CIAT's Center for Advanced Analiti

Marcio F. Verdi – Executive Secretary - CIAT

Invoices and electronic documents

- The experience of CIAT members

Key elements of e-invoice in Latin America

Latin America (LA), largely recognized as the world leader region on electronic invoice, is presented as an example for several aspects.

- All documents are transmitted to the Tax Administration
- Common format
- Electronic signature. Digitally signed documents with PKI.
- Low-cost solution for small and mid-size taxpayers
  - Hosted by the tax administration on-line (the majority of countries)
  - Stand-alone app to be downloaded (java based)
  - Offered by third parties (under different models)

Continuous Transactions Control

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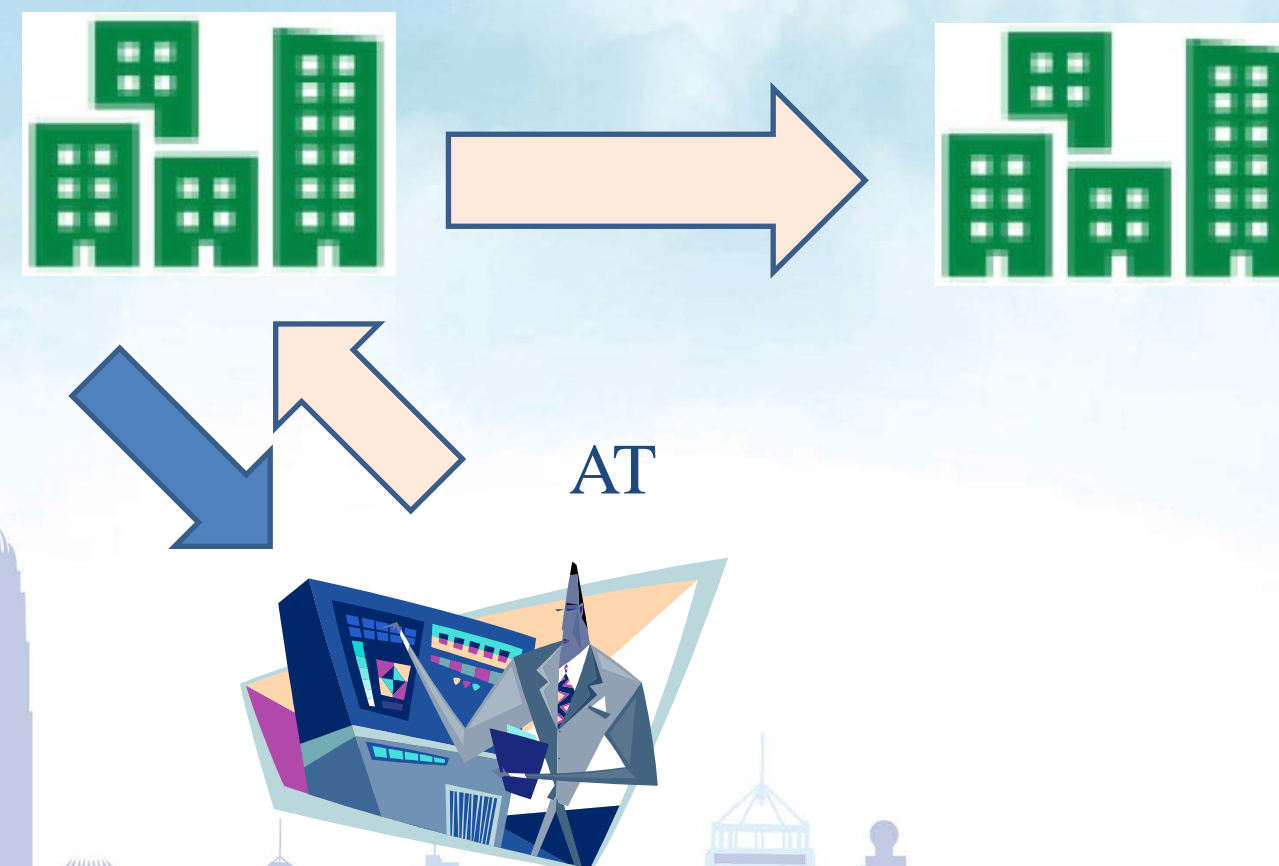
Using e-invoices for control (the success of invoices and electronic documents)

Información de Comprobantes Electrónicos para presentación de declaraciones de impuestos

Estimado (a) Contribuyente:

Razón Social: MO_____NIO
RUC: 0_____001

El Servicio de Rentas Internas le recuerda que para la presentación de sus declaraciones y pagos de impuestos deberá considerar la información de comprobantes emitidos y recibidos de forma electrónica y física.

