

TAX NEWSLETTER

N° VII - JUNE 2021



Decree No. 4.525

Official Gazette of the Bolivarian Republic of Venezuela No. 42.145
Caracas, Wednesday June 9, 2021

PRESIDENCY OF THE REPUBLIC

Decree No. 4.525, by means of which the Optimization and Streamlining of Export Processes are enacted.



Decree No. 4.525**DECREE OF OPTIMIZATION AND STREAMLINING OF THE EXPORT PROCESSES****Purpose of this Decree**

The purpose of this Decree is to optimize and streamline the export processes, by streamlining the certificates, permits and licenses, required by the bodies and entities of the Public Administration for the procedures related to the export processes. (Art. 1)

Legal Set of Rules 4

It is exempted from the legal rules for exports provided by Article 21 of Decree No. 2,647 dated December 30, 2016, which establishes the Customs Tariffs published in the Official Gazette of the Bolivarian Republic of Venezuela No. 6,281 Special Issue, dated December 30, 2016, merchandise subject to the Legal Set of Rules No. 4 of the People's Power Ministry for Industry and National Production, with the exception of those identified in Appendix I of this Decree. (Art. 2)

Legal Set of Rules 14

It is exempted from the legal set of rules for exports provided by Article 21 of Decree No. 2,647 dated December 30, 2016, which establishes the Customs Tariffs published in the Official Gazette of the Bolivarian Republic of Venezuela No. 6,281 Special Issue, dated December 30, 2016, merchandise subject to Legal Set of Rules No. 14 of the People's Power Ministry for Food, with the exception of those identified in Appendix I of this Decree. (Art. 3)

Legal Set of Rules 18

It is exempted from the legal sets of rules for exports provided by Article 21 of Decree No. 2,647 dated December 30, 2016, which establishes the Customs Tariffs published in the Official Gazette of the Bolivarian Republic of Venezuela No. 6,281 Special Issue, dated December 30, 2016, the goods subject to the Legal Set of Rules No. 18 of the People's Power Ministry for Fishing and Aquaculture, with the exception of those identified in Appendix I of this Decree. (Art. 4)

Decree No. 4.525**DECREE OF OPTIMIZATION AND STREAMLINING OF THE EXPORT PROCESSES****Authorization to export Coffee beans and Cocoa beans**

The authorization for the export of Cocoa beans and its by-products, as well as that of coffee beans, established in Chapter II, Section VI of Decree No. 2,292, through which the Instructions on Simplification of the Procedures and Processes Related to the Exportation of Non-Traditional Goods is enacted, published in the Official Gazette of the Bolivarian Republic of Venezuela No. 6.222 Special Issue, dated April 1, 2016. (Art. 5)

Follow-up and monitoring

The exemption of the permits, authorizations and certifications indicated in the preceding articles will be subject to the monthly balance, follow-up and monitoring of the People's Power Ministries with power in the respective matter, as long as the satisfaction of the national demand for the products that are the object of this Decree is guaranteed. (Art. 6)

From the Export Registration

The benefit established in this Decree will be applied once the exporter has done his/her registration in the Single Registration of Exporters of the Sole Window for Foreign Trade (VUCE, for its Spanish initials) (Art. 7)

Validity

This Decree will be in force for six (06) months, counted from the date of its issuance in the Official Gazette of the Bolivarian Republic of Venezuela, a period of time that may be extendable for a period equal to the aforementioned. (Art. 8)

APPENDIX I

A. Tariff codes to continue keeping Legal Set of Rules 04 of the People's Power Ministry for Industries and National Production.

Tariff Code	Legal Set of Rules	
	Import	Export
2914110000	13	4
3102291000	13	4
3102900010	7,13	4
3102900090	13	4
3814002000	10,11	4,10
8544701000		4
8544702000	12	4
8544703000	12	4
8544709000	12	4

B. Tariff codes to continue keeping Legal Set of Rules 14 of the People's Power Ministry for Food.

Tariff Code	Legal Set of Rules	
	Import	Export
0401101000	5,8,12	14
0401501000	5,8,12	14
0713331100	5,6	14
0713339900	5,6	14
1001990010	5,6	14
1001990090	5,6	14
1006109100	5,6	14
1006400000	5,6	14
1209910000	5,6	14
1212930000	5,6	14
1511100000	5,8	14
1902300000	5,12	14

C. Tariff codes to continue keeping the Legal Set of Rules 18 of the People's Power Ministry for Fishing and Aquaculture.

Tariff Code	Legal Set of Rules	
	Import	Export
0302430000	3,5,18	18
0302450000	3,5,18	18
0302810000	3,5,18	18
0302810000	3,5,18	18
0302810000	3,5,18	18
0302810000	3,5,18	18
0302810000	3,5,18	18
0302810000	3,5,18	18
0303530000	3,5,18	18

Breach to comply with tax liabilities within the terms provided by the Calendar of Special Taxpayers and other tax provisions will be penalized in accordance with the Organic Tax Code. Ask our experts about the periodic review service of compliance with formal tax duties, and avoid the risks of tax contingencies due to financial penalties and measures to close establishments, in the event of a possible inspection procedure by the Tax Administration.



CONSULT OUR ADVISERS

We build lasting relationships, that is why our commitment is to provide an exceptional service to our client. Contact us.

Víctor E. Aular B.
Management Consultancy Partner/
Managing Partner
vaular@bdo.com.ve

José J. Martínez P.
Audit Partner /
ILP (International Liaison Partner)
jmartinez@bdo.com.ve

José G. Perales S.
Audit Partner
jperales@bdo.com.ve

Helí S. Chirino H.
Audit Partner
hchirino@bdo.com.ve

Lenín J. Fuentes D.
Audit Partner
lfuentes@bdo.com.ve

Yelitza C. Coll F.
Audit Partner
ycoll@bdo.com.ve

Edgar A. Osuna D.
Audit Partner
eosuna@bdo.com.ve

Miguel A. Romero D.
Tax Partner
mromero@bdo.com.ve

Iraima C. Núñez G.
Tax Partner
inunez@bdo.com.ve

Roderick J. Lárez L.
BSO Partner
rlarez@bdo.com.ve

BDO Martínez, Perales & Asociados is a Venezuelan general partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO International, a global network of audit firms called Member Firms, each of which constitutes an independent legal entity in their country. The network is coordinated by BDO Global Coordination B.V., incorporated in the Netherlands through the bylaws based on Eindhoven (registration number 33205251) and offices in Boulevard de la Woluwe 60, 1200, Brussels, Belgium, headquarters of the International Executive Office.

Our Offices

CARACAS. Blandin Avenue. Mata de Coco Shopping Centre. Floor 3. Office E-3. La Castellana. Chacao. ZIP Code 1060. Caracas, Venezuela. Phone number: +58-212-264-0637.

VALENCIA. Av. Juan Uslar c/c Av. Carabobo, Centro Corporativo La Viña Plaza, Floor 9. Office 15, Urb. La Viña, Valencia, Carabobo State, Zip Code 2001, Venezuela. Phone numbers: +58 241 613 9069 / 9066 / 9067.

WWW.BDO.COM.VE

WWW.BDOINTERNATIONAL.COM

