

## Tax Alert

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*Tax information*

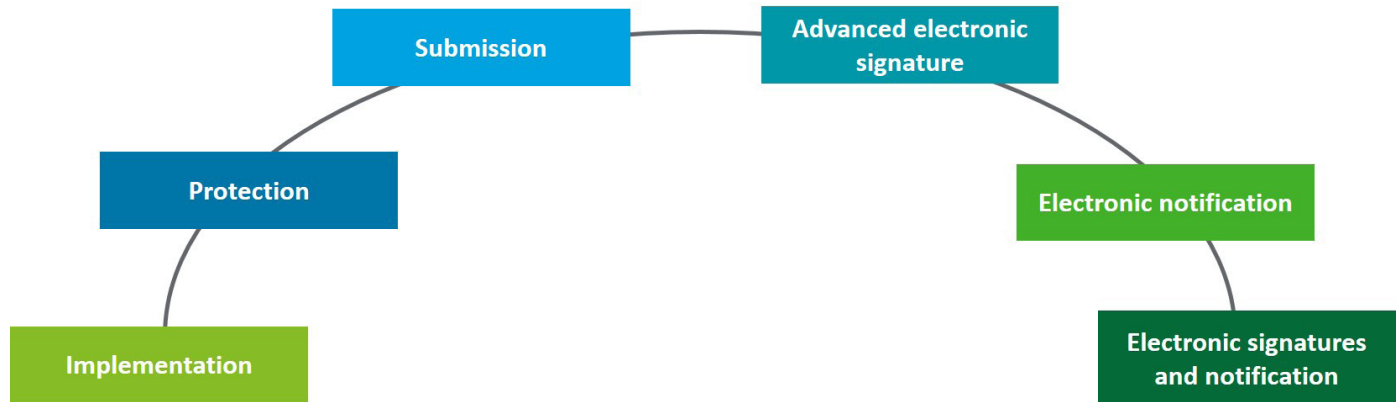


### **As part of a paperless culture, the SAT implements electronic files**

Through the Superintendency's resolution No. SAT-DSI-1009-2020, the use of electronic files has now been implemented. This system allows for the application of risk management criteria and methodologies with respect to taxpayers and requests submitted to the Superintendency for Tax Administration –SAT–, so that as a result, the phases of the processing of such files can be automated.

This initiative forms part of the Tax Administration's plan for creating tools and systems, within a paperless culture, with the purpose of speeding up the institution's formalities, as well as strengthening its processing and execution capabilities within the current digital context.

Following are the administrative provisions for the implementation of the use of electronic files:



- a) All of the agencies and departments of the Superintendency for Tax Administration will gradually implement the use of electronic files, as specified by the Superintendent of the SAT, prioritizing the strategic objectives established in the Institutional Strategic Plan, as well as its respective incorporation into the Annual Operations Plan.
- b) Electronic files must have security measures that guarantee the integrity, authenticity, confidentiality, quality, protection and preservation of the documents and data stored within them.
- c) Taxpayers or requesting parties may submit their requests electronically, with the formalities established by law, through the virtual platforms that the SAT makes available for such purpose on its webpage or virtual branch.
- d) The SAT's officials and employees must use an advanced electronic signature in the documents that so require it, in the processes defined by the agencies and departments.
- e) Taxpayers, responsible parties or users must express their consent to be notified at electronic mail addresses, or on the IT platforms or systems made available by the SAT.
- f) With the purpose of incorporating the use of technology in the SAT's processes, the use of the following may be implemented: 1) electronic signatures, and 2) advanced electronic signatures, in the processes that so require it or that it deems appropriate. Furthermore, the SAT's departments or administrative units may issue electronic notifications, provided that they obtain by any means the taxpayer's express consent. Both electronic signatures and advanced electronic signatures may be used, even if electronic files are not implemented yet.

The IT tools described in the Superintendency's resolutions number SAT-S-51-2008 – General Rules for the File Control and Management System and SAT-S-456-2008 General Provisions Regulating the General Rules for the File Control and Management System, as well as their amendments, shall remain in effect until the use of electronic files is fully implemented and operational.

The Superintendency's resolution No. SAT-DSI-1009-2020 will enter into effect on the day following its publication in the official gazette, that is, 21 November 2020.

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