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LAW No. 73

OF THE TRIBUTARY SYSTEM

Juridical collection

CHAMBER OF COMMERCE
OF THE REPUBLIC OF CUBA

2.00 USD

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OF THE TRIBUTARY SYSTEM

Juridical collection

CHAMBER OF COMMERCE
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LEY No. 73
OF THE TRIBUTARY SISTEM

Cámara de Comercio de la República de Cuba

The Chamber of Commerce of the Republic of Cuba, once again fulfilling its promotional endeavors, sponsors the edition and distribution of documents and legal papers of special Interest for the international economic relations of our country.

Knowing its importance and practical meaning, the Chamber of Commerce presents in this opportunity Law No. 73 of the Tributary System, whose main object it is to improve the legislation and the praxis in the field of taxes, as well as to harmonize our tributary system with those of other countries and to adapt the system of income for the state budget to the present requirements of the social and economic development of the country.

Havana, September 1997.

NATIONAL ASSEMBLY OF PEOPLE'S POWER

RICARDO ALARCON DE QUESADA, President of the National Assembly of People's Power of the Republic of Cuba.

MAKE KNOWN: That the National Assembly of People's Power of the Republic of Cuba, at its session of August 4, 1994, corresponding to the third ordinary period of sessions of the Fourth Legislature, has approved the following:

WHEREBY: The National Assembly of People's Power at its First Extraordinary Session corresponding to the Fourth Legislature held on May 1 and 2, 1994, agreed to entrust the Government with the adoption of measures tending to the financial cleaning which the country requires for its economic recovery.

WHEREBY: Among the measures evaluated it was considered the gradual establishment of a new integral tributary system, which takes into consideration the indispensable elements of social justice, to the effects of protecting the lower income strata, stimulate labor and production and contribute to the diminishing of excess liquidity.

WHEREBY: It is a necessity to create gradually a tributary conscience in our population, which allows the understanding of tribute payment to the State as part of a social duty to cover the expenses it incurs with the purpose of satisfying the requirements of society.

WHEREBY: The tributary legislation in force does not respond to the country's current needs, whereby it becomes necessary to establish in a gradual form and with the required flexibility the fiscal regulations establishing the new tributary system.

THEREFORE: The National Assembly of People's Power, in use of the attributions granted by paragraph b) of Article 75 of the Constitution of the Republic of Cuba, agrees to dictate the following:

LAW NUMBER 73
OF THE TRIBUTARY SYSTEM

TITLE I
General Provisions

ARTICLE 1 - This Law has the purpose of establishing tributes and the general principles upon which the tributary system of the Republic of Cuba provided by the present law will be sustained.

ARTICLE 2 - The tributary system will be made up of taxes, charges and contributions.

ARTICLE 3 - The tributes will be established based upon the principles of generality and equity of the tributary burden, in correspondence with the economic capacity of the persons obliged to satisfy them.

ARTICLE 4 - The tributes, in addition to being means to collect income, will have to be instruments of the general economic policy and respond to the demands of the country's economic and social development.

ARTICLE 5 - The tributes, whatever their nature and character, will be ruled by:

a) the present Law;

b) other laws establishing specific tributes;

c) their complementary provisions and other tributary regulations dictated by the Ministry of Finances and Prices in use of the faculties granted by them.

ARTICLE 6 - Subject to the tributary system and obliged to tribute, according to the provisions of the present Law, are:

a) natural and juridical persons of Cuban nationality, and

b) natural or juridical foreign persons, in compliance with a tributary obligation generated in the territory of the Republic of Cuba.

ARTICLE 7 - Income resulting from activities developed, property situated or rights employed economically in the Republic of Cuba are considered of Cuban origin.

ARTICLE 8 - Subjects obliged to the payment of tributes will register in the Contributors' Register corresponding to their fiscal domicile.

ARTICLE 9 - Contributors, withholders and persons responsible will pay the tributes at the banking agencies corresponding to their fiscal domiciles or at the offices created to that effect, by means of the corresponding liquidation and payment form.

ARTICLE 10 - The tributary system in its application will bear in mind the agreements and general norms derived from international commitments made by the Cuban State, both bilateral and multilateral.

ARTICLE 11 - For the purposes of the present Law and other tributary laws except expressly established in contrary, it will be understood as

a) Tribute, the pecuniary levy demanded by the State, by command of law, with the purpose of obtaining resources for the fulfillment of its purposes.

