

Summary Table Tax in Bolivia

PLURINATIONAL STATE OF BOLIVIA
OVERVIEW OF TAX EFFECT
LAW N° 843 (ORDERED TEXT)

| NAME OF THE TAX | REGIMEN GENERAL | | | | | | | | | | | | |
|------------------------------------|---|--|--|---|---|---|---|--|---|---|---|---|--|
| | VALUE ADDED TAX | TRANSACTION TAX | COMPLEMENTARY REGIME TO VALUE ADDED TAX | | TAX ON CORPORATE PROFITS | | | | | THE EXCISE TAX | FREE TRANSMISSION OF GOODS | AIR TAX DEPARTURES ABROAD | SPECIAL TAX TO HYDROCARBONS AND THEIR |
| | IVA | IT | RC-IVA | | IUE | | | | | ICE | TGB | ISAE | IEHD |
| INITIALS | | | TAXPAYERS IN AGENCY RELATIONSHIP | DIRECT CONTRIBUTORS | COMPANY | LIBERAL PROFESSIONALS U TRADES | FOREIGN BENEFICIARIES | ALIQUOT ADDITIONAL IUE, MINERAS | ALIQUOT ADDITIONAL IUE, FINANCIAL | | | | |
| TAXING? | The added value is the additional value that acquires goods or services to be transformed during the production process. In other words, the economic value as a productive process added to the raw materials used in production. • Regular sales of movable property. • Rent and sublets & of movable and immovable property. • Services in general and work contracts. • Retained imports. • Financial leasing (leasing) movable property. | Gross income earned and obtained by the exercise of any lucrative activity or not, that includes: • Trade • Industry. • Profession. • Ex officio. • Rental goods. • Works and services. • Transfer gratuitously of chattels, real estate property and rights. | • Salaries and wages of the employees. • Wages, bonuses, overtime, bonuses, diets, etc. • Travel expenses according to scale. | • Rentals. • Interests of deposits in savings to fixed-term and current account. • Directors fees S.A. and Trustees. • Salaries of personnel locally employed by diplomatic missions, international organizations and foreign Governments. • Income of persons employed by the public sector (consultants) • Anticreticos (alleged) | Net income (gross profit less deductible expenses) | Alleged usefulness, 50% of the total amount of earned income, deducted the IVA. | • Bolivian source profits remitted abroad. • Partially activities in the country. | Additional profits due to favorable conditions of prices for minerals and metals. | Over 13% of the coefficient of profitability, with respect to equity. | Sales in the domestic market and retained imports of goods for final consumption: • Cigarettes and cigars. • Soft drinks. • Alcoholic beverages. • Undenatured spirits. • Hire cars. | Free goods recordable drives. | Trips abroad by air. | Import and marketing in the domestic market of hydrocarbons and their derivatives. |
| WHO PAYS? | Natural or legal persons carrying | All natural or legal persons who carry out the activities outlined above. Public and private companies, companies with or without legal personality, also included are one-person businesses. | All employees in the public or private sector through the agent of withholding (employer) | All natural persons and undivided who obtain income by the activities outlined above. | Public and private companies, including sole proprietorships. | Natural persons exercising liberal professions or trades independently, including notaries of public faith, official Civil registration, Commission agents, factors, trade corridors. | • Natural and legal persons referred to such income. • Branches of companies making partial activities in the country. | mining companies | Banks and non-banking institutions regulated by the ASFI. | • The manufacturers (natural or legal persons economically-related). • Those who commercialize and/or distribute to the wholesale. • Those who entrusted the preparation or manufacture. • Natural or legal persons carrying out imports. | The beneficiaries of inheritance, successions, wills, advance of legitimate and donations. | Bolivians and foreigners living in the country. | Natural or legal persons who import and market hydrocarbons and their derivatives. |
| WHO DO NOT PAY? | Exempt activities: • exports • imports "bonafide" up to 1,000 dollars. • The transfer of property or assets subject to process of titularization societies. • Transfer of portfolio. • Publicly offered securities transfers. Other concepts: • sale of tourist services and accommodation to foreign tourists • cultural activities of artists in settings municipal or state • the sale of books and publications State • international transport | • Personal work in dependency ratio. • Performance of public office. • Exports. • The plurinational State, departmental autonomous governments and municipal services. • Interests of deposits in savings, fixed-term and current account. • Teaching with official plan private educational establishments. • Sale of books, newspapers, informational publications, newspapers and magazines. • Under the securities market law, as well as contributions of capital. | Individuals who receive: • Bonuses. • Social benefits. • Subsidies. • Other similar. • Income from retirement and old-age pensions. • Travel expenses subject to accountability. | • Individuals and undivided for the UIE. • Interest from DPF settled in local currency in UFVs older than 30 days. • Interest on fixed deposits placed for a term