

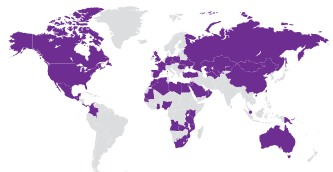
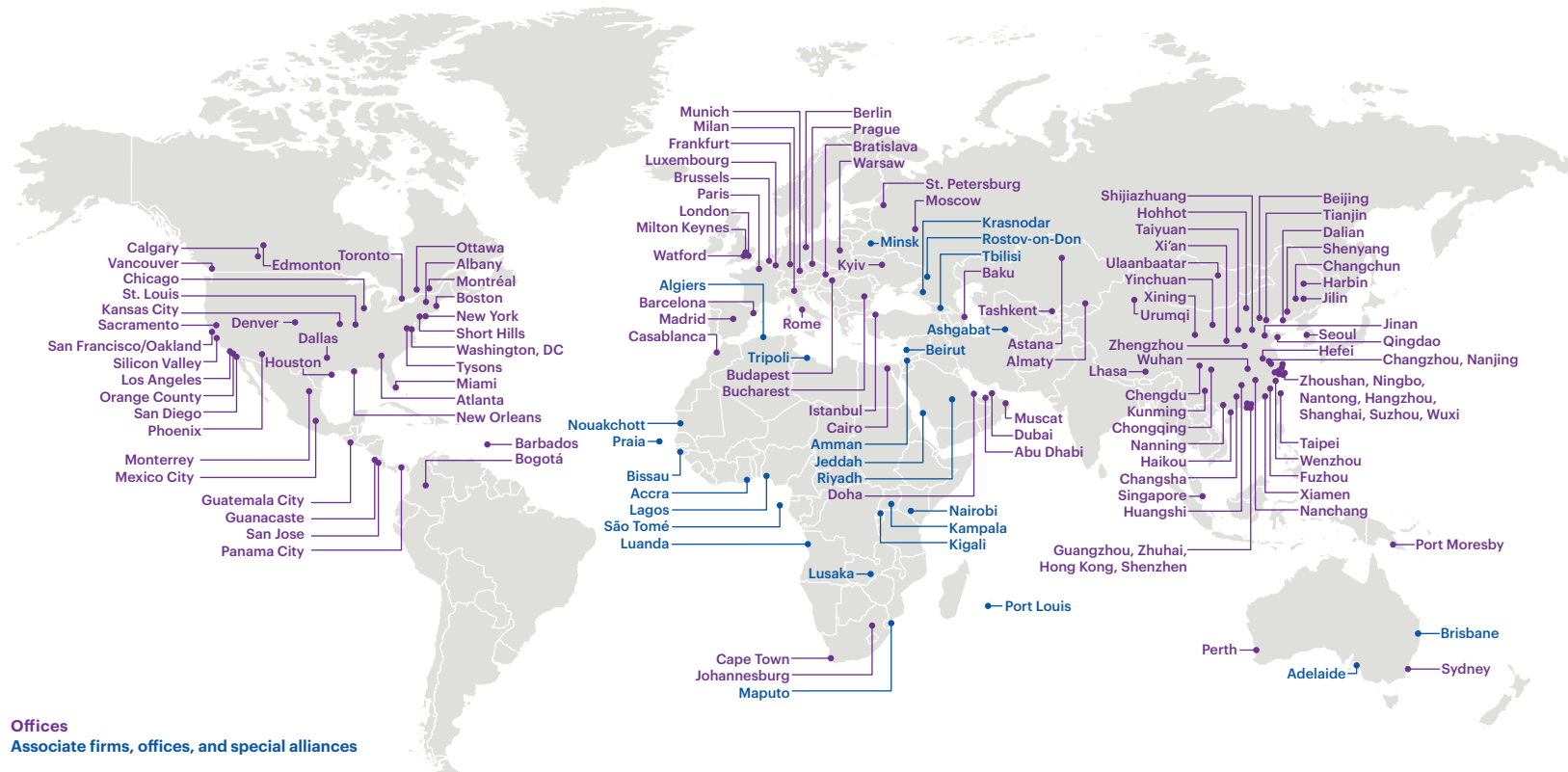
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# Tax Calendar 2017

