**** **GENERAL RULE NO. 04-2021**

**NEWSLETTER**

**ABOUT THE TAXPAYER REGISTRY**

June 11, 2021

General Rule No. 04-2021, on the National Taxpayer Registry, dated June 7, 2021, issued by the Directorate General of Internal Revenue establishes the conditions, deadlines, and the means of application for the registration, updating and cessation of the national taxpayer registry (taxpayer registry), as well as defines the criteria and implications of the registration statements. In this regard, we share below the points of greatest relevance developed by the regulation, namely:

1. Natural and legal persons, whether national or foreign, as well as entities without legal personality may request registration in the taxpayer registry through: (a) DGII's web portal, (b) face-to-face in local administrations, (c) Single Window of Formalization (VUF) and (d) any other means defined by the DGII for such purposes.
2. They shall report their main economic activity and those which they consider secondary, considering the International Standard Industrial Classification (ISIC).
3. For the purposes of generating tax obligations, the DGII will consider the date of commencement of operations declared by the taxpayer or determined ex officio.
4. The fact of not carrying out operations in a certain period does not exempt the taxpayer from the duty to present the corresponding returns in an informative manner unless he has requested the temporary cessation.
5. Natural and legal persons and entities without legal personality, in accordance with the provisions of the Tax Code and the Special Laws, must inform the DGII of any update or modification to the taxpayer registry.
6. As proof of having complied with the update, the DGII will deliver to the taxpayer an Update Certificate to the taxpayer registry.
7. Taxpayer registry states:
* Suspended
* Temporary Cessation of Operations
* Discharge
1. A taxpayer may request the cancellation of his taxpayer registry once he has determined that he will not continue to carry out commercial operations.
2. Failure to comply with the provisions of these regulations shall be punishable by a fine of 5 to 30 minimum wages.

In case you require additional information do not hesitate to contact us through the corresponding means, to provide you with a personalized service that meets your requirements.

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