



Tax Alert

Incorporation of those providing goods or services related to healthcare and social assistance into the Online Electronic Invoice Regime

On 19 October 2021, Resolution Number SAT-DSI-1074-2021 of the Superintendency of Tax Administration was published in the official gazette, which rules to incorporate into the Online Electronic Invoice Regime -FEL- those individuals and legal entities that provide goods or services related to healthcare and social assistance, including the following:

- Healthcare establishments, pharmaceutical or drug product establishments, dental product suppliers, drugstores, distributors, pharmacies and similar establishments
- Prevention, recovery and rehabilitation centers and services
- Analysis or diagnostic laboratories, units or centers
- Blood banks and transfusion medicine services
- University professionals, technicians and assistants
- Those who import, manufacture or sell equipment, instruments, prostheses, implants, braces, functional aids, and any other pharmaceutical or similar products



Public sector entities are exempt from this obligation.
This resolution goes into effect on **19 January 2022**.

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