

Taxes

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Written by Equipo de Produccion Provincial
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National Tax Administration Office

Yateras

Intern Palenque Address

Formalities

Tax procedures are regulated in Law No. 113 of the Tax System and in Decree NO.308 Regulation of the General Standards and Tax Procedures, published in the Official Gazette No. 53 of 2012.

Registration, withdrawal, and request for exemption for temporary suspension of self-employment

Obtain tax certifications, establish claims through appeals and complaints, formulate proposals, request agreements for deferrals of tax debts, refunds of undue income, acquire and present models of declaration and payment of taxes, obtain your Tax Vector, etc.

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Definition of the Tax System: Set of Taxes, Rates and Contributions, which the State applies to the Taxpayers, in order to guarantee the maximum collection of taxes and thus achieve the maintenance of the country's expenses.

Law No. 113 of July 2012, establishes the taxes and general principles on which the Tax System of the Republic of Cuba is based.

Taxes must be established based on the principles of generality and fairness of the tax burden, in correspondence with the economic capacity of the persons obliged to satisfy them.

They are subjects of the Tax System and are obliged to pay taxes, according to the provisions of this Law, for Natural and Legal Persons of Cuban and Foreign Nationality, in compliance with a general tax obligation.

Those obliged to pay the taxes must register in the Taxpayer Registry corresponding to their fiscal domicile.

Taxpayer: Is the natural or legal person, to whom the law imposes the obligation to pay.

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Natural Person: The natural person with the capacity to be a subject of tax rights and obligations.

Legal Person: State Companies, cooperatives, social organizations, social, political, and mass organizations, civil and commercial companies, associations, organizations, foundations, and other entities with the capacity to be subject to tax rights and obligations.