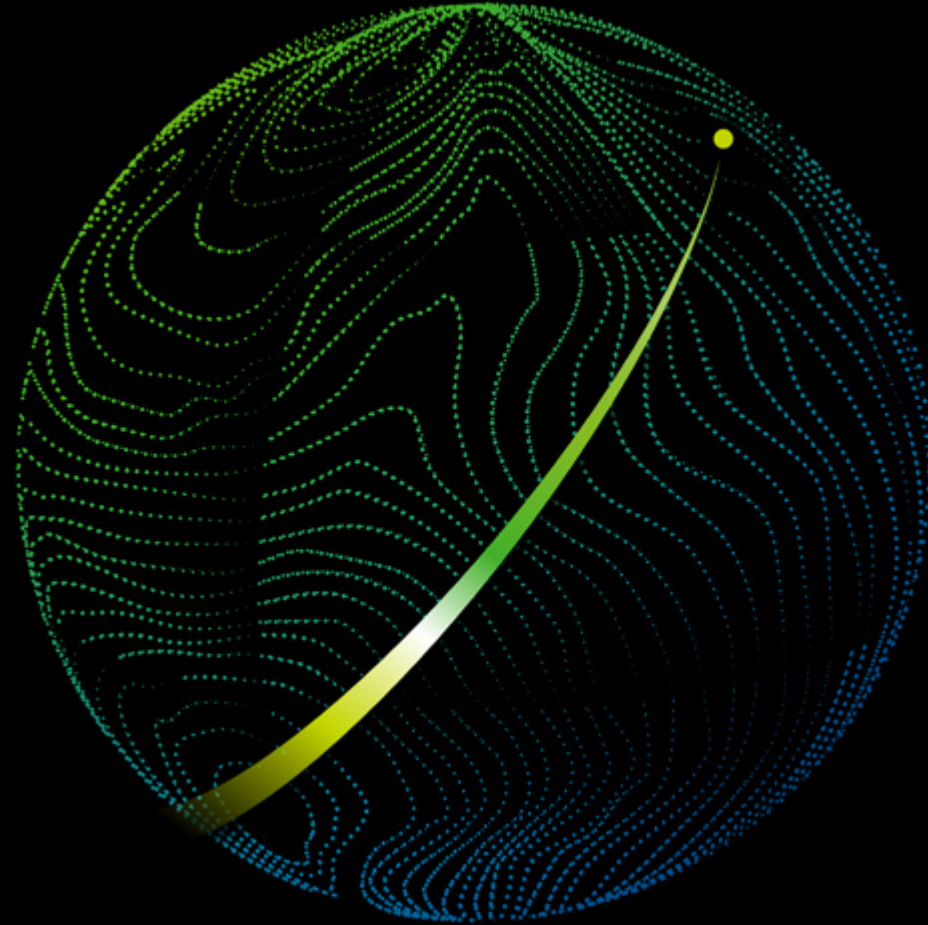


**Deloitte.**



Tax and Legal  
Newsletter

**Edition 33 | February 14th, 2024**

# Decree no. 4.525

## Decree on optimization and dynamization of export processes

Decree no. 4.902 was published in Official Gazette no. 42.775 on December 11, 2023 extending until June 9, 2024 the effective period of Decree no. 4.525, Decree on optimization and dynamization of export processes. The latter was published in Official Gazette no. 42.145 of June 9, 2021. Consequently, exemptions of legal regimes for exports therein indicated remain effective under the terms and conditions established in the referred-to decree.

Decree no. 4.525 introduced a number of extensions. The first one was introduced through Decree no. 4.694, extending its effective period until December 9, 2022. Subsequently, on January 9, 2023, it was extended until June 9,

2023. On June 9, 2023, the decree was extended for the third time until December 9, 2023.

### Relevant Aspects

- It is aimed at optimizing and dynamizing the export processes through the rationalization of certificates, permits and licenses required by Public Administration bodies and entities for export processes-related procedures.
- Goods subject to Legal Regime no. 4 of the People's Power Ministry for Industry and National Production, except for those identified in appendix I of this decree, are exempted from legal regimes for export set forth in article 21 of Decree no. 2.647.