Tributes may consist of taxes, charges and contributions.

b) Tax, the tribute demanded to the person compelled to its payment, without any specific counterpart, with the purpose of satisfying social needs.

c) Charge, the tribute in return for which the person compelled to its payment receives a counterpart in services or activity on the part of the State.

d) Contribution, the tribute for a specific, determined purpose, which benefits directly or indirectly he who is compelled to pay it.

e) Taxable basis, the sum of the valoration of the act, juridical business, activity or magnitude encumbered by the tribute, to which the taxation type is applied.

f) Taxation Type, the quantity which is applied to the taxable basis to determine the sum of the tribute, which may be in percentages or whole or decimal numbers.

g) Natural person, the physical person with capacity to be subject of tributary rights and obligations.

h) Juridical person, the state enterprises, cooperatives, social, political and mass organizations, civil and mercantile societies, associations, organizations, foundations and remaining entities with capacity to be subject of tributary rights and obligations.

i) Contributor, the natural or juridical person to whom the law imposes the obligation of tributing.

j) Withholder, the natural or juridical person who, due to his functions or by reason of his activity, craft or profession, is bound to retain the sum of a tax, charge or contribution for its subsequent liquidation and entry.

He is directly responsible of the tributary obligation and, once the retention has taken place, he is the sole obliged to enter the retained sum and answer before the contributor for retentions carried out unduly or in excess and before the State for the non-liquidation of the tax, charge or contribution in the established time and form.

k) Responsible, he who, not having the character of contributor nor of retainer, must, by express resolution of the law, fulfill the obligations attributed to them.

l) Exemption, the benefit which consists in liberating from the obligation of a certain tribute.

m) Discount, the benefit consisting in the reduction of the taxation type to the effect of payment of a certain tribute.

n) Tributary Administration, juridical public person in charge of collection, control, supervision and recovery of tributes.

o) Contributors' Register, books, notebooks or magnetic supports kept at the Tributary Administration, where all subjects obliged by a tributary law to make payments are registered.

p) Fiscal Year, it will comprise a period of twelve months which may or not coincide with the natural year. The first fiscal year will be the period starting on the date that the subject is obliged to contribute and ending on the closing of the economic period.

q) Declaration under Oath, is the document determining the tributary debt by the contributor, who will be obliged by its contents and the accuracy of the data contained in it, and he may be sanctioned according to law if it is submitted in an inaccurate, incomplete or fraudulent form.

r) Permanent establishment is any business place where activities of a business, mercantile or industrial nature, as well as related to the exploration or extracting of mineral resources are partially or totally carried out. It will also be understood as permanent establishments the branch offices and the offices.

TITLE II
Of Taxes

CHAPTER I
OF NET INCOME TAX

ARTICLE 12 - A tax is established compelling all a juridical persons, both Cuban and foreigners, whatever their form of organization or regime of property, who devote themselves, within the national territory, to the execution of trade, industrial, construction, financing, agricultural, fishing, service, mining or extracting activities in general, or whichever other of a lucrative nature.

Cuban juridical persons are obliged to the payment of this tax on all their income, whichever the country of origin of same may be, and foreign juridical persons on the net income obtained in the national territory.

Net income obtained and taxed abroad by Cuban juridical persons will be deducted according to the norms established to that effect.

ARTICLE 13 - It will be understood that a juridical person is taxed with net income tax whenever he has a permanent establishment in the Republic of Cuba, or a fixed business place or a representation to sign contracts on his behalf and to the account of his enterprise.

ARTICLE 14 - The subjects referred to in Articles 12 and 13 will pay the tax applying a tax rate of thirty five percent (35%) on their taxable net profit.

ARTICLE 15 - When due to the characteristics of the organizational form of the juridical person it will not be possible to determine in a trustworthy and fully satisfactory way the net income obtained for the calculation of the tax on net income established by the present Law, the Minister of Finances and Prices will determine in this case that said juridical person pay a tax on gross income and will establish the applicable indexes.

ARTICLE 16 - The payment of the net income tax will be made through the presentation of a Declaration under Oath at the bank agency corresponding to the contributor's domicile or at the office set up to that effect, within the quarter following expiration of the taxable period.

Juridical persons subject to this tax will make partial payments within the established period of time on the taxable net profit. At the end of the fiscal year the liquidation and tax payment shall be made.

CHAPTER II
OF PERSONAL INCOME TAX

ARTICLE 17 - A tax is established to burden the income of natural persons. Subject of this tax are Cuban natural persons, for all their income whichever the country of origin of same, and foreign natural persons who remain for more than one hundred and eighty (180) days in the national territory within one and the same fiscal year.

The payment of this tax will take place, according to the case, in national or foreign currency.

ARTICLE 18 - As a general irrenounceable principle it is established that all income, including salary, in proportions associated to its amount, is subject to tax.

