

Latin-America

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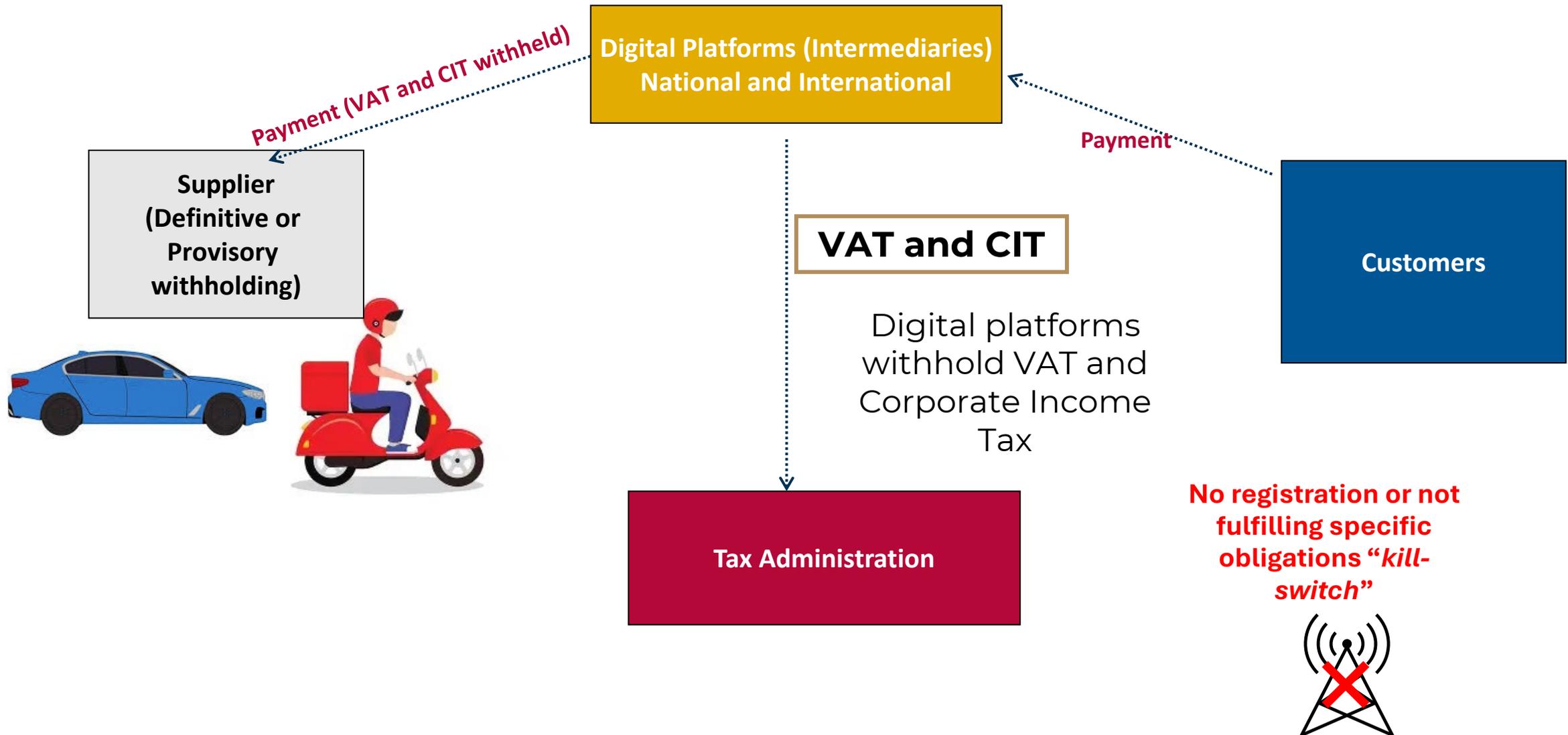


