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ELECTRONIC NOTIFICATIONS SYSTEM

**Experiences in
Latin America and Spain**

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INTRODUCTION

In recent years, the new information and communication technologies (ICTs) have achieved a rapid development by means of internet, allowing people, businesses and public administrations to interact in a faster and efficient way.

The application of the tax system as a basic pillar of the State action, cannot remain oblivious to this dynamic reality; in fact it is essential that tax administrations play a leading role in promoting e-Government services.

The incorporation of ICTs processes to tax management is one of the basic priorities of tax administrations, which are gradually incorporating applications and utilities to their computer systems. This include the registration of taxpayers, filing and payment of tax returns, processes for bringing actions and settlement of disputes with the administration, service delivery information and assistance to citizens in fulfilling their obligations, the tax audit process, management of default risks and, in general, all the processes involved in meeting the tax obligations.

In this context, the possibility of using electronic notifications is a new opportunity for further progress in this area, where the interests of the administration in getting voluntary compliance with tax obligations coincides with the taxpayer's interest of incurring lesser costs to comply with such obligations.

This document compiles the existing comparative experience of Latin America and Spain in this field, incorporating information from eight countries and the CIAT Model Tax Code. In addition, the last two paragraphs summarize the comparative patterns of the personal and electronic notifications and the basic characteristics of a complete system of electronic communications.

1 Compared experiences

Many Latin American countries in recent years have adapted their rules and have developed applications to make available to taxpayers, individuals and corporations, notifications systems by electronic means. This allows significant savings in costs and a more efficient allocation of resources - always limited always in tax administration -, providing greater legal certainty to taxpayers and facilitating the exercise of their rights. We examine these experiences and the proposal in this regard incorporates the [CIAT Model Tax Code](#) of May 2015¹.

1.1 Argentina

According to the regulations in force², is considered “*electronic tax domicile*” a personalized and valid computer site registered by taxpayers and responsible for meeting their tax obligations and for the delivery or receipt of communications of any kind that determine the regulation. That domicile will be binding and produce at the administrative level the effects of the official tax domicile, making valid and effective all notices, notifications and communications practiced there.

This legislation aims to simplify and streamline the communications between AFIP -Federal Income Public Administration - and taxpayers, through computer tools that gradually contribute to decrease the use of paper as data carrier with the consequent benefit in terms of procedural economy and certainty in the treasury-taxpayer relationship. It also allows taxpayers to use a communication service with the tax administration available 24 hours a day, all year round.

1 See English translation of the Model Tax Code published on the website of CIAT (<https://biblioteca.ciat.org/opac/book/5521>)

2 Article 3 of Law 11,683 Tax Procedure Law by writing 2017 27430 General Resolution 2109/06. “*ARTICLE 3- Electronic tax domicile is considered the safe, personalized and valid computer site, recorded by taxpayers and responsible for meeting their tax obligations and for the delivery or receipt of communications of any kind by the regulation; that address shall be binding and produce at the administrative level constituted the effects of tax domicile, and the notifications and other acts to be practiced there will remain valid. The Federal Public Revenue Administration shall determine the form, conditions and procedures for its establishment, implementation and change, as well as exceptions to the mandatory connectivity based on reasons or other circumstances that impede or render inadvisable their use.*

In all cases, they must interoperate with the Online Platform of the Electronic Document Management System.”

For its part, Article 100 of the same law states:

“The subpoenas, notices, payment notices, etc. will be made in any of the following ways:

- a) By registered letter with return receipt requested special (...)
- b) Personally (...).
- c) By note numbered (...).
- d) By card or flyer, settlement or payment intimation numbered (...).
- e) By card (...).
- f) By telegram or other similar communication (...).
- g) By communication on the electronic tax domicile of the taxpayer or responsible in the forms, requirements and conditions established by the Federal Public Revenue Administration, which must ensure proper receipt by the recipient.

When the notice is given in non-working day, it shall be practiced the business day immediately following.

Procedure

For the purposes of the constitution of a tax domicile, taxpayers must necessarily adhere via Internet.

To this end, they must enter the service "Electronic Tax domicile" and have the tax key³ granted by the Federal Administration, for which previously they must have reported an e-mail address and mobile cell phone number through the service "Registration System, menu "Tax Registration" options "Managing e-mails" and "Managing phones".

The constitution of the electronic offices is completed with the electronic transfer of the application form indicated above, made by the taxpayer, responsible or duly authorized person.

As a confirmation, the system will send a computer communication categorized as of "High Importance" directed to the electronic tax domicile of the taxpayer. The system allows the printing of this communication.

