



Tax Alert

Small taxpayers may continue issuing paper invoices, with prior authorization of the Tax Administration

On 22 June 2023, Resolution No. SAT-DSI-863-2023 of the Superintendency of Tax Administration was published in the official gazette, which specifically allows individuals registered under the Small Taxpayer Regime to request authorization from the Tax Administration, through the mechanisms established by it, to continue issuing paper invoices, provided that it is a duly justified case and it is materially impossible for such individuals to be incorporated into the Online Electronic Invoice Regime -FEL-.

This resolution goes into effect on the day following its publication in the official gazette, that is, as of 23 June 2023.

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