

Tax Alert

Administrative provisions for the Exporter Registry

On 21 January 2025, resolution No. SAT-DSI-052-2025 of the Superintendency of Tax Administration -SAT- was published in the official gazette. This resolution issues the **Administrative Provisions for the Exporter Registry**, which has the purpose of creating the Exporter Registry through information systems that promote a greater degree of ease for exporters to register themselves.

All those individuals or legal entities engaged in exporting are obligated to register themselves in SAT's Exporter Registry through the online tax office branch or other tools that SAT makes available.

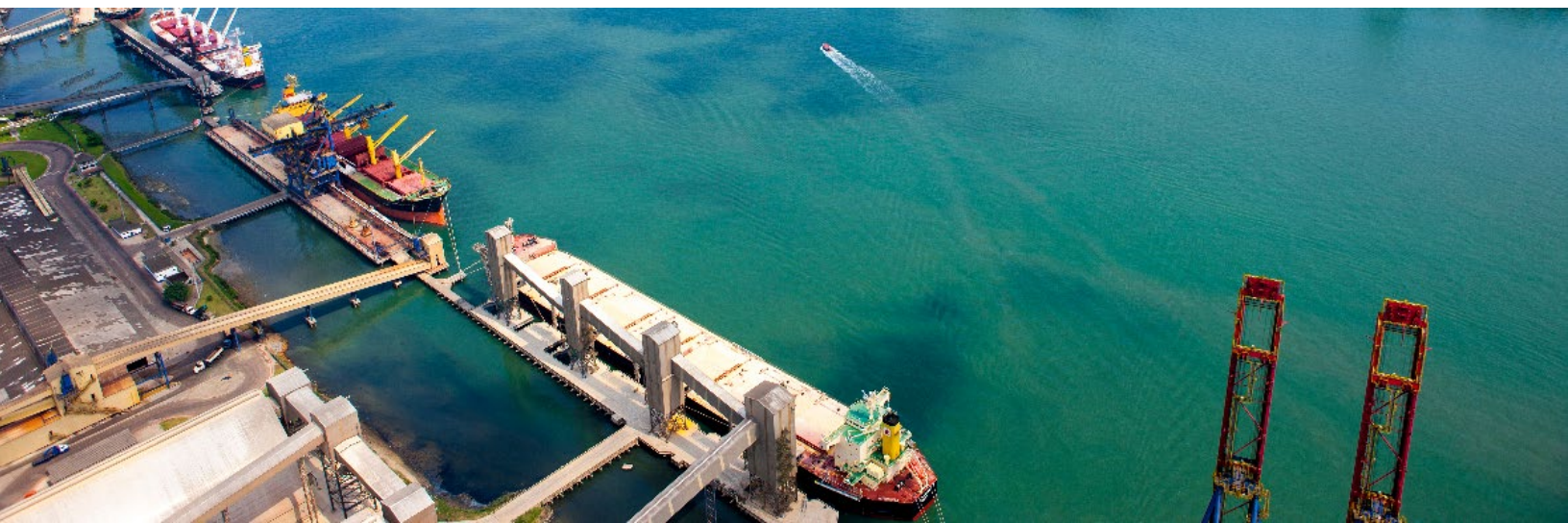
SAT's resolution establishes the requirements, characteristics and/or conditions of the individuals or legal entities engaged in exporting:

- 1. There is no obligation to register with the Exporter Registry when exporting goods or services in the following cases:**
 - a. Household furnishings
 - b. Goods and services intended for temporary and suspensive export customs regimes
 - c. When the sum of the exports does not exceed the amount of ten thousand Central American pesos
 - d. Government bodies, their decentralized and autonomous entities, municipalities, and public and state companies
 - e. Diplomatic missions, consular missions, and their duly accredited employees
- 2. Authorizations of the temporary permit to export according to numeral 1, must comply with the following:**
 - a. The Tax Identification Number (NIT) must have an active and/or updated status, and the establishments must be registered under the Value Added Tax -VAT-, be incorporated into the Online Electronic Invoice Regime -FEL-, and have authorized books.
 - b. The taxpayer must be solvent in their compliance with their obligations
 - c. The taxpayer cannot have made more than 3 temporary permit requests
- 3. The requirements for registering as an exporter are as follows:**
 - a. The NIT must have an active and/or updated status
 - b. The taxpayer must have an active registered establishment
 - c. The taxpayer must have an active registration under the VAT
 - d. The taxpayer must be solvent in their compliance with their obligations
 - e. The taxpayer must be duly incorporated into FEL
- 4. SAT may deactivate a taxpayer's registration in the Export Registry in the following cases:**
 - a. Ex officio deactivation
 - b. Deactivation upon request from the exporter

The individuals and legal entities that are registered as exporters must update their information annually or any time a change in such information occurs.

We recommend that individuals and legal entities review and update their exporter information to avoid their ex officio deactivation or any contingencies in the event of a future review by the Superintendency of Tax Administration.

This resolution will go into effect thirty (30) days following its publication in the official gazette.



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