



INTERNATIONAL

COMPARISON

IMPATRIATE / EXPATRIATE REGIME

UPDATED INFORMATION
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Albania

	IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime	Taxation according to Personal Income Tax	Taxation according to Personal Income Tax
Benefits	N/A	Allowed to credit the personal income tax paid in the foreign country, when submitting the annual tax return declaration.
Characteristics	The impatriate or employer have to apply for work permit. The impatriate has to apply for residence permit if he/she stays in the territory of Albania more than 90 days during a 6 months period. Subject of income tax only for income received from sources situated in Albania or wealth situated in Albania. The impatriate is subject of same statutory social and health insurance rates as the residents.	Subject of income tax for worldwide income.
Deadline	Work permit before starts working. Residence permit if exceeds the terms as above. 30 April - Annual tax return (if the impatriate has income from other sources besides salary)	30 April - Annual tax return (if the he/she has income from other sources besides salary)
Form	D2 Form (Annual tax return)	D1 Form (Annual tax return)


Austria

		IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime		Taxation according to Personal Income Tax for residents	Taxation according to Personal Income Tax for residents
Special regime (183 days agreement)		(183 days agreement)	
Double-Tax agreement (DTA) applicable if concluded between Austria and the other country		If the impatriate spends less than 183 days per year in Austria, he may be taxed in his state of residence.	If the expatriate spends less than 183 days per year abroad, he may be taxed in Austria.
		If the impatriate spends more than 183 days per year in Austria, he may be taxed in Austria.	If the expatriate spends more than 183 days per year abroad, he may be taxed in the foreign country
Methods to avoid possible double taxation	Exemption method:	The tax is paid in the country of residence and be exempt in the country in which it arises.	
	Credit method:	The country where the gain arises deducts taxation at source ("withholding tax") and the taxpayer receives a compensating foreign tax credit in the country of residence to reflect the fact that tax has already been paid.	
Special case	Subject-to-tax-term	In the case that the state of activity does not tax the income which arises and also the state of residence doesn't tax this income because of a DTA between those countries, the state of residence may tax this income.	
No Double-Tax-Agreement	Para. 48 "Federal Fiscal Procedures Act"-decree	Basic-principle - exemption method	In this case the person may find that he is obliged by domestic laws to pay tax on that gain locally and pay again in the country, in which the gain was made, if there is no method to avoid this double taxation.
Tax exemptions for the following groups		N/A	<ul style="list-style-type: none"> ■ Displaced magistrates ■ Development workers ■ local employee ("sur-place"-personnel) ■ Students or summer trainees ■ Benefited assignment abroad ("assembly-operator-condition")


Portugal

		IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime		Taxation according to Personal Income Tax for residents	Taxation according to Personal Income Tax for residents
Special regime	Available a voluntary Non-habitual Residents Tax Regime	N/A	
Benefits	20% flat rate for certain Portuguese-source income (so not progressive) and an exemption for almost all foreign source income	N/A	
Characteristics	Available to all individuals becoming tax resident in Portugal, if they were not Portuguese tax residents in the previous 5 years Status granted for a period of renewable 10 years	N/A	
Deadline	Upon the registration as a resident in Portugal for tax purposes, or until 31 March of the following year	N/A	
Form	To ask for registration as a non-habitual resident The application formalities have recently been considerably simplified	N/A	
Other considerations	Residence: remaining in Portugal more than 183 days in a calendar year or adwelling at 31 December of that year with the intention to hold use it as an habitual residence.	N/A	


Bosnia

	IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime	Taxation according to Personal Income Tax	Taxation according to Personal Income Tax
Special regime	Optional regime applicable to workers displaced to Bosnia	Optional regime applicable to workers displaced abroad
Benefits	Lower fix tax rate 10% (one of the most favourable in Europe) Individuals who are non residents are taxed according to income tax rules if generate revenues in Bosnia.	<ul style="list-style-type: none"> ■ Annual exemption up to cca € 10.000,00 ■ Exemption applicable to the income perceived in proportion to the days worked abroad.
Characteristics	Applicable only on income received from sources situated in Bosnia. No qualification for the status of tax resident. Application of a double taxation agreement.	N/A
Deadline	March 31st for previous year	N/A
Form	<ul style="list-style-type: none"> ■ I005, I006 Form (option or declination for the special regime) ■ GPD I051 / I004 Form (annual Tax return) 	N/A
Other benefits	N/A	OTHER REGIMES / BENEFITS: <ul style="list-style-type: none"> ■ Excess regime: exemption for the excess perceived for the displacement abroad for more than 183 days. ■ Exemption for subsistence allowance and expenses due to the displacement abroad for less than 183 days (up to € 1.800,00)
Other considerations	N/A	Optional regime applicable to displaced workers - Excess regime and Allowance regime are incompatible


