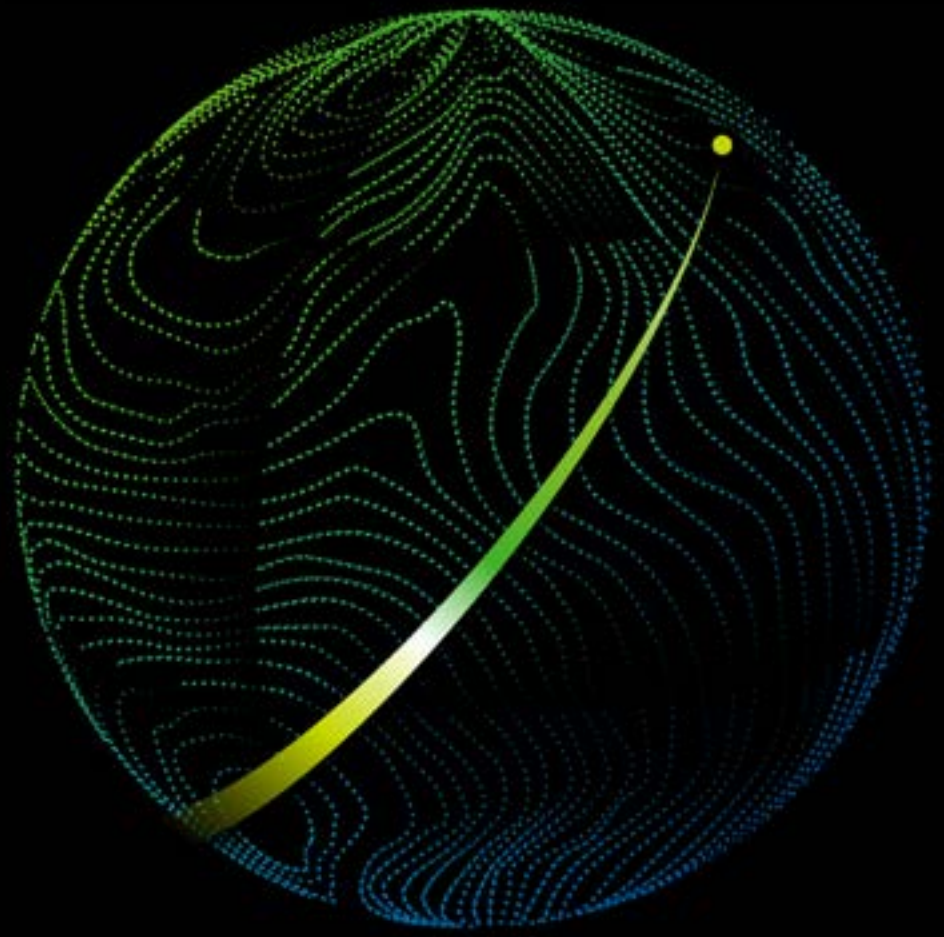
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Tax and Legal Newsletter

Issue 55 | November 2026

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Ruling N° SNAT/2026/0093 Establishing the General Rules and Means for the Issuance of Invoices and Other Tax Documents

SENIAT – Official Gazette No. 43.484 of 10/21/2026

The National Integrated Customs and Tax Administration Service (SENIAT by its Spanish acronyms, hereinafter referred to as the Venezuelan Tax Administration or the VTA) issued **Ruling No. SNAT/2026/0093, dated September 7, 2026**, which establishes **the General Rules and Means for the Issuance of Invoices and Other Tax Documents**, published in the Official Gazette of the Bolivarian Republic of Venezuela No. 43,484 of October 21, 2026, effective 180 days from its publication, which establishes the following points of interest:

1. Purpose and Scope of Application

- **Purpose:** To establish the general regime for the issuance, requirements and control of invoices, delivery orders or dispatch guides, debit notes, credit notes, withholding receipts and exempt tax debit certificates.
- **Obligated Entities: Legal** persons, economic entities without legal personality, natural persons (obliged or not to VAT or Income Tax that issue tax documents as proof of disbursement) and formal taxpayers.
- **Excluded Operations:** Sales of real estate, non-definitive imports, banking and financial operations (except leasing), operations in stock exchanges and agricultural companies, services under a relationship of dependency, national public land transportation of people, medical-assistance/educational/museum services provided by exempt public or non-profit entities, common expenses

of condominiums, entities created to ensure the efficient administration of taxes, and lodging/food services for students, the elderly or people with disabilities in exempt institutions.

