

Taxpayers Have a Duty to

Category: Tributary legislation

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- Register in the Taxpayer Registry (RC).
- Maintain updated the personal and patrimonial data in the CR and provide those required by the ONAT.
- Use the Tax Identification Number in its relations with ONAT, and in its commercial and financial operations.
- Keep in auditable state, for five (5) years, accounting books, records, vouchers, copies of affidavits filed, merchandise declarations before Customs, payment receipts, evidence of withholdings made, copy of all information provided to the Tax Administration as a withholder or recipient and other documents established in each case.
- Save and maintain in operational conditions for a term of five (5) years, the magnetic supports containing the information and the respective programs; as well as, provide the totality of the automated accounting records, when the accounting is kept by means of electronic data processing.
- Provide any information related to the computer equipment used, the operating system specifications, the languages and utilities used, whether the processing is carried out in its own equipment, leased or by another natural or legal person.
- Allow Tax Administration personnel to use the programs and utilities that make it possible to obtain the information to carry out any fiscal control action.
- Submit affidavits, balance sheets, reports, certifications and other documents, in the form, terms and requirements established by law.
- Certify, when applicable and as established in the financial statements and submit the report to the Tax Administration.
- To appear before the corresponding Tax Administration within the term in which they are cited, providing the required information.
- To prove before the Tax Administration the origin of the funds that finance the expenses, disbursements or investments. In the event of not being obliged to keep accounts, prove the origin of said funds with the means of proof established by law.
- Allow access to the fiscal domicile or place where the economic activity is developed, of the officials and directors of the ONAT who attend in compliance with their functions, prior presentation of the work order that authorizes the fiscal action or legal instrumentation that will be carried out.