



Tax and Legal Newsletter

Edition 46 | February 7th, 2025

2025 schedule for filing and payment of special contribution to protect social security pensions against imperialist blockade

The ruling setting forth the 2025 schedule for filing and payment of the special contribution to protect social security pensions against imperialist blockade was published in Official Gazette no. 43.032 of December 19, 2024.

Relevant aspects:

- The ruling establishes that individuals or private companies, domiciled or not in the republic, engaged in economic activities within the national territory shall file and pay the special contribution for salary and bonuses paid to workers, according to the last digit of their TAX ID (Registro Único de Información Fiscal - RIF), and on the dates specified below:

Tax and Legal Newsletter

Edition 46 | February 7th, 2025

R.I.F	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC
0	8	10	7	2	5	6	3	7	2	14	14	9
1	14	4	12	7	2	4	10	6	9	6	6	5
2	10	6	10	8	7	2	7	5	5	7	10	12
3	17	13	17	15	14	11	14	12	10	2	5	4
4	7	11	18	14	13	12	15	4	3	13	13	15
5	16	5	6	9	15	3	4	15	12	8	11	10
6	6	14	11	11	9	9	2	13	11	10	12	3
7	9	7	5	4	6	5	9	8	4	15	3	11
8	15	3	14	10	12	13	8	14	8	9	7	2
9	13	12	13	3	8	10	11	11	1	3	4	8



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- In the event of payment of salaries and bonuses using a currency other than the country's legal tender, these amounts shall be translated into bolivars by applying the official exchange rate established by the Central Bank of Venezuela and that will be effective as of the payment date.
- After filing the contribution through the corresponding fiscal portal, taxpayers will be able to make the e-payment or to print the payment commitment certificate and submit it with the Offices receiving National Funds.
- Non-compliance will entail sanctions according to the constituent decree that sets forth the Organic Tax Code and the Law on protection of social security pensions against imperialist blockade.

Effective date

The schedule is effective as from the date of its publication in Official Gazette (December 19, 2024).



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