



IVA LAW · ROAD FREIGHT · AP

4% IVA withholding on freight

Classify the service before reading the net. Road haul to a corporate ` a 3PL fee.

DOES 4% APPLY?



Corporate receiver + road haul?

Evaluate 4% withhold



Brokerage / lumper?

Do not assume 4%



Classify contract

Hauler vs freight forwarder.



Read XML

16% VAT and 4% withheld.



Match amounts

Base × rate = withheld.



If mismatch

Hold pay · tax owner.

✓ DO

- + Require withholding nodes when due
- + Keep operator ISR facilities separate
- + Still require CP when the lane needs it

✗ DON'T

- Slap 4% on every ERP "freight" line
- Pay from the total alone
- Confuse withholding with Carta Porte

TAKEAWAY · OCL CARGO

OCL flags withholding mismatches in the file. Does not file taxes with SAT and is not a PAC.

Book a demo · oclcargo.com/demo

Autonomous TMS · Freight audit before you pay