- Goods subject to Legal Regime no. 14 of the People's Power Ministry for Food, except for those identified in appendix I of this decree, are exempted from legal regimes for export, set forth in article 21 of Decree no. 2.647.
01. Decree no. 4.694, extending until December 9, 2022, the effective date of Decree no. 4.525, dated June 9, 2021, published in Official Gazette of the Bolivarian Republic of Venezuela no. 42.145, of the same date, and, consequently, the exemptions of legal regimes for exports therein indicated remain effective under the terms and conditions established in the

## Tax and Legal Newsletter

Edition 33 | February 14th, 2024

referred-to Decree. Extraordinary Official Gazette 6.705, dated June 8, 2022.

02. Decree no. 4.766, extending until June 9, 2023, the effective period of Decree no. 4.525, published in Official Gazette of the Bolivarian Republic of Venezuela no. 42.145, dated June 9, 2021, consequently, exemptions of legal regimes for exports therein indicated remain effective under the terms and conditions established in the referred-to decree. Official Gazette 42.544, dated January 9, 2023.

03. Decree no. 4.812, extending until December 9, 2023, the effective period of Decree no. 4.525, published in Official Gazette of the Bolivarian Republic of Venezuela no. 42.145, dated June 9, 2021, and, consequently, exemptions of legal regimes for exports therein indicated remain effective under the terms and conditions established in the referred-to decree. Official Gazette 42.653, dated June 9, 2023.

04. Decree no. 2.647, dated December 30, 2016, setting forth the Customs Fees published in Extraordinary Official Gazette of the Bolivarian Republic of Venezuela no. 6281, dated December 30, 2016.

- Goods subject to Legal Regime no. 18 of the People's Power Ministry for Fisheries and Aquaculture, except for those identified in appendix I of this decree are exempted from legal regimes for exports, set forth in article 21 of Decree no. 2.647.

- Exemption of authorization for export of cocoa beans and its byproducts, as well as coffee beans, established in chapter II, section VI of Decree no. 2.292, which sets forth the Instructions on Simplification of Paperwork and Procedures relating to the Export of Non-traditional Goods, published in Extraordinary Official Gazette of the Bolivarian Republic of Venezuela no. 6.222, dated April 1, 2016.

- The exemption from permits, authorizations and certifications will be contingent upon the monthly balance, follow-up and monitoring of the relevant People's Power Ministries.
- The benefit established in this decree will be applied upon registration of the exporter with the Single Registry of Exporters of the Single Window for Foreign Trade (VUCE, for its acronym in Spanish).

### Effective Date

This decree is effective December 9, 2023.

# Contact us



**Alejandro Gómez R.**

**Tax & Legal Services Partner**

Venezuela

Andean Region Marketplace

Deloitte Spanish Latin America

Phone: +58 (212) 2068732

Email: [algomez@deloitte.com](mailto:algomez@deloitte.com)

**Aníbal Veroes**

**Associate Attorney**

Venezuela

Andean Region Marketplace

Deloitte Spanish Latin America

Phone: +58 (212) 2068783 Ext. 8783

Email: [averoes@deloitte.com](mailto:averoes@deloitte.com)

**Ariel Cantillo**

**Senior Associate Attorney**

Venezuela

Andean Region Marketplace

Deloitte Spanish Latin America

Phone: +58 (212) 2068544 Ext. 8544

Email: [acantillo@deloitte.com](mailto:acantillo@deloitte.com)

**Xavier Korody**

**Associate Attorney**

Venezuela

Andean Region Marketplace

Deloitte Spanish Latin America

Phone: +58 (212) 2068890 Ext. 8890

Email: [xkorody@deloitte.com](mailto:xkorody@deloitte.com)



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their societies affiliated to a member firm (hereinafter “Related Entities”) (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and Related Entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and Related Entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/ve/conozcanos](http://www.deloitte.com/ve/conozcanos) to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society, and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 457,000 people worldwide make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

As used in this document, **Lara Marambio & Asociados, Gomez Rutmann and Asociados, Despacho de Abogados**, has the exclusive legal right to engage in, and limit its business to, providing auditing, consulting, tax consulting, legal, risk and financial advisory and other professional services, under the name “Deloitte”. **Lara Marambio & Asociados**, has the exclusive legal right to engage in, and limit its business to, providing auditing and other professional services, under the name “Deloitte”. And **Gomez Rutmann y Asociados, Despacho de Abogados**, has the exclusive legal right to engage in, and limit its business to, providing legal advisory and other professional services, under the name “Deloitte”.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their Related Entities (collectively, the “Deloitte organization”) is, by means of this communication, 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 representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, Related Entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their Related Entities, are legally separate and independent entities.

© 2024 Lara Marambio & Asociados, Gomez Rutmann y Asociados, Despacho de Abogados, according to the service provided by each one.