Notifications and effects

Communications of subpoenas, requests, liquidations, intimations, locations, notifications, advertisements, press releases, etc. may be notified via computer as well as the acts of the authority to order the respective communication or notification.

According to the regulations, they will be deemed notified officially, even though no one has entered the e-box service, on Tuesdays and Fridays after a tax document was made available on the service, or the day the document is opened, if this happens first.

1.2 Bolivia

In Bolivia, since the resolution of 17 March 2017, the electronic notification system that reaches the taxpayers of the general regime registered in the National Taxpayers Register of the National Tax Service (SIN) is included. The reporting system is mandatory for the main taxpayers and for the large taxpayers (GRACOS), and is optional for the others.

³ The Fiscal Code is a password granted by AFIP to carry out procedures (submit affidavits, make payments, request or lower tax regimes, etc.) from any Internet - connected device. To obtain it is necessary to fulfill certain formalities, and there are four different security levels depending on the utilities and the requirements for obtaining them.

The operation is as follows: INS will deposit with the option notifications of the Virtual Office Tax Mailbox of the taxpayer the document or PDF issued electronically. The notification shall be made either on the date on which the taxpayer or appropriate third party opens the sent document or in the immediate following business day if it were a non-working day or five business days after the date of shipment to the Tax Box⁴. Access to the system requires Tax Identification Number (TIN), user (alphanumeric unique number) and password.

The system will issue the record of electronic notification and alert system to e-mail, SMS or WhatsApp messages are expected. The absence of these notices may not be considered a decisive cause of the lack of validity and effectiveness of the electronic reporting.

1.3 Brazil

With the creation of e-CAC (Virtual Center Atendimento ao Contribuinte), which is a system that allows individual or legal entity taxpayers, through internet (www.receita.fazenda.gov.br) to access various services previously required the displacement- the Federal Revenues of Brazil (RFB) proceeded to incorporate the Electronic Tax Domicile (DTE).

The DTE option is an authorization for the RFB to send all “*intimations*” (notifications) by electronic means. From the voluntary application of the taxpayer, the RFB is going to use this “*Caxias Postal*” as sole and exclusive communication channel and when a notification is sent, the taxpayer shall be deemed notified on the fifteenth day after since the notice was registered. From this fifteenth day, it starts counting the deadline to perform the act for which it was notified or submit the appropriate recourse⁵. For taxpayers who use the SISCOMEX (Integrated Foreign Trade System) the use of a DTE system is mandatory.

According to the standard, it is extremely important that users of DTE stay tuned, since the absence of “*PO Box*” verification in the e-CAC may involve loss of time or chances of defense in tax processes.

By adhering to the DTE, the taxpayer will obtain several facilities: register up to three mobile phone or e-mail to receive alerts that have been recorded in their “*Postal box*” guarantee of security and safety, etc. The DTE option requires to have a “*certificação digital*”.

4 Art. 12 Supreme Decree 27310 electronic means notification made, whichever comes first:

1. On the date, the taxpayer or other party comes to opening the sent document. When opening the document in electronic “pdf” or sent by the tax authorities to the “notification” of the tax Mailbox Virtual Office of the taxpayer, option format is effected on a date or in time, the notification shall be made the next business day.
2. At five after the date of shipment to the Tax Mailbox working days assigned to the taxpayer. The term begins to run from the day following the act notified is available in the “Notifications” option.

5 The art. 23 of Decree No. 70,235 of 6 march 1972, according to the wording of Article 33 of Law 12,844 of 2013 states:

“ La intimação, quando esta se der por meio eletrônico, considerar-se-á feita, da seguinte forma:

- a) 15 (quinze) dias contados da data registrada no comprovante de entrega no domicílio tributário do sujeito passivo;
- b) Na data em que o sujeito passivo efectuar consulta no endereço eletrônico a ele atribuído pela administração tributária, se ocorrida antes do prazo previsto na alínea a; ou
- c) Na data registrada no meio magnético ou equivalente utilizado pelo sujeito passivo”.

1.4 Chile

In addition to the general rules governing eGovernment envisaged in the tax regulations of this country, the possibility of electronic notifications⁶ is present since September 15, 2015 and offered to all taxpayers who are subject to some type of notification by the Internal Revenue Service (SII).

This option affects all the notifications, regardless of their nature, since that date should practice the SII. However, if a rule of the Tax Code of Chile establishes a specific method for notification of certain actions, that procedure must be complied in spite of the taxpayer's request to be notified by email.

The basic characteristics of this communication channel are:

- These notifications requires an express request by the taxpayer. They are understood as made personally, using ID or registered letter.
- The taxpayer's request will affect all notifications, hereinafter, practiced by the SII.
- The taxpayer who opts for notification via email will always receive them through this channel, regardless of their nature.