Luego de revisar la información contenida en las bases de datos con las que cuenta la Administración Tributaria, a continuación se informa el resumen de los montos registrados en sus comprobantes electrónicos emitidos y en estado autorizado.

PERÍODO: JULIO 2018*

| Descripción	Factura	Nota de Crédito	Nota de Débito
Base Imponible 0%	$27358.7	$0	$-
Base Imponible 12%	$40771.17	$2574.58	$-
Monto IVA (Ventas)	$4892.28	$308.95	$-
Base No Sujeto IVA	$0	$0	$-
Base Exento IVA	$0	$0	$-
Número de Comprobantes	352	2	-

COMPROBANTES DE RETENCIÓN		
Descripción	Valor	Cantidad
Retenciones en la fuente de Impuesto al Valor Agregado - IVA	$1.65	1
Retenciones en la fuente de Impuesto a la Renta	$93.85	38

(*) La información corresponde a comprobantes electrónicos emitidos en estado autorizado al último día del período. Se

Pre-filled tax return and e-Invoice

- Personal income tax

  - Deductions for expenses incurred on electronic invoices (for example Education, medical services).

- Pre-filled VAT tax return in Chile (and other countries)

  - Input and output books for VAT are handled by the tax administration.

  - Started in 2017

  - Currently 94% of taxpayers who declare a debit or credit use the pre-filled tax return which represents 93% of the VAT collection.

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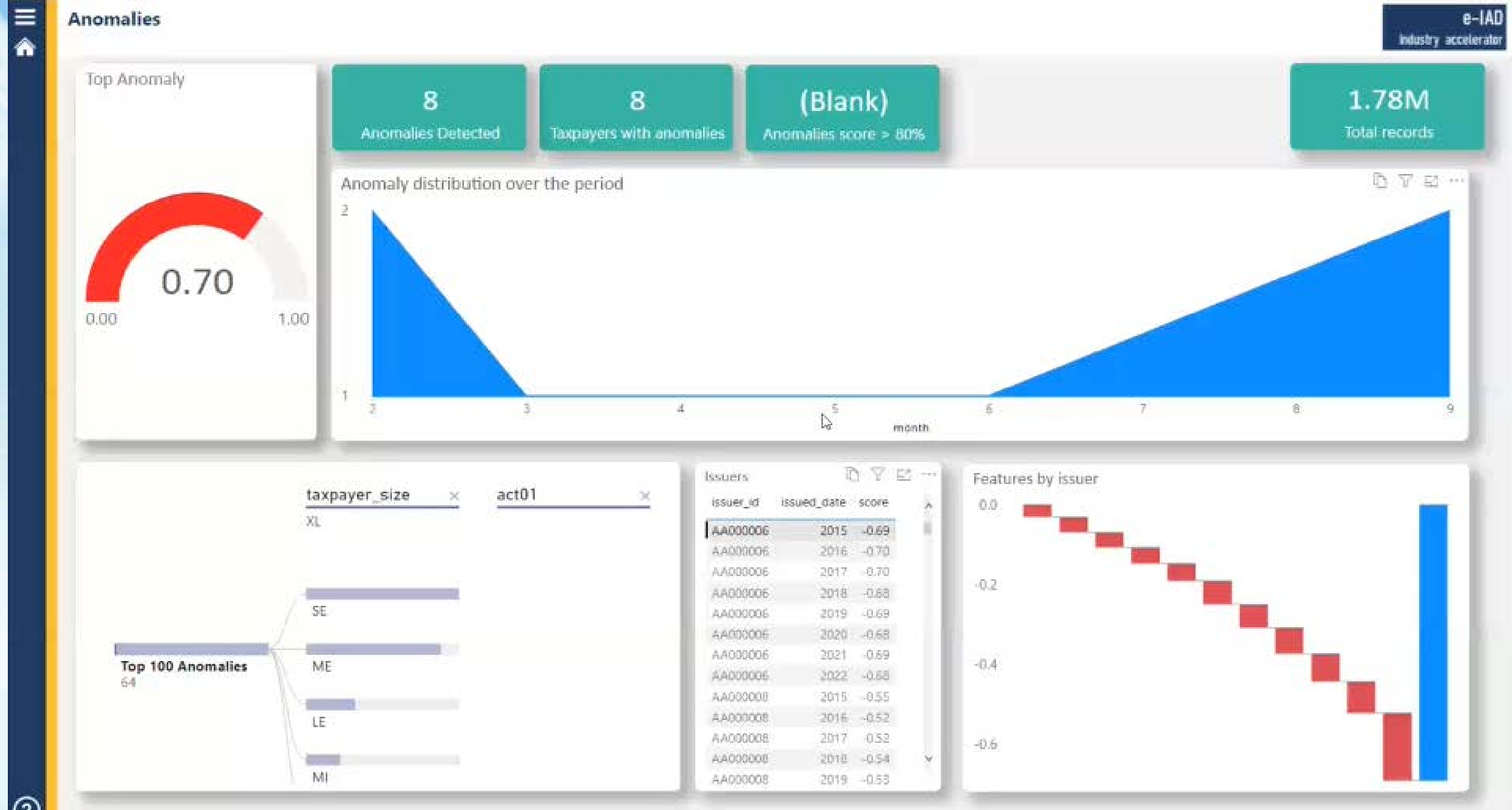# Use of advanced analytics and AI for control

