



## Tax Alert

### Mandatory updating of establishments in the digital RTU

As a result of global digitalization, it is no surprise that the Superintendency of Tax Administration has taken the leap into its own process of digitalization of taxpayer information.

According to that established in article 120 of Decree 6-91, which contains the Tax Code and its amendments: “ (...)The taxpayers or individuals responsible for the tax must update or ratify their registration information annually, through the means that the Tax Administration puts at their disposal. (...)”. To that end, and with the implementation of the digital Unified Tax Registry (RTU per its acronym in Spanish), taxpayers must be sure to update their registration information.

Part of the modernization of such RTU includes the updating of all of the taxpayer’s establishments. This will apply:

**a.**

when the taxpayer has not updated the information of the establishments during the last year; or

when despite the updating of the information of the establishments, additional information is required, according to the parameters of the Tax Administration.

**b.**

Primarily, taxpayers must keep in mind that the establishments that must be updated are the ones that appear as active. If for any reason, the registration date of an establishment is too old and the taxpayer does not have the required information, or if the establishment has closed without notifying the Tax Office, the system will not allow the taxpayer to complete the update.

The above will result in this situation appearing in the “Integrated Verifier” of taxpayers as an instance of non-compliance because the information was not updated. Furthermore, in some cases the Superintendency of Tax Administration has requested this update in order to complete other formalities, for example: change in the appointed accountant, change in the appointed legal representative, and issuance of the tax solvency, among others.



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