



October 18, 2020

LEGAL ALERT

Tax Authority issued the Resolution No. 133, which extends the deadline to inform derivative transactions

On October 9, Resolution No. 133 was published. This resolution extends the deadline to submit the affidavit No. 1820 and/or No.1829 regarding to derivative transactions that were not reported in a timely manner.

The extension of these deadlines is applicable in respect of derivative transactions concluded, modified, assigned or settled during the course of 2020, under the following terms:

Affidavit

Was it submitted in time?

Deadline for submitting the omitted affidavit

Deadline for amending the affidavit

1820 Monthly

Yes

Not applicable

Until March 31, 2021.

1820 Monthly

No

Until December 31, 2020, for operations executed between January 1 and August 31, 2020.

Until March 31, 2021.

Until March 31, 2021, for operations executed between September 1 and December 31, 2020.

1829 Annual

Yes

Not Applicable

Until December 31, 2021.

1820 Annual

No

Until June 30, 2021.

Until December 31, 2021.

The content of Resolution No. 133 can be reviewed here.

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