

TAX NEWSLETTER

NO. III - JANUARY 2021



Calendar of Tax Liabilities January 2021

This calendar of tax liabilities has been prepared based on current tax laws and other regulations, in order to inform and facilitate compliance with the relevant tax regulations.

The calendar was designed taking into account the tax liabilities that have to be fulfilled by taxpayers described as special and those who have not been described as special by the Integrated National Service of Customs and Tax Administration (SENIAT), taking also into account the annual liabilities, the regular and irregular closing of the fiscal year.

- ▶ Taxpayers described as special taxpayers and withholding agents.
- Dedicated to carry out mining, hydrocarbon and related activities.
- ▶ Taxpayers which have not been described as special taxpayers.
- ▶ Calendar of tax liabilities which have been considered in other regulations of tax nature.

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Taxpayers described as special taxpayers and withholding agents

Taxpayer's tax liabilities	Last digit of the TIN (Tax identification number)				
	0 and 5	6 and 9	3 and 7	4 and 8	1 and 2
Submit declarations and payments between the days 16th and the last day of each month, both inclusive: - <u>Value-added tax (VAT).</u> - <u>VAT Withholdings.</u> - <u>VAT Advances.</u> - <u>Income tax advances.</u> - <u>Tax on large financial transactions (IGTF)</u> ¹ .	6	8	14	12	5
Submit declarations and payments between days 1st and 15th, both inclusive: - <u>Value-added tax (VAT).</u> - <u>VAT Advances.</u> - <u>Income tax advances.</u> - <u>Tax on large financial transactions (IGTF)</u> ¹ .	20	22	28	26	25
Submit declarations and payments between days 16th and the last day of each month, both inclusive: - <u>Value-added tax (VAT).</u> - <u>VAT Advances.</u> - <u>Income tax advances.</u> - <u>Tax on large financial transactions (IGTF)</u> ¹ .	10-Feb	12-Feb	4-Feb	5-Feb	8-Feb
<u>Submit return and pay withholdings of the income tax return.</u>	13	8	14	12	7
<u>Submit return and payment of income tax (ISLR); and the informative declaration of investments in Low Taxation Jurisdictions (JBIF) (for those taxpayers whose fiscal year ended on August 31, 2020)</u> ² .	-	-	-	-	29
<u>Submit return and payment of income tax (ISLR); and the informative declaration of investments in Low Taxation Jurisdictions (JBIF) (for those taxpayers whose fiscal year ended on August 31, 2020).</u>	20	22	21	26	25
<u>Submit the Estimated Income Tax Return (ISLR) and the payment of the portions</u> ³ .	13	15	14	12	19

(1) The tax liability will be originated when settlement of debts are done through payments or other means of defrayal without intervention of banks or other national financial institutions.

(2) Taxpayers whose last digit of the TIN is different from 1 and 2 will submit the income tax return in February or March.

(3) Constituent Decree by means of which the Temporary Regime for the Payment of Advance of the Value-Added Tax (VAT) and Income Tax is established. It was published in Official Gazette No. 6,396 Special Issue. It establishes in article 15 that this Regime is temporary and will replace the provisions for the payment of advances contained in the Regulations of the Income Tax Law (Article 156). Likewise, article 12, of the Decree ejusdem, expresses that the Regime of Payment of Advance will be in force until its total or partial repeal by the executive branch. However, up to now, it has not been repealed.