greater than or equal to three years. • Diplomats, official staff and foreign employees of international organizations, diplomatic missions and foreign official institutions. | • Government • national, departmental and municipal self-governments. • Public universities. • Associations, foundations and non-profit institutions legally authorized. • New industries established in the city of El Alto. | • Professions or trades developed in dependency ratio. • Cultural activities of national artists in State or municipal settings. | | mining cooperatives | Banking and non-banking entities regulated by the ASFI. Banks on second floor. | • Dealers at the retail. • Goods imported by diplomatic missions or their members. • Exports. • Vehicles for transportation of passengers or goods. • Automobiles for health and security services. • Denatured spirits possessing content of dyes, chemicals, gasoline, kerosene, etc. | • National Government. • Departmental governments. • Municipal governments. • Associations, foundations or institutions legally authorized non-profit. • Distinguished from the homeland. | • Diplomats or consular passports type "a", endorsed by the Ministry of Foreign Affairs. • Members of the sports delegations that met activities in official representation of the country abroad prior certification of the Vice Ministry of sports. • The crew of the commercial flights abroad, duly authorized. | |
| WHAT IS THE RATE? | 13%. This percentage is applied to purchases and sales | 3% of the amount of the transaction. | 13% on the difference of income and allowable deductions. | 13% on the total amount of earned income. | 25% on net profits | 25%, on alleged net profit | Effective rates: • 12.5%, for remittances abroad by Bolivian source incomes. • 4% for activities partly carried out in the country. • 1.5%, for overseas remittance activities partly carried out in the country. | 12.5% on the (IUE) | 12.5 %. | Varies depending on the good: • percentage rates on the net sales price. • Specific marketed litre unit of aliquots. | 1% fathers, children and spouse 10% brothers and 20% collateral descendants, legatees | 2015 management is Bs266-amount which is updated every year. | Rates specific liter, updated annually. |
| WHICH FORMS SHOULD BE USED? | • Form. 200 v3 • Form. 210, for exporters who apply for tax refund. • 1000 payslip | • Form. 400 v3 common transactions. • Form. 410 (*) holds. • Form. 440 (*) deductions in travel agencies. • Form. 430, for transfers free of charge and for sale: real estate, motorboats, aircraft, capital shares and other assets (only 1st. sale or subsequent sales of recordable property belonging to the assets of the taxpayer). • Payment 1000 ballot | • Form. 608 (*) RC-VAT withholding agents. • Form. 110 (*) details of invoices. • Form. 604 (*) holds. • Payment 1000 ballot | • Form. 610 RC-VAT taxpayer direct • Form. 110 detail invoices • payment 1000 ballot | • Form. 500 for businesses required to keep accounting records. • Form. 605 for presentation of financial statements or annual report. • Form. 520 for companies not required to keep accounting records. • Form. 560 for businesses of El Alto - economic promotion. • Form. 501 for carriers. • Payslip 1000 (*) • Form. 570 (*) withholding | • Form. 510 • Form. 110 for details of invoices (the management to declare personal expenses) • payment 1000 ballot | • Form. 530, for beneficiaries of the outside. • Form. 541, for partially activities in the country (Art. 42 D. S. 24051) • Form. 550 remittance by activities partially developed in the country (Art. 43 D. S. 24051). • (*) Payslip 1000 • (*) 3050 payslip | • Form. 585 (*) additional aliquot to the (SUI) consolidated • Form. 587 (*) aliquot (SUI) in addition, monthly. • Form. 588 (*) determination of the additional aliquot to the (IUE). | Form. 515 | • Form. 650 651 • Form. 630 for movement of raw materials, finished products accounted for on net sales (producers of soft drinks). • Form. 185 for movement of raw materials, finished products accounted for on net sales (producers of alcoholic beverages). • Bill of payment 1000 (*) • payment 1050 ballot alcoholic beverages. | • Form. 692 (*) properties. • Form. 695 (*) vehicles and others. | Passenger: No agent of perception: Form. 272 | Form. 920-1 ballot payment 2050-1 |
| WHEN TO PAY? | • Monthly according to maturity, according to the last digit (NIT). | • Monthly according to maturity, according to the last digit (NIT). | Only in the months that have tax withheld. According to maturity, according to the last digit of the NIT. | Quarterly, from the 1st to the 20th of the month following the quarter declared. | Annual up to 120 days after the close of fiscal management. | Annual, up to 120 days of the close of its Fiscal management. | Monthly, according to maturity, according to the last digit of the NIT. | Annual up to 120 days of the close of its fiscal management. | Annual up to 120 days of the close of its fiscal management. | Monthly according to maturity, according to the last digit of the NIT, until the 20 th of the month following the period declared. | Up to 90 days after the succession. Among living persons within 5 working days after the date of birth of the taxable transactions. | • Every time you buy a ticket to the outside via air • according to maturity, according to the last digit of the NIT | Monthly according to maturity, according to the last digit of the NIT. |

