

# International tax summaries - a guide for planning and decisions

Wiley - Global Intangible Low

	1996	1992	1990	2000	2001
Austria	15 or not 11	2 or gross assets	13 or assets	11 or assets	10 or assets
Bahrain	-	2 or net worth	3 or net worth	3 or net worth	3 or net worth
Brazil	-	-	-	-	-
Chile	-	-	-	-	-
Colombia	8 or net worth	7 or net worth	-	-	-
Costa Rica	13 or 17 or fixed assets	13 or 17 or fixed assets	13 or assets	13 or assets	13 or assets
Dominican Republic	-	-	-	-	-
Ecuador	4 or 15 or assets	0.5 or net worth 2	0.5 or net worth 2	0.5 or net worth 2	0.5 or net worth 2
El Salvador	0.1 or net worth	0.5 or assets	-	-	-
Guatemala	0.1 or net assets 3	0.1 or 4 or net assets 3	15 or assets	15 or assets	0.1 or 4 or net assets 3
Honduras	-	-	13 or assets	13 or assets	13 or assets 4
Mexico	-	2 or gross assets 1	13 or assets 1	13 or assets 1	13 or assets 1
Nicaragua	1 or net assets 3	1.2-1.5 or net worth	1.2 or net assets	1.2 or net assets	1.2 or net assets
Panama	1 or net worth 6	0 or net worth 6	0 or net worth 6	0 or net worth 6	0 or net worth 6
Peru	1.5 or net assets 3	1.5 or net assets 3	1.5 or net assets 3	1.5 or net assets 3	1.5 or net assets 3
Poly	1.5-2.5 or net worth	2.0 or net worth	0.5 or assets 7	50	50
Uruguay	2.5 or net worth	2.0 or net worth	1.5-2.5 or net worth	1.5-2.5 or net worth	1.5-2.5 or net worth
Venezuela	-	-	13 or assets 1	13 or assets 1	13 or assets 1

Description: -

-International tax summaries - a guide for planning and decisions

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**International Tax Services International Tax Planning International BEPS**

For example, most countries tax partners of a partnership, rather than the partnership itself, on income of the partnership.

**International Tax**

Yes Yes No Residence-based taxation. Yes Yes No Residence-based taxation. Select International Tax as the practice area.

**1996 International Tax Summaries: A... book**

We work with companies across all industries, from start-ups to multinational corporations.

**Global Intangible Low**

Yes Yes No Residence-based taxation. The rate depends on the order of inheritance succession if applicable and the decision of the relevant municipality. In the first few years after independence, the Macedonian economy suffered a plunge resulting in steep falls in gross domestic product GDP and the loss of a large and protected market.

**North Macedonia**

Yes Yes No Residence-based taxation. No No No personal income tax.

**International Tax**

Income tax systems may impose tax on local income only or on worldwide income. Yes Yes No Residence-based taxation. An entity is also required to use the aggregate quarterly average adjusted bases for their CFC assets.

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All of them tax worldwide income of residents and local income of nonresidents. The income and tax associated with GILTI is eligible for certain deductions and for US Corporations only.

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