To the specific effects of this law, the taxable basis is made up of the following income:

a) results of mercantile activities: income obtained with personal and family work, or salaried personnel in the cases which proceed. It includes the activities of individual private work and of the development of intellectual, artistic and manual or physical activities in general, be it creation, reproduction, interpretation, application of knowledge and abilities;

b) yield of capital; the income obtained of dividends and participation of benefits of enterprises, as well as of lease of property and real estate of his property or possesion;

c) when it were income in free convertible currency including that coming from salaries and pensions; and

d) other sources not described formerly which produce income in bar or in species, to the one obliged to tribute said tax.

ARTICLE 19 - Not to be burdened by the personal income tax are:

a) the family-aid allowances received from abroad;

b) the retributions of diplomatic and consular foreign officers officially presented to the Republic of Cuba, received from their respective governments, when there is reciprocity in the treatment to the Cuban diplomatic and consular officers estabiished in those countries.

c) retributions received by the foreign officers representing the international organizations of which the Republic of Cuba is a part; and

d) donations made to the Cuban State or to no- profit institutions.

ARTICLE 20 - The subjects to the personal income tax are obliged to present an Income Declaration under Oath, of the income received each year, except in the cases in which they liquidate and pay by retention.

CHAPTER III
OF SALES TAX

ARTICLE 21 - A tax is established on the goods destined to the use and consumption which are object of purchase and sale, imported or produced, wholly or partially in Cuba, to be burdened only once.

This tax will replace partially the present Circulation Tax.

ARTICLE 22 - Subject to tax are importers, manufacturers or distributors of the goods burdened by same.

ARTICLE 23 - Excepted from this tax are the consumer goods constituting raw material for the industry or destined to export.

CHAPTER IV
OF THE SPECIAL TAX ON PRODUCTS

ARTICLE 24 - A tax is established to goods to be determined destined for use and consumption except when their purpose is export, to be burdened only once within the national territory.

This tax will replace, together with the Sales Tax, the current Circulation Tax.

ARTICLE 25 - Subject to this tax are manufacturers, importers and distributors of goods burdened by same, according to the greatest convenience and adjusting to the regulations of the previous article.

ARTICLE 26 - The following goods are to be burdened by this tax. alcoholic beverages, cigarettes, cigars, fuel, automotive vehicles, electrical household appliances and sumptuary articles.

CHAPTER V
OF THE TAX ON PUBLIC SERVICES

ARTICLE 27 - A tax is established on the public telephone, cable and radiocable services; electricity, water, transportation, gastronomy, dwelling and entertainment, as well as other services rendered within the national territory.

ARTICLE 28 - Subject to this tax are the natural and juridical persons granting the services burdened with this tax.

CHAPTER VI
OF THE INCOME ON THE PROPERTY OR POSSESSION OF CERTAIN GOODS

ARTICLE 29 - A tax is established on the property of dwellings, urban and rural real estate, and vessels, to which natural and juridical persons, Cuban or foreign, proprietors or possessors of said goods located within the national territory will be subject.

ARTICLE 30 - A tax is established on the ownership or possession of waste land which in an unjustified way is not exploited and to which are subject the natural and juridical persons regardless of the application of the special legislation regulating the sanctions for negligent abandonment of land or its poor exploitation.

ARTICLE 31 - The subjects mentioned in Articles 29 and 30 will contribute annually, based upon the valuation rules to be established by the Minister *of Finances and Prices, having listened to the opinion of the corresponding bodies, to determine the taxable basis of said tax and the tax rates which will be applicable, including exemptions and discounts.*

CHAPTER VII
OF THE LAND TRANSPORTATION TAX

ARTICLE 32 - A tax is established to burden the property or possession of motor vehicles and vehicles of animal traction destined to land transportation.

ARTICLE 33 - This tax will be paid annually by the proprietor or possessor, at the date established by the Ministry of Finances and Prices and applying the tax rates listed in Annex No. 1 accompanying this Law.

CHAPTER VIII
OF THE TAX ON THE TRANSMISSION OF GOODS AND HERITAGES

ARTICLE 34 - A tax is established burdening the transmission of real estate and property subject to public register or notarial deed, rights, adjudgements, donations and heritages.

ARTICLE 35 - Subject to this tax are:

a) the adjudicators of goods and rights of any kind;

b) donators, legatees and heirs of any kind of goods;

c) permutants;

d) rights cessionaries, and

e) any other subject who performs or intervenes in burdened acts or contracts.

ARTICLE 36 - Acts and contracts burdened by this tax are:

a) the transmissions of dominion on real estate, property or any other right over these, made through notarial document;

b) the adjudgement for the payment of the debts;

c) the adjudgements of participations, verified upon dissolution of the matrimonial community of goods;

d) barter of dwellings; and

e) transmission of goods and rights of all kinds in the form of inheritance, legacy or donation.

