

## REQUIREMENT FOR REGISTRATION OF THE TAX COMPLIANCE OFFICER

Under **Law No. 25-24**, which amends Article 11 of the Dominican Tax Code and introduces significant reforms concerning joint liability in corporate tax obligations, the **General Directorate of Internal Taxes (DGII)** issued a notice on October 25, 2024. This notice mandates the registration of the individual who will serve as the **Responsible Officer for Tax Compliance** within corporate entities.

### DESIGNATION OF THE RESPONSIBLE OFFICER

The designation of the Tax Compliance Officer must be formalized through a Resolution or Assembly of partners or shareholders that includes **express acceptance** of the position. This designation must be submitted to the Administration and must be registered with the Chamber of Commerce, along with the incorporation or update form of the company, as applicable.

**For already incorporated entities**, the Tax Compliance Officer must be appointed at the next Ordinary General Assembly. If this does not occur, the DGII will appoint, ex officio, the individual holding the position of Manager, Administrator, or the person with the highest stake in the company.

### PROFILE OF THE RESPONSIBLE OFFICER

The Responsible Officer must meet the profiles outlined in Article 3 of Law 25-24, such as: **Presidents, Vice Presidents, Directors, Managers, Administrators, or Representatives** of legal entities or collective entities with recognized personality.

#### Other relevant points of the Law:



- **Expansion of Joint Liabilities:** New categories of individuals or entities responsible for tax obligations are included, who, while in charge of the tax obligation, have omitted or allowed non-compliance. (Art. 3)



- **Legal Prerogatives:** Jointly liable parties will enjoy the same prerogatives as principal taxpayers for the defense of their rights. (Paragraph III, Art. 3)



- **Asset Liability:** Jointly liable parties are liable with their own assets alongside the principal taxpayer for tax obligations, including arrears and interest. (Paragraph V, Art. 3)



- **Enforceability of the Obligation:** The tax obligation can be enforced fully or partially against both the principal taxpayer and the jointly liable parties. (Literal a, Paragraph VI, Art. 3)

**If you have any questions about this update, please feel free to contact us!**