Abstract
This article presents a reflection on spatial validity field of tax regulations, analyzing policy instruments needed to elucidate, when a Venezuelan tax regulation has legal efficacy in a given territory? To elaborate this paper, it was necessary to adopt a research process that considered a bibliographic design, analysis and reflection process on the doctrine, law and diverse legal topics that frame this subject. The results showed that Venezuela has a mixed system, supported in both regulation territoriality and extra-territoriality principle. As an outstanding case for extra-territorality principle is the income tax, (LISLR, because its acronym in English), where Worldwide Income principle is stated.

Keywords
Rules, Space, Validity, Tax Law.