

1: www.enganchecubano.com - Argentina CCG 5-Trade Regulations, Customs, and Standards

Tax Evasion and the Rule of Law in Latin America. The Political Culture of Cheating and Compliance in Argentina and Chile. Marcelo Bergman "Tax compliance lies at the core of the modern state, yet we don't know very much about it.

Technical Administration, Argentine Customs Bureau: Approval times and criteria applied to determine if permission is granted to import are unpredictable and not prescribed in any written law or regulation; exporters are advised to ensure that Argentine clients have an approved DJAI as well as permission from AFIP to purchase the foreign exchange necessary to pay for goods prior to shipping. Moreover, certain types of goods may only be imported into Argentina with an additional permit from the pertinent authority. In addition, government officials have used phytosanitary rules, safeguard measures involving specific duties, anti-dumping investigations, and other practices to inhibit imports and protect domestic industry. Argentina continues to delay issuance of health certificates that would allow the resumption of exports of poultry meat and products from the United States. It imposes a number of trade restrictions, including safeguard provisions on Brazilian color televisions and anti-dumping duties on imports of U. Prior government approval is required for imports of sensitive goods such as pharmaceuticals, foodstuffs, insecticides, veterinary products, medical devices, defense materials, cosmetics and toiletries, and other products. Many such products are subject to registration and presentation of a sanitary certificate issued by a competent authority in the exporting country, or other requisites to protect human, animal or plant health. Certain types of special vehicles, publications, shoes, carpets, paper and automobiles to be used as prototypes require prior government approval to be imported into Argentina. Many food-related and agricultural imports, such as livestock, plants, bulbs, cuttings, rhizomes, roots, grains, and plant products require a sanitary certificate issued by a competent authority in the exporting country. Products destined for human consumption must fulfill certain specifications and be labeled and packed accordingly. Quotas There is a quota system and special regime for auto parts. A complicated system of reciprocal obligations exists between Argentina and Brazil. The Argentine government separately sets annual quotas for official distributors of foreign cars and auto dealers, as well as for other firms and individuals. Foreign auto manufacturers including U. Argentina also has a bilateral autos agreement with Mexico. In addition, temporary quotas exist on organic chemicals HS code In practice, AFIP does not make the decision, which is in fact made by the Secretariat of Internal Commerce, but AFIP does certify that the importer is in good standing with regard to taxes and ability to pay for the goods and approves the request to purchase the currency. However, ultimately the Central Bank BCRA must release the funds and has final say over when the goods will be paid for. Processing time is officially 15 days, but many requests are put on hold for indefinite periods of review. An Argentine firm or individual who wishes to import must utilize the services of an Argentine customs broker to file the DJAI through the online customs system known as S. Follow this link for additional information on the DJAI process. Documentation Requirements and Restrictions In , the Argentine government put in place greater certificate of origin and consularization requirements on a broad range of imports generally covering but not limited to consumer goods, textiles, apparel and footwear, printing machines, and machine tools. Consularization is required for every country from which an integrated component is sourced. Moreover, on March 27, , AFIP issued Resolution regarding new inspection and documentation procedures for imported goods arriving in Argentina. Given the extensive manpower and inspections infrastructure required to actually implement Resolution , it is still unclear as to which requirements and procedures will be implemented and how. In light of the aforementioned and the significant number of changes in requirements to import goods into Argentina over the last year, it is strongly advised that all exporters confer with a Freight Forwarder with an established relationship with an Argentine Customs Broker or directly with an Argentine Customs Broker prior to shipping goods to Argentina. In addition, it is recommended that exporters consult the U. Commercial invoice original and three copies Bill of lading minimum of one negotiable copy for customs purposes Packing list not generally required for bulk commodities or for articles that are identical in kind, characteristics, composition, weight, etc. Insurance certificate if insurance coverage is purchased by the exporter Air Cargo Shipments These documents are

