



TAX NEWSLETTER

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SENIAT

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Ruling N° **SNAT/2021/000057** by means of which the Tax Stamps and Forms that are indicated in it are removed from the inventory of Tax Species and Forms of the Regional Management of Internal Taxes, of the Central Western Region.



Ruling N° SNAT/2021/000057

Article 1. For reasons of obsolescence, damage and lack of use, the Tax Stamps specified below are being removed from the inventory of fiscal species of the Regional Management of Internal Taxes of the Central Western Region:

TAX STAMPS INVENTORY					
REGIONAL MANAGEMENT OF INTERNAL TAXES OF THE CENTRAL WESTERN REGION					
DENOMINATION	NUMBERING		FACIAL VALUE BS.	TOTAL UNITS	TOTAL BS.
	FROM	TILL			
I-10	99.318.543	99.318.600	0,0001	2.900	0,29
	99.319.187	99.319.187	0,0001	40	0,00
	99.319.200	99.319.200	0,0001	50	0,01
SUB-TOTAL				2.990	0,30
I-300					
	31.101	31.200	0,003	6.400	19,20
	31.997	31.997	0,003	64	0,19
	9.085.001	14.140.000	0,003	64	0,19
	14.140.026	15.000.000	0,003	64	0,19
SUB-TOTAL				6.592	19,77
I-500					
	2.820.001	2.850.000	0,005	30.000	150,00
SUB-TOTAL				30.000	150,00
I-1000					
	13.711.101	13.713.250	0,01	2.150	21,50
	13.714.001	13.714.750	0,01	750	7,50
	13.715.501	13.716.250	0,01	750	7,50
	13.717.001	13.717.750	0,01	750	7,50
	13.718.501	13.719.250	0,01	750	7,50
	13.720.001	13.735.000	0,01	15.000	150,00
SUB-TOTAL				20.150	201,50
I-5000					
	2.000.001	2.000.600	0,05	15.000	750,00
	1.009.261	1.009.600	0,05	4.000	200,00
	1.250.001	1.265.000	0,05	15.000	750,00
SUB-TOTAL				34.000	1700,00
TOTAL GENERAL				93.732	2071,57

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Article 2. For reasons of obsolescence, damage and lack of use, the forms that are specified below are being removed from the inventory of forms of the Regional Management of Internal Taxes of the Central Western Region:

FORMS INVENTORY						
REGIONAL MANAGEMENT OF INTERNAL TAXES OF THE CENTRAL WESTERN REGION						
FORMULARIO	NUMBERING		FACIAL VALUE	ISSUANCE DATE	TOTAL UNITS	TOTAL BS.
	FROM	TILL				
FORM 02						
	540.540	540.900	0,005	F-2004	361	1,81
SUB-TOTAL					361	1,81
FORM 11 PN.R.						
	261.894	262.400	0,000015	F-2008	507	0,0076
SUB-TOTAL					507	0,01
FORM 12 PN.NR						
	1.250	1.500	0,000015	H-2005	251	0,0038
SUB-TOTAL					251	0,0038
FORM 13 PJ.D						
	1.135.205	1.135.330	0,00002	F-2008	126	0,0025
	1.135.385	1.135.385	0,00002	F-2008	1	0,00002
	1.135.411	1.135.500	0,00002	F-2008	90	0,0018
SUB-TOTAL					217	0,00432
FORM 14 PJ. ND						
	16.554	17.250	0,008	F-2004	697	5,58
SUB-TOTAL					697	5,58
FORM J-15						
	309.001	312.000	0,008	F-2005	3.000	24,00
SUB-TOTAL					3.000	24,00
FORM 26 DPJ						
	111.213	111.213	0,0001	F-2004	1	0,0001
SUB-TOTAL					1	0,0001
FORM 28 EPJ						
	50.217	50.244	0,02	F-2006	28	0,56
	50.251	50.300	0,02	F-2006	50	1,00
	125.501	125.502	0,02	F-2007	2	0,04
	125.901	126.000	0,02	F-2007	100	2,00
SUB-TOTAL					180	3,60
FORM 29 EPN						
	12.001	12.001	0,00003	F-2009	1	0,00003
	12.007	12.099	0,00003	F-2009	93	0,0028
SUB-TOTAL					94	0,0028
FORM 32						
	51.696	51.700	0,00002	F-2012	5	0,0001
SUB-TOTAL					5	0,0001
FORM 50						
	96.951	134.050	0,00	H-2001	37.100	0,00
					37.100	0
			TOTAL GENERAL		42.413	35,01

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Article 3. The forms referred to in articles 1 and 2 of this Administrative Ruling must be destroyed in the presence of an official that works for the Fiscal Species Division of the Administrative Financial Management and an official that is appointed to the Internal Audit Office.

Article 4. The Regional Management of Internal Taxes of the Western Central Region shall adjust the Accounting of Fiscal Species and Forms to which the removal referred to in this Administrative Ruling gives rise.

Article 5. This Administrative Ruling shall come into force as of the date of its publication in the Official Gazette of the Bolivarian Republic of Venezuela.

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.



IMPORTANT NOTICE

We remind you that according to article 9 of the Administrative Ruling SNAT / 2013/0048 that regulates the Single Registry of Tax Information (RIF), the Digital Supporting Document of the Tax Identification Number (TIN) is valid for three (3) years counted from the date of issuance and, it has to be renewed within a period of no more than thirty (30) working days after its expiration date.

Failure to update the RIF within the established deadlines constitutes a breach of the formal duty established in paragraph 4 of article 100 of the COT (Organic Tax Code), which shall be penalized with a fine of one hundred (100) times the official exchange rate of the currency with the highest value published by the Central Bank of Venezuela (BCV) and, five (5) continuous days of closure of the commercial premises. When formal wrongdoings are committed by taxpayers classified as special by the Tax Administration, the applicable pecuniary penalties shall be increased by two hundred percent (200%), according to article 108 of the COT.

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