

Deadline extended for resident agents to submit sworn declarations for years 2021 and 2022.



The Ministry of Economy and Finance through **Resolution No. 201-6489**, published in Official Gazette No.29824 extended the deadline for resident agents to submit the sworn declarations corresponding to the years 2021 and 2022 to the General Directorate of Revenues to October 15, 2023 at the latest.

Let us recall that with **Resolution 201-9150 of December 15, 2022**, the deadline for the submission of the sworn declaration of the resident agent had been fixed until July 15, 2023.

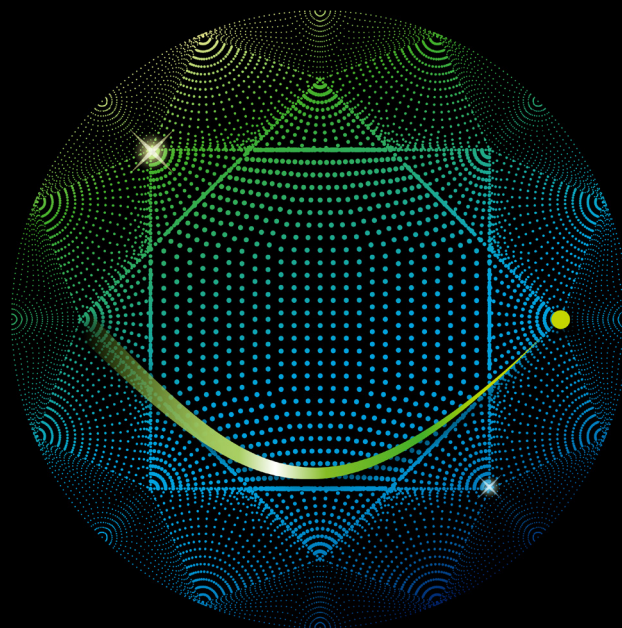
Due to the mandatory nature of the regulation, legal entities must submit to the resident agent the accounting records for each year, which clearly include their commercial operations, assets, liabilities and equity that allow determining their financial situation.

Subsequently, the resident agent must submit a sworn declaration to the General Directorate of Revenue, containing precisely the list of the legal entities for which it performs the service.

Law 52 of October 27, 2016, as amended by **Law 254 of November 11, 2021**, establishes the obligation to keep accounting records for certain legal entities.

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