



Tax Alert

Changes to the procedure for requesting the Refund of the Tax Credit for the VAT under the Special Electronic Regime

On 15 February 2024, the Intendency for Oversight announced on the webpage of the Superintendency of Tax Administration -SAT- changes to the procedures for requesting the Refund of the Tax Credit for the VAT under the Special Electronic Regime. These measures are in effect for requests submitted as of February 2024.

The changes made to the procedure are as follows:

1. The invoices for purchases and their forms of payment that are attached to the request in PDF format must be presented in chronological order, with the form of payment immediately following each invoice.

2. The invoices for exports must be attached to the request in chronological order, with their supporting documentation (export clearance documents, support for the negotiation of foreign currency).

The changes made by the Intendency for Oversight correspond simply to aspects of presentation and do not constitute any guideline that makes it more difficult to request the Refund of the Tax Credit for the VAT under the Special Electronic Regime.

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