

**MF****MARK FREEHILL****US Certified Federal Court Interpreter No. 20293**

Tel: 809-530-5571 Land: 809-530-5571 Mob: 809-440-1981 mark.freehill@gmail.com

International Address: CE No. 277 / PO Box 149020 / Coral Gables, FL 33114-9020 USA

---

I, Mark Freehill, United States Federal Court Interpreter No. 20293, duly certified by the United States Government's Federal Court Interpreter Program, a United States citizen, of legal age, married, translator/interpreter by profession, bearer of Dominican Personal Identification Card (*Cédula*) No. 001-1488708-6, resident in Santo Domingo, Dominican Republic, domiciled at *Calle 5, No. 12, Residencial Santo Domingo*, in this city; HEREBY CERTIFY AND BEAR WITNESS that the following is a true and accurate version in the English language of a document presented to me in the Spanish language:

---



Dominican Republic

**GENERAL AGENCY OF INTERNAL TAXES****RNC No. 4-01-50625-4****“YEAR OF THE BOOK AND READING”****GENERAL NORMATIVE RULE NO.06/07****THE GENERAL AGENCY OF INTERNAL TAXES**

**WHEREAS:** Article 5 of Law 241, on Vehicular Traffic, dated 28 December 1967, modified by Law No. 56-89, dated the 03<sup>rd</sup> of the month of June 1989, grants to the Director of Internal Taxes the power of determining the characteristics of the plates which vehicles must display according to the use authorized on the Certificate. of Ownership and Origin or Matriculate.

**WHEREAS:** That Paragraph c of Article 12 of Law 241, establishes that it will be the obligation of every trafficker of motor or towing vehicles who sells a motor or towing vehicle, to convey immediately, in writing, to the Director of Internal Taxes, indicating the name of the person to whom sale was made, their domicile and residence, motor number, chassis number, brand and model of the vehicle sold and any other information which the Director of Internal Taxes may request.

**WHEREAS:** Art. 14 of Law 241, establishes that the General Director of Internal Taxes shall provide for, subject to the provisions of said law, all things concerning the characteristic issuance, use and duration of the permits and exhibition plates.

**WHEREAS:** The vehicle importer and distributor sector has reached a consensus with this General Agency for the regulation and use of exhibition plates.

**HAVING SEEN:** Law 241 on Vehicular Traffic dated 28 December 1967, and its modifications.

**HAVING SEEN:** Law 11-92 dated 16 May 1992, instituting the Tax Code of the Dominican Republic and its modifications, as well as their application Regulations.

In the exercise of the attributions conferred upon it by Articles 32, 34 and 35 of Law 11-92, dated 16 May 1992, (Tax Code of the Dominican Republic), and Art. 14 of Law 241 on Vehicular Traffic dated 28 December 1967, and their modifications, it hands down the following:

## **GENERAL NORMATIVE RULE ON PERMISSION AND EXHIBITION PLATE FOR MOTOR OR TOWING VEHICLES IMPORTED FOR SALE**

**Article 1.-** As of the date of issuance of this General Normative rule, the Exhibition Plates granted by the General Internal Taxes Agency to importers of motor and towing vehicles, will be effective for ninety (90) days, as of the moment at which the information of the vehicle to which the exhibition plate is assigned, is registered in the DGII as established by Article 3 of this General Normative Rule.

**Article 2:** Hereafter, the Exhibition Plates will be made of a disposable self-adhesive material consisting of two parts with the following characteristics:

- a) One part will bear the sequential number and date of expiration and must be placed on the outside part of the rear window; and
- b) The other part will be completed by the seller of the vehicle and will bear the data of the vehicle displaying it, as well as the buyer and seller of same. One copy of this part must be in the vehicle circulating with an exhibition plate serving as a provisional document for the registration of the vehicle.

**Article 3.-** In order to comply with the provision of Paragraph c) of Article 12 of Law 241, on Motor Traffic, hereafter, any importer to whom a determined amount of Exhibition Plates has been issued, towards facilitating the traffic of imported motor or tow vehicles, is obliged to report to the General Agency of Internal Taxes, byway of the option available for these purposes in its Internet Portal, within a term no greater than forty-eight (48) hours, the name of the person to whom the sale of the vehicle or two vehicle was made, to which one of the Exhibition Plates has been assigned and placed, the number of the Electoral and Identification Card (*Cédula*) and/or their passport number, if it is a physical person and their RNC number when it is about a moral or judicial person\*, motor number, chassis number, brand and make of the sold vehicle and the number of the Exhibition Plate, as well as the date of expiration of same.