Bulgaria

	IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime	Taxation according to Personal Income Tax for residents	Taxation according to Personal Income Tax for residents
Special regime	Optional regime applicable to workers displaced to BULGARIA	Optional regime applicable to workers displaced abroad
Benefits	One of the lowest flat tax rate 10% Individuals can be taxed according to non resident income tax rules (for the period during they exercise the option). Low rates of Social and Healthy Insurances (about 17.9% from the employer and 12.9% employee).	N/A
Characteristics	Subjection exclusively for income received from sources situated in BULGARIA or wealth situated in BULGARIA. In some cases employment visa is required. No qualification for the status of tax resident for the application of a double taxation agreement.	N/A
Deadline	Application must be submitted before the working process starts and activation of Social Security	N/A
Form	<ul style="list-style-type: none"> ■ SI Form for wealth coverage (or relevant form in the respective country) ■ annual tax declaration under art. 50 Form (annual Tax return submitted til April) 	N/A
Other taxes	Withholding Tax for all the incomes derived from sources in Bulgaria are generally taxed (depending on the DTT with the relevant country).	OTHER REGIMES / BENEFITS: <ul style="list-style-type: none"> ■ In case AI Form is issued from the Bulgarian tax authorities (for EU and EEA countries) Bulgarian tax system could be applicable, but not for more than 2 (two) years

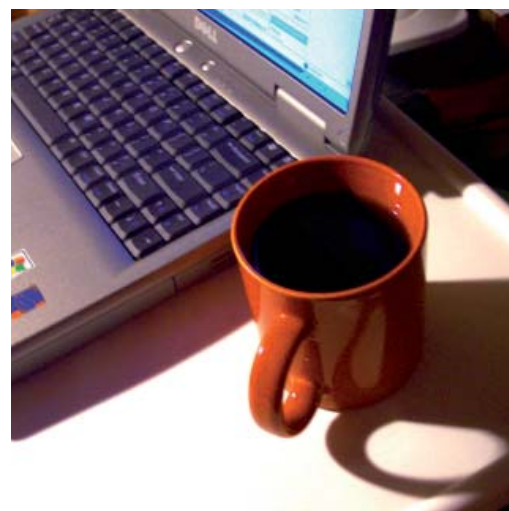

Macedonia

	IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime	Taxation according to Personal Income Tax for residents	Taxation according to Personal Income Tax for residents
Benefits	Same as for local residents, flat 10% PIT on income, monthly tax-exempt amount MKD 7,269.	Same as for local residents, flat 10% PIT on income, monthly tax-exempt amount MKD 7,269.
Characteristics	Considered local resident for tax purposes for the duration of the employment, reports worldwide income on annual tax return.	Considered local resident for tax purposes for the duration of the employment, reports worldwide income on annual tax return.
Deadline	Foreigner gains same status as local residents with the completion of all residence/work permit procedures. Submits annual personal income tax statement (if any income outside regular employment in Macedonia) by March 15th of the following year.	foreigner gains same status as local residents with the completion of all residence/work permit procedures. Submits annual personal income tax statement (if any income outside regular employment in Macedonia) by March 15th of the following year.
Form	'PDD- GDP (submitted by March 15th of following year)	'PDD- GDP (submitted by March 15th of following year)
Other taxes	N/A	N/A
Other considerations	see note on right of table	see note on right of table

Note: The concepts of impatriate and expatriate are not relevant in the Macedonian legislation, hence the identical columns for impatriate and expatriate. The importance according to the local law is under which article of the law the foreigners come to work in the country; the articles are related to the duration of their employment in Macedonia. The options are: A) foreigners come to work in a Macedonian branch or headquarters (regardless) and get employment permits (art 13 of the law on work of foreigners) to get employed by a specific employer (the branch/hq in Macedonia), OR B) foreigners come to work in a Macedonian branch/headquarter under temporary (max 1yr) secondment/cross-border posting regime - art 15 of the law on work of foreigners OR C) foreigners conclude a temporary provision of services contract acting as experts engaged by the Macedonian branch/hq (art 26) - this is only applicable to specialty professions/profiles. Categories A and B have the same treatment as local employees (after obtaining their residence and work permits) i.e. same taxes and rules apply as for residents. Category C are taxed in their state of residence (don't get work/residence permits in Macedonia).


