

Tax Alert

Third parties enabled to carry out formalities in the Digital RTU of taxpayers

On 09 August 2024, through the Superintendency's resolution No. SAT-DSI-1310-2024, the Tax Administration indicated that it would enable authorized third parties to carry out formalities in the Digital Unified Tax Registry -RTU- on behalf of taxpayers.

These authorized third parties must be attorneys and notaries, Certified Public Accountants, or expert accountants that are duly authorized in the registries of the oversight entity.

Although the resolution will go into effect as of the day following its publication, the Intendancy for Taxpayer Services will be in charge of informing taxpayers


when this option is available and in operation, so that designated third parties can carry out formalities and/or make modifications in the digital RTU.

It is important to emphasize that taxpayers can grant and/or revoke the permissions described above, just as third parties can accept or reject the designation made by the taxpayer. Furthermore, to keep control of the activities performed by authorized third parties, the Tax Administration will make a log available to verify the activities performed by such third parties.

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