%	Yes	Yes	No
<b>Bolivia</b>	VAT	13%	No	N/A	No
	Excise tax (Impuesto al Consumo Especifico, ICE Special Tax on Hydrocarbons: Impuestos Especial a los Hidrocarburos (IEHD)).	Ad valorem ranging from 10% to 80%, the maximum rate of this tax is 3.50 Bolivian boliviano per liter or equivalent unit.			
<b>Brazil</b>	ICMS (state sales tax)	17% standard rate 18% in Sao Paulo, Minas Gerais and Parana 19% in Rio de Janeiro	No	Yes	No
	IPI (federal excise tax)	Ranges from 0% to a maximum of 330% and average about 10%.			
	ISS (services tax)	Ranges from 2% to 5%			
	COFINS (social contribution for social security financing)	3% for cumulative regime, 7.60% for non-cumulative regime and ~9.65% for importation of certain products.			
	PIS (social integration program)	0.65% for cumulative regime, 1.65% for non-cumulative regime and ~2.10% for importation of certain products.			
<b>Canada</b>	GST, HST, QST, PST	5% GST, 13% and 15% HST, 6% to 8% PST, and 9.975% QST.	Yes, if the company meets certain conditions.	No	No
<b>Caribbean Netherlands</b>	General consumption tax (abbreviation in Dutch: "ABB")	Bonaire 8% for goods, 6% for services and 7% for insurances. Saba and St. Eustatius 6% for goods, 4% for services and 5% for insurances.	Determined on a case-by-case basis	No	No
<b>Chile</b>	VAT	19%	No	Yes	No
	Additional tax on sumptuary products	Ranges from 15% to 50%			
	Additional tax on alcoholic beverages	Ranges from 20.5% to 31.5%			
	Additional tax on non-alcoholic beverages	Ranges from 10% to 18%			
	Additional tax on tobacco products	Ranges from 52.6% to 59.7%			
	Additional tax on emissions	Tax rate under a fixed formula			

\*'Grouping' refers to 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).

	How frequently are VAT/GST returns submitted?	Can an overseas company recover VAT/GST if not registered for VAT/GST locally?	Are there any exemptions with the right to recover or deduct input VAT?	Are there any restrictions to the deduction of input VAT?	Is a business required to issue tax invoices (or other special invoices) for indirect tax purposes?	Is it possible to issue invoices electronically?	Is it possible for the recipient to issue tax invoices (i.e. self-invoicing)?	Do tax audits take place on a regular basis?	Are there audits done electronically in your country (e-audit)?	Does a reverse charge mechanism apply for goods or services?	Are rulings and decisions issued by the tax authorities publicly available in your country?
<b>Antigua</b>	Monthly	No	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Court rulings; yes but individual requests; no.
<b>Argentina</b>	Monthly	No	Yes	Yes	Yes	Yes	No	No	Yes	Yes, for import of services.	Yes
<b>Aruba</b>	Monthly	No	N/A	N/A	Turnover tax and BAVP: no; health levy: yes.	Yes	No	Yes	No	Yes	No
<b>Bahamas</b>	Quarterly/monthly or semi-annually based on turnover.	No	No	Yes	Yes	Yes	No	Yes	No	Yes	No
<b>Barbados</b>	Bi-monthly	No	Yes	Yes	Yes	Yes	No	No	No	No	No
<b>Bolivia</b>	Monthly	No	Yes	Yes	Yes	Yes	No	No	Yes	No	Yes
<b>Brazil</b>	Monthly	No	N/A	Yes	Yes	Yes	Yes, only in specific situations (returns and imports).	Yes	Yes	No	Yes
<b>Canada</b>	Monthly, quarterly or annually (based on revenues).	No	No	Yes	Yes	Yes	No	No	Yes	Yes, in certain circumstances.	No
<b>Caribbean Netherlands</b>	Quarterly	No	No	Yes	No, but regular invoices, which meet certain conditions, are required.	Yes	No	Yes	No	Yes	No
<b>Chile</b>	Monthly	No	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes

