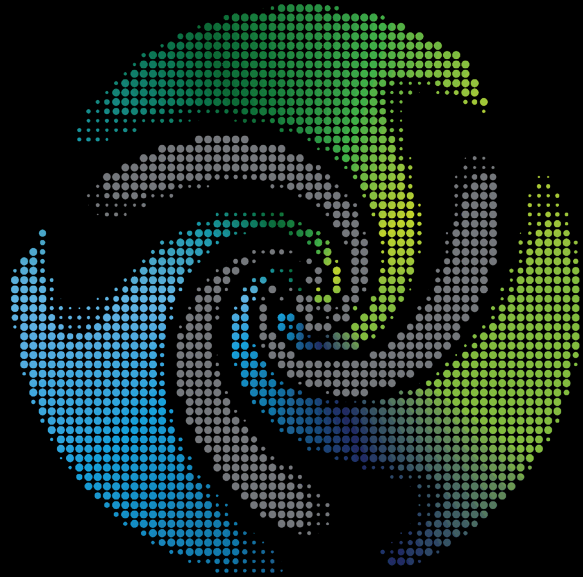


Tax Alert

Tax information



Incorporation of taxpayers that provide technical services to State agencies into the FEL Regime

On 30 July 2020, the Superintendency for Tax Administration's Resolution number SAT-DSI-639-2020 was published in the Official Gazette. This resolution incorporates into the Online Electronic Invoice Regime –FEL- the taxpayers that provide technical services to State agencies, as well as their decentralized and autonomous entities, including Municipalities; entities or companies regardless of their form of organization, whose capital mostly consists of contributions from the State; any non-profit entity that receives, manages or executes public funds; and entities of any nature whose source of income, in total or in part, consists of resources, subsidies or contributions from the State.

In this respect, Article 1 of this resolution establishes that these type of taxpayers may only use their previously authorized means or forms of issuance of tax documents until 31 December 2020. It also indicates that after this date, any such previous authorizations will be void, with the Online Electronic Invoice Regime –FEL- being the only authorized form of issuance of tax documents.

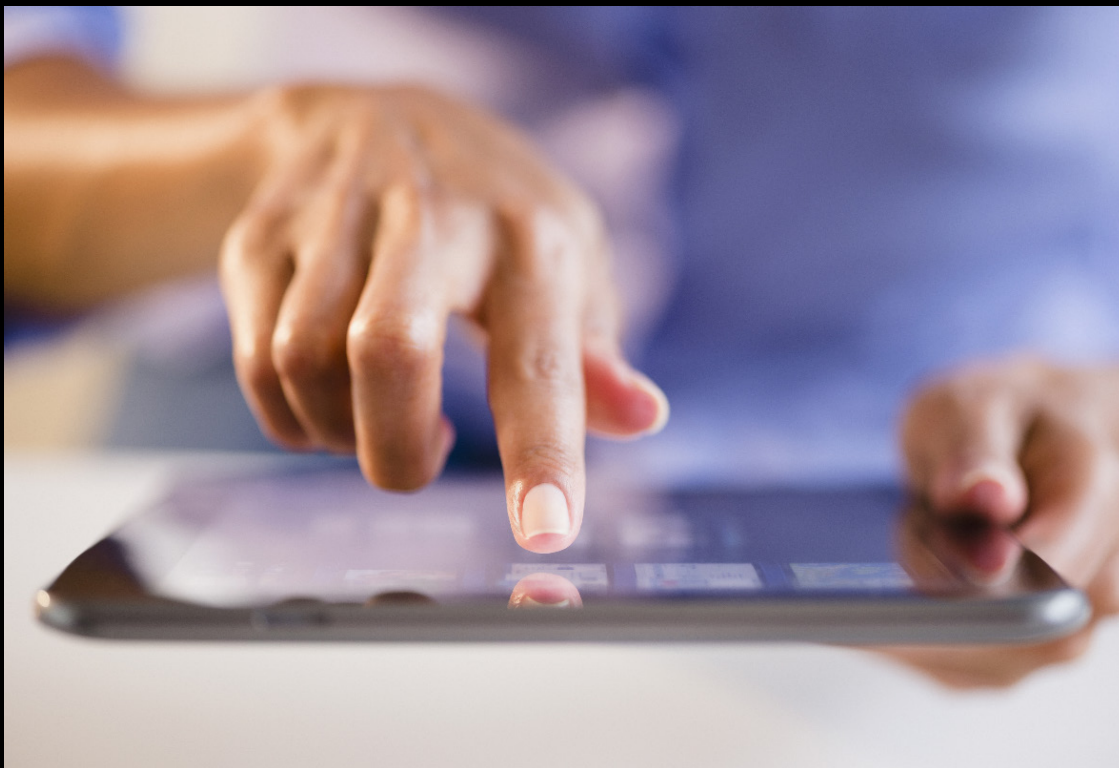
Resolution SAT-DSI-639-2020 will go into effect three months after its publication in the Official Gazette.

Incorporation of Issuers in the Electronic Invoice Regime –FACE- into the FEL Regime

On 30 July 2020, the Superintendency for Tax Administration's Resolution number SAT-DSI-640-2020 was published in the Official Gazette. This resolution incorporates into the Online Electronic Invoice Regime –FEL- all of the issuers established within the Agreement of the Board of Directors number 024-2007, Electronic Invoice Regime "FACE", for the authorization, issuance, transmittal, retention, storage and control of invoices, special invoices, credit notes, debit notes and other tax documents issued through electronic means and the electronic safeguarding of their copies.

In this respect, Article 1 of this resolution establishes that these type of taxpayers may only use their previously authorized means or forms of issuance of tax documents until 31 December 2020. It also indicates that after this date, any such previous authorizations will be void, with the Online Electronic Invoice Regime –FEL- being the only authorized form of issuance of tax documents.

Resolution SAT-DSI-640-2020 will go into effect three months after its publication in the Official Gazette.



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