

ALBUQUERQUE

NESWLETTER

GENERAL RULE NO. 05-2021 ON THE USE OF MEDIA TELEMATICS OF THE DGII

June 11, 2021

General Rule No. 05-2021, on the use of telematic means of the Directorate General of Internal Revenue, dated June 8, 2021, modifies articles 2, 7 and 8 of General Rule 05-14, integrating interesting novelties to the use of technology in tax procedures and obligations. In this regard, we share the following points of greatest relevance developed by the regulation, namely:

I. New concepts defined

- i. Delegation of functions: Process by which the taxpayer delegates functions within the scope of the Virtual Office to a person, which entails the assignment of the necessary authority so that he can execute the necessary actions according to the tax obligations of the taxpayer.
- ii. Responsible: It is the person who may be general administrator of the Virtual Office delegated by the taxpayer to act on their behalf and representation in the Virtual Office. This will be able to comply with the tax obligations on behalf of the taxpayer and will be jointly and severally liable with the taxpayer.
- iii. Third party representative: It is the person delegated by the taxpayer or by the person in charge to act on their behalf and

- iv. Authentication (Identification): Process by which all taxpayers who require access to the Virtual Office must prove to the DGII the identity of who they claim to be.
Software Token (Soft Token): Multi-factor security software that deploys codes, used by the DGII for Taxpayers, Responsible and Third-Party Representatives in the Virtual Office.

II. Virtual Tax Address and Notifications in the Virtual Office

- i. The DGII has an electronic mailbox in the Virtual Office, which is considered as the Virtual Tax Address of the taxpayer.
- ii. Likewise, the notifications sent electronically and placed in the electronic mailbox will be understood to have been received, once the taxpayers enter the Mailbox, without the need for the taxpayer to acknowledge receipt.
- iii. The action or notification carried out within the framework of a tax procedure through the Virtual Office, excludes the possibility of using documents or messages on paper for

- the performance of the same act or formalization of the same procedure.
- iv. Likewise, if the taxpayer has received a notification at his address or physical address, it will not be made at the Virtual Tax Address.
 - v. In the event of duplication of notification, the first notification received shall always be valid for the purposes of legal time limits.
 - vi. From the first entry to the Virtual Office the taxpayer will have a period of fifteen (15) working days to communicate to the DGII that it rejects the Virtual Tax Address as a means of notification. Consequently, the non-notification of the refusal implies tacit consent to it, without detriment to the fact that the DGII may use other means and means of notification, depending on their relevance.

III. Responsibilities and Obligations

- i. It will be assumed that all Data Messages and Digital Documents sent through the Virtual Office with the means of identification and authentication registered for a taxpayer, responsible and third-party representative, have been initiated or sent by said taxpayer.
- ii. The taxpayer, responsible and third-party representative must inform the DGII about any risk of abusive or fraudulent use of the means of identification and authentication that allow access to the services of the Virtual Office.
- iii. The taxpayer may entrust a person in charge and third-party representative with the fulfillment of their tax obligations in the Virtual Office.
- iv. Likewise, the taxpayer, responsible and third-party representative are jointly and severally responsible for the tax obligation at their expense.

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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