

SAT activates online electronic invoicing for providers of services to the State

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On May 17, 2018, Decision No. 13-2018 of the Governing Board of the Tax Administration Superintendence (SAT, acronym in the Spanish language), whose purpose is the implementation of the Online Electronic Invoicing Regime (FEL, acronym in the Spanish language).

The FEL regime encompasses 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, acronym in the Spanish language) and to which the taxpayer must incorporate his electronic signature.

Resolution SAT-DSI-838-2019 enters into force today, in which the taxpayers who provide individual professional services in general to State agencies, decentralized and autonomous entities, including Municipalities, entities or companies, whatever their organization may be, whose capital is mostly composed of State contributions, any nonprofit entity which receives, manages or executes public funds, entities of any type whose total or partial source of income are State funds, subsidies or contributions, trusts created with public and social funds and the rest of institutions that compose the public sector (i.e. providers who provide professional services to the State), are incorporated to the FEL regime.

In accordance with Section 11 of Decision No. 13-2018 of SAT's Governing Board, in which the FEL regime is created, SAT shall progressively determine 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. Please, do not hesitate to contact us if you are notified of a resolution in which SAT includes you as a taxpayer in the FEL regime.

The technical documentation that details the FEL regime provisions is available in this [link](#).

For additional information, you may contact:

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