



**We inform you about the tax filing and payments deadlines
established by the Tax Authority for 2021**

Decree 1680, 2020

mazars



CORPORATE INCOME TAX RETURN AND ANNUAL ASSETS FROM ABROAD RETURN DEADLINE FILING

1. Large taxpayers for 2021 and 2022

PAYMENT OF THE FIRST INSTALMENT

Last number of the Tax ID	Until the Day
1	February 9th 2021
2	February 10th 2021
3	February 11th 2021
4	February 12th 2021
5	February 15th 2021
6	February 16th 2021
7	February 17th 2021
8	February 18th 2021
9	February 19th 2021
0	February 22nd 2021

FILED AND PAYMENT OF THE SECOND INSTALMENT

Last number of the Tax ID	Until the Day
1	April 12th 2021
2	April 13th 2021
3	April 14th 2021
4	April 15th 2021
5	April 16th 2021
6	April 19th 2021
7	April 20th 2021
8	April 21st 2021
9	April 22nd 2021
0	April 23rd 2021

PAYMENT OF THE THIRD INSTALMENT

Last number of the Tax ID	Until the day
1	June 9th 2021
2	June 10th 2021
3	June 11th 2021
4	June 15th 2021
5	June 16th 2021
6	June 17th 2021
7	June 18th 2021
8	June 21st 2021
9	June 22nd 2021
0	June 23rd 2021

DEADLINES FOR ANNUAL STATEMENT OF ASSETS FROM ABROAD



2. Legal entities and other taxpayers

FILING AND PAYMENT OF THE FIRST INSTALMENT

Last number of the Tax ID	Until the day
01 to 05	April 12th 2021
06 to 10	April 13th 2021
11 to 15	April 14th 2021
16 to 20	April 15th 2021
21 to 25	April 16th 2021
26 to 30	April 19th 2021
31 to 35	April 20th 2021
36 to 40	April 21st 2021
41 to 45	April 22nd 2021
46 to 50	April 23rd 2021
51 to 55	April 26th 2021
56 to 60	April 27th 2021
61 to 65	April 28th 2021
66 to 70	April 29th 2021
71 to 75	April 30th 2021
76 to 80	May 3rd 2021
81 to 85	May 4th 2021
86 to 90	May 5th 2021
91 to 95	May 6th 2021
96 to 00	May 7th 2021

PAYMENT OF THE SECOND INSTALMENT

Last number of the Tax ID	Until the day
1	June 9th 2021
2	June 10th 2021
3	June 11th 2021
4	June 15th 2021
5	June 16th 2021
6	June 17th 2021
7	June 18th 2021
8	June 21st 2021
9	June 22nd 2021
0	June 23rd 2021



3. Filing and payment of the Income tax returns for Individual person and unliquidated successions

Last number of the Tax ID	Until the day
01 and 02	August 10th 2021
03 and 04	August 11th 2021
05 and 06	August 12th 2021
07 and 08	August 13th 2021
9 and 10	August 17th 2021
11 and 12	August 18th 2021
13 and 14	August 19th 2021
15 and 16	August 20th 2021
17 and 18	August 23rd 2021
19 and 20	August 24th 2021
21 and 22	August 25th 2021
23 and 24	August 26th 2021
25 and 26	August 27th 2021
27 and 28	August 30th 2021
29 and 30	August 31st 2021
31 and 32	September 1st 2021
33 and 34	September 2nd 2021
35 and 36	September 3rd 2021
37 and 38	September 6th 2021
39 and 40	September 7th 2021
41 and 42	September 8th 2021
43 and 44	September 9th 2021
45 and 46	September 10th 2021
47 and 48	September 13th 2021
49 and 50	September 14th 2021

