



PROCEDURES TO BENEFIT FROM  
**THE ELECTRONIC INVOICING EXCEPTION**

Recently, was published, the **Resolution No. 201-4617** of June 29th, 2022, which establishes the procedure and requirements to benefit from the Electronic Invoicing exceptions.

Please remember that Article 2 of **Executive Decree No. 25** of June 27th, 2022, introduces exceptions for invoicing both authorized fiscal equipment and electronic invoicing, for taxpayers without internet service and taxpayers with high volume of invoicing or by the nature of the business is complex to implement these systems in a short period of time.

However, the procedures contemplated in **Resolution No. 201-4617** are only for the electronic invoicing exception, and therefore, do not include the exceptions for the implementation of authorized fiscal equipment. It is important to note that this exception works as an extension, which will be granted only for a period of six (6) months.

The procedures and requirements for each exception are detailed below:

### A. Taxpayers without Internet service

Taxpayers must file through e-Tax 2.0, an affidavit containing the following data:

#### 1. Updated data:

- a) Company name,
- b) Taxpayer number (RUC) and D.V.,
- c) Economic activity or occupation,
- d) Number of branches

#### 2. Monthly average of invoices issued

#### 3. Address

- a) Province,
- b) District,
- c) County,
- d) Street or avenue,
- e) Building,
- f) Number of house, apartment or premises,
- g) Descriptive address

#### 4. E-mail address

The exception case is valid for 6 months, counted from the date of presentation of the affidavit to the Tax Authorities (DGI).

### B. Taxpayers with high invoicing volume or diversified activities

Through the e-Tax 2.0 system, they must submit a form with the following information:

#### 1. Datos actualizados

- a) Company name,
- b) Trade name,
- c) Taxpayer number (RUC) and D.V.,
- d) Operation notice number (if applicable),

- e) Date of commencement of operations,
- f) Economic activity or occupation,
- g) Number of branches.

## 2. Number of fiscal equipments

## 3. Monthly average of invoices issued

## 4. Type of business

- a) Business-to-business sales,
- b) Sales to final consumer,
- c) Both.

Along with all these data, a report with the following information must be included:

1. Description of the nature or volume of the activity
2. Operational and/or technical conditions that limit the taxpayer in the implementation of the invoicing methods due to complexity of the nature or volume of the activity,
3. Proposal of implementation schedule, which must detail by phases the incorporation to the invoicing method, with definition of the starting date of implementation of the invoicing method,
4. In the case of taxpayers that must hire the services of a PAC, they must include the name of the supplier that will be providing the service,

The Tax authorities (DGI) will evaluate all the information and will grant the term according to the analysis of each taxpayer, which will be notified by means of a resolution. The implementation term or extension of the term for the same, which is granted will be non-extendable.

## CONTACT

### **SIMONE MITIL**

Tax & Legal  
Leading Partner

[smitil@bdo.com.pa](mailto:smitil@bdo.com.pa)

### **BDO Building**

Los Ángeles Urb., El Paical Ave.  
Tel: +507 279 9700

### **F&F Tower, 30<sup>th</sup> Floor**

50<sup>th</sup> y 56<sup>th</sup> East Streets  
Tel: +507 280 8800

[www.bdo.com.pa](http://www.bdo.com.pa)

[www.bdo.global](http://www.bdo.global)

**THIS ARTICLE HAS  
BEEN PREPARED BY:**

### **YOAN MADRID**

Tax Manager

[ymadrid@bdo.com.pa](mailto:ymadrid@bdo.com.pa)

This publication has been carefully prepared, however, it has been written in general terms and is intended for general reference only. This publication cannot be used as a basis to cover specific situations and you should not act or refrain from acting in accordance with the information contained herein without obtaining specific professional advice. Contact BDO in Panama to discuss these matters in the context of your particular circumstances. BDO in Panama, its partners, employees and agents do not accept or assume any liability or duty of care for any loss arising from any action taken or not taken by any individual in reliance on the information contained in this publication or any decision based on it. Any use of this publication or reliance on it for any purpose or in any context is at your own risk, without any right of recourse against BDO in Panama or any of its partners, employees or agents.

BDO Audit, BDO Tax and BDO Advisory are Panamanian limited companies, members of BDO International Limited, a UK company limited by guarantee, and part of the BDO international network of independent member firms.

BDO is the brand name of the BDO network and of each of the BDO Member Firms.

Copyright © July 2022, BDO Panama. All rights reserved. Published in Panama.