Procedure

The taxpayer must request e-mail notification on the SII website. See menu "*Taxpayers Registry*" through "*application Registration for e-mail notification.*" He or she must enter his TIN and secret key⁷.

He or she must indicate a single email address designated for this purpose. The SII will make Taxpayer Assistance Centers available to interested parties who do not have electronic media, operating in all Regional Directorates and SII Units so they can enter the request.

6 Law 20,431 joined the Organic Law of the Internal Revenue Service a new article 4bis, which aims "to create a "virtual platform "with national jurisdiction, as a form of interaction between the tax administration and taxpayers or recipients of services, thereby advancing the implementation of administrative procedures by electronic means "provided that "the Internal Revenue Service also interact directly with taxpayers and those with the Service, may through electronic means, meaning those having electrical, digital, magnetic, wireless, optical, electromagnetic or similar capabilities. Procedures and actions carried out through such means will produce the same effects as the steps and actions carried out at the offices of the Service or the taxpayer's residence. ". In line with this, the Law 20,420 of 19 February 2010 allows this service to make notifications email address if the taxpayer so requests.

For its part, Law 20.780, published in the Official Journal of 29 September 2014, adding at number 7 of Article 10, a new paragraph in the first paragraph of Article 11 of the Tax Code. It specifies that the taxpayer's request is to be notified by email, will apply to all notifications from the Service, while implemented special rules for tax documents required to issue to taxpayers other than paper format.

7 To allow the creation of different secret key ID is required as in the case of:

- Taxpayers who have never completed a tax return: family data (identity card) to confirm the identity.
- With taxpayers who have declared income or VAT, folio number of any of these statements to corroborate the identity.

If the family information online does not confirm the identity of the taxpayer and the person has not and VAT tax returns in recent years, SII may not grant the secret key online. In this case, they should contact the office of the Service and request an initial key.

Notifications and effects

Notifications made via email have equal validity as those made by other legal means and opportunities in cases established by law.

How should the email notification take place?

The email notification must take place during the business days - Saturdays are considered non-working days - and during working hours (between 8:00 and 20:00).

The e-mail notification contains:

- The transcript of the the service reported.
- A digital archive of notification (PDF), which ensures its safety and immutability.
- The act of notification, reporting that the transcription is faithful to the original and the date and time sent.
- Date and time of sending the email.

1.5 Colombia

Law 1111 of 2006 established in the National Tax Code (NTC) a form of notification defined as "*notification form that is filled electronically, through which the Tax and Customs Directorate informs the taxpayers of administrative acts.*"

The notification provided by this regulation would take place at the email address or electronic site allocated by the Tax and Customs Directorate DIAN to the taxpayers, responsible, withholding agents or declarants, which preferentially would opt for this form of notification, under the technical conditions statutorily established.

For all legal purposes, the electronic notification is deemed effective at the time the notice of receipt receipt is created on the Web site or email address assigned by the Tax and Customs. Such acknowledgment is the electronic record of the date and time when the reception takes place at the address or Web site. The electronic notification time would be the official Colombian time.

For all legal purposes the terms would be computed from the working day following that on which the act remain notified accordingly.

When the Tax and Customs, for technical reasons, could not make the notification of the proceedings to the address or Web site assigned to the interested, they could do it through other forms of notification provided for in the Tax Code, according to the type of act concerned.

When the interested, in term not exceeding three (3) business days from the date of the electronic acknowledgment, reports to the Tax and Customs electronically the inability to access the content of the data message for reasons inherent to the same message, the administration, having evaluated the fact, will proceed through other forms of notification provided for in the Statute, according to the type of act. In these cases, the notification will be understood for purposes of the terms of administration, on the date of the first electronic acknowledgment. For the taxpayer, the term to respond or contest would be counted from the date on which the notification is done effectively.

The procedure under this law would apply to the notification of administrative acts that determine the recourses and actions that in Customs and Foreign Exchange Control must be notified by mail or in person.

However, it was not until the recent amendment of the Tax Code (by the Act 1943 of financing, of December 28, 2018) when the effective entry into force of the electronic notification is being expected from July 1, 2019 *"when the taxpayer, responsible, withholding agent and/or declarant report to the Tax and Customs-DIAN through the Single TIN e-mail, all administrative acts will be notified. Notification by electronic means will be the preferred mechanism for reporting acts of the Tax and Customs -DIAN"* (new wording of Article 563 of the ET). It also states, *"The provisions of this Article applies for notification of administrative acts issued by the Pension and para-fiscal unit -UGPP and will be the preferred notification mechanism"*.