# Dentons offices



Countries  
**61**



Locations  
**149**

Total number of lawyers  
**7,700+**



All timekeepers  
**10,000+**



Total number of people  
**13,700+**



# February 2017

Income Tax	
Large Taxpayers	
First installment*	
Last digit	Up to
0	08-Feb-17
9	09-Feb-17
8	10-Feb-17
7	13-Feb-17
6	14-Feb-17
5	15-Feb-17
4	16-Feb-17
3	17-Feb-17
2	20-Feb-17
1	21-Feb-17
<p>*The amount of the first installment cannot be lower than 20% of the amount due from 2015. When the tax, the final advance and the surcharge advance are determined in the corresponding return, the first installment will be subtracted and the balance will be paid in equal amounts in the second and third installments.</p>	

Withholding and Self-Withholding Tax	
Monthly return	
Last digit	January 2017
	Up to
0	08-Feb-17
9	09-Feb-17
8	10-Feb-17
7	13-Feb-17
6	14-Feb-17
5	15-Feb-17
4	16-Feb-17
3	17-Feb-17
2	20-Feb-17
1	21-Feb-17

# March 2017

Value Added Tax - VAT	
Return and bi-monthly payment	
Last digit	January - February 2017
	Up to
0	08-Mar-17
9	09-Mar-17
8	10-Mar-17
7	13-Mar-17
6	14-Mar-17
5	15-Mar-17
4	16-Mar-17
3	17-Mar-17
2	21-Mar-17
1	22-Mar-17

Withholding and Self-Withholding Tax	
Monthly return	
Last digit	February 2017
	Up to
0	08-Mar-17
9	09-Mar-17
8	10-Mar-17
7	13-Mar-17
6	14-Mar-17
5	15-Mar-17
4	16-Mar-17
3	17-Mar-17
2	21-Mar-17
1	22-Mar-17

National Consumption Tax	
Return and bi-monthly payment	
Last digit	January - February 2017
	Up to
0	08-Mar-17
9	09-Mar-17
8	10-Mar-17
7	13-Mar-17
6	14-Mar-17
5	15-Mar-17
4	16-Mar-17
3	17-Mar-17
2	21-Mar-17
1	22-Mar-17

Turnover Tax - ICA	
Jan-Feb 2017	17-Mar-17

Income Tax			
Large Taxpayers		Entities and other Taxpayers	
Return and second installment (50%)		Return and first installment*	
Last digit	Up to	Last two digits	Up to
0	10-Apr-17	96 to 00	10-Apr-17
9	11-Apr-17	91 to 95	11-Apr-17
8	17-Apr-17	86 to 90	17-Apr-17
7	18-Apr-17	81 to 85	18-Apr-17
6	19-Apr-17	76 to 80	19-Apr-17
5	20-Apr-17	71 to 75	20-Apr-17
4	21-Apr-17	66 to 70	21-Apr-17
3	24-Apr-17	61 to 65	24-Apr-17
2	25-Apr-17	56 to 60	25-Apr-17
1	26-Apr-17	51 to 55	26-Apr-17
		46 to 50	27-Apr-17
		41 to 45	28-Apr-17
*The returns that result in due balance lower than 41 Tax Units, must be paid in one installment.			

Annual Foreign Assets Return			
Large Taxpayers		Entities	
Last digit	Up to	Last two digits	Up to
0	10-Apr-17	96 to 00	10-Apr-17
9	11-Apr-17	91 to 95	11-Apr-17
8	17-Apr-17	86 to 90	17-Apr-17
7	18-Apr-17	81 to 85	18-Apr-17
6	19-Apr-17	76 to 80	19-Apr-17
5	20-Apr-17	71 to 75	20-Apr-17
4	21-Apr-17	66 to 70	21-Apr-17
3	24-Apr-17	61 to 65	24-Apr-17
2	25-Apr-17	56 to 60	25-Apr-17
1	26-Apr-17	51 to 55	26-Apr-17
		46 to 50	27-Apr-17
		41 to 45	28-Apr-17

