



Ruling  
SNAT/2022/000055  
Administrative Ruling  
SNAT/2015/0018 repealed

October, 2022

Ruling SNAT/2022/000055, dated September 5, 2022, was published in Official Gazette N.° 42473 of September 29 of the same year repealing the ruling whereby manufacturers, artisan producers and importers of alcoholic beverages are designated as value-added tax (VAT) collection agents.

### Relevant Aspects

- Administrative Ruling SNAT/2015/0018, dated February 24, 2015, and published in Official Gazette N.° 40656 of May 8, 2015, whereby manufacturers, artisan producers and importers of alcoholic beverages were designated as VAT collection agents, has been repealed.
  - Manufacturers, artisan producers and importers of alcoholic beverages shall file the VAT collected until September 29, 2022, within the timeframe established for filing of this tax.
  - Those dealers who have inventory of alcoholic beverages with the VAT collected shall not include the related amount in the billing until exhaustion of such inventory.
  - Manufacturers, artisan producers and importers of alcoholic beverages shall file and pay the VAT in conformity with the standards governing the matter, as from September 29, 2022.
- This ruling is effective from its publication in Official Gazette on September 29, 2022.

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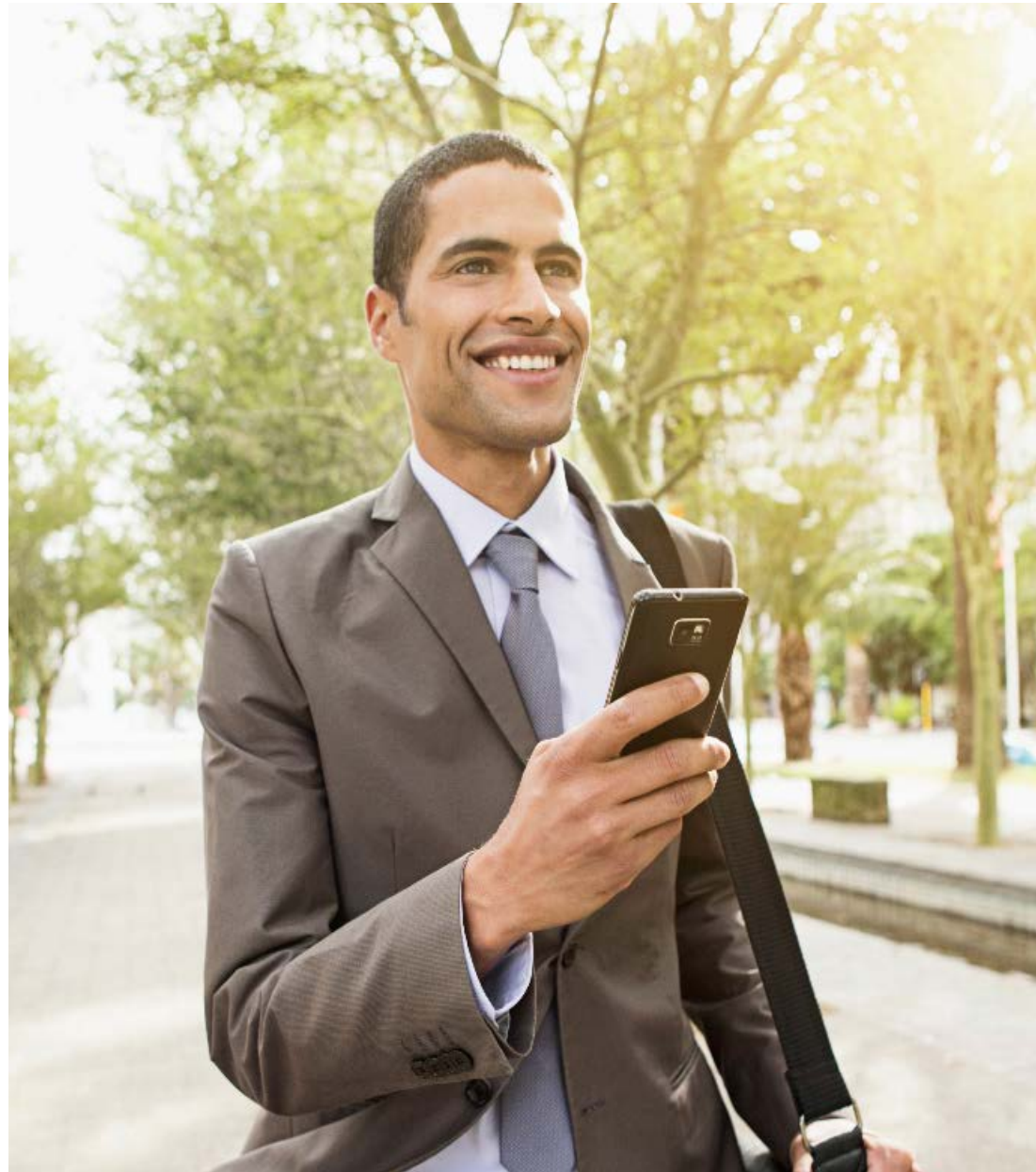
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