In addition, according to the new Article 565 of the NTC *"the measures they decide resources shall be served personally or by decree if the taxpayer responsible, withholding agent or declarant does not appear within the term of ten (10) days counted from the day following the date of introduction to the appointment notice mail. This event will also be electronic notification. From 1st July 2019, all administrative actions included in the present article, including those of the coercive collection process, may be notified electronically, provided the taxpayer responsible, withholding agent or declarant has reported an email in the Single Tax Register (TIN), which is understood as having expressed explicitly their willingness to be notified electronically. For these purposes, the Tax and Customs Directorate -DIAN shall implement appropriate mechanisms in the Single Tax Register (TIN) to enable the taxpayer to include the email address of the proxy or proxies an additional box, case in which a copy of the act to that email address will be sent. The provisions of this Article applies for the notification of the administrative acts issued by the Pension and Para-fiscal unit of UGPP."*

1.6 Ecuador

The electronic notification system of the Internal Revenue Service of Ecuador is operational through the Taxpayer Mailbox on the SRI website. It is based on the provisions of the Tax Code and related Resolutions⁸. It is defined as the act by which an individual or legal entity is informed, by means of a data message, after having requested and consented through subscription liability agreement and use of electronic media, the content of the actions of the Internal Revenue Service.

According to these regulations, the electronic notification is considered effective when available in personal electronic mailbox of the taxpayer within the Internal Revenue Service website. The Tax Administration will verify the day and time that such receipt was deposited and lay the proof of service. When, due to the recipient's own initiative or ex officio, there is a technical or material impossibility to notify electronically, the notice shall be provided in other forms established in the Tax Code, as applicable.

Upon request of the applicant may certify the act and the constancy of electronic notification in the mailbox of the Internal Revenue Service.

1.7 Spain

Tax notices in Spain are governed by the common rules of administrative procedures. In this regard, Law 30/1992 of 26 November and Common Administrative Procedure was aware of the impact of new technologies in administrative relations. However, Law 11/2007 of 22 June, on electronic access of citizens to public services gave them a legal mandate to establish the right of citizens to interact electronically with public administrations, and the obligation for them to equip themselves with the necessary means and systems so that this right could be exercised. According to the principles of this law, electronic processing cannot be understood as a special form of management procedures, but should be the standard performance of administrations. A paperless administration based on an electronic operation not only better serves the principles of effectiveness and efficiency, saving costs to citizens and businesses, but also reinforces the guarantees of stakeholders. The constancy of documents and actions in an electronic file facilitates compliance with obligations of transparency, allowing timely, agile and updated information to stakeholders.

Law 39/2015 and Law 40/2015, of 1 October 2015 governing the common administrative procedure and the legal regime of public administrations have given a new impulse to this mater,

⁸ Article 107.7 of the Tax Code "Notifications shall be made by post, effected by public or private mail, or communication systems, facsimile, electronic and similar, provided that they allow unequivocally confirm receipt".

Article 2 of the Law on Electronic Commerce, Electronic Signatures and Data Messages notes that data messages will have the same legal value as written documents. Its effectiveness, impact and effect will be subject to compliance with the provisions of the said Act and its regulations

with important developments so that electronic notifications⁹ are preferred and will be held in the electronic office or the unique e-mail address enabled, as appropriate.

The legal security of the taxpayers increase by establishing new measures to ensure knowledge of the provision of notification, such as sending notices of notification whenever this is possible, to electronic devices and/or email address that the person has communicated, they access their notifications through the Electronic Access Point of the General Administration that will function as a gateway.

The system includes the Electronic Address (DEH) in which any individual or legal entity shall have an email address for receiving administrative notifications electronically from the various public authorities. Associated with the E-Mail Enabled, the holder will have an electronic mailbox where he will receive electronic notifications corresponding to those procedures that he voluntarily decides to subscribe.

In the event that the practice electronic notification become mandatory, an enabled email address may be assigned ex officio.

To use this service, the applicant must have a standard X.509 digital certificate issued in his name or company represented. The key length of the Digital Certificate will be 1024/2048 bits for signature with digital certificates.

Then the applicant must complete the form on the option “register” or the menu option “Create a DEH.”

Earlier steps provide for the possibility of mandatory electronic notifications in this area of taxation.

In this regard, two systems coexist in the tax scope:

Electronic notifications subscription: The AEAT has an Internet service that offers to taxpayers the option of receiving notifications by electronic means by making available in an electronic address enabled for the entire State Administration - DEH – or through appearance at the My notifications electronic office. Associated with DEH, the holder will have an electronic mailbox where he will receive electronic notification procedures to subscribe voluntarily, with electronic certificate.

