

### For Registration:

Identification document.

Approval of the entity that authorizes the activity to be carried out.

Power of Attorney or Legal Guardianship that accredit the representative, if the person obliged to register cannot attend.

Declaration of contracted workers and co-owners.

Document for affiliation to the Social Security Registry.

Both people must present

Stamp of the stamp worth 30.00 pesos in CUP or CUC. Cuban legal entities that operate in Cuban pesos (CUP) and natural ones (Cuban and foreign) with permanent residence in the national territory, pay in CUP; while legal entities (Cuban and foreign) that operate in freely convertible currency or convertible pesos, as well as permanent non-residents in the national territory, do so in CUC.

- Any other document established to determine taxes required by ONAT.
- List of bank accounts with which it operates.

### Low:

- Document issued by the governing body that certifies the withdrawal.
- All documents with tax significance that were delivered to you.
- Document accrediting the cancellation of your registration in the corresponding registry.

### Modification or update:

If any change occurs that involves a modification of the RC (transfer, change of activity, regime, address, fee, premises, legal representative of the entities, etc.), the natural or legal person, must report it, within a term of thirty (30) calendar days. For this you must present the RC-05 Unique Tax Identification and the same documents requested for registration (except the \$ 30.00 in stamp stamps). Exemption for Temporary Suspension of the Activity Exercise: This exemption is established for self-employed workers. It is granted from the temporary suspension approved by the governing bodies, that is, those that authorized these taxpayers to carry out the activities they carry out. Said organizations may be: the Municipal Directorate of Labor and Social Security (DMTSS), the State Traffic Unit or others. When the governing body approves the temporary suspension of the exercise of the activity, it does so by means of an accrediting document that the workers must present at the ONAT of the municipality in which they are registered, together with the RC-05 Unique Tax Identification model, so that it is make the exemption from your tax obligations effective in the Taxpayer Registry (RC), during the period in which they were suspended. If they do not submit the aforementioned document to ONAT, the

procedure is not effective. They remain active in the RC, maintain their tax obligations and become debtors.

### **Issuance of Tax Certifications:**

The taxpayer can request tax certifications from:

- Registration in the Taxpayer Registry
- Fiscal Residence in Cuba (according to agreements to avoid double taxation)
- No tax debts
- Contributions made to the Social Security Regime
- Compliance with Tax Obligations

These are processed at the ONAT of the municipality in which the person is registered. To grant the certifications, stamp seals are required for a value of \$ 20, according to the currency in which the applicant operates. As established in Article No. 221 of Law 113 of the Tax System: Cuban legal persons operating in Cuban pesos (CUP) and natural persons (Cuban and foreign) with permanent residence in the national territory, pay in CUP; while legal entities (Cuban and foreign) that operate in convertible pesos, as well as non-permanent residents in Cuba, do so in CUC.

### **Deferrals:**

The taxpayer needs to file:

A document containing: names and surnames (if you are a natural person), name or business name (if you are a legal person); NIT and address of the legal domicile. If it is formulated by the taxpayer's legal representative, it includes their names and surnames, permanent identity number or passport, and the legal address. Said document will also contain, the tax debt that is to be deferred, amount, concept and date on which the voluntary term of payment of the tax ends, the causes that motivate the deferment, the type of deferment that is requested, and if it were in installments, the deadlines needed. The movable and immovable property of the debtor's or the person's property must also be included, the amount of which is sufficient for the fulfillment of the tax debt; the place, the date of the request and the signature of the applicant, with a rubber stamp, in the case of legal entities. Other documents that ONAT requires. The debtor may attach to the document all the documentary evidence that he deems appropriate to support his request.

**Important !:** once the deferment agreement is signed, it is understood that the debtor renounces to claim.

**Refund of Income Before an Improper Payment:** To request it you must present:

The application document that must contain: name or company name, legal and other general address of the taxpayer, NIT, account number and bank branch where he carries out his operations, date and reference of the contribution to the State Budget. The documents that prove the payment whose return is requested; the financial statements, properly coined and signed by the highest level of management of the entity, when the erroneous contribution or in excess of what is due is related to taxes associated with the activity. In the case of natural persons who keep accounts, they must be signed by the owner. The resolution issued by the competent authority, stating the reasons for the return, when the request is on non-tax income. Other documents that the applicant tries to use, or whose presentation the Tax Administration requires. The right to return prescribes one year after it has been made, or the income has been

## Procedures carried out in the office for natural and legal persons

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declared as undue or in excess of what is due.