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Juan Pablo Jiménez
Andrea Podestá

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Dedication

With heartfelt posthumous recognition to **Juan Pablo Jiménez,** co-author of this study, who sadly passed away before its publication.

His outstanding career and unwavering commitment to the development of stronger, fairer, and more responsive tax systems—attuned to the transformations of the digital economy in Latin America—were instrumental in the preparation of this work.

His vision, professionalism, and human warmth will continue to inspire those of us who strive to build more modern, efficient, and equitable tax systems in response to the region's evolving challenges.

Contents

Introduction

Over the past decade, the rapid expansion of the digital economy has profoundly transformed business models, enabling cross-border transactions and the emergence of digital services that challenge traditional approaches to tax enforcement. This phenomenon has created significant difficulties for conventional tax systems, as large tech companies can operate across multiple countries without maintaining a significant physical presence, which hinders the ability of those countries to collect fair taxes on their economic activities.

International organizations, such as the Inter-American Center of Tax Administrations (CIAT), have emphasized the urgency of establishing tax frameworks that are adapted to this new reality. Broadly speaking, the digital economy encompasses a wide range of activities, including digital platforms, online services, e-commerce, and digital assets such as cryptocurrencies, as well as the automation of processes through artificial intelligence, the delivery of cloud-based services, the management of large volumes of data (big data), mobile app development, the collaborative economy, and the integration of the Internet of Things into both production and service sectors, among others. The lack of international coordination and the limitations of traditional tax systems make it difficult to adopt effective and equitable policies.

This report aims to gather and analyze the main features of the tax regimes applicable to the digital economy in Latin America as of January 31, 2025. The analysis focuses on identifying the key challenges the region faces in this area, as well as the different approaches countries have adopted to address them.

Specifically, this document examines the most relevant cases in Latin America, with an emphasis on the legislative measures implemented to tax the digital economy. It also analyzes available information on indirect taxes, with particular attention to those applied to platforms and companies that have neither residence nor permanent establishment, including taxes related to online gambling. In addition, it explores direct taxation applied to those same entities operating without a physical presence in the countries of the region. This publication updates and expands upon the analysis and data presented in Jiménez and Podestá (2021) and Jiménez and Podestá (2022).

In doing so, this report aims to provide a comprehensive perspective to support the development of recommendations and action lines geared toward updating the region's tax systems in response to the dynamics of the digital economy.

1. Indirect Taxation of the Digital Economy: Experiences in Latin America

With regard to **indirect taxes** in Latin America, several countries apply VAT to cross-border digital services[1]. The first countries to introduce **VAT** on these services were Argentina, Colombia, and Uruguay, which began collecting the tax in 2018. They were followed by Chile, Costa Rica, Ecuador, and Mexico in 2020, while Paraguay began implementation in 2021 and Peru in December 2024. In Brazil, the new CBS/IBS regime includes foreign providers of digital services, with gradual implementation starting in 2026.

The applicable tax rates correspond to each country's general VAT rate and vary accordingly. The highest rates, ranging from 18 to 22 percent, are applied in Argentina, Chile, Colombia, Peru, and Uruguay. In contrast, Mexico applies a 16 percent VAT rate, while the lowest rates are found in Costa Rica (13 percent), Ecuador (12 percent), and Paraguay (10 percent).

Several of these countries follow OECD recommendations regarding VAT registration requirements for nonresident digital service providers, including Brazil, Chile, Colombia, Mexico, Peru, and Uruguay. In addition to mandatory registration for foreign taxpayers, Chile, Colombia, and Peru also apply withholding mechanisms on certain payment methods used to pay for these services, such as credit cards or international fund transfers. In Chile and Peru, withholding applies when foreign providers fail to meet registration obligations, while in Colombia, nonresident providers may voluntarily opt to have VAT withheld directly through the payment channels used for their digital services. In Mexico, digital platforms that provide intermediation services are required to withhold VAT from individuals selling goods or providing services (including accommodation services) and to remit these withholdings to the tax authority.

