



## Tax Alert

### Amendments to the Regulation of the Value Added Tax Law, according to Government Agreement 245-2022

On 14 October 2022, **Government Agreement 245-2022** was published in the official gazette, which contains amendments to the Regulation of the Value Added Tax Law (Government Agreement 5-2013), specifically to article 30 numeral 9. This amendment establishes that part of the minimum requirements that tax documents such as invoices, special invoices, invoices of the Simplified Tax Regimes, debit notes, and credit notes must include, is that for documents that support sales or services provided for amounts greater than Q.2,500.00, they must have the Identification Code Number -CUI- of the Personal Identification Document -DPI- of the purchaser, when the purchaser does not have a Tax Identification Number -NIT-.

The letters "CF" or phrase "Final Consumer" may only be entered in documents that support sales or services provided for amounts less than Q.2,500.00, and in documents that support the providing of utility services

for amounts less than Q.500.00, such as for drinking water, electricity and telephone services.

It is important to mention that in cases of failure to comply with this new requirement, the Tax Administration could impose a penalty for violations of the formal duties of Q.100.00 per document, in accordance with that established in article 94 numeral 8 of the Tax Code and its amendments.

Based on the above, we remind the business community that they should implement the necessary measures in their departments that issue tax documents to comply with this new requirement.

This agreement will go into effect three months after its publication in the official gazette.

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