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**1. Within the services offered by the National Office of Tax Administration - ONAT are:**

Attention, orientation and personal or face-to-face advice.

- Attention, orientation and advice by telephone, through the number 21880298
- Assistance by e-mail to the address [consultas@ima.gtm.onat.gob.cu](mailto:consultas@ima.gtm.onat.gob.cu).
- Reviewing the Green, Yellow and Blue Pages of ETECSA's Telephone Directory
- Accessing the websites of the Ministry of Finance and Prices, [www.mfp.cu](http://www.mfp.cu) and the Official Gazette of the Republic [www.gacetaoficial.cu](http://www.gacetaoficial.cu).
- Free delivery of fiscal documents and programs that calculate taxes, assistance documents that indicate to each taxpayer their obligations and when to comply with them.
- Publication of information of tax importance by different means: letters, brochures, pamphlets, mass media (radio, television, newspapers, websites and digital portals) both national, provincial or territorial.
- The facility by means of messages with tax information through mobile telephony, **it is important to inform that this service will be provided free of charge to all citizens who request it.**

If you wish to receive messages on your mobile phone about the deadlines for payment of taxes, **the services offered by ONAT and other tax information... you should send an SMS or free message to 8000 with the text: ONAT and send it, receiving a subsequent confirmation.**

**It is important for taxpayers to be informed about the legislation and procedures related to their tax responsibilities, since ignorance of the law does not exonerate them from compliance.**

**2. Among the procedures offered by the National Office of Tax Administration are:**

- Inscription in the Taxpayers Registry, both natural and juridical persons.
- Removal from the register of Taxpayers, both natural and legal persons.
- Update or modification of the Taxpayer Registry.
- **Other formalities:**

- Exemption from payment for temporary suspension of self-employment
- Issuance of tax certificates.
- Claims against the acts of the tax administration.
- Refund of income in the event of undue or excessive payment.
- Request for deferment of tax debt.
- Delivery of payment models CR 09, models of sworn statement on personal income DJ 08 for self-employed workers, DJ 12 for the agricultural sector, sworn statement on profits for the agricultural cooperative sector DJ 10 A and 10 B, business sector DJ 01 and DJ 02, for non-agricultural cooperatives DJ 11 and model DJ 05 for the transfer of goods and inheritance, among others.

Our office hours are from Monday to Friday from 8.00 am to 3.00 pm and Saturdays from 8.00 am to 12.00 m.