



Dominican Republic



Tax Updates May 2026

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01.

The General Agency for Internal Taxes (DGII) announces the extension of the e-invoicing deadline for small, micro, and unclassified taxpayers

In light of the approaching deadline for the implementation of electronic invoicing (May 15, 2026) applicable to Small, Micro, and unclassified taxpayers, the General Agency for Internal Taxes (DGII) has issued a notice extending this deadline by an additional six (6) months, calculated from the originally established date.

This extension will apply automatically to all taxpayers classified as Small, Micro, and unclassified. Once the new deadline has expired, the penalties provided for under Law No. 32-23 may apply, including the inability to issue invoices with tax receipt numbers.

Finally, we reiterate our interest in working with taxpayers who wish to gain a more detailed understanding of the implications of this notice, as well as in providing support in assessing its impact.

For more information:

[Notice 06-2026](#)



02.

The General Agency for Internal Taxes (DGII) publishes updated list of licenses for manufacturers and importers of alcohol, alcoholic beverages, and tobacco

On May 20, 2026, the General Agency for Internal Taxes (DGII) published a notice containing the updated list of taxpayers holding official licenses for the production, manufacturing, and importation of alcohol, alcoholic beverages, and tobacco products, including the current status of each authorization.

The publication was issued pursuant to the Dominican Tax Code and Regulation No. 1-18 governing the application of the Selective Consumption Tax (ISC). It includes information on authorized manufacturers, producers, and importers, specifying whether the corresponding licenses are active, expired, suspended, or terminated.

For more information:

[Notice 07-2026](#)

