

A close-up photograph of a person's hands using a handheld electronic device, possibly a scanner or a specialized keyboard. The person has white nail polish. The device is black and grey. In the background, a computer monitor and a desk are visible, suggesting an office environment. The lighting is soft and focused on the hands and device.

NEWSLETTER:

UPDATE ON
ELECTRONIC INVOICING

On July 25th, 2022, Resolution No. 201-5214 of July 19th, 2022, which updates the duties and users of the electronic of the electronic invoicing system, and Resolution No. 201-5215 of July 19th, 2022, which extends the deadline for state entities to receive only electronic invoice from their goods and services suppliers, were published.

UPDATE OF DUTIES AND USERS OF ELECTRONIC INVOICING

It is important to point out that this new Resolution No. 201-5214 of July 19th, 2022, which updates the duties and users of the electronic invoicing system, partially modifies the Resolution No. 201-0251 of January 12th, 2022.

Among the significant changes included in this new resolution we have:

1. Modification of implementation deadlines

Taxpayers	Range according to the Gross Income	Timetable Deadlines
Individuals	N/A	90
Entities	Less or equivalent to a US\$1,000,000.00	90
	From US\$1,000,000.01 up to US\$ 2,500,000.00	120
	From US\$2,500,000.01 or more	150

Previously the deadlines ranged from 60 to 120 days, with this new Resolution these were Resolution these were extended.

2. Taxpayers who have not been able to meet the implementation deadline

Those taxpayers whose term of implementation of the electronic invoice has expired, have an automatic extension to comply with the obligation until October 31st, 2022.

3. Free invoicer for government entities:

State entities that perform functions that require the issue invoices, may use the free invoicer, regardless of the range of income and number of monthly documents issued.

EXTENSION OF THE DEADLINE FOR THE STATE TO RECEIVE ONLY ELECTRONIC INVOICES

Resolution No. 201-5215 of July 19th, 2022 extends the deadline until October 31st, 2022, for public entities to receive only electronic invoices, with which they may manage purchases of goods and services. Please remember that the deadline previously established in the regulation was July 30th, 2022.

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