

How to claim against the acts of the Tax Administration?

Category: Other tax procedures

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Presenting Remedy Appeal against the ONAT decision that is considered incorrect or unfair; or Alzada before the next higher level, if she disagrees with all or part of what was decided in Reforma. The term to present the resources is fifteen (15) working days, with two from the day following the notification of the act or of the resolution by the Office. If they are presented after this period, they are declared inadmissible.

Exceptionally, if new evidence appears or the notorious injustice of the decision adopted in the resolution resolving the Appeal is demonstrated, before the judicial route is established, the Review Procedure may be requested before the Minister of Finance and Prices, or the Head of ONAT, within one hundred eighty (180) calendar days after the day following the date of notification of said resolution.