By contrast, in Argentina, Costa Rica, Ecuador, and Paraguay, nonresident providers are not required to register as taxpayers. Instead, VAT is withheld by the financial institutions that manage the payment methods used for the digital service. Tax administrations in these countries periodically publish a list of nonresident companies subject to this withholding. Additionally, in Costa Rica and Ecuador, nonresident providers may voluntarily register with the tax authority. If they choose to register, they are responsible for charging, declaring, and paying VAT. In Paraguay, there is an exception to the withholding and collection mechanism: platforms that intermediate ground transportation services must declare and pay VAT directly to the tax authority using a generic taxpayer identification number (RUC).

As for the types of services subject to VAT, most countries adopt a broad definition, including Argentina, Brazil, Colombia, Costa Rica, Ecuador, Paraguay, and Peru. However, certain exemptions apply in some jurisdictions. For example, in Argentina, access to or download of digital books is VAT-exempt. In Colombia, services related to digital content

1 The analysis of indirect taxes on the digital economy is an extension and update of the work developed in Jiménez and Podestá (2021 y 2022).

development (such as online education, software, storage, etc.) are also exempt. In Ecuador, services related to web domain provision, servers, and cloud computing are subject to a 0 percent rate. In Chile and Mexico, four categories of services are explicitly listed. Although these categories are fairly broad, as Jorratt (2020) notes, they may give rise to debates over whether certain services are included—for instance, remote system administration, virtual classrooms, or information supply in the Chilean case. In Mexico, the list of taxable digital services does not explicitly mention digital advertising, and the law states that downloads or access to electronic books, newspapers, and magazines are not subject to VAT. In Uruguay, VAT applies only to audiovisual content streaming services and intermediation services provided by multilateral platforms. Moreover, in the latter case, if either the provider or the user is located abroad, only 50 percent of the intermediation service is subject to VAT.

To determine whether the buyer is located in a particular country—and thus whether the transaction is taxable—countries rely on similar indicators, such as the IP address of the device used by the customer, the country code of the SIM card, geolocation tools, the buyer's residence, the address registered with the financial institution, or the place where the card or payment method was issued or registered.

Argentina stands out in the application of **special taxes on online gambling**. Since July 2022, an indirect tax has been implemented on online betting, applied to the credits deposited by users on these platforms. The rates range from 2.5% to 15%, depending on the operator's residence and registration status[2]. Operators and intermediaries act as collection agents, and for foreign operators, the financial institution processing the payment is responsible for withholding the tax. Additionally, an Online Gambling Control Registry was established, listing organizers and operators of gambling activities, which is updated quarterly.

At the **subnational level**, the analysis reveals that jurisdictions with existing authority to tax consumption have expanded their reach to include digital services in their tax bases. Conversely, in jurisdictions without such authority, some have begun imposing charges on both digital and non-digital service providers that utilize public infrastructure and common space, aiming to preserve tax fairness among all taxpayers.[3]

This trend is particularly noticeable in federal or decentralized countries where VAT is a national-level tax, while subnational governments have authority over other indirect taxes. In these cases, subnational jurisdictions have started applying their own indirect taxes on digital economic activities, as seen in Argentina and Colombia.

In Argentina, starting in 2018, several provinces expanded the scope of the Gross Turnover Tax to include digital activities. These include taxes on digital subscription services (such as music, video, audiovisual streaming, games), online intermediation (in tourism, hospitality, and financial services), and online gambling activities.

2 The rate is 2.5% for resident operators in the country who have made genuine investments; 5% for residents registered in the Registry who have not made investments; 7.5% for residents not registered in the Registry; 10% for foreign operators registered in the Registry and up to 15% for foreign operators not registered in the Registry or from countries with low or no taxation.

3 For further details see Jiménez et al (2024).

The general tax rate varies by jurisdiction, averaging 3.5%, though some provinces apply differentiated rates depending on the type of service or taxpayer status. In certain provinces, activities such as gambling, digital advertising, or electronic payments are taxed at higher rates.

To determine taxation, provinces apply two main criteria: the significant digital presence of the provider or the residence of the digital service user. Factors under the first criterion include the volume of revenue, number of users and transactions in the jurisdiction, use of local providers, number of months operating, and presence of digital infrastructure. Under the second criterion, indicators such as the user's IP address, provincial SIM card code, buyer's address, or the address registered with the financial institution or payment method are considered. Tax collection is carried out through withholdings applied by financial institutions that process digital service payments.

