

Tax Newsletter

Timely news and information on national tax issues

Relevant aspects to consider in the implementation process for Electronic Tax Documents in El Salvador

In El Salvador, the implementation process for electronic invoicing continues, and throughout the process various updates and questions have arisen that taxpayers must address.

The issuance of Electronic Tax Documents (DTE per its Spanish acronym) has resulted in the need to adapt certain tax requirements that were previously applied to physical documents and implement them for these new electronic documents. Therefore, some of the questions that have arisen along the way are the following:

1. Can the information contained in the JSON files differ from the graphic representation of the DTEs?

In principle, all the information of the JSON file must be consistent with the graphic representation of the DTE in order to comply with the formal requirements for the issuance of documents. However, the Regulations on Compliance of the DTE indicate that certain information of the JSON file is not mandatory in the graphic representation, such as: type of currency, type of contingency, and reason for the contingency.

2. How much time do taxpayers have to void an Electronic Invoice or an Electronic Export Invoice?

According to that established in the Electronic Invoicing Regulations, when Electronic Invoices and Electronic Export Invoices are voided

due to adjustments made to the sales (that reduce the tax debit), such voiding must be performed within the term of three months, counted from the obtaining of the stamp indicating receipt of the document that is sought to be voided. Once this term has expired, it is not possible to generate the voiding event, and therefore, it is not possible to void the document.

3. What process should be followed for the voiding of an Electronic Withholding Receipt (CRE per its Spanish acronym)?

Both the Regulations and the last paragraph of Article 119-E of the Tax Code establish that an Electronic Credit Note (NCE per its Spanish acronym) can be issued, making reference to and adjusting a CRE. This adjustment can be made within the three months following the date on which the original CRE was issued.

4. How much time do taxpayers have to void a Tax Credit Receipt (CCF per its Spanish acronym)?

Tax Credit Receipts can be voided within a maximum term of 24 hours, counted from the obtaining of the stamp indicating its receipt. After this term, a Credit Note or Debit Note

must be issued to modify the values of the original CCF. It is worth mentioning that for the NCE or Electronic Debit Note (NDE per its Spanish acronym) to be valid, it must be issued within a term of three months from the obtaining of the stamp of receipt of the CCF that is sought to be modified.

5. Can the filling out of some of the fields in the Electronic Invoice, such as NRC and the Economic Activity, among others, be omitted?

According to that indicated in the Regulations on Compliance, the filling out of some fields in Electronic Invoices, such as the Economic Activity and NRC, is optional. This is due to the fact that the characteristics of the taxpayers to which these types of documents are issued are not applicable. It is important that the team in charge of the implementation of electronic invoicing of each taxpayer thoroughly review the fields that are optional for this type of document.



For each situation, it will be important that taxpayers always adhere to that established in the Tax Code and the Regulations on Compliance of the Electronic Tax Documents.

To the extent that more taxpayers are incorporated into the implementation of electronic invoicing, **greater efficiency is expected in the tax processes of each taxpayer.**

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Tax Calendar

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 Tax Obligations before the Tax Office (Ministerio de Hacienda)


 Municipal Tax Obligations

 Payroll Management Obligations

June 2024

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

To learn more about **June's** obligations:

 [Download the 2024 Tax Calendar](#)

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