always required for air cargo shipments, regardless of value: Commercial invoice original and three copies
Airway bill number of copies depends on requirements of the importer and of the airline used Packing list.
Commercial Invoices Commercial invoices must be presented in Spanish one original and three copies with the caption "Original Invoice. In addition, a properly authorized member of the firm must provide an original signature in ink on each copy of the invoice presented i. The invoice should contain: The invoice must contain the following declaration in Spanish: On November 1, , the following requirements came into effect: Commercial invoice must include payment terms Date on the commercial invoice must be prior to bill of lading date. Electronic documents with electronic signatures are acceptable if the certifying company has obtained eligibility by completing a licensing procedure. Consular legalization is generally not required, but may be required in certain cases. Check with the importer for exact requirements. Bill of Lading The bill of lading should be issued at minimum in one negotiable copy; additional negotiable copies may be required by the importer, bank, steamship line, or other interested party follow instructions from the importer or those given in the letter of credit or other contractual arrangement. Bills of lading must indicate the weight and volume of each package, as well as the total weight and volume of the shipment. All bills of lading must also show the amount of freight and a statement "Freight Paid," or "Freight Payable at Destination" as appropriate. The bill of lading must show the following: Where the contents of a parcel are the same as those in other parcels of the same lot, one description on the packing list covering the lot will be sufficient. The packing list preferably should be in Spanish. No packing list is necessary for goods imported in bulk, such as coal, petroleum, sand, etc. It is suggested that the packing list be included in every air shipment. Consular legalization of the packing list may be required in certain instances. At least three 3 copies of the packing list should be included as part of the shipping documents sent to the consignee or the agent thereof. The exact contents of each package should be clearly identified. The required information must be consistent with all information shown on the commercial invoice. Insurance Certificate The U. Marine insurance can be obtained from any insurance company. Certificate of Origin The certificate of origin is a document that may be required by Argentine Customs for consumer goods, textiles, footwear, apparel, printing machines and machine tools, organic chemicals, tires, bicycle parts, flat-rolled iron and steel, certain iron and steel tubes, air conditioning equipment, wood fiberboard, fabrics, toys, games, brooms, and brushes. This requirement by Argentine Customs falls under various circumstances: This measure is in place to address import issues such as:

2: Tax & accounting solutions from Thomson Reuters | Latin America

Compliance and enforcement --Measuring tax compliance in Chile and Argentina --Taxpayers' perceptions of government enforcement --General deterrence: impunity and sanctions in taxation --Specific deterrence and its effects on individual compliance --The role of trust, reciprocity, and solidarity in tax compliance --Social mechanisms in tax.

Residence rules For the purposes of taxation, how is an individual defined as a resident of Chile? For tax purposes, the resident status is acquired once an individual has been in Chile more than six consecutive months in one calendar year, or six months - consecutive or not - within two consecutive fiscal years. Chilean income tax law does not provide for a domicile definition, but according the article 59 of the Chilean Civil Code, domicile requires residency in a place and the intention to remain in it. Accordingly, a person will acquire Chilean domicile if the aforementioned requirements are met. On the other hand, if domicile is not acquired as the person enters the country, residency test ie. Is there a de minimus number of days rule when it comes to residency start and end date? With regards to the six month test, any day or part day of physical presence in Chilean territory will have to be considered for this purpose. What if the assignee enters the country before their assignment begins? On the other hand, the domicile test is not affected by the fact that the assignee arrives in Chile prior to the start of his international assignment in the country. It is a common practice for assignees to start to work in Chile before they sign a local contract, and to receive their salary from abroad. According to the Chilean income tax law, this income is considered as Chilean source income, as it is a professional service performed on Chilean territory. In this case, as there is no a local employer to withhold the employment tax, it is the assignee who has the obligation to withhold the employment tax through a monthly tax return. Termination of residence Are there any tax compliance requirements when leaving the country? There are no formal tax compliance requirements to be fulfilled when leaving Chile. What if the assignee comes back for a trip after residency has terminated? Any day spent in Chile after the assignment has terminated will have to be taken into account to compute the six month test. If the absence is deemed temporary, the period stayed outside of Chile will be also computed as period of residence. Unless the loss of residence or domicile for Chilean tax purposes can be proven. Communication between immigration and taxation authorities Do the immigration authorities in Chile provide information to the local taxation authorities regarding when a person enters or leaves Chile? There is no formal procedure in place however, the tax authorities could request information for the immigration authorities. This is commonly seen during tax audit requests by the Chilean IRS. Filing requirements Will an assignee have a filing requirement in the host country after they leave the country and repatriate? There could be a filing obligation in Chile after an assignee leaves the country. It will depend on the residence status and if the assignee maintains investments within the country real estate, shares or interest could have generated income during the year of departure. However, there is no specific exit tax return requirement in Chile. Futhermore, as some assignees will have the chance to obtain a refund of employment taxes paid during the year. As such, it is advisable to to maintain a Chilean bank account open until the year after departure or after all tax return obligations are met. Economic employer approach Do the taxation authorities in Chile adopt the economic employer approach to interpreting Article 15 of the OECD treaty? If no, are the taxation authorities in Chile considering the adoption of this interpretation of economic employer in the future? The Chilean Tax Authorities have not established a clear defined position in this regard. OECD criteria might however, have to be taken into consideration. De minimus number of days Are there a de minimus number of days before the local taxation authorities will apply the economic employer approach? If yes, what is the de minimus number of days? There is no de minimus number of days. Types of taxable compensation What categories are subject to income tax in general situations?