Last number of the Tax ID	Until the day
51 and 52	September 15th 2021
53 and 54	September 16th 2021
55 and 56	September 17th 2021
57 and 58	September 20th 2021
59 and 60	September 21st 2021
61 and 62	September 22nd 2021
63 and 64	September 23rd 2021
65 and 66	September 24th 2021
67 and 68	September 27th 2021
69 and 70	September 28th 2021
71 and 72	September 29th 2021
73 and 74	September 30th 2021
75 and 76	October 1st 2021
77 and 78	October 4th 2021
79 and 80	October 5th 2021
81 and 82	October 6th 2021
83 and 84	October 7th 2021
85 and 86	October 8th 2021
87 and 88	October 11th 2021
89 and 90	October 12th 2021
91 and 92	October 13th 2021
93 and 94	October 14th 2021
95 and 96	October 15th 2021
97 and 98	October 19th 2021
99 and 00	October 20th 2021

One of the changes for FY 2021 is the order in which individual person will begin to file or pay income tax returns, which will start from the lowest numbers and not from the highest as was previously the case.





DEADLINE FOR FILED AND PAY THE VAT

1. Bimonthly VAT filing and payment

When the last digit is	January – February 2021 Until the day	March – April 2021 Until the day	May - June 2021 Until the day
1	March 9 th2021	May 10th 2021	July 8th 2021
2	March 10th 2021	May 11th 2021	July 9th 2021
3	March 11th 2021	May 12th 2021	July 12th 2021
4	March 12th 2021	May 13th 2021	July 13th 2021
5	March 15th 2021	May 14th 2021	July 14th 2021
6	March 16th 2021	May 18th 2021	July 15th 2021
7	March 17th 2021	May 19th 2021	July 16th 2021
8	March 18th 2021	May 20th 2021	July 19th 2021
9	March 19th 2021	May 21st 2021	July 21st 2021
0	March 23rd 2021	May 24th 2021	July 22nd 2021

When the last digit is	July – August 2021 Until the day	September – October 2021 Until the day	November – December 2021 Until the day
1	September 8th 2021	November 9th 2021	January 12th 2022
2	September 9th 2021	November 10th 2021	January 13th 2022
3	September 10th 2021	November 11th 2021	January 14th 2022
4	September 13th 2021	November 12th 2021	January 17th 2022
5	September 14th 2021	November 16th 2021	January 18th 2022
6	September 15th 2021	November 17th 2021	January 19th 2022
7	September 16th 2021	November 18th 2021	January 20th 2022
8	September 17th 2021	November 19th 2021	January 21st 2022
9	September 20th 2021	November 22nd 2021	January 24th 2022
0	September 21st 2021	November 23rd 2021	January 25th 2022



2. Quarterly VAT filing and payment

When the last digit is	January – April 2021 Until the day	May – August 2021 Until the day	September - December 2021 Until the day
1	May 10th 2021	September 8th 2021	January 12th 2022
2	May 11th 2021	September 9th 2021	January 13th 2022
3	May 12th 2021	September 10th 2021	January 14th 2022
4	May 13th 2021	September 13th 2021	January 17th 2022
5	May 14th 2021	September 14th 2021	January 18th 2022
6	May 18th 2021	September 15h 2021	January 19th 2022
7	May 19th 2021	September 16th 2021	January 20th 2022
8	May 20th 2021	September 17th 2021	January 21st 2022
9	May 21st 2021	September 20th 2021	January 22nd 2022
0	May 24th 2021	September 21st 2021	January 25th 2022



DEADLINES FOR FILED AND PAY THE WITHHOLDING TAX

1. Withholding Income tax and VAT withholding and self-withholding tax

When the last digit is	January 2021 Until the day	February 2021 Until the day	March 2021 Until the day
1	February 9th 2021	March 9 th2021	April 12th 2021
2	February 10th 2021	March 10th 2021	April 13th 2021
3	February 11th 2021	March 11th 2021	April 14th 2021
4	February 12th 2021	March 12th 2021	April 15th 2021
5	February 15th 2021	March 15th 2021	April 16th 2021
6	February 16th 2021	March 16th 2021	April 19th 2021
7	February 17th 2021	March 17th 2021	April 20th 2021
8	February 18th 2021	March 18th 2021	April 21st 2021
9	February 19th 2021	March 19th 2021	April 22nd 2021
0	February 22nd 2021	March 23rd 2021	April 23rd 2021

