

Tax Alert

Tax information



Implementation of the electronic form for the tax credit application in the General Regime for Exporters

Since January 2020, the Tax Office made available to taxpayers through the Virtual Agency form **SAT-2125 Electronic form for request for refund of tax credit general regime**; However, to date the use of the paper form SAT-2123 was still allowed to make tax credit refund requests in the general regime and the use of the electronic form as an option.

On December 3rd , 2020, the Tax Office through an official statement established that, to as of **December 7th** , 2020, all refund requests of the tax credit under the general regime will only be available the SAT-2125 Electronic form.

This form requires that you complete the following information:

- General taxpayer data.
- Data of the Legal Representative.
- Counter Data.
- Application details.
- Determination of the amount of refund of tax credit requested.
- Taxpayer's declaration.

Additionally, taxpayers must attach the Purchase Book and Sales Book for the period to which the refund request corresponds, in the formats provided by SAT in the virtual agency.

It is worth mentioning that the form SAT-2123 on paper may continue to be used exclusively for tax credit refund requests made by taxpayers who carry out operations with exempt entities.



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