



**Dominican Republic Ministry
of Finance
DEPARTMENT OF INTERNAL REVENUE
RNC: 401-50625-4
*"Year of the Consolidation of Food Security"***

GENERAL RULE NO. 01-2020

CONSIDERING: Article 138 of the Constitution of the Dominican Republic states that the Public Administration is subject in its action to the principles of efficiency, hierarchy, objectivity, equality, transparency, economy, advertising and coordination, being fully subject to the law of the State.

CONSIDERING: Article 243 of that Constitution states that the tax system is based on the principles of legality, justice, equality and equity, so that every citizen can meet the maintenance of public burdens.

CONSIDERING: That under Articles 34 and 35 of Act. 11-92 of May 16 1992, which establishes the Dominican Tax Code, the General Directorate of Internal Revenue (hereinafter "DGII") is empowered to issue general rules necessary for the administration and application of taxes, to interpret administratively the Code and respective tax rules and to have any measure appropriate to fulfill its function collecting and facilitating compliance with tax obligations of taxpayers.

CONSIDERING: Article 50 of the Tax Code on Duties Formal taxpayers, managers and third parties, states that taxpayers must keep records and mandatory ledgers and additional or special they are required and submit the statements that apply to the determination of taxes, together with the documents and reports required by the respective rules and in the manner and conditions they indicate. In addition, it is up to present statements, reports, documents, forms, proof of legitimate origin of goods, among others, related to events giving rise to obligations, and generally give clarifications that may be requested them.

CONSIDERING: Issuers taxpayers and electronic receivers must be kept in electronic format their books, special books and records, receipts or proof of payment and any other document relating to its operations and activities, for a period of ten (10) years, under the provisions of paragraph h) of that Article 50 of the Tax Code, provided that such payment vouchers comply with the requirements of law, ie the characteristics set out in Articles 7 and 8 of Decree no. 254-06 promulgating the Regulations Governing the printing, issuance and delivery of tax receipts, dated June 19, 2006.

CONSIDERING: That Act No.. 126-02 on Electronic Commerce, Digital Documents and Signatures, dated August 14, 2002, recognizes transactions exchange of goods, information and services between natural persons and / or legal, through e-commerce and use documents digital, recognizing its legal effect, as provided in subparagraphs a) and b)

of Article 2 and Article 4 on stating that " *no legal effect, validity or enforceability refuse to all kinds of information solely because it is in the form of digital document or data message* ".

CONSIDERING: With the entry into force of Decree no. 254-06 promulgating the Regulations Governing the printing, issuance and delivery of tax receipts, dated June 19, 2006, the legal framework is created to be used by the DGII as a control mechanism in the fight against tax evasion tax, through the documents confirming the transfer of goods, delivery in use, or the provision of services.

CONSIDERING: That subsequently the issuance of the General Standard on tax receipts 06-2018, dated February 1, 2018, the DGII undertakes a process of transformation of tax receipts, with the implementation of improvements in the mechanisms of their allocation, control and use.

CONSIDERING: International experience of electronic invoicing in recent years, which allows reference to Latin American countries such as Argentina, Brazil, Chile, Ecuador, Mexico, Peru and Uruguay, which in its implementation have improved tax control of their Administrations tax and transparency of commercial transactions of taxpayers.

CONSIDERING: That the light of the above, the DGII is implementing a computer system that permit interconnection with the computer system of taxpayers to issue invoices and electronic vouchers, which will serve as support for income support, cost and expenses for purposes tax credit, in order to encourage and facilitate tax compliance by taxpayers through the use of new technological tools available as well as promote transparency in the operations of taxpayers and more efficient management of the tax Administration .

CONSIDERING: The General Standard No.. Types of Proofs 05-19 on Special Prosecutors, dated April 8, 2019, creates the Electronic Tax Receipt (e-CF), defining it as the digitally signed electronic document attesting the transfer of goods, delivery use or provision of services must always meet the requirements set out in Decree no. 254-06.

CONSIDERING: That in addition to making available to the taxpayer, it must be possible to ensure and enable the Tax Administration to require quality information and reliable place to confirm you the correct application of taxes when invoicing and have new mechanisms for collecting and processing such information, as the above forms the basis for a modern and efficient administration.

