USDA United States Department of Agriculture
Foreign Agricultural Service

GAIN Global Agricultural Information Network

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Report Name: Three Years of Intense Efforts Leads to Exemption for US Alcoholic Beverages from Tax Stamp -TRAFICO- Regulation in the Dominican Republic

Country: Dominican Republic

Post: Santo Domingo

Report Category: Beverages, Export Accomplishments - Border Facilitation, WTO Notifications, Trade Policy Monitoring, Wine

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Report Highlights:

On February 5, 2025, the Dominican Republic amended its Fiscal Control and Traceability System for Alcoholic Beverages and Cigars (TRAFICO), marking a significant victory for the U.S. alcoholic beverage industry. The amendment exempts importers of U.S. origin products from the burdensome system, which imposed additional costs and logistical challenges, ensuring continued competitiveness in the Dominican market. This success comes after extensive efforts by the United States Department of Agriculture's Foreign Agricultural Service (USDA/FAS), other U.S. government agencies, and industry stakeholders, who worked together through bilateral engagements and the World Trade Organization (WTO) to address concerns about the regulation's impact. Post estimates that the exemption safeguards between $1.6–3.3 million in U.S. exports, supporting the ongoing prosperity of the industry in one of its largest markets in the Western Hemisphere and within the Dominican Republic-Central America Free Trade Agreement (CAFTA-DR).

THIS REPORT CONTAINS ASSESSMENTS OF COMMODITY AND TRADE ISSUES MADE BY USDA STAFF AND NOT NECESSARILY STATEMENTS OF OFFICIAL U.S. GOVERNMENT POLICY

1. An Important Victory on Behalf of the U.S. Alcoholic Beverage Industry

On February 5, 2025, the General Directorate of Internal Tax (DGII) of the Dominican Republic (DR) issued Resolution No.02-2025, amending Resolution No.07-2021 which established the TRAFICO system. The amendment exempts importers of alcoholic beverages (those not operating under the free zone regime) from TRAFICO, making its application optional.

Originally implemented on September 29, 2021, TRAFICO required individual labeling of each beverage product (local or imported) through a tax stamp, starting from its point of origin upon arrival in the country to its final point of sale. Dominican authorities created this system to combat tax evasion, smuggling, and counterfeit products of alcoholic beverages in the Dominican market.

The amendment of TRAFICO marks a significant victory for FAS on behalf of the U.S. alcoholic beverage industry, which was concerned that TRAFICO could reduce its competitiveness in the Dominican market. Under the original system, U.S. exporters faced additional costs of $0.08–$0.10 per bottle, in addition to burdensome logistical challenges.

This decision follows intense efforts from FAS, other U.S. government agencies, and the U.S. industry to engage with local authorities bilaterally and through the WTO Technical Barriers to Trade (TBT) Committee, emphasizing the potential harm of the regulation to U.S. industry. FAS also collaborated with the European Union (EU) and United Kingdom (UK) missions in the Dominican Republic to engage with local authorities. Since 2021, FAS had successfully persuaded local authorities to delay the implementation of TRAFICO for U.S. alcoholic beverage importers. However, it was only with the recent amendment that a final resolution for the U.S. industry was achieved.

Post estimates that this exemption safeguards between $1.6-3.3 million[1] in exports for U.S. alcoholic beverage producers and exporters to the Dominican Republic market, supporting continuous prosperity of that industry.

2. Provisions of Resolution No.02-2025

Resolution No. 02-2025 introduces several measures to prevent tax evasion, smuggling, and the counterfeit of alcoholic products, including:

- **Guarantee Deposit**: Importers must deposit a guarantee with the DGII annually to cover their tax liability, in addition to the current bond requirement (Article 8).

- **Warehouse Inspection**: Before obtaining an import license, importers must submit a detailed description of their warehouse to the DGII, which may conduct an inspection to verify the information provided (Article 10).