El Salvador

Regimen Normal	IMPATRIATE REGIME	EXPATRIATE REGIME
Regular employee.	Taxation according to the regulation. It is determined by calculation tables using monthly income ranges.	N/A
Independent consultant	10% income tax fee.	N/A
Independent consultant with taxes regime.	N/A	20% income tax fee.
Independent consultant with low or no taxation regime.	N/A	25% income tax fee.
Foreign Legal entity.	N/A	20% income tax fee and 13% VAT.
Regular employee.	It is required by the law, that as a regular employee, the company you work for, offers healthcare and retirement fund, for healthcare the company must pay 7.5% according to your monthly income and 6.75% to the retirement fund.	
Deadline for ISSS and AFP (Healthcare and retirement fund) registration.	One month after signing the contract with the company.	
Forms	ISSS (Healthcare) registration form, AFP (Retirement fund) registration. Monthly income and payment reports must be sent to ISSS and AFP offices.	




Germany

	IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime	Taxation according to Personal Income Tax for residents or non-residents	Taxation according to Personal Income Tax for residents or non-residents
Special regime	No special tax regime for expatriates	No special tax regime for expatriates


Cyprus

	IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime	Individuals will be Cypriot tax residents if they are present in Cyprus for a period exceeding 183 days in a tax year.	N/A
Special regime	Optional regime applicable to workers displaced to Cyprus	Optional regime applicable to workers displaced abroad
Benefits	Nonresidents who become residents of Cyprus and take up employment there may be a deduction of the lower of 20% of their salary or €8,550 during their first three years of employment in Cyprus. or Nonresidents who become residents of Cyprus and take up employment there after 1 January 2012 and who earn more than €100,000 per year are granted a 50% deduction on their income tax for the first five years of their employment if they were resident outside Cyprus before taking up employment in Cyprus.	No tax if they are expatriated for more than 90 days per annum
Characteristics	Inpatriated employees are taxed only on income accrued or generated in Cyprus. If qualified as a tax resident of Cyprus individuals may benefit from the extensive network of agreements for the avoidance of double taxation	N/A
Deadline	Application must be submitted before the working process starts and the activation of Social Security has been done.	N/A
Other taxes	Foreign national employed by local employers must contribute to the Cyprus social security system unless either of the following applies: <ul style="list-style-type: none"> ■ They can claim exemption on the basis of bilateral agreements entered into by Cyprus (for up to three years of employment) or ■ They are European Union nationals who are in Cyprus on secondment Cyprus has entered into social security totalisation agreements with several countries (usually they permit coverage for up to three years).	N/A
Other considerations	A foreign national may work in Cyprus if he or she has an employment visa. EU nationals may work freely in Cyprus.	N/A



Greece

	IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime	Taxation according to Personal Income Tax for residents	Taxation according to Personal Income Tax for residents
Special regime	Same regime (taxation for resident individuals) for workers displaced in Greece, if they stay more than 183 days / if he/she is paid from a local entity.	Workers displaced abroad are taxed only on their income sourced in Greece.
Benefits	Lower fix tax rate of 22 % for income up to 25.000, then 32% for the next 17.000, and 46% for amounts over. Individuals can be Taxed according to non resident income tax rules in case that they stay abroad less than 183 days	Expatriates are not taxed according to local objective criteria but strictly on the income
Characteristics	Taxation according to the international income (if they spend more than 183 days in Greece). In case that income is taxed abroad, tax is deducted from the local payable tax according to the specific double taxation agreement.	N/A
Form	EI form	EI form
Other taxes	Wealth tax / property tax (2 taxes, one through tax authority and the other through the electricity bill) - extra taxation on luxury cars - boats, swimming pools etc	N/A
Other benefits	Residents working abroad are exempt from various local taxes.	N/A



Israel

	IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime	Taxation according to personal Income tax for resident. Progressive taxation between 10%-48% (Year 2014: 11%-50%)	Taxation according to personal Income tax for resident. Progressive taxation between 10%-48% (Year 2014: 11%-50%)
Special regime	1. Accordance with "Double tax treaty". 2. Accordance with definition of "foreign resident, expert" in Israel.	1. Accordance with "Double tax treaty". 2. Accordance with definition of "Employee working abroad".
Benefits	Benefits for "foreign resident - expert" If such an expert fills after the following settings: A. The expert salary is higher than twice the average salary in the Israeli economy B. The expert had been invited to work by an Israeli resident. The result: Residential expenses are recognized according to documents. Meals (living expenses - food) are recognized (up to a daily limit of 320 NIS, year 2013).	"Employee working abroad" (Israeli working outside of Israel): A. Progressive taxation between 20%-48% B. Part of the salary is not taxed. C. Traveling expenses for Israel are deductible, according to the law. D. Medical Care expenses are deductible, according to the law.
Deadline	Benefits for "foreign resident - expert": expenses are recognized for one year.	"Employee working abroad": only if the employee had worked abroad more than 4 month.
Other taxes	"Double tax treaty": If there is a "double taxation agreement" with regards to social security, will be paid abroad.	N/A