3: International Tax Competitiveness Index - Tax Foundation

This article compares the effects of tax reform on tax compliance in Argentina and Chile. After constructing three different comparative indexes of tax compliance, it proposes a comprehensive approach, which includes political, economic and sociological explanations to address the different behaviour of taxpayers in each country.

Measuring Tax Compliance in Chile and Argentina 3. Impunity and Sanctions in Taxation 5. Tax Compliance and the Law Appendix A: On the Data Appendix B: The Effects of Enforcement Appendix D: Why do the citizens of countries with equivalent levels of development, similar macroeconomic policies, and a shared cultural heritage show remarkable differences in their abidance to law and prescribed rules? This book explains why Chile has been more successful than Argentina in achieving compliance with taxes, and it presents a conceptual framework to account for disparities in law abidance and conformity to rules. In *Tax Evasion and the Rule of Law in Latin America*, I argue that countries with established rule-of-law traditions, where norms and rules are widely embraced, have better levels of tax compliance and are capable of developing sound fiscal policies. Conversely, countries whose citizens live on the margins of the law face great difficulties in reversing tax evasion, because they are unable to resolve basic collective-action problems. Countries that reach virtuous equilibria between government enforcement and social adherence to norms are better suited to enter a path of development. Scholars in legal studies, political science, and sociology have studied the role of law in modern states, as well as the social and political benefits of the rule of law. This literature, however, has largely ignored the questions of how law becomes effective, under what conditions stable equilibria are reached, and what mechanisms enable optimal legal behavior. I contend that the effectiveness of law relies heavily on self-enforcement and voluntary compliance, and that citizens comply to the extent that they believe adherence to law represents the best alternative among different possible outcomes. By analyzing the institutionalization of tax behavior, I contribute to an explanation of how voluntary compliance emerges, survives, or fails. Approaching tax compliance from this perspective allows me to uncover many blind spots in traditional theories of voluntary compliance. Tax evasion is just one of many individual acts that defy the ability of states to enforce enacted laws, and it is found everywhere. What distinguishes most developed countries from developing nations is the magnitude of noncompliance. But even in countries with similar levels of development, we find vast differences in tax-compliance levels. Chile and Argentina have similar tax structures and comparable tax rates and enforcement mechanisms, yet compliance has been far superior in Chile. Taxpayers in Chile conform better to tax laws in part because they perceive their own tax authorities as more effective and legitimate than Argentines perceive theirs to be. Compliance, however, depends on more than an effective tax administration TA. Tax evasion has cultural roots in social norms and institutional arrangements. I argue that deterrence is more effective in societies with better norm abidance, because government threats of law enforcement become more credible, thereby nurturing cooperative "compliance equilibria. In other words, where only suckers get taxed, it pays to cheat. Because nobody likes to pay taxes, there is a need to study the social mechanisms that compel taxpayers to comply in certain environments and to cheat in others; there is also a need to inquire about why similar enforcement yields differences in rule conformance. These questions also have important implications beyond fiscal policies. Tax evasion inhibits the creation of healthy economies and sound paths for development. It is harder for states that fail to elicit high tax compliance to gain wide approval, because the quality of public goods in such states diminishes. Conversely, higher compliance is self-sustaining because it enables sound fiscal policies that promote improved consent. This book is about cheaters, about suckers, and about legalists. Depending on the interplay of different variables, cheaters will predominate in one society and legalists in others. In the following pages I examine the motivations that lead people to cheat, comply with, or challenge the government in the field of taxes. It presents an in-depth analysis of a large set of data collected exclusively for this project over many years. It includes six new surveys on tax compliance, individual tax-return and tax-enforcement records on more than thirty thousand taxpayers, and an experimental laboratory study with college students in both Chile and Argentina. In order to study how social equilibria operate, the data-driven

