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## Uvt 2020 actualicese

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Information about product news and exclusive offers. Access to various models and free formats for download. Sign up for free now By Resolution 000084 of November 28, 2019, Dian set the value of UVT, for the 2020 taxable year, at \$35,607. What is the value of UVT for 2020? In compliance with the third subparagraph of Article 868 ET, which states that it is for the Director General of Dian to publish by decision, before January 1 of each year, the value of the UVT (tax value unit) for the year 2020 was set at \$35,607, by Resolution 000084 of 28 November 2019. To know the value of the uVT is the standard unit of measure in which all figures expressed in values have been expressed since December 2006 ET rules and its regulatory decrees (see Articles 868 and 868-1 ET). Click here to see the recommendations you'll be interested in and related to the topic in this article. Therefore, with the new value of THE UVT for the year 2020 equivalent to \$35,607, some of the most important figures of the tax rules would be expressed in pesos as follows: Minimum penalty during 2020 equals \$356,000 The value of the minimum penalty, as set out in Article 639 ET, would be set at \$356,000 (10 UVT). In this regard, and in accordance with the second subparagraph of Article 639 ET, would be set at \$356,000 (10 UVT). update thereof) are calculated, such values may fall below the minimum penalty. Further, and as indicated by Dian in the answer to Question No 8 contained in its Concept 5981 of March 2017, where taxpayers take the penalty reduction of Article 640 ET, it will not be possible for such reduced sanctions to fall below the minimum penalty. To calculate any limit, penalty or data set in UVT easily, use our liquidator UVT Converter Minimum amount to practice withholdings at the source for rent for the concept of purchases will be \$961,000 (27 UVT) (see Article 6 Decree 2775 of 1983 and Article 5 of Decree 1512 of 1985, compiled in Articles 1.2.4.4.1 and 1.2.4.9.1, respectively, of Single Tax Decree 1625 of October 11, 2016; see also items 77 and 78 in the table in Article 868-1 of the ET). If the purged monthly payments do not exceed \$3,098,000 (87 UVT) in the withholding table at the source for employees contained in Article 383 ET (which was amended by Article 34 of Law 1943 of 2018, and which also applies to natural residents who receive work income from fees, commissions, services or emoluments without having hired two or more other natural persons; see Articles 1.2.1.20.3 and 1.2.4.1.6 of the DUT October 1625, 2016, after being amended with Decree 2250 of December 29, 2017), the retention will be zero pesos. Amounts to be not responsible for VAT Natural persons who intend to belong to the universe of non-VAT controllers during 2020 (former simplified VAT regime) may not have received gross revenue in 2019 from VAT-taxed transactions that have been above \$119,945,000 (in this case the calculation is from: UVT 2019 x 3,500 UVT, i.e. \$34,270 x 3,500 UVT; (see numeral 1 of paragraph 3 of Article 437 ET). However, during 2020 they will not be able to enter into contracts for the sale of goods or services taxed in addition to more than \$124,625,000 (3,500 UVT x \$35,607), and their bank appropriations or financial investments made during 2020 may not exceed that same value either. Limit of cash costs and expenses that are deductible As referred to in paragraph 2 of Article 771-5 OF ET, the costs and expenses to be taken as deductibles on the income statement, and accrued in the lead in the same third party throughout the fiscal year are greater than UVT 100 (\$3,561,000), shall be covered only by financial channels (transfer, checks, debit or credit cards, etc.), otherwise they will not be accepted on the income statement, and VAT on such costs or expenses would also not be accepted as deductible on the tax returns. The value of the tax adjustment for the 2019 taxable year was to be 3.82% but was misfit That same increase suffered by the middle-income CPI in the period from October 1, 2018 to October 1, 2019 (3.82%) would be the same percentage that the Government, by decree, had to set as a tax adjustment for this taxable year 2019 (see Articles 70 and 280 ET). In this regard, it is important to note that the current Minister of Finance, Alberto Carrasquilla, who took office in August 2018, wrongly set at 4.07% the tax adjustment of the taxable year 2018 (the same percentage that could only be used as tax adjustment for the 2017 taxable year, as it corresponded to the increase in consumer prices from October 1, 2018 taxable year should have been 3.36%, which corresponded to the increase in the CPI between October 1, 2017 and October 1, 2018, and which was the percentage with which the UVT was obtained for 2019. In addition, the Minister reiterated his error in establishing, by Decree 2373 of December 27, 2019, a tax adjustment equivalent to 3.36% when in fact this must have been the tax adjustment set for the taxable year 2018, which had been established with Decree 2391 of 24 December 2018. The aforementioned tax adjustment is an increase that all taxpayers required to file income return (both required and not required to keep accounts) can optionally perform at the tax cost of their fixed assets and avoids having a high profit for sale on the day they are aliened. for the taxable year 2019, if the Ministry of Finance does not rethink the Decree, taxpayers may apply a 3.36% increase to the tax cost of all their