MINISTRY OF ECONOMY AND FINANCE CLARIFIES

The Tax Administration cannot provide statements on cases that are in the process of research.

Before information published today in the media and relating to the General Directorate of Revenues, the Ministry of Economy and Finance (MEF) clarifies that the tax administration cannot provide statements on the cases of tax fraud that are in the process of research, in strict compliance with the provisions in article 21 of the Cabinet Decree 109 of 1970 and to ensure that such investigations comply with due process.

This article provides that "it is the duty of all officers and employees of the General Directorate of Revenues maintain the most absolute reserve in the issues that come to their knowledge as a result of the exercise of their functions", with the sole exception of the publication of arrears balances in newspapers of national circulation.

In addition, article 722 of the Tax Code, relating to Income Tax, notes that "cannot be divulged in any manner the amount of entries or sources or profit, or losses, expenses or any other information relating to it contained in the declarations of the taxpayer, nor will it allow that these or their copies, and the documents that accompany them are reviewed by people other than the taxpayer or his/her representative or proxy…".

Article 722 also has some exceptions, such as the cases where there are requests from judicial authorities (processes of family), Ministry of Housing and Public Social Insurance (CSS).