



Tax Alert

Amendments to the Requirements for Invoices and Electronic Tax Documents under the Value Added Tax approved in Government Agreement 12-2023

On 9 January 2023, Government Agreement 12-2023 was published in the official gazette, which contains amendments to article 30 numeral 9 of the Regulation of the Value Added Tax Law, Government Agreement 5-2013. These amendments establish that the invoices, special invoices, invoices of the Simplified Tax Regimes, debit notes, and credit notes must include the Tax Identification Number -NIT- of the purchaser, and if the purchaser does not have a NIT, the issuer of the document should enter the Identification Code Number -CUI- of the Personal Identification Document -DPI- of the purchaser or the identification number of the foreign individual or legal entity.

In addition, the amendments indicate that the letters "CF" or phrase "Final Consumer" may only be entered in documents that support sales or services provided for amounts less than two thousand five hundred quetzales (Q.2,500.00). Furthermore, in cases of force majeure that are duly substantiated by the issuers, upon previous request of the issuers, the Tax Administration may authorize that this provision be applied gradually, establishing for such purpose the corresponding mechanisms and time periods, accordance with the law.

This nullifies what was indicated in Government Agreement 245-2022, which stated that the phrase "Final Consumer" or letters "CF" could be entered in documents that support the providing of utility services, such as for drinking water, electricity and telephone services, for amounts less than Q.500.00.

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, with a maximum penalty of Q.5,000.00 in each monthly period that this new requirement is not met, in accordance with that established in article 94 numeral 8 of the Tax Code and its amendments.

We recommend implementing the necessary measures to comply with this new requirement.

This agreement will go into effect on 14 January 2023.



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