- **Warehouse Locks**: The DGII may mandate the use of locks for importers of finished alcohol products in their warehouses. These locks will be installed in the presence of DGII personnel and the owner or an importer's representative.

[1] *Estimate based on 2023 export values and volume data from GATS/USDA, additional costs expected from the TRAFICO per bottle and price elasticity of demand.*

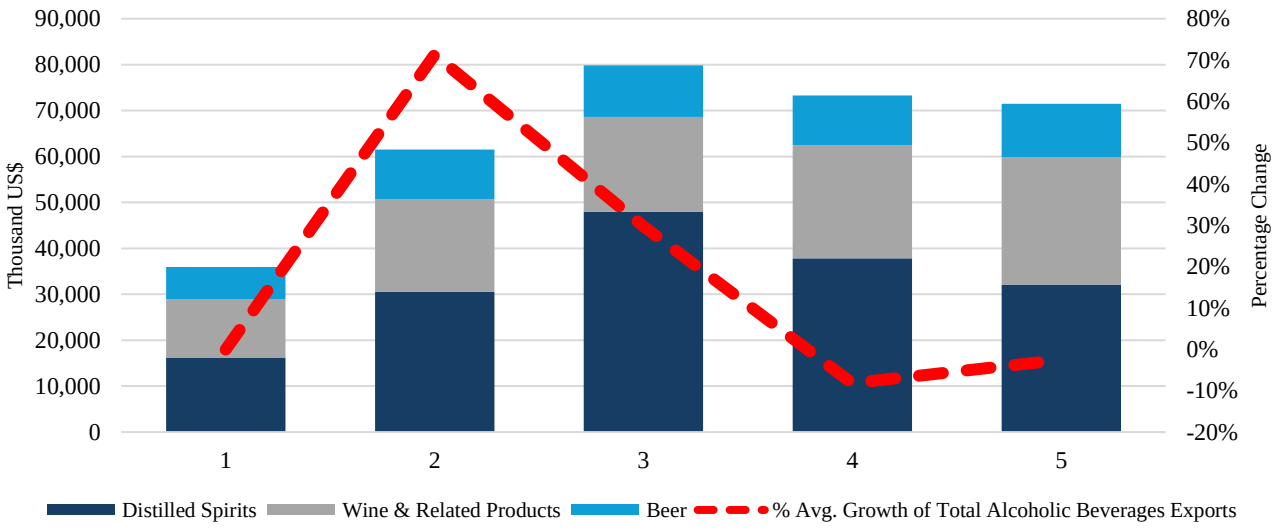
Please refer to Annex 1 for a courtesy translation of Resolution No. 02-2025.

3. What Comes Next?

The Dominican Republic is by far the largest market for imported alcoholic beverages within the CAFTA-DR region (excluding the United States). Between 2020 and 2024, the Dominican Republic imported an average of $265 million per year in alcoholic beverages, including distilled spirits, wine, related products, and beer. The UK has been the largest supplier, accounting for approximately 31 percent of these imports, followed by the EU at 26 percent, the United States at 24 percent, and Mexico at 15 percent.

For the United States, the Dominican market is its largest for alcoholic beverages in the CAFTA-DR region and one of the most important in the Western Hemisphere. During the last five years, the United States exported an average of $64 million per year in alcoholic beverages to the Dominican Republic.

Graph 1
U.S. Alcoholic Beverages Exports to the DR



Source: Built by Post with data from GATS/USDA.

As illustrated in Graph 1 above, U.S. exports of alcoholic beverages to the Dominican Republic are primarily led by distilled spirits, which averaged $33 million annually over the last five years. Wine and related products and beer followed, with averages of $21 million and $10 million per year, respectively.

Although U.S. alcoholic beverage exports have declined slightly in the past two years, primarily due to reduced exports of distilled spirits, these exports have still shown an average increase of 23 percent during the 2020–2024 period.

With a projected GDP growth of 5 percent in 2025, a tourism industry that welcomed a record 11 million visitors in 2024 and is expected to reach 12 million in 2025, alongside a thriving restaurant sector, U.S. exports of alcoholic beverages to the Dominican Republic are expected to continue growing significantly in the coming years.

