



Tax Alert

Provisional Invoice (FACP) for Exporters

In May 2024, the Superintendency of Tax Administration published on its official webpage ([Portal SAT | Documentación técnica del Régimen FEL - Guatemala](#)) the new rules and validations version 1.7.9, in which a new type of Electronic Tax Document has been added, called Provisional Invoice -FACP-.

The provisional invoice will be used to support the export transactions made, so that a document can be issued when there is no definitive export yet. It is important to indicate that the issuance of this provisional invoice is not a substitute for the issuance of the definitive invoice.

The supplementary information required for the Provisional Invoice consists of the following fields:

Name or field	Size and type	Required
Place of issuance:	56, Text	YES
Name of the recipient:	1000, Text	YES
Address of the recipient:	1000, Text	YES
Country of the recipient:	56, Text	YES
Terms agreed upon with the seller (INCOTERM):	56, Text	YES
Other references	1000, Text	YES
Name of the exporter:	1000, Text	YES
Exporter code:	1000, Text	YES

The unofficial information available indicates that the Tax Administration is contacting the invoice certifiers to request the implementation of the Provisional Invoice -FACP- for a small group of exporter taxpayers. This unofficial information indicates that in the first phase of its implementation, the tax office wants the taxpayers that currently issue the provisional declaration (class 54) to be the ones that immediately incorporate the use of the FACP.

We recommend reviewing whether the implementation of the Provisional Invoice is applicable to you, so that you can implement it, or have ready the information for its implementation prior to being notified by SAT.

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