

## Tax Newsletter

Timely news and information on national tax issues

### Aspects to consider regarding compliance with the formal tax obligations for 2021 that are due in January 2022

In January of each year, taxpayers must comply with filing a series of forms for reporting transactions of the previous year. Among these obligations are the following tax reports:

1. Annual Report on Income Tax Withholdings (F-910)
2. Report on the Distribution and/or Capitalization of Profits (F-915)
3. Report for Updating of Address for Receiving Notifications (F-211)
4. Summary of the Report on Suppliers, Customers, Creditors and Debtors (F-987) corresponding to the second half of the 2021 period

In recent years, the Tax Administration has made progress with the digitalization of the various forms that taxpayers must use for filing tax returns and reports online, and thus, following we present some

of the changes made to such forms, as well as considerations for their filing in the month of January:

#### 1. Annual Report on Income Tax Withholdings (F-910)

As part of the updates to the form for filing the Monthly Declaration of Payment on Account, and Tax Withheld (F-14), it was stipulated that as of the declaration corresponding to the month of March 2021, it is necessary to include the detail of the information on the monthly withholdings, both for employees and third parties (residents and non-residents). This affects the filing of the Annual Report on Income Tax Withholdings (F-910) corresponding to the 2021 period, which is due on January 31, 2022.

The above is due to the fact that the user's manual for preparing such report establishes that for the 2021 period, only the information corresponding to the

months of January and February 2021 should be included in the form.

Therefore, the taxpayer would be simply supplementing the information already reported monthly in form F-14 from March to December 2021, thus decreasing the amount of information that must be included in the annual form.

Other changes made to this form are the following:

- A. The inclusion of Codes 81, 82, 83 and 84 for reporting information on income paid to retirees or lost wages.
- B. The amounts paid for per diems must be separated from the amounts paid for professional services.

## 2. Report on the Distribution and/or Capitalization of Profits (F-915)

This form is filed online, no later than January 31, 2022.

It is important to mention that this form must be filed, even if there has been no distribution or capitalization of profits, in order to report the carrying amount of the shares.

## 3. Report for Updating of Address for Receiving Notifications (F-211)

This report must be filed within the first 10 business days of each year, and thus its filing was due on January 14, 2022. However, the Tax Administration announced that the filing deadline has been extended to January 21, 2022.

## 4. Summary of the Report on Suppliers, Customers, Creditors and Debtors (F-987) corresponding to the second half of the 2021 period

According to Art. 125 of the Tax Code (CT), all those taxpayers that have income equal to or greater than 2,753 monthly minimum wages must comply with this filing. Therefore, considering the change in the

minimum wage that occurred in the last semi-annual period, the new threshold for determining whether or not the filing of this form is applicable is US\$ 991,080.

If its filing is applicable to you, the deadline for compliance with the obligation is January 31, 2022. It is worth mentioning that the form has not undergone any major changes with respect to its filing in the previous semi-annual period.

Finally, it is important to note that with respect to the recent amendments regarding the replacement of the NIT by the DUI for individuals, the Tax Administration made an announcement clarifying that when filing the tax returns and reports corresponding to obligations of the 2021 period, taxpayers should continue to enter in all of the boxes referring to the Tax Identification Number (NIT), such 14-digit number.

In conclusion, it is important that taxpayers review the manuals and platforms for the filing of the forms mentioned above, in order to avoid incurring in fines for filing forms late or with the incorrect information.



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# Tax Calendar

## January 2022

The updated 2022 tax calendar is now available on the Tax Administration's website, which includes public holidays and deadlines for all tax obligations.

D	L	M	M	J	V	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					



Download the 2022  
Obligations Calendar

### January 14 VAT

Declaration and payment of the Tax on the Transfer of Movable Goods and the Rendering of Services (F-07).

#### Financial Income and Transactions

Monthly declaration of Payment on Account, and Tax Withheld on Income, Financial Transactions, and the Special Contribution for Citizen Security and Coexistence (F-14)

#### Specific and Ad Valorem Taxes

Declaration and payment of Specific Taxes, Ad Valorem Taxes and Special Contribution (F-06).

#### Other Obligations

- Report on Donations (F-960)
- Report on Specific and Ad Valorem Taxes on Producers and Importers of

Alcoholic Beverages, Potable Ethyl Alcohol and Beer, Carbonated Beverages, Isotonic Beverages, Fortified Beverages or Energy Drinks, Juices, Nectars, Soft Drinks and Concentrated or Powder Mixtures for the Preparation of Drinks (F-955).

- Report on Specific and Ad Valorem Taxes on Producers and Importers of Firearms, Ammunitions, Explosives and Similar Items, Producers of Tobacco and Producers, Importers and those that clear fuels through customs (F-988)
- Monthly Report of Sales to Producers, Distributors or Retailers of Tobacco and Tobacco Products (F-956)
- Updating of Address for Receiving Notifications (F-211).
- Statement of Origin and Application of Funds (F-950).

- Report on Authorizations of Accounting Systems, Legal Accounting Books, VAT Books or Records, Certifications and Reports issued on Modifications to Legal Books, Subsidiary Books and Special Records (F-463).

### January 21 VAT

Monthly Report on Withholdings, Collections, or Payments on Account of VAT (F-930).

#### Printing Presses

Monthly Report on Documents Printed for Taxpayers Registered under the VAT (F-945)

**CNR**

Property and Mortgage Registry: Semi-annual report on the Registration of Real Property.

**Commercial Registry**

Semi-annual report on the Establishment, Transformation, Merger, Dissolution or Liquidation of Companies.

**Municipalities**

Semi-annual Report on the registration, obtaining of licenses, permits or termination of activities in commercial, industrial, and services establishments or establishments of any economic nature.

**Other Obligations**

Report of Importers, Distributors, Manufacturers of Vehicles and their Representatives (F-990).

**January 31****Withholding Agents**

Annual Report on Income Tax Withholdings, 2021 Period (F-910).

**Notaries**

Report of Notaries on the Granting of Instruments in their Notarial Capacity (F-986).

**Companies**

Report on the Distribution or Capitalization of Profits, Dividends or Surpluses and/or List of Partners, Shareholders or Members of Cooperatives 2021 (F-915).

**Other Obligations**

- Request for Allocation and Authorization of Quota of Ethyl

Alcohol to be Imported or Acquired (F-947).

- List of Suggested Sale Prices to the Public or Final Consumer of Unsweetened or Sweetened Soft Drinks, Isotonic Beverages or Sports Drinks, Fortified Beverages, Energy Drinks, Juices, Nectars, Beverages containing Juice, Refreshments and Concentrated or Powder Mixtures for the Preparation of Drinks; of Tobacco Products and Alcoholic Beverage Producers (F-948).
- Report on Performance of Surgeries, Operations and Medical Treatments (F-958).
- Summary of the Report on Suppliers, Customers, Creditors and Debtors (F-987).

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