

Suriname

Current Tax System

Serial Number	Taxes	Taxpayers	Objects of Taxation (Base of Taxation)	Tax Rates
1	VAT	Purchasers of goods and services in all economic activities	Supplies of goods and services in economic activity and imports	10% unless exempted; Reduced rate of 5% on certain goods; 0% on exports; 25% on luxury goods
2	corporate income tax	Domestic entities and foreign entities (with PE)	Taxable profit	36%
3	individual ncome Tax	Individuals	Resident on worldwide income and nonresident on Suriname souced income	Progressive rates from 0% – 38%