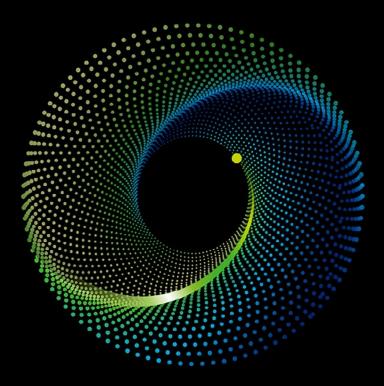
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Tax Alert Changes in Form 1311 Tax Return and Monthly Payment of the Monthly Income Tax under the Optional Regime

Through an announcement on its webpage, the Superintendency of Tax Administration -SAT- has informed taxpayers about the addition of boxes for providing supplementary information on income from lucrative activities in the monthly tax return for taxpayers registered under the Simplified Optional Regime over Income from Lucrative Activities. The additions announced by SAT were incorporated into section "3.1 Supplementary information on income from lucrative activities" as follows:

- 1. Income from capital, invoices with definitive withholding
- 2. Income from capital, invoices with direct payment of the tax
- 3. Other income from capital subject to definitive withholding

This addition was made by the Tax Administration in compliance with article 30 of the Tax Code, which requires that both individuals and legal entities provide information related to commercial activities.

Finally, the supplementary information is only for informational purposes regarding the basis of the income from capital since it does not result in a tax payable in this form. Therefore, the individuals and legal entities registered under this regime should continue submitting the payment of the tax on income from capital obtained using form SAT-1321.



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