

TAX NEWSLETTER

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SENIAT

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Caracas, Monday, May 2nd, 2022

Ruling N° **SNAT/2022/000017** by means of which the issuance and circulation of the form called Form-82 is authorized, according to the specs indicated therein.



Ruling N° SNAT/2022/000017

ADMINISTRATIVE RULING BY MEANS OF WHICH THE ISSUANCE AND CIRCULATION OF FORM-82 FORM IS AUTHORIZED

Article 1. It has been authorized the issuance and circulation of One Hundred Fifteen Thousand (115,000) units of the form called Form-82, according to the specs indicated below:

FORM	AMOUNT	NUMBERING	FACIAL VALUE Bs.
FORM-82	115.000	00.345.001 to 00.460.000	0,00

Article 2. The Form-82 forms identified in article 1 of this Administrative Ruling shall be used for the Registration and Customs Return for Baggage.

Article 3. The Form-82 questionnaires identified in article 1 of this Administrative Ruling consist of an (01) original with the following features:

Binding:	Receipt book of 250 units each one.
Measurements:	Length: 26.5 cm (does not include tabs) Width: 10.8 cm
Paper features:	Original: Bond Base 90
Layout of copies and paper color:	01 Original - White

Article 4. The Form-82 questionnaires identified in article 1 of this Administrative Ruling shall meet the quality standards set out by the Integrated National Service of Customs and Tax Administration (SENIAT).

Article 5. This Administrative Ruling shall enter 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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