INVOICING

Seniat’s New Invoicing Rules: What Your Sales System Has to Change

On 21 October 2026 Seniat published Providencia Administrativa SNAT/2026/00093 in Gaceta Oficial 43.484, setting the general rules for issuing invoices and other tax documents. According to Finanzas Digital, article 4 allows digital or electronic channels, among them Seniat’s free web portal and app and authorised digital printers and other approved technology providers, as well as fiscal machines. Article 5 leaves the choice to the taxpayer, so a fiscal machine is no longer compulsory.

The rule allows 180 calendar days from publication. The Gerencia y Tributos blog and El Pitazo place the start on 20 April 2027, although depending on how the period is counted it could be a day earlier; confirm the exact day against the Gaceta text and with your accountant. Until then you can use up the printed formats you hold. After that, those physical formats are kept only for contingencies such as long power cuts or severe internet outages, and once the problem is over those documents are recorded and sent as PDF to the digital printer or to Seniat’s API.

The rule is summarised in Finanzas Digital’s article of 22 October 2026.
https://finanzasdigital.com/seniat-levanta-uso-obligatorio-maquinas-fiscales-gaceta-oficial/

Without Homologation, the Work Moves to the Integration

In August Seniat had already dropped the requirement to homologate invoicing software: Providencia SNAT/2026/00084 repealed SNAT/2024/000121. El Diario pointed out at the time that documents still have to meet their formal requirements, and the October rule restates them: tax identification, control numbering, date, a description of what was sold and the taxes that apply. What remains is connecting the system you sell from to the channel you choose, so that everything reconciles: each invoice with its control number, each credit note linked to the invoice it corrects and each contingency document uploaded once.

The end of homologation was explained in El Diario’s article of 16 August 2026.
https://eldiario.com/2026/08/16/eliminacion-homologacion-facturacion/

Special Taxpayer Status Is Now a Dated Fact

On 22 October, a day after the invoicing rule, Gaceta Oficial 43.485 published Providencia SNAT/2026/00099, with new income criteria for classifying special taxpayers. It applies from 1 November and repeals SNAT/2023/00005. Its article 16 says that taxpayers already classified and

notified do not lose the status because of the new rule, although Seniat may revoke it in the cases the rule sets out.

The new criteria and article 16 were reported in Finanzas Digital's article of 23 October 2026.
https://finanzasdigital.com/seniat-contribuyentes-especiales-2026/

The status moves money. A tax lawyer interviewed by El Pitazo explained that a business that stops being special also stops withholding IVA and collecting IGTF, and leaves the special filing calendar. Your customers' and suppliers' status counts too, because it decides who acts as the withholding or collection agent in each transaction. If your system stores it as a fixed setting, changing it can alter documents already issued, and leaving it alone keeps the system withholding under an outdated status. Act only on formal Seniat notifications, with your accountant, and record the date each change takes effect.

The lawyer's explanation appears in El Pitazo's article of 24 October 2026.
https://elpitazo.net/economia/facturacion-digital-y-alivio-a-contribuyentes-especiales-que-cambia-con-las-recientes-medidas-del-seniat/

What to Prepare Before April, in This Order

- Choose the issuing channel with your accountant based on your volume, your points of sale and your connectivity, and note how to report the change to the Regional Office or Internal Taxes Sector for your tax address.
- List every place a tax document comes from today (till, spreadsheet, online shop, back-office system) and decide which series each one will use.
- Store the special-taxpayer status of your business, each customer and each supplier as a record with a start date, the notification attached and the name of whoever changed it.
- Design the contingency mode: where the printed formats are kept, who authorises their use, how each number is logged and who sends the PDFs once power or internet returns.
- Test the integration in a test environment by cutting the response halfway through a submission and retrying, and check that one sale ends with one invoice and one control number.

How Custom Software Does It

We start with a process map, from the order to withholding and contingency, with every system and person involved. The map shows where a free-form invoice is produced today and where the same data is typed twice. With the owner and their accountant we choose the channel, then build the connection in weekly deliveries. Every submission carries a unique operation reference, and the connector checks whether that reference already has an invoice before requesting another. We store the provider's response and the PDF beside the sale. Each company's tax status lives in a

record with an effective date and an audit trail, and the withholding and IGTF rules read the status in force on the transaction date. Contingency documents go into a queue with their numbers and are sent when the connection returns. Before the cut-over we run the old and new systems in parallel, test against the provider's sandbox where one exists, and leave documentation and staff training behind.

> *This article summarises published rules and how specialist press and blogs read them; it is not tax advice. Confirm your status, your deadlines and the right channel with your accountant and against formal Seniat notifications. The availability of Seniat's channel, of digital printers and of their APIs depends on them, and no integration fully removes the need for a contingency.*

A Check You Can Run

Set aside an hour with whoever runs the till and the back office. Write down every place an invoice, credit note or withholding voucher is produced today, the program it uses and who operates it. Then walk through, on paper, a power and internet cut at midday: who decides to switch to contingency, where the printed formats are, how each number is recorded and who will later send the PDFs without invoicing the same sale twice. Any step that depends on one person's memory is the first thing to write down. Do not touch the live system for this exercise.

Supporting guidance: US government (Ready.gov) guidance on IT disaster recovery plans for businesses.
https://www.ready.gov/business/emergency-plans/recovery-plan

Continue with: Retrying a Failed Integration Should Not Duplicate the Order.
https://systems.kavaliero.com/en/blog/retrying-a-failed-integration-should-not-duplicate-the-order

For help with this work, see the scope of Custom Software.
https://systems.kavaliero.com/en/services/custom-software