[Click on the tax liability to consult](#)



Taxpayers described as special taxpayers and withholding agents

Taxpayer's tax liabilities	Last digit of the TIN (Tax identification number)				
	0 and 5	6 and 9	3 and 7	4 and 8	1 and 2
<u>Submit declaration and payment of Stake activities or Gambling.</u>	12				
Submit declaration and pay the income tax withholdings for lottery prizes carried out between the days 16 and the last day of each month, both inclusive.	5				
Submit declaration and pay the income tax withholdings for lottery prizes carried out between the days 1 and 15, both inclusive.	20				
Submit declaration and pay the income tax withholdings for lottery prizes carried out between the days 16 and the last day of each month, both inclusive.	2-February				

Special taxpayers dedicated to carry out mining, hydrocarbon and related activities

Taxpayer's tax liabilities	Last digit of the TIN (Tax identification number)				
	0 and 5	6 and 9	3 and 7	4 and 8	1 and 2
<u>Submit declaration and payment of VAT.</u>	19	20	21	22	25

Taxpayers which have NOT been described as special taxpayers

Taxpayer's tax liabilities	Submission Day
<u>Submit declaration and payment of the value-added tax (VAT)⁴.</u>	15
<u>Submit return and pay withholdings of the income tax return.</u>	11 ⁵
<u>Submit return and payment of income tax (ISLR); and the informative declaration of investments in Low Taxation Jurisdictions (JBIF) (for those taxpayers whose fiscal year ended on August 31, 2020).</u>	29 ⁵
<u>Submit the estimation of the income tax return (ISLR) (for those whose fiscal year ended on May 31, 2020).</u>	1-February

(4) Formal taxpayers of the tax (article 8 of the Value-Added Tax (VAT) Law) who have not been described as special taxpayers by the Tax Administration, have to submit the informative return within 15 continuous days following the expiration of each quarter or semester, as appropriate, in accordance with what is provided by articles 9 and 10 Administrative Ruling No. SNAT / 2003 / 1,748, on the Obligations to be met by formal Taxpayers of the VAT, published in Official Gazette No. 37,677 of April 25, 2003.

(5) The legal and regulatory terms will be counted as follows (article 10 the Organic Tax Code:

...Omissis...

3. In all cases, the terms and deadlines that expire on a holiday for the Tax Administration are understood to be extended until the next working day.

Sole Paragraph. Both the days declared holidays in accordance with legal provisions, as well as those in which the respective administrative office has not been open to the public, are considered non-working days, which must be proved by the taxpayer or person responsible by the means determined by law. Likewise, the days on which the financial institutions authorized to act as receiving offices for national funds are not open to the public, as determined by their annual calendar of activities, are considered non-working for the sole purposes of the declaration and payment of tax liabilities. ... Omissis ...

[Click on the tax liability to consult](#)



Calendar of tax liabilities which have been considered in other regulations of tax nature

Taxpayer's tax liabilities	Submission Day
<u>Submit employers and employees' contributions to the Venezuelan Social Security Institute (IVSS) / download the payment order on the IVSS website.</u>	IVSS-Online system- Payment order
<u>Submit the return and payment of the tax to the National Institute of Training and Socialist Education (INCES).</u> (If the last declared quarter was October 2020).	5
<u>Submit the quarterly separated aggregate of the collective training and self-training plan and program and the data of the participants before INCES.</u>	22
<u>Submit declaration and payment for Science, Technology and Innovation Act (LOCTI)</u> (for those taxpayers whose fiscal year ended on May 31, 2020).	29
<u>Submit declaration and payment to the tax to the National Fund for the Development of Sport, Physical Activity and Physical Education (FND)</u> (for those whose fiscal year ended on July 31, 2020).	28
<u>Submit estimated declaration and payment to the tax to the National Fund for the Development of Sport, Physical Activity and Physical Education (FND)</u> (for those whose fiscal year ended on April 30, 2020).	6
<u>Submit declaration and payment to the tax established in the Drugs Act (FONA)</u> (for those whose fiscal year ended on September 30, 2020).	29

Decentralized Entities, decentralized and autonomous services, with or without business purposes

Taxpayer's tax liabilities	Last digit of the TIN (Tax identification number)				
	0 and 5	6 and 9	3 and 7	4 and 8	1 and 2
<u>Submit the declaration of the tax of 70% of the income from the decentralized or autonomous and decentralized entities.</u>	13	15	14	12	19