When the last digit is	April 2021 Until the day	May 2021 Until the day	June 2021 Until the day
1	May 10th 2021	June 9th 2021	July 8th 2021
2	May 11th 2021	June 10th 2021	July 9th 2021
3	May 12th 2021	June 11th 2021	July 12th 2021
4	May 13th 2021	June 15th 2021	July 13th 2021
5	May 14th 2021	June 16th 2021	July 14th 2021
6	May 18th 2021	June 17th 2021	July 15th 2021
7	May 19th 2021	June 18th 2021	July 16th 2021
8	May 20th 2021	June 21st 2021	July 19th 2021
9	May 21st 2021	June 22nd 2021	July 21st 2021
0	May 24th 2021	June 23rd 2021	July 22nd 2021



1. Withholding Income tax and VAT withholding and self-withholding tax

When the last digit is	July 2021 Until the day	August 2021 Until the day	September 2021 Until the day
1	August 10th 2021	September 8th 2021	October 7th 2021
2	August 11th 2021	September 9th 2021	October 8th 2021
3	August 12th 2021	September 10th 2021	October 11th 2021
4	August 13th 2021	September 13th 2021	October 12th 2021
5	August 17th 2021	September 14th 2021	October 13th 2021
6	August 18th 2021	September 15th 2021	October 14th 2021
7	August 19th 2021	September 16th 2021	October 15th 2021
8	August 20th 2021	September 17th 2021	October 19th 2021
9	August 23rd 2021	September 20th 2021	October 20th 2021
0	August 24th 2021	September 21st 2021	October 21st 2021

When the last digit is	October 2021 Until the day	November 2021 Until the day	December 2021 Until the day
1	November 9th 2021	December 10th 2021	January 12th 2022
2	November 10th 2021	December 13th 2021	January 13th 2022
3	November 11th 2021	December 14th 2021	January 14th 2022
4	November 12th 2021	December 15th 2021	January 17th 2022
5	November 16th 2021	December 16th 2021	January 18th 2022
6	November 17th 2021	December 17th 2021	January 19th 2022
7	November 18th 2021	December 20th 2021	January 20th 2022
8	November 19th 2021	December 21st 2021	January 21st 2022
9	November 22nd 2021	December 22nd 2021	January 24th 2022
0	November 23rd 2021	December 23rd 2021	January 25th 2022



DEADLINES FOR PAYMENT OF NATIONAL CONSUMPTION TAX

When the last digit is	January – February 2021 Until the day	March – April 2021 Until the day	May - June 2021 Until the day
1	March 9th 2021	May 10th 2021	July 8th 2021
2	March 10th 2021	May 11th 2021	July 9th 2021
3	March 11th 2021	May 12th 2021	July 12th 2021
4	March 12th 2021	May 13th 2021	July 13th 2021
5	March 15th 2021	May 14th 2021	July 14th 2021
6	March 16th 2021	May 18th 2021	July 15th 2021
7	March 17th 2021	May 19th 2021	July 16th 2021
8	March 18th 2021	May 20th 2021	July 19th 2021
9	March 19th 2021	May 21st 2021	July 21st 2021
0	March 23rd 2021	May 24th 2021	July 22nd 2021

When the last digit is	July – August 2021 Until the day	September – October 2021 Until the day	November - December 2021 Until the day
1	September 8th 2021	November 9th 2021	January 12th 2022
2	September 9th 2021	November 10th 2021	January 13th 2022
3	September 10th 2021	November 11th 2021	January 14th 2022
4	September 13th 2021	November 12th 2021	January 17th 2022
5	September 14th 2021	November 16th 2021	January 18th 2022
6	September 15th 2021	November 17th 2021	January 19th 2022
7	September 16th 2021	November 18th 2021	January 20th 2022
8	September 17th 2021	November 19th 2021	January 21st 2022
9	September 20th 2021	November 22nd 2021	January 24th 2022
0	September 21st 2021	November 23rd 2021	January 25th 2022



