

# TAX NEWSLETTER

## NUMBER I - JANUARY 2021



### CALENDAR OF SPECIAL TAXPAYERS - YEAR 2021

The Administrative Ruling Number SNAT/2020/000078(PA000078), dated December 16, 2020, has been published in Official Gazette No. 42.038, on December 30, 2020. It establishes the Calendar of Special Taxpayers and Withholding Agents for those tax liabilities that must be fulfilled by 2021.

In this sense, PA000078 establishes the declarations of Special Taxpayers that have to be submitted according to the last digit of the Tax Identification Number (T.I.N.), on the calendar due dates for the year 2021 that is established below (article 1):

**a. DECLARATION OF VALUE-ADDED TAX (VAT), INCOME TAX ADVANCES (ISLR), TAX ON LARGE FINANCIAL TRANSACTIONS AND VAT WITHHOLDINGS**

**a.1) Between days 1st and 15th of every month, both inclusive:**

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

**a.2) Between days 16th and the last day of every month, both inclusive:**

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

**b. ESTIMATION OF THE INCOME TAX (return and payment of the portions - Regular and Irregular financial years).**

T.I.N.	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 and 5	13	10	10	14	12	9	14	11	8	14	10	8
6 and 9	15	12	12	12	14	8	12	13	13	11	15	10
3 and 7	14	11	11	15	11	10	9	12	10	15	11	9
4 and 8	12	9	8	13	13	15	13	10	14	13	9	14
1 and 2	19	8	9	16	10	11	15	9	9	8	12	15

**c. INCOME TAX WITHHOLDINGS.**

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

**d. STAKE ACTIVITIES OR GAMBLING.**

T.I.N.	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 to 9	12	8	8	12	10	9	9	9	8	8	9	8

**e. INCOME TAX WITHHOLDINGS TO THE STAKE ACTIVITIES OR GAMBLING.**

**e.1) Those carried out between the days 1 and 15 of every month, both inclusive.**

T.I.N.	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 to 9	20	18	17	20	19	17	19	18	17	19	17	17

**e.2) Those carried out between the days 16 and the last day of every month, both inclusive.**

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

**f. ANNUAL SELF-SETTLEMENT OF INCOME TAX (ISLR) (fiscal year From 01 January 2020 to 31 December 2020).**

T.I.N.	DATE
1 and 2	29/January/2021
4 and 8	26/February/2021
0 and 5	03/March/2021
3 and 7	23/March/2021
6 and 9	12/March/2021

**g. SELF-SETTLEMENT OF INCOME TAX (ISLR) FOR THE IRREGULAR FINANCIAL YEARS.**

T.I.N.	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 and 5	20	24	17	21	19	23	21	18	22	20	17	22
6 and 9	22	23	24	23	21	18	19	20	21	19	23	17
3 and 7	21	22	23	22	18	21	23	19	23	25	24	20
4 and 8	26	18	18	27	20	22	20	17	20	21	18	23
1 and 2	25	19	22	26	25	17	22	23	17	22	19	21

**h. HIGH NET WORTH TAX (IGP, for its Spanish initials)**

T.I.N.	DATE
1 and 2	12/November/2021
0 and 5	10/November/2021
4 and 8	09/November/2021
3 and 7	11/November/2021
6 and 9	15/November/2021

**i. DECLARATIONS OF THE TAX OF 70% CORRESPONDING TO THE INCOME FROM THE DECENTRALIZED SERVICES OR AUTONOMOUS SERVICES AND DECENTRALIZED ENTITIES.**

T.I.N.	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 and 5	13	10	10	14	12	9	14	11	8	14	10	8
6 and 9	15	12	12	12	14	8	12	13	13	11	15	10
3 and 7	14	11	11	15	11	10	9	12	10	15	11	9
4 and 8	12	9	8	13	13	15	13	10	14	13	9	14
1 and 2	19	8	9	16	10	11	15	9	9	8	12	15

### SPECIAL TAXPAYERS THAT CARRY OUT MINING, HYDROCARBON AND RELATED ACTIVITIES.

The declarations of the Special Taxpayers who are dedicated to carrying out mining or hydrocarbon and related activities, such as refining and transportation and are not recipients of royalties derived from said exploitations, have to submit the returns and settle the respective monthly Value-Added Tax (VAT) payments, in accordance with to the last digit of the T.I.N., on the calendar due dates for the year 2021 that are established below (article 2):

#### VALU-ADDED TAX (VAT)

T.I.N.	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 and 5	19	26	17	23	17	25	19	27	20	22	16	16
6 and 9	20	25	18	22	18	18	20	26	21	21	17	17
3 and 7	21	24	22	21	19	23	21	25	22	20	18	20
4 and 8	22	23	23	20	20	22	22	24	23	19	19	21
1 and 2	25	22	24	16	21	21	23	23	24	18	23	22

### SPECIAL TAXPAYERS THAT CARRY OUT EXCLUSIVELY ACTIVITIES WHICH ARE EXEMPT OR EXONERATED FROM THE VALUE-ADDED TAX (VAT).