ANNEX 1

Courtesy Translation of Resolution No.02-2025

Dominican Republic
MINISTRY OF FINANCE
GENERAL DIRECTORATE OF INTERNAL REVENUE
RNC: 401-50625-4

GENERAL STANDARD NO. 02-2025

CONSIDERING: That Article 138 of the Constitution of the Dominican Republic establishes that the Public Administration is subject in its actions to the principles of efficiency, hierarchy, objectivity, equality, transparency, economy, publicity, and coordination, with full adherence to the legal framework of the State.

CONSIDERING: That Article 243 of the Constitution establishes the principles of legality, justice, equality, and equity as part of the tax system, so that every citizen can comply with the maintenance of public burdens.

CONSIDERING: That pursuant to Articles 34 and 35 of Law No. 11-92 of May 16, 1992, which establishes the Dominican Tax Code, the General Directorate of Internal Revenue (hereinafter "DGII") is authorized to issue, update, and repeal the general rules for the administration and application of taxes, as well as to interpret the tax laws administratively, in line with the spirit of Articles 138 and 243 of the Constitution of the Dominican Republic, which establish the framework for the effective, objective, and transparent actions of Public Administrations and the adherence of the DGII to the core principles of the Tax Regime and legal system.

CONSIDERING: That on September 29, 2021, General Standard No. 07-2021 was issued, which regulates the acquisition, registration, and management of fiscal control mechanisms for finished alcohol and tobacco products, as well as the fiscal security mechanisms for manufacturers, producers, and importers of finished alcohol and tobacco products, in accordance with the provisions of Article 372 of Law No. 11-92 and its amendments, which establishes the Dominican Tax Code, and in compliance with Article 59 of Decree No. 01-18, which establishes the Regulation for the Application of Title IV of the Selective Consumption Tax (ISC) of the aforementioned Code.

CONSIDERING: That Article 51 of the aforementioned General Standard No. 07-2021 on the Control and Fiscal Security Mechanisms for manufacturers, producers, and importers of finished alcohol and tobacco products sets a deadline of no more than fifteen (15) months from its entry into force for the implementation and application of Fiscal Security Mechanisms for importers.

CONSIDERING: That on December 30, 2022, General Standard No. 13-2022 was issued, which amended Article 51 of General Standard No. 07-2021 on the control and fiscal security mechanisms for

manufacturers, producers, and importers of finished alcohol and tobacco products, with the aim of extending the implementation deadline for importers, granting an additional six (06) months.

CONSIDERING: That on June 14, 2023, General Standard No. 03-2023 was issued, which also amended Article 51 of General Standard No. 07-2021 on the control and fiscal security mechanisms for manufacturers, producers, and importers of finished alcohol and tobacco products, with the aim of extending the implementation deadline for importers and simultaneously repealing General Standard No. 13-2022.

CONSIDERING: That the implementation of Fiscal Security Mechanisms and the application of Control Mechanisms for importers involved technological developments for execution that had not yet been completed, as they were still in the testing phase, especially concerning the application of fiscal markings to products at their centers, in the country of origin or abroad, as well as in locations under the customs regimes contemplated by General Standard No. 07-2021.

CONSIDERING: That due to the continued need to grant an additional six (06) months, and in order to allow importers to properly execute the provisions of General Standard No. 07-2021, General Standard No. 09-2023 was issued, which extended the provisions of Article 51 of General Standard No. 07-2021, granting an additional deadline as established in General Standard No. 03-2023.

CONSIDERING: That through multiple communications and in-person meetings, importers of finished alcohol products and delegations from different countries have expressed the significant logistical challenges that the alcohol industry faces in implementing the fiscal control and security mechanisms established in General Standard No. 07-2021 and have requested the Tax Administration to consider additional regulatory and control alternatives for imported finished alcohol products.

