



## Offices

### Caracas

Avda. Blandín, Torre Corp Banca,  
Piso 18. La Castellana.  
Phone N° +58 (212) 206 8502  
Fax +58 (212) 206 8740

### Pto. La Cruz

Avda. Principal de Lechería,  
Centro Comercial Anna, Piso 02,  
Ofic. 41, Lechería.  
Phone N° +58 (281) 286 7175  
Fax +58 (281) 286 9122

### Pto. Ordaz

Avda. Guayana, Torre Colón,  
Piso 2, Ofic. 1, Urb. Alta Vista.  
Phone N° +58 (286) 961 1383  
Fax +58 (286) 962 7234

### Valencia

Torre Venezuela, Piso 3, Oficinas A  
y D, Av. Bolívar Norte, Urb. La  
Alegria.  
Phone N° +58 (241) 824 2790  
Fax +58 (241) 823 4119

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## Administrative Ruling N° SNAT/2014/0032 which regulates the use of other means for the issuance of invoices and other documents by mass consumption service providers

On September 2, 2014, the People's Power Ministry for Economy, Finances and Public Banks and the Venezuelan Tax Administration (SENIAT) issued in Official Gazette of the Bolivarian Republic of Venezuela N° 40488, Administrative Ruling N° SNAT/201/0032 which regulates the use of other means for the issuance of invoices and other documents by mass consumption service providers.

### Objectives

The purpose of this Ruling is to regulate the use of other means for the issuance of invoices, debit notes, credit notes, shipping orders or waybills.

### Entities subject to regulation

Public or private legal entities rendering the following mass services are subject to this regulation, which might choose to use other means for the issuance of invoices and other documents:

- Travel agencies.
- Drinking water services.
- Insurance companies.
- Garbage collection services.
- Courier services.

- Subscription television broadcasting.
- Electricity services.
- Issuance of vouchers, coupons, electronic tickets and cards for social benefits such as food, health, toys and other.
- Domestic gas services.
- Internet services.
- Airlines.
- Basic telephony.
- Mobile telephony.

However, SENIAT by means of general Administrative Ruling might include any other mass service.

### **Exception**

The regulations included in this Administrative Ruling shall not be applicable to invoices issued by intermediaries of telephony services, included in Administrative Ruling N° 0474, published in Official Gazette N° 38.035 dated October 1, 2004.

### **Authorization request before SENIAT**

The interested parties shall submit before the National Internal Tax Intendancy of SENIAT, an authorization request to use other means for the issuance of invoices and other documents. For this purpose, the request shall be solemnized and contain the ordering party's information and its Fiscal Information Number (RIF), in addition to other requisites. During the term of thirty (30) working days after the submittal of the request, an Administrative ruling shall be issued accepting or declining the authorization of inclusion within the system of use of other means for the issuance of invoices and other documents; afterwards, the Tax Administration shall inform public in general which are the authorized entities subject to obligation.

### **Requisites and conditions to be qualified as authorized entity subject to obligation**

1. Issue more than 10,000 invoices per month, except for Travel Agencies and similar companies.
2. Have an electronic database, which includes a record of the activity conducted for issuance, change or annulment of the invoices and other documents.
3. Have the technical capacity or hiring the services of a third party in order to support any information related to the activity performed by service providers subject to the Administrative Ruling, in order to guarantee the continuity of activities and control by the Tax Administration. Such information shall be kept in warehouses within the Bolivarian Republic of Venezuela, other than the fiscal domicile of the issuer, which shall have all the appropriate safety conditions to protect the information as established in the Ruling.

### **Documents and charge of VAT and Income Tax provided that taxpayers receive the early payment of the service rendered in connection with subscription television broadcasting, internet, basic and mobile telephony**

The invoice shall be issued 1) when delivering the payment means, whether to the wholesale intermediary or the service receiver; 2) when the service receiver makes the electronic payment. In these cases, the Value-Added Tax included in the invoices delivered to wholesalers shall not constitute a tax credit for them.

Benefits granted to retailers of payment means shown in the invoices issued by the companies mentioned in article 2 of the Administrative Ruling shall not be deducted from the VAT tax base; such benefits shall be subjected to income tax withholdings in conformity with the regulation applicable to wholesalers. Transfers of payment means by wholesalers to retailers shall be documented in delivery notes issued in conformity with general standards for the issuance of invoices and other documents issued by SENIAT.

### **Issuance of electronic invoice**

The physical generation of original invoice might be omitted provided that the acquirer of the good or service receives the data of the invoices and other documents established in this Administrative Ruling by electronic means in conformity with the provisions of the Ruling. It should be mentioned that when omitting the physical invoice referred to in this Administrative Ruling, the acquirer of the good or service shall not require to print the invoice in order to support the tax expenses or credits, if applicable.

### **Documents issued on behalf of third parties and procedures for charging taxes**

Whenever the entities subject to this regulation indicated in Article 2 of the Administrative Ruling, issue invoices on behalf of thirds parties, in addition to comply with provisions of article 9 of the Ruling, they shall issue to the acquirers invoices on behalf of those third parties, including therein the tax separate from the price and indicating that they are issued in conformity with article 10 of the VAT Law.

Such tax shall be charged by the intermediary and granted to the principal, with a copy of the invoice issued to the service receiver.

These operations shall be recorded in the Sales Book in separate accounts, under the caption "Sales on behalf of Third Parties".

### **Authorized Digital Print Houses and Obligations**

Companies domiciled in the country, whose main activity is the assignment of control numbers to invoices and other documents regulated by this Administrative Ruling, by virtue of the authorization granted by the Tax Administration. These print houses shall assign and show the numbering in digital format of the invoices and other documents issued by the entity subject to obligation and keep an automated record of the data and information thereof; they shall be compelled to correct free of charge any mistake attributed thereto. Additionally, the Tax Administration is entitled to revoke the print house authorization as determined by virtue of the reasons set forth in the Administrative Ruling.

Likewise, a set of obligations for the referred to print houses has been established.

### **Derogating Provision**

Administrative Ruling N° SNAT/2009/0091 dated September 8, 2009 is hereby derogated.

Any issue or provision not established in this Administrative Ruling shall be ruled by provisions of Administrative Ruling N° 00071 dated 11/8/2011, and Administrative Ruling N° 0592 dated August 31, 2007.

## Effectiveness

Effective the first day of the fourth calendar month after publication in Official Gazette of the Bolivarian Republic Venezuela.

## Contacts

**Alejandro Gómez**  
[algomez@deloitte.com](mailto:algomez@deloitte.com)

**Anibal Veroes**  
[averoes@deloitte.com](mailto:averoes@deloitte.com)

**Marketing Department**  
[vemercadeo@deloitte.com](mailto:vemercadeo@deloitte.com)