



## Tax and Legal Newsletter

Edition 47 | February 10th, 2025

# 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	OCT	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).



# Contact us



**Alejandro Gómez R.**

**Tax & Legal Services Partner**

Venezuela

Andean Region Marketplace

Deloitte Spanish Latin America

Phone: +58 (212) 2068732

E-mail: [algomez@deloitte.com](mailto:algomez@deloitte.com)

**Aníbal Veroes**

**Associate Attorney**

Venezuela

Andean Region Marketplace

Deloitte Spanish Latin America

Phone: +58 (212) 2068783 Ext. 8783

E-mail: [averoes@deloitte.com](mailto:averoes@deloitte.com)

**Ariel Cantillo**

**Senior Associate Attorney**

Venezuela

Andean Region Marketplace

Deloitte Spanish Latin America

Phone: +58 (212) 2068544 Ext. 8544

E-mail: [acantillo@deloitte.com](mailto:acantillo@deloitte.com)

**Xavier Korody**

**Associate Attorney**

Venezuela

Andean Region Marketplace

Deloitte Spanish Latin America

Phone: +58 (212) 2068890 Ext. 8890

E-mail: [xkorody@deloitte.com](mailto:xkorody@deloitte.com)





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