CONSIDERING: That the DGII conducted an assessment of the existing conditions for developing fiscal markings for importers in the primary customs area, highlighting that, even when agreements for markings were made in the same phase as the labeling of the legend, due to the logistics of disassembly and repackaging, the marking per bottle exceeded one minute, which meant that not all goods could be marked within a time interval considered efficient for the company's operations, creating the need to increase the number of fiscal warehouses; a situation limited by budgetary aspects and which has a dual impact on both alcoholic beverage and cigarette importers.

CONSIDERING: That similarly, it was observed that for marking in storage, most importers would need to acquire or rent new warehouses, as the existing ones did not have sufficient space to manage production lines that ensure complete marking. All of this led to increased logistical costs for the importer, with claims of cost differences between local manufacturers, and the DGII being unable to provide tax relief to mitigate these costs due to the absence of a law and budget for such purposes.

CONSIDERING: That it has been observed that the logistics of an importer and a local manufacturer are different, which justifies differentiated fiscal controls between them, clarifying that fiscal control is the exclusive prerogative of the Administration, which will establish them based on criteria of necessity and reasonableness.

CONSIDERING: That the bond established in Article 29 of Regulation No. 01-18 and the policy proposed in this General Standard serve different purposes, as the former is required as a condition for granting the Alcoholic Beverage and/or Cigarette Import License, pursuant to Article 27 of the aforementioned Regulation. That is to say, it relates to the authorization of alcohol and tobacco product importation operations. However, the policy proposed in this General Standard is conceived as an alternative to guarantee tax compliance and prevent tax offenses for importers excluded from acquiring, registering, and managing the fiscal control and security mechanisms for finished alcohol products as outlined in General Standard No. 07-2021.

CONSIDERING: That, based on the above, the Tax Administration has evaluated the implementation of other fiscal controls to address illicit trade, smuggling, tax evasion, avoidance, and fraud, as well as the elimination of distribution chains that undermine formal sector actors (national and international) in this commercial sector, such as: import authorization; tax compliance bond; warehouse descriptions; dispatch control, and electronic invoicing.

CONSIDERING: That it is necessary to establish fiscal controls for both domestically produced alcohol products and imported ones, taking into account the mentioned criteria of necessity and reasonableness, since, as goods subject to the Selective Consumption Tax, neither of these should be exempt from the fiscal controls established in the Tax Code, Regulation No. 01-18, and supplementary General Standards.

CONSIDERING: That, consequently, the DGII intends to establish alternative fiscal controls that, henceforth, will apply to importers of finished alcohol products, replacing the type of mechanisms provided for in General Standard No. 07-2021.

SEEN: The Constitution of the Dominican Republic, proclaimed on October 27, 2024.

SEEN: Law No. 8-90 on the Promotion of Free Zones, dated January 10, 1990, and its amendments.

SEEN: Law No. 11-92 that establishes the Tax Code of the Dominican Republic, promulgated on May 16, 1992, and its amendments, as well as its Application Regulations.

SEEN: Law No. 146-02 on Insurance and Bonds of the Dominican Republic, dated September 9, 2002.

SEEN: Law No. 32-23 on Electronic Invoicing of the Dominican Republic, dated May 16, 2023.
SEEN: Regulation No. 01-18 for the Application of Title IV on the Selective Consumption Tax (ISC) of the Tax Code of the Dominican Republic, dated January 4, 2018.

SEEN: Decree No. 587-24 which establishes the Regulation for the Application of Law No. 32-23 on Electronic Invoicing of the Dominican Republic, dated October 10, 2024.

SEEN: General Regulation No. 07-2021 on the Mechanisms of Control and Fiscal Security for manufacturers, producers, and importers of finished alcoholic and tobacco products, dated September 29, 2021.

SEEN: General Regulation No. 03-2023 that modifies Article 51 of General Regulation No. 07-2021 on the mechanisms of control and fiscal security for manufacturers, producers, and importers of finished alcoholic and tobacco products, dated June 14, 2023.

