



SENIAT Repeals the Designation of VAT Collection Agents to the Subjects Described in the Ruling

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Administrative Ruling No. SNAT/2022/000055, dated Sept. 5, 2022, was published in *Official Gazette* No. 42,473, dated Sept. 29, 2022, which repeals Administrative Ruling No. SNAT/2015/0018 dated Feb. 24, 2015, whereby the National Integrated Customs and Tax Administration Service (SENIAT) designated manufacturers, artisan producers and importers of alcoholic beverages as Value Added Tax (VAT) collection agents.

By virtue of the above:

- Manufacturers, producers and importers of alcoholic beverages are required to pay the VAT collected prior to the repeal of Administrative Ruling SNAT/2015/0018, dated Feb. 24, 2015, within the term established for the declaration of the referred tax as applicable.
- The retailers that have inventory of alcoholic beverages with the VAT collected must not include in the invoicing the referred tax amount until said inventory is exhausted.
- Manufacturers, artisan producers and importers of alcoholic beverages, as from the repeal of Administrative Ruling SNAT/2015/0018, dated Feb. 24, 2015, must declare and pay the VAT, in accordance with the provisions of the regulations governing the matter.

This Ruling is effective as of the date of its publication in the *Official Gazette*.

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