

Calendar for Special Taxpayers and Withholding Agents Tax Obligations 2016



Administrative Rulings N° SNAT/2015/0065 and SNAT/2015/0066 were published in Official Gazette N° 40.797. These rulings establish the following: (i) the calendar for special taxpayers and withholding agents and (ii) the calendar for special taxpayers determined as not special for gambling activities, respectively for the year 2016:

1. Value-Added Tax

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

2. Value- Added Tax Withholdings

A. Withholdings carried out between the 1st and 15th day of each month, both inclusive.

RIF	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 and 5	19	23	17	26	18	23	19	24	19	25	17	23
6 and 9	20	22	18	25	19	22	20	23	20	24	18	22
3 and 7	21	19	21	22	20	21	21	22	21	21	21	21
4 and 8	22	18	22	21	23	20	22	19	22	20	22	20
1 and 2	25	17	23	20	24	17	25	18	23	19	23	19

B. Withholdings carried out between the 16th and the last day of each month, both inclusive.

RIF	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 and 5	5	10	2	8	3	8	6	8	2	10	2	8
6 and 9	6	5	3	7	4	7	7	5	5	7	3	7
3 and 7	7	4	4	6	5	6	8	4	6	6	4	6
4 and 8	8	3	7	5	6	3	11	3	7	5	8	5
1 and 2	12	2	8	4	10	2	12	2	8	4	9	2

3. Income Tax withholding

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

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

RIF	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 and 5	12	16	9	15	11	15	12	16	9	18	10	16
6 and 9	13	15	10	14	12	14	13	12	12	17	11	15
3 and 7	14	12	11	13	13	13	14	11	13	14	14	14
4 and 8	15	11	14	12	16	10	15	10	14	13	15	13
1 and 2	18	10	15	11	17	9	18	9	15	11	16	9

5. Gambling Activities

RIF	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 to 9	8	5	7	7	6	7	11	5	7	7	8	7

6. Income Tax withholding on the lottery prizes

A.- Withholding carried out between the 1st and 15th day of each month, both inclusive:

RIF	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 to 9	19	17	17	20	18	17	19	18	19	19	17	19

B.- Withholding carried out between the 16th and the last day of each month, both inclusive:

RIF	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 to 9	5	2	2	4	3	2	6	2	2	4	2	2

7. Annual self-assessment of the Income Tax

(Fiscal Year 01/01/2015 to 12/31/2015)

R.I.F	Date
0 and 5	03/29/2016
6 and 9	03/30/2016
3 and 7	03/31/2016
4 and 8	04/01/2016
1 and 2	04/04/2016

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

RIF	JAN	FEB	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 and 5	19	23	26	18	23	19	24	19	25	17	23
6 and 9	20	22	25	19	22	20	23	20	24	18	22
3 and 7	21	19	22	20	21	21	22	21	21	21	21
4 and 8	22	18	21	23	20	22	19	22	20	22	20
1 and 2	25	17	20	24	17	25	18	23	19	23	19

Additionally, the annual income tax self-assessment of legal entities and natural individuals for periods different than those from 01/01/2015 and 12/31/2015 must be filed and paid before the due date set in this Administrative Ruling.

Under this ruling, the special taxpayer determined as natural individual must file

- The second partial payment, 20 continuous days after the time set by the Ruling to file the respective tax return.

- The third partial payment, 40 continuous days after the time set in this Administrative Ruling in accordance to article 1, third paragraph of the Administrative Ruling SNAT/2003/1.697 dated March 18, 2003, published on March 28, 2003 in Official Gazette N°37.660

The estimated tax return of legal entities and natural individuals and advance monthly payments must be carried out in the dates established in this Administrative Ruling.

Those taxpayers dedicated to mining, hydrocarbons or related activities, which receive royalties from those operations or obtain revenues from exporting minerals, hydrocarbon or derivatives must file the estimated statement of revenues within the first 45 continuous days after the closing of the fiscal year in compliance with article 158 of the regulation of the Income Tax Law published in Extraordinary Official Gazette N°5662 from September 24, 2003.

Additionally the tax returns and payments corresponding to taxes not mentioned in Article 1 of this ruling must be carried out in the dates established in current regulations.

1. Taxpayers not considered as Special for Gambling Activities

RIF	JAN	FEB	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	RIF
0 to 9	8	5	7	7	6	7	11	5	7	7	8	7

When any of the dates programmed in the Administrative Ruling is the same as a holiday, then the corresponding tax return and/or payment will be filed the next business day.

After filing the tax return through the website www.seniat.gob.ve, the taxpayers considered by the Administrative Ruling will be able to carry out electronic payment through Government Banks websites or print the form generated by the system "form 990022", this to be paid and submitted before the Collection Offices of National Funds.

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