fixed assets held since December 2019, if the Ministry of Finance does not replant the Decree, taxpayers may apply a 3.36% increase to the tax cost of all their fixed assets held since December 2019, or if they were new fixed assets acquired during the current year and retained until December 31, then they would apply the aforementioned adjustment proportionately. As of 2020, all figures expressed in terms of minimum wages should be re-expressed in UVT as highlighted in a previous publisher, article 49 of Law 1955 of May 25, 2019 (PND for the duration of 2018 to 2022) provided that from January 1, 2020 all fines, fees, penalties and stamps that are currently expressed in terms of current monthly minimum legal wages – smmlv – (case, for example, traffic fines, penalties for the Penal Code and fees for renewing commercial registration) shall be re-expressioned in UVT. The rule in question expressly states: Article 49. calculation of values in UVT. As of January 1, 2020, all collections, penalties, fines, fees and stamps, currently denominated and established on the basis of the current legal monthly minimum wage (smmlv), must be calculated on the basis of their equivalence in terms of the Tax Value Unit (UVT). From now on, updates to these values will also be based on the current UVT value. Paragraph. Collections, penalties, fines, fees, fees and stamps, which are executed prior to January 1, 2020 will be kept determined in smmlv. In an earlier editorial we had the opportunity to highlight the advantages of the figures currently expressed in terms of minimum wages starting to be re-expressed in UVT. And to illustrate what it will mean to convert the current items expressed in UVT, we can cite as an example one of the many fines contained in the National Transport Code (Law 769 of 2002). Article 77 of that code provides for a fine of 30 legal minimum daily wages in force - smdlv - for those who park in prohibited areas. To convert this figure to you'd say: 30 smdlv currently equals \$828,116, and 1 UVT at the end of 2019 equals \$34,270. Therefore, the fine of article 77 of the National Transport Code, in terms of UVT, would be obtained as follows: \$828,116 / \$34,270 x 24.16 UVT. during 2020, To obtain the weight value of fines and penalties, only the amount of these UVTs will be taken and multiplied by the new value of the UVT that will govern since January 1, 2020Tweet ThisIn view of the above, it will be necessary that in December 31, 2019. In this way, during 2020, to obtain the peso value of fines and penalties, only the amount of such UVTs will be taken and multiplied by the new value of the UVT that will govern since January 1, 2020 (\$35,607). The value Unit (UVT) that would be reviewed during the 2020 taxable year should be \$35,607. This time, our projection did not match the Dian's calculation. This value is obtained by taking the value of the UVT that has governed in the current taxable year 2019 (\$34,270) and increasing it by 3.82%, percentage corresponding to the increase in the Average Income Consumer Price Index (IPC) calculated by the Dane in October 1, 2018 to October 1, 2019 (see Article 868 of the Tax Statute -ET - and pages 1 and 6 of the special bulletin published by the Dane on October 5, 2019). The 3.82% increase is also obtained from variations for the average income CPI value Month averages at the end of the month according to the Dane Absolute variation of the indicator during the month Cumulative absolute variation of the indicator up to 1.76 % Mar. 2019 101.66 0.45 2.20 2.21 % Apr. 2019 102.16 0.50 2.70 2.72 % May. 2019 102.48 0.31 3.01 3.03 % Jul. 2019 102.76 0.27 3.28 3.30 % Jul. 2019 102.98 0.22 3.50 3.52 % Ago. 2019 102.16 0.50 2.70 2.72 % May. 2019 102.48 0.31 3.01 3.03 % Jul. 2019 102.98 0.22 3.50 3.52 % Ago. 2019 102.16 0.50 2.70 2.72 % May. 2019 102.48 0.31 3.01 3.03 % Jul. 2019 102.98 0.22 3.50 3.52 % Ago. 2019 102.98 0.22 3.50 3.50 % Ago. 2019 102.98 0.22 3.50 3.50 % Ago. 2019 102.98 0.22 3.50 3.50 % Ago. 2019 102.98 0.22 3.50 % 2019 is: indicator value in September 2019 (-) indicator value in September 2018 / indicator value in September 2018; which would be: ((103.31 – 99.44) /9. However, and because of the exact number of decimal places that the Dane uses in its calculations, the official data that was published as an increase in the CPI for the period October 1, 2018 to October 1, 2019 was 3.82%). Historical variations of uvt UVT has come to have the following official values: a. \$20,000 for the year 2006 (which was the year of departure, as the UVT was created with Law 1111 of December 2006). b. \$20,974 for 2007 (see Resolution Dian December 15652, 27, 2006). c. \$22,054 for the 2008 taxable year (see Dec. 15013 Resolution 2007). d. \$23,763 for the 2009 taxable year (see Resolution Dian 01063 of December 3, 2008). e. \$24,555 for the 2010 taxable year (see Resolution Dian 012115 of November 10, 2009). f. \$25,132 for the 2011 taxable year (see Resolution Dian 012066 of November 17, 2011). h. \$26,841 for the 2013 taxable year (see Resolution Dian 000138 of November 17, 2012). i. \$27,485 for the 2014 taxable year (see Resolution Dian 000245 of December 3, 2014). k. \$29,753 for the 2016 taxable year (see Resolution Dian 000115 of November 6, 2015). l. \$31,859 for the 2017 taxable year (see Resolution Dian 000245 of December 3, 2014). k. 000071 of November 29, 2016). m. \$33,156 for the 2018 taxable year (see Resolution Dian 00063 of November 14, 2017). n. \$34,270 for the 2019 taxable year (see Resolution Dian 00063 of November 22, 2018). 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