Income Tax Surcharge			
Large Taxpayers		Entities and other Taxpayers	
Return and payment of the first installment of the income tax surcharge		Return and payment of the first installment of the income tax surcharge	
Last digit	Up to	Last two digits	Up to
0	10-Apr-17	96 to 00	10-Apr-17
9	11-Apr-17	91 to 95	11-Apr-17
8	17-Apr-17	86 to 90	17-Apr-17
7	18-Apr-17	81 to 85	18-Apr-17
6	19-Apr-17	76 to 80	19-Apr-17
5	20-Apr-17	71 to 75	20-Apr-17
4	21-Apr-17	66 to 70	21-Apr-17
3	24-Apr-17	61 to 65	24-Apr-17
2	25-Apr-17	56 to 60	25-Apr-17
1	26-Apr-17	51 to 55	26-Apr-17
		46 to 50	27-Apr-17
		41 to 45	28-Apr-17

Income Tax for Equity	
CREE	
Return and first installment	
Last digit	Up to
0	11-Apr-17
9	12-Apr-17
8	17-Apr-17
7	18-Apr-17
6	19-Apr-17
5	20-Apr-17
4	21-Apr-17
3	24-Apr-17
2	25-Apr-17
1	26-Apr-17

Real Estate Tax	
10% discount	07-Apr-17

Withholding and Self-Withholding Tax	
Monthly return	
Last digit	March 2017
	Up to
0	10-Apr-17
9	11-Apr-17
8	17-Apr-17
7	18-Apr-17
6	19-Apr-17
5	20-Apr-17
4	21-Apr-17
3	24-Apr-17
2	25-Apr-17
1	26-Apr-17



# May 2017

Income Tax	
Entities and other Taxpayers	
Return and first installment*	
Last two digits	Up to
36 to 40	02-May-17
31 to 35	03-May-17
26 to 30	04-May-17
21 to 25	05-May-17
16 to 20	08-May-17
11 to 15	09-May-17
06 to 10	10-May-17
01 to 05	11-May-17
*The returns that result in due balance lower than 41 Tax Units, must be paid in one installment.	

Wealth Tax and Complementary Tax for the standardization of the Wealth Tax	
Return and first installment	
Last digit	Up to
0	09-May-17
9	10-May-17
8	11-May-17
7	12-May-17
6	15-May-17
5	16-May-17
4	17-May-17
3	18-May-17
2	19-May-17
1	22-May-17

Value Added Tax - VAT			
Return and bi-monthly payment		Return and tri-annual payment	
Last digit	March - April 2017	Last digit	January - April 2017
	Up to		Up to
0	09-May-17	0	09-May-17
9	10-May-17	9	10-May-17
8	11-May-17	8	11-May-17
7	12-May-17	7	12-May-17
6	15-May-17	6	15-May-17
5	16-May-17	5	16-May-17
4	17-May-17	4	17-May-17
3	18-May-17	3	18-May-17
2	19-May-17	2	19-May-17
1	22-May-17	1	22-May-17

National Consumption Tax	
Return and bi-monthly payment	
Last digit	March - April 2017
	Up to
0	09-May-17
9	10-May-17
8	11-May-17
7	12-May-17
6	15-May-17
5	16-May-17
4	17-May-17
3	18-May-17
2	19-May-17
1	22-May-17

Withholding and Self-Withholding Tax	
Monthly return	
Last digit	April 2017
	Up to
0	09-May-17
9	10-May-17
8	11-May-17
7	12-May-17
6	15-May-17
5	16-May-17
4	17-May-17
3	18-May-17
2	19-May-17
1	22-May-17

Annual Foreign Assets Return	
Entities	
Last two digits	Up to
36 to 40	02-May-17
31 to 35	03-May-17
26 to 30	04-May-17
21 to 25	05-May-17
16 to 20	08-May-17
11 to 15	09-May-17
06 to 10	10-May-17
01 to 05	11-May-17

Income Tax Surcharge	
Entities and other Taxpayers	
Return and payment of the first installment of the income tax surcharge	
Last digit	Up to
36 to 40	02-May-17
31 to 35	03-May-17
26 to 30	04-May-17
21 to 25	05-May-17
16 to 20	08-May-17
11 to 15	09-May-17
06 to 10	10-May-17
01 to 05	11-May-17

Turnover Tax - ICA	
Mar-Apr 2017	19-May-17

Vehicle Tax	
10% discount	05-May-17

# June 2017

Income Tax			
Large Taxpayers		Entities and other Taxpayers	
Third installment (50%)		Second installment	
Last digit	Up to	Last digit	Up to
0	08-June-17	0	08-June-17
9	09-June-17	9	09-June-17
8	12-June-17	8	12-June-17
7	13-June-17	7	13-June-17
6	14-June-17	6	14-June-17
5	15-June-17	5	15-June-17
4	16-June-17	4	16-June-17
3	20-June-17	3	20-June-17
2	21-June-17	2	21-June-17
1	22-June-17	1	22-June-17