⁹ Article 43 of Law 39/2015 of 1 October. Practice notifications through electronic means.

1. Notifications electronically will be practiced by appearing on the website of the Agency acting Administration or through the email address enabled only or by both systems, as provided each administration or organization.
For the purposes of this article, it is understood to appear in the electronic office, access by the applicant or his duly identified the contents of the notification.
2. Notifications by electronic means shall be deemed made in the time access to their content occurs.
When the notification by electronic means is mandatory, or has been expressly chosen by the applicant, the term rejected when ten calendar days have elapsed since the provision of notification without accessing your content.
3. It shall be satisfied the obligation to which Article 40.4 with the provision of the notice on the website of the Agency Administration or acting on e-mail address only refers enabled.
4. Interested parties may access notifications from Point Electronic General Access Management, which will act as a gateway.

Access by individuals can be performed with electronic certificate or the key system PIN (chosen by the user and a PIN key communicated via SMS).

The subscription can be done voluntarily “Electronic Notifications by making available on E-Mail-Enabled”. The ratio of procedures that can be subscribed may voluntarily consult both the portal website of the AEAT “Electronic Notifications” as in notificaciones.060.es.

In general, notifications issued by the AEAT are available from the DEH mailbox and through the Electronic Office, from the portal “My notifications.”

Mandatory notifications: There are taxpayers who are required to receive communications and notifications electronically -NEO- and are as follows:

- Legal entities.
- Entities without legal personality.
- Those exercising a professional activity for which compulsory licensing is required, for the procedures and actions taken by the government in pursuit of said professional activity. In any case, notaries and registrars of property and companies are included within this group.
- Those representing a taxpayer who is required to use electronic communications with the Administration.
- Employees of the Public Administration for the steps and actions taken by them because of their status as a public employee, in the way statutorily determined by each Administration.
- Taxpayers registered in the Register of Large Enterprises.
- Taxpayers who pay taxes in the consolidated tax regime for income tax purposes.
- Taxpayers who pay tax under the special scheme of VAT ERG.
- Taxpayers registered in the Register of Monthly VAT Return. (REDEME).
- Taxpayers authorized to submit customs declarations via the electronic transmission of data (EDI).

Individuals and entities mentioned above are obliged to receive electronically all communications and notifications made the Tax Agency in its actions and tax, customs and statistical procedures of foreign trade and in the collection management of the resources of other agencies and Public Administration that are attributed or entrusted. Those bound to receive communications and notifications made the AEAT do not have to subscribe to specific procedures as they are automatically subscribed to all of them. The release is automatic, when receiving the first mandatory reporting, notifications and communications future will be forwarded electronically. The Tax Agency officially assigned this DEH to these entities.

The system, in either case, works as follows. Access to electronic notifications can be performed on the DEH or AEAT electronic headquarters, directly by the taxpayer or by proxy with express power to receive electronic notifications from the AEAT. The authentication of stakeholders to access the contents of documents that are reported in DEH, will be made with an electronic certificate.

Taxpayers must access their pending notifications during a period of 10 calendar days. After that time without access, their expiration will occur, considering the notification as done for the purposes of the procedure. In any case -access, rejection or expiration-, the electronic notifications can be accessed through DEH for a period of 90 days.

Law 39/2015, of October 1, the Common Administrative Procedure of Public Administration can communicate a mobile phone number or email address to receive notices of notifications issued by the Administration. The notice received in no case shall be considered notification. If for technical reasons, it is not possible to notice, this does not prevent the notification from being deemed fully valid. Some exception to electronic notification are contemplated. During the 90-day period in which notifications are available, their content can be displayed completely if it is accessed in the initial period of 10 days. Subsequently, it is only available on the Electronic Office of the Tax Agency.

The electronic notification system certifies the date and time when the provision of the act concerned subject to the notification occurs. Similarly, the system credits the date of the recipient access to the content of the document that the notice was rejected by the legally prescribed period has elapsed.

1.8 Mexico

Since 2014 the current legislation¹⁰ provides for the existence a “*Tax Mailbox*” that allows communication between the SAT and taxpayers who can carry out procedures, submit applications, deposit information or documentation, meet requirements and get answers to their doubts.

¹⁰ Article 17-K for the Fiscal Code of the Federation

“Individuals and corporations enrolled in the Federal Register of Taxpayers will be assigned a mailbox, consisting of an electronic communication system located on the website of the Tax Administration Service, through which:

- I. The tax authority shall notify any act or administrative decision issued in digital documents, including whatever may be appealed.
- II. Taxpayers will present developments, applications, notices, or shall comply with requirements of the authority, through digital documents and may consult their tax position.

