

## SAT activates the online electronic invoice

Newsletter # 45 / July 2018

Decree No. 13-2018 of the Governing Board of the Tax Administration Superintendence (SAT, due to its acronym in the Spanish language) entered into force on May 17, 2018. The purpose of this Decree is to implement the Online Electronic Invoice (FEL, due to its acronym in the Spanish language) Regime.

1. The FEL Regime comprises the issuance, transmission, certification and conservation through electronic means of invoices, credit and debit notes, receipts and other documents authorized by SAT, which are called Electronic Tax Documents (DTE, due to its acronym in the Spanish language) and to which the taxpayer must incorporate his (her) electronic signature.
2. SAT shall progressively define the segments of taxpayers and the terms for their incorporation to the FEL Regime, through the issuance of administrative provisions, which shall be duly notified to them. The incorporation is mandatory.
3. Once the term for incorporation of taxpayers to the FEL Regime has expired, the current authorizations of tax documents and the authorizations to issue invoices or other documents with the Taxpayer Identification Number (TIN) and the name of the recipient in blank shall be cancelled.
4. The taxpayers may also voluntarily request their incorporation to the FEL Regime, in which case they shall enjoy a maximum 6-month term for the use of the current authorizations of other tax documents and authorizations to issue invoices or other documents with the TIN and the name of the recipient in blank.

The technical documentation that develops the provisions of the FEL Regime is available in Spanish at the following [link](#).

For additional information, you may contact:

Rodolfo Alegría

rodolfo.alegría@carrillolaw.com

María de Lourdes Villanueva

maria.villanueva@carrillolaw.com