



Schedule 2023  
Special Taxpayers  
and Withholding  
Agents

December, 2022

## Tax and Legal Newsletter

Edition 21

Administrative Ruling SNAT/2022/000068 of the National Tax and Customs Administration Office (SENIAT, for its acronym in Spanish), dated November 8, 2022, was published in Official Gazette No. 42.515 of November 29 of the same year; the Ruling contains the schedule for special taxpayers and withholding agents' compliance with obligations during 2023.

The Value-added Tax (VAT), income tax (ISLR) including advances, the Tax on Gambling, tax on wealth (IGP), tax on large financial transactions (IGTF), VAT and income tax withholdings, as well as the contribution of 70 % of income from deconcentrated or autonomous services and decentralized bodies, shall be filed by special taxpayers depending on the last digit of their tax ID number (RIF, in Spanish) and considering the deadlines specified below.

### VAT filing and withholding, income tax advances and IGTF

Between the 1<sup>st</sup> and 15<sup>th</sup> day of each month, inclusive:

RIF	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.
0	25	23	21	25	18	29	19	23	18	23	17	15
1	23	22	27	21	29	23	21	29	26	27	23	19
2	27	15	29	20	16	21	28	17	22	19	27	28
3	31	16	31	20	17	22	31	18	25	20	28	29
4	24	22	28	24	31	26	25	31	27	31	24	20
5	19	27	23	27	23	27	17	25	20	25	29	21
6	17	17	17	17	25	16	26	21	28	17	21	26
7	18	17	20	18	26	20	27	22	29	18	22	27
8	26	24	22	26	19	30	20	24	19	24	20	18
9	20	28	24	28	24	28	18	28	21	26	30	22

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Between the 16<sup>th</sup> and the last day of each month, inclusive:

RIF	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.
0	13	13	02	13	02	07	11	09	05	04	01	07
1	04	01	10	03	04	09	13	11	12	13	03	11
2	11	03	08	11	08	14	07	03	01	02	08	13
3	12	06	09	12	09	15	10	04	04	03	09	14
4	05	02	13	04	05	13	14	15	13	16	07	12
5	02	09	14	10	12	05	06	01	07	10	14	05
6	06	07	06	05	10	01	03	07	14	06	10	01
7	10	08	07	05	11	02	04	08	15	09	13	04
8	16	14	03	14	03	08	12	10	06	08	02	08
9	03	10	15	10	15	06	06	02	08	11	15	06





**Income Tax Estimates (filing and payment of regular and irregular period-portions)**

RIF	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.
<b>0 and 8</b>	13	14	09	14	10	08	12	10	14	16	10	08
<b>1 and 4</b>	16	09	10	13	12	13	14	15	13	13	14	13
<b>2 and 3</b>	11	13	08	12	09	15	17	11	12	10	09	15
<b>5 and 9</b>	12	10	14	17	15	14	18	09	08	11	15	14
<b>6 and 7</b>	10	08	13	18	11	09	13	08	15	09	13	12

**Income Tax Withholdings**

RIF	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.
<b>0 and 8</b>	06	07	09	14	10	08	12	10	06	05	10	08
<b>1 and 4</b>	05	09	10	13	05	13	14	07	13	06	07	13
<b>2 and 3</b>	11	06	08	12	09	07	11	04	12	10	09	07
<b>5 and 9</b>	12	10	07	10	08	06	10	09	08	11	08	06
<b>6 and 7</b>	10	08	06	11	11	09	13	08	07	09	13	12

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### Gambling activities

RIF	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.
0 to 9	10	08	08	14	09	09	11	08	08	09	10	08

### Income tax withholdings for lottery prizes

Made between the 1<sup>st</sup> and the 15<sup>th</sup> day of each month, inclusive:

RIF	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.
0 to 9	18	17	17	18	17	20	18	17	19	18	17	19

Made between the 16<sup>th</sup> and the last day of each month, inclusive:

RIF	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.
0 to 9	03	02	02	04	03	02	06	02	04	03	02	04

### Annual self-income tax settlement (fiscal year from 01/01/2022 through 31/12/2022)

RIF	Date
2 and 3	31/01/2023
5 and 9	28/02/2023
0 and 8	02/03/2023
1 and 4	10/03/2023
6 and 7	17/03/2023

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### Self-settlement of irregular periods' income taxes

RIF	Jan.	Feb.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.
<b>0 and 8</b>	19	23	26	18	23	20	23	19	24	17	19
<b>1 and 4</b>	24	22	24	23	26	25	22	20	23	23	21
<b>2 and 3</b>	23	24	20	16	22	21	17	25	20	20	26
<b>5 and 9</b>	20	27	21	24	21	18	18	21	19	22	22
<b>6 and 7</b>	18	17	25	17	20	19	21	22	18	21	20

### Tax on Wealth

RIF	Oct.	Nov.
<b>0 and 8</b>	16	10
<b>1 and 4</b>	13	14
<b>2 and 3</b>	10	09
<b>5 and 9</b>	11	15
<b>6 and 7</b>	09	13

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### Filing of contribution of 70% of the income of deconcentrated services or autonomous services and decentralized bodies

RIF	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.
<b>0 and 8</b>	13	14	09	14	10	08	12	10	14	16	10	08
<b>1 and 4</b>	16	09	10	13	12	13	14	15	13	13	14	13
<b>2 and 3</b>	11	13	08	12	09	15	17	11	12	10	09	15
<b>5 and 9</b>	12	10	14	17	15	14	18	09	08	11	15	14
<b>6 and 7</b>	10	08	13	18	11	09	13	08	15	09	13	12

### Mining or Hydrocarbon Activities and Formal Taxpayers

Those Parties engaged in mining or hydrocarbon and related activities receiving no royalties derived from those exploitations shall file and pay the VAT monthly on the dates specified below.



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### Value-added Tax

RIF	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.
<b>0 and 8</b>	13	14	09	14	10	08	12	10	14	16	10	08
<b>1 and 4</b>	16	09	10	13	12	13	14	15	13	13	14	13
<b>2 and 3</b>	11	13	08	12	09	15	17	11	12	10	09	15
<b>5 and 9</b>	12	10	14	17	15	14	18	09	08	11	15	14
<b>6 and 7</b>	10	08	13	18	11	09	13	08	15	09	13	12

- Taxpayers engaged in mining or hydrocarbon and related activities receiving royalties derived from those activities or obtaining revenue from the exploitation of minerals, hydrocarbons or derivatives, shall file their estimated returns within the 45 continuous days after the period closing.<sup>1</sup>
- Additionally, Special Taxpayers exclusively engaged in exempted activities shall file the informative VAT filing, depending on the RIF last digit, as established in the schedule above. The quarterly VAT filing will generate the income tax advances for these taxpayers, which shall be paid on the dates set in the relevant payment commitment.

- Filings for annual income tax self-settlements corresponding to irregular periods shall be filed and paid on or before deadlines established above. Consequently, individuals, as special taxpayers, shall file the 2nd portion 20 continuous days after the deadline, and the 3rd portion within the 40 continuous days after the indicated period <sup>2</sup>.

### Effective date

This administrative ruling is effective from the date of its publication in Official Gazette of November 29, 2022.

<sup>1</sup> Pursuant to article 158 of the Income Tax Law Regulations, published in Extraordinary Official Gazette N°5662, dated September 24, 2003.

<sup>2</sup> In conformity with the 3rd paragraph of article 1 of Administrative Ruling SNAT/2003/1697, dated March 18, 2003, published in Official Gazette N°37660 of March 28, 2003.



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