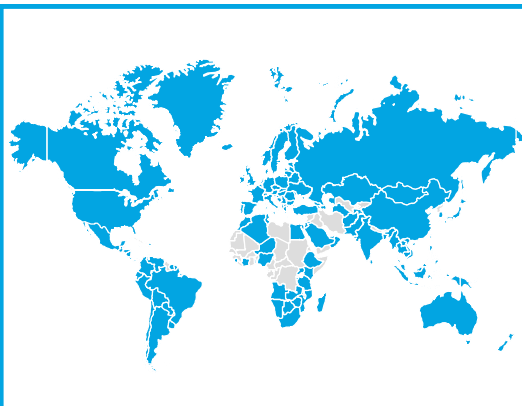


EXPATRIATES

Paraguay

Tax facts for international assignees



INCOME TAX: WHO IS LIABLE

There is currently no regulation regarding the taxation of both business units or individuals on profits and income derived outside of Paraguay. This includes paying Social Security when services are rendered outside the country.

In addition, workers subject to income tax outside of Paraguay cannot apply credits for taxes paid abroad against personal income tax to be paid locally in the case that some of the activities or services rendered took place inside Paraguay.

For further information and to register for future updates contact expat@bdo.global

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