

Letter to farmers in the agricultural sector.

Category: News

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Written by Dayanis Matos Hernandez

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In order to stimulate and increase food production in the country, during fiscal year 2021, a bonus has been approved for individual agricultural producers, including sugarcane producers, consisting of a reduction to 2% of the tax rate (percentage to pay) of the Personal Income Tax, which was previously 5%, as established in Resolution No. 171 of 2021 of the Ministry of Finance and Prices (MFP).

The rule, published in the Extraordinary Official Gazette No. 43 of May 14, 2021, establishes that

• • • The collecting and trading entities will retain (deduct) from the agricultural producers as a tax 2% of the income instead of the 5%, for the sales they make through them and will be in charge of contributing said amount to the State budget

• • • Peasants in the agricultural sector, including sugarcane growers, will pay as Personal Income Tax in the annual Tax Return (DJ), 2% instead of the 5% they had contributed so far.

• • This 2% is applied to income from sales made as of January 1, 2021

• • • Excess payments made by farmers for withholdings (that is, the amounts that have been deducted as taxes by the withholding and marketing companies) in 2021, will offset future tax obligations, within this fiscal year or may be subtracted when filing the return annual jury.

HOW THE CANE SECTOR CONTRIBUTES TO THE 2021 CAMPAIGN

Sugarcane producers, whose Affidavit Campaign begins on July 1 of this year, will contribute the tax rate of 2% for the income obtained in the 2020-2021 period.

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WHAT OTHER BENEFITS CAN ALL AGRICULTURAL PRODUCERS ENJOY

In addition to the bonus of Resolution 171 of the MFP, agricultural producers, like the rest of the taxpayers natural persons, can enjoy the benefits provided in Decree Law 21 of 2020

• • The increase to 39 120.00 CUP of the annual exempt minimum, that is, the amount that can be subtracted from their income in the DJ, before calculating the Personal Income Tax.

• • They may deduct one hundred percent (100%) of the expenses they have had, provided they have supporting documents for eighty percent of them. The taxpayer must be informed about the legislation and procedures related to their tax responsibilities, since ignorance of the law does not exonerate them from compliance.

ABOUT THE PRESENTATION OF THE DJ AND PAYMENT OF THE TAX What DJ models do individual farmers present?

• • The DJ-12 Personal Income Tax Affidavit, prepared for usufructuaries and owners of agricultural land, landless cattle holders and other individual non-sugarcane food producers.

• • The DJ-09, established for the sugarcane sector. What is the deadline for submitting the Affidavit?

• • For non-sugarcane producers, it runs from January to April 30, 2022, which will be when the 2% tax rate is applied.

• • For sugarcane growers, it begins on July 1 and ends on October 31, 2021. Those who declare before August 30 can also deduct 5% of the amount to be paid as a bonus for prompt payment.

What should agricultural producers not forget when presenting their DJ?

That two models are filled in or printed, that it is necessary to: avoid erasures and erasures, check that the data entered and the calculations are correct, are located in the appropriate places; Verify the presence of the signature and the date of the declarant, because if the DJ does not comply with these requirements, it will be rejected, which is equivalent to not having been presented. Remember that one DJ goes to the mailbox and the farmer stays with the other and must keep it for a period of 5 years, along with the supporting documents.

Where is the Affidavit filed?

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All DJs appear at the municipal offices of the Tax Administration. The presentation can be made through the mailbox enabled for this purpose, either in productive forms, personally or through the facilitator. How is payment made?

In bank branches, presenting the model RC-04 A (Fiscal Vector-Natural Person) or by the payment model CR 09. You can also pay through electronic channels: Telebanca, Transfermovil or other and benefit from a 3% discount of the amount to be paid. Both printed and electronic vouchers (in this case the messages saved PAGO X MOVIL on the cell phone) must also be kept for 5 years.

THE DJ IN EXCEL. A COMPUTER APPLICATION THAT HELPS TO FILL OUT THE RETURN

Agricultural producers can obtain this computer tool at the Tax Portal www.onat.gob.cu, in the Downloads / Models and Forms section or by email from consultations in their municipality. Also in the municipal ONAT it is copied in a memory or any storage device.

WHAT HAPPENS IF THE DJ DOES NOT APPEAR OR DECLARES INCOME LESS THAN THOSE ACTUALLY EARNED?

You declare under oath the veracity of the information that you enter in your DJ and you may be sanctioned if you do not present it or put in it inaccurate, incomplete or fraudulent data.

WHERE YOU CAN FIND THE INFORMATION AND ADVICE YOU NEED

In the Tax Portal www.onat.gob.cu where you can ask any questions, download your tax vector, obtain the models you need to declare and pay taxes, the tools and programs that help you fill them out, the legislation of your interest, news, information on tax procedures and services, their duties, rights, the electronic and physical addresses of all tax offices in the country and the telephone numbers of each one, among other information.

You can also contact the ONAT Taxpayer Service area of your municipality by phone or email. We are also on social networks through the institutional profiles of the ONAT on Facebook, Twitter, on the Telegram channel OnatdeCuba Doubts and Comments.