Abstract

Taxation has resulted over time in various ways, always emphasizing the existence of the power one exert on others, that is how to get part of the wealth of their income or personal services imposed on them. Waivers and exemptions, some of the benefits that governments under tax and constitutional laws dispensed from paying tribute to private companies as well as government agencies, in order to help revive the economy, create jobs, improve technology and attract investment. The purpose of this research is to analyze the exemptions and tax breaks in Nicaragua. In addition to the development of the research, the methodology implemented was document retrieval, using Bibliographical information, hemerographic or archival that ensured the production of the printed data; the processing was complemented by techniques for locating and securing data. The research design was a non-experimental, because there was no manipulation of the independent variables, the phenomenon was observed as it occurs in its natural context. Concluding that despite granting waivers and exemptions everywhere, they have not negatively affected the economy, more tax revenues have experienced positive growth, achieving positive economic growth, led to more investment in infrastructure such as: roads, bridges, schools, ways, and generally benefiting society.

Keywords