**GENERAL RESOLUTION N ° 95**

**BY WHICH THE NUMBER OF ELECTRONIC INVOICERS ENABLED FOR THE PHASE OF " *VOLUNTARY ACCESSION* " OF THE INTEGRATED NATIONAL ELECTRONIC INVOICING SYSTEM IS EXPANDED AND ADMINISTRATIVE MEASURES ARE PROVIDED FOR THE ISSUE OF ELECTRONIC TAX DOCUMENTS**

Asuncion, August 10, 2021

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| **SEEN:** | Book V of Law No. 125/1991 *"Establishing the new Tax Regime"* and its modifications;Law No. 6380/2019 *"On Modernization and Simplification of the National Tax System";*Decree No. 7795/2017 *"By which the Integrated National Electronic Billing System is created";*General Resolution No. 124/2018 " *By which the participating companies of the Pilot Plan for the implementation of the National Integrated Electronic Invoicing System (SIFEN) are designated";*General Resolution No. 18/2019 " *By which the obligation of electronic* invoicing *is assigned to taxpayers for voluntary adherence to the National Integrated Electronic Invoicing System - SIFEN";*General Resolution No. 23/2019 *"By which the beginning of the phase called Voluntary Adhesion is established for the implementation of the Integrated National Electronic Invoicing System and regulates the issuance of Electronic Tax Documents";*and  |
| **CONSIDERING:**         | That article 92 of Law No. 6380/2019 provides that taxpayers who carry out taxable, exempt or non-taxed acts will be obliged to issue and deliver sales receipts, duly stamped by the Tax Administration, for each transfer and provision of services that make and, likewise, require said documents for each purchase made.That through Decree No. 7795/2017 the Integrated National Electronic Billing System (SIFEN) was created, empowering the State Taxation Undersecretariat (SET) to gradually implement the obligation to electronically issue Sales Receipts and Documents Complementary, Withholding Vouchers and Remission Notes through the phases of the Pilot Plan, Voluntary Adhesion and Obligation, according to the regulations that it establishes.That, in order to continue with the SIFEN massification plan, on the one hand, it is up to the taxpayers who have formally requested to enter the phase called “ *Voluntary Adhesion* ” of SIFEN to be authorized as electronic invoices.That, in order to continue advancing in the massification of the electronic invoicing project, it is necessary to designate the taxpayers who will only issue their tax documents electronically. To this end, for a sustainable and gradual implementation of said provision, it is necessary to include in a first group the taxpayers who were part of the SIFEN Pilot Plan, who have been issuing electronic invoices since November 23, 2018, and in a second group , to taxpayers included in the " *Voluntary Adhesion* " phase .That article 189 of Law N ° 125/1991 empowers the SET to dictate regulations regarding the form and conditions to which the administrations will adjust in terms of documentation and registration of operations, and may even authorize or endorse books and receipts of sale or purchase, where appropriate, for operations related to taxation and forms for affidavits and payments.That the Department of Preparation and Interpretation of Tax Regulations has been issued under the terms of the DEINT / PN Report No. 43 of August 6, 2021. |
| **THEREFORE,** |   |
|   | **THE VICE MINISTER OF TAXATION****RESOLVES:** |

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| **Article 1º.-** | Enable the taxpayers mentioned in Annex 1 of this Resolution as electronic invoices in the implementation phase of the Integrated National Electronic Billing System (SIFEN) called “ *Voluntary Adhesion* ”.In this phase, electronic billers will be authorized to issue and receive electronic documents, however, they may continue to issue sales receipts and other tax documents through other means of generation provided for in Decree No. 6539/2005 and its amendments.  |
| **Article 2.-** | Provide that the taxpayers indicated in Annexes 2 and 3 of this Resolution, as of the indicated date, must only issue electronically all their tax documents, in accordance with the following calendar, except for the virtual Withholding Voucher, whose issuance is will maintain in accordance with the provisions of the regulations that regulate the matter.

| **ANNEXED** | **DATE FROM WHICH THEY REMAIN****OBLIGATED** |
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| 2 - Pilot Plan | January 01, 2022 |
| 3 - Voluntary Membership | April 01, 2022 |

For this purpose, regardless of the expiration date of the authorization and stamping of documents issued by the Undersecretariat of State for Taxation (SET), the taxpayers affected by the provisions of this article, before the date indicated in the calendar, according to correspond to Annex 2 or 3, they must comply with the procedure for communicating the numbering used and cancellation of stamped documents from generation means other than electronic, with the exception of the virtual Withholding Receipt.As of the date on which they are obliged to issue only electronically all their tax documents, the authorization and stamping of the pre-printed and / or self-printed documents of the affected taxpayers will lose their validity, in case they have not carried out the provisions in the previous paragraph.  |
| **Article 3.-** | Establish that as of April 1, 2022, taxpayers who wish to join SIFEN as electronic billers must comply with the authorization process that will be established for this purpose by the State Tax Undersecretariat.  |
| **Article 4.-** | The issuance of Electronic Tax Documents must comply with the provisions of Decree No. 7795/2017, its regulations and tax regulations, and must comply with the procedure established in the SIFEN technical documentation for each electronic document.  |
| **Article 5.-** | Publish, communicate to those who correspond and complete file.  |

**ÓSCAR ALCIDES ORUÉ ORTÍZ**

**Vice Minister of Taxation**