

## Calendar for Special Taxpayers and Withholding Agents Tax Obligations 2015



The People's Power Ministry for Economy, Finance and Public Banking published an Administrative Rule in Ordinary Official Gazette of the Bolivarian Republic of Venezuela No 40542, in which a calendar for taxpayers and withholding agents in 2015 is established.

## 1. Value- Added Tax

R.I.F	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>0 and 5</b>	19	25	18	23	19	23	17	25	17	23	18	23
<b>6 and 9</b>	20	24	20	22	20	22	20	24	18	22	19	22
<b>3 and 7</b>	21	23	23	21	21	19	21	21	21	21	20	21
<b>4 and 8</b>	22	20	24	20	22	18	22	20	22	20	23	18
<b>1 and 2</b>	23	19	25	17	25	17	23	19	23	19	24	17

## 2. Value- Added Tax Withholdings

### 2.1 Withholdings carried out between the 1st and 15th day of each month or in both days.

R.I.F	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>0 and 5</b>	19	25	18	23	19	23	17	25	17	23	18	23
<b>6 and 9</b>	20	24	20	22	20	22	20	24	18	22	19	22
<b>3 and 7</b>	21	23	23	21	21	19	21	21	21	21	20	21
<b>4 and 8</b>	22	20	24	20	22	18	22	20	22	20	23	18
<b>1 and 2</b>	23	19	25	17	25	17	23	19	23	19	24	17

### 2.2 Withholding carried out between the 16th and the last day of each month or in both days.

R.I.F	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>0 and 5</b>	6	9	3	10	5	9	2	10	2	8	3	9
<b>6 and 9</b>	7	6	4	9	6	5	3	7	3	7	4	8
<b>3 and 7</b>	8	5	5	8	7	4	6	6	4	6	5	4
<b>4 and 8</b>	9	4	6	7	8	3	7	5	7	5	6	3
<b>1 and 2</b>	12	3	9	6	11	2	8	4	8	2	9	2

### 3. Income Tax withholding

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

### 4. Estimated Income Tax Withholding (Tax return and partial payment of regular and irregular periods)

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

### 5. Gambling Activities

R.I.F	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 and 9	9	6	6	9	8	5	7	7	7	7	6	8

### 6. Income tax withholding on the lottery prizes

#### 6.1. Withholding carried out between the 1<sup>st</sup> and 15<sup>th</sup> day of each month or both days

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

#### 6.2. Withholding carried out between the 16th and the last day of each month or both days

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

**7. Annual self-assessment of the Income Tax (Fiscal Period 1/1/2014 to 12/31/2014)**

R.I.F	Date
<b>0 and 5</b>	03/27/2015
<b>6 and 9</b>	03/30/2015
<b>3 and 7</b>	03/31/2015
<b>4 and 8</b>	04/01/2015
<b>1 and 2</b>	04/06/2015

**8. Income Tax Self- assessment for irregular periods (Both legal entities and natural individuals)**

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

**Note**

The payment periods and everything related to regional internal tax returns maintain the same premises than the previous year. Therefore, we recommend verifying any particular case with a gazette.

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