research on which this study is based evaluates, among other topics, the effect of government enforcement of tax law, the legitimacy of authorities, the scope of deterrence, and the role of culture. This has larger implications that transcend the field of taxation. At stake is the study of states and societies that seek a clear path for development, for consolidation of democratic regimes, and for pacific resolutions of income distributions and social conflicts. The in-depth investigation of why similar policies and enforcement yield very different outcomes reveals the complexities of developing paths to stability and growth, or to unrest and stagnation. This book sheds light on at least three central questions debated in the literature. First, how does path dependency operate to enhance or constrain the ability of governments to raise revenues? This is crucial for middle- and low-income nations to enter a development path. Second, this book provides additional insights regarding the nature of the relationship between democracy and taxation. Over the last decades many countries have proceeded on a different track compared to early modern nations such as Britain and the United States, where democracy and taxation developed hand in hand. This book investigates the peculiar nature of taxation, which is not firmly grounded in representation and citizenship. Although an all-encompassing answer to these questions is outside the scope of this book, I hope to provide a conceptual framework that articulates a preliminary answer to this puzzle. More than 85 percent of taxpayers in Argentina acknowledge that they cheated on their taxes during the previous year, and over 50 percent admit to failing to pay more than 20 percent of their legally owed taxes. In Chile, on the other hand, less than 20 percent of taxpayers admit to cheating on their taxes, and very rarely do they fail to pay less than 90 percent of their true tax dues. Income-tax noncompliance in Argentina exceeds 50 percent of legally expected revenues, and 35 to 50 percent of the expected revenue from the compliance-friendly VAT remains uncollected each year. Social security and payroll taxes fare even worse. In Chile, total noncompliance is estimated at less than 35 percent Barra and Jorrat , whereas the VAT-evasion rate averaged 22 percent in the s. Worldwide tax-evasion rates differ markedly. For most developed countries, VAT evasion averages 25 percent, whereas for developing nations it averages 48 percent. Data on the income tax, though incomplete, suggests that differences between developed and developing countries are even larger. For OECD nations, income tax-evasion rates range from 15 to 29 percent, whereas for Latin America income tax-noncompliance rates range from 29 to 75 percent. Tax evasion in Argentina is a well-entrenched phenomenon. In contrast to Chile or the United States, where many taxpayers report cheating in small amounts, taxpayers in Argentina participate in bold, large-scale evasion schemes. In Argentina, evading taxes is not a peripheral activity or a way to make a quick extra buck but rather an institutionalized behavior and a source of revenue deemed legitimate by Argentine society. Chileans also try to maximize benefits and reduce their taxes, yet most taxpayers do so within the margins of the law. Some participate in tax evasion, but the majority of taxpayers who cheat do so marginally. The magnitude of tax evasion affects national prosperity. In recent years, the Argentine government has spent more on controlling tax evasion than on programs for fighting poverty and unemployment. In order to collect taxes, Argentina spends three times as much as Chile and over four times as much as the United States. The budget of the tax administration is twice as large as that of the education department and almost three times larger than that of the social-welfare department. Legal and Political Context Political instability and social conflict have dominated Argentina for many decades. The inability of social institutions to manage the disastrous fiscal crisis of is intrinsically tied to this public disenchantment with government. Chile has also been mired in political and social upheaval. A bloody coup ushered in a sixteen-year military dictatorship that disrupted more stable and pacific mechanisms for the resolution of social and political conflict. Setting aside this interval and a single episode of military rule in the s, however, civilian rule and a proud legal tradition since the mid-nineteenth century have fostered political and judicial traditions in which law abidance and obedience to authority are predominant. As some scholars argue Angell ; Valenzuela , the military dictatorship was an aberration that did not entirely disrupt this pattern. The civilian legalist tradition has been easily recaptured and has yielded strong institutional performance. In fact, Chilean tax compliance was much higher during the s than under the Pinochet dictatorship. Chile is one of the few Latin American countries where obedience to rules is widely upheld, authorities enjoy high levels of approval, and the rule of law is deeply rooted. On the other hand, the evasion of taxes is just one of many rule-breaking behaviors of the Argentines. Argentine