Mexico

	IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime	Taxation according to the Income Tax Law for tax residents in Mexico. The revenue recognition is on world wide basis.	Taxation according to the income tax law (or equivalent law) in the country where the individual is resident.
Special regime	No special regime.	N/A
Other taxes	SAR (Social Security and Social Fund contributions)	Based on the foreign legislation, not Mexican taxes.
Other benefits	No special benefits for these tax payers. There are some annual deductions (medical expenses, interest on mortgages etc.) and some exempt income but both (the deductions and the exempt income) are applicable, as a general rule, to all tax residents in Mexico	Based on the foreign law if any.
Other considerations	From time to time some special tax treatments for some individuals residents in Mexico are granted by tax regulations issued by the Mexican Tax Authorities, we recommend to check them to be able to take any potential benefit. It is important to verify any special treatment allowed by tax treaties.	Verify tax treaties for any special treatment.



Spain

	IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime	Taxation according to Personal Income Tax for residents	Taxation according to Personal Income Tax for residents
Special regime	Optional regime applicable to workers displaced to Spain	Optional regime applicable to workers displaced abroad
Benefits	Lower fix tax rate 24,75% (instead progressive tax rate up to 56%) Individuals can be taxed according to non resident income tax rules (for the period during they exercise the option and the 5 following periods)	- Annual exemption up to € 60,100. - Exemption applicable to the income perceived in proportion to the days worked abroad.
Characteristics	Subjection exclusively for income received from sources situated in Spain or wealth situated on Spain. Not qualification for the status of tax resident for application of a Double taxation agreement.	N/A
Deadline	Application 6 months after the activation of Social Security	N/A
Form	■ I 49 Form (option or declination for the special regime) ■ I 50 Form (annual Tax return submitted in June)	N/A
Other taxes	Wealth tax	N/A
Other benefits	N/A	OTHER REGIMES / BENEFITS: ■ Excess regime: exemption for the excess perceived for the displacement abroad for more than 9 months. Necessary traslation of the working center to a foreign country. ■ Exemption for subsistence allowance and expenses due to the displacement abroad for less than 9 months (maximum per day € 48,08 or € 91,35 if pernoction)
Other considerations	N/A	Optional regime applicable to displaced workers - Excess regime and Allowance regime are incompatible


Tunisia

	REGIME FOR RESIDENT IN TUNISIA	REGIME FOR NON RESIDENT IN TUNISIA	REGIME FOR EXPATRIATE OUTSIDE TUNISIA
Normal regime	Taxation according to Personal Income Tax for residents.	Taxation according to Personal Income Tax for residents under certain conditions.	expatriation allowances are exempt from income tax
form	tax is deducted directly form payroll by the employer	tax is deducted directly form payroll by the employer	Activity concerned: <ul style="list-style-type: none"> ■ technical, economic, social or environmental studies; ■ technical assistance; ■ construction, installation, monitoring and maintenance related.
Characteristics	Income tax is progressive with different scales.	Income tax is progressive with different scales.	Income tax is progressive with different scales.
Deadline	Until December 5th	Until December 5th	Until December 5th
Other taxes	1% of the net annual income exceeding 20,000 dinars	N/A	1% of the net annual income exceeding 20,000 dinars
Special regime	Foreign employees in some sectors (totally exporting companies, off-shore banks, oil and gas companies) may opt for a fixed annual tax of 20% of the gross salary, discharging the payment of corresponding income tax.	N/A	N/A
Other considerations	share dividends are exempt from income taxation.	N/A	N/A


Turkey

	IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime	Taxation according to Personal Income Tax	Taxation according to Personal Income Tax
Special regime	Those who have a branch that exclusively conducting exportation from Turkey are not subject to income tax	Turkish citizens residing abroad for working for a foreign operation of a Turkish business entity would be subject to full taxation. But their income already taxed in the foreign country will be exempt from taxation in Turkey.
Benefits	Those who reside in Turkey not more than 6 months or do not have a place of business are subject to taxation only for income from sources situated in Turkey; otherwise they would be considered as Turkish resident and subject to full taxation.	N/A
Characteristics	Unless there is a relevant tax treaty, any payments, conducting business activities, or personal services, or even any journal entry for a payment or receipt necessitate taxation Taxation is limited with the income stems from sources situated in Turkey	N/A
Form	Normally payer (if it is a business entity) withholds from the payments to be made to the payee If this is not be the case the person prepares a special tax return and pays the tax in 15 days	N/A