ARTICLE 37 - The taxation rate for the acts and contracts referred to in paragraphs a) and b) of the former article will be of four percent (4%) on the value of the good or right acquired.

ARTICLE 38 - The taxation rate for barter of dewellings will be of two percent (2%) on the value of the good acquired by each barter party.

ARTICLE 39 - The adjudgements made by the spouses caused by extinction of the marriage, either by death or declaration of assumption of death, by divorce or resulting from admittance of a non-legalized matrimony will pay one percent (1%).

ARTICLE 40 - The adjudgements by heritage, legacies, improvements or donation of any kind of a good or right, taking as a basis the aliquot parts corresponding to each heir, will pay taxes according to the scales listed in Annex No. 2 accompanying this Law.

CHAPTER IX
OF DOCUMENTS TAX

ARTICLE 41 - A tax is established on documents, which will be paid thorough the fixing of stamps.

ARTICLE 42 - Subject to this tax are the natural or juridical persons who request or obtain documents burdened with this tax.

ARTICLE 43 - The stamps by means of which this tax will be paid will be fixed in the burdened document and will be cancelled at the opportunity to be legally established.

ARTICLE 44 - The tax in question will have the taxable basis and rates of burden listed in Annex No. 3 accompanying this Law, which can be modified or new documents included by the Minister of Finances and Prices.

CHAPTER X
OF THE TAX ON THE USE OF LABOR FORCE

ARTICLE 45 - A tax is established for the use of paid labor force, to be paid ay all those natural and juridical, Cuban or foreign persons.

ARTICLE 46 - The taxable basis of this tax will be made up of the total salaries, wages, honorers and other remunerations which the subsubjects of the tax pay to their workers.

ARTICLE 47 - The taxation rate of this tax is of twenty-five percent (25%) and will be applied to the basis referred to in the previous article.

ARTICLE 48 - The juridical persons who are or act as employers o labor force will be considered retainers of this tax.

ARTICLE 49 - When the juridical persons reliably and to the satisfaction of the Minister of Finances and Prices show that the payment of this tax, after fulfillment of the remaining tributary obligations established by this Law, makes the results of their performance attain a negative result during the fiscal year, said Minister is empowered to grant the required exemptions or discounts.

CHAPTER XI
OF THE TAX ON THE USE OR EXPLOITATION OF THE NATURAL RESOURCES AND FOR THE ENVIRONMENT PROTECTION

ARTICLE 50 - A tax is established for the use or exploitation of the natural resources and for the environment protection.

ARTICLE 51 - Subject to this tax are the natural or juridical, Cuban or foreign persons who use or relate themselves in any way with the use and exploitation of a natural resource in the national territory.

ARTICLE 52 - The Minister of Finances and Prices is empowered to establish a taxable basis and procedures for the payment of this tax, as well as to grant the corresponding exemptions and discounts, having heard the opinion of the Minister of Science, Technology and Environment.

TITLE III
Of Contributions

CHAPTER I
OF THE CONTRIBUTION TO SOCIAL SECURITY

ARTICLE 53 - A contribution to social security is established to which all entities employing beneficiaries of the social security system will be subject.

ARTICLE 54 - The taxation rates of this contribution will be those annually determined in the State Budget Law, and will be calculated on the basis of the salaries, wages, day wages or any other form of retribution of work applied to the workers of the entities employing or utilizing hired personnel.

ARTICLE 55 - The payment of this contribution will be made by the subjects of same, according to the procedure to be established by the Ministry of Finances and Prices.

ARTICLE 56 - In principle, a special contribution is established for the workers who are benefited by Social Security.

The taxable basis and the taxation types of this contribution will be established by the special legislation to be dictated on this matter.

TITLE IV
Of the Charges

CHAPTER I
OF THE TOLL CHARGE

ARTICLE 57 - A toll charge is established, whose payment, in national or foreign currency, will be compulsory for all Cuban or foreign drivers of motor vehicles of land transportation who circulate by the road sections burdened with this charge.

ARTICLE 58 - The Minister of Finances and Prices, in coordination with the Minister of Transportation, will establish the quantity of the toll charge and the road sections to be burdened as well as the payment procedure for this charge.

ARTICLE 59 - The payment of this charge will be made at the places set up to that effect and in the form established by the Minister of Finances and Prices.

CHAPTER II
OF THE CHARGE FOR AIRPORT SERVICES TO PASSENGERS

ARTICLE 60 - A charge is established for the use of the services and installations of the national airports set up for the international passenger air transportation.

ARTICLE 61 - The payment of this charge will be made directly by the passengers of international flights when leaving from a national airport to a foreign airport, in free convertible currency.