SEEN: General Regulation No. 09-2023 that extends the provisions of Article 51 of General Regulation No. 07-2021 on the mechanisms of control and fiscal security for manufacturers, producers, and importers of finished alcoholic and tobacco products, dated December 29, 2023.

SEEN: Communication No. 008900 from the Ministry of Public Administration (MAP), dated June 9, 2023, informing the DGII that the Single Registry for Regulatory Improvement is still in the technological design phase.

SEEN: The public consultation process conducted by the General Directorate of Internal Taxes (DGII) from Thursday, June 27, to Friday, August 30, 2024, as well as the notification G/TBT/N/DOM/232/Add.1/Rev.1 made to the Dominican Republic's trading partners under the framework of the World Trade Organization (WTO), in which thirteen (13) comments were received from associations, public entities, and trading partners from different countries regarding the following topics: duplication of requirements, increased administrative burden and bureaucracy; economic responsibility of the application of fiscal locks and discretion in their application; specification of free zones to exclude; optional nature of brand registration; reduction of response times; extension of the deadline for submitting the request to be an electronic issuer; elimination of voluntariness; non-compliance with the principle of equal treatment; violation of the principle of legality, regulatory hierarchy, and equality; and suggestions for rewording.

In this regard, as a result of the review, some of these contributions were accepted partially or fully, and the others were entirely discarded due to the limits of the regulatory power of this Administration concerning the principle of tax legality and rationality governing the substantive norms of tax obligations and the impositions themselves, as can be verified in the final wording of this General Regulation, in compliance with the principles that govern Public Administration as stipulated in the Constitution and current legislation.

The GENERAL DIRECTORATE OF INTERNAL TAXES, in exercise of the powers conferred by Articles 32, 34, and 35 of the Tax Code, issues the following:

GENERAL REGULATION THAT MODIFIES GENERAL REGULATION NO. 07-2021 ON THE MECHANISMS OF CONTROL AND FISCAL SECURITY FOR MANUFACTURERS, PRODUCERS, AND IMPORTERS OF FINISHED ALCOHOLIC AND TOBACCO PRODUCTS

CHAPTER I: GENERAL PROVISIONS

Article 1. Object. The purpose of this General Regulation is to establish alternative fiscal controls for importers of finished alcoholic products manufactured by companies not under the free zone regime, which are not covered by General Regulation No. 07-2021 on the mechanisms of control and fiscal security for manufacturers, producers, and importers of finished alcoholic and tobacco products.

Article 2. Scope. The provisions of this General Regulation apply to individuals, legal entities, or entities engaged in the importation of finished alcoholic products established in Article 375 of the Tax Code, as long as they are not under the free zone regime.

Article 3. References. For the purposes of applying the provisions contained in this General Regulation, the terms and expressions listed below will refer to the definitions established in the Tax Code and its Application Regulations, as well as to any current legislation or regulation governing the matter.

CHAPTER II: EXCLUSION OF IMPORTERS OF ALCOHOLIC PRODUCTS FROM GENERAL REGULATION NO. 07-2021

Article 4. As of the entry into force of this General Regulation, importers of finished alcoholic products manufactured by companies not under the free zone regime are, on an optional basis, subject to the provisions of General Regulation No. 07-2021 on the mechanisms of control and fiscal security for manufacturers, producers, and importers of finished alcoholic and tobacco products, dated September 29, 2021. Consequently, its Article 2 relating to the Scope is modified to read as follows:

Article 2. Scope. This General Regulation applies to individuals, legal entities, or entities engaged in the manufacture, production, and importation of finished alcoholic and tobacco products established in Article 375 of the Tax Code.

Paragraph. The provisions of this General Regulation apply uniquely and mandatorily to importers of finished alcoholic products manufactured by companies under the free zone regime. For other importers of finished alcoholic products, the provisions of this General Regulation are optional.