The Netherlands

	IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime	Personal Income Tax is levied in The Netherlands. Certain extraterritorial costs made by the employee can be tax-free reimbursed by the employer.	Personal Income tax duty according to the double tax treaty between The Netherlands and the country where the employee works.
Special regime	Foreign employees working for a Dutch company, who have been living more than 150 kilometers away from the Dutch border for the last 2 years, may qualify for a 30%-ruling if they have specific know-how which is rarely available in The Netherlands. This rule is also applicable in case an employee of an international concern is seconded to The Netherlands.	A 30% cost reduction regulation is applicable to employees in respect of a secondment to certain countries.
Benefits	Individuals can be taxed as residents with respect to their income from employment and dwellings. The relief consists of a tax-free allowance equal to 30% of the salary. An additional amount can be received free of tax for international school fees for the children, moving costs etc.	A maximum of 30% of the salary can be tax-free provided to the employee to the extent the special regime applies.
Characteristics	<ul style="list-style-type: none"> ■ The employee is also entitled to the personal deductions and the levy rebate. ■ Maximum duration of the ruling is 8 years 	The reduction applies if the taxpayer during a period of 12 months was seconded by an employer resident in The Netherlands to one of the designated countries for a period of at least 45 days.
Deadline	Application needs to be filed at the Tax Authorities within 4 months after the employee arrives in The Netherlands.	N/A
Form	<ul style="list-style-type: none"> ■ Request to apply the 30%-ruling ■ Annual Tax return (submitted before April 1 every year) 	There is no need to apply a request in order to apply for the 30%-ruling.
Other taxes	Non residents are subject to real estate tax in respect of their immovable property located in the Netherlands.	N/A
Other benefits	When qualifying for the 30%-ruling, the employee can also opt for the regime of 'foreign taxpayer'. This choice can be made for every year. The benefit of this regime is that only the employment income and Dutch immovable property will be taxed in The Netherlands, other income (like bank accounts or income from foreign substantial shareholdings) will not be taxed in The Netherlands.	In case the 30%-ruling is not applied, a compensation can be provided for expenses due to the displacement abroad (as long as the costs are reasonable and can be proved).




Romania

	IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime	<p>An “impatriate” is a person from a foreign country who come to work, start a business or live in Romania.</p> <p>According to the Romanian Fiscal Code if an individual carries out independent activities and it is located in Romania for a period exceeding 183 days during a year is considered resident and is taxed in Romania.</p> <p>Non-resident individuals who carry out independent activities through a permanent establishment in Romania are taxed at the annual taxable net income from independent activities that is attributable to the permanent establishment located in Romania.</p> <p>Non-resident individuals that are employed in Romania are treated as residents.</p>	<p>Taxation according to Income Tax for residents. In order to be considered resident, a foreign individual must have the domicile in Romania and must live in Romania for a period exceeding 183 days per year.</p>
Special regime	<p>There is no special regime applicable to impatriates.</p>	<p>In relations between the Member States shall apply the provisions of Regulation (EC) no. 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems, and the provisions of Regulation (EC) no. 987/2009 of the European Parliament and of the Council of 16 September 2009 laying down the procedure for implementing Regulation (EC) no. 883/2004.</p> <p>The individual person that carry out a remunerated activity or an independent activity in Romania is subject to the laws of Romania.</p> <p>There are certain exceptions for seconded employees and for the employees that carry out activities in two or more Member States.</p> <p>If it does not fall within the exceptions (mentioned at articles 12-16 of Regulation (EC) no. 883/2004), proven with A1 form, the social contributions must be paid in Romania, according to the Fiscal Code.</p>
Characteristics	<p>Flat tax of 16% for most type of income earned by individuals in Romania or abroad.</p> <p>Resident individuals (domiciled in Romania) must pay income tax for the incomes obtained both in Romania and abroad.</p>	<p>Non-resident (foreign) individuals must pay income tax (16%) for the incomes obtained in Romania or abroad starting with January 1 of the next calendar year in which they fulfill the fiscal residency conditions in Romania.</p> <p>In case of non-resident (foreign) individuals there are applicable the Double Tax Treaties, provided that it is submitted a tax residency certificate valid for the year(s) for which it is issued.</p>
Deadline	<ul style="list-style-type: none"> • D112-25th of the next month; • D205-28th of February next year. 	<ul style="list-style-type: none"> • Questionnaire arrival - in 30 days after exceeding 183 days; • D222-in 15 days from the date of the event; • D224-25th of the next month; • Questionnaire - 30 days before leaving Romania.
Form	<ul style="list-style-type: none"> • Declaration 112 • Declaration 205 	<ol style="list-style-type: none"> 1. A1 form. Social security contributions of the employee are paid in the EU country where the company is based; 2. Declaration 222 - Informative statement start/termination of individuals active in Romania and deriving income from abroad as salaries; 3. Declaration 224 - declaration of tax on income; 4. Questionnaire-Set of questions for determining the fiscal residence of the individual on the arrival in Romania; 5. Questionnaire-Set of questions for determining the fiscal residence of the individual when leaving Romania.

