

Circulaire N°

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Specifying the modalities for taxpayer location

The 2021 Finance Law amending section M1 of the Manual of Tax Procedures, enshrines the substitution of the taxpayer's card with the registration certificate.

Consequently, with effect from the 1st of January 2021, proof of taxpayer registration shall henceforth be established by a certificate issued online by the tax administration's information system. This certificate will constitute the sole proof of a taxpayer's tax identification.

Pending the finalisation of the automation of taxpayer's localisation (geolocalisation), the latter will have to produce as justification of their tax localisation for all administrative procedures, a simple localisation map, specifying the municipality of the place of establishment and the name of their neighbourhood. Taxpayers shall personally certify on their honour that the information provided is accurate.

Consequently, the issuance of certificates of localisation and their subsequent certification by the tax services of the Directorate General of Taxation is henceforth prohibited.

These provisions must be strictly observed and any difficulties in their application brought to my attention.

The Director-General of Taxation



Moha Modeste Fatoing