



TRAVIESO EVANS

MANAGERIAL ALERT

SCHEDULE OF NON-SPECIAL TAXPAYERS
ACTIVITIES OF GAMES OF CHANCE 2021



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SCHEDULE OF NON-SPECIAL TAXPAYERS - ACTIVITIES OF GAMES OF CHANCE 2021

Administrative Ruling No. SNAT/2020/000079 of December 16, 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. 42.038 of December 30, 2020 (the “Ruling”). The Ruling established the Schedule of Taxpayers not Categorized as Special Taxpayers for activities of games of chance to be complied with in year 2021.

The declarations of the Tax on Activities of Games of Chance must be filed through the SENIAT’s web site (www.seniat.gob.ve), as per the last digit of the Fiscal Information Registry number (RIF), on the due dates of the 2021 schedule:

Activities of Games of Chance

R.I.F.	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
0 through 9	12	8	8	12	10	9	9	9	8	8	9	8

The taxpayers not registered with the SENIAT’s web site must register with the same, at the Taxpayer Assistance Divisions of the Regional Managements of Internal Taxes of their fiscal domiciles, in order for the relevant password to be assigned to them.

If any of the dates scheduled in the Ruling falls on a day declared as non-working day by the National, State, or Municipal Executive, the declaration and/or relevant payment must be made on the immediately following business day.

The tax must be paid within the period of time established in the relevant payment commitment.

After the declaration is filed through the SENIAT’s web site, payment may be electronically made through the web site of the Public Banking sector or the payment commitment may be printed for purposes of its filing and payment at the National Fund Recipient Offices (*Oficinas Receptoras de Fondos Nacionales*).

Failure to comply with the obligations established in the Ruling will be penalized in accordance with the provisions of the Constituent Decree through which the Organic Tax Code was issued.

The Administrative Ruling became effective upon publication 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 e-mail.

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