Summary Table Tax in Bolivia

| NAME OF THE TAX | | | | | | REGIMEN ESPECIAL | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------------|---|---|---|---|---|--|---|--|--|--|------------------|--|--|--|------------|---------|-------|-------------|---|--------|--------|----|---|--------|--------|----|---|--------|--------|-----|---|--------|--------|-----|---|--------|--------|-----|----------------|--|--|-----------------|--|--|------------|------------------|-----------------------|---|-------|-----|---|-------|-----|---|-------|-----|---|-------|-----|--|
| | DIRECT TAX HYDROCARBONS | FINANCIAL TRANSACTION TAX | TAX GAME | TAX SHARE GAME | TAX FOR SALE TO FOREIGN CURRENCY | SIMPLIFIED TAX REGIME | COMPREHENSIVE TAX SYSTEM | UNIFIED AGRICULTURAL REGIME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| INITIALS | IDH | ITF | IJ | IPJ | IVME | RTS | STI | RAU | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TAXING? | Production of hydrocarbons throughout the national territory. | Only transactions in foreign currency or local currency with maintenance of value, related to the following operations: <ul style="list-style-type: none"> • Withdrawals or deposits in checking accounts and savings. • Payments or fund transfers. • Management or other similar financial instruments existing or to be created. • Transfers or sending money to the exterior or interior of the country, through financial institutions or other entities. • Delivery or reception of own funds or third parties through other payment systems. • The redemption or withdrawal of deposits fixed term. • Participation • investment funds. | Gambling and sweepstakes. Business promotions. | Participation of individuals in gaming and lotteries. | The sale of foreign coin in Bolivian territory. | Simplified tax regime (D.S. 24484 and 27924); intended for natural persons carrying on activities of vendors, craftsmen and retailers. | Integrated tax (D.S. 23027, 28522); Intended for natural persons who provide public service (maximum two vehicles) urban or interprovincial transportation. | Unified agricultural regime (D.S. 24463 and 24988); aimed at individuals and undivided engaged in agricultural or livestock activities in lands whose surface falls within the limits. This tax is paid each year in financial institutions enabled, until October 31. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| WHO PAYS? | All public or private, natural or legal person who produces hydrocarbons anywhere in the national territory. | • Natural or legal persons holders of accounts (checking or savings). • Making payments or fund transfers. • Which acquire • management checks or other similar • which hire collection or collection services. • Which disposal transfers or money. • Which charge fixed-term deposits. • Which raise participation fees. | The beneficiaries of estates, wills, advance of legitimate and donations | • Individuals involved in gambling and sweepstakes. • Participant who buy tokens, tickets, raffles and others. | Banking and non-banking financial institutions and bureaux de change. | The presentation of the form 4500 is obligation to the taxpayers of the simplified regime and must be made on the following dates: first two months: January and February until 10 March second quarter: March and April until May 10 third quarter: May and June until 10 July Fourth two months: July and August until 10 September fifth quarter: Sep. and October to 6th November 10 two months: Nov. and December to 10 January | Form 702 comes obligation to taxpayers who belong to the integrated tax system and each quarter must be done on the following dates: first quarter: January, February and March until 22 April second trimester: April, may and June until July 22 third quarter: July, August and sep. Until October 22 Q4: October, Nov., and DIC. Until January 22 | The presentation of the form 701 is the obligation of taxpayers who belong to the unified agricultural regime and should be performed once a year, until October 31. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| WHO DO NOT PAY? | The volumes of gas intended for social and productive use in the domestic market. | GENERIC (without authorization): <ul style="list-style-type: none"> • debit and credit in accounts of natural persons with balances less than 2,000 U.S. dollars. • Debit account maintenance fee. • Debits to accounts earmarked for the payment of taxes or contributions and premiums. • Debits and credits by records of correction. • Debits and credits between entities governed by the law of banks with the Central Bank of Bolivia. • Debits on accounts of investors aimed at exchange agencies accounts. • Credits by remittances from abroad. • Rescue of participation fees for mutual funds with less than 2,000 dollars balance. SPECIFIC (with prior permission): <ul style="list-style-type: none"> • public accounts. • Accounts of diplomatic or consular missions and diplomatic or consular staff. • Accounts related to short- and long-term housing and social security. • Administering ATM enterprise accounts. • Accounts autonomous heritage formally constituted and managed by the AFP. • Brokers and entities of securities deposits accounts. • Cooperation agencies and their implementing entities dependent accounts. | Lottery games, gambling and Lotteries destined entirely to charity or assistance due to illness or accident, by natural disasters or epidemics. Raffles, sweepstakes or others in any public activities or fairs. | Business promotions, Raffles for charity or assistance, games or competitions in hobby and recreation non-profit. | The sale of foreign currency by the Central Bank of Bolivia. