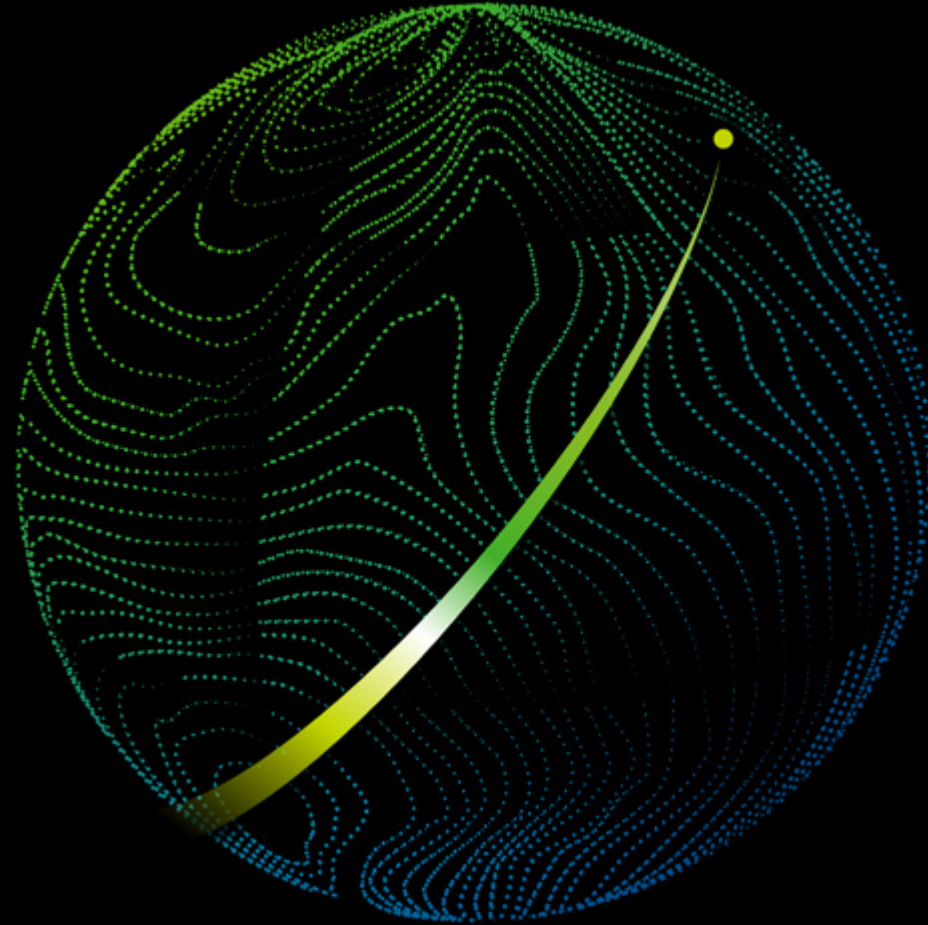


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Newsletter

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Special taxpayers and withholding agents

Administrative Ruling N° SNAT/2023/000075 of the National Tax and Customs Administration Office (SENIAT, for its acronym in Spanish), dated November 20, 2023, was published in Official Gazette N°42.782, dated December 20, 2023; the ruling sets forth the schedule for payment of obligations corresponding to 2024 by Special Taxpayers and Withholding Agents.

Special Taxpayers expressly informed of their condition of special by SENIAT shall file and pay the taxes specified below according to the last digit of their Tax ID (R.I.F) and deadlines set in the schedule for 2024.



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a. Value-added tax, income tax advances, tax on large financial transactions (igt) and vat withholdings

a.1) Between day 01 and day 15 of each month, inclusive:

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

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a.2) Between day 16 and the last day of each month, inclusive:

R.I.F	JAN	FEB	MARCH	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0	08	08	14	03	10	07	03	14	09	02	15	09
1	05	09	15	12	14	05	01	06	10	04	14	13
2	03	06	05	08	07	12	08	02	04	07	11	05
3	10	15	08	02	15	06	15	12	11	14	01	12
4	12	09	12	05	02	13	11	13	03	11	06	06
5	04	14	13	09	08	03	04	15	06	08	12	02
6	02	07	11	11	09	10	02	08	05	03	13	03
7	09	05	04	04	03	04	10	05	12	10	05	11
8	15	02	07	10	13	14	09	07	02	09	08	04
9	11	01	06	15	06	11	12	09	13	15	07	10

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b. Income tax estimates (Filing and payment of portions of regular and irregular periods):

R.I.F	JAN	FEB	MARCH	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 and 8	15	08	14	10	10	14	09	14	09	09	15	09
1 and 4	12	09	12	12	14	13	11	13	10	11	14	13
2 and 3	10	15	08	08	15	12	15	12	11	14	11	12
5 and 9	11	14	13	09	16	11	12	09	13	08	12	10
6 and 7	09	16	11	11	09	18	10	08	12	10	13	11

c. Income tax withholdings:

R.I.F	JAN	FEB	MARCH	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 and 8	08	08	07	10	10	07	09	07	09	09	08	09
1 and 4	05	09	12	05	14	13	11	06	10	04	07	06
2 and 3	10	06	08	08	07	12	08	12	11	07	11	05
5 and 9	11	14	06	09	08	11	04	09	06	08	12	10
6 and 7	09	07	11	04	09	10	10	08	05	10	13	11

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d. Gambling activities:

R.I.F	JAN	FEB	MARCH	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 to 9	09	08	08	08	09	11	09	08	09	08	11	09

e. Income tax withholdings for lottery prizes

e.1) Applied between day 01 to 15 of each month, inclusive:

R.I.F	JAN	FEB	MARCH	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 to 9	17	19	20	17	17	19	17	20	18	17	19	17

e.2) Applied between day 16 and the last day of each month, inclusive:

R.I.F	JAN	FEB	MARCH	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 to 9	03	02	04	02	03	05	02	02	03	02	05	03

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f. Annual self-settlement of income taxes (fiscal year 01/01/2023 to 31/12/2023):

R.I.F	DATE
2 and 3	31/01/2024
5 and 9	29/02/2024
0 and 8	04/03/2024
1 and 4	12/03/2024
6 and 7	20/03/2024

f. Self-settlement of income taxes for irregular periods:

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

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g. Tax on wealth:

R.I.F	OCT	NOV
0 and 8	09/10/2024	15/11/2024
1 and 4	11/10/2024	14/11/2024
2 and 3	14/10/2024	11/11/2024
5 and 9	08/10/2024	12/11/2024
6 and 7	10/10/2024	13/11/2024

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

R.I.F	JAN	FEB	MARCH	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 and 8	15	08	14	10	10	14	09	14	09	09	15	09
1 and 4	12	09	12	12	14	13	11	13	10	11	14	13
2 and 3	10	15	08	08	15	12	15	12	11	14	11	12
5 and 9	11	14	13	09	16	11	12	09	13	08	12	10
6 and 7	09	16	11	11	09	18	10	08	12	10	13	11

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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 file and pay the VAT on a monthly basis and on the dates specified below.



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Value-added tax:

R.I.F	JAN	FEB	MARCH	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 and 8	15	08	14	10	10	14	09	14	09	09	15	09
1 and 4	12	09	12	12	14	13	11	13	10	11	14	13
2 and 3	10	15	08	08	15	12	15	12	11	14	11	12
5 and 9	11	14	13	09	16	11	12	09	13	08	12	10
6 and 7	09	16	11	11	09	18	10	08	12	10	13	11

Effective Date

This administrative ruling is effective as from its publication in Official Gazette, December 20, 2023.

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