ARTICLE 62 - The amount of the charge for each passenger and the procedure for its payment will be established by the Ministry of Finances and Prices, once heard the opinion of the Institute of Civil

Aeronautics of Cuba and other bodies related to the international air transit of our country.

ARTICLE 63 - Passengers who do not trespass the airport building and those who depart from the national territory after a compulsory arrival of the aircraft which brought them to the national territory will be exempted from payment of said charge.

CHAPTER III

OF THE CHARGE FOR BROADCASTING ADVERTISEMENTS AND COMMERCIAL PUBLICITY

ARTICLE 64 - A charge is established for the use of municipal patrimonial property and other properties located within the municipal territorial limits, for advertisement or commercial publicity in the public or private spaces with public outlook, payable in national or foreign currency.

To the effects of the present Law, the municipal patrimony is made up by the sum of properties under the jurisdiction of the municipal government and those of common use or expressly destined to satisfy a demand of public nature.

ARTICLE 65 - Subjects to the tribute consigned in the previous article will be all natural or juridical persons, Cuban or foreign, who place plates, posters, placards, labels, promotional billboards and other announcements or similar elements with advertising and commercial publicity purposes.

ARTICLE 66 - The broadcasting of advertisements within the municipal territorial limits will require the approval of the corresponding bodies and, in the case it is not a property of the municipal patrimony, it will also require the approval of the administrator(s), manager(s), representative(s) or proprietors of same.

TRANSITORY PROVISION

SOLE: Until the tributes established by the present Law come in force, those tributes currently established will remain in force.

FINAL PROVISIONS

FIRST: The provisions of the present Law will be in force in the following way:

a) The Personal Income Tax, the Documents Tax and the Charges for broadcasting of Advertisements and Commercial Publicity and for Airport Passenger Service will be enforced starting October 1, 1994.

b) The taxes on Public Services, on the Property or Possession of Certain Goods, the Land Transportation Tax, the Tax on the Transmission of Goods and Heritages and the Toll Charge will be in force in 1995.

c) The tax on the Use or Exploitation of the Natural Resources and for the Environment Protection will be in force in 1995

d) The Contribution to Social Security, except what refers to Article 56 of the present Law, will be in force starting January 1, 1995.

e) The Tax on the Use of Labor Force and the Net Income Tax will become gradually in force for the juridical persons from the moment this Law comes in force, replacing progressively the tributary system which currently regulates them.

f) The Sales Tax and the Special Tax on Products will replace, the current Circulation Tax when the economic conditions advise it.

SECOND: Excluded from the provisions of the present Law are the subjects of Law-Decree No. 50, Of the Economic Association of Cuban and Foreign Entities, of February 15, 1982, who will continue to abide by said legal text.

THIRD: The taxation rates established for each tax in the present Law will be subject to modification on the basis of agreements subscribed or guaranteed by the Cuban state, in the case of activities which are carried out jointly by Cuban and foreign juridical persons, which include properties appointed or rights employed economically in third countries, taking into account the contents of Article 10 of this same Law and which are not included in Law-Decree 50 of February 15, 1982.

In the case of sectors where exploitation of natural resources, renewable or not, takes place, it will be possible to increase the taxation rates of the Net Income Tax by decision of the Executive Committee of the Council of Ministers. In this case it will be possible to increase the taxation rate up to fifty percent (50%) according to the natural resource in question.

FOURTH: The agricultural sector will enjoy a special tributary system with the following characteristics:

a) *The Agricultural Production Cooperatives, the Basic Units of Cooperative Production, the Small Farmers and the State Units of Agricultural Production are excluded from payment of the tax on the Use of Labor Force, in the cases of its permanent members and authorized hired personnel and students. The labor force working to support these entities will pay the tax in question according to the provisions which the Ministry of Finances and Prices establishes to that effect.*

b) *The Agricultural Production Cooperatives and the Basic Units of Cooperative Production of lesser income will be exempted from payment of Net Income Tax, according to the provisions of the Ministry of Finances and Prices regulating those exemptions, in proportion with the real per capita income received by its members.*

c) *The members of the Agricultural Production Cooperatives and the Basic Units of Cooperative Production will deduct from the Personal Income Tax the income obtained from the profit they receive from these entities.*

d) *This special regime may also receive additional discounts according to the characteristics of each territory, culture or organization, with the purpose of providing in this way an additional stimulus to production.*

FIFTH: The Minister of Finances and Prices is empowered, when advised by economic and social circumstances, according to his judgement to:

a) *grant whole, partial, permanent or temporary exemptions and discounts;*

b) *establish the taxable basis and taxation rates in a progressive form or not;*

c) *establish which expenditures will be deductible to the effects of payment of the different taxes;*

d) *the rules for the valuation and definition of the taxable basis; and*

e) *the forms and procedures for the calculation, payment and liquidation of taxes.*

SIXTH: The Council of Ministers or its Executive Committee is empowered to dictate as many ruling provisions as necessary, with the purpose of receiving, administering, controlling and supervising the tributes set by this Law, as well as to establish the system of administrative transgressions and the ways for the claims to be established by the damaged parties due to the enforcement of the present Law.

