



PwC Interamericas ***Tax News***

“Amendments to Directory Order 024-2007 - Optional electronic invoice system (FACE)”

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On August 17, 2011 Directory Order No. 08-2011 was published in the Official Gazette concerning amendments to Directory Order No. 024-2007 “Optional electronic invoice system –FACE–”, with respect to the authorization, issuance, transmission and preservation, storage, safeguarding and control over invoices, credit and debit notes by electronic means, together with the electronic safeguarding of copies of invoices and credit and debit notes issued on hard-copy.

Order No. 08-2011 amendments cover Order 024-2007, as follows:

- 1) Amendment to the name of Directory Order No. 024-2007.
- 2) Definitions of: a) FACE electronic invoice, b) Issuer of electronic invoices or EFACEE c) Generator of electronic invoices or GFACE, d) Authorization code for issuing invoices (CAE), e) Authorization code for issuing copies (CAEC), f) Summary code of monthly billings (CRFM).
- 3) Procedures for issuing invoices, special invoices, credit and debit notes and other electronic tax and third-party documentation.
- 4) Requirements to be met by EFACE tax payers when requesting authorization to issue invoices, special invoices, credit and debit notes and other electronic documentation through GFACE
- 5) Procedures for filing taxpayers’ requests for authorization to issue electronic invoices, special invoices and credit and debit notes as well as other electronic documentation through GFACE.
- 6) Abrogation of sections 7 and 17 of Directory Order 024-2007.
- 7) Voiding of invoices issued by electronic means.
- 8) Means for filing tax documents
- 9) Administrative requirements to authorize a juridical person to generate electronic tax documents
- 10) Criteria for preservation and storage through electronic means of electronic records (i.e. electronic copies of invoices, special invoices, credit and debit notes and other documents issued on paper).



“Amendments to Directory Order 024-2007 of the optional electronic invoice system (FACE)”

- 11) Deadline for the electronic registration of documents issued originally on paper
- 12) Gradual inclusion of special tax payers into the FACE system
- 13) Services for filling out and safeguarding of the purchase and services received and sales and services rendered ledgers to be provided by GFACES.

In relation to amendments to Directory Order 024-2007 the gradual inclusion of special tax payers to the electronic invoice system should be highlighted, which is determined on the number of invoices issued in a year as explained below:

Timeframe for gradual incorporation as per Directory Order No. 08-2011

4 a 18

Months available for planning, testing and corrections to be included in the electronic invoice system



Deadline for incorporation

Range of invoices issued in a year		2011				Gradual incorporation dates												
		Sep	Oct	Nov	Dec	2012												2013
From	To	Jan	Feb.	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar		
1,000,001	100,000,000 or more	4																
300,001	1,000,000	5																
200,001	300,000	6																
100,001	200,000	7																
50,001	100,000	8																
40,001	50,000	9																
30,001	40,000	10																
20,001	30,000	11																
12,001	20,000	12																
6,001	12,000	13																
3,001	6,000	14																
1,501	3,000	15																
1,001	1,500	16																
501	1,000	17																
-	500	18																