The individuals and entities that have been assigned a tax mailbox must consult within three days that they receive an electronic notice sent by the Tax Administration Service through communication mechanisms that taxpayer chooses from among those who make themselves known by general rules. The authority will send a one-time, by the mechanism chosen, a confirmation notice will serve to corroborate the authenticity and proper functioning.

Article 17-L. The Tax Administration Service through general rules, authorize the use of tax mailbox provided for in Article 17-K of this Code when the authorities of the centralized and parastatal public administration of the federal, state or local government or agencies constitutionally autonomous have the consent of individuals, or, interchanged accept the use of that mailbox.

Information bases deposited in the aforementioned mailbox in terms of this article may not have a tax used for the purposes of Article 63, first paragraph of this Code (Article added by decree published in the Official Journal of the Federation the November 30, 2016)

For the purposes of Article 17-K, first and second paragraphs of CFF, the taxpayer will enable the tax mailbox and recording the contact means according to the procedure described in the tab process 245 / CFF “Enabling tax mailbox and record of communication mechanisms as contact means” contained in Annex 1-a.

Communication mechanisms as contact means are available:

- a) The email.
- b) Mobile phone number for sending short text messages.

In cases where taxpayers do not choose any of the communication mechanisms mentioned above and it is not possible to carry out the notice through tax mailbox, an assumption of opposition to the diligence of notice in terms of section 134, section III of the CFF will be updated.

At the same time, through this channel administrative acts are notified and responses to their requests, as well as promotions or inquiries. Any person, individual or legal entity can use it, if they need to complete errands and want to do it easily from their home or office.

Procedure

To access the mailbox, individuals can do with password and only some paperwork is necessary to have the “e-signature “; legal entities must have their “e-signature “. Data and information deposited in the mailbox are confidential.

Standards are set to enable the option for the mailbox on the SAT website, to register for the message system, which can be linked to several emails or mobile phone numbers, and for the opening of the official email box.

Notifications and effects

The taxpayer will receive an electronic notice sent by the SAT, by e-mail that the taxpayer has previously provided. This notice indicates that there is a new document pending notification in the tax mailbox so he needs to enter his mailbox effect that notifies the digital document that issued the tax authorities and he will have three days to open the document counted from the day following that on which the notice was sent.

If the mailbox notifications is not consulted, the notification shall be deemed made on the fourth day or before, when the electronic acknowledgment of receipt which will indicate the date and time when the taxpayer entered the mailbox to open the document to notify¹¹.

11 Article 134 Tax Code of the Federation.

Notifications of administrative acts will be:

1. Personally or by certified mail or data message with acknowledgment, in the case of subpoenas, requests, requests for information or documents and administrative acts that may be challenged.

In the case of notifications, digital document may be made on the website of the Tax Administration Service or via email, as the general rules established for such purposes by the Tax Administration Service. The power mentioned may also be exercised by the autonomous tax agencies.

The acknowledgment shall consist of the digital document electronic signature to transmit the recipient to open the digital document that had been sent. For purposes of this paragraph, it shall mean the particular electronic signature notified, which is generated by using the security key that the Tax Administration Service provide it.

The security key is personal, nontransferable and confidential use, so that the taxpayer will be responsible for the use given to it to open the digital document that had been sent.

The acknowledgment may also consist of the digital document with advanced electronic signature generated by the recipient document sent to authenticate the means by which he has been sent that document.

Electronic notices are available on the Internet portal established for this purpose by the tax authorities and can be printed for the person concerned, that impression will contain a digital seal that authenticates.

Email notifications will be issued by appending the corresponding digital seal, as it stated in Articles 17 and 38 fraction V D of this Code.

(...)

Article 135 of the CFF

Notifications will take effect next business day on which they were made and to practice them be provided to interested copy of the administrative act is notified. When the notification is made directly by tax authorities or authorized third parties, it must state the date, the name and signature of the person requesting the inquiry. If it refuses or otherwise, it shall be recorded in the minutes of notification.

The statement made by the interested party or his legal representative to meet the administrative act shall take effect notification as from the date on which he appears to have had such knowledge, if this is earlier than it should have effect notification in accordance with the previous paragraph.

1.9 Peru

Electronic notification is one of the procedures that SUNAT use to communicate the various acts issued in the exercise of their functions. By this method of notification, the SUNAT deposits in the mailbox "SOL" in "SUNAT Online Operations" a copy of the administrative act issued. Additionally, SUNAT has progressively incorporated the sending of reminders or alerts to the cell phone number and/or email declared in the registry card and contact information. These messages remind that it is necessary to access the referred mailbox to view the contents of the administrative acts notified electronically.

