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RESOLUCIÓN SRI

RULES FOR THE APPLICATION OF PENALTIES FOR NON-DELIVERY OF SALES INVOICES AND NON TRANSMISSION TO THE TAX ADMINISTRATION

Through the Supplement to Official Gazette No. 575 of June 10, 2024, the Internal Revenue Service (SRI) has issued Rules for the application of penalties for the non-delivery of sales invoices and non-transmission to the Tax Administration with penalties from 1 to 30 unified basic remunerations (RBU 2024: US\$460).

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Resolution No. NAC-DGERCGC24-00000022 establishes the following table with respect to the financial penalties for non-delivery of sales invoices and non-transmission to the Tax Administration (SRI):

Type of Taxpayer (*)	Does not Submit Sales Invoice (**)	Does not Transmit Sales Invoice to SRI (***)
Large taxpayers and high net worth individuals	20 RBU 2024: US\$9,200	30 RBU 2024: US\$13,800
Special taxpayer (Not considered as large taxpayers or high net worth individuals)	10 RBU 2024: US\$4,600	15 RBU 2024: US\$6,900
Companies other than non-profit companies, undivided interests and individuals, obliged to keep accounting records (not considered as large taxpayers or high net worth individuals or special taxpayers)	7 RBU 2024: US\$3,220	10 RBU 2024: US\$4,600

Type of Taxpayer (*)	Does not Submit Sales Invoice (**)	Does not Transmit Sales Invoice to SRI (***)
Not-for-profit companies	4 RBU 2024: US\$1,840	5 RBU 2024: US\$2,300
Undivided interests and individuals, not obliged to keep accounting records (not considered as large taxpayers or high net worth individuals or special taxpayers)	4 RBU 2024: US\$1,840	5 RBU 2024: US\$2,300
Taxpayers considered as popular businesses within the RIMPE Regime	1 RBU 2024: US\$460	1 RBU 2024: US\$460
Taxpayers not registered in the RUC (Tax ID)	1 RBU 2024: US\$460	1 RBU 2024: US\$460

(*) Shall be considered at the time of the infraction occurrence date.

(**) Which also includes:

- a. Delivering physical invoices whose authorization has already expired at the date of invoice issuance.
- b. Delivering electronic invoices without being authorized by the taxpayer to issue such invoices.
- c. Submitting invoices whose authorization belongs to another taxpayer.
- d. Issuing unauthorized vouchers.

(***) The transmission is considered to have taken place if all the following conditions are met:

- a. The transfer was carried out within the term established in the current regulations;
- b. The electronic sales invoices have complied with the validations established for the successful transmission and reception in the SRI systems; and,
- c. The electronic sales invoices transmitted contain the information and the amounts of the transaction carried out.

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As experts in the field, we understand that **legislative changes and regulations** can generate doubts and concerns. So we are committed to being your trusted partner and providing clear and accurate answers to all your questions. **Our team of highly trained professionals** is here to guide you through any legal or tax challenges you may face.

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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