Income Tax Surcharge			
Large Taxpayers		Entities and other Taxpayers	
Payment of second installment of the income tax surcharge		Payment of the second installment of the income tax surcharge	
Last digit	Up to	Last two digits	Up to
0	08-June-17	0	08-June-17
9	09-June-17	9	09-June-17
8	12-June-17	8	12-June-17
7	13-June-17	7	13-June-17
6	14-June-17	6	14-June-17
5	15-June-17	5	15-June-17
4	16-June-17	4	16-June-17
3	20-June-17	3	20-June-17
2	21-June-17	2	21-June-17
1	22-June-17	1	22-June-17

Withholding and Self-Withholding Tax	
Monthly return	
Last digit	May 2017 Up to
0	08-June-17
9	09-June-17
8	12-June-17
7	13-June-17
6	14-June-17
5	15-June-17
4	16-June-17
3	20-June-17
2	21-June-17
1	22-June-17

Income Tax for Equity	
CREE	
Second installment	
Last digit	Up to
0	08-June-17
9	09-June-17
8	12-June-17
7	13-June-17
6	14-June-17
5	15-June-17
4	16-June-17
3	20-June-17
2	21-June-17
1	22-June-17

Real Estate Tax	
Without penalty	16-June-17

Vehicle Tax	
Without penalty	23-June-17

# July 2017

National Consumption Tax	
Return and bi-monthly payment	
Last digit	May - June 2017
	Up to
0	11-July-17
9	12-July-17
8	13-July-17
7	14-July-17
6	17-July-17
5	18-July-17
4	19-July-17
3	21-July-17
2	24-July-17
1	25-July-17

Value Added Tax - VAT	
Return and bi-monthly payment	
Last digit	May - June 2017
	Up to
0	11-July-17
9	12-July-17
8	13-July-17
7	14-July-17
6	17-July-17
5	18-July-17
4	19-July-17
3	21-July-17
2	24-July-17
1	25-July-17

Informative Return and Supporting Documentation	
Transfer Pricing	
Last digit	Up to
0	11-July-17
9	12-July-17
8	13-July-17
7	14-July-17
6	17-July-17
5	18-July-17
4	19-July-17
3	21-July-17
2	24-July-17
1	25-July-17

Withholding and Self-Withholding Tax	
Monthly return	
Last digit	June 2017
	Up to
0	11-July-17
9	12-July-17
8	13-July-17
7	14-July-17
6	17-July-17
5	18-July-17
4	19-July-17
3	21-July-17
2	24-July-17
1	25-July-17

Turnover Tax - ICA	
May-June 2017	21 of July



# August 2017

Annual Foreign Assets Return	
Individuals	
Last two digits	Up to
99 and 00	09-Aug-17
97 and 98	10-Aug-17
95 and 96	11-Aug-17
93 and 94	14-Aug-17
91 and 92	15-Aug-17
89 and 90	16-Aug-17
87 and 88	17-Aug-17
85 and 86	18-Aug-17
83 and 84	22-Aug-17
81 and 82	23-Aug-17
79 and 80	24-Aug-17
77 and 78	25-Aug-17
75 and 76	28-Aug-17
73 and 74	29-Aug-17
71 and 72	30-Aug-17
69 and 70	31-Aug-17

Withholding and Self-Withholding Tax	
Monthly return	
Last digit	Up to
0	09-Aug-17
9	10-Aug-17
8	11-Aug-17
7	14-Aug-17
6	15-Aug-17
5	16-Aug-17
4	17-Aug-17
3	18-Aug-17
2	22-Aug-17
1	23-Aug-17

Income Tax	
Individuals* and Heritages	
Last two digits	Up to
99 and 00	09-Aug-17
97 and 98	10-Aug-17
95 and 96	11-Aug-17
93 and 94	14-Aug-17
91 and 92	15-Aug-17
89 and 90	16-Aug-17
87 and 88	17-Aug-17
85 and 86	18-Aug-17
83 and 84	22-Aug-17
81 and 82	23-Aug-17
79 and 80	24-Aug-17
77 and 78	25-Aug-17
75 and 76	28-Aug-17
73 and 74	29-Aug-17
71 and 72	30-Aug-17
69 and 70	31-Aug-17

\*Individuals (employees, self-employed workers and all other individuals and tax residents).

