



## Term for updating the Accountant's information before the DGII, with respect to the 2018 Tax Opinion.

Deloitte Tax News

On August 22, 2018 the General Office of Internal Revenue (DGII) issued an announcement that is of interest for Accountants and Legal Representatives of companies authorized to exercise the Public Accounting profession, and who are responsible for signing the Financial Statements of those taxpayers that are obligated to present a tax opinion in conformity with Article 131 of the Tax Code and Article 47 Letter f) of the International Services Law, with the purpose of reminding them of the following:

**a) They must obtain authorization from the Oversight Board of the Profession of Public Accounting and Auditing (CVPCPA).**

According to articles 2, 5 sub-section one, and 6 sub-section 1, of the Law Regulating the Exercise of the Accounting Profession, reformed through Legislative Decree No. 646, published in the Official Gazette No. 218, Volume 417 dated November 22, 2017, it is required to be authorized by the CVPCPA, **and such formality must be concluded no later than December 31, 2018.**

**b) The Authorization Number assigned by the CVPCPA will be the same for tax purposes.**

For tax purposes, the “Accountant” authorization number indicated in the registry of the DGII will be the same number assigned by the Oversight Board to individuals and accounting companies, in accordance with Article 149-B final sub-section of the Tax Code.

However, **in the case of accountants that registered themselves in the Registry of Accountants of the Tax Administration with an Accountant Accreditation Number from the Ministry of Education (MINED) or through an Affidavit**, they must also obtain the authorization for exercising the accounting profession and register themselves before the CVPCPA. Once the authorization and registration is obtained, they must present to the DGII, in writing, the original and a photocopy of the Accountant Identification Credential, which will allow them to update their Accountant Registration Number in the corresponding Registry kept by the DGII.

**c) The term for registering with the Registry of Accountants of the DGII expires on January 31, 2019.**

The Financial Statements that are attached to the Tax Opinion and Report for the 2018 period must be signed electronically, entering the authorization number assigned by the CVPCPA.

In order to comply with this requirement, **it is important that by January 31, 2019 Accountants be registered in the Registry of Accountants of the Tax Administration**, based on the Accountant Authorization Number mentioned above, assigned by the CVPCPA.

Finally, to consult the specific details regarding the registration process for Accountants, and the updating of the number issued by the CVPCPA in the Registry of the DGII, you may view the requirements by clicking on the following link: [Registration in the Registry of Accountants kept by the Tax Administration.](#)

Due to the above, it is important that the Accountants and Legal Representatives of companies that exercise the Public Accounting profession, and that will sign Financial Statements for purposes of the 2018 Tax Opinion and Report, to update within the legal term the authorization number before the CVPCA, and subsequently present themselves before the DGII by January 31, 2019 in order to register themselves in the registry of the Tax Authority, in order to avoid any issues or non-compliance with the legal terms for the filing of the 2018 Tax Opinion and Report.

The announcement referred to in this document can be consulted at the following link: <http://www7.mh.gob.sv/pmh/es/Novedades/9414-Comunicado-Contadores.html>

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