DEADLINES FOR FILED AND PAY OF WEALTH TAX

FILING AND PAYMENT OF THE FIRST INSTALMENT

When the last digit is	Until the day
1	May 10th 2021
2	May 11th 2021
3	May 12th 2021
4	May 13th 2021
5	May 14th 2021
6	May 18th 2021
7	May 19th 2021
8	May 20th 2021
9	May 21st 2021
0	May 24th 2021

PAYMENT OF THE SECOND INSTALMENT

When the last digit is	Until the day
1	September 8th 2021
2	September 9th 2021
3	September 10th 2021
4	September 13th 2021
5	September 14th 2021
6	September 15th 2021
7	September 16th 2021
8	September 17th 2021
9	September 20th 2021
0	September 21st 2021



DEADLINE FOR FILING THE TRANSFER PRICING INFORMATION RETURN, THE COUNTRY-BY-COUNTRY NOTIFICATION, AND THE LOCAL AND MASTER FILE REPORT

1. Transfer pricing information return, local file and country-by-country notification

When the last digit is	Until the day
1	September 7th 2021
2	September 8th 2021
3	September 9th 2021
4	September 10th 2021
5	September 13th 2021
6	September 14th 2021
7	September 15th 2021
8	September 16th 2021
9	September 17th 2021
0	September 20th 2021

2. Master file and country-by-country notification

When the last digit is	Until the day
1	December 10th 2021
2	December 13th 2021
3	December 14th 2021
4	December 15th 2021
5	December 16th 2021
6	December 17th 2021
7	December 20th 2021
8	December 21st 2021
9	December 22nd 2021
0	December 23rd 2021



DEADLINES FOR FILED AND PAY OF THE UNIFIED TAX UNDER THE SIMPLE TAX REGIME AND FILING OF THE ANNUAL CONSOLIDATED RETURN OF THE VAT

1. Filing and payment of the annual consolidated return of the simple tax regime

When the last digit is	Until the day
1 - 2	October 25th 2021
3 - 4	October 26th 2021
5 - 6	October 27th 2021
7 - 8	October 28th 2021
9 - 0	October 29th 2021

2. Annual consolidated return of the VAT

When the last digit is	Until the day
1 - 2	February 22nd 2021
3 - 4	February 23rd 2021
5 - 6	February 24th2021
7 - 8	February 25th 2021
9 - 0	February 26th 2021



3. Deadlines for the payment of the bimonthly advance of the simple tax regime

When the last digit is	January – February 2021 Until the day	March – April 2021 Until the day	May - June 2021 Until the day
1	April 12th 2021	May 10th 2021	July 8th 2021
2	April 13th 2021	May 11th 2021	July 9th 2021
3	April 14th 2021	May 12th 2021	July 12th 2021
4	April 15th 2021	May 13th 2021	July 13th 2021
5	April 16th 2021	May 14th 2021	July 14th 2021
6	April 19th 2021	May 18th 2021	July 15th 2021
7	April 20th 2021	May 19th 2021	July 16th 2021
8	April 21st 2021	May 20th 2021	July 19th 2021
9	April 22nd 2021	May 21st 2021	July 21st 2021
0	April 23rd 2021	May 24th 2021	July 22nd 2021

When the last digit is	July – August 2021 Until the day	September – October 2021 Until the day	November - December 2021 Until the day
1	September 8th 2021	November 9th 2021	January 12th 2022
2	September 9th 2021	November 10th 2021	January 13th 2022
3	September 10th 2021	November 11th 2021	January 14th 2022
4	September 13th 2021	November 12th 2021	January 17th 2022
5	September 14th 2021	November 16th 2021	January 18th 2022
6	September 15th 2021	November 17th 2021	January 19th 2022
7	September 16th 2021	November 18th 2021	January 20th 2022
8	September 17th 2021	November 19th 2021	January 21st 2022
9	September 20th 2021	November 22nd 2021	January 24th 2022
0	September 21st 2021	November 23rd 2021	January 25th 2022