

## 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.

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