

## Tax Alert

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*Tax information*



### **New requirements for those requesting to be electronic tax document certifiers**

On 25 November 2020, Agreement No. 15-20 of the Board of Directors of the Superintendency for Tax Administration was published, which amends article 15 of Board of Directors Agreement No. 13-2018 – Online Electronic Invoice (FEL) Regime. Board of Directors Agreement No. 15-20 adds 3 new requirements for those requesting to be electronic tax document –DTE- certifiers and amends 2 of the previously established requirements, as described below:

Reference to original Agreement No. 13-2018	Transcription of Board of Directors Agreement No. 15-20	Status (amended or added)
Article 15 letter e)	e) In the case of legal entities, a notarial certificate of a sworn statement certifying that the entity, its shareholders, legal representative, <b><u>members of the Board of Directors or Sole Administrator, as applicable according to the type of entity,</u></b> do not have debts in default with the State or are not employees of any State agencies, including municipal, autonomous, semi-autonomous centralized and decentralized entities.	Amended
	f) In the case of non-profit legal entities, a notarial certificate of a sworn statement certifying that its accounting system has the ability to record in separate accounts the costs and expenses of income subject to tax and exempt income, and that the costs and administrative expenses that are not directly related to the certification activity of the FEL Regime will not be offset or prorated.	Added
	i) Accounting certification stating that the net fixed assets have a minimum value of five million quetzales (Q. 5,000,000), in the case of non-profit legal entities.	Added
	j) In the case of non-profit legal entities, present a legalized photocopy of the duly approved articles of incorporation and bylaws; in addition, present a certification issued by the corresponding registries stating that the entity has legally existed for a minimum of ten (10) years.	Added
Artículo 15 literal f)	l) Certificado de firma electrónica <b><u>avanzada</u></b> emitido por un prestador de servicio autorizado por el Registro de Prestadores de Servicios de Certificación.	Amended

**Note: The amendments to the requirements already established in the previous agreement are underlined and in bold.**

Lastly, a paragraph has been added establishing that in the case of non-profit legal entities, the SAT will evaluate whether authorization as a certifier is applicable, based on the justification and purposes of the request. If the non-profit entity is authorized to be a certifier, the DTE certification services may at no time be considered as activities exempt from the payment of taxes.

Board of Directors Agreement No. 15-20 will enter into effect on the day following its publication in the official gazette, that is, Thursday, 26 November 2020

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