



Nicaragua solar container communication station flow battery service tax rate

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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.

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.

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.

How does income tax work in Nicaragua?

The Nicaraguan Government operates a territorial tax regime, meaning if you make money in Nicaragua or your income has an impact there, you have to pay income tax on it. Personal income tax rates in Nicaragua are fixed at up to 30% for residents and a flat 15% for non-residents.

Online database containing information on tax rates (both domestic rates and treaty rates) and tax highlights. Covers over 130 jurisdictions worldwide.

It is determined at a flat rate and is not subject to progressive tax rates. Nicaragua will charge the greater amount, either 30% of the net taxable income, gross income minus ...

Value-Added Tax Selective Consumption Tax Customs Duties Payroll Taxes Social Security



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ContributionsMunicipal Sales and Services TaxMunicipal Registration TaxReal Estate Municipal TaxA monthly 1% tax is levied on all sales of goods and rendering of services performed within each of the municipalities of the country. See more on [taxsummaries.pwc ICAEW](https://www.pwc.com/icaew/taxsummaries)

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Regardless of the declared purpose of the items you send, NICARAGUA customs can determine the import duties to be levied on those items based on factors such as their value and quantity.

Withholding Taxes: Rates vary depending on the payment type and recipient's residency status. Property Tax: Applicable to real estate holdings, with rates depending on ...

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