

Important precedent to prevent the cancellation of digital seals

Recently, our tax litigation team obtained an important ruling from the Eleventh Metropolitan Regional Chamber of the Federal Administrative Court, which declared the nullity of a resolution issued by the tax authorities imposing a fine on the complainant for allegedly failing to fully provide the data and reports required by the authorities to verify compliance with their tax obligations.

The Chamber ruled that it is contrary to the law for the defendant authority to require taxpayers to produce working papers with special integrations, as such a request is not legally valid. The tax authority, when exercising its audit powers, must limit itself to requesting the documents, data, and reports that make up the taxpayers' accounting records, respecting the manner in which these records are maintained, and not requesting that such documents, data, and reports be provided in the form of integrations, in the specific and concrete manner dictated by the authority itself. Such a request would force the taxpayer to create working papers or "special integrations" that did not previously exist.

This precedent is very relevant, as the imposition of such requirements by tax authorities is a common practice that often leads to fines, followed by the cancellation of digital certificates, which prevents taxpayers from issuing invoices.

At Von Wobeser y Sierra, we are pleased to share the successful outcome of this case.

We hope you find this note useful, and for more information or clarification of any issue, please find the contact details of our experts below:

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S I N C E R E L Y

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