CONSIDERING: That electronic invoicing is a major support for the fight against tax evasion, the tax transparency, the digitization of Tax Administrations and brings significant advantages for taxpayers in reducing the cost of compliance to the be possible to improve efficiency by reducing operating costs and automation of transactions. In this regard, in order to implement issuing receipts electronic tax need a mechanism to ensure the authenticity of the sender and the integrity of documents, which is guaranteed with the use of digital certificates and incorporating blocks incorporate digital signatures in electronic billing documents.

VIEW: The Constitution of the Dominican Republic, proclaimed on 13 June 2015.

VIEW: Law no. 11-92 instituting the Tax Code of the Dominican Republic, promulgated on 16 May 1992 as amended, and its implementing regulations.

VIEW: Law no. 126-02 on Electronic Commerce, Digital Documents and Signatures, dated August 14, 2002.

VIEW: Law no. General 200-04 on Free Access to Public Information, dated April 13, 2004.

VIEW: Law no. 227-06 which grants legal personality and functional, budgetary, administrative, technical and equity capital to the DGII, dated June 19, 2006.

VIEW: Law no. 53-07 Crimes and High Tech Crime, dated 23 April 2007.

VIEW: Law no. 107-13 on the rights of individuals in their dealings with the administration and administrative procedure, dated August 6, 2013.

VIEW: Law no. 172-13 which seeks comprehensive protection of personal data in files, public records, databases or other technical means for data processing to provide reports, be they public or private, dated December 13, 2013 .

VIEWED: Decree no. 335-03 approving the Implementing Regulations of Act. 126-02, dated April 8, 2003.

VIEWED: Decree no. 130-05 approving the Regulations of the General Law on Free Access to Public Information, dated February 25, 2005.

VIEWED: Decree no. 254-06 promulgating the Regulations Governing the printing, issuance and delivery of tax receipts, dated June 19, 2006.

VIEW: General Rule no. 05-2014 replacing General Rule no. 03-2011 on use of electronic means of the DGII, dated July 14, 2014.

VIEW: General Rule no. 06-2018 on tax receipts, dated 01 February 2018.

VIEW: General Rule no. 07-2018 Information on Referral, dated March 9, 2018.

VIEW: General Rule no. 10-2018 amending the General Standard No.. 07-2018 Information on Referral, dated July 5, 2018.

VIEW: General Rule no. 05-2019 on Comprobantes Types Special Prosecutors, dated April 8, 2019.

THE DEPARTMENT OF INTERNAL REVENUE

In exercise of the powers conferred by Articles 32, 34 and 35 of the Tax Code, gives the following:

**GENERAL RULE GOVERNING THE ISSUANCE AND USE OF VOUCHERS
ELECTRONIC TAX (e-CF) IN THE BILLING PROCESS
ELECTRONICS**

Article 1. Purpose. This General Standard is to establish billing model and use of Electronic Invoices (hereinafter e-CF).

Article 2. Scope. They may benefit from the provisions of this Standard General, natural or legal persons domiciled in the Dominican Republic that carry out transfer operations of goods, delivery use or provision of services for consideration or free of charge, submit to the DGII the application for Invoices be emitters Electronic (e-CF) and meet the requirements of this standard.

Article 3. Definitions. For purposes of applying the provisions of this Standard General, the terms and expressions listed shall refer to the definitions set out in the Tax Code and its implementing regulations, Law no. 126-02 on Electronic Commerce, Digital Documents and Signatures and its Implementing Regulations, Decree no. 254- 06 for regulating printing, issuance and delivery of tax receipts, General Rule no. 05-2019 about Types of Special Tax Receipts and other general regulations issued by the DGII that deal with this subject, except as follows:

to) Electronic Tax Receipt (e-CF): It shall be construed as tax receipt

mail that digitally signed electronic document attesting the transfer of goods, delivery use or provide services, must always meet the requirements set out in Decree no. 254-06.

b) State Attorney Docket address: response provided by the issuer DGII

e with respect to the e-CF.