# September 2017

Wealth Tax and Complementary Tax for the standardization of the Wealth Tax	
Second installment	
Last digit	Up to
0	08-Sept-17
9	11-Sept-17
8	12-Sept-17
7	13-Sept-17
6	14-Sept-17
5	15-Sept-17
4	18-Sept-17
3	19-Sept-17
2	20-Sept-17
1	21-Sept-17

National Consumption Tax	
Return and bi-monthly payment	
Last digit	July - August 2017
	Up to
0	08-Sept-17
9	11-Sept-17
8	12-Sept-17
7	13-Sept-17
6	14-Sept-17
5	15-Sept-17
4	18-Sept-17
3	19-Sept-17
2	20-Sept-17
1	21-Sept-17

Withholding and Self-Withholding Tax	
Monthly return	
Last digit	August 2017
	Up to
0	08-Sept-17
9	11-Sept-17
8	12-Sept-17
7	13-Sept-17
6	14-Sept-17
5	15-Sept-17
4	18-Sept-17
3	19-Sept-17
2	20-Sept-17
1	21-Sept-17

Annual Foreign Assets Return	
Individuals	
Last two digits	Up to
67 and 68	01-Sept-17
65 and 66	04-Sept-17
63 and 64	05-Sept-17
61 and 62	06-Sept-17
59 and 60	07-Sept-17
57 and 58	08-Sept-17
55 and 56	11-Sept-17
53 and 54	12-Sept-17
51 and 52	13-Sept-17
49 and 50	14-Sept-17
47 and 48	15-Sept-17
45 and 46	18-Sept-17
43 and 44	19-Sept-17
41 and 42	20-Sept-17
39 and 40	21-Sept-17
37 and 38	22-Sept-17
35 and 36	25-Sept-17
33 and 34	26-Sept-17
31 and 32	27-Sept-17
29 and 30	28-Sept-17
27 and 28	29-Sept-17

Income Tax	
Individuals* and Heritages	
Last two digits	Up to
67 and 68	01-Sept-17
65 and 66	04-Sept-17
63 and 64	05-Sept-17
61 and 62	06-Sept-17
59 and 60	07-Sept-17
57 and 58	08-Sept-17
55 and 56	11-Sept-17
53 and 54	12-Sept-17
51 and 52	13-Sept-17
49 and 50	14-Sept-17
47 and 48	15-Sept-17
45 and 46	18-Sept-17
43 and 44	19-Sept-17
41 and 42	20-Sept-17
39 and 40	21-Sept-17
37 and 38	22-Sept-17
35 and 36	25-Sept-17
33 and 34	26-Sept-17
31 and 32	27-Sept-17
29 and 30	28-Sept-17
27 and 28	29-Sept-17

\*Individuals (employees, self-employed workers and all other individuals and tax residents).

Value Added Tax - VAT			
Return and bi-monthly payment		Return and four-monthly payment	
Last digit	July - August 2017	Last digit	May - August 2017
	Up to		Up to
0	08-Sept-17	0	08-Sept-17
9	11-Sept-17	9	11-Sept-17
8	12-Sept-17	8	12-Sept-17
7	13-Sept-17	7	13-Sept-17
6	14-Sept-17	6	14-Sept-17
5	15-Sept-17	5	15-Sept-17
4	18-Sept-17	4	18-Sept-17
3	19-Sept-17	3	19-Sept-17
2	20-Sept-17	2	20-Sept-17
1	21-Sept-17	1	21-Sept-17

Turnover Tax - ICA	
July-Aug 2017	19-Sept-17

# October 2017

## Annual Foreign Assets Return

### Individuals

Last two digits	Up to
25 and 26	02-Oct-17
23 and 24	03-Oct-17
21 and 22	04-Oct-17
19 and 20	05-Oct-17
17 and 18	06-Oct-17
15 and 16	09-Oct-17
13 and 14	10-Oct-17
11 and 12	11-Oct-17
09 and 10	12-Oct-17
07 and 08	13-Oct-17
05 and 06	17-Oct-17
03 and 04	18-Oct-17
01 and 02	19-Oct-17

