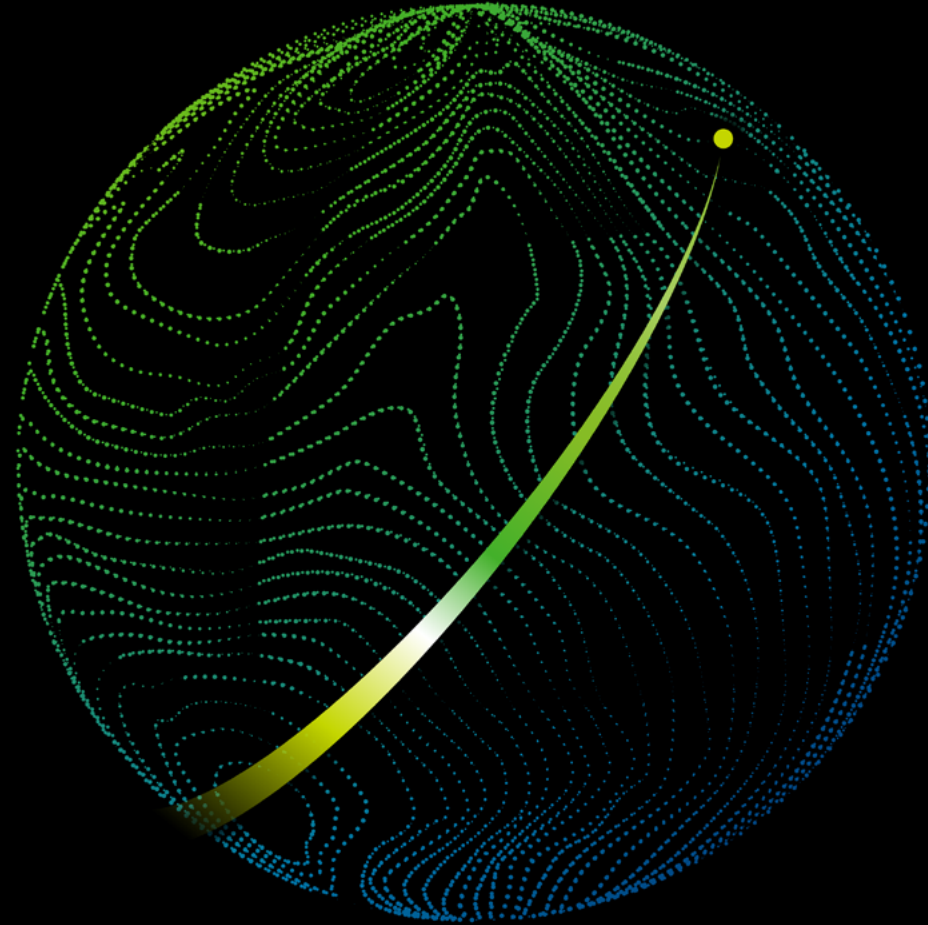


**Deloitte.**



Tax and Legal  
Newsletter

Edition 44 | February 3th, 2025

# Administrative ruling on conditions and requirements for suppliers of IT systems for issuance of invoices and other tax documents

Administrative Ruling no. SNAT/2024/000121, issued by the National Tax and Customs Administration Office (SENIAT, for its acronym in Spanish) was published in Official Gazette no. 43.032, dated December 19, 2024; the Ruling provides for regulations on the Conditions and Requirements for Suppliers of IT Systems used for Issuance of Invoices and Other Tax Documents.

This normative text is aimed at regulating the conditions and requirements to be observed by suppliers of IT systems used to issue invoices and other tax documents, for standardization and authorization by SENIAT.

Below is a summary of the most relevant regulations.

## General provisions

The ruling states that both individuals and companies offering IT systems for issuance of invoices and other tax documents shall be previously authorized by SENIAT.

## Requirements and conditions of IT systems

IT systems must meet certain technical requirements that will guarantee the integrity, continuity, reliability, unchangeability and security of records; allow the remission of electronic data to SENIAT; allow the modification of invoices only through the use of debit notes and credit notes; and provide SENIAT with a password to access the system for consultations.

## Authorization

Suppliers of IT systems for issuance of invoices and tax documents shall request from the SENIAT's National Intendency for Internal Taxes an authorization indicating the requesting party's data, email address, data sheet of the IT system

## Tax and Legal Newsletter

Edition 44 | February 3th, 2025

(description of software, language, database, monitoring and audit, type of connection), digital technical manuals and sworn declaration of not being involved in situations entailing the authorization's denial.

After submission of requirements, the Tax Administration shall inform the requesting party of the date, place, and time for technical evaluation of the system on which a binding report will be issued about the compliance with characteristics, conditions and technical requirements demanded.

Upon issuance of the evaluation report, SENIAT will have 15 business days to make a decision as to the standardization and authorization of the IT system.

The following facts are grounds for denial of authorization:

1. Noncompliance with requirements and conditions demanded.

2. Irregular, inconsistent, or false date furnished.
3. One of the partners, directors or managers has been a member of an entity whose authorization has been revoked; is a public employee; is related to SENIAT offices; or has been convicted for certain crimes.
4. Omissions in filings or payments of taxes.

### Obligations of suppliers

Suppliers must not trade unauthorized systems or provide programs that will facilitate the deviation of tax records; they must guarantee that no unauthorized equipment will be connected and inform SENIAT of any irregularities or changes in the IT system.

Both the developer and the supplier of IT systems are accountable for unauthorized changes the user may apply to systems.

### Revocation

SENIAT can revoke a supplier's authorization for noncompliance with the standards contained in this Administrative Ruling and in tax legislation, for noncompliance established in the Special Law against IT Crimes, as well as for irregularities in data furnished and other major offences.

### Transitory provisions

Taxpayers will have 90 days to adapt or acquire IT systems standardized and authorized, and 30 days for authorized Digital printing agencies to inform SENIAT of IT systems used for standardization purposes; both periods of time start as from the effective date of the standard.

### Final provisions

SENIAT reserves the right to conduct audits and evaluations of authorized systems, apply sanctions for noncompliance and publish on its fiscal portal the list of authorized suppliers and authorizations revoked.

# Tax and Legal Newsletter

Edition 44 | February 3th, 2025

## Effective date

This Ruling is effective as from its publication in Official Gazette of the Bolivarian Republic of Venezuela, i.e., December 19, 2024.



# Contact us



**Alejandro Gómez R.**

**Tax & Legal Services Partner**

Venezuela

Andean Region Marketplace

Deloitte Spanish Latin America

Phone: +58 (212) 2068732

E-mail: [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

E-mail: [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

E-mail: [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

E-mail: [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 460,000 people worldwide make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

As used in this document, **Lara Marambio & Asociados, Gómez Rutmann y Asociados, Despacho de Abogados, and Deloitte & Touche, C.A.**, have the exclusive legal right to engage in, and limit their business to, providing auditing, consulting, tax consulting, legal, risk and financial advisory services, respectively, 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”. **Gómez 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”. **Deloitte & Touche, C.A.**, has the exclusive legal right to engage in, and limit its business to, providing Consulting, tax consulting, risk and financial advisory services, respectively, 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.

© 2025 Lara Marambio & Asociados, Gómez Rutmann y Asociados, Despacho de Abogados, and Deloitte & Touche, C.A., according to the service provided by each one.