



NEWSLETTER

JUNE 2025

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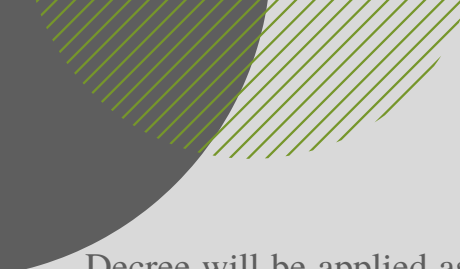
The SENIAT readjusted the value of the Tax Unit from nine bolivars (Bs. 9.00) to forty-three bolivars (Bs. 43.00). (Official Gazette of 06/02/2025. Administrative Ruling No. SNAT/2025/000048. Entry into force: Upon publication in the Official Gazette).



The National Assembly issued the Capital District Tax System Law. The purpose of said Law is to regulate the creation, organization, collection, control, auditing, inspection, verification, protection, and administration of the one per thousand (1x1000) tax, the rates, the electronic fiscal stamp and the penalties over which the Capital District has competence. The provisions of the Law are applicable to all of the activities that generate payment of the taxes established in this legal framework for the jurisdiction of the Capital District. The Special Law of Fiscal Stamps for the Capital District, published in Official Gazette of 05/02/2012, is repealed, as well as any other legal instrument that conflicts with said Capital District Tax System Law. (Official Gazette No. 6.909 Extraordinary of 06/02/2025. Entry into force: Upon publication in the Official Gazette).

A Decree of the Government of the Capital District issued the Regulations to the Capital District Tax System Law, with the purpose of developing the rules, application of and compliance with the tax obligations established in the Capital District Tax System Law. (Official Gazette of the Capital District of 06/26/2025. Decree No. 241. Entry into force: Upon publication in the Official Gazette of the Capital District).


A Presidential Decree suspended the application of the exemptions for the importation of the goods established in number 1 of article 17 of the Decree with the Status, Value, and Force of Law that establishes the Tax on Value Added Tax. The suspension of the exemption for said importation includes different food and products for human consumption, fertilizers, medicines and agrochemicals and active principles used exclusively for the manufacturing of the same, motor vehicles with special adaptations for disabled people, pacemakers, newspapers, books, among others. Likewise, said Decree exempted from Value Added Tax the final importation of corporeal personal property, made by the agencies and entities of the National Public Administration, as well as the importation made by natural or legal persons with their own resources, classified into the customs codes indicated in Appendix I to said Decree. The benefit of exemption prescribed in the



Decree will be applied as of the date of filing of the relevant Customs Declaration for importation. The exemption benefits will apply for a period of one (1) year as from the entry into force of the Decree. (Official Gazette No. 6.918 Extraordinary of 06/30/2025. Decree No. 5.145. Entry into force: Five (5) días following its publication in the Official Gazette). **Note: This Gazette has not been published in the web page of the National Printing and Official Gazette Autonomous Service yet. You may access it through the official web page of the National Integrated Service of Customs and Tax Administration (SENIAT).**

Presidential Decree No. 5.146 (Decree on Customs Exemptions) established as follows: (i) an exemption of ninety percent (90%) from import duties and ninety percent (90%) from value added tax is established for the final importation of new or used corporeal personal property, made by agencies of the National Public Administration and by natural or legal persons with their own resources, classified into the customs codes indicated in Appendix 1 to Decree 5.146. This tax benefit operates by reason of law only; (ii) an exemption from import duties and value added tax is established for the final importation of corporeal personal property, made exclusively by the Ministry of the Popular Power for Electric Energy or its assigned agencies and entities, classified into the customs codes indicated in Appendix II to Decree No. 5.146.; (iii) an exemption from

