

## Defer debt

Category: Taxes

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Written by EPP

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type of Deferral Agreement that is requested and if it were with fractionation, the term (s) requested (s); movable and immovable property of significant value, of the debtor's or the person's assets, the amount of which is sufficient for the fulfillment of their tax debt; and place and date of the request and the signature of the applicant or representative, with the corresponding stamp if applicable.

The documents to present, if applicable, will be the following: (For legal entity)

1. Balance Sheet;
2. Result status;
3. Bank Account statements from the request date;
4. statement of other debts with the State budget;
5. analysis of accounts and receivables by age;
6. report with any data of interest that is currently generating costs that affect the profitability of the company, and make it impossible to fulfill its obligations.

They must also inform taxpayers and those responsible that their tax debts are authorized to be paid through the Deferral Agreement, regardless of how it is determined and of the payment period in which they are, they are obliged to pay a deferment interest of one percent (1%) on the total amount authorized to defer for each year.

Deferment interest is applied proportionally as a result of the number of installments approved and is paid together with the amount of these.

What documents must be submitted to apply for return from improper income?

### **Articles 101 to 111 of Decree No. 308/2012.**

The request for refund of any amount unduly entered in error or in excess of what is due to the State Budget, is made by the interested party or his duly accredited representative, in the form promotional document that accompanies the supporting documents in which you intend to use.

In the promotional document that is presented, the following data is stated:

1. Name or company name, legal and other general address of the promoter;
2. Condition of the interested party (taxpayer, recipient, withholding party, or person responsible);
3. the NIT or Permanent Identity number of not having assigned that;
4. the account number and bank branch where you carry out your operations if applicable; and
5. date and reference of the contribution to the State budget.

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The following documents must be attached to the promotional document:

1. The administrative or judicial resolution issued by the competent authority, stating the reasons for the return, in case the request is about non-tax income;
2. the financial statements when requesting the refund of taxes associated with the development of the activity. Legal entities present them duly minted and signed by the highest level of management of the entity. Natural persons who, due to the exercise of the activity, are obliged to issue them must present it signed by the owner;
3. the documents that prove that the payment to the State Budget, whose return is interested; and
4. other documents that the Tax Administration intends to use or whose presentation is required.

### **Required for each tax and the Period Dates for each tax.**

Taxes are classified as: 19 taxes, 3 contributions and 3 rates

#### **Natural people :**

- Taxes on personal income: within the first 20 calendar days of the month following the period that is settled.
- Taxes on services: within the first 20 calendar days of the month following the period that is settled.
- Sales tax: within the first 20 calendar days of the month following the period that is settled.
- Taxes on public services, leases of houses, rooms and spaces: within the first 20 calendar days of the month following the period that is settled.
- Tax on the Property or Possession of Vessels: from January 3 to September 30.
- Tax on the Transfer of Assets and Inheritances: payable from the moment the property is acquired
- Document tax: 30 pesos of stamps for an inscription, plus 20 of certificate
- Tax for the use of the Labor Force: within the first 20 calendar days of the month following the period that is settled.
- Fee for filing commercials and commercials: the monthly obligations corresponding to each quarter of the fiscal year are paid within the first 10 calendar days after the end of the period.
- Special Contribution to Social Security: within the first 20 calendar days of the end of the quarter.
- Sworn Statement on Personal Income: Before April 30 of the year

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following the one that is settled.

- Tax on Land Transportation: from January 3 to September 30.

### Legal Entities:

- Sales tax: Within 20 calendar days after the end of the month in which sales or services were made
- Tax on Land Transportation: from January 3 to September 30
- Property Tax or Possession of Boats: from January 3 to September 30
- Document tax: 30 pesos of stamps for an inscription, plus 20 of certificate
- Tax for the use of the Labor Force: it is settled in the first 10 business days of the month following that in which the remuneration was earned
- Fee for filing commercials and commercials: the monthly obligations corresponding to each quarter of the fiscal year are paid within the first 10 calendar days after the end of the period.
- Special Contribution to Social Security: it is due within the first 10 business days of the month following that in which the remuneration is earned.
- Contribution to Social Security

To make payments for both Natural and Legal Persons, it must be done through model CR-09.