SEVENTH: Whichever legal or reglamentary provisions oppose the stipulations of this Law are revoked and remain with no effect or legal value whatsoever.

The present Law will come into effect with its publishing in the Official Gazette of the Republic, except in the cases in which another date is explicitly established in said Law.

GIVEN in the meeting hall of the National Assembly of People's Power, Palace of Conventions, on the fourth of August of nineteen ninety four.

Ricardo Alarcón de Quesada.

A N N E X No. I

The taxation rates referred to in Article 33 are the following.

1. To the effects of this tax, the burdened vehicles are classified in:

«A» - passenger vehicle

«B» - cargo vehicle

«C» - vehicles for special services, and

«D» - animal traction vehicles

2. For the vehicles comprised in Class «A», tribute will be paid according to the following taxation rate:

a) Motorcycles, ...and similars for transportation of persons exclusively: $15.00.

If equipped with a sidecar or attached bed, they will tribute: $20.00.

b) Automobiles of one to five seats with a distance between axles up to 318 certimeters measured from center to axle center: $35.00.

c) Automobiles of six or more seats and having a distance between axles of 318 or more centimeters, measured from center to axle center: $50.00.

d) Vehicles devoted to the transportation of or at the service of passengers, known as omnibus, ...or autobus: $60.00.

3. The vehicles comprised in Class «B», including autotrucks and their trailers, whatever their tonnage may be, will tribute according to the following scale:

Trucks and autotrucks equipped with pneumatic tires:

a) When their gross weight does not exceed one ton, including motorcycles, ...or similars destined to cargo transportation: $20.00.

b) When their gross weight is comprised between more than one and up to two tons: $50.00.

c) When their gross weight is comprised between more than two and up to five tons: $60.00.

d) When their gross weight is comprised between more than five and up to ten tons: $60.00 pesos per truck, plus $15.00 pesos per ton or fraction,

e) When their gross weight is comprised between more than ten and up to forty tons, $200.00 pesos per truck, plus $15.00 pesos for each ton or fraction.

f) When their gross weight surpasses forty tons, $200.00 per truck plus $20.00 pesos for each ton or fraction.

g) Tractors and trails will tribute separately according to the tonnage they represent in each class, as if they were trucks.

4. Vehicles comprised within Class «C» will tribute according to the following scale:

a) Humanitarian: Vehicles in use by asylums and humanitarian insitutions, for their beneficent purposes: $4.00.

b) Ambulances: $30.00.

c) Funeral: Vehicles in use by funeral parlors and other auxiliary services: $36.00

5. Vehicles comprised within Class «D» will tribute according to the taxation rates which will be established later according to the present Law.

A N N E X No. 2

The scales to which Article 40 refers are the following:

1) Between ancestors and descendants and between spouses for the hereditary portion.

a) Up to $1 000 Exempt

b) From 1 001 to 5 000 2%

c) From 5 001 to 15 000 3%

d) From 15 001 to 30 000 5%

e) From 30 001 to 50 000 7%

f) From 50 001 to 100 000 10%

g) From 100 001 to 250 000 13%

h) From 250 001 to 500 000 16%

i) From 500 001 to 750 000 19%

j) From 750 001 to 1 000 000 22%
k) From 1 000 001 on 25%

A discount is granted from the sum of the tax to the heirs who are not fit for work and are economically dependant of the constituent, to those above 60 years of age and to those judicially declared uncapable, provided the hereditary quota of the beneficiary does not exceed $50 000 and that they do not possess other properties whose value exceeds said quota, in the following way:

Not fit for work and economically dependant form the constituent 25%
Those judicially declared uncapable 25%
Those above 60 years of age 20%

2) Between brothers
a) Up to 5 000 4%
b) From 5 001 to 15 000 6%
c) From 15 001 to 30 000 8%
d) From 30 001 to 50 000 10%
e) From 50 001 to 100 000 14%
f) From 100 001 to 250 000 18%
g) From 250 001 to 500 000 22%
h) From 500 001 to 750 000 26%
i) From 750 001 to 1 000 000 30%
j) From 1 000 001 on 35%

