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| <p>1),2), Foreigners must pay commercial service
3),4) transactions, however the services are supplied, in convertible currency unless otherwise authorized</p> | <p>1),2), Taxes and charges on the supply of
3),4) services by foreigners are paid in local currency, but there must be an equivalent amount in convertible currency, unless otherwise authorized</p> |
| <p>2) Consumption abroad will be subject to all measures, including exchange regulations, which are applicable at any particular moment to the movement of human consumers or consumers living in Cuba and to the consumption of services abroad by those consumers</p> | <p>2) Consumption abroad will be subject to all measures, including exchange regulations, which are applicable at any particular moment to the movement of human consumers or consumers living in Cuba and to the consumption of services abroad by those consumers</p> |
| <p>3) As a general rule, foreign investment in the capital of joint enterprises can be up to 49 per cent of the stock; however, in certain cases the competent bodies may authorize a higher level of investment</p> | <p>3) Joint enterprises and partners in other types of economic association with foreign participation are subject to taxes and charges under Cuban legislation:</p> <p style="margin-left: 20px;">a) on net annual profits; the amount of profit reinvested in Cuba is deducted from the taxable net profit; the same applies to profits invested in the workers' economic promotion fund, including the reserve funds to cover contingencies;</p> <p style="margin-left: 20px;">b) on total salaries and other income received by Cuban workers for whatever motive, except those received under the workers' economic promotion fund, including social security contributions;</p> <p style="margin-left: 20px;">c) on documents (taxes and duties for application for, issue or renewal of specified documents).</p> |
| <p>4) Unbound, except for measures on the entry and temporary residence of natural persons in the senior and specialist categories when related to commercial presence under the terms and conditions agreed upon, provided that this personnel is not available in Cuba. Foreign personnel must help to train Cuban personnel in their respective areas of expertise.</p> | <p>4) Foreign workers may only remit abroad in convertible currency the percentage of their salaries determined by the National Bank of Cuba</p> |