- i. **Accepted:** It refers to the state that is the e-CF when it meets the requirements specified in the standard format (XML), which is being received by the DGII is valid for tax purposes.
- ii. **Rejected:** It refers to the state of the e-CF when it does not meet the requirements specified in the standard format (XML), therefore, not considered received by the DGII and is not valid for tax purposes. The e-CF rejected considered not valid.
- iii. **Conditional accepted:** refers to the response of the DGII, through which warns the electronic transmitter, although the document is valid for tax purposes because it has been accepted, there is an irregularity does not warrant rejection, but must observe and correct for issuing vouchers future. After notification of the irregularity, the taxpayer will have a term of fifteen (15) days to remedy, notwithstanding that the DGII may request an extension of that period.

- iv. **In process:** It indicates that the DGII is conducting validations to the received document in respect of which has not been issued acceptance, rejection, or conditional acceptance should be consulted again to see the result, which must be communicated within no more than the twenty-four (24) hours.

c) Electronic Tax Receipt number (e-NCF): alphanumeric sequence

identifies an e-CF granted by the General Directorate of Internal Taxes (DGII).

d) Acknowledgment of receipt: It refers to the automatic response indicating that the e-CF was

received by the electronic receiver; This does not imply a positive or negative response regarding the commercial transaction.

and) Approval or rejection Commercial: the answer is emitted by the electronic receiver

on an e-CF received which informs both electronic emitter e-CF as DGII received compliance or not, respectively, with the document, which is sent through the Web Service marketing approval in the format defined XML standard.

F) Printed representation (RI) of the e-CF: It is the paper version of the form

XML an e-CF, which will be delivered to non-electronic receivers so they can report their purchase transactions before the DGII, support tax credit or consumption, and keep those documents as established by law, and those who require it. It must contain all mandatory fields established by Decree no. 254-06, as specified in General Rule No.. 06-2018.

g) Issuer mail: is all authorized by the DGII to issue taxpayer that

Invoices Electronic (e-CF).

h) Electronic receiver: Every taxpayer who receives tax receipts

electronic (e-CF) and is authorized by the DGII to issue them, ie everything is electronic receiver, in turn, electronic transmitter.

i) Contingency: It is the state that defines exceptional situations that could prevent

the normal course of e-billing cycle and for which specific actions are defined to be followed by actors of the model in every situation.

j) Timbre e-mail from a CF: character set that fulfills the function of

Print validate representation (RI) of the e-CF and verifies that: i) the number with the generated e-CF has been authorized by the Internal Revenue; ii) that the main data of the e-CF has not been altered and iii) the e-CF was actually generated by the corresponding transmitter. Representation Print (RI) of the electronic stamp is made in barcode two dimensions. The Electronic Timbre, and thus the printed e-CF can be verified at any time, which must match the registered system for support purposes for costs and expenses.

- k) Signatory or Signatory:** taxpayer who acts on behalf of or person acting on his behalf, and having previously obtained a digital certificate for use tax has the ability to sign a digital document and authenticate to the DGII to perform tasks related to the e-CF operations.
- l) User Manager e-CF:** taxpayer who acts on behalf of or person acting on his behalf, to enter and maintain identification of the signatory or signatories authorized to carry out actions related to electronic tax vouchers (e-CF) referred to this Statement General on the website of the DGII.
- m) Authorization Code Sequence:** computational element which is given by DGII via OFV, to authorize the time sequences to an electronic transmitter.
- n) Electronic Tax Credit bill:** electronic tax receipts that recorded commercial transactions for buying and selling goods and / or services, and allow the buyer or user on request, support costs and expenses or tax credit for tax purposes.
- or) Consumer Electronics bill:** electronic tax receipts that prove the transfer of goods, delivery in use or provision of services to end users.
- p) Electronic Debit note:** electronic tax documents emitted by sellers of goods and / or service providers to recover costs and expenses, such as default interest, freight or other, incurred by the seller after the issuance of tax receipts. They may only be issued to the same purchaser or user to modify tax receipts previously issued.
- q) Electronic Credit Note:** electronic documents issued by vendors goods and / or service by subsequent changes in the conditions of sale originally agreed, ie to cancel operations, make refunds, grant discounts and bonuses, correct errors or similar cases in accordance with the deadlines set by the laws and regulations tax. They may only be issued to the same purchaser or user to modify tax receipts previously issued.
- r) Electronic voucher for Special Dietary:** tax receipts electronic components used to bill transfers of goods or provision of services exempt from the VAT and / or excise tax on individuals or companies benefiting from special tax regimes through special laws, contracts or agreements duly ratified by Congress.
- s) Proof Electronic Government:** electronic tax receipts used to bill the sale of goods or provision of services to the Government