3) Between uncles and nephews
a) Up to 5 000 8%
b) From 5 001 to 15 000 12%
c) From 15 001 to 30 000 16%
d) From 30 001 to 50 000 20%
e) From 50 001 to 100 000 25%
f) From 100 001 to 250 000 30%
g) From 250 001 to 500 000 35%
h) From 500 001 to 750 000 40%
i) From 750 001 to 1 000 000 45%
j) From 1 000 001 on 50%

4) Between collaterals who exceed the third degree, between related and strangers.
a) Up to 5 000 14%

b) From 5 001 to 15 000 19%
c) From 15 001 to 30 000 24%
d) From 30 001 to 50 000 29%
e) From 50 001 to 100 000 35%
f) From 100 001 to 250 000 41%
g) From 250 001 to 500 000 47%
h) From 500 001 to 750 000 53%
i) From 750 001 to 1 000 000 60%
j) From 1 000 001 on 65%

A N N E X No. 3

The tax referred to in Article 44 will be applied with the taxable basis and the rates of burden established in the following:

1. Documents handled at the Civil Register Office

- *Certificates*
  - *a) of birth 5.00*
  - *b) of matrimony 5.00*
  - *c) of death 5.00*
  - *d) of citizenship act 10.00*
  - *e) literal certificates 10.00*
  - *f) certificate of legal capacity to cause legal effect abroad 10.00*
  - *g) any other not previously specified, resulting from inscriptions or marginal notations in the books and documents of the mentioned registers 5.00*
- *Actions*
  - *a) requests of change, addition or suppression of name or last names 20.00*
  - *b) error-mending proceedings 10.00*
  - *c) Declaration under Oath for change of name 10.00*
  - *d) approval to become married 10.00*
  - *e) proceedings for registration out of date 10.00*

2. Documents handled at the offices of the Registers of Last Will Acts, of Heir Declarations and of Articles of Marriage

- *a) of last-will acts 5.00*
- *b) of heir declarations 5.00*
- *c) of articles of marriage 5.00*

3. *Documents handled at the Register of Convicted*
   a) certificate of Penal Antecedents 5.00
   b) proceedings of annulment of penal antecedents 10.00
4. *Documents handled at the Register of Associations.*
   a) request of registration or re-registration 20.00
   b) request on the legal inexistence of an association 10.00
   c) literal certificate of registration 10.00
   d) any other certificate 5.00
   e) any other request 5.00
5. *Notarial documents.*
   a) matrixes of notarial deed or acts 5.00
   b) notarial testimonies by exhibition 5.00
   c) other notarial legalizations and certificates 5.00
   d) copies of documents and notarial matrixes 5.00
6. *Request in relation with the Identity Card*
   a) duplicate of the Identity Card 10.00
   b) duplicate of the Minor's Card 5.00
   c) triplicate and successive issues of Identity Cards due to losses or misplacements 30.00
   d) requests due to retirement 5.00
   e) first Minor's Card 5.00
   f) arriving at 16 years of age 5.00
   g) changes of domicile 5.00
7. *Requests in relation with passports*
   a) ordinary individual passport 50.00
   b) ordinary family passport 80.00
   c) for each year of renewal or extension of ordinary individual or family passport 10.00
8. *Requests of driver's licence*
   a) initial request (for each licence class) 30.00
   b) renewal (for each licence class) 15.00
   c) duplicate due to loss or deterioration (for each class of licence) 20.00
   d) change of address 5.00
9. *Requests in relation with the Register of Automotive Vehicles.*
   a) initial registration 10.00

b) assignment 30.00
c) re-registration 10.00
d) change of licence plate, of circulation permit, o of both 10.00
e) duplicate due to loss or deterioration of circulation permit 15.00
f) duplicate due to loss or deterioration of licence plate 15.00
g) any other request not previously burdened 5.00

10. Requests of firearm licences (for each firearm)
a) initial request 10.00
b) renewal 10.00
c) duplicate 10.00

11. Actions related with the General Law of Dwellings, and documents relative to urban buildings or real estate.
a) duplicate through literal certificate of the Resolution-Title or Contract-Title on the property of the dwelling 15.00
b) certificates for:
- *Declarations under Oath concerning property titles issued 5.00*
- *certificates of gratuitous use of rooms 5.00*

c) request of purchase-sale authorization or donation of dwellings or real estate 5.00
d) certificates of documents from the basic proceedings of:
- *resolutions 5.00*
- *contracts granting dwellings 5.00*
- *other documents 5.00*

e) certificates of:
- *registries of dominion of land parcels 5.00*
- *documents which appear in proceedings of former proprietors 5.00*
- *certificates of total payment of mortgages 5.00*
- *other documents appearing in the mortgage proceedings 5.00*

f) duplicates of the collection vouchers 5.00
g) other procedures in relation with the dwelling:
- *barter of urban buildings (to be paid by each one of the interested parties) 20.00*
- *assignment of rights over urban dwellings 10.00*
- *law suits 10.00*
- *division of dwellings 10.00*
- *acknowledgments of rights over urban dwellings 10.00*