CHAPTER III: ALTERNATIVE FISCAL CONTROLS FOR IMPORTERS OF FINISHED ALCOHOLIC PRODUCTS
SECTION I: CONTROL IN THE AUTHORIZATION OF IMPORTATION

Article 5. Authorization of finished alcoholic products for importation. Pursuant to Article 21 of Regulation No. 01-18, all importers of finished alcoholic products must submit to the General Directorate of Internal Taxes (DGII) a request for authorization for the products to be imported, including, but not limited to, the following requirements:
a) Samples of labels.
b) Brand registration or certification from the competent institution for these purposes.
c) A valid health registry for each product to be imported, granted by the Ministry of Public Health and Social Assistance.
d) Detail of the alcoholic products to be imported (type, brand, alcohol content, and volume, including the unit of measure).
e) Be an electronic issuer as provided in Law No. 32-23 and Regulation No. 587-24, without prejudice to the provisions of Article 13 of this General Rule.

Paragraph I. Only the holder of the sanitary registry or the person to whom the holder delegates will be granted importation authorizations for alcoholic products.

Paragraph II. With the entry into force of this General Rule, taxpayers with a valid Official License for the Importation of Alcoholic Beverages must initiate the process for the authorization requests of the products reflected in the most recent Product List, provided to this General Directorate.

Paragraph III. The response time for the authorization requests indicated in the previous paragraph will be twenty (20) working days.

Paragraph IV. In the case of taxpayers who do not have a valid Official License for the Importation of Alcoholic Beverages or wish to apply for one, they may submit the authorization requests for their products to be imported, simultaneously with the request for issuance or renewal of the License, with the same response time established in the previous paragraph.

Paragraph V. For the request to authorize new products for import, the DGII must respond to the request within no more than five (5) working days, counting from the submission of the request. In case of rejection, the taxpayer may make the necessary adjustments and resubmit the request, as provided in paragraphs II and III of Article 21 of Regulation No. 01-18.

Article 6. Customs Declaration (DUA). In accordance with the provisions of Regulation No. 01-18, the General Directorate of Internal Taxes (DGII) and the General Directorate of Customs (DGA) will develop the necessary interconnections to allow shared access to the documentation related to licenses for importers of finished alcoholic products and the authorized products. For this purpose, the completion of the import declaration will not be allowed without first validating the validity of the Import License, the nature of the imported product, and the correct completion of the "Quantity" field, referring to units per presentation.

SECTION II OF THE ALTERNATIVE FISCAL CONTROLS FOR IMPORTERS OF ALCOHOL PRODUCTS

Article 7. Of the alternative fiscal controls. Any importer of finished alcohol products who does not opt for the application of marking mechanisms, as a type of fiscal control, as provided in General Rule No. 07-2021 on fiscal control and security mechanisms for manufacturers, producers, and importers of finished alcoholic products and tobacco, will be obligatorily subject to the fiscal controls set out in the following articles, including the registration and licensing controls established in Articles 5 and 6 of this General Rule.

Article 8. Tax compliance bond. In addition to the operation bond established in Article 29 of Regulation No. 01-18 for the application of Title IV of the Selective Consumption Tax (ISC) of the Tax Code, individuals and legal entities engaged in the importation of finished alcohol products must annually, including the year in which this General Rule is issued, pay a bond or bank letter of guarantee that ensures the faithful compliance with their tax obligations, as well as the non-commission of tax offenses, which will be deposited with the General Directorate of Internal Taxes (DGII), including the following requirements:

a) Indicate the name/business name and National Taxpayer Registry (RNC) of the insured.
b) Validity for one (1) year.
c) Contain execution at the first request of the DGII.
d) Must be issued in favor of the General Directorate of Internal Taxes (DGII).

e) Deposit, along with this, a copy of the invoice with the Fiscal Voucher Number (NCF) and the letter of balance of the premium paid for the bond, issued by the insurance company.