Other taxes	<p>The following categories of income are subject to taxation under the Romanian Fiscal Code:</p> <ul style="list-style-type: none"> • Income from salaries; • Income from independent activities (freelance activities and intellectual property rights); • Income from transfer of rights of use; • Income from investments; • Income from pensions exceeding 1000 RON per month; • Income from agricultural activities; • Income from prizes and gambling; • Income from the transfer of immovable property; and • Income from other sources. 	<p>Tax payments: Individual income tax must be paid every month to the Romanian tax authorities where the foreign national resides, for the income obtained from foreign employers. For salary income received from a Romanian resident company, the individual income tax is withheld and paid every month by the employer.</p> <p>Tax exemptions: The following income of a foreign individual is exempt from taxation in Romania (for at least the first three years of residence):</p> <ul style="list-style-type: none"> - salary income received from a foreign employer for the activities performed outside Romania; - dividends obtained from foreign securities and not related to activities performed in Romania; - interest obtained from foreign resident companies and not related to activities performed in Romania; - capital gains derived from foreign securities and not related to activities performed in Romania; - other income not related to activities performed in Romania.
Other benefits	Non-resident individuals are subject to taxation in Romania exclusively for the incomes received from source situated within Romania.	Non-resident individuals are subject to taxation in Romania exclusively for the incomes received from source situated within Romania.
Other considerations	N/A	<p>Foreign individuals performing services in Romania may be working based on:</p> <ul style="list-style-type: none"> - foreign employment agreement; - both a foreign and a local employment agreement; or - local employment agreement. <p>As a general rule, foreign individuals working in Romania need to apply for a Romanian work authorisation (before obtaining the residence in Romania). There are certain exceptions to this rule, as follows:</p> <ul style="list-style-type: none"> - EU individuals working in Romania as local employees are no longer required to obtain work authorisations in this respect; they have been granted free access to the local labour market; - both EU and non-EU individuals seconded to Romania by companies located in EU/EEA member states are not required to obtain work authorisations. Instead, there are certain requirements in respect of secondment notification that should be undertaken with the immigration and labour authorities; - EU individuals seconded to Romania by companies located in third party countries can perform their activities in Romania without any immigration restrictions.




Serbia

	IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime	Taxation according to Personal Income Tax	Taxation according to Personal Income Tax
Special regime	Optional regime applicable to workers displaced to Serbia	Optional regime applicable to workers displaced abroad
Benefits	Lower fix tax rate 10% (instead progressive tax rate up to 20%) Individuals who are non residents are taxed according to income tax rules if generate revenues in Serbia	Annual exemption up to € 18.180,00 Exemption applicable to the income perceived in proportion to the days worked abroad.
Characteristics	Applicable only on income received from sources situated in Serbia or wealth situated in Serbia. No qualification for the status of tax resident.	N/A
Deadline	15.03.2013 for previous year and 15.05.2014.for current year	N/A
Form	■ PDPO Form (option or declination for the special regime) ■ PPDG5 Form (annual Tax return)	N/A
Other taxes	Wealth tax	N/A
Other benefits	N/A	OTHER REGIMES / BENEFITS: ■ Excess regime: exemption applies to displacement abroad for more than 183 days. Necessary translation of the job center and working permit by Ministry of Interior to a foreign country. ■ Exemption for subsistence allowance and expenses due to the displacement abroad for less than 183 days (minimum \$12, maximum per day \$ 149)
Other considerations	N/A	Optional regime applicable to displaced workers - Excess regime and Allowance regime are incompatible


Switzerland

	IMPATRIATE REGIME	EXPATRIATE REGIME
Special regime	Special regime applicable to executive workers displaced to Switzerland for a limited period of time and service providers being independent abroad but working as employees in Switzerland for a limited period of time.	No special regime applicable to workers displaced abroad. In general the employee is taxable in the country of his work with the exception of real estate (assets) and income derived from it, this is still taxed in Switzerland. The tax perspective is also determined by the relevant double tax treaty between Switzerland and the taxpayers resident country if there has been concluded one.
Benefits	Flat tax rate as tax at source (to be deducted from Salary and paid by Employer) but with possibility to deduct additional costs with regard to accomodation, travelling and relocation expenses from a certain amount.	N/A
Characteristics	Subjection exclusively for income received from sources situated in Switzerland or wealth situated in Switzerland. Upwards an income of CHF 120'000/year the Impatriate has to fulfill a yearly tax declaration in addition. His income and assets worldwide are taken as a basis for the applicable tax rate.	N/A
Duty/Deadline	Employer has to submit tax at source from the start, additional deduction of costs have to be applied by taxpayer within ordinary declaration time frame.	N/A
Form	varies from canton to canton	N/A
Other taxes	Wealth tax if applicable (e.g. swiss real estate)	N/A
Other considerations	The tax perspective is also determined by the relevant double tax treaty between Switzerland and the taxpayers resident country if there has been concluded one.	N/A



