



NEWSLETTER

SEPTEMBER

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IMPORTS/CUSTOMS

A Presidential Decree issued a Partial Amendment to Decree No. 2.647, published in Official Gazette No. 6.281 Extraordinary of 12/30/2016, through which the system of the goods in the Tariff Schedule is established and the Common Nomenclature (NCM) of MERCOSUR Member States, based on the Harmonized Commodity Description and Coding System (HS) of the Customs Cooperation Council (CCC) - World Customs Organization (WCO), is adopted. The amendments made do not repeal the provisions of Decrees Nos. 4.111 and 4.684, published in Official Gazettes Nos. 6.510 and 6.698 Extraordinary of 02/05/2020 and 05/02/2022, respectively. (Official Gazette of 09/02/2022. Decree No. 4.734. Entry into force: Upon the elapsing of five (5) days following its publication in the Official Gazette).



The Ministry of the Popular Power for Economy, Finance, and Foreign Trade resolved to modify Appendix I of Decree No. 4.683 (published in Official Gazette No. 6.697 Extraordinary of 05/01/2022), which establishes the exemptions from import duties, value added tax, and rate for determination of the customs regime for the importation of the goods indicated in Chapter II of said Decree: (i) to extract a group of Tariff Codes to which, therefore, the exemption defined in article 3 of said Decree will not be applied; (ii) to incorporate a group of Tariff Codes, for the purposes of the exemption from payment of Import Duties and Value Added Tax, in the terms prescribed in article 3 of said Decree. (Official Gazette of 09/05/2022. Resolution No. 017-2022. Entry into force: Upon the elapsing of five (5) days following its publication in the Official Gazette).

TAX

The National Integrated Service of Customs and Tax Administration (*Servicio Nacional Integrado de Administración Aduanera y Tributaria* - SENIAT) authorized/legalized the issue and circulation of liquor warranty seals. (Official Gazette of 09/09/2022 and 09/29/2022. Administrative Rulings Nos. SNAT/2022/000050, SNAT/2022/00051, SNAT/2022/000052, SNAT/2022/000056, and SNAT/2022/000057. Entry into force: Upon publication in the Official Gazette).

An Administrative Ruling of SENIAT repealed Administrative Ruling No. SNAT/2015/00018, published in Official Gazette of 05/08/2015, which Ruling designated the manufacturers, nonindustrial producers, and importers of alcoholic drinks as Value Added Tax collecting agents. (Official Gazette of 09/29/2022. Administrative Ruling SNAT/2022/000055. Entry into force: Upon publication in the Official Gazette).

Caracas, October 24, 2022.





TRAVIESO EVANS

ARRIA RENGEL & PAZ

CARACAS - VALENCIA - BARQUISIMETO - MARACAIBO - PUERTO LA CRUZ

CARACAS

VALENCIA

BARQUISIMETO

MARACAIBO

PUERTO LA CRUZ

Telephone: (+58 212) 918 33
33

Telephones: (+58 241) 825 64 56
/ 826 28 21 / 825 47 93

Telephones: (+58 251) 233 75 37
/ 233 65 52

Telephone: (+58 261) 792 02
61

Telephones: (+58 281) 286 86 83
/ 286 78 98



www.traviesoevans.com



legal@traviesoevans.com



[traviesoevans](https://www.instagram.com/traviesoevans)



[TraviesoEvans](https://twitter.com/TraviesoEvans)



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