2. Authorized Means of Issuance

Free Choice: Taxpayers are free to choose between the following means of issuance:

1) **Digital or Electronic Media:** The VTA allows documents to be generated, validated, transmitted and stored digitally through:
    a. the VTA institutional Web Portal/ Mobile Application or;
    b. digital printers/authorized technology providers.

2) **Fiscal Machines:** Authorized electronic equipment with integrated fiscal and audit memory.

3. Contingency Regime

- The use of **physical formats or receipt books** prepared by authorized printers is reserved exclusively as a **contingency mechanism** in the event of unforeseen events or force majeure (prolonged power failures, internet, technical breakdowns, critical maintenance of the digital system, operations on behalf of third parties, exports or requirements for multiple copies).

- Taxpayers must permanently maintain the authorized contingency formats in their establishment. Once the contingency is over, the digital documents must be registered and sent the next day in PDF format to SENIAT or the digital printing company.

4. General Invoice Requirements

- Every invoice must contain:

1. The name of “INVOICE”.
2. Consecutive and unique numbering.
3. Consecutive and unique Control Number for each issuer, in the case of digital or electronic media.
4. Name and surname or company name, tax address and Tax ID number of the issuer.
5. Date and time of issue: Indicate the date and time of issue of the invoice in the established format.
6. Details of the purchaser or recipient: Indicate the name or company name and Tax ID of the customer. If it is a natural person that does not require a tax invoice, an ID or passport may be indicated instead of the Tax ID.

7. Description of the operation: Describe the good or service, indicating quantity and amount when applicable. If it is exempt, exonerated or not taxed with VAT, it must be identified with the mark (E).
8. Price adjustments: Specify any discounts, bonuses, surcharges, cancellations or other adjustments applied to the price.
9. VAT tax base: Indicate the tax base broken down by rate and the amounts corresponding to exempt, exonerated or subject to collection transactions.
10. VAT amount: Indicate the total VAT discriminated against according to the applicable rate.
11. Total of the operation: Indicate the total value of the sale of goods, provision of services or both.
12. Transactions in foreign currency: When the operation is expressed in foreign currency, indicate the amount in foreign currency, its equivalent in national currency and the exchange rate applied.

5. Special Requirements by Activity:

In addition to the requirements established in the previous point, each one must include as appropriate:

- **Air Passenger Transport:** Airlines and travel agencies must include passenger data (name, ID/passport, address, telephone), ticket number, locator, complete itinerary and breakdown of fares and fees. Tickets or boarding passes do not replace the obligation to issue a tax invoice.
- **Gambling Games (Lotteries):** Regulates the mandatory issuance of invoices for royalties, bets or through pre-printed tickets and **Betting Tax Printers** with specific requirements per lottery.
- **Transactions on behalf of Third Parties:** The data of the third party must be indicated, and specific monthly reports must be complied with to the subjects on whose behalf they are issued.
- **Gas Stations:** The use of a tax document that reflects the daily total of operations as equivalent to the invoice is authorized, temporarily until they complete their technological adaptation.
- **Alcohol and Alcoholic Species:** They require detailed requirements on packaging, volume, alcohol content, transport data and their exclusive use through digital means.
- **Formal Obligations and Duties**
  - **Authorized Printers:** They must keep automated records

and submit monthly information to SENIAT within the first five (5) business days of each month.

- **Users of Fiscal Machines:** They must keep the repair and maintenance control book, issue the Daily Global Report or "Z" daily, transmit the tax data, hire authorized technical services and keep memories replaced by the legal term (5 to 10 years as appropriate).

6. Use of current freeforms (physical formats).

- The existing free forms or paper formats in the possession of the taxpayer may be used until their existence is exhausted or until the entry into force (April 19, 2027).

7. Validity

- The Administrative Ruling will enter into force **one hundred and eighty (180) continuous days (April 19, 2027)** from its publication in the Official Gazette (October 21, 2026). It repels previous regulations on invoicing that conflict with this new legal framework.

8. Derogatory provisions

- **Partial repels:** The invoicing rules of Administrative Rulings SNAT/2003/1.677 (of 2003), SNAT/2009/0102 (of 2008) and SNAT/2013/0078 (of 2013) are partially repealed.
- **Total derogations:** Several previous rulings on the matter are completely repeled, including Ruling No. 0071 (of 2008/2011 on invoicing rules and tax machines) and Ruling SNAT/2024/000102 (of 2024), along with other provisions issued between 2004 and 2018 that collide with the new regulations.

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