[Click on the tax liability to consult](#)

HANDBOOK OF BASIC ORIENTATION

Taxpayer's tax liability	Regulations	Due date - Legal Foundation	Official Gazette
Value-added tax (VAT) and Income Tax Advance Payments			
<p>Submit declaration and payment of value-added Tax (VAT).</p> <p><i>Ordinary Taxpayers which have not been described as special taxpayers by the Tax Administration.</i></p>	<p>General Regulations of the Act that establishes the Value-Added Tax (VAT). Decree No. 206 dated July 9, 1999.</p>	<p>Article 60. The calculation and payment of the tax must be performed in the declaration and payment form, according to the means and systems authorized by the Ministry of Finance. It has to be submitted within fifteen (15) continuous days following the taxable period, before the banking institutions that have entered into agreements with the Tax Administration or other offices authorized by it.</p>	<p>Special Issue No. 5,363 dated July 12, 1999.</p>
<p>Declarations of the Value-added tax and its advance payments.</p> <p>Payment of the amounts withheld corresponding to the VAT by the withholding agents.</p> <p>Income tax (ISLR) Advance Payments.</p> <p><i>Taxpayers described as Special Taxpayers (SPE).</i></p>	<p>Calendar of special taxpayers and withholding agents for those liabilities that have to be fulfilled in the year 2021.</p>	<p>Article 1. The returns of the special taxpayers that have been notified expressly of that status by the Integrated National Service of Customs and Tax Administration (SENIAT), relating to the value-added tax (VAT), the income tax, with their advance payments included, as well as the payment of the amounts withheld by the withholding agents in matters of Income Tax and Value-Added Tax (VAT), have to be submitted according to the last digit of the Tax Identification Number (TIN) and on the due dates established in the calendar for the year 2020.</p>	<p>No. 42,038 dated 30 December 2020. Ruling No. SNAT/2020/000078</p>
Income Tax (ISLR)			
<p>Submit final income tax return.</p> <p>Taxpayers which have not been described as special by the Tax Administration.</p>	<p>Regulations of the Income Tax Law.</p>	<p>Article 146. Definitive income tax returns must be submitted within three (3) months following the end of the taxpayer's taxable year, even though the extensions granted by the Tax Administration.</p>	<p>Special Issue No. 5,662 dated September 24, 2003.</p>

Taxpayer's tax liability	Regulations	Due date - Legal Foundation	Official Gazette
Income Tax (LISLR)			
<p>Submit final income tax return of the legal entities.</p> <p><i>Taxpayers described as Special Taxpayers (SPE).</i></p>	<p>Calendar of special taxpayers and withholding agents for those liabilities that have to be fulfilled in the year 2021.</p>	<p>Article 1. The returns of the special taxpayers that have been notified expressly of that status by the Integrated National Service of Customs and Tax Administration (SENIAT), have to be submitted according to the last digit of the Tax Identification Number (TIN) and on the due dates established in the calendar for the year 2021.</p>	<p>No. 42.038 dated 30 December 2020. Ruling No. SNAT/2020/000078.</p>
<p>Submit the estimation of the income tax return and pay the resulting amount of the tax in its entirety or the first of the six portions.</p> <p><i>Taxpayers which have NOT been described as Special Taxpayers by the Tax Administration.</i></p>	<p>Regulations of the Income Tax Law.</p>	<p>Article 164. From the resulting tax amount advance, only seventy-five percent (75%) will be paid. It has to be paid from the sixth month after the closing of the fiscal year and up to six (6) portions of equal amounts, monthly and consecutive. The payment will be done using the payment form in force authorized by the Tax Administration or through the means of payments authorized by the Tax Administration. In cases where the portions are not exact, the difference will be included in the first portion.</p>	<p>Special Issue No. 5,662 dated September 24, 2003.</p>
Income Tax Withholdings (RISLR)			
<p>Submit the declaration and pay the Income Tax withholdings (ISLR) made on wages, salaries and other withholdings.</p> <p><i>Taxpayers which have NOT been described as Special Taxpayers by the Tax Administration</i></p>	<p>Administrative Ruling No. SNAT/2009-0095 dated on September 22, 2009.</p>	<p>Article 4. The tax withheld has to be paid within the first ten (10) continuous days of the month following the one in which the payment or crediting was made. The taxpayers described as special taxpayers by the Integrated National Service of Customs and Tax Administration (SENIAT) must pay the withholdings made within the periods established in the calendar of declarations and payments of the special taxpayers.</p>	<p>No. 39,269 dated September 22, 2009.</p>

