



COUNTRY BRIEFING • CHILE

The oldest e-invoicing regime, and what still catches people out

Chile has been fully electronic for years, which is exactly why it is underestimated. The document rules are settled; the operational traps are not — and 2026 brings changes to receipts, dispatch guides and validation that reach systems most companies have not touched since go-live.

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For
CFOs, tax and finance leads

Scope
DTE, boleta, dispatch guides

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30 Advisory

01 Where Chile stands today

A mature regime, still moving

Chile was among the first countries in the world to make electronic tax documents compulsory, and the obligation now reaches every taxpayer and almost every document type. The consequence is that Chilean e-invoicing is rarely treated as a project — and that is precisely where the risk sits, because the rules have continued to evolve while most implementations have not.

100%

Of taxpayers in scope — the regime completed its phase-in years ago

8 days

The window in which a buyer may formally reject an invoice before it is treated as accepted

1 Mar 2026

Digital delivery of electronic receipts becomes the expectation where no printer exists

1 Nov 2026

Extended deadline for the strengthened dispatch-guide requirements

Why a settled regime is still a live risk

- ◀ **The SII keeps publishing.** Document formats, validation rules and resolutions are revised continuously. An implementation frozen at its go-live version drifts quietly out of line.
- ◀ **The controls are automatic.** Because everything is already electronic, the administration reconciles purchase and sales records centrally. Differences are found by machine, not by inspection.
- ◀ **The commercial consequences are unusual.** In Chile an accepted invoice becomes an instrument that can be assigned and enforced — so an invoice process failure is a treasury problem, not only a tax one.
- ◀ **Nobody owns it.** After go-live, Chilean e-invoicing often has no named owner. Folio ranges run out, certificates expire and rejections accumulate, because none of that appears on anyone's calendar.

What the administration can see that you may not

CENTRAL RECORD	WHAT IT LETS THE SII DO WITHOUT ASKING YOU ANYTHING
Every document you issued	Rebuild your sales for any period, by document type, and compare it with what you declared
Every document issued to you	Rebuild your purchases and the credit you are entitled to, independently of your own accounting
Acknowledgements and objections	See which invoices were disputed, which lapsed into acceptance, and which were never acknowledged at all
Document movements	Follow goods through dispatch guides and match them to the invoices that should have followed

The compliance modernisation backdrop

Chile's tax compliance legislation of 2024 broadened the administration's information-gathering and enforcement powers and tightened obligations across the board, including in areas adjacent to invoicing. Combined with the SII's continued digitalisation of validation, the practical effect is a lower tolerance for the kind of untidy document practice that was survivable a decade ago.

THE QUESTION TO ASK THIS MONTH

"When did we last change anything in our Chilean e-invoicing setup, and who decided it was still correct?" If the answer is the original implementation and nobody since, that is the gap — and it is cheaper to close deliberately than to discover through a rejection or an assessment.

02 How the DTE model actually works

Folios, signature, validation, and a clock on the buyer

Chile's model predates the European ones and works differently. You are authorised to issue documents from pre-allocated number ranges, you sign them yourself, and the administration validates them — while your customer gets a separate, time-limited right to object.

STEP	WHAT HAPPENS, AND WHERE IT FAILS
Obtain folios	The SII issues authorisation codes covering ranges of document numbers, per document type. Ranges run out. A billing run that exhausts its folios stops, and requesting more is not instantaneous
Sign	Documents are signed with a digital certificate held by the company. Certificates expire. An expiry discovered mid-run is an outage with no workaround
Send and validate	The document is transmitted to the SII, which validates and accepts or rejects it. A rejected document is not an invoice, however complete it looked in your system
Deliver to the buyer	The document reaches the customer, who acknowledges receipt. Delivery is your obligation, not the administration's
The buyer's window	The customer has a limited period — eight days in the general case — to formally object. Silence is treated as acceptance, with consequences described in section 06
Records	Purchase and sales records are maintained centrally from the documents exchanged, and feed the periodic VAT position

The four operational controls that matter

- **Folio stock** — consumption monitored against remaining range, with a threshold that triggers a request before it is urgent
- **Certificate validity** — expiry dates in a calendar with a named owner and a deputy
- **Rejections** — a daily view of documents the SII did not accept, cleared the same day
- **Central records** — periodic reconciliation between the administration's view of your purchases and sales and your own ledger