noncompliance with many other laws clearly points to a state of anomie and social disintegration Nino As we shall see, the difference in tax compliance between Chile and Argentina is tied to these broader differences of social and political context. Case Selection The study of compliance with law in general, and taxation in particular, requires a comparative perspective. There is little doubt that a deep understanding of the variables that affect compliance must take into consideration the social ecologies in which these laws operate. Chile and Argentina are ideal cases for this study. The two countries have more in common with each other than either of them has with any other country in the world. That alone would make them very good comparative cases; a more important reason, however, is that through this research it is possible to identify the divergent effect that rules and institutions have on social and political outcomes in both countries. Argentina is a representative example of a country that has fallen into the "noncompliance trap. A comparative and empirical approach allows us to identify the legal institutions and cultural attributes that effect compliance, as well as social and political stability. This is why a successful case such as Chile is compared to a social trap such as Argentina. Chile has managed to avoid the noncompliance equilibria that are so common and devastating in the region. For Chile, the compliance equilibrium helps to explain why it has one of the most dynamic and stable economies in the area, and why a higher level of consensus and compromise for the most part are absent in the region characterizes its democratic institutions. The divergent trend of Argentina and Chile illuminates processes and features that transcend both taxation and Latin America. This study tests hypotheses crucial for the socioeconomic and political outcomes in many countries around the world. Comparative research on these case studies is important because: Deterrence theory has emerged as a valuable approach to account for differences in individual decision making. Its advocates point out that costs, benefits, and opportunities are subjectively perceived and should be evaluated accordingly. In particular, the actual effectiveness of the range of government enforcement tools is secondary to the way that this effectiveness is individually perceived; therefore, differences in compliance are tied both to culture and to actual enforcement of the law. Political scientists have addressed taxation and compliance in two dimensions. A sociopolitical perspective ties the capacity of governments to raise taxes to the "warrior state. More research is needed, however, to explain how nineteenth-century formations and institutions linger in the present. A second tradition has emphasized that modern states must develop strong political capacities to convey one of the central principles of taxation: According to this perspective, people comply with taxation law to the extent that they receive tangible benefits from their contributions, fostering a working contract between citizens and rulers. If true, however, it is unclear how the free-riding paradigm was overcome in Chile. Even under a brutal dictatorship from 1973 to 1990, in which Chileans had no meaningful representation, no voice, and minimal provision of goods and services, Chile still enjoyed high levels of tax compliance compared to other countries of the region. Without an interdisciplinary dialogue, the riddle of tax compliance will remain difficult to solve.

4: Chile - Income Tax | KPMG | GLOBAL

Compliance and enforcement -- Measuring tax compliance in Chile and Argentina -- Taxpayers' perceptions of government enforcement -- General deterrence: impunity and sanctions in taxation -- Specific deterrence and its effects on individual compliance -- The role of trust, reciprocity, and solidarity in tax compliance -- Social mechanisms in tax evasion and tax compliance.

5: The Financial Complexity Index | TMF Group

Compliance Complexities Abound in Argentina, Chile and Uruguay When it comes to e-invoicing and tax reporting compliance in Latin America, Mexico and Brazil often dominate the discussion as the earliest and most comprehensive to enact such requirements.

6: Measures of Tax Compliance Outcomes - A Practical Guide - en - OECD

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