SADER LEGAL MONITOR

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SINCE 1863

Decision No. 796

Achieve minutes of application of the provisions of the article 33 from Law No. 337 dated 8/6/1994 concerning receipt from a public notary

Topic:

Achieve minutes of application of the provisions of the article 33 from Law No. 337 dated 8/6/1994 concerning receipt from a public notary.

The ministry of finance and justice has decided on the following provisions:

Decision:

For the purpose of providing proof of the validity of income resulting from the work of the notary, the notary shall grant a regular receipt for each amount he/she received to establish the validity of the revenues generated by each operation performed during the his/her working period in the notary public. This is in accordance with the model annexed to the present resolution, which is an integral part of it.

With regards to statement of delivery, the receipt shall contain the notary's name, address, tax number, serial number as well as the necessary information required concerning the type of information and the value of amount captured, the name of the individual conducting the operation, along with all fees and remunerations paid, in a clear and detailed way and in accordance to the form attached in the Official gazette.

As for the copy of the receipt, the receipt is categorized under three copies, first one given to the owner of the procedure, the second one is done quarterly by the treasury department, which is set in the month following each chapter of the year. The third copy is kept reserved with the notary under the legal time frame stated by the provisions of article 30 of the Code of Tax Procedure.

It is then necessary to confirm that the tax authorization from the notary are correct. On that account, the tax administration has the right to view these receipts and all records and documents belonging to the notary in order to verify the validity of the tax claims.