

Tax Alert

**General guidance to facilitate the recognition of Countries, States or Territories with preferential Tax Regimes and Tax Treatment for the fiscal year 2025**

The new Guide to Tax Havens published in September 2024 applicable for the fiscal year 2025, include an update in the lists of territories considered to have low and no taxation, which changes are:

***“Low-tax countries, states, or territories”***

Inclusions compared with the 2023 guide (MH. ICU. DGII/006.005/2023)	
Armenia	Kosovo
Azerbaijan	Labuan, Malaysia**
Barbados *	Nauru *
Cambodia	Timor-Leste
Croatia	Ukraine

\* Previously listed as a zero-taxation territory

\*\*The entire Malaysia territory was listed in the 2023 Guide.

Inclusions compared with the 2023 guide (MH. ICU. DGII/006.005/2023)
Jamaica
Democratic Republic of East Timor
Republic of Türkiye

***“Countries, states or territories with zero-taxation”***

Exclusions from the 2023 Guide (MH. ICU. DGII/006.005/2023)
Antigua and Barbuda

The new Guidance have a total of 61 territories within the category “Low-tax countries, states or territories” and 40 territories within the category “Countries, states or territories with zero-taxation”.

It is important to mention that the Guidance Guide maintains the types and nature of the entities that, for the purposes of local regulations, will be considered as territories of low and zero taxation, and therefore the tax treatment of the Transfer Pricing Regime is applicable to them.

However, we recommend taxpayers to review the lists detailed in the new Tax Haven Guide and evaluate the effects that may affect their business operations, since local regulations stipulate a Withholding of 25% of Income Tax (ISR) applicable to payments made to entities domiciled or incorporated in Countries. States or Territories with low or zero taxation according to the provisions of Article 158 of the Tax Code.

Finally, regarding the Transfer Pricing Regime and for tax purposes, this type of entity must be considered as related parties, following one of the criteria established in Article 199-C or, they must be excluded as comparable companies as established in Article 199-D of the Tax Code.

For more details, see the reference guide:





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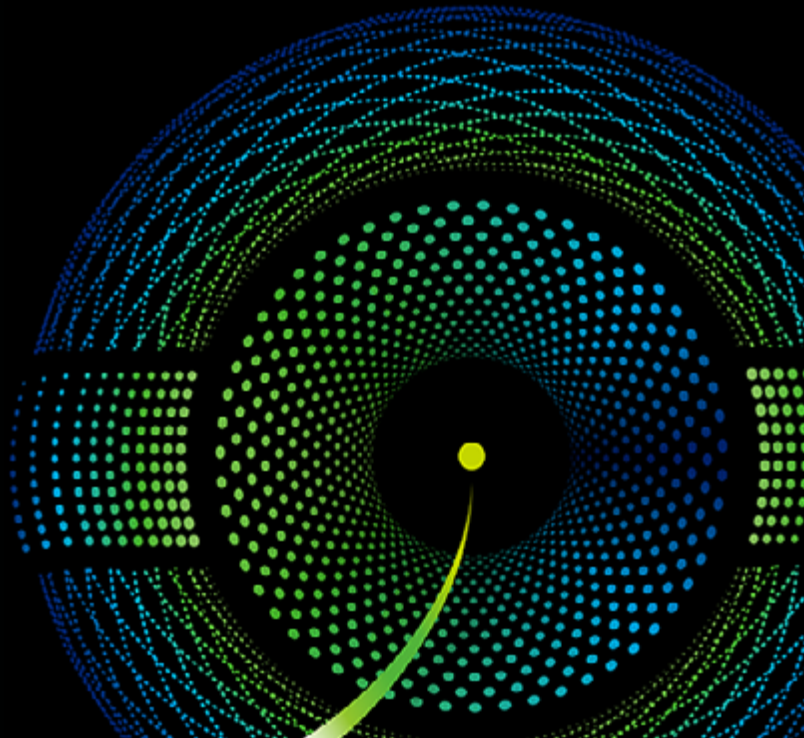
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