Central, decentralized and autonomous institutions, social security institutions and any government entity that does not conduct a business.

t) Proof Electronic Shopping: electronic tax receipts issued

by individuals and corporations when purchasing goods or services of persons not registered as taxpayers.

or) Electronic voucher for minor expenses: electronic tax receipts

issued by natural or legal persons to support payments made by staff whether they made in Dominican territory or abroad, and in time to activities related to work, such as consumables, travel and public transportation, parking fees and tolls .

v) Electronic voucher for Payments Abroad: electronic tax receipts

issued in payment of taxable income from Dominican sources to natural or legal persons non-resident tax required to make the total withholding income tax, pursuant to Articles 297 and 305 of the Tax Code.

w) Electronic voucher for Exports: electronic tax receipts

used to report sales of goods outside the national territory used by domestic exporters, free zones and Commercial Zones.

x) Number of Response (*TrackID*): number generated by the Internal Revenue with which the sender

e of the e-CF can check the status of the document.

Y) Trusted service provider: certification in accordance with

provisions of the aforementioned Law no. 126-02 and the regulations issued by INDOTEL.

Article 4 Equivalence. The e-CF used under the conditions and assumptions set out in this Statement General and their respective technical documents, they shall be deemed equivalent to the corresponding tax receipts established in Decree no. 254-06 or other current legislation which deals with the matter.

Article 5. Digital Certificate. All electronic transmitters authorized by the DGII must have a digital certificate individual accredited by a service provider trusted, digitally delivered, which will be used to validate the identity of the signatory operates on behalf of the taxpayer, delegate the signing, authentication web services and XML digital signature file, which must meet the requirements established by INDOTEL and regulations to be seen on the subject.

Article 6. Authorization of Electronic Issuer. To be authorized as an issuer of e-CF, taxpayers must submit their application to the DGII and meet the following requirements:

- to) Having the National Taxpayers Registry (RNC) updated.
- b) It is registered as a taxpayer with tax obligations in charge.
- c) Be the day in fulfilling their tax obligations and formal duties.

- d) Complete the Authorization Application Form.
- and) I have a digital certificate of physical person, issued by a service provider confidence that corresponds to the person who will act on behalf of the taxpayer.

- F) Meet the technical requirements that the DGII available.
- g) Successfully pass the certification process in order to start emission the e-CF.
- h) Be in compliance with the provisions of Standard No. General. 06-2018 on Tax receipts.

Paragraph. DGII establish the application process to be authorized as an electronic transmitter.

Article 7. Process for Issuing Electronic Invoices (e-CF). Taxpayers authorized to issue e-CF who meet the requirements set out in Article 6 of this Standard General must request numbers e-CF through the Virtual Office (OFV) and comply with the provisions established by the DGII for such purposes.

Article 8. The approval and rejection Invoices Electronic (e-CF). Once validated the Issuer Electronic identity by using the digital certificate, electronic issuer must send the e-CF to the DGII, who respond by delivering a callback number (*TrackID*), with which the sender of the e-CF can check the status of the document and send to the electronic receiver. The e-CF will be validated by the Internal Revenue can be accepted and, conditionally accepted, rejected or process.

Paragraph I. The electronic receiver shall acknowledge receipt of the e-CF to the electronic transmitter and subsequently conformity by the approval or rejection Commercial or by referral on Form Shipping Costs and Expenses (606) on the next date of the format.

Paragraph II. When the transmitter is electronic but the receiver is not, the sender will send the e-CF to DGII and then deliver a printed representation of the e-CF to the receiver.

Paragraph III. The electronic receiver should check the validity of the document on the available consultation on the website of the DGII and proceed to report the purchase on Form Shipping Costs and Expenses (Form 606) in accordance with the provisions of General Standard No. . 07-18 on Submission of Information, dated March 9, 2018 (as amended by General Rule no. 10-18) and modifications that will happen.

