



## Tax News Services

KPMG Bolivia

**Newsletter N° 9/2020**

**NORMATIVE DIRECTORY RESOLUTION N° 102000000006**

**EXTENSION FOR THE EXPIRATION FOR THE PRESENTATION AND PAYMENT OF TAX OBLIGATIONS**

**From March 27<sup>th</sup> 2020**

We inform you that the National Tax Service, through Resolution 102000000006 establishes the following extensions:

<b>Concept</b>	<b>Date of extension</b>
Filing and/or payment of monthly tax obligations of the tax periods of February and March 2020.	Extension until the expiration date of the tax period of April 2020, according to the last digit of the Tax ID (NIT) (in other words until the first days of May).
Expiration of the payments of quotes of payment facilities expired or to expire on the 28 <sup>th</sup> of February of 2020 and the 31 <sup>st</sup> of March of 2020.	Until the 30th of April 2020
Time limit for the presentation of CEDEIM requests with expiration date on March 2020.	
Time limit for the presentation of CENOCREF requests with expiring date on March 2020.	
Time limit for the compliance of formal obligations (submission of Sales and Purchase VAT Listings, Information Agents and others) with expiring date on March and April 2020.	Until the 11th of May 2020
Obligations of the Simplified Tax Regime for the bimester of January and February 2020.	Until the 29th of May 2020
Time limit for the filing of Tax Returns, payment of taxes and compliance of formal duties of the Integrated Tax System for the trimester from January to March 2020.	
Time limit for the presentation of Tax Returns, payment of taxes and compliance of formal duties for the CR-VAT Direct taxpayers for the trimester from January to March 2020.	

Time limit for the filing of Tax Returns (Forms 500, 510 and 501) of Corporate Income Tax (IUE) from companies with tax period closing of the 31<sup>st</sup> of December 2019, and the physical and digital presentation of Financial Statements, Annual Memory, Complementary Tax Information, Transfer Pricing information and submission of the Electronic Form F-110 v.3 (taxpayers who exercise liberal professions or jobs) as appropriate, that require to be presented to the Tax Administration.

We consider that the content of the following resolution could be of interest for you company, for which we recommend you read the complete document.

 [Más Información](#)



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