The side most companies neglect: inbound

INBOUND STEP	WHAT HAS TO HAPPEN, AND BY WHEN
Receive	Supplier documents arrive and are matched against orders and receipts — as data, not as a PDF somebody forwards
Acknowledge	Receipt is acknowledged, which is a distinct act from accepting the commercial content
Review inside the window	Anything disputed must be formally objected to within days, not at month-end. After that the position is effectively conceded
Post	The document is posted and becomes part of the purchase record that supports your VAT position

HOW THIS DIFFERS FROM WHAT YOUR EUROPEAN COLLEAGUES DESCRIBE

There is no accredited network and no single clearance queue standing between you and your customer. You hold the authorisation to issue, which gives flexibility — and puts the operational burden on you. **Folios and certificates are the Chilean equivalent of the connectivity problems other countries have**, and they fail in the same way: quietly, until the day they stop a billing run.

03 The document set

More types than most countries, each with its own rules

Chile does not have one electronic invoice; it has a family of documents, each with a code, a purpose and its own validation. Getting the type wrong is not a formatting error — it changes the tax treatment and the rights attached to the document.

DOCUMENT	USED FOR
Electronic invoice	The standard taxable sale between businesses, carrying VAT
Exempt or non-taxable invoice	Sales outside the scope of VAT or exempt from it — a distinct document, not a flag on the normal one
Purchase invoice	Issued by the buyer in defined situations, with the tax consequences that follow from that reversal
Electronic receipt	Consumer sales. A separate world operationally, tied to points of sale and now to digital delivery
Dispatch guide	Movement of goods, including where the invoice follows later. The focus of tightened requirements during 2026
Credit and debit notes	Corrections and adjustments, referencing the document they modify
Export documents	Export invoices and their notes, with additional data on shipment, port and carrier
Settlement invoice	Used in agency and consignment arrangements, where one party settles on behalf of another

Document type codes are defined in the SII's published format specification, which is versioned and revised — most recently in 2026. Confirm the current version and codes before configuring anything.

Choosing the right document

The decision is driven by four questions, and answering them in the system rather than at the user's discretion is what keeps the records clean:

- **Is the counterparty a business or a consumer?** That decides invoice or receipt, and the two are not interchangeable
- **Is the supply taxable, exempt or out of scope?** That decides which invoice type, not which line
- **Are goods moving, and when?** That decides whether a dispatch guide is required before the invoice
- **Is this a correction?** That decides a credit or debit note referencing the original, never a fresh invoice

Where companies get the document type wrong

- ◀ **Exempt sales issued as taxable invoices with a zero line.** It reconciles in your ledger and it is wrong in the records the administration keeps.
- ◀ **Goods moved without a dispatch guide** because the invoice "will follow" — the area receiving the most attention in 2026.
- ◀ **Consumer sales issued as invoices** to avoid running two processes, which distorts both the VAT records and the customer data.
- ◀ **Corrections issued as new invoices** rather than as credit notes referencing the original, leaving two live documents for one transaction.

04 What changes during 2026

Receipts, dispatch guides and tighter validation

1 Jan 2026

The stamping requirement on printed electronic receipts is removed, simplifying the printing process

1 Mar 2026

Digital delivery of electronic receipts where no printer is used — by email, message, QR or equivalent

1 Nov 2026

Extended deadline for the strengthened dispatch-guide requirements, including additional shipment detail and a registry

Through 2026

Progressive tightening of automated DTE validation and SII oversight of document quality

What each change actually asks of you

CHANGE	THE WORK BEHIND IT
Digital delivery of receipts	A channel that reliably reaches the customer, a record that delivery happened, and a fallback when the address or number is wrong. This is a point-of-sale and customer-data question as much as a tax one
Dispatch-guide detail and registry	Additional shipment data captured at the point the goods move — which usually means the warehouse and transport systems, not the finance system, have to change
Stricter validation	Errors previously tolerated begin to be rejected. The exposure is concentrated in documents nobody looks at: exempt sales, corrections, and anything issued outside the main billing process

A sequence for the rest of the year

WHEN	WHAT TO DO
This quarter	Compare your document format against the SII's current specification; measure folio stock and certificate expiry; count last month's rejections
Next quarter	Close the dispatch-guide gap with logistics, test it with real movements, and confirm receipt delivery works where there is no printer
Before year-end	Reconcile the central purchase and sales records to your ledger for a full quarter, and fix whatever the difference reveals
Ongoing	Name an owner for SII publications, with a standing slot to assess and apply what changes

DEADLINES IN CHILE MOVE — IN BOTH DIRECTIONS

The dispatch-guide requirements have already been extended once, to November 2026. Extensions are a reason to plan calmly, not a reason to wait: the work does not become smaller, and the companies that used the first extension productively will not be the ones competing for scarce help in October.

