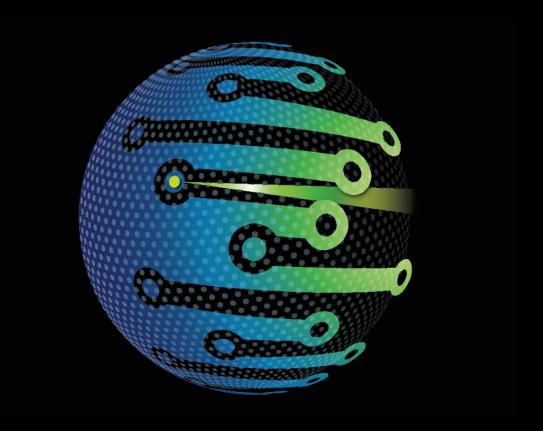
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## Tax Alert

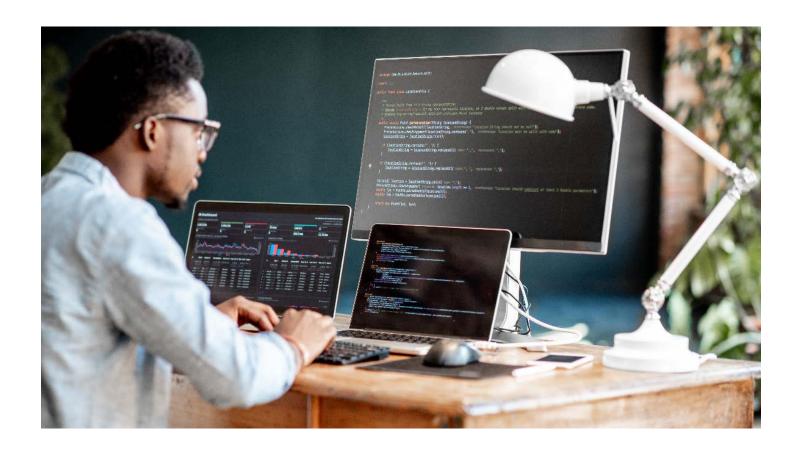
SAT and MINECO present new system as an initial step in the "Digital Transformation of Factoring" stage

As part of the initiatives generated by the Superintendency of Tax Administration (SAT) in alignment with its Institutional Strengthening Plan, it has jointly presented with MINECO the commencement of the stage called "Digital Transformation of Factoring." This initiative is also a strategic step for "FEL 3.0," interpreted as an additional development for the Online Electronic Invoice (FEL), which has progressively incorporated specific treatments applicable to various economic sectors over time.

During the presentation of this tool, superintendent Werner Ovalle stated that it represents a commitment to transform tax trust into economic trust. This is because the tool aims to provide legal certainty and enhance access to credit for micro, small, and medium-sized enterprises by linking the Movable Guarantees Registry (RGM) of MINECO to the SAT's tax information management systems.

Moreover, the minister of Economy, Gabriela García, emphasized that through this new system, electronic alerts are intended to strengthen the protection of invoices as movable guarantees, primarily reducing fraud risks and fostering trust among stakeholders.

It is anticipated that in the coming weeks, more technical details regarding the use and applicability of this tool, its effects on factoring transactions, and particularly on the financial system will be made public. This follows measurements and studies conducted in countries like Brazil, which has been a pioneer in exploring this scheme in Latin America.



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