Paragraph I. The bond amount to be paid by the importers will not exceed one hundred million Dominican pesos (RD$100,000,000.00), which will be adjusted annually for inflation. This bond will have thresholds based on the following parameters:

Threshold	CIF value of imports	Bond amount
1	RD$0 – RD$10,000,000	RD$10,000,000.00
2	RD$10,000,001.00 – RD$30,000,000	RD$30,000,000.00
3	RD$30,000,001.00 – RD$60,000,000	RD$60,000,000.00
4	RD$60,000,001.00	RD$100,000,000.00

Paragraph II. The bond or bank guarantee letter must be deposited with the DGII and will be executed as part of the procedure for the forced collection of tax debt, as provided in Title I of the Tax Code.

Paragraph III. This bond is subject to the conditions established in Paragraph III of Article 4 of Regulation No. 01-18, regarding its subscription by insurers or reinsurers authorized by the Insurance Superintendency.

Paragraph IV. In addition to the CIF value of imports, the DGII will consider risk criteria for determining the bond amount, such as non-compliance with formal duties or the initiation of fraud investigations.

Article 9. Sanitary Registration. In accordance with the provisions of Regulation No. 01-18, importers must provide the DGII with a copy of the sanitary registration of the alcoholic products to be imported, in compliance with current sanitary regulations.

Paragraph. The sanitary registration will be required for the authorization of products to be imported under the terms provided in item c) of Article 5 of this General Rule. It will also be required for the annual renewal of the Official License for Alcohol Importers.

Article 10. Description of Warehouses. As a requirement for granting the importation license for products, it will be necessary to submit to the DGII a description of each of the alcohol warehouses that the importer has in the national territory. The warehouse description, where the imported goods will be stored, as referred to in item e) of Article 27 of Regulation No. 01-18, must include the following:

a) The security measures in place at these warehouses, such as: fire alarm systems, video surveillance systems, access control systems, security locks, perimeter fences, and any other measures to prevent theft, vandalism, and other risks.

b) Type of warehouse, specifying whether it is public, private, customs depot, temperature-controlled, among others.

c) Location and characteristics of the warehouse, providing the exact and complete address, including geographic coordinates, as well as information about its size, internal layout, and storage capacity.

d) Facilities and equipment in the warehouse, including shelves, racks (metal supports for storing and conserving goods), forklifts, internal transportation systems, refrigeration or freezing systems, and any other equipment used for handling and storing goods.

e) Provide documentary evidence of quality management certifications, such as copies of ISO

certificates or recent audit reports, implemented in the warehouse to ensure the quality and safety of the storage and handling operations of goods.
f) Copy of property titles or rental contracts for the properties used as warehouses.

Paragraph I. Prior to the issuance of the Official Alcohol Importer License, the DGII may conduct verifications at the warehouses indicated in this article to validate the information provided.

Paragraph II. The DGII may temporarily, intermittently, or permanently assign an officer to supervise the operations of the importer's warehouses, based on the importer's risk assessment.

Paragraph III. The assignment of the officer will be communicated in writing to the taxpayer, prior to the assignment, with a minimum notice of one (1) day, indicating the name and identity card number of the officer.

Paragraph IV. The officer assigned by the DGII will have access to any area or facility within the importer's warehouse of finished alcohol products at any time of day, accompanied by the taxpayer or their representative. The officer may examine materials, equipment, and facilities, as well as perform measurements and inventory of the products.

Paragraph V. The importer must have available a physical space within the warehouse where the assigned officer will carry out their administrative supervision and sample inspection tasks.

Article 11. Fiscal Locks. The DGII may require the use of fiscal locks at the warehouses of alcohol product importers. These will be installed in the presence of authorized personnel and the owner or a representative of the importer. The cost of these controls will be borne by the taxpayers, as stated in Article 380 of the Tax Code.

Paragraph I. In these cases, warehouse access will be controlled using fiscal locks or any other security device authorized by the DGII, and only authorized personnel may operate them.

Paragraph II. Importers must comply with any additional security measures that may be required for access to warehouses storing alcohol-derived products.

