

## Contribution as provided by the Organic Law of Drugs



**March 2, 2015 is the due date for legal entities to pay the mandatory contribution provided by the Organic Law of Drugs published in Official Gazette N° 39546 dated November 5, 2010.**

Private companies, joint ventures and public business entities with fifty (50) workers or more and whose tax period closed on December 31, 2014, have until March 2, 2015 to pay the special contribution as provided by the Organic Law of Drugs published in Regular Official Gazette N° 39546 dated November 5, 2010.

Regular Official Gazette  
N° 39546 dated  
November 5, 2010.

Such contribution ranges between one percent (1%) of the gains or operating income of the Company's during the tax period and two percent (2%) in the case of companies manufacturing or importing alcoholic beverages, tobacco or they combinations, which correspond to a special contribution.

This tax shall be paid through the portal of the National Antidrug Fund: <http://www.fona.gob.ve>. where you will find detailed guidelines of the steps to be followed to make the referred to payment. Likewise, the following link is included for reference purposes: [http://www.fona.gob.ve/pdf/2014/guia\\_recosup\\_2014.pdf](http://www.fona.gob.ve/pdf/2014/guia_recosup_2014.pdf)

Failure to comply with this obligation shall be sanctioned with a fine equivalent to the double of the contribution corresponding to the respective tax period, and in case of repeated non-compliance, the fine shall be three times the amount of the contribution of the corresponding tax period. The fine shall be imposed based on the procedure set forth in the effective Organic Tax Code.

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