

Administrative Ruling on formal duties of the National Anti-Drug Fund taxpayers



Administrative Ruling N° 001/2015 of the National Anti-Drug Office (FONA, for its acronym in Spanish) was published in **Official Gazette N° 40777** of October 29, 2015, and became effective immediately. The Ruling provides for formalities and requirements applicable to private companies, joint ventures and public business and non-business entities with 50 or more workers, and manufacturers or importers of alcoholic beverages, tobacco and mixtures, for purposes of the parafiscal contribution set forth in the Organic Law on Drugs.

The most relevant aspects of Administrative Ruling 0001/2015 are as follows:

1. "Formal Duties" are the set of formalities and requirements applicable to FONA taxpayers.
2. Taxpayers shall be registered with the FONA through its official website, when the chargeable event arises.

3. For purposes of registration with FONA, taxpayers shall submit the following information duly updated: business name, fiscal domicile, tax information registry (RIF, for its acronym in Spanish), corporate purpose/economic activity, certificate of registration with mercantile registry, legal representatives, and monthly amount of active workers.
4. Taxpayers shall submit within the fifteen (15) business days following the date of registration with FONA, a copy of the information required for registration purposes.
5. In case of operating losses for the fiscal period during which the tax obligation arises, taxpayers shall submit an informative statement through the means indicated by FONA.
6. For purposes of the relevant tax control by FONA, taxpayers shall:
 - Show books, records or other documents as required by FONA.
 - Place in a visible location of the fiscal domicile the certificate of registration, filing and payment corresponding to prior year.
 - Avoid hiding and destroying posters, signs, stickers, labels and other means used, required or distributed by the Tax Administration.
 - Avoid impeding, either personally or through third parties, the access to premises, offices or places where officers duly authorized by FONA shall start or develop their inspection and verification activities.

Contacts

Alejandro Gómez
algomez@deloitte.com

Marianne Carrillo
macarrillo@deloitte.com

Marketing Department
vmercadeo@deloitte.com

Valentina Briceño
vbriceno@deloitte.com

Burt Hevia
bhevia@deloitte.com

Miriam González
mirgonzalez@deloitte.com

Offices

Caracas
Avda. Blandín, Torre B.O.D,
Piso 18. La Castellana.
Telephone +58 (212) 206
8502
Fax +58 (212) 206 8740

Pto. La Cruz
Avda. Principal de Lechería,
Centro Comercial Anna,
Piso 02, Ofic. 41, Lechería.
Telephone +58 (281) 286
7175
Fax +58 (281) 286 9122

Pto. Ordaz
Avda. Guayana, Torre Colón,
Piso 2, Ofic. 1, Urb. Alta Vista.
Telephone +58 (286) 961
1383
Fax +58 (286) 962 7234

Valencia
Torre Venezuela, Piso 3,
Oficinas A y D, Av. Bolívar
Norte, Urb. La Alegría.
Telephone +58 (241) 824
2790
Fax +58 (241) 823 4119

For further information, see our website www.deloitte.com/ve



Deloitte refers to one or more member firms of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

This publication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte Network”) is, by means of this publication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.

© 2015 Lara Marambio & Asociados RIF J-00327665-0

© 2015 Gómez Rutmann y Asociados Despacho de Abogados RIF J-30947327-1