



IDENTIFICATION OF THE ENTITY

Name of the entity: National Tax Administration Office Ciénaga de Zapata

Municipality: Ciénaga de Zapata

Geographic location

Address: Entronque Playa Larga

Director: Rebeca García Hernández

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The National Tax Administration Office. Entity in charge of overseeing the application of the legislation related to taxes and other non-tax income.

Structure:

The Structure of the National Tax Administration Office, part of the general principle of a single Tax Administration in the country;

The ONAT vertical structure covers the entire National Territory.

It is attached to the Ministry of Finance and Prices (MFP).

It has its own legal personality and independence in the management of human, financial and material resources.

It is a functional Organization, seeking the greatest rationality.

It has territorial distribution, it has 169 Municipal and 14 Provincial Offices, located in accordance with the Political-Administrative Division of the country, with administrative independence, in relation to the Local Government Bodies of the People's Power.

Among the duties that taxpayers possess are:

- Register in the Taxpayer Registry (RC).
- Keep the personal and patrimonial data updated in the CR and

provide those required by the ONAT.

- Use the Tax Identification number in your relations with ONAT, and in your commercial and financial operations.
- Keep in auditable state, for five (5) years, the accounting books, registers, vouchers, copies of the sworn declarations presented, declarations of merchandise before the Customs, receipts of payments, the proofs of the retentions made, copy of all the information provided to the Tax Administration as withholding or receiving and other documents that are established in each case.
- Save and maintain in operational conditions for a term of five (5) years, the magnetic media containing the information and the respective programs; as well as, provide all of the automated accounting records, when the accounting is carried out through electronic data processing.
- Provide any information related to the computer equipment used, the specifications on the operating system, the languages and utilities used, whether the processing is carried out on own, leased equipment or by another natural or legal person.
- Allow the Tax Administration personnel to use the programs and utilities that make it possible to obtain the information to carry out any fiscal control action.
- Present the affidavits, balances, reports, certifications and other documents, in the legally established terms, terms and requirements.
- Certify, when appropriate and according to the established financial statements and present the opinion to the Tax Administration.
- Attend the corresponding Tax Administration within the term in which they are summoned, and must provide the required information.
- Prove before the Tax Administration the origin of the funds that finance the expenses, disbursements or investments. In case you are not obliged to keep accounts, prove the origin of said funds with the means of evidence established by law.
- Allow access to the fiscal domicile or place where the economic activity is carried out, of the ONAT officials and executives who assist in the performance of their functions, upon presentation of the work order that authorizes the supervisory action or legal instrumentation that is will perform.

Among the rights that taxpayers have are:

- Receive a kind, professional and considerate treatment.
- Enjoy a neat and orderly environment in the ONAT offices.
- That the tax legislation is applied fairly and impartially. That the confidentiality of your information is protected.
- Receive free consultation services and others that facilitate compliance with tax obligations at ONAT offices.

- Submit claims against administrative action and receive a response within the established time.
- That their affairs are processed correctly and within the established deadlines.
- Formulate and receive a response to your complaints, claims and other approaches that involve ONAT.
- Receive timely, correct and updated information.
- Obtain the tax benefits provided in the tax legislation.

Among the services offered by the National Tax Administration Office are:

- Attention, guidance and personal advice
- Checking the Green, Yellow and Blue Pages of the ETECSA Telephone Directory
- Accessing the websites of the Ministry of Finance and Prices, www.mfp.gob.cu and the Official Gazette of the Republic www.gacetaoficial.gob.cu
- Free delivery of tax documents and programs that calculate taxes, assistance documents that indicate to each taxpayer their obligations and when to fulfill them
- Publication of information of tax significance through different channels: letters, releases, brochures, mass media (radio, television, newspapers, sites and digital portals) both national, provincial or territorial.
- The facility through messages with tax information through mobile phones, it is important to inform that this service will be provided free of charge to all citizens who request it.

The messages will give alerts about the expiration of the voluntary periods of presentation and payment of taxes, informative messages will also be included. If you want to receive messages about the deadlines for paying taxes, the services offered by ONAT and other tax information on your mobile phone ... you must send an SMS or free message to number 8000 with the text: ONAT and send it, subsequently receiving a confirmation.

It is important that the taxpayer is informed about the legislation and procedures related to their tax responsibilities, since ignorance of the law does not exempt them from compliance.

Among the procedures offered by the National Tax Administration Office are:

- Registration in the Taxpayer registry, both natural and legal persons
 - Cancellation of the Taxpayer registry, both natural and legal persons
 - Updating or modification of the Taxpayer registry
 - Other Procedures:
- o Exemption from payment for temporary suspension of self-employment
 - o Issuance of tax Certifications.
 - o Claims against the acts of the tax administration.
 - o Return of income due to an undue or excess payment.
 - o Request for deferment of the tax debt.
 - o Delivery of payment models CR 09, sworn declaration models on personal income DJ 08, sworn declaration on profits for the agricultural sector DJ 10 A and 10 B, the business sector DJ 01 and DJ 02, for non-agricultural cooperatives the DJ 11 and DJ 05 model for the transfer of assets and inheritance, among others.

Within the tax legislation, tax benefits are established whose application constitutes an obligation for the Tax Administration and a right for taxpayers. We quote the most important so that they are known to all citizens.

The bonuses corresponding to the Prompt Payment Benefit are maintained, arranged for those who contribute the tax at the beginning of the period established by Law No. 113, which are:

Discount of 5% of the amount to be paid that results from the calculation of the Sworn Declaration of the Personal Income Tax, for those who pay before February 28.

2. Discount of twenty percent (20%) of the amount to be paid by the Land Transport Tax (sheet payment), for owners or holders of motor vehicles or animal traction that also pay before 28 February.

3. Discount of ten percent (10%) of the amount to be settled as the Rate for the Filing of Ads and Commercial Propaganda, for taxpayers who place ads and provide the annual total of this tax in advance, within the first month of the year in that the obligation to pay taxes has been set for them.

People who start to work on their own account are exempt from the payment of tax obligations, except the Contribution to Social Security, in the first three (3) months of operations. While those who

rejoin will enjoy said benefit, provided that thirty-six (36) months have elapsed since the ONAT was terminated.

5. The benefit begins counting from the month following that in which the taxpayer registered and is applied to the person; therefore, if it is enrolled in several activities, it does not begin to pay for the income that they generate, until after the 3 months of exemption established in the Law have elapsed.

o For example, if a person first signs up as a self-employed person in January, in the landlord activity, February, March, and April are their benefit months, and they pay in June for income earned in May. If in February you register as a cafeteria and in March as an artisan, you also do not contribute for what these trades generate in those months, since those income were obtained within the exemption period. So, in this case, the first payment for all activities is effective on the same date: June.

6. New graduates who are not located and decide to join any of the self-employment activities are exempt from paying taxes during the first year in which they graduate; as well as those from the arts schools, in any event, once they begin to exercise their specialty.

7. Artists and creators in the culture sector, their support staff, social communicators and designers have the right to request a bonus of up to 30% of the annual income obtained, when a real increase in the financial burden is demonstrated, over the previous fiscal year.

The office hours at our offices are from Monday to Friday from 8:30 am to 3:00 pm and on Saturdays from 8:30 am to 12:00 noon.