

0 and 5	5	10	6	12	5	12	10	10	6	11	7	13
6 and 9	6	9	7	11	8	9	11	9	7	10	8	12
3 and 7	10	8	8	10	9	8	12	8	8	9	9	8
4 and 8	11	7	9	7	10	7	13	7	12	6	10	7
1 and 2	12	6	10	6	11	6	14	4	13	5	13	6

(d) Estimated Income Tax (Return and payment of portions for regular and irregular fiscal years):

RIF	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0 and 5	11	15	9	20	10	15	13	16	12	17	10	18
6 and 9	12	14	10	18	11	14	14	15	13	16	13	15
3 and 7	13	13	13	17	12	13	17	11	14	13	14	14
4 and 8	16	10	14	12	15	12	18	10	15	11	15	13
1 and 2	17	9	15	11	16	9	19	9	18	10	16	12

(e) Playing, betting and gambling activities:

RIF	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0 to 9	6	7	7	7	8	7	11	7	7	6	8	7

(f) Income Tax withholding for lottery awards:

f.1 Made between the days 1 to 15 of every month, both inclusive:

RIF	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0 to 9	3	2	2	4	3	2	6	2	4	3	2	4

f.2 Made between the days 16 to last of every month, both inclusive:

RIF	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0 to 9	18	17	17	20	17	20	19	17	19	18	17	19

(g) Annual Income Tax Return - Fiscal Year from January 1 to December 31, 2016

RIF	Deadline
1 and 2	01/31/2017 (*)
4 and 8	02/16/2017 (*)
0 and 5	03/09/2017 (*)
3 and 7	03/16/2017
6 and 9	03/24/2017

(*) The general rule is that regular taxpayers must file and pay their income tax within three months after closing their fiscal year. The Tax Administration is empowered to set the tax return and payment deadlines for special (big) taxpayers, as it did through Order 0098.

However, the Tax Administration cannot set a deadline that differs more than 15 business days with respect to the general rule (Organic Tax Code, Article 41). Because January 31, 2017, February 16, 2017 and March 9, 2017 are all dates that occur with more than 15 business days prior to March 31, 2017 (the regular taxpayers' deadline for filing their annual income tax return), Order 0098 is in clear violation of the Organic Tax Code.

(h) Annual Income Tax Return (for taxpayers with a fiscal year different from the calendar year):

RIF	Jan	Feb	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0 and 5	18	23	26	17	26	19	23	19	24	17	26
6 and 9	19	22	25	18	23	20	22	20	23	20	22
3 and 7	20	21	24	19	22	21	21	21	20	21	21
4 and 8	23	20	21	22	21	25	18	22	19	22	20
1 and 2	24	17	20	23	20	26	17	25	18	23	19

Order 0099 established that, during 2017, taxpayers not considered as special taxpayers, must file their playing, betting, and gambling activities' tax returns in the Revenue Service's Web Page (www.seniat.gov.ve), according to the last digit of their RIF number. The deadlines set in the calendar are the following:

RIF	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0 to 9	6	7	7	7	8	7	11	7	7	6	8	7

The taxpayers subject to Order 0099 that file their returns through the Revenue Service's Web Page may pay the tax electronically through the public banking Web Pages, or they may also print the electronic payment form, make the filing and payment before a national funds collection bank.

For any of the two Orders, if the Executive Power at the National, State or Local level decrees as a non-working day any of the dates established in the calendars above described, the taxpayer will be able to file the tax return and/or pay the respective tax on the immediate following working day.

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