

# Tax News **April 2023**

## Executive Summary

Norm	Content	Date
<b>General Resolution No. 129</b>	The Undersecretariat of State for Taxation (" <u>SET</u> ") has moved the due dates for the filing of tax returns and for the payment of certain tax obligations.	April 03, 2023
<b>Instructive No. 04</b>	The National Customs Directorate (" <u>DNA</u> ") adopted measures related to the registration process of signatures of persons involved in customs activities.	April 20, 2023
<b>Decree No. 8895</b>	The regimes of (i) Value Added Tax (" <u>VAT</u> ") taxable base for certain goods under the tourism regime, and (ii) ISC tax rates for certain electronic products were not extended.	February 28, 2023 (Expiration)
<b>General Resolution No. 105</b>	The SET established the schedule of due dates for taxpayers to compulsorily adhere to the Integrated National Electronic Invoicing System (" <u>SIFEN</u> ") - Reminder for Group 4 and subsequent groups.	December 17, 2021 (Reminder)



## More Information

### **Resolution No. 129/2023 - The SET moves the due date for the filing of tax returns and for the payment of certain tax obligations.**

Through General Resolution No. 129/2023, the SET decided to move some due dates for filing tax returns and payment of tax obligations. This decision was made due to the non-business days of Easter Week.

Consequently, the following due dates for the filing of tax returns and the payment of tax obligations have been moved according to the following calendar:

Last number of the RUC	Regular obligation date	Extended obligation date
0	April 07, 2023	April 12, 2023
1	April 09, 2023	
2	April 11, 2023	

The other maturities were not altered and are therefore governed by the Perpetual Maturity Schedule.

### **Instructive No. 04/2023 - The DNA establishes rules for the registration of signatures of persons involved in customs activities**

The DNA issued Instruction No. 04/2023 (the "Instruction"), whereby administrative measures are taken for registering persons related to the customs activity, regulated by Resolution DNA No. 80/2020.

The measures indicate that the registry of persons related to customs activity continues to be the only mechanism for registering and authorizing the signature registration file online. In addition, for the current fiscal period, the DNA established the option for customs brokers and forwarding agents to submit the bank reference with a savings bank instead of the current account bank reference requirement in order to register them as persons related to the customs activity.

On the other hand, DNA established that the deadline for importing companies to submit the meeting minutes with their meeting communication is June 30, 2023. This same date is also the deadline for submitting the financial statement documents (balance sheet, income statement, cash flow statement, statement of changes in equity, notes to the financial statements).

Finally, the other documents required by DNA Resolution No. 80/2020 for the registration of the signature of persons related to the customs activity must be submitted. The DNA's corporate contact e-mail address established through the Instructions is [pvaa@aduana.gov.py](mailto:pvaa@aduana.gov.py).

## Decree No. 8,895/2022 - On April 30, the regimes for the reduction of (i) the Value Added Tax ("VAT") taxable base for certain goods under the tourism regime, and (ii) the ISC tax rates for certain electronic products expired

The Executive Power had issued Decree No. 8895/2023, whereby it resolved to extend until April 30, 2023, the validity of the following Decrees:

Decrees	Content
1. Decree No. 8048/2022	By which the taxable base of 5% was established for the liquidation of VAT at the time of importing goods under the tourism regime.
2. Decree No. 8782/2023	Whereby the temporary modification to 0.5% of the ISC rates for cellular telephony devices and various household appliances, mentioned in paragraphs 2 and 3 of Article 12 of the Annex to Decree No. 3,109/2019, was provided for.

In accordance with the provisions of the measure related to the tourism regime, the VAT taxable base remained at 5% for the goods referred to in the annex to Decree No. 1,931/2019. Thus, the effective rate was as follows:

Period	Taxable base	10% VAT effective rate	5% VAT effective rate
Until April 30, 2023	5%	0,5%	0,25%

The Executive Branch no longer extended these special regimes, so that as of May 01, 2023, the taxable base of the VAT applicable to the importation of goods subject to the tourism regime returned to 15% of the customs value (including customs duties), according to Decree No. 1,931/2019 and its amendments.

On the other hand, regarding the measure adopted concerning the ISC on electronic devices, the Executive Power had resolved to temporarily reduce by half the ISC rates for the following goods.:

Decrees	Regular tax rates	Reduced tax rates	Difference
Automatic data-processing machines and units thereof; magnetic or optical readers, copying machines, hectographic machines, mimeographs, mimeographs, address printing machines, electrical machines, apparatus and equipment and parts thereof; sound recorders and reproducers, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, video monitors and video projectors	1%	0,5%	-0,5%
Cellular telephony devices and portable terminals	1%	0,5%	-0,5%

This special regime was also not extended, so as of May 1, 2023, the 1% ISC rates for cellular telephony devices and miscellaneous household appliances will apply again, according to Decree No. 3109/2019.



## General Resolution No. 105/2021 - The calendar for taxpayers to join SIFEN was established (REMINDER for Group 4 and subsequent groups)

All taxpayers, especially those in group 4 of the SIFEN, are reminded that the SET issued General Resolution No. 105/2021 (the "RG") on December 17, 2021. Through this RG, SET established the mandatory calendar for several groups of taxpayers to adhere to the SIFEN, foreseeing ten groups with nine different due dates, with a difference of one quarter between the dates anticipated for one group and another, except for groups 1 to 3, according to the following calendar.

Grups	Date from which it is mandatory
1 - "Initial phase"	July 01, 2022
2 - "Voluntary adherence"	July 01, 2022
3 - "Compulsory phase"	January 02, 2023
4 - "Compulsory phase"	April 03, 2023
5 - "Compulsory phase"	July 03, 2023
6 - "Compulsory phase"	October 02, 2023
7 - "Compulsory phase"	January 02, 2024
8 - "Compulsory phase"	April 01, 2024
9 - "Compulsory phase"	July 01, 2024
10 - "Compulsory phase"	October 01, 2024

Obligated taxpayers from groups 4 to 10 may start issuing electronically before the established date in case they wish to do so gradually. However, once the mandatory date arrives - April 3, 2023, for group 4 - they must exclusively issue all their documents electronically since the authorization and stamping of their pre-printed or self-printed documents, granted by the SET, will cease to be valid, except for the one related to virtual withholding vouchers.

Taxpayers should take into account that they will bear the cost of the development and implementation of an electronic invoicing system, which often involves a considerable implementation time, as acknowledged by the SET in article 4 of the RG when it grants a period of up to 12 months of adaptation to those who wish to become voluntary electronic billers.

Therefore, it is crucial to be aware of whether you or your company are covered by the SIFEN obligation because, if you are and you do not take the appropriate measures in time, you may no longer be able to operate normally. If you or your organization are affected by this RG, you can consult the [complete list of taxpayers](#) in the following search engine. For further details or better advice, don't hesitate to get in touch with our tax professionals.

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