Taxpayer's tax liability	Regulations	Due date - Legal Foundation	Official Gazette
Income Tax Withholdings (RISLR)			
<p>Submit the declaration and pay the Income Tax withholdings (ISLR) made on wages, salaries and other withholdings.</p> <p><i>Taxpayers described as Special Taxpayers (SPE).</i></p>	<p>Calendar of special taxpayers and withholding agents for those liabilities that have to be fulfilled in the year 2021.</p>	<p>Article 1. The returns of the special taxpayers that have been notified expressly of that status by the Integrated National Service of Customs and Tax Administration (SENIAT), relating to the value-added tax (VAT), the income tax, with their advance payments included, as well as the payment of the amounts withheld by the withholding agents in matters of Income Tax and Value-Added Tax (VAT), have to be submitted according to the last digit of the Tax Identification Number (TIN) and on the due dates established in the calendar for the year 2021.</p>	<p>No. 42.038 dated 30 December 2020. Ruling No. SNAT/2020/000078.</p>
Investments in Low Taxation Jurisdictions (JBIF)			
<p>Submit the informative declaration on the investments in Low Taxation Jurisdictions (JBF).</p> <p><i>Taxpayers which have NOT been described as Special Taxpayers (SPE).</i></p> <p><i>Taxpayers described as Special Taxpayers (SPE).</i></p>	<p>By means of Decree No. 2,163, the Decree with Rank, Value and Force of Law of Partial Reform of Decree with Rank, Value and Force of Income Tax Law is dictated.</p>	<p>Article 105. For the purposes of the previous article, taxpayers must <u>submit together with their final income tax return for each year</u>, before the Tax Administration office corresponding to their fiscal residence, an informative statement on the investments that during the year have carried out or kept in jurisdictions with low taxation, accompanying the account statements for deposits, investments, savings or any other document that proves the investment.</p>	<p>Special Issue No. 6,210 dated December 30, 2015.</p> <p>No. 42.038 dated 30 December 2020. Ruling No. SNAT/2020/000078.</p>
High Net Worth Tax (IGP)			
<p>Declare and pay the Tax on Large Assets.</p> <p><i>Taxpayers described as Special Taxpayers (SPE).</i></p>	<p>Constitutional Law that enacts the Tax on Large Assets</p>	<p>Article 25. The return and payment of this tax shall be made within the due date and under the forms and modalities established by the Tax Administration.</p> <p>Article 4. Taxpayers describes as special taxpayers as stated by the provisions of article 1 of the Constitutional Law that enacts the Tax on Large Assets, shall declare the tax in accordance with the provisions established for this purpose by this Service in its Tax Website.</p> <p>The return and payment of this tax shall be made in the period between October 1 and November 30 of each year.</p> <p>Article 1. The returns of the Special Taxpayers that have been expressly notified of this status by SENIAT, regarding the Tax on Large Assets, shall be submitted according to the last digit of the Tax Identification Number (TIN) and on the due dates of the calendar for the year 2021.</p>	<p>No. 41,696 dated August 16, 2019.</p> <p>Ruling No. SNAT / 2019/00213 published in Official Gazette No. 41,697 dated August 19, 2019.</p> <p>No. 42.038 dated 30 December 2020. Ruling No. SNAT/2020/000078</p>