While each province has the autonomy to set the scope and rates of this tax, in December 2021, the provinces and the national executive branch signed a Fiscal Consensus. This agreement includes provisions on subnational taxation of the digital economy, sets maximum rates (5% for commerce and 5.5% for communications), and reinforces the concept of jurisdictional nexus as a substitute for physical presence.

In Colombia, at the subnational level, the Industry and Commerce Tax (ICA) applies to income generated within a municipality from industrial, commercial, and service activities. In 2017, the city of Medellín determined that various digital economy activities—such as sharing economy platforms, e-commerce, and digital services—would be subject to this tax, with a rate of three per thousand. Taxation is determined based on factors such as the location of the service beneficiary, the place where the commercial activity is carried out, or the origin of goods dispatched. Financial institutions are required to withhold the tax when payments originate from Medellín, regardless of whether the digital platform has a physical presence in the municipality.

Another local example is Mexico City, which since 2022 has applied a 2% charge for the use of public infrastructure. This is levied on commissions or fees charged for digital intermediation, promotion, or facilitation services provided through platforms that coordinate the delivery of packages, food, groceries, and other goods within the city.

The table below presents the main characteristics of indirect taxes applied to the digital economy at both central and subnational government levels across countries in the region.

Table 1. Main Features of Indirect Taxation on the Digital Economy in Latin American Countries

Country	Tax	Start Year	Rate	Criteria to Determine Place of Consumption	Collection Method	Taxed Activities	Other Notes
Argentina	VAT	2018	21%	– IP Address – SIM Card country code – Billing address. – Bank account used for payment, customer's billing address available to the bank or credit or debit card issuer with which payment is made.	Withholding via payment methods (list by ARCA)	All digital services, except digital books (VAT-exempt)	
	Online Gambling Indirect Tax	2017	2,5%; 5%; 7,5%; 10%; 15%	– SIM Card Code – IP Address – billing address – Bank account used for payment, customer's billing address	Withholding via payment methods	Online gambling and betting via any digital platform made in the country	
	Gross Turnover Tax (IIBB – Provincial)	From 2018	1%-13,2% (by province/ type)	– IP Address – SIM Card province code – Purchaser's domicile – Address registered with the financial institution, the place of issue or registration of the credit card, debit card or means of payment. – Digital presence: o Gross Revenues o Users o Number of transactions, operations and/or contracts with domiciled users. o Number of months. o Supplier contracting o Connection and/or transmission point in the province	In general, withholding on means of payment according to ARCA or provincial TA list.	– E-commerce of digital services, such as online subscription services for entertainment (music, videos, audiovisual streams, games, etc.) – Intermediation in the provision of services through digital platforms (hotel, tourism, financial, etc.). – Gaming activities	
Brazil	Goods and services tax (IBS) and goods and services tax (CBS)	2026–2033	26,5% (CBS: 8,8%; IBS: 17,7%).	– Payment method registration – IP Address	Platform registration and withholding	Digital platforms	Platforms must register under standard CBS/IBS regime
	ICMS (Agreement 106/2017)	2018	5% Max	Purchaser's domicile	Provider registration or payment method withholding	Digital goods and merchandise (software, programs, electronic games, applications, etc. that are standardized). However, the Brazilian Supreme Court ruled that only the municipal services tax (ISS) can be levied on software licenses.	

