



UC&CS AMÉRICA, S.C.

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AMERICA EUROPE ASIA AFRICA OCEANIA

TAXES IN DOMINICAN REPUBLIC

Denominacion Local

Tax on companies

Minimum % 29 (1)

Maximum % 29

TVA / VAT

Minimum %

Standard % 16

Tax on capital gains

Minimum % 29(1)

Maximum % 29

Individuals

Minimum % 29 (1)

Maximum % 29

Tax on estates

Minimum % -

Maximum % -

Stamb duty

Minimum % -

Maximum % -

Wealth tax

Minimum %

Maximum % 13.09

Tax on income on individuals

Minimum % 2

Maximum % 10

Tax Payable on net salary (single person)

Exchange at 47 RD\$ pesos

6.175 to 9.263 euros 15% of the excess of 6.175

9.263 to 12.865 euros 463 euros + 20% of the excess of 9.263

12.865 to 20.106 euros 1.183 euros + 25% of the excess of 12.865

20.106 or more euros 2,294 euros + 29% of the excess of 20.106

IR-2

ITBIS

Ganancias de Captial

Negocios de unicos dueños

Seguridad social

Retencion en pagos a personas fisicas no empleados

(1) In agreement with the law, the rate wrath being reduced annually from 29% to 25%.