

### How do you complain to ONAT?

Presenting Remedy of Reform against the resolution, providence or administrative act the decision that is considered incorrect or unjust; or Alzada before the next higher level, if you disagree with all or part of what was decided in Reforma. The term to present the resources is (15) business days, counted from the day following the notification of the act or of the resolution by the Office. If they are presented after this period, they are declared inadmissible. Exceptionally, if new evidence appears or the notorious injustice of the decision adopted in the resolution that resolves the Remedy of Appeal is demonstrated, before the judicial route is established, the Review Procedure may be requested before the Minister of Finance and Prices, or the Head of ONAT, within one hundred eighty (180) calendar days after the day following the date of notification of said resolution.