Notifications can refer:

- Installment resolutions
- Refund resolutions
- Release of funds withheld
- Coercive Execution resolutions (CER)
- Lifting of precautionary measure
- Payment orders.

Notification of administrative acts electronically via mail SOL is established from 2008, with the Superintendence Resolution No. 014-2008 / SUNAT, in force since February 9 the same year. Since 2010, a series of tax measures, which may be notified by this system, have been incorporated in various resolutions.

Electronic notices will be deemed completed and take effect on the business day following the date of deposit of the document. Exceptionally, the notification of decisions ordering and lifting precautionary measures take effect upon receipt.

For this purpose, through Notifications SOL, SUNAT deposit a copy of the document, which contains the administrative act in a file of Portable Document Format (PDF) in the mailbox, assigned to the taxpayer, recording the date on their computer systems.

Such notification will be deemed complete and will take effect the business day following the date of deposit of the document¹².

The SOL user code and password are required. From the effective date of the resolution of superintendence incorporating administrative acts which may be the subject of notification through Notifications SOL, the taxpayer who chooses to join Notifications SOL must enter SUNAT Online Operations, select the module "Affiliation form to Notifications SOL" and register his affiliation providing information as requested, after which he can print the record of affiliation. The affiliation to Notifications SOL may comprise all or some (s) of document types listed in annex.

12 Article 104 Tax Code of Peru:

(..) Through electronic communication systems, provided that the delivery can be confirmed by the same route.

In the case of e-mail or other electronic means approved by the SUNAT or the Tax Court that allows the transmission or making available of a data message or document, notification shall be effected by the business day following the date of deposit of the data message or document.

SUNAT by Superintendent Resolution establish the requirements, forms, conditions, procedure and obliged subjects and other necessary arrangements for notification by the means referred to in the second paragraph of this section.

Such membership shall take effect from the calendar day following registration.

The record of the notification through Notifications SOL and credits the deposit copy of the document that contains the administrative act, may be printed by the tax debtor by selecting the appropriate option in SUNAT Online Operations.

1.10 CIAT Tax Code Model

Article 87 of the CIAT Tax Code Model (CIATTCM) is dedicated to the electronic mailbox that provides the possibility of practicing notifications referred to in Article 98 of CIATTCM, which have the same effects as those performed at the official tax address.

It indicates a formal and regulated duty to establish a permanent electronic mailbox, which replace the tax domicile as place to receive notifications and may even prevent establishing a special domicile referred to in Article 82, that is, for specific administrative procedures. In this case, the box should contain a reasonable system of alerts on the existence of a notification. It seeks to incorporate "*a principle of prevalence of electronic reporting*".

Paragraph 3 refers to situations where the mailbox has not been instituted as required. In that case, its validity as means of notification require that the interested party has indicated it as the preferred medium or has expressly consented to its use. The notification in the mailbox is considered effective the fifth business day following that on when the document has been introduced into the mailbox.

Paragraph 6 specifies the technical requirements of the mailbox: it must certify the transmission, dates and times of the notice deposit in the mailbox assigned to the subject. It must report the access to the content of the notification message to comply with numeral 3 (notification from the fifth day of deposit) and the fact that the whole contents of the document has been made available.

2 Comparison of the main characteristics of the personal notifications and the electronic notifications

	PERSONAL NOTIFICATION	Electronic notification
Types of acts to notify <ul style="list-style-type: none"> • Resolutions • Acts to initiate a process. • Acts that conclude a process. • Any other acts. 	Notification is required for the notified act to take effects	Validity equal to personal notification
Place	<ul style="list-style-type: none"> • Tax domicile reported in the taxpayer registration • Obligation to report changes of address • Validity of the last domicile declared 	Address or e-mail address assigned by the Tax Administration. In the electronic mailbox or virtual office to taxpayers who voluntarily opt for this system.
Timing of notification	Reception / Knowledge of personal service. Rejection.	<ul style="list-style-type: none"> • At the time -hour and day- when is confirmed the opening of the document or act deposited in the electronic mailbox. • 10 calendar days following the provision of the digital copy of the document or electronically generated document object of the notification.
Notification receipt	Notification dispatch	<ul style="list-style-type: none"> • digital certificate generated by the system record the date and time of access, as well as identifying IP, user and platform used, to the document notified electronically. • Electronic record or certification of the provision of the digital document in the Mailbox EA in case of no access or non-opening of the document.
Notification Notices		<p>They are associated to the notification system to ensure to the benefit of the subject, the operation of the system, since its purpose is to facilitate the knowledge of the notifications.</p> <p>An early warning system will also be created, so when accessing the virtual office messages about notices modes, communications and pending notifications appear These notices will be generalized for all notifications both face-to-face and electronic.</p>
Time limits	General rules of Tax Code	General rules with the particular cases where there is no access to the mailbox.