Uruguay

	IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime	Taxation according to Personal Income Tax for residents	Not applicable Resident Income Tax (IRPF) if the person lives and works abroad (non resident). In certain cases it could be applicable Non Residente Income Tax (IRNR).
Special regime	Optional regime applicable to non national workers displaced to Uruguay and works for companies cover by Free Zone Regime	N/A
Benefits (Special regime)	Non national worker in companies cover by Free Zone Regime can be taxed according to non resident income tax rules (for the period during they exercise the option and the 2 following periods). To make the option they must choose not to pay social contribution in Uruguay.	N/A
Characteristics (Special regime)	The benefit is only for work done for the company cover by Free Zone Regime.	N/A
Deadline	Not deadline, you can choose in any moment	N/A
Form	Letter signed with the request	N/A
Other taxes	Wealth tax	N/A
Other benefits	Individuals who become tax resident may choose to pay the Income Tax for Non Residents, for the fiscal year in which the change is verified country residence and during the five fiscal years following. This option may be made only once and only in relation to investment income abroad.	N/A



Argentina

	IMPATRIATE REGIME	EXPATRIATE REGIME
Normal regime	Impatriate staff will be a tax subject only during the first five years in Argentina, contingent upon the topics presented in the Characteristics section.	The expatriate staff is a tax subject for argentinian source income insofar as they are residents. Once the residency is lost, they will only pay the income tax as a foreign beneficiary.
Characteristics	<p><u>First six months in Argentina:</u> The employee becomes a foreign beneficiary and is subject to a 17.5% effective withholding on their compensation. Does not apply a return filing.</p> <p><u>Between six months and five years in Argentina:</u> The employee files a tax return declaring only argentinian source income (does not pay for foreign source income). The taxable income is calculated as if they were permanent staff. This means that there is a progressive scale from a 9% to 35% tax rate.</p> <p><u>More than 5 years in Argentina:</u> From this point on the employee is considered a resident and as a consequence is a tax subject for both argentinian and foreign source income.</p>	<p>For tax purposes and according to immigration dispositions, the argentinian residence is lost when the subject becomes a permanent resident in a foreign country or when the subject remains outside Argentina for a continuous period of twelve months.</p> <p>As long as the employee is an argentinian resident, it is required to file a tax return and pay for both argentinian and foreign source income. The filer can reckon as a tax credit the foreign income tax (paid in other countries) up to the foreign source income tax amount resulting from the return.</p> <p>Once the argentinian residency is lost, the subject will only pay for argentinian source income by a withholding as a foreign beneficiary. Does not apply a return filing.</p>
Form	- F-649	- F-649
Other taxes	Individual Property Tax	Individual Property Tax



