

Tax Alert

Tax information



Incorporation into the FEL Regime of taxpayers that provide goods, works, supplies and services under the specific public procurement categories of “Direct Procurement” and “Small Purchases”

On 19 October 2020, the Superintendency for Tax Administration’s Resolution number SAT-DSI-887-2020 was published in the Official Gazette. This resolution incorporates into the Online Electronic Invoice Regime (FEL) the taxpayers that provide goods, works, supplies and services under the specific public procurement categories of “Direct Procurement” and “Small Purchases.” Such taxpayers include:

- State agencies.
- Decentralized and autonomous entities, including Municipalities.
- Entities or companies whose capital mostly consists of contributions from the State.
- Any non-profit entity that receives, manages or executes public funds.
- Entities of any nature whose source of income, in total or in part, consists of resources, subsidies or contributions from the State.
- Trusts set up with public and social funds.
- All the institutions that constitute the public sector, per article 1 of Decree 57-92, Public Procurement Law.

In this respect, article 2 of this resolution exempts from this obligation those taxpayers that provide goods, works, supplies and services classified as “Small Purchases” for amounts less than Q.2,500.00.

Resolution SAT-DSI-887-2020 will go into effect on 1 April 2021.

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