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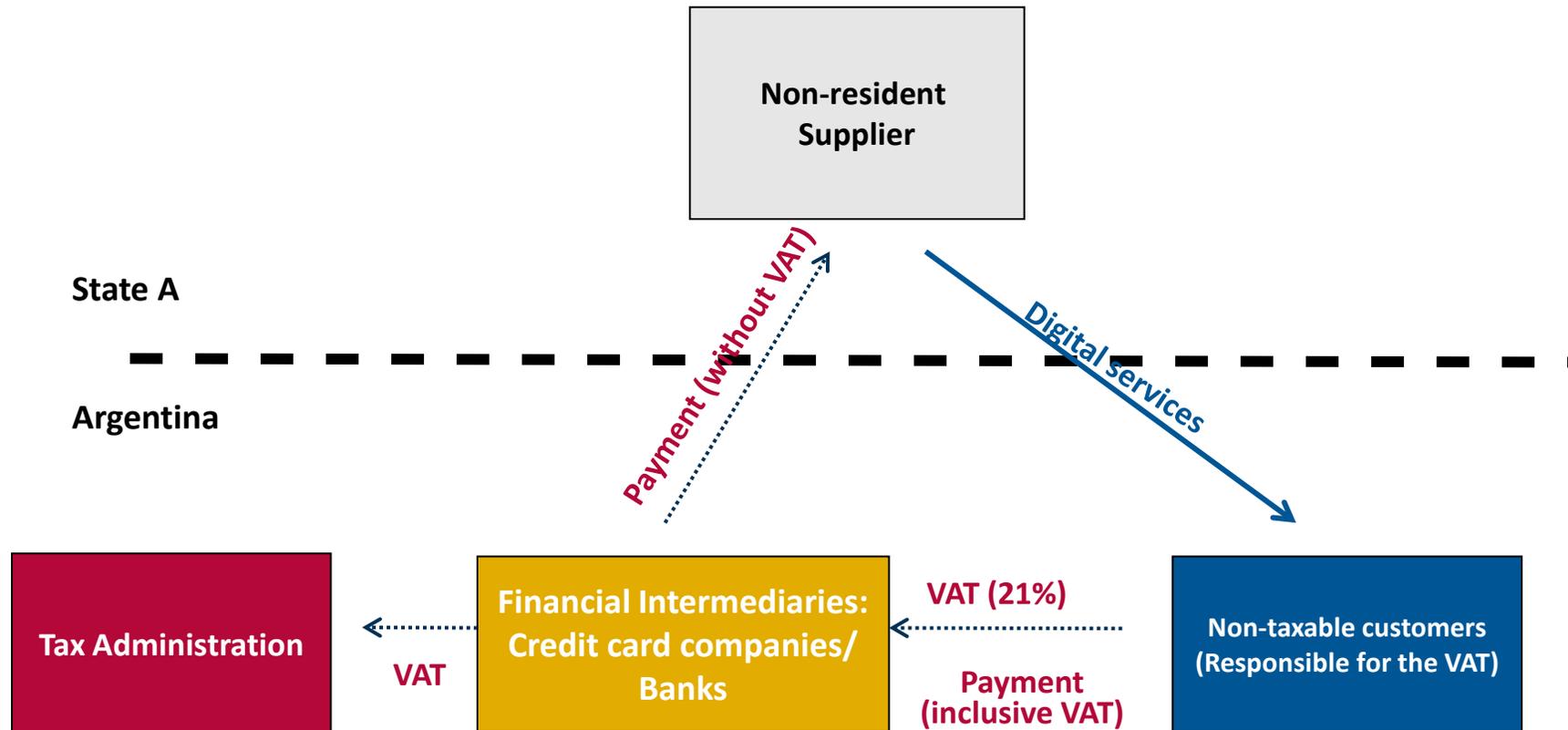
Latin-American countries

| Country | Standard rate | Registration | Simplified registration | Withholding | List of suppliers |
|------------|---------------|--------------|-------------------------|-------------|-------------------|
| Argentina | 21 | ✓ | | ✓ | ✓ |
| Chile | 19 | | ✓ | ✓ | |
| Colombia | 19 | | ✓ | ✓ | |
| Costa Rica | 13 | ✓ | | ✓ | ✓ |
| Ecuador | 13 | | ✓ | ✓ | ✓ |
| México | 16 | ✓ | | ✓ | ✓ |
| Paraguay | 10 | ✓ | | ✓ | |
| Uruguay | 22 | | ✓ | | |

