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# Taxes

# September

## 2025

Audit. Tax. Advisory.



More information



### Monday, September 1, 2025:

Entry into force of **version 4.4** of electronic invoicing.

### Tuesday, September 16, 2025:

**D-103-1** Affidavit of Withholdings at Source on Salaries, Pensions, and other labor payments.

**D-103-1** Affidavit of Withholdings at Source on Dividends.

**D-103-2** Affidavit of Withholdings at Source on Remittances Abroad V2.

**D-104-2** Value Added Tax – Traditional Regime.

**D-125** Return of Tax on Real Estate Capital Income.

**D-135-1** Affidavit of Value Added Tax for the Special Regime for the Agricultural Sector (REA), with four-month periodicity.

**D-149** Return of Tax on Movable Capital Income.

**D-162** Tax on Capital Gains and Losses.

### Thursday, September 25, 2025:

- **Shutdown of Ministry of Finance Systems:** Due to the migration of information to TRIBU-CR, starting September 25, 2025, the ATV, TRAVI, and the Tax Status Consultation will be disabled. The latter will remain frozen with the information available as of that date.

- **Second Partial Payment of Income Tax – Profits:**

Taxpayers indicated in Article 2 of Law No. 7092 must comply with the second partial payment of the Income Tax, in accordance with Article 22 of the same Law, which requires partial payments on account of the tax for each fiscal period. Exceptionally, and due to the Ministry of Finance systems shutdown, the deadline for this obligation is reduced.

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