

Affidavit and Payment of Taxes-ONAT

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Written by redpinar

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The affidavit is the taxpayer's obligation to declare the information required by law, in function of determining the amount to be paid for the concept of the tax, by means of the documents and forms established for such purposes by the Tax Administration; being bound by the content and accuracy of the data contained therein and may be sanctioned according to law if it is not presented or if it is presented inaccurately, incompletely or fraudulently.

SUBMISSION DEADLINES

Declaration of Taxes.

Personal Income Tax January to April 30

Income tax January to March 31

Non-Tax Revenue Contributions January to May 31

Payment of taxes. Current Fiscal Year

Land Transport January to September 30

Boats January to September 30

FORCED TO PRESENT SWORN STATEMENT OF PERSONAL INCOME

Self-employed workers who carry out their activity within the General Taxation Regime.

Artists, creators and support staff in the cultural sector.

Social communicators and designers of the Cuban Association of Social Communicators (ACCS).

Staff working in foreign branches.

Agricultural sector.

WHERE THE SWORN STATEMENT IS PRESENTED.

All the Sworn Declarations are presented, regardless of their result, in the municipal offices of the Tax Administration, in the case of the self-employed sector and the agricultural sector, they must be deposited in the mailboxes enabled in the tax offices, sent by certified mail to the ONAT or delivered personally if you are going to present a deferment agreement because you do not have enough money to pay the tax.

Before depositing it, you must make sure that you have filled out the 2 originals, without erasures or erasures. It is important that you check that the data entered and the calculations are correct, you must check that both DJs are signed by the taxpayer and the date of preparation. If the Affidavit does not meet these requirements, it will be rejected.

Those taxpayers both in the self-employed sector and in the agricultural sector who present their affidavit and pay before

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February 28 will receive a 5% bonus, to be deducted from the amount to be paid.

WHERE THE PAYMENT IS MADE

Payment will be made at bank branches presenting the fiscal vector or using models RC-04 A (Fiscal Vector-Natural Person) and RC-05 (Unique Fiscal Identification) or the triptych model CR-09.

This year they will have at their disposal 2 digital tools in excel format, which will allow them to calculate and fill out their sworn Personal Income Tax return, quickly and accurately, for the self-employed they will be able to access the model MODEL DJ-08 excel and for the agricultural sector MODEL DJ 12 excel. These models can be printed and presented to ONAT.

These tools can be obtained in different ways: right now in our website, in the tax offices -it is copied in a memory-, you can request it through the email address consultas@pri.onat.gob.cu or in the website of the Ministry of Finance and Prices www.mfp.cu

For self-employed workers, recent Resolution 194 / 2018 of the MFP, the limits of expenses authorized to deduct from the annual income obtained for the determination of the Personal Income Tax as well as the minimum monthly quotas on account of this, to which self-employed workers are obliged for the exercise of their activity.

Deductible expenses are those proper to the exercise of the activity, they must actually have been incurred and must be duly justified and covered by the required documentation.

If the Affidavit is rejected due to errors, by the tax administration, it is equivalent to the fact that it was not presented, in this case a new declaration must be presented before the expiration of the voluntary payment period.

Within the voluntary filing, the taxpayer may rectify his sworn statement as many times as he sees fit, without being sanctioned.

Those taxpayers obliged to pay the tax on land transportation who pay before February 28 will obtain a bonus for prompt payment of 20% of the amount to be paid.

CONSEQUENCES OF FAILURE TO FILE AN AFFIDAVIT OR SUBDECLARE

If you do not make the presentation of the DJ within the established voluntary period, it becomes disregarded. For this infraction fines of

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up to 600 pesos are required, according to Decree No. 308, Article 119, paragraph f).

The taxpayer declares under oath the veracity of the information contained in the DJ and may be sanctioned if he does not submit it, or It contains inaccurate, incomplete or fraudulent information.

Once the omission has been notified, you are obliged to submit the model within 5 working days. Failure to do so will result in a new fine of up to 5,000 pesos.

If you declare incomes lower than those actually obtained, you become a sub-declarant. The fine for this violation is up to 10,000 pesos, in accordance with the provisions of Article 118 of the Decree.