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# NEWS

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## RESOLUTIONS SRI

### REFORMS TO THE RESOLUTIONS REGARDING THE VAT AUTOMATIC REFUND TO SENIOR CITIZENS AND DISABLED PERSONS

Through Resolutions Nos. NAC-DGERCGC23-00000028 and NAC-DGERCGC22-00000029 of September 29, 2023, which as of the date hereof have not yet been published in the Official Gazette, the Internal Revenue Service (SRI) establishes reforms to Resolution Nos. NAC-DGERCGC20-00000059 and NAC-DGERCGC22-00000045, respectively; regarding the VAT automatic refund to Senior Citizens and Disabled Persons.

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The Resolutions Nos. NAC-DGERCGC23-00000028 and NAC-DGERCGC22-00000029 amend general and temporary provisions of Resolutions Nos. NAC-DGERCGC20-00000059 and NAC-DGERCGC22-00000045, respectively; regarding **the VAT automatic refund to Senior Citizens and Disabled Persons**. The changes are as follows:

- It is stated that in addition to the responsibility for the correct information for the VAT automatic refund that falls on the senior citizen, disabled person, legal representatives, substitutes and **issuers of the electronic invoices, the latter will also be responsible for the amount of the tax on**
- **which the financial entities must calculate the withholding.**
- **The term for the national financial system entities issuing credit or debit cards to make the technological adjustments** for the VAT automatic refund to **Senior Citizens changes from 3 to 5 years** counted from the effective date of



the Resolution (September 30, 2020). In the case of **VAT automatic refund for disabled persons, the term of 3 years** from September 27, 2020 is maintained.

- Both for VAT automatic refunds to Senior Citizens and Disabled Persons, the fact that, **during the technological adjustment period indicated in the previous paragraph, the VAT paid for transactions made with credit or debit cards must be requested through the**

**service channels of "Refund by Administrative Act" mechanism; for the other means of payment the automatic refund is enabled.**

- This Resolution will become effective as from its publication in the Official Gazette, which has not been published yet, but is expected to be published in **October 2023**.

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If you have any questions, concerns or would like to take advantage of our services, please do not hesitate to contact us. We are eager to listen to your inquiry and offer solutions tailored to your business needs.



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