## Withholding and Self-Withholding Tax

### Monthly return

Last digit	September 2017
	Up to
0	10-Oct-17
9	11-Oct-17
8	12-Oct-17
7	13-Oct-17
6	17-Oct-17
5	18-Oct-17
4	19-Oct-17
3	20-Oct-17
2	23-Oct-17
1	24-Oct-17

## Income Tax

### Individuals\* and Heritages

Last two digits	Up to
25 and 26	02-Oct-17
23 and 24	03-Oct-17
21 and 22	04-Oct-17
19 and 20	05-Oct-17
17 and 18	06-Oct-17
15 and 16	09-Oct-17
13 and 14	10-Oct-17
11 and 12	11-Oct-17
09 and 10	12-Oct-17
07 and 08	13-Oct-17
05 and 06	17-Oct-17
03 and 04	18-Oct-17
01 and 02	19-Oct-17

\*Individuals (employees, self-employed workers and all other individuals and tax residents).

# November 2017

Value Added Tax - VAT	
Return and bi-monthly payment	
Last digit	September - October 2017
	Up to
0	09-Nov-17
9	10-Nov-17
8	14-Nov-17
7	15-Nov-17
6	16-Nov-17
5	17-Nov-17
4	20-Nov-17
3	21-Nov-17
2	22-Nov-17
1	23-Nov-17

National Consumption Tax	
Return and bi-monthly payment	
Last digit	September - October 2017
	Up to
0	09-Nov-17
9	10-Nov-17
8	14-Nov-17
7	15-Nov-17
6	16-Nov-17
5	17-Nov-17
4	20-Nov-17
3	21-Nov-17
2	22-Nov-17
1	23-Nov-17

Withholding and Self-Withholding Tax	
Monthly return	
Last digit	October 2017
	Up to
0	09-Nov-17
9	10-Nov-17
8	14-Nov-17
7	15-Nov-17
6	16-Nov-17
5	17-Nov-17
4	20-Nov-17
3	21-Nov-17
2	22-Nov-17
1	23-Nov-17

Turnover Tax - ICA	
Sept-Oct 2017	17-Nov-17

# December 2017

Withholding and Self-Withholding Tax	
Monthly return	
Last digit	November 2017
	Up to
0	11-Dec-17
9	12-Dec-17
8	13-Dec-17
7	14-Dec-17
6	15-Dec-17
5	18-Dec-17
4	19-Dec-17
3	20-Dec-17
2	21-Dec-17
1	22-Dec-17

# January 2018

National Consumption Tax			
Return and bi-monthly payment		Simplified return	
November - December 2017			
Last digit	Up to	Last digit	Up to
0	11-Jan-18	0	11-Jan-18
9	12-Jan-18	9	12-Jan-18
8	15-Jan-18	8	15-Jan-18
7	16-Jan-18	7	16-Jan-18
6	17-Jan-18	6	17-Jan-18
5	18-Jan-18	5	18-Jan-18
4	19-Jan-18	4	19-Jan-18
3	22-Jan-18	3	22-Jan-18
2	23-Jan-18	2	23-Jan-18
1	24-Jan-18	1	24-Jan-18

Value Added Tax - VAT			
Return and bi-monthly payment		Return, tri-annual payment and annual payment	
Last digit	November - December 2017	Last digit	September - December 2017 return and last installment of 40%
	Up to		Up to
0	11-Jan-18	0	11-Jan-18
9	12-Jan-18	9	12-Jan-18
8	15-Jan-18	8	15-Jan-18
7	16-Jan-18	7	16-Jan-18
6	17-Jan-18	6	17-Jan-18
5	18-Jan-18	5	18-Jan-18
4	19-Jan-18	4	19-Jan-18
3	22-Jan-18	3	22-Jan-18
2	23-Jan-18	2	23-Jan-18
1	24-Jan-18	1	24-Jan-18

Withholding and Self-Withholding Tax	
Monthly return	
Last digit	December 2017
	Up to
0	11-Jan-18
9	12-Jan-18
8	15-Jan-18
7	16-Jan-18
6	17-Jan-18
5	18-Jan-18
4	19-Jan-18
3	22-Jan-18
2	23-Jan-18
1	24-Jan-18

Turnover Tax - ICA	
Nov-Dec 2017	19-Jan-18



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