

# Tax News September 2022



## Executive Summary:

Rule	Content	Date
<b>Decree N° 7.806</b>	The term of the special Selective Consumption Tax ("ISC" per its Spanish acronym) regime for the importation of certain petroleum fuels is extended until October 31, 2022.	September 14, 2022
<b>Decree N° 7.807</b>	The ISC taxable base for the import of Type I Diesel/Oil Gas was modified to G. 5,546 per liter, until September 30, 2022.	September 14, 2022
<b>General Resolution N° 119</b>	The Undersecretariat of State for Taxation ("SET") regulates the form of presentation of the application for tax exemption of sports equipment, apparatus, articles and implements to be used in the framework of the XII South American Games Asunción 2022.	September 7, 2022
<b>General Resolution N° 120</b>	SET updates the list of taxpayers subject to the jurisdiction of the General Directorate of Large Taxpayers and the General Directorate of Collection and Regional Offices.	September 8, 2022





## More information

### **Decree No. 7806/2022 - Extension of the special ISC regime for the importation of certain oil-derived fuels.**

By means of Decree No. 6620/2022, the Executive Branch fixed, on a transitory basis, the ISC taxable bases for the importation and commercialization of the following oil-derived fuels:

Product	Taxable income
1) Diesel/Oil Gas Type III	G. 2.388,9 per liter
2) Virgin gasoline	G. 3.045,6 per liter
3) RON 91 gasoline	G. 6.033,3 per liter

Originally these tax bases were to be in force only during February 2022, but then their validity was extended on a monthly basis, at the rate of one decree per month. In this context, Decree No. 7806/2022 is the last of these extensions to date, extending until October 31, 2022, the validity of such tax bases.

### **Decree No. 7807/2022 - Temporary modification of the ISC taxable base for the importation and commercialization of Type I Diesel/Oil Gas.**

The Executive Power modified the ISC taxable base applicable to the importation and commercialization of Gas Oil/Diésel Type I, which was established at G. 5,546 per liter. This ISC regime was effective until September 30, 2022.





## **General Resolution No. 119/2022 - The form of presentation of the application for tax exemption on the importation of goods to be used in the framework of the XII South American Games Asunción 2022 is regulated.**

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By means of this General Resolution, the Undersecretariat of State for Taxation (SET) regulated the filing of the application for VAT exemption for the importation of goods to be used in the XII South American Games to be held in Asunción, which must be made through the profile of the Taxpayer Sports Entity in the Marangatú Tax Management System, using its confidential access password.

In order to make the request, the Taxpaying Sports Entity must be up to date with the filing of its tax returns, as well as the payment of its tax obligations. The documents indicated in the General Resolution No. 119/2022 must be attached to the application.

The SET has two working days after receipt of the request to formally analyze the presentation, in order to process or reject it. If the SET rejects the request, the taxpayer may file it again without limitation. From the formal admission of the request, the SET has twenty working days to deny or approve it by means of the respective resolution.

## **General Resolution No. 120/2022 - The list of taxpayers subject to the jurisdiction of the General Directorate of Large Taxpayers and the General Directorate of Collection and Regional Offices is updated.**

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The SET updated the list of taxpayers under the jurisdiction of the General Directorate of Large Taxpayers, and the General Directorate of Collection and Regional Offices.

As from October 1, 2022, the taxpayers indicated in the lists of Annex I of the General Resolution are assigned to the category of "Large Taxpayers" and, therefore, subject to the competence of the Directorate under that name.

As from the same date, the taxpayers listed in Annex II of the General Resolution are included in the category of "Medium Taxpayers" and, therefore, under the competence of the General Directorate of Collection and Regional Offices<sup>1</sup>

Taxpayers whose Single Taxpayer Registry ("RUC") number does not appear in any of the annexes of the General Resolution, remain in the category in which they are currently, with no change in the competence of the General Directorate of the SET that administers them.

If you wish to know if you or your organization are affected by this Resolution, you can consult the complete list of taxpayers in the following [link](#).

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<sup>1</sup> Annexes I and II of General Resolution No. 120/2022 can be found at the following link:

<https://www.set.gov.py/portal/PARAGUAY-SET/detail?folder-id=repository:collaboration:/sites/PARAGUAY-SET/categories/SET/Normativas/resoluciones/2022&content-id=/repository/collaboration:/sites/PARAGUAY-SET/documents/2022/normativas/resoluciones/Resolucion%20General%20N°120-22%20Anexo.xlsx>



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