



TRAVIESO EVANS

MANAGERIAL ALERT

SCHEDULE OF SPECIAL TAXPAYERS AND WITHHOLDING
AGENTS FOR DECLARATION AND PAYMENT OF VALUE
ADDED TAX, AS WELL AS OF WITHHOLDINGS
AND ADVANCES FOR YEAR 2020



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SCHEDULE OF SPECIAL TAXPAYERS AND WITHHOLDING AGENTS FOR DECLARATION AND PAYMENT OF VALUE ADDED TAX, AS WELL AS OF WITHHOLDINGS AND ADVANCES FOR YEAR 2020

Administrative Ruling No. SNAT/2020/00057 of August 27, 2020, issued by the Superintendent of the National Integrated Service of Customs and Tax Administration (*Servicio Nacional Integrado de Administración Aduanera y Tributaria* - SENIAT), was published in Official Gazette No. 41.954 of August 31, 2020 (the “Ruling”). The Ruling established the Schedule of Special Taxpayers and Withholding Agents for declaration and payment of Value Added Tax (VAT), VAT withholdings, and advances to be made for year 2020

The VAT declarations, VAT and Income Tax (IT) advances, as well as the delivery of the VAT amounts withheld by the Withholding Agents, must be filed as per the last digit of the Fiscal Information Registry number (“RIF”) and on the due dates of the 2020 schedule published in the Ruling.

Special taxpayers must include August 31, 2020 for the declaration and payment corresponding to the first two weeks of the month of September 2020.

If any of the scheduled dates falls on a day declared as holiday by the National, State, or Municipal Executive, the corresponding declaration and/or payment must be filed on the following business day

Payment of the taxes, advances, and withholdings to which the Ruling refers must be made within the period of time established in the relevant payment commitment.

Letter “a” of article 1 of Administrative Ruling No. SNAT/2019/00339, dated November 15, 2019, published in Official Gazette No. 41.788 of December 26, 2019 was repealed as from September 1, 2020. Said letter “a” established the Schedule of Special Taxpayers and Withholding Agents for the obligations to be complied with in year 2020.

The declarations and payments of taxes not mentioned in the Ruling must be made on the dates established in Administrative Ruling No. SNAT/2019/00339 mentioned above or in the legislation in force, as appropriate.

The Ruling became effective upon publication of the same in the Official Gazette.

In order to access the Ruling, please click [here](#).

Should you have any question or comment or require further information, please contact the partner in charge of your account via email.

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