Country	Tax	Start Year	Rate	Criteria to Determine Place of Consumption	Collection Method	Taxed Activities	Other Notes
	ISS (Complementary Law 116 y 157)	2017	2 – 5% by municipality	Municipality where the establishment or domicile of the supplier is located, except in services provided from abroad, where the establishment or domicile of the service provider or intermediary is considered.		Computer and similar services (systems; software, games, data processing; technical support; web pages; provision of audio, video content, etc.)	
Chile	VAT	2020	19%	– IP address – Card/payment method location – Billing address – SIM country code	Direct if enrolled; otherwise, withholding on means of payment	– Platform intermediation services – Provision of digital entertainment content – Provision of software, storage, platforms and IT infrastructure – Advertising	Non-resident digital service providers must register
Colombia	VAT	2018	19%	– Place of issue of the card or bank account – IP address – SIM card country code – Other criteria	Direct, but the supplier may voluntarily elect to withhold in means of payment.	All, except services related to the development of digital content (virtual education, software, storage, etc.).	Non-resident suppliers to consumers (B2C) must register for and charge VAT
Colombia, Medellin	ICA (Industry and Commerce Tax)	2017	0,3%	– Subscriber's address – Use of connection or home network	Retention in means of payment to platforms defined and reported by the TA	Industrial, commercial, service and financial activities carried out through ICTs	
Costa Rica	VAT	2020	13%	– Address where the service is provided – For intermediaries, if the final provider is domiciled in the country. – Fixed line location – IP address – SIM card country code – Address registered by the customer – Location of bank account or billing address at the bank – Other information	Direct if registered; or withholding in means of payment according to the list of TA entities.	Services through the Internet or any other digital platform.	Voluntary registration of digital service providers
Ecuador	VAT	2020	15%		Direct if the supplier is registered; or withholding in means of payment according to the TA's list of suppliers.	All of them, although the provision of web page domains, servers and cloud computing services have a 0% rate.	Voluntary registration of digital service providers

Country	Tax	Start Year	Rate	Criteria to Determine Place of Consumption	Collection Method	Taxed Activities	Other Notes
Mexico	VAT	2020	16%	– Customer's address – Payment through an intermediary located in country – IP address – Telephone number with country code	Direct from the supplier Brokerage platforms: withhold VAT	– Downloading or accessing content in digital format, including games of chance (except electronic books, newspapers and magazines). – Intermediation between suppliers and demanders of goods and services. – Online clubs and dating sites – Distance learning or test or exercises Commissions or fees charged by cryptocurrency exchange platforms are taxed.	Non-resident providers of digital services must register and charge VAT
Mexico City	Infrastructure use	2022	2%			Commission or intermediation fee from digital platforms for the delivery of goods, food, etc.	
Paraguay	VAT	2021	10%	– IP address – SIM card country code – Customer's billing address – Location of bank account used for payment – Customer's billing address at the bank – Location of financial institution	Withholding in means of payment, except for intermediary platforms of transportation services that the payment is direct using a generic RUC.	Services through internet, digital platform, etc. such as: – Digital distribution of multimedia content (games, movies, music, etc.). – Software and applications – Data storage and processing – Cable and satellite television – Marketing and advertising – Gaming and betting – Educational services – Transportation brokerage services	

Country	Tax	Start Year	Rate	Criteria to Determine Place of Consumption	Collection Method	Taxed Activities	Other Notes
Peru	IGV (General sales tax)	2024	18%	– IP Address – SIM code – Payment details (bank or credit card address) – Customer's mailing address	Directly from the registered supplier. If they are not registered or do not comply, withholding is applied at the time of payment.	Services through internet, digital platform, etc. such as: – Access or transmission of digital content, streaming. – Information storage. – Access to social networks – Online magazines or newspapers – Remote conferencing services – Intermediation in the supply and demand of goods or services.	Non-resident suppliers of digital services must register and charge VAT
Uruguay	VAT	2018	22%	– IP address – Customer's billing address – Place of issuance of electronic means of payment	Direct from supplier	– Audiovisual content transmission services – Multilateral platform intermediation services	Non-resident suppliers of digital services must register and charge VAT

Source: Own elaboration based on official legislation and Jiménez and Podestá (2021).

Note: IIBB: *Impuesto sobre los ingresos brutos* (Gross Turnover Tax).

2. Direct Taxes in the Digital Economy in Latin America

In Latin America, countries have adopted different strategies to impose **direct taxes** on the digital economy, either through digital services taxes (DSTs) or by applying income tax to technology platforms. While there are some similarities in how taxation is applied, each country has developed its own framework, reflecting variations in rates, enforcement criteria, and the scope of the taxes.

