

Nicaragua solar container communication station flow battery service tax rate





Overview

What transactions are subject to VAT in Nicaragua?

The following transactions are subject to VAT when performed within Nicaragua: Supplies of goods. Supplies of services. Importations of goods. Exports of goods and services. VAT is imposed at a 15% rate on the sale of goods, rendering of services, grant of use of assets, and import of goods. Export of goods and services are subject to a 0% rate.

Is there a transfer tax in Nicaragua?

Nicaragua's tax system does not impose transfer taxes. Stamp duty is levied on certain types of documents issued in Nicaragua. The employer is responsible to withhold and pay employee income tax on a monthly basis through withholding income tax return Form IR-122, according to progressive tax rates.

What is the tax base in Nicaragua?

The tax base is the cost, insurance, and freight (CIF) price for imported items, and the tax is levied and paid only at that stage (based on the list of products published as an appendix to Law 822). Customs duties relate to the importation of any good within the Nicaragua territory for commercial purposes.

What is the tap regime in Nicaragua?

Exporters can apply for the TAP regime, which is designed to allow the importation of goods without payment of duties, import taxes, or other taxes, on condition of being transformed (i.e. subject to any subsequent operation) to be re-exported or exonerated. Nicaragua's tax system does not impose transfer taxes.



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Nicaragua's tax system stands out for its simplicity and focus on local income. Both corporate and personal income tax rates top out at 30%, while taxes on wealth, inheritance, and gifts are non ...

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Nicaragua

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Tax laws Nicaragua

Nicaragua's tax system comprises various taxes, including personal and corporate income taxes, a value-added tax (VAT), and other levies. The taxation framework is primarily ...

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