



Tax and Legal Newsletter

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Administrative ruling on use of digital means for issuance of invoices and other documents

Administrative Ruling no. SNAT/2024/000102, issued by the National Tax and Customs Administration Office (SENIAT, for its acronym in Spanish) was published in Official Gazette no. 43.032 dated December 19, 2024; it sets forth the regulations on the use of Digital Means for Invoices and other documents issuance purposes.

This normative instrument is aimed at regulating electronic means to issue invoices and other documents, such as debit notes, credit notes, deliver orders or waybills, and withholding certificates. Below is a summary of the most relevant regulations.

Applicability

The parties who have the option or are required to comply with provisions on electronic means for issuance of documents are set out as follows:

- Companies can opt for using digital means to issue invoices and other documents upon prior authorization by the National Tax and Customs Administration Office (SENIAT),

provided that they are not required to exclusively use tax-controlled cash registers in conformity with Administrative Ruling SNAT/2011/0071 that sets forth the General Standards on Issuance of Invoices and Other Documents¹.

- Individuals and companies engaged in commercial operations exclusively through

¹ Article 8. Regular payers of value-added tax, parties engaged in operations at Duty Free Shops; and parties not qualified as regular payers of value-added tax shall exclusively use tax-controlled cash registers for issuance of invoices in the following circumstances, among others:

1. In case of annual gross revenue above one thousand and five hundred tax units (1,500 T.U.).
2. If most of sale transactions or service rendering agreements are with parties not using invoices as evidence of the disbursement or tax credit, as applicable.

3. If some of the following activities, among others, are jointly or separately developed:
a. Sale of food, beverages, cigarettes and other tobacco products, sweets, confectionery, chocolates and the like.

b. Sale of house and industrial cleaning products.

c. Sale of parts, accessories, lubricants, coolants, and cleaning products for cars, as well as services involving maintenance and repair of motor vehicles, provided that these operations are performed separately from the sale of motor vehicles. For the purposes of this item, motor vehicle shall be understood as any mechanically driven transportation means.

electronic means or web portals are required to use digital issuance means in conformity with this Administrative Ruling.

- Those parties required to use tax-controlled cash registers, in accordance with the General Standards on Issuance of Invoices and Other Documents¹, simultaneously engaged in electronic commerce operations, shall use digital means for these operations only, and record these transactions separately in the Sales Book.

Documents

- The standard provides for the requirements on invoices and other documents highlighting the following per each type of document:
 1. Invoices shall contain: name of document ("invoice"), consecutive and unique numbering, issuer data, control number assigned by the authorized digital printing agency, date and time of issuance, data of acquiring party, description and code of operation, total amount of taxable base

and of taxes, data of authorized digital printing agency, among others.

2. Debit and credit notes shall contain the requirements established in Administrative Ruling SNAT/2011/0071 that provides for the General Standards on Issuance of Invoices and other Documents.
3. Delivery orders or waybills shall be issued to protect the shipping of goods that do not represent sales, and they are required to contain the following information: name of document, certain requirements specified for invoices, statement "Without Right to Tax Credit", description of goods shipped.
4. Withholding certificates shall contain: consecutive numbering using the format established, identification data of withholding agent, date of issuance and delivery, identification data of supplier including email address, data of authorized digital printing agency, among others.

- Requirements applicable to invoices issued on behalf of third parties, as well as contingency measures for issuance of documents in case of situations hindering the use of electronic means for documents issuance purposes are also established.

Document electronic issuance authorization

- In order to use document issuance digital means, taxpayers shall request an authorization from SENIAT's National Intendency for Internal Taxes, and the following requirements, among others, apply:
 1. Permanent connection to the internet.
 2. Guarantee the integrity, authenticity and traceability of data recorded.
 3. Availability of technological infrastructure for processing, storage, and protection of information.
 4. Contract the services of a digital printing agency authorized by SENIAT.
 5. Allow for SENIAT permanent access

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- for consultation of invoices and other documents issued for a ten-year period.
- 6. Availability of contingency systems or contract a third party that will guarantee the service.
- 7. Send digital certificates to an email account or make them available to the end user through the web site or other means.
- The authorization may be revoked if the taxpayer for instance issues fake invoices, or more than a copy of documents, fails to comply with obligations established in this Administrative Ruling or with obligations set forth in the Organic Tax Code and other tax standards.

Digital printing agencies

- Cooperatives and companies domiciled in the country may be authorized by SENIAT as digital printing agencies to render services involving the assignment of control numbers and issuance of documents.



- The authorization requires entities to meet technological and information security conditions specified in the Administrative Ruling.
- Digital Printing Agencies' obligations include, among others, assigning unique control numbers to tax documents, including in these documents data on the issuer, validating the structure of documents, keeping detailed records of the information processed, and guaranteeing SENIAT permanent access to their systems.
- Situations entailing the authorization's revocation include noncompliance with provisions contained in this Administrative Ruling, irregular assigning of control numbers, failure to comply with obligations established in the Organic Tax Code.

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Transitory and final provisions

- The parties required to use electronic means to issue documents shall comply with this standard as from the first day of the third calendar month in which this Administrative Ruling becomes effective, i.e., March 1, 2025.
- Administrative Ruling no. SNAT/2014/0032, which provided for regulations on the Use of different Means for Issuance of Invoices and Other Documents by Mass Services Suppliers is repealed; however, it is stated that those authorizations granted under this standard remain effective.
- The non-compliance with obligations established in this Administrative Ruling entails sanctions in conformity with provisions contained in the Organic Tax Code.

Effective date

The Administrative Ruling is effective as from its publication in Official Gazette on December 19, 2014.



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