Taxpayer's tax liability	Regulations	Due date - Legal Foundation	Official Gazette
Tax on Large Financial Transactions (IGTF)			
<p>Declare and pay the Tax on Large Financial Transactions.</p> <p><i>Taxpayers described as Special Taxpayers (SPE).</i></p>	<p>Large Financial Transactions Tax Law.</p> <p>Calendar of special taxpayers and withholding agents for those liabilities that have to be fulfilled in the year 2021.</p>	<p>Article 16. Taxpayers and those responsible, as the case may be, must declare and pay the tax provided for in this Decree with Rank, Value and Force of Law, in accordance with the following rules:</p> <ol style="list-style-type: none"> 1. Every day, the tax that is levied on debits made from bank accounts and other financial entities. 2. According to the Calendar of Payments of Value-Added Tax Withholdings for Special Taxpayers, the tax that falls on the settlement of debts through payment or other mechanisms to wipe out a debt, without the mediation of banks or other financial institutions. 3. The declaration and payment of the tax provided by this Decree with Rank, Value and Force of Law must be made, in the place, form and conditions established by the National Tax Administration through a general Ruling. 	<p>Special Issue No. 6,210 dated December 30, 2015.</p> <p>No. 42.038 dated 30 December 2020. Ruling No. SNAT/2020/000078.</p>
Levy to the Venezuelan Institute of Social Security (IVSS)			
<p>Declare and pay the tax to the Venezuelan Institute of Social Security (IVSS).</p>	<p>Partial Reform to the General Regulations of the Social Security Law.</p>	<p>Article 100. The Venezuelan Institute of Social Security may establish that the payment of taxes be made for periods of four (4) or five (5) weeks.</p> <p>From the moment of updating the IVSS system (Tiuna System), the payment invoices have a deadline which oscillates between 1 or 2 months to pay the employer and employee's portion.</p>	<p>No. 39,912 dated April 30, 2012.</p>
Levy to the National Institute for Training and Socialist Education (INCES)			
<p>Pay the employer fee corresponding to each quarter.</p> <p>Submit the quarterly separated aggregate of the development of the collective, comprehensive, continuous and permanent training and self-training plan and program and the data of the participants before INCES.</p>	<p>Law of the National Institute for Training and Socialist Education.</p>	<p>Articles 49 y 50. Work entities that belong to the private sector and governmental companies with their own and self-managed income, which employ five or more workers, are obliged to pay to INCES 2% of the normal monthly salary paid to workers, within five days after the expiration of each quarter. Workers are obliged to pay 0.5% of their annual profits, Christmas bonuses or end-of-year bonuses. Work entities must withhold said percentage and pay it within 10 days of payment.</p> <p>All work entities are obliged to submit the collective training and self-training plan. For the first quarter of the year, the work entity will hand in the separated aggregate until November 30 of the year prior to its execution. For successive quarters, it must be submitted within 15 working days before the beginning of the quarter to be executed.</p>	<p>Special Issue No. 6,155 dated November 19, 2014.</p> <p>No. 41,054 dated December 16, 2016. Ruling No. OA-2016-12-545.</p> <p>https://inces.gob.ve/index.php/plan-de-formacion-y-autoformacion-de-trabajadoras-y-trabajadores/</p>