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| WHAT IS THE RATE? | 32% of the total amount of the volumes of hydrocarbons measured at the point of control (mouth of the well) | 0.15% (zero point fifteen per cent) | 30% for gambling or sweepstakes. 10% for business promotions. | 15% participation in games. | 0.70% applies on the total of each transaction for banking and non-banking financial institutions for Casas de Cambio is applied over 50% of each transaction | <table border="1"> <thead> <tr> <th colspan="4">FORM USED 4500</th> </tr> <tr> <th colspan="4">BOLIVIAN CAPITAL</th> </tr> <tr> <th>CATEGORIAS</th> <th>INICIAL</th> <th>FINAL</th> <th>PAYMENT (B)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>12,000</td> <td>15,000</td> <td>40</td> </tr> <tr> <td>2</td> <td>15,000</td> <td>18,750</td> <td>60</td> </tr> <tr> <td>3</td> <td>18,750</td> <td>23,500</td> <td>140</td> </tr> <tr> <td>4</td> <td>23,500</td> <td>29,000</td> <td>180</td> </tr> <tr> <td>5</td> <td>29,000</td> <td>37,000</td> <td>260</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="3">FORM USED: 702</th> </tr> <tr> <th colspan="3">BOLIVIAN INCOME</th> </tr> <tr> <th>CATEGORIAS</th> <th>QUARTERLY INCOME</th> <th>QUARTERLY PAYMENT (B)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>1,000</td> <td>100</td> </tr> <tr> <td>2</td> <td>1,500</td> <td>150</td> </tr> <tr> <td>3</td> <td>2,750</td> <td>275</td> </tr> <tr> <td>4</td> <td>4,000</td> <td>400</td> </tr> </tbody> </table> | FORM USED 4500 | | | | BOLIVIAN CAPITAL | | | | CATEGORIAS | INICIAL | FINAL | PAYMENT (B) | 1 | 12,000 | 15,000 | 40 | 2 | 15,000 | 18,750 | 60 | 3 | 18,750 | 23,500 | 140 | 4 | 23,500 | 29,000 | 180 | 5 | 29,000 | 37,000 | 260 | FORM USED: 702 | | | BOLIVIAN INCOME | | | CATEGORIAS | QUARTERLY INCOME | QUARTERLY PAYMENT (B) | 1 | 1,000 | 100 | 2 | 1,500 | 150 | 3 | 2,750 | 275 | 4 | 4,000 | 400 | |
| FORM USED 4500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BOLIVIAN CAPITAL | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CATEGORIAS | INICIAL | FINAL | PAYMENT (B) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 12,000 | 15,000 | 40 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 15,000 | 18,750 | 60 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 18,750 | 23,500 | 140 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | 23,500 | 29,000 | 180 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | 29,000 | 37,000 | 260 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FORM USED: 702 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BOLIVIAN INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CATEGORIAS | QUARTERLY INCOME | QUARTERLY PAYMENT (B) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 1,000 | 100 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 1,500 | 150 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 2,750 | 275 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | 4,000 | 400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| WHICH FORMS SHOULD BE USED? | <ul style="list-style-type: none"> • Formulario, 8130 (DD, J.J. IDH). • Formulario, 8131 (Petróleo). • Formulario, 8132 (gas natural). • Formulario, 8133 (GLP). • Formulario, 8134 (Facturas). • Formulario, 8136 (Asignación de petróleo). • Formulario, 8137 (Precios gas natural mercado externo). • Formulario, 8138 (Asignación de gas natural). • Formulario, 8139 (GLP de Asignación). • Boleta de Pago 6140. | <ul style="list-style-type: none"> • Form. 165: Affidavit of payment. • Form. 166: Affidavit of detail. • Form. 168: Annex form. 166. • Form. 167: Affidavit to request exemptions. • Payment 1200 ballot. | <ul style="list-style-type: none"> • Form. 770: Gambling and sweepstakes. • Form. 772: business promotion. • Payment 1070 ballot | <ul style="list-style-type: none"> Form. 771: Agent of perception. Ticket payment 1071 | <ul style="list-style-type: none"> Form. 779 ballot payment 1090 | - Form. 4500 | - Form. 702 | -Form. 701 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| WHEN TO PAY? | Monthly until the penultimate working day of the month following the month of production. | Holders of accounts in each operation. Retention agents until the 2nd business day after each after two weeks. | Monthly according to maturity, according to the last digit of the NIT. | Monthly according to maturity, according to the last digit of the NIT. | Monthly according to maturity, according to the last digit of the NIT. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |