

2. ACCOUNTING

2.1 Nominal tax rate of the countries where ISA has a presence

Colombia	31% for 2021 and 35% 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%