Taxpayer's tax liability	Regulations	Due date - Legal Foundation	Official Gazette
Quasi-fiscal Exactions contained in special laws			
Declaration and payment of the tax of Science, Technology and Innovation Act (LOCTI)	Decree No. 1,411, by means of which the Decree with Rank, Value and Force of Law of Reform of the Organic Law for Science, Technology and Innovation is dictated.	Article 27. The tax established in article 23 of the Present Decree with Rank, Value and Force of Law, will be paid and declared before the National Fund for Science, Technology and Innovation (FONACIT), <u>during the second quarter after the closing of the corresponding fiscal year.</u>	Special Issue No. 6,151 dated November 18, 2014.
Declaration and payment of the Tax to the National Fund for Sports, Physical Activity and Physical Education (LODAFEF).	Decree No. 8,820, by means of which, Partial Regulations Number 1 of the Organic Law Of Sports, Physical Activity and Physical Education is dictated.	Article 50. The declaration and self-settlement of the tax provided by article 68 of the Organic Law of Sport, Physical Activity and Physical Education must be made online through the portal or website and in accordance with the manuals, instructions and resolutions that the National Institute for Sports issues, within one hundred and twenty (120) continuous days after the closing of the taxpayer's accounting year.	No. 39,872 dated February 28, 2012.
Estimated declaration of the Tax to the National Fund for Sports, Physical Activity and Physical Education (LODAFEF)	Decree No. 8,820, by means of which, Partial Regulations Number 1 of the Organic Law Of Sports, Physical Activity and Physical Education is dictated.	Article 56. Estimated Declaration. Taxpayers must comply with an estimated declaration of the Tax for the National Fund for Sports, Physical Activity and Physical Education. Said estimated declaration will be Zero point Twenty-five percent (0.25%) of the Net Income or Accounting Profit for the fiscal year of the immediately preceding year. It has to be made online through the portal or website of the National Institute of Sports according to the manuals, instructions and resolutions that it issues. <u>It will be declared one hundred and ninety (190) days after the accounting closing of taxpayers and the settlement may be paid in three (3) portions, with a period of up to thirty (30) continuous days between every payment.</u>	No. 39,872 dated February 28, 2012.
Declaration and payment of the tax of the Drugs Organic Act (LOD)	Drugs Organic Act.	Article 32. Private legal entities, consortium and state-owned companies with business purposes, with fifty workers or more, are obliged to pay the equivalent of one percent (1%) of their earnings or profit in operations for the year before the National Anti-Drug Fund, <u>within sixty continuous days from the close of the respective fiscal year.</u>	Special Issue No. 6,151 dated November 18, 2014.

Taxpayer's tax liability	Regulations	Due date - Legal Foundation	Official Gazette
Stake activities or gambling (AJEA)			
Submit the declaration and pay the Income Tax withholdings made to the Stake Activities or Gambling. <i>Taxpayers described as Special Taxpayers (SPE).</i>	Tax on Stake Activities or Gambling Act. Calendar of special taxpayers and withholding agents for those liabilities that have to be fulfilled in the year 2021.	Article 13. Taxpayers subject to the tax regulated by this Law are obliged to declare and pay, in the form, conditions and deadlines established for that purpose by the Integrated National Service of Customs and Tax Administration (SENIAT). According to the last digit of the Tax Identification Number (TIN), in accordance with the Special Taxpayers Calendar issued by SENIAT (= tax regulatory body)	No. 38,708 dated June 19, 2007. No. 42,038 dated 30 December 2020. Ruling No. SNAT/2020/000 078.
Decentralized entities, decentralized services or autonomous services, with or without business purposes			
Submit the return of the tax of 70% of the income of the decentralized or autonomous services and decentralized entities..	Decree No. 4,278, by means of which exceptional mechanisms are established for the optimization and tracking of the income received by the decentralized or autonomous services and decentralized entities of the Republic, with or without business purposes.	Article 3. The decentralized entities, decentralized or autonomous services, with or without business purposes will declare and pay monthly before the National Office of Treasury, seventy per cent (70%) of the income that they received due to fees, taxes, tariff, commissions, surcharges (or late fees) and public prices, independently that these payments are expressed in bolivars, foreign currencies or sovereign crypto-currencies, according to the regulations enacted by the Integrated National Service of Customs and Tax Administration (SENIAT) to that effect. Omissis...	No. 42,004 dated November 10, 2020.

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.

We build lasting relationships, that is why our commitment is to provide an exceptional service to our client. Contact us.

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