

## **National Tax Administration Office**

### **Manuel Tames**

The National Tax Administration Office (ONAT) is the entity in charge of overseeing the application of legislation related to taxes and other non-tax revenues; develop the organization for collection throughout the municipality; organize and direct the tax audit, adopting the measures required to counteract tax evasion, as well as other functions or tasks, and other regulations related to the collection of taxes and tariffs and their control.

The ONAT structure starts from the general principle of a single tax administration in the country, organized into three executive levels:

- Central Office, which constitutes the first level, is the highest regulatory, executive and coordinating body within the tax administration system.
- Provincial Office, which constitutes the second level with management, control and executive functions.
- Municipal Office, which constitutes the third level with fully executive functions.

ONAT Manuel Tames is subordinate to ONAT Provincial and belongs to the Ministry of Finance and Prices (MFP), which is located at Calle 8 s / n Angel Mentol, Manuel Tames municipality. It limits on the front with the Military Sector, on the right with a street that goes to the Manuel Simón Tames Guerra Polyclinic, on the left with a house, on the back with a street that goes to the polyclinic and with a railway line, with numbers of phones 21476156-21476534.

For the development of its functions, the Office has an organizational structure headed by the Director who directs the different Departments and the different areas of the entity.

Director: Yucaris Serrano Soler

Assistant Director: Yudeivis Balon González

Principal Collection Specialist: Aleraidis Pérez Quiala

Legal Advisor: Danaes Lafrance Massó

Main services

- Registration for self-employment
- According to Articles 55 to 57 of Decree No.308 / 2012, the

taxpayer can request an updated certification of the current tax situation from the ONAT where he is registered.

The certifications issued by ONAT are:

- 1- About Enrollment
- 2- Fiscal Residence in Cuba
- 3- Tax Debts
- 4-Contributions made to the Security Regime Social
- 5-Compliance with Tax Obligations.

The ONAT has a term of up to fifteen (15) calendar days for the issuance of the requested tax certifications, which can be extended for ten (10) more calendar days, in case that a review is required by the highest instance of the authority that must issue it.

The certifications are taxed with the stamp as established in the current legislation for the Document Tax, (stamps worth \$ 20.00).

In case of any disagreement, the taxpayer can file an appeal, they can also request a deferment of the debt or request a refund of income.