



Labornet No. 1253

The use of telematics and the guarantees of digital due process. The Tax Authority (AFIP) passes Resolution No. 87/2021 to approve the protocol to hold remote hearings. Videoconferencing. Online platform to conduct hearings: Whatsapp, Zoom, Jitsi Meet, among others.

Dear All,

Resolution No. 87/2021 approves the protocol to conduct remote hearings for taking witness statements and information returns to prove employment relationships at AFIP online.

Background information:

Considering that

Executive Order No. 260 of March 12, 2020, as amended, extended the public health emergency under Act No. 27541, as amended, for a period of ONE (1) year because of the pandemic declared by the WHO as a result of the Covid-19 outbreak;

The public health emergency has been extended until December 31, 2021 under Executive Order No. 167 on March 11, 2021;

As a result of the declared public health emergency and its extended term, the free movement of people and the development of certain economic activities have been limited;

The abovementioned decisions have significantly impacted the tasks and actions carried out at the public sector;

The Honorable Senate of Argentina changed its internal rules under Resolution No. 08/20 to implement the development of the necessary tools to ensure online sessions via videoconference.

The Supreme Court of Justice of Argentina issued Ruling No. 14/20 and prioritized the use of available digital tools to hear the cases remotely, submit documents and take proceedings;

The Department of Labor issued Resolution No. 344 of April 22, 2020 and allowed the use of online platforms to conduct hearings and any kind of proceedings that are usually taken in person;

With the measures taken by different sectors at the National State, the Tax Authority finds it convenient to turn to remote tools to take witness statements and information returns in order to prove the existence of an employment relationship;

As a result, it is imperative to have a protocol to hold remote hearings with the aim of standardizing processes among tax agencies when faced with different alternatives that may come up along the way;

The use of telematics to hold remote hearings and the related technical specifications should always ensure due process, because the application of new technologies should by no means go against individual freedoms and guarantees;

Appendix (Section 1)

Protocol to hold remote hearings – digital implementation and scheduling of remote hearings

1. Notice of Remote Hearings should contain contact information: phone number and email address of the inspector or official.
2. Notice should also state that within FIVE (5) days following receipt, the Declarant should contact the Tax Agency Officer to provide contact data so that the remote hearing to which he/she is summoned can be organized properly.
3. The parties involved should put the agreed terms in writing, on WhatsApp or email messages.

4. Instructions should be given about the online platform chosen to hold the hearing -WhatsApp, Zoom, Jitsi Meet, for example- including meeting room data, name and password, or a link to enable access.
5. The Declarant must show his/her ID [Documento Nacional de Identidad - DNI].
6. The minutes of the meeting should be sent in pdf format for ratification.
7. The document -email message or screenshot from cellphone- should be printed and signed by at least two officials from the Tax Authority, and then included in the file as an integral part of the proceedings.
8. The Tax Authority Officials shall ask the Declarant to identify himself/herself by position the ID in front of the webcam and ratify the telephone number and email address reported.

Please feel free to contact us for further information,

Best regards,

María Solana de Diego and Team - Updating Labor and Employment Law and Latest Digital News in times of COVID-19

Estudio de Diego & Asociados.