– any request or writing to initiate a case of claim of rights or fulfillment of obligations concerning dwellings or real estate 10.00

h) request of special permit to celebrate lease contracts of dwellings or rooms in geographical zones assigned for tourism, for each lease contract 40.00

i) Register on the Property of Dwellings and real estate

– registration 30.00

– literal certificate of registration 20.00

– any other certificate or document issued by the Register 5.00

12. In relation with the registers of Ownership, Mercantile Societies, ships and others.

a) request of registration 40.00

b) request and issue of certificate of registration 30.00

c) writings to present other documents 20.00

13. Legalization of firms at the Ministry of Foreign Relations.

a) documents which are to cause legal effect outside the national territory:

– documents regarding studies, notarial documents and judicial sentences 40.00

– other official documents 20.00

b) official documents which are to cause legal effect within the national territory, granted before Cuban diplomatic or consular officials, or certificates legalized by them 20.00

c) Documents which are to have legal effect within the national territory, granted before Cuban diplomatic or consular officials, or certified or legalized by them 20.00

14. Voluntary insurance policies.

a) subscription 5.00

b) renewal 5.00

15. Duplicates, by means of certificates, of payments made to the State Budget for the loss or misplacement of the original document 5.00

16. Writings of demand, contesting and appeals and reappeals presented to court in civil or administrative matters, except to obtain alimony and those presented by the state entities 10.00

17. Actions undertaken before the harbor authorities:

a) certificates of entrance and departure of foreign vessel, except those subject to charter contracts in their different forms 35.00 *b) certificates and legalizations of documents issued to national or foreign private persons, related to navigation and to the vessel 3.00*

c) certificate of assignment of domain of private vessels of nationals or foreigners 55.00

d) certificate of registration in mariner's register of private vessels, national or foreign 25.00

e) certificate updating registration of private vessels, national or foreign 15.00

f) permits for construction of vessels by private persons, national or foreign 55.00

g) permits for repairing small vessels by private persons, national or foreign 25.00

h) permits for moving without navigation private vessels of nationals or foreigners 15.00

18. Certificate assessing a tax 5.00

19. Technical opinion, issued upon request of private persons by the Arquitecture and Urbanism Divisions of the municipal organs of the People's Power 5.00

20. Licences for the construction of dwellings issued to private persons by the Arquitecture and Urbanism Divisions of the municipal organs of People's Power:

a) to enlarge, remodell or construct up to 60 square meters 10.00

b) to enlarge or construct more than 60 square meters 15.00

c) permits for complementary constructions 5.00

21. Licences and titles issued, re-issued or renewed by the Ministry of Communications:

a) licences for amateur radio stations 10.00

b) capability certificates for radio amateurs 5.00

c) radiotelegrapher certificates 10.00

d) radiotelephone operator certificates 5.00

22. Documents related with migratory actions, payable in free convertible currency

a) certificates of migratory movements 15.00

b) requests of identity cards for foreigners or persons without citizenship

– initial delivery 10.00

– because of deterioration 10.00

- because of loss or misplacement:
  the first time 20.00
  further losses 30.00

c) changes in the migratory classification
  - of any category to permanent residents 40.00

d) Request of:
  - permit to reside abroad 80.00
  - permit for immigration 20.00
  - permit to travel abroad for private matters 50.00

e) certificates of extension and registration of permanence:
  - extension of permits to travel abroad, and of permits to reside abroad 15.00
  - extension of permits granted to emigrate which have expired 10.00
  - extension of permits for immigration and permits to travel to Cuba 10.00
  - extension of permanence (foreigners) 25.00

f) request of visa (private matters) 25.00

g) certificates of citizenship or alienship 20.00

h) actions regarding citizenship
  - adoption 20.00
  - loss 75.00
  - recovery 40.00

23. Certificates issued by the Register of Contributors 10.00
24. Certificates issued by the Register of Land Tenancy of the Ministry of Agriculture 5.00
25. Documents related with the Ministry of Armed Forces
  - documents related with the Military Register:
    - certificate concerning participation in the military active service 5.00
    - certificate accrediting the situation of the citizen with regard to the military service 5.00
26. Documents related with Medals and Distinctions
  - duplicate of certificate of medals 5.00
27. Documents related with the Ministry of Basic Industry
  - request of mining concessions 30.00
28. Request of duplicate of Rationing Card 15.00
29. Requests to court of literal copies of penalty sentences
  a) each page of certificate 5.00