Special taxpayers who carry out exclusively activities which are exempt or exonerated, have to submit the informative return of the quarterly Value-Added Tax (VAT), according to the last digit of the T.I.N. number, on the calendar due dates for the year 2021, which are indicated in Article 2 (Article 3).

The quarterly declaration of the Value-Added Tax (VAT) will generate the advances of Income Tax for the taxpayers indicated in this article; these advances have to be paid on the date indicated in the respective taxpayer's tax liability.

### DECLARATIONS WITH DEADLINES ON HOLIDAYS.

In the event that any of the dates scheduled in this Administrative Ruling coincide with a day declared a holiday by the National, State or Municipal Authority, the corresponding declaration and / or payment have to be submitted the following working day (Article 4).

The returns corresponding to the annual self-settlement of the ISLR for natural people and legal entities, for fiscal years other than those between January 1 and December 31, 2020, must be filed and paid up to the due dates established in PA000078; by virtue of this, the special taxpayers have to file the second portion, 20 continuous days after the deadline of the period set forth in the PA000078 for the filing of the respective return, and the third portion, 40 continuous days after the deadline of the period set forth in the PA000078, pursuant to the provisions of the second section of Article 1 of Administrative Ruling N° SNAT/2003/1697 dated March 18, 2003, published in G. O. No. 37,660 (Article 5).

Taxpayers who have been named as special that are engaged in economic activity other than the exploitation of mines, hydrocarbons and related activities, and are not recipients of royalties derived from said exploitations, have to declare and pay the advances of the Income Tax and the Added-Value Tax (VAT), according to the calendar established in paragraph a) of Article 1 of this Administrative Ruling (Article 6).

The declarations and payments corresponding to the taxes that have not been mentioned in article 1 of this Administrative Ruling have to be made on the due dates established in the current legal regulations (article 7).

Failure to fulfill the tax liabilities established in the ejusdem Administrative Ruling will be penalized in accordance with what is provided by the Constituent Decree through which the Organic Tax Code is issued (article 8).

This Administrative Ruling will come into force from the publication date in the Official Gazette (article 9).

### CALENDAR OF TAXPAYERS WHICH HAVE NOT BEEN NAMED AS SPECIAL FOR STAKE ACTIVITIES OR GAMBLING TO BE FULFILLED IN 2021

The Administrative Ruling Number SNAT / 2020/000079 (PA000079), dated December 16, 2020, has been published in Official Gazette No. 42.038 on December 30, 2020. It establishes the Calendar of Taxpayers which have not been named as special for stake activities or gambling that must be fulfilled by 2021.

In this sense, the declarations related to the Tax on stake activities or gambling must be submitted through the Portal <http://www.seniat.gob.ve>, according to the last digit of the T.I.N., on the due dates indicated in the calendar for the year 2021 established below (article 1):

#### STAKE ACTIVITIES OR GAMBLING.

T.I.N.	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
0 to 9	12	8	8	12	10	9	9	9	8	8	9	8

#### DECLARATIONS WITH DEADLINES ON HOLIDAYS.

In the event that any of the dates scheduled in this Administrative Ruling coincide with a day declared a holiday by the National, State or Municipal Authority, the corresponding declaration and / or payment have to be submitted the following working day (Article 2).

The payment of the tax referred to in this Administrative Ruling must be made within the period of time indicated in the respective tax liability (article 3).

Once the declaration has been submitted through the portal <http://www.seniat.gob.ve>, the taxpayers referred to in Article 1 of this Administrative Ruling, may settle the payment electronically, through the Public Banking Web pages, or print the payment commitment for the purposes of its presentation and payment in the National Funds Receiving Offices (article 4).

Failure to fulfill the tax liabilities established in this Administrative Ruling will be penalized in accordance with what is provided by the Constituent Decree through which the Organic Tax Code is issued (article 5).

This Administrative Ruling will come into force from the publication date in the Official Gazette (article 6).



Because of the measures that the Executive Branch announced by means of the Decree No. 4,361, relating with COVID-19, BDO Martínez, Perales & Asociados (BDO Venezuela) has implemented the modality of Teleworking, during the time this Decree lasts. We will be heedful to your requirements, in order to continue providing you an exceeding service, and taking the measures to take care of the health of all of us in the presence of the COVID-19.

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