Paragraph III. Any alcohol importer must immediately inform the DGII, in writing or electronically, of any malfunction, deterioration, or breakage of the fiscal lock or any security mechanism that is part of the controls installed by the Tax Administration. To this end, the DGII will establish an emergency protocol that importers must follow in case of malfunction, deterioration, or breakage of the fiscal lock, including immediate notification to the DGII and the adoption of provisional security measures.

Article 12. Dispatch Control. Any dispatch of imported finished alcohol products may be subject to supervision depending on the risk. Accordingly, officials designated by the DGII may monitor shipments from the importer's warehouse to the destination, whether another warehouse, commercial establishments, or logistics centers.

Article 13. Electronic Billing. Alcohol product importers must adopt electronic billing, with a deadline of sixty (60) business days from the entry into force of this General Norm to submit a request to the DGII to become an electronic issuer.

Paragraph I. Once the deadline specified in the main section of this article has passed, importers will have three (03) months to begin issuing electronic tax receipts, either through their own development, an electronic billing service provider, or the free invoice, as applicable.

Paragraph II. The provisions of this article do not apply if, prior to the entry into force of this General Norm, the alcohol product importer is already an electronic issuer or is within the mandatory deadline established in Law No. 32-23 on Electronic Billing of the Dominican Republic, dated May 16, 2023.

CHAPTER IV FINAL PROVISIONS

Article 14. Interinstitutional Coordination. When control operations by DGII officers take place in warehouses located in customs primary zones where the DGA has officers responsible for inspection, supervision, and dispatch of goods, it must be done in coordination with these personnel.

Article 15. Importers of finished alcohol products made by manufacturers under the free zone regime and tobacco products. Importers of finished alcohol products made by manufacturers under the free zone regime and importers of tobacco products remain subject to the provisions of General Norm No. 07-2021 on Control and Tax Security Mechanisms for manufacturers, producers, and importers of finished alcohol and tobacco products, dated September 29, 2021.

Article 16. Resources. DGII decisions related to this General Norm are subject to reconsideration and contentious resources in the manner and time frame indicated by law.

Article 17. Formal Obligations. Failure to comply with the provisions of this General Norm will be sanctioned according to Article 257 of the Tax Code and its modifications, as it constitutes a breach of the formal obligations that taxpayers, responsible parties, and third parties must observe, according to Articles 50 and 253 of the Tax Code.

Article 18. Voluntariness. The application of fiscal stamps as tax control established in General Norm No. 07-2021 on Control and Tax Security Mechanisms for manufacturers, producers, and importers of finished alcohol and tobacco products will not be denied for alcohol importers who voluntarily choose to apply such control.

Paragraph. The deadline for an importer of finished alcohol products to decide on the application of General Norm No. 07-2021 on Control and Tax Security Mechanisms for manufacturers, producers, and importers of finished alcohol and tobacco products will be thirty (30) calendar days, starting from the publication of this General Norm, without any case where they can be left during that time not subject to the alternative controls established by this General Norm.

Article 19. Repeals. This General Norm repeals and replaces the following General Norms: a) General Norm No. 09-2023, which extends the provisions of Article 51 of General Norm No. 07-2021 on the mechanisms of control and tax security for manufacturers, producers, and importers of finished alcohol

and tobacco products, dated December 29, 2023. b) General Norm No. 03-2023, which modifies Article 51 of General Norm No. 07-2021 on the mechanisms of control and tax security for manufacturers, producers, and importers of finished alcohol and tobacco products, dated June 14, 2023.

Paragraph. Also, any other legal provision of equal or lesser rank that contradicts this norm is repealed.

Article 20. Entry into Force. The provisions of this General Norm shall take effect from the date of its signature and publication.

Given in Santo Domingo de Guzmán, National District, Capital of the Dominican Republic, on the fifth (05) day of February, two thousand twenty-five (2025).

LUIS VALDEZ VERAS
General Director

Attachments:

No Attachments.