



Tax Alert

Extension of the Term for Incorporating Small Taxpayers into FEL

On 31 March 2023, **Resolution No. SAT-DSI-400-2023 of the Superintendency of Tax Administration** was published in the official gazette, which extends the term for incorporating taxpayers registered in the Small Taxpayer Regime of the VAT into the Online Electronic Invoice Regime –FEL– to no later than **1 July 2023**.

It is important to mention that as of that date, any effective authorizations of other means or forms of issuance of documents with the Tax Identification Number –NIT– and name of the recipient left blank shall no longer be valid, thus making the Online Electronic Invoice Regime –FEL– the only available means for the issuance of tax documents.

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.



Ana Lucía Santacruz

Tax, Global Trade and BPS Partner
alsantacruz@deloitte.com



Fernando Orozco

Tax Manager
jforozco@deloitte.com

Deloitte.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

As used in this document, “Deloitte” refers to Deloitte Guatemala, S.A., Asesores y Consultores Corporativos, S.A., Deloitte Consulting de Guatemala, S.A. y Consultores en Servicios Externos, S.A., which has the exclusive legal right to become involved in, and limit its business to, the provision of audit, consulting, tax and legal, risk advisory, financial advisory and other professional services under the name “Deloitte”. Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 415,000 people worldwide make an impact that matters at www.deloitte.com.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.

©2023. For information, contact Deloitte Guatemala.