import duties and value added tax is established for the final importation of corporeal personal property, made exclusively by the Ministry of the Popular Power for Attention to Waters or the agencies or entities assigned to it, classified into the customs codes indicated in Appendix III to Decree No. 5.146;(iv) an exemption from import duties and value added tax is established for the final importation of corporeal personal property, made exclusively by the Ministry of the Popular Power for Mining Ecological Development or its assigned agencies and entities and the Corporación Venezolana de Guayana (CVG) or the companies assigned to it, classified into the customs codes indicated in Appendix IV to Decree No. 5.146. (v) an exemption from import duties and value added tax is established for the final importation of corporeal personal property made exclusively by the Corporación Socialista del Cemento (CSC) and the companies assigned to it, classified into customs codes 2520.10.11.00, 4010.19.00.00, 4010.39.00.00, 6902.10.90.00, and 7325.91.00.00. The exemption benefit prescribed in the Decree will apply as of the date of filing of the relevant Customs Declaration for importation. The exemption benefits established in the Decree will apply for one (1) year as from publication of the same in the Official Gazette. (Official Gazette No. 6.918 Extraordinary of 06/30/2025. Decree No. 5.146. Entry into force: Upon publication in the Official Gazette). **Note: This Gazette has not been published in the**



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A Presidential Decree issued a Partial Amendment to Decree No. 4.944, dated 04/24/2024, published in Official Gazette No. 6.804 Extraordinary, dated 04/25/2024, through which the Schedule of Customs Duties was issued. (Official Gazette No. 6.918 Extraordinary of 06/30/2025. Entry into force: Upon the elapsing of five (5) days after publication in the Official Gazette). **Note: This Gazette has not been published in the web page of the National Printing and Official Gazette Autonomous Service yet. You may access it through official web page of the National Integrated Service of Customs and Tax Administration (SENIAT).**

TELECOMMUNICATIONS

The National Telecommunications Commission (Comisión Nacional de Telecomunicaciones – CONATEL) issued an amendment to the Administrative Ruling containing the Conditions for Qualification of Free Use Equipment, published in Official Gazette of 06/10/2013, in order to include new equipment and frequency bands for Radio Local Area Network Devices (RLAN),

Medical Implant Communication Service (MICS), Proximity Sensors for Automotive Use, and Short-Range Devices. (Official Gazette of 06/16/2025. Administrative Ruling No. 064. Entry into force: Upon publication in the Official Gazette).





CONATEL established the parameters and indicators to which the subscription broadcast service will be subject, as well as the goals to be met by the operators of said service, in order to bring about access to and provision of the same in appropriate quality conditions. Administrative Ruling No. 841, published in Official Gazette of 09/12/2006, was repealed. (Official Gazette of 06/16/2025. Administrative Ruling No. 071. Entry into force: Upon publication in the Official Gazette).

CONATEL established the measures for implementation of Protocol IPv6, as well as the goals to be met by the operators that render telecommunications services and use the Protocol IP. (Official Gazette of 06/16/2025. Administrative Ruling No. 096. Entry into force: Upon publication in the Official Gazette).

MISCELLANEOUS

A Resolution of the Ministry of the Popular Power for Productive Agriculture and Lands fixed at six (6) months the period of effectiveness of the phytosanitary and zoosanitary permits required for the importation of animals, vegetables, products and derivatives of both origins, granted by the National Institute of Integral Agricultural Health (*Instituto Nacional de Salud Agrícola Integral* - INSAI). Said period of effectiveness will begin on the date of issue of the relevant phytosanitary or zoosanitary permit. The permits in force by the date of

publication of the aforesaid Resolution will be valid up to the expiration date established in the same. Resolution DM/No. 022/2023, published in Official Gazette of 11/22/2023, is repealed. (Official Gazette of 06/11/2025. Resolution DM/No. 043/2025. Entry into force: Upon publication in the Official Gazette).

The Ministry of the Popular Power for Mining Ecological Development determined the geographical areas in the State of Bolívar in which the Corporación Venezolana de Minería S.A. (CVM) and the Compañía General de Minería de Venezuela C.A. (MINERVEN) will perform the activities prescribed in article 1^o of the Decree with the Status, Value and Force of Organic Law that Reserves to the State the Activities of Exploration and Exploitation of Gold and other Strategic Minerals. Likewise, it determined the areas in the State of Falcón in which Carbones del Zulia S.A. (CARBOZULIA) will perform the activities prescribed in article 1^o of the Decree with the Status, Value and Force of Organic Law that Reserves to the State the Activities of Exploration and Exploitation of Coal and other Strategic Minerals. (Official Gazette of 06/18/2025. Resolutions Nos. 018-2025, 019-2025 y 020-2025. Entry into force: Upon publication in the Official Gazette).

Caracas, July 18, 2025.





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