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Electronic invoice: draft resolution would modify calendar for its implementation

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Published: January 14, 2020



Through a draft resolution, the Dian would modify certain aspects related to **electronic invoicing**, those required to issue it and the deadlines for its implementation.

In addition, the entity would define new requirements applicable to the **checkbook or paper invoice**.

After the modifications made by the Economic Growth Law 2010 of December 27, 2019 (<https://actualicese.com/ley-2010-de-27-12-2019/>), the Dian published on its website a draft resolution (https://www.dian.gov.co/normatividad/Proyectosnormas/Proyecto%20Resoluci%c3%b3n%20000000%20de%2003-01-2020_.pdf) **through which it would establish new requirements for the checkbook or paper bill**, which would be added to those indicated in article 617 of the Tax Statute (<https://actualicese.com/estatuto-tributario/>) –ET–.

In addition, this project would define new ones required to issue electronic invoices with prior validation, modify the calendar for its implementation for the fourth time and indicate other requirements, terms and technical and technological mechanisms applicable to it.

Recall that on October 1, 2019, Dian issued Resolution 000064 (<https://actualicese.com/resolucion-000064-de-01-10-2019/>), through which it modified by third the calendar for the implementation of the electronic invoice contained in Resolution 000020 of March 26, 2019 (<https://actualicese.com/resolucion-000020-de-26-03-2019/>), which had already been extended with resolutions 000030

"This project would define new ones required to issue electronic invoices with prior validation, modify the calendar for its implementation for the fourth time and indicate other requirements"

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(<https://actualicese.com/resolucion-000030-de-29-04-2019/>) and 000058 of the same year (<https://actualicese.com/resolucion-000058-de-13-09-2019/>) (see our editorial *Deadlines for the start of electronic invoicing were extended for the third time* (<https://actualicese.com/plazos-para-el-inicio-de-la-facturacion-electronica-fueron-ampliados-por-tercera-vez/>)).

 Indicators and Relevant Figures

However, among the modifications proposed by the draft resolution in question we can highlight:

Forced to issue electronic invoice

From 2020 they would be required to issue the electronic invoice with prior validation:

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- VAT managers.
-  Responsible for the national consumption tax.
- Individuals or entities with merchant quality, who practice liberal professions or provide services related to it and dispose of goods resulting from agricultural or livestock activities, regardless of whether they are taxpayers or not of the taxes administered by the Dian.
- **Typographers and lithographers who are not responsible for VAT .**
- SIMPLE contributors.
- Not required to issue electronic invoice, who choose to do so voluntarily.

It is necessary to highlight that Article 2 of Resolution 000020 of 2019 (<https://actualicese.com/resolucion-000020-de-26-03-2019/>) had initially defined the subjects required to bill electronically. However, **typographers and lithographers were not included in the list of said obligors .**

Electronic invoice requirements

The Resolution 000030 of 2019, Article 2 (<https://actualicese.com/resolucion-000030-de-29-04-2019/>) , pointed out that the validity of electronic invoicing depended on the fulfillment of a **total of 16 requirements** , which must be validated by the biller mail before making delivery to the purchaser. Among these requirements were those indicated in the following infographic:



REQUISITOS DE LA FACTURA ELECTRÓNICA DE VENTA



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De acuerdo con la Resolución 000030 de abril 29 de 2019, la validez de la factura electrónica de venta dependerá del cumplimiento de un total de 16 requisitos, los cuales deben ser validados por el facturador electrónico, antes de realizar su respectiva entrega al adquirente.



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(<http://cdn.actualicese.com/Imagen-editoriales/Infografia-06-08-2019.jpg>)

However, **the new draft resolution indicates that now the electronic invoice would be issued with the full 20 requirements**, among which we can highlight:

- Surname and name or business name and NIT of the seller or service provider.
- Surname and name or business name and NIT of the acquirer of the goods or services.
- Register last name and name and identification number of the acquirer of the goods or services, in the case where the acquirer does not provide the above information.
- Record the phrase "final acquirer" and the number 2.22.222.222 in case the purchaser of goods and services does not provide the NIT or its identification number.
- Register the location address of the business establishment in which the goods are delivered, in the case where the acquirer provides the identification number or the number indicated above is registered.
- Attach electronic validation document generated by the Dian.
- Content of the technical annex of the electronic invoice for the generation, transmission, validation, issuance and receipt.

Requirements for the sales invoice of the checkbook or paper

In addition to the requirements set forth in Article 617 of the ET (<https://actualicese.com/estatuto-tributario/>) , the draft resolution states that **the invoice for the sale of the checkbook or paper would require certain requirements, among which are :**

- Payment method, that is, if it is cash or credit, for which the term must be indicated.
- Means of payment, that is, whether it is cash, credit or debit card, or electronic transfer.
- Discrimination of VAT, INC and INC of plastic bags, with their corresponding rate applicable to goods or services that are taxed with these taxes.

Calendar for the implementation of the electronic invoice

The draft resolution

(https://www.dian.gov.co/normatividad/Proyectosnormas/Proyecto%20Resoluci%c3%b3n%20000000%20de%2003-01-2020_.pdf) proposes to extend for a fourth time the deadlines for the implementation of the electronic invoice. Thus, the new calendar would indicate that the start date of registration and authorization in the computerized invoice service for the obligors according to the main economic activity registered in the RUT belonging to groups 1 to 10, **would be February 1, 2020** .

However, the maximum date to start issuing the respective electronic invoice would be met independently for each group, as follows:

- **Group 1:** March 2.
- **Group 2:** April 1.
- **Group 3:** May 1.
- **Group 4:** June 1.
- **Group 5:** July 1.



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- **Group 6:** August 4.
- **Group 7:** September 2.
- **Group 8:** October 1.
- **Group 9 and 10:** November 1.

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For the above it would be necessary to take into account the ISIC code of the obligor to be registered in the RUT.

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In the case of the other subjects obliged to invoice electronically that do not attend ISIC economic activity, the deadline to start issuing the respective invoice would also be extended (see numeral 2 of what would be article 8 of the draft resolution

(<https://www.dian.gov.co/normatividad/Proyectosnormas/Proyecto%20Resoluci%c3%b3n%20000000%20de%2003-04-2020-.pdf>)).

In our format Calendar of implementation of the electronic invoice you (<https://actualicese.com/calendario-de-implementacion-de-la-factura-electronica/>) can know the dates assigned to start billing electronically, which are valid so far; Once the project in question is formalized, you can download this fully updated tool again. See the!

Related material

- [Analysis] Rejection from 2020 of costs or expenses not supported by electronic invoice (<https://actualicese.com/rechazo-a-partir-de-2020-de-costos-o-gastos-no-soportados-con-factura-electronica/>)
- [Case study] Process for canceling an electronic invoice (<https://actualicese.com/proceso-para-la-anulacion-de-una-factura-electronica/>)
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la ley 2010 indica unos porcentajes que se aceptaran como costo y
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Tax Gabela for debtors of the Dian:

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Through the 2010 Law of 2019, the national Government administrative processes with the Dian. Draft decree public to such benefits.

Infographic

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(<https://actualicese.com/infografia-personal-gravable-2019/>)

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Fuente: Superfinanciera

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billones de pesos ([https://actualicese.com/rendimientos-en-](https://actualicese.com/rendimientos-en)

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The declaration of income of a legal person and of a natural person can be pres
condition set out in article 1.6.1.13.2.18 of the Single Tax Decree 1625 of Oct

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