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N° PL0031

**RELEVANT ASPECTS OF ADMINISTRATIVE RULINGS
ON DIGITAL INVOICING AND INVOICING SYSTEMS¹**

**Elina Pou Ruan
Consultant**

**I. RULING NO. SNAT/2024/000102 ON "RULES FOR THE USE OF
DIGITAL MEANS TO ISSUE INVOICES AND OTHER DOCUMENTS"**

1. Object

The digital issuance of invoices and other tax documents (credit and debit notes, delivery notes, dispatch bills and withholding receipts), which represents a lower number of invoices issued on paper.

2. Recipients

Although most of its rules are aimed at issuers of invoices and other tax documents, it also establishes some rules on the obligations that digital printers must comply with in order for them to process their respective authorizations before SENIAT, as well as the grounds for being revoked.

Ruling 102 distinguishes between subjects obliged to use digital media and non-obligated subjects who can opt for the use of digital means.

Ruling 102 repeals Ruling 0032 of 2014 that regulated the use of Different Means for the Issuance of Invoices and other Documents by Mass Service Providers, which was aimed at mass service providers with volumes greater than 10,000 monthly invoices.

In this way, Ruling 102 has a greater scope of application, since it is aimed at both mass service providers and sellers of goods, regardless of the number of invoices issued each month.

3. Rules that remain in force regarding invoicing

¹ Official Gazette No. 43,032 of December 19, 2024.

- A. Ruling 0071 of "General Standards for the Issuance of Invoices and Other Documents" (Official Gazette No. 39,795 of November 8, 2011)

Applicable to those who can continue to issue manual invoices and are not obliged to issue digital invoices.

- B. Ruling No. SNAT/2018/0141 of "Rules applicable to fiscal machines and printing presses for the preparation of pre-printed invoices or in free forms" (Official Gazette No. 38.863 of February 1, 2008)

The means of invoicing provided for in this Ruling subsist, and in some cases on an exclusive basis, as in the case of fiscal machines for activities such as the sale of food, cigarettes, cleaning products, flowers, vehicle spare parts and a host of other products.

4. Who is obliged and who can opt for the use of digital means of broadcasting?

A. Obligated Entities

- a. Natural Persons and Legal Persons (public or private) that carry out commercial operations **exclusively** through electronic means or web portals.
- b. Natural Persons and Legal Persons (public or private) that are obliged to use tax machines and that simultaneously carry out commercial operations through electronic means or web portals.

In these cases, Ruling 102 indicates that **such persons must record in the Sales Book, separately, the operations carried out by tax machine and those carried out by electronic means or web portals.**

Therefore, we interpret that **the substitution of means of issuance is not contemplated**, in which case, those obliged to use fiscal machines will continue to issue physical invoices by that means when sales are made at their headquarters, while sales made by electronic means or web portals must be invoiced by digital means.

B. Subjects who can opt for the use of digital media

- a. Legal Persons (public or private) **authorised** by the Tax Administration, **not obliged to use tax machines exclusively.**

5. What should we understand by carrying out or carrying out commercial operations?

A. The commercial nature of the transactions

It is understood that it refers to the performance of commercial acts, which excludes acts of an essentially civil nature or those of a professional nature regulated by special laws such as the practice of medicine, accounting, engineering, law, among others.

B. On the conduct of commercial operations

In the context of Ruling 102, it is understood that carrying out or carrying out commercial operations refers to the sale of commercial goods or services that generates the obligation to issue digital invoices to those natural or legal persons whose activity is carried out exclusively through electronic means or web portals.

In this sense, the concern arises in knowing when the operation should be considered configured. Some think that the place of payment or delivery of the product sold are decisive elements to specify the means through which the operation is carried out (electronic or physical). However, from the point of view of the law of obligations, if we take into account that the purpose of the commercial operation is the exchange of goods or services, the operation is carried out from the moment in which the essential elements for it are verified, that is, the consent or agreement between the parties regarding the object, price and other conditions of the operation.

Therefore, it is important to analyze the commercial operations of each seller or service provider, whether natural or legal person, to determine where and how the operations are carried out. In other words, it is necessary to confirm whether the completion or execution of the operation occurs through electronic means or web portals; warning that the use of electronic means or web portals for exclusively advertising purposes or for the exhibition of goods and services, is not enough to carry out the operations.