3 Basic features for Electronic Communications System.

Electronic domicile	<p>Assigning an electronic domicile in the Tax Mailbox when the subject present a request to that effect.</p> <p>Valid communication to the interested of such electronic domicile or e-mail address.</p> <p>The domicile will be associated to a system alerts by SMS or other mobile phone applications to the cell number or indicated in the application or by electronic mail (ordinary e-mail) to the personal email entered in the application.</p>
Location of Electronic Address and Tax Mailbox	<p>Both the tax mailbox and the e-mail address are located in the Virtual Office of the Tax Administration on the Internet or other applications that are developed in the future (e.g. Smartphone App)</p>
Authentication for access	<p>TIN -Tax Identification Number-</p> <p>User: unique alphanumeric name or assigned by the tax Administration- TA</p> <p>Password: personal and non-transferable to access the electronic address.</p> <p>Digital certificate of the system user, where available</p>
E-mail notifications in the electronic domicile (ED)	<p>A copy of the resolution in PDF or, where appropriate, to notify paper document generated electronically.</p> <p>Expression of resources from.</p> <p>Agency or official to remedies.</p> <p>Term for bringing an action.</p> <p>Certificate stating the identity and integrity of the digital copy of the document to notify or document electronically generated.</p>
Receipt acknowledgment	<p>Electronic certification of the date, time and day, user, device and IP access to the digital copy or deposited document.</p> <p>Electronic certification of the date on which the copy of the act to notify is deposited in the mail address.</p>
Tax mailbox	<p>It contains the electronic address for the taxpayers that request it.</p> <p>In addition, all taxpayers registered in the Register of Taxpayers that have a TIN, username and password to access the Virtual Office (Site of TA or other applications that are developed in the future). They will have an electronic mailbox for information that will receive all notices and communications from the TA in order to inform the citizens of the acts and resolutions issued.</p> <p>Likewise, the mailbox can contain personalized information on specific tax obligations affecting said taxpayers.</p>
Message system associated to the electronic address	<p>The TA sends SMS messages to the cell phone registered in the application, a message either to the messaging application or to the email provided by the taxpayer reporting that a notification has been delivered.</p> <p>The SMS message and email will be repeated for 10 calendar days or until the digital copy or document available is accessed, whichever comes first.</p> <p>If applicable, an SMS message or a message via mobile phone applications is sent. It reports what has been forwarded by email to the address registered in the request the electronic certification of the lapse of ten days from the sending or deposit of the digital copy or PDF of the document notified or generated electronically without having registered access to the virtual office or other applications to prove the rejection of the notification, and therefore its effectiveness.</p>

General Notices system	<p>The TA can implement in general, for all taxpayers registered in the AT that have a TIN, user name and password, a Message System so via SMS, messages from other mobile phone applications or messages to emails would alert when a notice is sent to their mailbox, informing of tax arrangements, collection notices, etc.</p> <p>Also in this electronic mailbox may include communications on the tax calendar, information on recent regulations, reminders, etc.</p> <p>In addition, an alert system via SMS to mobile phone services and messages to emails on the sending of personal notifications could be implemented.</p>
Publication of edicts	<p>For their information and in order to help informing taxpayers of notifications practiced by edicts, the TA's website can host the edicts issued and maintained, for at least 6 months after their publication on the board.</p> <p>A search engine can be created for the taxpayer using his NIT, to let him know if he has been object of some edictal notice.</p>

4 Final Comment

Creating an electronic mailbox or an official email address in the virtual office of the tax administration is a technologically simple option that guarantees to the taxpayer information of the administrative acts and allows greater speed of administrative proceedings, along with significant savings.

Moreover, as can be seen in the table above, services can be added in terms of communications to the taxpayer so that sending and making available notifications in the Mailbox or authorized address becomes associated with a “warning system”, which alerts the taxpayer on the notifications. It is also easier to deal with the working days or holidays to practice notifications or even the introduction of longer terms to encourage the use of these electronic notifications, if they are not established as mandatory. It is also possible to include a section “Messages” in the same virtual office, by which through a search engine the taxpayer can easily determine if he or she has received some official notification - which will be available temporarily- that would eliminate old bulletin boards that can still be seen in many tax administrations.



Working Papers *Series*



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