

## Administrative Ruling for the Designation of VAT Withholding Agents



On August 10, 2015, Administrative Ruling SNTA/2015/0049 dated July 14, 2015 issued by the Venezuelan Tax Administration (SENIAT) was published in Official Gazette N° 40.720, whereby VAT withholdings Agents are designated (“Administrative Ruling N° 0049/2015”).

### Effective Date

Administrative Ruling N° 0049/2015 will be effective on September 1°, 2015 and abrogated Administrative Ruling N° SNAT/2013/0030 published in Official Gazette N° 40.170 dated May 20, 2013.

**The most relevant aspects of Administrative Ruling N° 0049/2015 are as follows:**

1. Withholding agents shall be taxpayers, other than individuals, classified and notified as special taxpayers.

2. New scenarios are established where VAT withholding shall not be applied:

(I) When the supplier is a VAT collection agent and operations relate to sale of alcoholic beverages, matches, cigarettes, tobacco and other tobacco derivatives. In this case, the withholding agent shall verify the Fiscal Information Registry (RIF) at SENIAT's website.

(II) When the supplier is registered with the National Registry for Exporters and had filed tax credits recovery requests related to its export activity during the last six (6) months. In this case, the withholding agent shall verify the "List of Taxpayers Excluded from the Withholdings Regime" at SENIAT's website.

(III) When the supplier's total exempted sales or services rendered represents more than 50% of total sales or service rendering operations during the previous tax period. Similarly to preceding paragraph, the withholding agent shall verify the "List of Taxpayers Excluded from the Withholdings Regime" at SENIAT's website.

(IV) When purchases are made by entities of the Republic, States and Municipalities, which had been classified and notified as special taxpayers by the Tax Administration.

(V) When purchases are made by public entities without business purposes, created by Government, which had been classified and notified as special taxpayers by the Tax Administration.

(VI) When VAT and operations are paid in conformity with exception provisions set forth in article 146 of the Organic Tax Code.

3. The debit note is expressly included as the document where:

(I) The operation's VAT shall be segregated,  
(II) The requisites and specifications provided by the VAT Law and other regulations shall be observed, and whose non-compliance shall cause the obligation to withhold 100% of VAT incurred, based on the following formula:

**Tax Base** = Billed price / (Taxable aliquot /100)+1

**Amount to be withheld**= Billed price – Tax Base

4. 100% of Vat incurred shall be withheld, when at the SENIAT's website, the supplier of goods or services appears as a taxpayer that must be subjected to such withholding percentage.

5. Withheld VAT might be discounted to determine the tax rate even if the withholding voucher is filed after the tax period when it was applied and final return was filed, provided that it had not prescribed under the terms provided by the Organic Tax Code. The discount shall be applied in the tax period when the respective voucher is submitted.

6. The deadline to file VAT withheld on behalf of third parties, fully and without deductions, shall be determined as provided by the schedule for the payment and filing of special taxpayers, depending if they were applied between the 1° and 15 day of each month or between the 16 and last day of each month.

7. The withholding voucher shall be issued and granted to the supplier within the first two (2) working days of the following tax period.

8. It is hereby eliminated the taxpayer's right to file the informative tax return of purchases and withholdings applied through magnetic means before the corresponding unit, in conformity with the technical specifications established by the Tax Administration (SENIAT) at its fiscal portal, if unable to file the corresponding informative return through the fiscal portal.

9. The obligation of withholding agents to keep VAT Purchase and Sales Books in electronic means is eliminated.

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