Paragraph IV. The Invoices Electronic (e-CF) will be rejected by the Internal Revenue in the following cases:

- to) The RNC idle figure issuer.
- b) Containing electronic manufacturing errors that prevent reading or analysis.
- c) The digital certificate is not valid or not in effect.
- d) You try to e-CF unauthorized canceled or already used by the taxpayer.
- and) That does not meet the required validations of the XML format.
- F) Any other legal grounds or by regulation may be available.

Paragraph V. The e-CF rejected by the Internal Revenue can not be used for tax purposes by another contributor.

Article 9. In the electronic receiver. An electronic transmitter and receiver will also receive mail electronically electronic tax receipts in accordance with the provisions established by the DGII.

Article 10. No E Receiver. All receptor and non-CF electronic mail shall require its emitter Rendering Print (RI) of the e-CF in format and in the conditions set by the Internal Revenue. To this end, the printed representation will have the same validity as the electronic document validly issued. Non-electronic taxpayer may authorize its electronic transmitter to send to this email address subsequent e-CF to be approved by the DGII. In addition, you must comply with the provisions of this Standard General.

Article 11. General Responsibilities. Natural or legal persons who have chosen to be electronic issuers must comply with the following:

- t) Incorporate your Digital Certificate force in all e-CF cast.
- b) Print output the representation (RI) of the e-CF to the (if has required) no electronic receiver.
- c) Receive e-CF all its suppliers that are validly issued.
- d) DGII display to all digital and physical information that will be required, as to the provisions of the Tax Code.
- and) Retain e-CF in accordance with the provisions of the Tax Code.

Paragraph. The taxpayer authorized to issue e-CF, you must inform the DGII (by whatever means it is defined) data of the individual responsible for electronically sign and administrator user.

Article 12. Cancellation of Corrections and Tax Receipt Electronic (e-CF). Corrections to e-CF credit and debit can be made by using credit notes or electronic debit cards, as applicable.

Article 13. Revocation of Authorization Issuance of Tax Receipts Electronic (e-CF). DGII automatically may revoke the authorization of the issuance of e-CF to the authorized taxpayer who contravenes any of the provisions of this Standard General, which shall be notified by the DGII.

Paragraph. After notification of the withdrawal of approval, taxpayers must issue tax receipts ordinary.

Article 14. Consultations. DGII available to contributors and citizens in general the validation query e-CF which can check the status of these, also the data of the electronic transmitter and receiver electronic or not, and any other DGII information deemed necessary.

Paragraph. Consumer Electronic Invoices issued by a value equal to or greater than the amount provided in the General Standard No.. 07-2018 on Referral Information (as amended by General Rule no. 10-18) or any other superseding legislation shall indicate the identity of the person who purchases the good or service. In addition, electronic issuers must have an electronic consultation mechanism for taxpayers and the general public can check the validity of these e-CF.

Article 15. Effects probative and Accounting Register. The e-CF generated, transmitted, stored and accepted by the DGII, in accordance with the provisions of this Standard General and technical documents, shall be admissible in evidence and shall have the same probative value than that they had their corresponding paper documents , pursuant to Rule 9 of Law No.. 126-02 on electronic commerce, digital documents and signatures.

Paragraph. Accounting registration of an e-CF validly issued, will be valid the electronic file corresponding support.

Article 16. Preservation of electronic files. The electronic originator must retain the e-CF issued and present or display when so required by the Internal Revenue in the terms and conditions set forth in Article 50 of the tax code.

Article 17. Duties formals. Failure to observe the provisions of this Standard General shall be punished in accordance with the provisions of Article 257 of the Tax Code and its modifications, constitute a breach of the formal duties to be observed by taxpayers and responsible, according to Article 50 of the Tax Code, without detriment to the sanctions provided in Act. 126-02.

Article 18. Entry into force. The provisions of this Standard General shall take effect upon its publication.

Given in Santo Domingo de Guzman, National, Capital District of the Dominican Republic, nine (09) days of January of the year two thousand and twenty (2020).

MAGÍN J. DIAZ DOMINGO
Managing Director



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