



TAX NEWSLETTER

NO. II - SEPTEMBER 2021

RESOLUTION No. 014-2021

Official Gazette of the Bolivarian Republic of Venezuela No. 6.639 Special Issue
Caracas, Wednesday, August 25, 2021

THE PEOPLE'S POWER MINISTRY FOR ECONOMY, FINANCE AND FOREIGN TRADE

Resolution No. 014-2021 by means of which Tariff Codes are established in accordance with Decree No. 4,552 dated August 6, 2021.



RESOLUTION No. 014-2021

Article 1. Remove from Appendix I that is an integral part of Decree No. 4,552 dated August 6, 2021, published in the Official Gazette of the Bolivarian Republic of Venezuela No. 6,636 Special Issue, of the same date, the following Tariff Codes:

TARIFF CODES	TARIFF CODES
1104.12.00.00	6403.91.90.00
1701.14.0020	6403.99.90.00
1702.30.11.10	6404.19.00.90
1702.30.20.00	6404.20.00.90
1702.40.20.00	6405.10.90.00
6401.99.90.00	6405.20.00.90
6402.19.00.00	6405.90.00.90
6402.91.90.00	9619.00.00.91
6402.99.90.00	9619.00.00.92
6403.40.00.00	9619.00.00.93
6403.51.90.00	9619.00.00.94
6403.59.90.00	9619.00.00.99

and, consequently, the exemption provided by article 3 of the aforementioned Decree will not be applicable to them.

RESOLUTION No. 014-2021

Article 2. Remove from Appendix II that is an integral part of Decree No. 4,552 dated August 6, 2021, published in the Official Gazette of the Bolivarian Republic of Venezuela No. 6,636 Special Issue, of the same date, the following Tariff Codes:

TARIFF CODES	TARIFF CODES
1515.30.00.00	2309.90.90.20
2106.10.00.00	3923.21.90.99
2301.20.10.00	8309.90.00.90
2304.00.90.10	8424.89.10.00

and, consequently, the exemption provided by article 4 of the aforementioned Decree will not be applicable.

Article 3. Add into Appendix I that is an integral part of Decree No. 4,552 dated August 6, 2021, published in the Official Gazette of the Bolivarian Republic of Venezuela No. 6,636 Special Issue, of the same date, the following Tariff Codes:

TARIFF CODES	TARIFF CODES
1515.30.00.00	3923.21.90.99
2106.10.00.00	8309.90.00.90
2304.00.90.10	8424.89.10.00
2309.90.90.20	-----

For the purposes of exemption from payment of Import Tax and Value-Added Tax (VAT), to imports of merchandise classified in the Tariff Codes indicated in this article, in accordance with article 3 of the aforementioned Decree.

RESOLUTION No. 014-2021

Article 4. Add into Appendix II that is an integral part of Decree No. 4,552 dated August 6, 2021, published in the Official Gazette of the Bolivarian Republic of Venezuela No. 6,636 Special Issue, of the same date, the following Tariff Codes:

TARIFF CODES	TARIFF CODES
1702.30.11.10	9619.00.00.92
1702.30.20.00	9619.00.00.93
1702.40.20.00	9619.00.00.94
9619.00.00.91	9619.00.00.99

For the purposes of exemption from payment of Value-Added Tax (VAT) on imports of merchandise classified in the Tariff Codes indicated in this article, under the terms and conditions provided by article 4 of the aforementioned Decree.

Article 5. Add into Appendix III that is an integral part of Decree No. 4,552 dated August 6, 2021, published in the Official Gazette of the Bolivarian Republic of Venezuela No. 6,636 Special Issue, of the same date, the following Tariff Codes:

TARIFF CODES	TARIFF CODES
6401.99.90.00	6403.91.90.00
6402.19.00.00	6403.99.90.00
6402.91.90.00	6404.19.00.90
6402.99.90.00	6404.20.00.90
6403.40.00.00	6405.10.90.00
6403.51.90.00	6405.20.00.90
6403.59.90.00	6405.90.00.90

In order to exempt the payment of Value-Added Tax (VAT), and apply the aliquot of twelve percent (12%) Ad Valorem, to imports of goods classified in the Tariff Codes indicated in this article, as appropriate in the terms and conditions provided by article 5 of the aforementioned Decree.

RESOLUTION No. 014-2021

Article 6. Add into Appendix IV that is an integral part of Decree No. 4,552 dated August 6, 2021, published in the Official Gazette of the Bolivarian Republic of Venezuela No. 6,636 Special Issue, of the same date, the following Tariff Codes:

TARIFF CODES
1701.14.00.20
2301.20.10.00

In order to be totally or partially exempted or deducted from Import Tax, Value-Added Tax (VAT) and Fee (exaction) for Calculation of the Customs Set of Rules on imports of goods classified in the Tariff Codes indicated in this article, in the quantities and terms indicated in the respective Exemption Certificate under the Tariff Quota Rules, in accordance with what it is provided by article 10 of the aforementioned Decree.

Article 7. This Resolution will come into force as of its publication in the Official Gazette of the Bolivarian Republic of Venezuela.

Breach to comply with tax liabilities within the due dates provided by the Calendar of Special Taxpayers and other tax provisions will be penalized in accordance with the Organic Tax Code. Consult with 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 premises, in the event of a possible inspection procedure by the Tax Administration.



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