


INFOTAX – April 2018





NEW REGIME
FOR BOTH
ELECTRONIC
DOMICILE AND
ELECTRONIC
NOTIFICATIONS FOR
TAXPAYERS, LIABLE
PERSONS AND
OTHER INDIVIDUALS

H&H

Through recent Decree No. 93/018 dated April 16, 2018 (access to the documents in the following link: [\[CLICK HERE\]](#)), within the framework of electronic administrative proceedings and by virtue of the prerogative granted to the Government, **it is stated the obligation in head of certain individual to declare an electronic domicile before the Tax Office (*Dirección General Impositiva, DGI*), and also the communication by means of electronic notification.**

The individual which are obliged to declare an electronic domicile are the following:

- individuals, with or without commercial activity, who are in contact directly or indirectly with the DGI,
- Individuals which, within an administrative procedure, acts by themselves or on behalf of third persons or entities, filing a petition, administrative appeals or other motions.

The referred electronic domicile will have the same legal value and effects of the domicile declared according to section 27 of the Tax Code.



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New regime or both electronic domicile and
electronic notifications



In addition, it is stated that the Tax Office will issue electronic notifications to the individuals obliged under the Decree throughout the E-Notifications system (Sistema de Notificaciones y Comunicaciones Electrónicas) developed by the Agency for the Development of Electronic Government (*Agencia para el Desarrollo del Gobierno de Gestión Electrónica y la Sociedad de la Información y del Conocimiento*, AGESIC), when such system will be authorized and operative for the Tax Office.

The referred notifications will have the same value and legal effects of the personal notifications regulated in section 51 of the Tax Code.

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