



## Tax Alert

Incorporation of individuals and legal entities registered under the General Regime for VAT and of those who provide professional accounting, financial, tax and audit services into the Online Electronic Invoice Regime -FEL-

On 24 November 2021, Resolutions Number SAT-DSI-1218-2021 and Number SAT-DSI-1240-2021 of the Superintendency of Tax Administration were published in the official gazette, which rule to incorporate into the Online Electronic Invoice Regime -FEL- the following individuals and legal entities:

## Type of Individual or Legal Entity

## Date of incorporation into the FEL Regime

Individuals and legal entities registered under the General Regime for the Value Added Tax in accordance with the VAT Law (Decree 27-92 and its amendments). 01 July 2022

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Individuals and legal entities that provide professional accounting, financial, tax and audit services (i.e.: Expert Accountants, Public Accounting and Audit Professionals and Legal Entities established as accounting and audit firms), except for professionals that provide services as employees. 23 February 2022

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These resolutions go into effect three months following their date of publication in the official gazette, that is, 23 February 2022.



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