



Tax Alert

Incorporation into the FEL Regime of individuals or legal entities that are registered in the Small Taxpayer Regime

On 17 October 2022, Resolution No. SAT-DSI-1350-2022 of the Superintendency of Tax Administration -SAT- was published in the official gazette, which establishes that individuals or legal entities that are registered in the Small Taxpayer Regime, in accordance with the Value Added Tax Law (Decree 27-92 and its amendments), must issue their tax documents under the Online Electronic Invoice Regime -FEL- by no later than 31 March 2023. After such date, any effective authorization of tax documents issued through other means shall no longer be in effect.

Based on the above, we recommend to the business community that it notify this change to its suppliers registered in the Small Taxpayer Regime that currently do not issue tax documents under the FEL Regime.

This resolution shall go into effect three months after its publication in the official gazette.

Our experts:

Deloitte offers a range of integrated tax and legal services. Our teams combine technical knowledge, experience and innovation, which allow us to help our clients meet their objectives at the local and global levels.



Byron Martínez

CEO Guatemala & El Salvador.
Tax and Legal Lead Partner
bymartinez@deloitte.com



Carlos Hernández

Tax Senior Manager
cfhernandez@deloitte.com

Deloitte.

Deloitte refers to Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, its network of member firms and their related entities, each of which is a legally separate and independent entity. Please see www.deloitte.com to learn more about our global network of member firms.

Deloitte provides audit & assurance, consulting, financial advisory, risk advisory and tax & legal services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 330,000 professionals are committed to making an impact that matters.

As used in this document, Deloitte Guatemala, S.A., which have the exclusive legal right to engage in, and limit its business to, providing auditing, consulting, tax consultancy, legal, risk and financial advisory respectively, and other professional services, under the name "Deloitte".

This presentation contains general information only and Deloitte is not, by means of this document, rendering advice or accounting, commercial, financial, investment, legal, tax or other services.

This presentation is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. No representation, warranty or promise (either explicit or implicit) is provided regarding the accuracy or completeness of the information in this communication and Deloitte will not be responsible for any loss suffered by anyone who relies on this presentation.