



Tax and Legal Newsletter

Edition 45 | February 5th, 2025

Tax obligations schedule for special taxpayers and withholding agents 2025

Administrative Ruling no. SNAT/2024/000118 of the National Tax and Customs Administration Office (SENIAT, for its acronym in Spanish), dated November 26, 2024, was published in Official Gazette no. 43.031, dated December 18, 2024; the ruling sets forth the schedule for payment of obligations corresponding to 2025 by Special Taxpayers and Withholding Agents.

Filings of Value-added Tax (VAT), Income Tax, including advances, Tax on Gambling Activities, Tax on Wealth, Tax on Large Financial Transactions, as well as the filing of VAT and Income Tax withholdings, and the 70%-contribution of revenue of Deconcentrated Services or Autonomous Services and Decentralized Entities, shall be submitted and paid by Special Taxpayers according to the last digit of their Tax ID (R.I.F) and deadlines below:

Value-added tax, income tax advances, tax on large financial transactions (IGTF) and VAT withholdings

Between day 1 and day 15 of each month, inclusive:

R.I.F	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC
0	23	18	21	15	20	25	17	21	16	30	25	23
1	28	19	24	25	16	20	21	20	29	20	20	22
2	31	21	20	21	22	19	23	19	18	21	28	29
3	20	26	31	29	30	23	28	26	23	16	17	19
4	22	25	26	30	28	27	30	15	17	29	24	30
5	21	20	19	22	29	16	22	29	22	23	27	26
6	17	27	28	28	26	26	18	27	24	27	26	17
7	24	24	18	24	19	17	31	22	19	31	19	18
8	29	17	27	30	25	28	26	24	21	15	1	1
9	27	28	25	16	23	18	29	25	25	17	18	16



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Between day 16 and the last day of each month, inclusive

R.I.F	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC
0	8	10	7	1	5	6	3	6	2	13	14	8
1	14	4	12	4	2	4	10	5	9	3	6	4
2	10	6	10	7	7	2	7	4	5	6	10	11
3	3	13	17	14	14	11	14	11	10	1	5	3
4	7	11	12	11	13	12	15	1	3	10	13	12
5	2	5	6	8	15	3	4	14	12	7	11	9
6	6	14	11	10	9	9	2	12	11	9	12	2
7	9	7	5	3	6	5	9	7	4	14	3	10
8	15	3	14	9	12	13	8	13	8	8	7	1
9	13	12	13	2	8	10	11	8	1	2	4	5



Income tax estimates (filing and payment of portions of regular and irregular periods)

R.I.F	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC
0 and 8	16	10	14	10	12	13	8	14	8	9	14	9
1 and 4	15	11	12	14	13	12	10	13	9	13	13	15
2 and 3	10	13	10	8	14	11	14	12	10	14	10	12
5 and 9	14	12	13	9	15	10	11	11	12	8	11	10
6 and 7	9	14	11	11	9	17	9	8	11	10	12	11

Income tax withholdings

R.I.F	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC
0 and 8	8	10	7	10	12	6	8	7	8	9	7	9
1 and 4	7	11	12	7	13	12	10	6	9	6	6	5
2 and 3	10	6	10	8	7	11	7	12	10	7	10	4
5 and 9	14	12	6	9	8	10	4	11	5	8	11	10
6 and 7	9	7	11	4	9	9	9	8	4	10	12	11



Gambling activities

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

Income tax withholdings for lottery prizes

Applied between day 1 to 15 of each month, inclusive

R.I.F	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC
0 and 9	17	18	18	21	19	18	17	20	17	17	19	16

Applied between day 16 and the last day of each month, inclusive

R.I.F	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC
0 and 9	3	4	6	2	5	4	2	4	2	2	5	2



Annual self-settlement of income taxes (Fiscal year 01/01/2024 to 31/12/2024)

R.I.F	DATE
2 and 3	31/01/2025
5 and 9	28/02/2025
0 and 8	07/03/2025
1 and 4	12/03/2025
6 and 7	17/03/2025

Self-settlement of income taxes for irregular periods

R.I.F	JAN	FEB	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC
0 and 8	23	18	23	20	25	17	26	17	20	21	16
1 and 4	22	19	25	21	20	21	25	18	22	20	22
2 and 3	20	21	21	22	19	23	22	19	23	17	19
5 and 9	21	20	22	23	18	22	21	23	17	18	17
6 and 7	17	24	24	19	26	18	20	22	21	19	18



Tax on wealth

R.I.F	OCT	NOV
0 and 8	9	14
1 and 4	13	13
2 and 3	14	10
5 and 9	8	11
6 and 7	10	12

Filing of contribution of 70% of revenue of deconcentrated services or autonomous services and decentralized entities

R.I.F	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC
0 and 8	16	10	14	10	12	13	8	14	8	9	14	9
1 and 4	15	11	12	14	13	12	10	13	9	13	13	15
2 and 3	10	13	10	8	14	11	14	12	10	14	10	12
5 and 9	14	12	13	9	15	10	11	11	12	8	11	10
6 and 7	9	14	11	11	9	17	9	8	11	10	12	11



Mining or hydrocarbon-related activities and formal taxpayers

Taxpayers engaged in mining or hydrocarbon and related activities, who do not receive any royalties as a result of relevant exploitations shall submit the VAT filings on the dates specified below:

Value-added Tax

R.I.F	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC
0 and 8	16	10	14	10	12	13	8	14	8	9	14	9
1 and 4	15	11	12	14	13	12	10	13	9	13	13	15
2 and 3	10	13	10	8	14	11	14	12	10	14	10	12
5 and 9	14	12	13	9	15	10	11	11	12	8	11	10
6 and 7	9	14	11	11	9	17	9	8	11	10	12	11



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Taxpayers engaged in mining or hydrocarbon and related activities shall submit their estimated filing within the 45 continuous days after the end of the period.



Additionally, Special Taxpayers exclusively engaged in exempted activities shall submit the informative VAT filing on a quarterly basis according to the last digit of their RIF as indicated in the schedule above; the quarterly VAT filing will generate the income tax advances for these payers, which shall be paid on dates established in the respective payment commitment.



Self-settlement filings for irregular periods shall be submitted and paid until due dates previously established; consequently, individuals and special taxpayers shall present the 2nd portion 20 continuous days after the deadline, and the 3rd portion within the 40 continuous days after the indicated period.



If any of established dates, as indicated above, coincides with a day declared as a holiday by the National, State or Municipal Government, the filing and payment shall be made the next business day.

Effective date

This administrative ruling is effective as from its publication in Official Gazette, December 18, 2024.



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