Colombia presents a unique case, combining an income tax with a digital services tax that covers a broad range of activities. Since 2024, the country has implemented the Significant Economic Presence (SEP) criterion to determine the tax liability of foreign companies that sell goods or provide digital services to Colombian customers. A company is considered to have SEP in Colombia if its annual revenues exceed 31,300 UVT (approximately USD 360,000 per year) or if it sells regularly in the country, which is presumed when it has over 300,000 local users, publishes prices in Colombian pesos, or accepts payments in that currency. Foreign companies with SEP are subject to a 10 percent withholding income tax. However, they may opt to file an annual return and pay a 3 percent tax on gross revenues, in which case the 10 percent withholding would not apply.

Costa Rica follows a different approach. Income generated through digital platforms used for short-term tourist rentals is subject to real estate capital income tax. In this case, tax is assessed monthly under a simplified scheme with a 15 percent rate and an automatic deduction of the same percentage for expenses. However, if the taxpayer has at least one registered employee, they may opt into the general regime, under which tax rates range from 5 to 30 %.

Ecuador has introduced a single income tax for sports betting operators. Starting in July 2024, these entities must pay a flat 15 percent tax on income earned from operating sports betting activities via digital platforms, the internet, or other electronic means.

In Mexico, a withholding system applies to both domestic and foreign digital platforms that provide intermediation services. In addition to withholding VAT, these platforms must also withhold income tax from individuals who sell goods, provide services, or offer lodging through them. These withholdings, which range from 1 to 20 percent, are considered final if the taxpayer's total annual income (including salaries, interest, and other income) does not exceed 300,000 Mexican pesos (approximately USD 15,000) and if the individual is registered with the Federal Taxpayer Registry (RFC).

In Paraguay, the law establishes a 15 percent non-resident income tax that applies to foreign platforms providing digital services in the country. The Paraguayan-source taxable income is calculated as 30 percent of the gross amount received.

Peru applies a 30 percent tax on digital services when they are consumed within the country. The Income Tax Law considers that income earned from digital services provided over the internet, platforms, or similar means constitutes Peruvian-source income if those services are used or consumed domestically. However, the scope is limited as the tax only applies to business-to-business (B2B) transactions.

Uruguay also has a regime for taxing digital services provided by foreign companies. The country levies a 12 percent non-resident income tax on various types of income, including audiovisual services delivered through electronic means and intermediation activities involving the supply and demand of digital services.

Overall, the tax landscape for the digital economy in Latin America reflects a wide variety of approaches, as governments seek to adapt fiscal frameworks to new digital business models. The table below outlines the main characteristics of direct taxes applied to the digital economy in countries across the region.

Table 2. Main Features of Direct Taxes on the Digital Economy in Latin American Countries

Country / Year of Implementation	Digital Services Tax (DST)	Income Tax (IT)
Colombia (2024)	Rate: 3% on gross income (option that replaces the IT rate of 10%).	Significant Economic Presence; Rate: 10% (withholding on means of payment). Requirements: – Annual income over 31,300 UVT*. – Number of users in Colombia over 300,000; or prices or payments in Colombian pesos.
	Taxable services: – On-line advertising – Online or downloadable digital content – Streaming (tv, music, videos, etc.) – Monetization of information and/or user data – Intermediation platforms – Digital subscriptions to audiovisual media – Electronic data management (storage, file sharing, etc.) – Search engine licenses or services – Right of use or exploitation of intangible goods – Other electronic or digital services – Any other service provided through a digital marketplace	
Costa Rica (2019)		IT on real estate capital: taxed on income from the provision of tourist rental services, including digital platforms. Rate: 15% (with deduction of 15%). Option to be taxed under the general regime if it has at least one registered employee (general rate: 5%- 30%).
Ecuador (2024)		Single income tax on sports betting operators: levied on income received from the operation of sports betting through digital platforms, through the internet or any other means. Rate: 15%.
Mexico (2020)		Personal Income Tax : income obtained through digital platforms (withholding made by the platform): – Land transportation of passengers and delivery of goods: 2.1%. – Hosting: 4%. – Sale of goods and services: 1%. – Without RFC: 20%.