**Paragraph:** The report of the sale and the data of the purchaser or user of the vehicle made by the importer as indicated in this Article, will not have the effect of transfer. Said report will have the effects for the registration of the information in the DGII. After the expiration of the term of the Exhibition Plate that has been assigned to the seller of the vehicle, it must be transferred via the modality of endorsement by the definitive owner.

**Article 4.-** Exhibition plates will be obtained by way of a communication in writing to the General Agency of Internal Taxes, which will verify if the applicant fulfills their tax obligations, if they are duly registered as an importer entity, and will determine the number of plates needed as a function of endorsements historically made.

**Article 5.-** The price of the assigned Exhibition Plates referred to by Article 12 of Law 241, will be one thousand Pesos (RD\$ 1,000.00). Th value of the Exhibition Plats issued will be paid as

---

\* Legal terms for incorporated entities - Translator

follows: 1) 50% of the global amount, at the time of receipt of the plates and the remaining 50% before requesting new Exhibition Plates.

**Paragraph I:** For new requests, it is required that the number of Exhibition Plates requested corresponds to the number of plates duly reported as used in the DGII and pay the remaining 50% of the prior request.

**Paragraph I:** In order to make each new request, they must file the detachable attestments accompanying the plate, the data of which must coincide with the data reported in the DGII by the taxpayer associated with said plates.

**Article 6:** When the licensee importers of vehicles deliver vehicles to a distributor (authorized dealer) for the purposes of sale, they must deliver along with them a registered exhibition plate with the data of the delivered vehicle and transferred to the name of the distributor.

**Paragraph:** The distributor to which the exhibition plate has been transferred must report the data, just as indicated in Article 3 of this General Normative Rule.

**Article 7.-** The traffic of vehicles with photocopied, expired, non-registered exhibition plates constitutes a tax infraction which will be punished pursuant to that provided for by Articles 243 and 257 of the Tax Code, without prejudice to the penal sanctions which may be applied for the infractions these actions typify.

**Article 8.-** Importers registered as owners of vehicles, with exhibition plates and who incur in some violation of the provisions foreseen in the General Normative Rule will have their right to endorse the sold vehicles withdrawn.

**Article 9.-** Judicial Persons dedicated to the business of the importation of vehicles, duly registered as such, shall be able to obtain in the DGII a Permit for the Transfer and Exhibition of vehicles, valid to move vehicles from the port of arrival to the country to the place of sale.

**Article 10.-** When the DGII should grant said Permit, it will indicate the number of labels for the purposes of moving the vehicles, responding to the levels of importation made historically by the requesting importer.

**Paragraph I:** The labels must include the following data:

- RNC and Corporate Title of the Importer.
- The label's identification number, which must be placed in the central part of same;
- A caption which reads "Approved via Official Notice No. \_\_\_\_\_ dated \_\_\_\_\_ from the General Agency of Internal Taxes (*Dirección General de Impuestos Internos* - DGII)";
- Data which will be placed before leaving the port: Chassis number and brand of the vehicle to which it has been attached, date of departure from the port and date of expiration of the label for moving the vehicle.

**Paragraph II:** The label referred to in this article will be prepared by the authorized importers, once the DGII authorizes in writing, the production of a determined design and number.

**Paragraph III:** The label will have an expiration date of three (3) months as of the date on which same is placed on the vehicle for it to leave the port.

**Paragraph IV:** When a vehicle circulates with this label, it is indispensable that the driver or companion have a card identifying them as employee of the Importer indicated by the label.

**Article 11.-** A term of ninety (90) days is established as of the date of publication of this General Normative Rule for the substitution of the current exhibition plates.

**Article 12.-** As of the expiration of the term referred to in the prior article of this General Normative Rule, circulation of vehicles utilizing metal plates with the letters XX will be prohibited.

**Article 13:** The National Police, by way of the Metropolitan Transportation Authority (*Autoridad Metropolitana de Transporte - AMET*), will seize the expired exhibition plates and will apply the sanctions established in Article 28 of Law 241 of 3 January 1968, on Motor Vehicular Traffic in the Dominican Republic and its modifications.

**Article 14:** When the vehicles referred to in this General Normative Rule circulate without the use of the label of the Exhibition Plate as foreseen, the same sanctions applicable to the owners of vehicles already registered circulating without a plate will be applied to the responsible importer, distributor or buyer.

**Article 15:** This General Normative Rule revokes any other general normative rule or provision which may be contrary to it.

Given in Santo Domingo, National District, Capital of the Republic, on this seventh (7<sup>th</sup>) day of the month of May of the year two thousand seven (2007).

**Juan Hernández Batista**  
Director General