Colombia

EXPATRIATE REGIME	
Generalities	Options for foreigners entering Colombia or viseversa: Commission, coexistence of contracts or termination of contract. Commission: for a short duration task and is still employed by the Colombian company; social security is mandatory: Pension, Operational risks and Health. Coexistence of contracts: suspension of the employment contract, the employee mantains employment with the Colombian company, although suspended. The worker has the right to hold employment contract abroad. Regarding social security the operational risks are suspended, but the employee maintains health and pension. In full Coexistence of Employment contracts the employment contract with the Colombian company is not suspended, but remains fully in force. The social security aspects are mandatory conditions or with variations (By mutual agreement or by a unilateral decision of the employer express authority by Article 140 CST). Termination of contract: when by mutual agreement or decision of the employee the contract ends and the hiring by the foreign employer starts, the employee can agree to be hired again to return to Colombia; in terms of social security, pensions are eliminated, operational risks and health may be agreed too. (1)
Health	Decree 806 of 1998 (Art. 26) AFFILIATED TO THE CONTRIBUTIVE REGIME. (...) Will be affiliated to the contributive regime of the Social Security System in Health: 1. As contributors: a) All national or foreign residents in Colombia, linked by an employment contract governed by Colombian standards, including those persons serving in the diplomatic and international organizations credited in the country. Decree 806 of 1998 (Art. 59) will result in termination of membership without loss of seniority or payment periods for which the quotation is interrupted when the contributor or pensioner member (and their beneficiaries) resides temporarily abroad and suspends payment of their contributions within the following month. At their return to the country, they must report such fact to the EPS (health company) to which they were affiliated. However, they must prove solidarity according to Article 204 of Law 100 of 1993 for all the time they were out of the country. Decree 806 1998. (Art 72) Public sector employees, must fulfill their duties abroad and should contract the delivery of health services by insurance companies under contracts entered into by the Rotary Fund of the Ministry of Foreign Affairs, so that all employees receive the same plan in the best market conditions abroad. (2)
Retirement Pension	Decree 692 of 1994 (Art 9) are members of the general pension system: 1. In a mandatory way: a) All nationals or foreigners residing in Colombia, linked by an employment contract governed by Colombian standards b) All Colombian persons living abroad, linked by employment contract governed by Colombian standards, except when they prove to be affiliated to another pension system in the respective country. 2. On a voluntary way: b) Foreign persons under employment contract that remain in the country and are not covered by any regime rule of their country of origin or any other country. (2)
Social security benefits	Decree 1295 of 1994 (Art. 13) are members of the General System of Operational Risks: a. In a mandatory way: 1. National or foreign employee workers, linked by a contract or as public servants;
Tax factors	It is stated that foreigners living in Colombia are subject to the income tax or windfall foreign source, from the fifth taxable year or period of continuous or discontinuous residence in the country. Before this term, the foreigner residing in the country is only subject to income tax and gains tax on domestic source income. Individuals, nationals or foreigners, residing in the country at the time of his death, are subject to tax on complementary income concerning their earnings and capital gains, both domestically and foreign sources, and its equity possessed inside and outside the country. (3)
Benefits	Article 254 of tax code for taxes paid abroad. Taxpayers national or foreign individuals with five or more years of continuous or discontinued residence in the country, who receive foreign source income, attached to income tax in the country of origin, are entitled to deduct the amount of Colombian tax income paid abroad whatever their denomination is. (4)
Incomes received from employment contract	Article 24. Number 5 of tax code: 5. The earned income such as wages, commissions, fees, compensation for cultural, artistic and sports activities, or for providing services by legal entities when the task or activity is developed in Colombia. (5)
Income tax	ARTICLE 594-1. FREELANCE WORKERS NOT REQUIRED TO DECLARE. Considering Articles 592 and 593, these kind of employees are not required to submit income tax and others such as individual taxpayers and succession illiquid. Workers who have earned income as employees and as self-employed must add both earnings related to these two concepts to establish the gross income limit above which are required to file income tax. (6)
Withholding tax	After 5 years, shall be determined based on the the Tax Code and International Convention on the Protection of the Rights of All Migrant Workers and Members of their Families Adopted by the General Assembly in its resolution 45/158 of December 18, 1990. (7)
Sales tax	Decree 1372 of 1992 stipulates that services are not considered for VAT purposes for those services provided within employment relationship.

Industry and commerce tax	According to Article 35 of the Tax Code of Bogota, Services in which mediate an employment relationship are not understood as services and thus are not considered to have an income received from a contract of services.
incomes received from a contract for the provision of services	General rule. Providing services in Colombia. Special consideration technical services, technical assistance and consulting
Withholding tax	Overall rate of 33%. Special Rate of 10% for technical services, technical assistance and consulting.
Sales tax	Services provided in Colombian territory are taxed. The technical assistance and consulting services are also taxed even when supplied abroad.
Industry and commerce tax	Local taxes with specific rules are provided in the laws of each municipality. No system has been implemented for withholding tax for foreigners.

(8)

(1) http://www.legis.com.co/informacion/aplegis/archivos/PresentacionSeminarioRegimenlegal_expatriados.PDF

(2) <http://www.alcaldiabogota.gov.co/sisjur/normas/Norma1.jsp?i=19411>

(3) Fuente: <http://www.estatutotributario.com/procesal.php?texto=9> y <http://www.portafolio.co/impuestos-extranjeros-radicados-colombia>

(4) http://www.secretariasenado.gov.co/senado/basedoc/ley/2010/ley_1430_2010.htm#46

(5) http://www.secretariasenado.gov.co/senado/basedoc/codigo/estatuto_tributario_pr001.htm#24

(6) http://www.secretariasenado.gov.co/senado/basedoc/codigo/estatuto_tributario_pr026.htm#594-1

(7) <http://www2.ohchr.org/spanish/law/cmw.htm>

(8) http://www.secretariasenado.gov.co/senado/basedoc/codigo/estatuto_tributario_pr001.htm#24



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