

DEDICATED TO FINDING THE  
BEST POSSIBLE TAX SOLUTIONS



## DECEMBER 2017 BULLETIN

Indexes

Legal obligations

## MAIN INDEXES UTILIZED BY COMPANIES

Below we highlight the main indicators used by companies in their daily activities such as:

- Performance rates for calculating interest on worker's social benefits.
- National consumer price index.
- Interest rates on arrears caused by tax liabilities.

MONTH	INTEREST RATE ON SOCIAL OBLIGATIONS (%)		I.N.P.C	I.P.C	INTEREST RATE OF DEBTOR ON TAX OBLIGATIONS (%) (3)
	(1)	(2)			
January 2013	14,82	14,66	329,40000	339,40000	19,56
February 2013	16,43	15,47	334,80000	344,20000	21,68
March 2013	15,27	14,89	344,10000	353,60000	20,00
April 2013	15,67	15,09	358,80000	367,30000	20,22
May 2013	15,63	15,07	380,70000	389,90000	20,66
June 2013	15,26	14,88	398,60000	406,70000	19,59
July 2013	15,43	14,97	411,30000	420,70000	20,08
August 2013	16,56	15,53	423,70000	433,20000	21,62
September 2013	15,76	15,13	442,30000	449,90000	20,36
October 2013	15,47	14,99	464,90000	475,10000	20,04
November 2013	15,36	14,93	487,30000	492,50000	20,34
December 2013	15,57	15,15	498,10000	501,80000	20,86

MONTH	INTEREST RATE ON SOCIAL OBLIGATIONS (%)		I.N.P.C	I.P.C	INTEREST RATE OF DEBTOR ON TAX OBLIGATIONS (%) (3)
	(1)	(2)			
	January 2014	15,73			
February 2014	16,27	15,54	526,80000	527,90000	21,89
March 2014	15,59	15,05	548,30000	547,30000	20,77
April 2014	16,38	15,44	579,40000	547,30000	21,95
May 2014	16,57	15,54	612,60000	574,30000	22,12
June 2014	16,56	15,56	639,70000	605,50000	22,28
July 2014	17,15	15,86	666,20000	658,00000	22,57
August 2014	17,94	16,23	692,40000	683,30000	23,91
September 2014	17,76	16,16	725,40000	712,30000	23,84
October 2014	18,39	16,65	761,80000	753,40000	24,92
November 2014	19,27	16,96	797,30000	790,50000	25,89
December 2014	19,17	16,85	839,50000	826,40000	25,524

MONTH	INTEREST RATE ON SOCIAL OBLIGATIONS (%)		I.N.P.C	I.P.C	INTEREST RATE OF DEBTOR ON TAX OBLIGATIONS (%) (3)
	(1)	(2)			
January 2015	18,70	16,76	904,80000	882,60000	25,98
February 2015	18,76	16,65	949,10000	920,40000	25,48
March 2015	18,87	16,71	1.000,20000	967,50000	25,66
April 2015	19,51	17,22	1.063,80000	1.026,8000	26,064
May 2015	19,46	16,99	1.148,80000	1.115,10000	25,848
June 2015	19,68	17,10	1.261,60000	1.217,60000	26,076
July 2015	19,83	17,38	1.397,50000	1.338,3000	26,424
August 2015	20,37	17,49	1.570,80000	1.489,40000	27,0.12
September 2015	20,89	17,86	1.752,10000	1.649,8000	27,444
October 2015	21,35	18,13	1.951,30000	1,809,70000	28,08
November 2015	21,33	18,16	2.168,50000	2.010,70000	28,128
December 2015	21,03	18,05	2.357,90000	2.146,10000	27,996

MONTH	INTEREST RATE ON SOCIAL OBLIGATIONS (%)		I.N.P.C	I.P.C	INTEREST RATE OF DEBTOR ON TAX OBLIGATIONS (%) (3)
	(1)	(2)			
January 2016	20,61	17,86			28,334
February 2016	19,54	17,05			26,484
March 2016	21,09	17,93			28,404
April 2016	21,07	17,88			28,488
May 2016	21,36	18,36			28,512
June 2016	21,70	18,12			28,584
July 2016	21,54	18,07			28,644
August 2016	21,99	18,54			28,608
September 2016	21,73	18,25			28,296
October 2016	22,37	18,69			28,464
November 2016	22,48	18,60			28,644
December 2016	22,49	18,71			28,548