Who needs to be involved

- **Retail and point of sale** for receipt delivery and its customer-data implications
- **Logistics and warehousing** for dispatch-guide content and timing
- **Finance and tax** for document-type decisions and the records reconciliation
- **IT** for folios, certificates, validation and the interface to the SII

05 What it means for your SAP system

A long-standing localisation that needs maintaining

SAP supports Chilean electronic documents through **SAP Document and Reporting Compliance**, whose electronic-document framework turns billing and logistics documents into DTEs, submits them, and returns the outcome to the source document. The framework exists on both SAP S/4HANA and classic SAP ERP, so this is rarely a platform question — it is a maintenance and operating-model question.

What a healthy Chilean setup contains

ELEMENT	WHAT "GOOD" MEANS
Document determination	The correct DTE type is derived from the transaction — taxable, exempt, consumer, movement, correction — by rule rather than by user choice
Folio management	Consumption monitored per document type with alerting well before exhaustion, and a documented procedure for obtaining more
Certificate management	Expiry tracked with a named owner, a deputy, and a rehearsed renewal that does not require the original implementer
Status handling	SII acceptance, rejection and the customer's acknowledgement returned to the document, with rules on what each status blocks
Inbound documents	Supplier DTEs received, matched and posted, with the objection window actively managed — see section 06
Records reconciliation	A periodic comparison between the central purchase and sales records and your own ledger, reviewed before the VAT position is filed

Five questions for whoever supports your system

- ◀ What version of the document format are we on, and when was it last compared with the SII's current publication?
- ◀ How much folio stock remains per document type, and what triggers a request?
- ◀ When do our certificates expire, and who renews them?
- ◀ How many documents were rejected last month, and who cleared them?
- ◀ Does the central record of our purchases and sales agree with our ledger, and who checks?

Platform is rarely the constraint here

Unlike periodic audit-file obligations, which depend on the statutory reporting side of the solution and are not available on older SAP platforms, the electronic-document framework used for Chilean DTEs exists on both SAP S/4HANA and classic SAP ERP. **A Chilean remediation project therefore rarely requires a platform move** — although country content and prerequisites differ by release and should be confirmed with SAP for your exact system. The constraint is almost always ownership and attention, not technology.

THE MOST COMMON FINDING

In long-running Chilean implementations the recurring problem is not design — it is that **nobody has owned the setup since go-live**. Formats drift, folio requests are reactive, certificate renewal is a surprise every two years, and rejections sit in a queue that no role is accountable for. None of that is expensive to fix; all of it is expensive to ignore.

06 The eight-day rule and your receivables

Where Chilean invoicing becomes a treasury matter

Chile attaches a commercial consequence to the invoice that most countries do not. Once the buyer's objection window has passed without a formal claim, the invoice is treated as accepted — and an accepted invoice can be assigned to a third party and enforced. The invoice stops being a request for payment and becomes a financial instrument.

AS A SELLER

- An accepted invoice can be assigned — which is what makes invoice financing work in Chile
- That depends on the document having been issued and delivered correctly, and on the acknowledgement being in order
- A sloppy document process quietly reduces the financeability of your own receivables

AS A BUYER

- The window to object is short, and it runs whether or not anyone is watching
- Letting it lapse on a disputed invoice weakens your position considerably
- Someone has to be accountable for reviewing inbound documents inside the window — usually nobody is

What this means operationally

REQUIREMENT	WHY IT MATTERS
Inbound documents reviewed on arrival	Not at month-end. The window is days, so a monthly AP cycle is structurally too slow to protect a dispute
A defined objection path	Who decides to object, on what grounds, and how it is recorded — before the case arises, not during it
Clean outbound documents	Errors in your own invoices give customers grounds to object, and delay the point at which the receivable becomes solid
Delivery evidence	Being able to show the document was issued and delivered correctly is what supports assignment and enforcement later