Digital Platforms: VAT obligations in Mexico

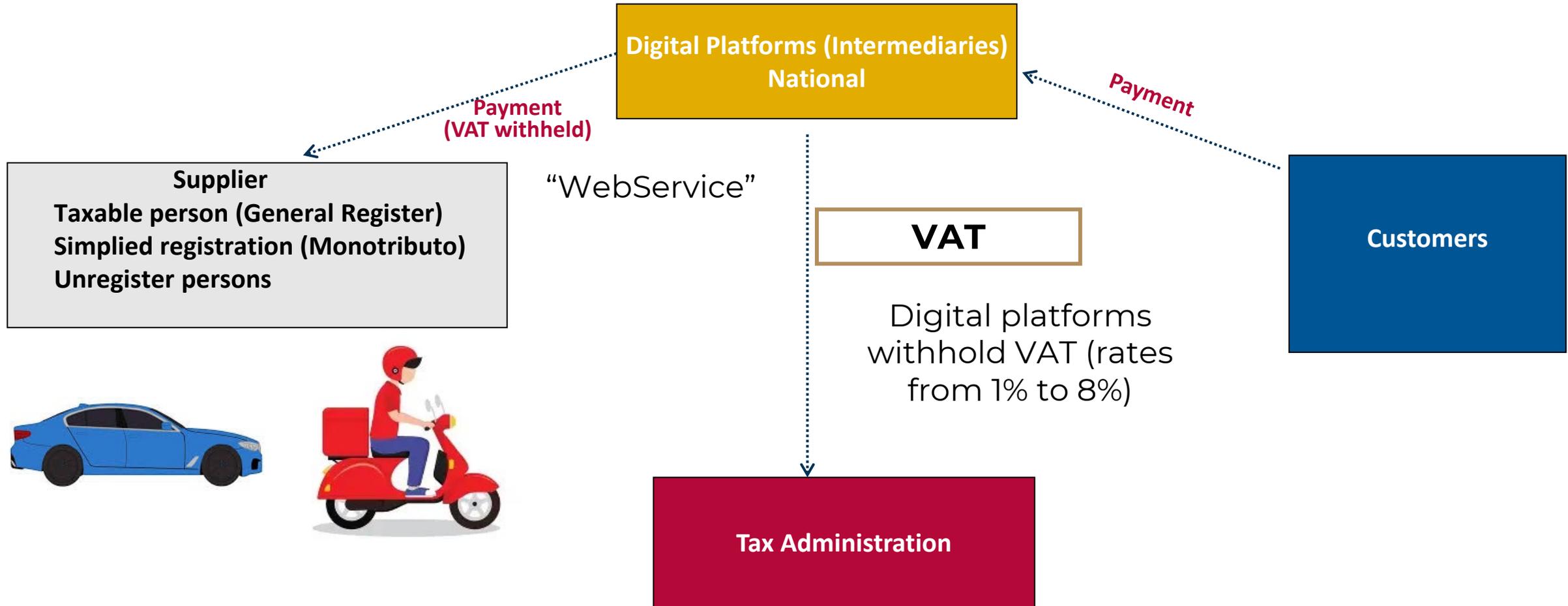


Intermediaries: Non-resident Suppliers (B2C - Withholding system) - VAT obligations in Argentina



There are two different lists, including non-resident suppliers for which the intermediary withholding obligation applies.

Digital Platforms: VAT Withholding in Argentina



Thank you!!

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