Country / Year of Implementation	Digital Services Tax (DST)	Income Tax (IT)
Paraguay (2021)		Non-Resident Income Tax (INR) Rate: 15%. Net income (30% of gross income) from: – Digital distribution of multimedia content (games, movies, music, videos, etc.) – Data processing and storage; and software or applications. – Cable and satellite TV – Marketing and advertising – Games of chance, gambling, betting and similar – Educational services provided through technological platforms
Peru (2019)**		Income Tax: Rate: 30% Taxes income from digital services provided through the internet, platforms or equivalent, when the service is economically used, used or consumed in the country (withholding by domiciled companies when making payments to digital platforms).
Uruguay (2018)		Non-Resident Income Tax Rate: 12% Non-resident income from: – Audiovisual services (video transmission, cinema, music, etc.) rendered by electronic means. – Activities of mediation and intermediation in the supply or demand of services (accommodation, transport, etc.) through the internet, technological platforms, computer applications or similar.

Source: Own elaboration based on official legislation.

*/ Approximately USD 360,000 per year. The Significant Economic Presence (SEP) rules do not apply if the foreign entity is a resident in a jurisdiction that has a Double Taxation Agreement in force with Colombia or if taxation based on SEP in Colombia would conflict with a future multilateral agreement on the matter.

**/ Although the income tax on non-resident digital platforms has been in effect since 2003 as part of the general provisions of the Income Tax Law, its specific application to digital services gained greater relevance and practical clarity beginning in 2019, with reports and guidance from SUNAT confirming the applicability of these rules to the digital environment. However, its scope is limited, as it only applies to business-to-business (B2B) transactions.

Conclusions

The rapid growth of the digital economy in Latin America presents significant challenges to the equity, efficiency, and sustainability of tax systems. This study updates and expands upon previous assessments, confirming that modernizing fiscal frameworks—at both national and subnational levels—is an urgent necessity. The digital transformation has rendered traditional tax structures outdated, as they were designed for a physical and territorial economy. These frameworks must now be adapted to more effectively tax intangible goods and digital services, in both indirect and direct taxation. This is essential to prevent the erosion of tax bases through avoidance mechanisms and to strengthen revenue collection levels needed to fund public services across all levels of government.

In terms of indirect taxation, several countries in the region have made progress in incorporating digital services into the VAT base. However, major implementation challenges remain, including improving collection mechanisms, registering nonresident providers, and auditing cross-border transactions. The lack of comprehensive modernization not only reduces fiscal revenues but also creates unfair competition with traditional sectors, particularly affecting local small and medium-sized enterprises.

At the subnational level, there is also an increasingly relevant role in the indirect taxation of digital activities. Some intermediate and local governments have begun expanding consumption taxes or applying specific charges to digital service providers that use public infrastructure, as a way to preserve tax fairness in relation to traditional actors and to generate resources that respond to new territorial demands. However, the room for independent action at this level of government is limited, underscoring the importance of strengthening vertical coordination and redesigning intergovernmental transfer systems. These transfers should reflect the territorial costs associated with various digital sector activities and enable subnational governments to access a share of the resources generated by this new economic model.

Regarding direct taxation, there is still a long road ahead at the subnational, national, and international levels. Given its technical complexity and the ease with which tax evasion and avoidance can occur in digital environments, it is more efficient for administration to be concentrated at the central level and coordinated with other countries. Nevertheless, it is essential to ensure that subnational governments also benefit from the revenues generated by the digital economy, through transfer systems that include allocation rules based on need, economic capacity, and fiscal effort in digitalization.

Finally, the dynamic and constantly evolving nature of the digital environment demands timely, coordinated, and sustainable fiscal responses. Tax policy must anticipate challenging scenarios, taking into account not only revenue impacts but also territorial and distributional implications. In this context, cooperation among countries, national and subnational governments, international organizations, academia, and the private sector will be essential to build tax solutions that support inclusive, efficient, and sustainable digital development.

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CIAT Executive Secretary
P.O. Box: 0834-02129, Panama, Republic of Panama
Phone: (507) 307-2428
Fax: (507) 264-4926
E-mail: ciat@ciat.org
Web: www.ciat.org