

Tax rate of the countries where ISA has a presence (March 2021)

The nominal rate defined for each country is:

Colombia	32% for 2020, 31% for 2021 and 30% for 2022 on
Brazil	34%
Chile	In the semi-integrated system 27% (2018 onwards).
Bolivia	25%
Peru	REP:27% ISA Perú: 22% CTM: 30% PDI: 29,5%