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<b>Colombia</b>	VAT	19%, 5% or 0% for certain goods and services.	No, if an overseas company is undertaking activities subject to Colombian VAT registration is mandatory.	No, The Fiscal Representative Notion is not applicable in Colombia. Where an overseas company is required to register, it should have a legal representative that acts on behalf of the company.	No
	National excise tax	4%, 8% or 16%			
	Regional excise duties	Regional excise tax is conveyed in two components. On alcoholic beverages, one based on Colombian Peso (COP) and the other is 20% or 25%. On elaborated tobacco, one in COP and the other 10%. On beer and blended beverages, one in COP and the other is 48% and 20% respectively.			
	Financial tax	0.4%			
<b>Costa Rica</b>	VAT	13% standard rate	No	No	No
	Excise tax	Ranges from 10% to 50%			
<b>Cuba</b>	Sales tax on goods (impuesto sobre la venta)	2% tax rate on wholesale sales and 10% tax on retail sales	Yes	Yes	N/A
	Sales tax on services (impuesto sobre los servicios)	10% tax rate on services			
	Excise duty on alcohol, cigars, etc. (impuesto especial a productos y servicios)	Rates are not published yet			
<b>Curaçao</b>	Sales tax	6% basic rate; 9% high rate. 7% applies on insurance and short term accommodation	No	No	No
	Real Estate Transfer Tax	4%			
<b>Dominican Republic</b>	VAT or impuestos a la transferencia de bienes industrializados y servicios (ITBIS)	18% (please note there is a reduced rate of 16% on selected goods)	No	Yes	No
	Selective consumption tax	Ranges from 10% to 130%			
	Ad-valorem taxes	Ranges from 10% to 20%			
<b>Ecuador</b>	VAT	12% standard rate	No	N/A	No
	Special consumption tax (ICE)	Ranges from 5% and 75%			
	Capital outflow tax (ISD)	5%			
<b>El Salvador</b>	VAT	13%	No	Yes	No
<b>Guatemala</b>	VAT	12%	No	No	No
<b>Honduras</b>	Sales tax	15% and 18%	No	No	No
	Production tax	Cigarettes 350.00 Honduran Lempira (HNL) per thousand			
		Alcoholic and carbonated beverages HNL 0.58 — 27.92 per liter			
	Contribution for preservation of roads assets	USD0.03–1.4089			
	Tax on public road services.	HNL 200.00–2,200.00			
	Tax on airport services	National departures HNL 47.45			
		International departures USD39.37			
	Tax on tourist services	4%			
	Tax on casinos, betting and gambling	HNL 300,000.00 — 700,000.00 or 20% on gross incomes			
Tax on assets' revaluation	6%				
<b>Mexico</b>	VAT	16% general rate	No	No	No
	Special excise tax (IEPS)	Rate depends on service or item; from 3% to 160%			
<b>Nicaragua</b>	VAT	15%	No	No	No
	Selective consumption taxes (ISC)	Ranges from 9% to 30% (a few exemptions exceed 30%)			
	Stamp taxes-ITF (tax imposed on certain legal documents which have effect in the country)	Fixed rates and ad-valorem rates			

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	How frequently are VAT/GST returns submitted?	Can an overseas company recover VAT/GST if not registered for VAT/GST locally?	Are there any exemptions with the right to recover or deduct input VAT?	Are there any restrictions to the deduction of input VAT?	Is a business required to issue tax invoices (or other special invoices) for indirect tax purposes?	Is it possible to issue invoices electronically?	Is it possible for the recipient to issue tax invoices (i.e. self-invoicing)?	Do tax audits take place on a regular basis?	Are there audits done electronically in your country (e-audit)?	Does a reverse charge mechanism apply for goods or services?	Are rulings and decisions issued by the tax authorities publicly available in your country?
<b>Colombia</b>	Bimonthly or quarterly	No	Yes. VAT registration & other requirements are applicable for input VAT recovery.	Yes	Yes	Yes	No, unless the tax payer is consuming its own inventory. In that specific case; yes.	Depends on the activities of the taxpayer. Common in the exportation industry.	No	Yes, reverse charge is applicable only in the supply of services and under specific circumstances.	Yes. Rulings are general interpretations of the law rather than advice on specific situations for taxpayers.
<b>Costa Rica</b>	Monthly	No	Yes	Yes	Yes	Yes	No	No	No	No	Yes
<b>Cuba</b>	Monthly	N/A	N/A	N/A	N/A	N/A	N/A	Yes	N/A	N/A	No
<b>Curaçao</b>	Monthly	No	No	N/A	Yes	Yes	No	Yes	No	Yes	No
<b>Dominican Republic</b>	Monthly	No	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
<b>Ecuador</b>	Monthly	No	Yes	Yes	Yes	Yes	Yes	No	No	N/A	No
<b>El Salvador</b>	Monthly	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
<b>Guatemala</b>	Monthly	No	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes
<b>Honduras</b>	Monthly	No	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes
<b>Mexico</b>	Monthly	No	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No
<b>Nicaragua</b>	Monthly	No	Yes	Yes	Yes	Yes	Yes (self consumption)	Yes	No	No	Yes

