

## Notices of the Dominican Tax Authorities (DGII)

- I. Notice 45-20 issued on April 9, 2020
- II. Notice 46-20 issued on April 13, 2020
- III. Notice No. 47-20 issued on April 14, 2020 by DGII, which is in line with Notices issued by Customs Authorities regarding temporary suspension on the applicability of VAT to certain items.
- IV. Notice 48-20 issued on April 16, 2020

### I. Notice 45-20 issued on April 9, 2020

1) New deadline extension has been established for the filing and payment of the following tax returns/obligations:

- Other withholdings and Fringe Benefits Tax (IR-17 Form): April 24, 2020
- Asset Tax for entities with year-end on June 30, 2020 (2nd quote): May 29, 2020
- Income Tax (IT) for Individuals and Undivided Estates (IR-1 Form): May 29, 2020

- Simplified tax regime ("Régimen Simplificado de Tributación" ("RST")): May 29, 2020
  - a. 1st quote for IT of the taxpayers classified to the RST based on income: individuals and agriculture.
  - b. 1st quote for IT of the taxpayers classified to the RST based in income: juridical persons and purchases.

2) Once the filing of the VAT (ITBIS- IT-1 Form) and Excise Tax returns (Selectivo al Consumo- ISC-02), the latter for alcohol and tobacco products, are made regarding the fiscal period of March 2020, Tax Authorities will automatically issue 3 equal, interest-free, monthly and consecutive quotes for the payment of these taxes. The new due date for the filing of these returns remains unchanged: April 20, 2020.

### II. Notice 46-20 issued on April 13, 2020

Amendment of the VAT return may be now made virtually, even if the taxpayer lacks the token or other security measures (codes).

### III. Notice No. 47-20 issued on April 14, 2020 by DGII, which is in line with Notices issued by Customs Authorities regarding temporary suspension on the applicability of VAT to certain items.

The VAT (ITBIS) application is temporarily suspended on the import and local transfer (whether gratuitously or onerously) of the following merchandise/substances:

- Hydrogen peroxide (oxygenated water), even if solidified with urea

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## Notices of the Dominican Tax Authorities (DGII) up to April 16, 2020

- Surgical rubber gloves 4
- Disposable gloves to use on medical exams and labs
- Non-woven fabric masks
- Clothes and accessories exclusively for clinics and hospitals, including the disposable ones.
- Medical, surgical or lab sterilizers
- Respiratory resuscitation devices
- Automated tomography devices (that use processing data)
- Thermometers for clinical use

The suspension of the VAT applicability to the items described above will last until the country's emergency state, as established by Presidential Decree and authorized by the National Congress, is lifted.

### IV. Notice 48-20 issued on April 16, 2020

Deductibility for income tax purposes is established for the complimentary payments made by the employers to the FASE program (Employee Solidarity Assistance Fund program), provided that required formalities have been complied before the Ministry of Labor and the Ministry of Finance (such as: completion of Form DGT-9, employer's corporate purpose matches the one registered before these ministries). These complimentary payments shall be included as "other personnel expense" of the B-1 Annex of the Income Tax Return (IR-2 Form) for juridical persons, provided that the taxpayer makes the complimentary payments to the employees in the same account that these receive the government funds on account of the FASE program. The taxpayer shall keep all supporting documentation of such complimentary payments.



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