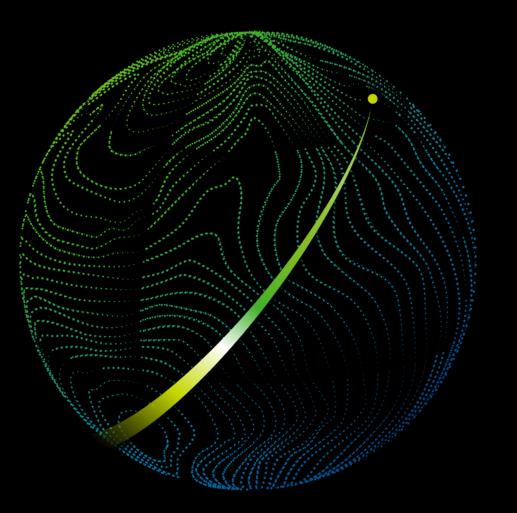
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Tax and Legal Newsletter

Tax and Legal Newsletter

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2025 schedule of non-special taxpayers for filing of tax on gambling activities

Administrative Ruling containing the 2025 schedule of non-special taxpayers for filing of the tax on gambling activities was published in Official Gazette no. 43.031 of December 18, 2024.

Relevant aspects:

• The Tax on Gambling Activities filings by non-special taxpayers shall be submitted through Portal https://declaraciones.seniat.gob.ve, according to the last digit of their TAX ID (Registro Único de Información Fiscal - RIF), and on the following due dates:

R.I.F	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	ОСТ	NOV	DEC
0 al 9	9	10	10	8	9	10	9	8	8	8	11	9

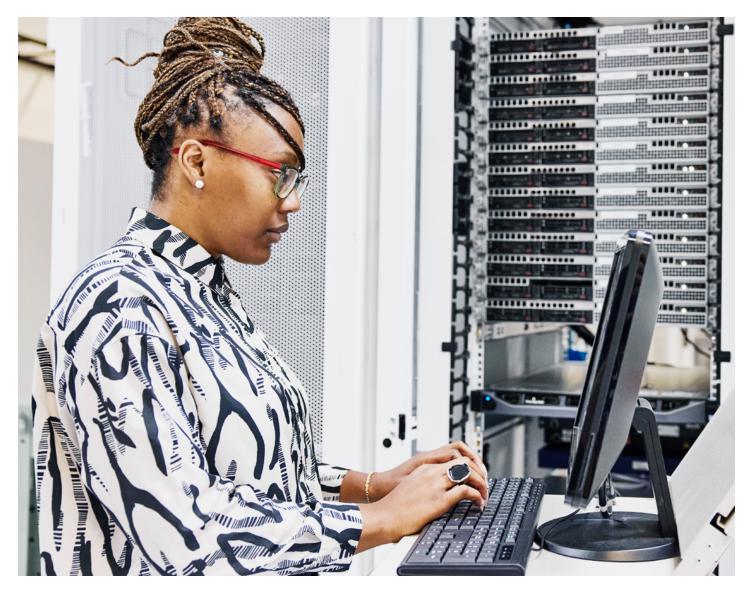
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- Those taxpayers not registered with the Portal shall manage their registration with the Taxpayers Service Divisions from Regional Internal Tax Managements corresponding to their fiscal domicile.
- The Tax referred-to in this Administrative Ruling shall be paid within the time limit indicated in the respective payment commitment.
- The non-compliance with obligations established in this Administrative Ruling entails sanctions in accordance with provisions contained in the Constituent Decree that sets forth the Organic Tax Code.

Effective date

The Ruling is effective from the date of its publication in Official Gazette (December 18, 2024).



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