MONTH	INTEREST RATE ON SOCIAL OBLIGATIONS (%)		I.N.P.C	I.P.C	INTEREST RATE OF DEBTOR ON TAX OBLIGATIONS (%) (3)
	(1)	(2)			
January 2017	20,76	17,76			28,02
February 2017	21,78	18,33			28,644
March 2017	22,01	18,29			28,644
April 2017	21,46	18,08			28,392
May 2017	21,56	18,11			28,764
June 2017	21,92	18,27			28,452
July 2017	21,30	18,00			28,068
August 2017	21,46	18,09			
September 2017	21,53	18,09			
October 2017	21,53	18,05			

(1) This rate will be applied for the case contemplated in the third paragraph, of article 143, of the Organic Law of Labor, Workers and Workers.

(2) This fee will be applied for the case contemplated in the fifth paragraph, of article 143, of the Organic Law of Labor, Workers and Workers.

(3) This rate will be applied in accordance with provisions of article 66 of the Organic Tax Code, which incorporates the increase of twenty percent (20%) provided for in that article.

## SCHEDULE OF LEGAL OBLIGATIONS FOR THE MONTH OF DECEMBER 2017

ORDINARY TAXPAYER SCHEDULE						
DECEMBER 2017						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	<b>4</b>	<b>5</b>	6	<b>7</b>	8	9
10	<b>11</b>	12	13	14	<b>15</b>	16
17	<b>18</b>	<b>19</b>	<b>20</b>	21	22	23
<b>24</b>	<b>25</b>	26	27	28	<b>29</b>	30
<b>31</b>	<b>1</b>	<b>2</b>	3	4	5	6

## OBLIGATIONS

- Present medical reset and unpaid leave.
- Enter the employer's contribution and what was retained to the worker for LRPVH.

Estimated Declaration Law of Sport, Physical Activity and Physical Education (for companies that closed their exercise on May 31, 2017).

- Enter retained taxes, on payments or credits made to account made to:

Natural People Residents.

Non-Resident Natural People.

Legal people domiciled.

Legal people Not Domiciled.

- VAT Declaration.

- Present changes in wages and salaries.

- Law of Sport, Physical Activity, and Physical Education (companies that closed their exercise on August 31, 2017).

- Organic Law of Drugs (companies that closed their exercise on October 31, 2017).

Final declaration of the ISLR (companies that closed their exercise on September 30, 2017).

Estimated declaration of ISLR (companies that closed their exercise on June 30, 2017).

Informational Statement of Transactions with Foreign-Linked Parties (companies that closed their exercise on June 30, 2017).

Organic Law of Science and Technology (companies that closed their exercise on June 30, 2017).

- National Holidays

## FORM

FORM- 14-10

Bank deposit

PN-R (Form 99074)

PN-NR (Form 99074)

PJ-D (Form 99074)

PJ-ND (Form 99074)

FORM- 99030

FORM - 14-10

EPJ FORM - 26

DPJ FORM -28

FORM PT-99



## OTHER LIABILITIES

Registration of new workers and changes of data of the employer or company. (SSO and Forced Stop).

Withdrawal of Workers (SSO and Forced Stop).

Accident Statement (SSO).

Tax on Large Financial Transactions

## DEADLINES

Within three (3) business days following the event.

Within three (3) business days following the withdrawal.

Within three (3) business days following the event.

The first half of december 2017 according to its last number or RIF.

The second half of december 2017 according to its last number or RIF.

## NOMENCLATURE:

ISLR	=	Income tax.
IVA	=	VAT Tax.
SSO	=	Compulsor Social Security.
LRPVH	=	Law of the Housing and Habitat Regime.
RIF	=	Fiscal Information Register

This schedule is applicable to the legal obligations of ordinary taxpayers, not designated as special taxable persons by the National Customs and Tax Administration Service (SENIAT).

The Legal obligations of the ordinary taxpayers appointed by SENIAT as special Taxable persons, subject to a provision that indicates this, must be subject to the calendar published by SENIAT.

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