

## Tax Newsletter

Timely news and information on national tax issues

# General characteristics of the Electronic Tax Documents – DTE – (Electronic Invoice) Transmission Platforms



In the *Regulations on Compliance of the Electronic Tax Documents (DTE)*, which have been issued by the Tax Administration as part of the process for the implementation of Electronic Invoicing in El Salvador, the following platforms for transmitting the DTE are established (numeral 9.1 “Transmission Platform”):

1. **DTE Transmission System.** Its purpose is the transmission of data of the DTE from each taxpayer’s invoicing system to the DTE receiving service of the Tax Administration. Important aspects:
  - Applicable for all taxpayer categories: Large, Medium, and Others.
  - The taxpayer must make adjustments to its internal invoicing system, according to the functional, technical and specific requirements of its business model, such that they are compatible with the services for transmitting documents and events to the Tax Administration, without affecting the ability to use the technologies that best suit their compatibility.
  - On its web page, the Tax Administration has made the following documents available to taxpayers to facilitate for the developer the configuration of the DTE structures to be implemented:

Document	Description
<i>JSON Schemas</i>	Contains the JSON Schemas for each type of DTE and each type of event for its IT development.
<i>DTE - Firmador</i>	Free solution for signing Electronic Tax Documents.
<i>SVFE-API-Firmador</i>	Source code for adapting the free solution for signing DTE to your needs.

2. **DTE Invoicing System.** Its purpose is the transmission of data of the DTE using the Tax Administration’s invoicing system that is incorporated on the Tax Office’s web page.
  - Applicable for the following taxpayer category: “Other Taxpayers.”
  - It is a solution for issuing DTE that is provided free of charge by the Tax Administration.

Following we present the general characteristics of the DTE transmission platforms mentioned above:

Characteristics	DTE Transmission System	DTE Invoicing System
Users	<ul style="list-style-type: none"> <li>– Payers of the VAT of all categories</li> <li>– VAT Withholding Agents designated by the Tax Administration (Government, Decentralized and Independent Institutions and Municipalities).</li> <li>– Corporations and foundations of public interest covered by Article 6 of the Income Tax Law.</li> </ul>	<p>Taxpayers that comply with the following parameters may choose this platform:</p> <ul style="list-style-type: none"> <li>– “Others” category</li> <li>– Monthly average income of up to USD \$10,000.00.</li> <li>– Monthly average number of documents of up to 100.</li> </ul>
Access to the system	Through the taxpayer’s own invoicing system that complies with the technical specifications defined by the Tax Administration.	Can be accessed and operated through the website for DTE issuers.
Related costs	Its costs will depend on the technological development or acquisition of the platform and the functions incorporated into it. The electronic signature certificate is granted by the Tax Administration and the transmission of the DTE is free.	The system has no cost, and only requires a device with internet access. The electronic signature certificate is granted by the Tax Administration and the transmission of the DTE is free.
Integration into other systems	It can be integrated into other IT systems used by the company.	It cannot be integrated into the taxpayer’s IT apps, since it works through the web platform provided by the Tax Administration and only with the documents made available therein.
Documents it can issue	Invoice, Tax Credit Receipt, Export Invoice, Credit Note, Debit Note, Receipt of Settlement and Delivery Note, Withholding Receipt, Accounting Document for Settlement, Invoice of an Excluded Party and Donation Receipt.	Invoice, Tax Credit Receipt, Export Invoice, Credit Note, Debit Note, Receipt of Settlement and Delivery Note. <b>Note.</b> It is expected that the selection of documents available for issue will be expanded in the future.
DTE Tests	It requires passing tests for each type of DTE and event prior to being authorized. Testing credentials are available for 2 months.	It requires passing tests for each type of DTE and event prior to being authorized. Testing credentials are available for 15 days.

Following we present the general characteristics of the DTE transmission platforms mentioned above:

Characteristics	DTE Transmission System	DTE Invoicing System
Issuing Volume	It can be designed for issuing a high volume of DTE, and allows them to be managed individually or in batches, provided it complies with the transmission function established by the Tax Administration.	Designed for issuing a low volume of DTE. The documents are issued individually.

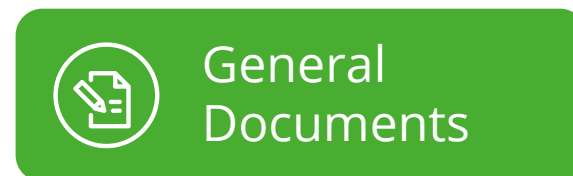
Following are some relevant points when starting or planning the implementation of DTE:

- The Tax Administration offers **comprehensive accompaniment** to all taxpayers, both in their electronic invoicing implementation processes and in the issuance of DTE.
- All services provided by the Tax Administration are **free** (this includes the electronic signature certificate, the link for DTE transmissions for both testing and production, the signature module, and assistance, among others).

It is important to mention that as of the date of issuance date of this document, the Tax Administration has already kicked off the **Mandatory Plan for Implementation of DTE (Electronic Invoice)**. Notwithstanding, currently the obligation is not applicable to all, but rather, it is being informed through notifications (electronic mails) sent to those taxpayers designated by the Tax Administration, indicating the date as of which the taxpayer will be required to issue DTE.

Therefore, it is recommended that all taxpayers start planning and anticipating with their Finance (Accounting), Tax and Systems (IT) teams the corresponding actions to be taken, in order to be prepared for when the Tax Administration confirms the date for the mandatory issuance of DTE.

Using the following links, you can obtain the *Regulations on Compliance of the Electronic Tax Documents (DTE)* and technical documents for the adaptation of systems in the implementation of the Electronic Invoice:



More information:



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Use our **2023 Tax Calendar** to keep informed about:

 Tax Obligations before the Tax Office (Ministerio de Hacienda)


 Municipal Tax Obligations

 Payroll Management Obligations

March 2023

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	31	

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

 Download the 2023 Tax Calendar

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