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<b>Panama</b>	ITBMS (VAT)	Standard rate: 7% Higher rates: 10% (alcoholic beverages and hotel services) and 15% (tobacco products)	Yes	No	No
	Stamp tax	Various rates			
	Selective consumption tax	Various rates			
	Insurance tax	5% of the premium			
<b>Paraguay</b>	VAT	10%	No	Yes	No
	Selective consumption tax	Ranges from 1% to 50%			
<b>Peru</b>	Impuesto general a las ventas (VAT) and Municipal promotion tax	18%	No	No	No
	Selective consumption tax	Various rates			
<b>Puerto Rico</b>	Sales and use tax	11.5% (most goods and services); 10.5% (goods and services not subject to municipal SUT rates); 6% (preexisting construction contracts); 4% (designated professional services and services rendered to other merchants).	Yes	No	No
	Excise tax	Various rates			
<b>Saint Lucia</b>	VAT	12.5% standard rate; 10% for the hotel and accommodation sector	Yes	Yes	No
<b>Saint Vincent and The Grenadines</b>	VAT	16% standard rate; 11% for the hotel sector	Yes	Yes	No
<b>Sint Maarten</b>	Turnover tax	5%	No	No	No
<b>Suriname</b>	Turnover tax	Ranges from 0% to 25%	Yes	No	No
<b>Trinidad and Tobago (T&amp;T)</b>	VAT	VAT Standard Rate — 12.5% (reduced from 15% effective 1 February 2016)	No — VAT registration threshold must be met	Yes	Yes
	Financial services tax	15%			
	Insurance premium tax	6%			
	Hotel accommodation tax	10%			

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<b>Panama</b>	Monthly	No	Yes	Yes	Yes	Yes	No	No	No	No	No
<b>Paraguay</b>	VAT is monthly; GST can have different periods.	No	Yes	No, provided the requirements are met.	No	No. Electronic invoicing is planned to be implemented in the next months (in 2018) although no date is set.	Yes	No. However, to recover input tax credit, audits are required.	No	No	Yes
<b>Peru</b>	Monthly	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>Puerto Rico</b>	Monthly	No	N/A, no VAT regime.	N/A, no VAT regime.	No	Yes	Yes	Yes	Yes, planned.	Yes	No. Prospectively some will be published.
<b>Saint Lucia</b>	Monthly	No	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No
<b>Saint Vincent and The Grenadines</b>	Monthly	No	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes. Court rulings are public, but rulings issued for individual requests are usually not made public.
<b>Sint Maarten</b>	Monthly	No	No	N/A	Yes	Yes	No	Yes	No	Yes	No
<b>Suriname</b>	Monthly	No	Determined on a case-by-case basis.	Determined on a case-by-case basis.	Yes	Yes	No	Yes	No	Yes	No
<b>Trinidad and Tobago (T&amp;T)</b>	Every 2 months and in certain circumstances monthly.	No	N/A	Yes	Yes	Yes	No	Yes	No	No	No

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<b>United States</b>	Sales or use taxes are imposed by US states and localities. The US federal government does not impose a broadly applicable indirect tax.	Ranges from 2.9% to 7.25% at state level and additional tax ranging from 1% to 5% at the local level.	Yes	No	No
<b>Uruguay</b>	VAT	22%	No. Overseas companies might need to register for electronically supplied services in some cases.	Yes. Reliefs exist for foreign suppliers of electronically supplied services.	No
	Excise tax	Rates depends on the goods and ranges from 10% to 133%			
<b>Venezuela</b>	VAT	16%	N/A	N/A	No
	Municipal taxes	Depends on the country and the type of income of the entity.			
	Anti-drug tax	1%			
	Sport tax	1%			
	Science and technology tax	0.5%			

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<b>United States</b>	Based on revenues. Monthly filing is most frequently required.	N/A	N/A, however certain transactions may be exempt, resulting in inputs not being taxed.	N/A	Yes	Yes	No	Yes	No	N/A, however purchaser may be liable to accrue "use tax".	Yes
<b>Uruguay</b>	Monthly. Some exceptions apply to electronically supplied services.	No	Yes	Yes	Yes	Yes (for certain taxpayers in the conditions established for that purpose by applicable regulations).	No	Yes	No	Yes	Yes
<b>Venezuela</b>	Weekly	No	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes

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