

Legal and Institutional Updates in Venezuela

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Venezuela has recently adopted new tax and risk prevention regulations, as well as measures aimed at simplifying certain administrative procedures. These developments introduce significant changes to business obligations and procedures before various public agencies. Some of the main changes are described below.

Tax Matters

- The National Integrated Service for the Administration of Customs Duties and Taxes (*Servicio Nacional Integrado de Administración Aduanera y Tributaria* or SENIAT) established a new general regime for issuing invoices and other tax documents through a ruling published in the *Official Gazette* on October 21, 2026. The regulations allow taxpayers to choose between digital methods and fiscal machines, reserving printed invoice books for contingency situations. Digital methods include SENIAT platforms and services from authorized technology providers. The provision will enter into force 180 consecutive days after its publication, the period allotted for adapting billing systems to the new regime.
- SENIAT issued new regulations regarding so-called special taxpayers, a category of taxpayers who, following qualification and notification by the tax administration, are subject to a particular regime of control and compliance with their tax obligations. The provision, published in the *Official Gazette* on October 22, 2026, and effective since November 1, establishes new income and transaction thresholds for this qualification, as well as specific provisions applicable to companies in the hydrocarbon, gas and mining sectors, as well as certain suppliers and contractors. It also includes exclusions for new ventures and certain primary agricultural activities and regulates the grounds for revocation of the qualification.

Administrative Procedures

- The Autonomous Service of Registries and Notaries (*Servicio Autónomo de Registros y Notarías* or SAREN), in conjunction with the Ministry of Foreign Affairs, expanded the electronic apostille system to include documents issued by other public agencies. The new system, called "*apostilla otros entes*," allows for the electronic submission of applications and documents, payment, tracking of the process and receipt of the apostille digitally once approved. This measure aims to simplify the authentication procedures for Venezuelan documents intended for use abroad.
- The Ministry of Popular Power for Tourism issued new regulations for the prevention and control of risks associated with money laundering, terrorist financing, the financing of the proliferation of weapons of mass destruction and other illicit activities, which were published in the *Official Gazette* on October 8, 2026. These regulations establish new obligations for tourism service providers, including the implementation of risk management systems, identification and due diligence procedures for clients, employees and suppliers, internal control mechanisms and reporting obligations to competent authorities. These provisions will take effect 60 days after their publication.

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