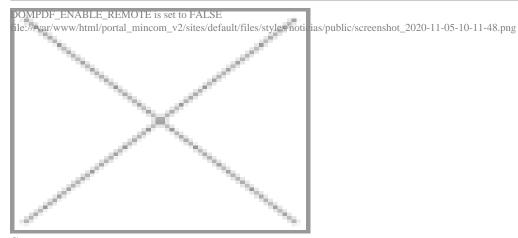
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Dirección de Comunicación Institucional y MFP

On his Twitter account, the Minister of Communications, Jorge Luis Perdomo Di-Lella, stated: The commercialization, by legal and natural persons, of applications and services on the Cuban Internet platforms #Apklis, #Picta and #ToDus is legally enabled. Extraordinary Official Gazette No. 61 of November 3, 2020, Resolution 272 of the MFP.

The Ministry of Finance and Prices, on its web site, published an official note titled: Extraordinary Official Gazette No. 61 of November 3, 2020, publishes Resolution 272 of the Ministry of Finance and Prices (MFP), which regulates the application of taxes and exonerates individuals who commercialize goods or services on the internet platforms #Apklis, #Picta and #ToDus from the payment of taxes on Sales or Services.

In Resolution 272/2020 of the MFP, it is notified that individuals who commercialize goods or services on the aforementioned platforms, liquidate and pay the Personal Income Tax through the presentation of the annual affidavit; as well as that the administrative entities of such platforms, retain five (5%) percent of the payments they make to individuals for Personal Income Tax and contribute it to the State Budget.

The regulations also provide that legal entities that commercialize goods or services on the mentioned platforms pay sales or service taxes in accordance with the law.

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