6. Requirements and conditions for requesting authorization for the use of digital media

Among others, the following:

- A. Have a permanent internet connection.**
- B. Have the technological infrastructure for the processing, storage and safeguarding of the information or hire the services of a third party.**

- C. Hire an authorized digital printer.
- D. Have contingency systems in place.
- E. Allow SENIAT access by digital means to consult invoices and other documents issued, for a period of ten (10) years.
- F. Facilitate the consultation of documents to the end user, through its website or the Digital Printing House.
- G. Provide SENIAT with the access code to the database in which all actions carried out for the issuance of invoices are electronically registered.

7. Deadlines

- A. The SENIAT administration will have a **period of 30 business days to agree or deny the request for** authorization to use digital media submitted by a non-obligated legal entity (one that is not obliged to use exclusively fiscal machines).
- B. The SENIAT administration will have a period of **30 working days to agree or deny the request for authorization to the printers for the assignment of control numbers of the tax documents, as well as for the issuance of the same.**
- C. The authorizations **that were granted to invoice issuers based on Administrative Ruling No. SNAT/2014/0032 (Official Gazette No. 40,488 of September 2, 2014), on the "Use of Different Means for the Issuance of Invoices and other Documents by Mass Service Providers"** remain in force.

II. RULING NO. SNAT/2024/000121 ON "CONDITIONS AND REQUIREMENTS FOR PROVIDERS OF COMPUTER SYSTEMS FOR THE ISSUANCE OF INVOICES AND OTHER TAX DOCUMENTS"

1. Object

The adaptation or adaptation of computer systems to the requirements of the Tax Administration in terms of integrity, continuity, reliability, conservation, accessibility, readability, traceability, inalterability and inviolability of transaction records, in order to have more effective tax control over the information recorded by such systems.

2. Recipients

- A. Providers of computer systems for the digital issuance of invoices and others documents, domiciled in the country.
- B. Developers.
- C. Taxable Persons.

3. Steps to obtain authorization for Providers

- A. An application is submitted to SENIAT together with the provisions of the Ruling.
- B. SENIAT carries out an evaluation and issues a technical report.
- C. The Intendant of SENIAT, according to the report, must issue the respective Homologation in 15 working days.

4. Key technical requirements for IT systems

- A. Integrity, continuity, reliability, conservation, accessibility, readability, traceability, inalterability and inviolability of records.
- B. Submission by electronic means to SENIAT, continuously, securely, correctly, in full, automatically, consecutively, immediately and reliably of the records of invoicing or tax interest that are required.
- C. Allow the correction or cancellation of the invoice only by issuing debit or credit notes.
- D. All the data recorded must be dated, indicating the time at which the registration is made.
- E. Grant a query key to SENIAT that allows access to the system as well as to the application programming interface and the rest of the functionalities.

5. Final Provision Four: adaptation or acquisition of computer systems

In accordance with the Fourth Final Provision of the Ruling:

"Taxpayers will have 90 continuous days (March 19, 2025), counted from the date of publication of the Ruling in the Official Gazette, to adapt or acquire the computer systems approved and authorized by SENIAT, for the issuance of invoices and other tax documents."

6. Which taxpayers are you referring to?

Our interpretation is that the "taxpayers" referred to in the First Final Provision are those taxpayers of tax obligations who issue invoices (digital or not) through computer systems, so we consider that those who continue to issue the pre-printed invoices that are provided for in Ruling 0071 of "General Standards for the Issuance of Invoices and other Documents" are excluded from this obligation. which is still in force.

7. General recommendations

- A. Seek technical advice to confirm the approval and adequacy of the computer systems to the new regulations and requirements.
- B. Seek legal advice to review the operations or marketing models used in order to confirm if the conditions are met to be obliged to issue digital invoices.

Contacts:

LEGA Abogados
Office:
+58 (212) 277.22.00
E-mail: info@lega.law
Web: www.lega.law

Elina Pou Ruan
E-mail: epou@lega.law
Phone: +58 (0212) 277 2263

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