

Venezuela Enacted the Capital District Tax System Law

By Tinoco Travieso Planchart & Nuñez

The National Assembly of the Bolivarian Republic of Venezuela enacted the Capital District Tax System Law, published in the *Official Gazette* No. 6,909 Extraordinary of June 2, 2025.

The purpose of the law is to regulate the creation, organization, collection, control, oversight, inspection, verification, safeguarding and administration of the one-per-thousand (1x1000) tax, fees, electronic fiscal stamp and penalties under the jurisdiction of the Capital District.

The law applies to all activities that generate the tax payments established in this law within the jurisdiction of the Capital District.

The regulations establish that the following taxes shall be the responsibility of the Capital District: 1) tax on credit instruments, 2) tax on any means of payment, 3) administrative and service fees, and 4) electronic fiscal stamp.

Taxes, additional taxes and penalties will be calculated using the dynamic unit of account resulting from the exchange rate of the highest valued currency published by the Central Bank of Venezuela (BCV). Obligations will be paid exclusively in bolivars at the exchange rate in effect on the date of payment.

The Capital District Tax Administration may designate directly responsible parties as withholding and collection agents.

A tax of 1x1000 is established, which taxes the granting of credit instruments and means of payment.

The corresponding rate will be charged for general inspections, certification of documents, digitization of plans, maps, files or other documents, as well as obtaining copies, enabling services, among other cases contemplated by the law.

The collection of the electronic fiscal stamp is established, which will serve as an instrument for the issuance and use of fiscal instruments such as stamped paper, stamps and seals. Its organization and collection are the responsibility of the Capital District Tax Administration through the corresponding automated system, which will be required for the actions and services provided by the Capital District Tax Administration.

Under no circumstances may the presentation of the electronic tax stamp be required when the service or document obtained by the taxpayer is collected through fees by the Capital District Tax Administration.

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As of the entry into force of this law, the Special Tax Stamp Law for the Capital District, published in *Official Gazette* No. 39,913, dated May 2, 2012, is hereby repealed, as well as any other legal instrument that conflicts with this law.

Effective Date: As of its publication in the *Official Gazette* on June 2, 2025.

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