- **Detection of fraudulent documents (anomalies)**
- **Analysis of items to determine correctness in claims of credits**
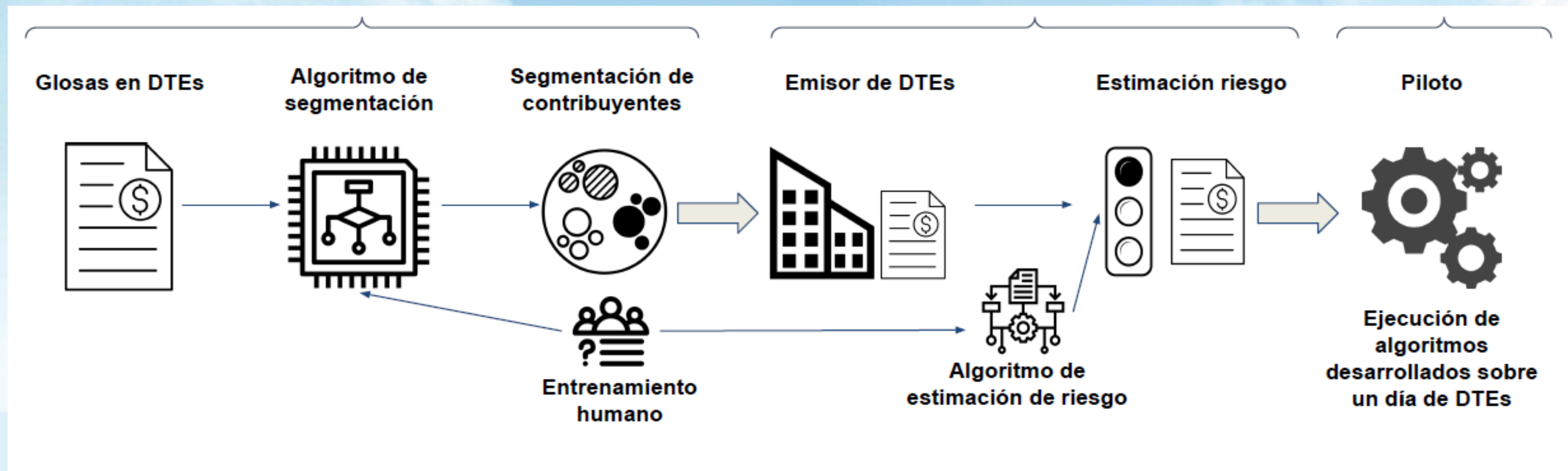
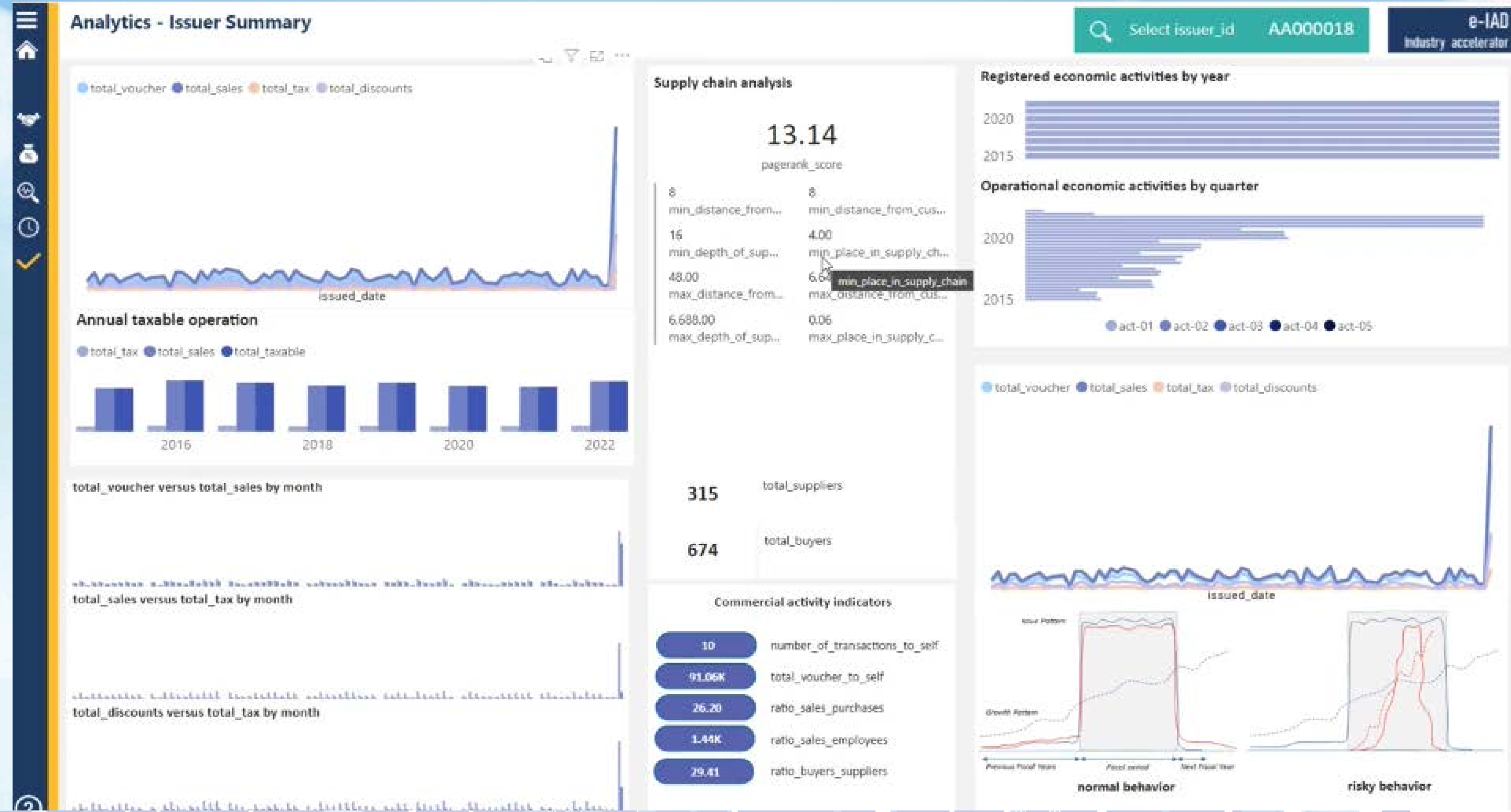# Use of advanced analytics and AI for tax compliance
Anomalies detection on E – invoicing Data bases

DEC System facilitates VAT compliance in the digital economy. It allows registering companies or people who sell products or provide services -prior legal adjustments in national regulations- operating in the country without having permanent establishment (PE), applying the law to collect and find out the VAT / GST to the revenue agency.

ICT as a Strategic Tool to Leapfrog the Efficiency of Tax Administrations
a B&MGF and CIAT publication

- A compendium of 550 pages addressing every aspect of technology in a modern tax administration
- From the registry to dispute resolution. From tax admin processes to IT governance. From technology applications to training human resources
- Detailed procedures on electronic invoicing and enabling digital technologies and services
- Chapters showcase "success stories" applications in CIAT member countries: Brazil, Chile, Kenya, Portugal, Spain, and others
- Many avant-garde concepts are presented, e.g., the digital domicile
- Advice is provided via a "Roadmap to Modernize a Tax Information System"
- Major security issues are addressed in several areas; from risk management to cyber security
- Available as PDF and e-Book

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