

- f. Accounting Document for Settlement
- g. Delivery note
- h. Debit Note
- i. Credit Note

2. Process for issuing electronic invoices

In general, the process carried out by the electronic invoicing system is as follows:

- a. Obtaining of the certificate of simple electronic signature
- b. Implementation of the certificate in the taxpayer's electronic invoicing
- c. Generation and signing of the JSON file
- d. Sending of the signed file to the Tax Administration for its verification of authenticity.

3. Operating systems

To implement electronic invoicing, taxpayers have the following options:

- a. **DTE transmittal system:** This is an option that is available for all of the taxpayer categories, which requires the support of a certified service provider. With this system, the taxpayer makes adjustments to their internal invoicing system, in accordance with the functional and technical requirements for generating the DTE that will be transmitted to the Tax Administration.
- b. **DTE invoicing system:** This is an option provided by the Tax Administration, which will be made available according to the terms set by the Tax Administration.

4. Process for authorization to become a DTE issuer

For purposes of implementing electronic invoicing, currently the process is as follows:

- a. **Taxpayer requests entry into the program:** A written request must be submitted, for which the Tax Administration has provided a format that can be downloaded from its webpage.

- b. **Tax Administration issues approval:** Tax Administration shall provide induction into the program and send the technical and functional information for initiating software development.

- c. **Taxpayer makes adjustments to their invoicing information system, per the technical specifications:** Software that allows for the issuance of DTE can be acquired, adapted or created.

- d. **Taxpayer performs transmittal testing:** With the support of the Tax Administration, tests are performed to verify the proper functioning of the system.

- e. **Taxpayer submits written request for authorization to become a DTE issuer:** The format for the written request has been created by the Tax Administration and is available on its webpage.

- f. **Tax Administration issues resolution authorizing issuance of DTE:** The resolution provides the aspects that the taxpayer must comply with throughout the electronic invoicing process.

- g. **Taxpayer begins to operate as an issuer of DTE:** At this time, the taxpayer can start issuing DTE.

5. Events used in the DTE

Events are data messages that arise due to a situation affecting an electronic document, and are not tax documents.

They are used either due to an error in the tax documents or the inability to transmit them.

The types of events that have been implemented are the following:

- a. **Voiding event:** These are used when there are errors that raise the need to void the transaction and must be performed within the terms established by the Tax Administration for each type of document.

- b. Contingency event:** A contingency can be defined as an unforeseen situation that impedes the ability of the issuer of electronic documents to immediately transmit the electronic documents to the Tax Administration.

Electronic invoicing is already a reality in El Salvador, and thus it is recommended that all taxpayers inform themselves about the process and assess whether it could be beneficial for their operations to voluntarily implement it or wait until it is mandatory.

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Tax Calendar

June 2022

The updated 2022 tax calendar is now available on the Tax Administration's website, which includes public holidays and deadlines for all tax obligations.

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		



Download the 2022
Obligations Calendar

June 14

VAT

Declaration and payment of the Tax on the Transfer of Movable Goods and the Rendering of Services (F-07).

Financial Income and Transactions

Monthly declaration of Payment on Account, and Tax Withheld on Income, Financial Transactions, and the Special Contribution for Citizen Security and Coexistence (F-14).

Specific and Ad Valorem Taxes

Declaration and payment of Specific Taxes, Ad Valorem Taxes and Special Contribution (F-06).

Other Obligations

- Report on Donations (F-960)
- Report on Specific and Ad Valorem Taxes on Producers and Importers of Alcoholic Beverages, Potable Ethyl Alcohol and Beer, Carbonated Beverages, Isotonic Beverages, Fortified Beverages or Energy Drinks, Juices, Nectars, Soft Drinks and Concentrated or Powder Mixtures for the Preparation of Drinks (F-955).
- Report on Specific and Ad Valorem Taxes on Producers and Importers of Firearms, Ammunition, Explosives and Similar Items, Producers of Tobacco and Producers, Importers and those that clear fuels through customs (F-988)

- Monthly Report of Sales to Producers, Distributors or Retailers of Tobacco and Tobacco Products (F-956).
- Statement of Origin and Application of Funds (F-950).

June 22

VAT

Monthly Report on Withholdings, Collections, or Payments on Account of VAT (F-930).

Printing Presses

Monthly Report on Documents Printed for Taxpayers Registered under the VAT (F-945).

June 17

Father's Day holiday

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