

The National Tax Administration Office (ONAT) is an institution that works to offer information and assistance services to citizens, in order to promote compliance with fiscal responsibilities and understanding of the **Cuban Tax System**.

It is the entity in charge of guaranteeing the necessary income to sustain the country and thus finance social needs, through the management of collection, control, inspection and cashing of taxes, all under Law 113 of the Tax System and the Decree 308, approved by the National Assembly of People's Power of the Republic of Cuba in 2012, the annual Law of the State Budget and the complementary legal regulations issued by the Ministry of Finance and Prices.