What has to be true for an invoice to be financeable

CONDITION	WHERE IT IS USUALLY LOST
The document is valid	Rejected or never-accepted documents sit in a queue nobody clears, so the receivable does not exist in the form the financier requires
It was delivered	Delivery is the seller's obligation; if it cannot be evidenced, the clock on the buyer's window may never have started
The window has run	Acceptance — express or by lapse — is what makes the invoice solid. Errors that invite objection push that date out
The content is correct	Wrong document type, wrong tax treatment or a missing reference gives grounds to object and delays everything behind it

THE ARGUMENT THAT GETS THIS FUNDED

Chilean e-invoicing hygiene is usually presented as a compliance topic and loses to more urgent things. Framed correctly it is a **working-capital topic**: documents that are clean and delivered on time become financeable receivables sooner, and inbound documents reviewed inside the window protect the company's ability to dispute. That is a conversation the treasurer will join.

07 An operational health check

Twelve questions, and what a poor answer costs

For a regime this mature, the useful diagnostic is not "are we compliant" but "would we know if we stopped being". Each answer should rest on a number or a document.

	QUESTION	IF THE ANSWER IS UNCLEAR
1	How much folio stock remains per document type?	A billing run will stop, and the fix is not immediate
2	When do our digital certificates expire?	An avoidable outage, usually discovered at the worst moment
3	How many documents did the SII reject last month?	Rejected documents are not invoices — the sales may be unbilled
4	Who clears rejections, and how quickly?	They accumulate, and the oldest become hardest to correct
5	Are inbound supplier documents reviewed inside the objection window?	Disputes are lost by default rather than on their merits
6	Does the central record of purchases and sales agree with our ledger?	The VAT position rests on records you have not verified
7	Are exempt sales issued on the correct document type?	A systematic misstatement in the records the administration holds
8	Do goods ever move without a dispatch guide?	Exactly the area receiving increased attention in 2026
9	Are consumer sales handled as receipts, consistently?	Two processes blur into one, and both records suffer
10	How do we deliver receipts where there is no printer?	The March 2026 expectation is not met, at the point of sale
11	What document format version are we running?	Silent drift from the SII's current specification
12	Who applies SII changes, under what arrangement?	Nobody — until a rejection forces it

Questions 1, 2 and 5 are the ones to fix first: the first two stop your billing, and the third quietly surrenders commercial positions you did not know you were giving up.

What we typically find in a long-running setup

- A document format two or more versions behind the current specification
- Rejections with no owner and no age limit
- Folios requested reactively, by whoever noticed first
- Inbound documents reviewed monthly, long after the window closed
- A certificate renewal that depends on one person's memory
- No reconciliation between the central records and the ledger

SCORING IT HONESTLY

Four or more unclear answers is common in a setup that has run untouched since go-live, and it is not a judgement on anyone — it is what happens when a system works well enough that nobody is assigned to it. The fix is an owner, a short remediation and a standing review, not a re-implementation.

08 How 30 Advisory helps

An SAP finance and compliance practice

In Chile the work is rarely a new implementation — it is bringing a long-running setup back to current, and giving it an owner.

Health check

Two to three weeks against section 07, evidenced from your system — formats, folios, certificates, rejections and reconciliation.

Output: a prioritised gap list with effort and dates.

Remediation and 2026 changes

Format brought to current, folio and certificate monitoring with real ownership, determination corrected, and the receipt and dispatch-guide changes implemented.

Output: a setup that matches the rules.

Run and legal change

SII publications watched and applied in controlled windows, with the same design extended to your other Latin American and European jurisdictions.

Output: compliance that stays compliant.

What a health check produces

Operational evidence	Folio stock, certificate expiry, rejection counts and ageing, and the reconciliation difference — measured, not estimated
A format gap analysis	Your document version against the SII's current publication
A prioritised gap list and operating model	Each finding with its consequence and effort, plus who checks what, how often, and what they do when it fails

What makes this different

- ◀ **We work from evidence.** Folio stock, rejection counts, certificate dates and reconciliation differences — measured in your system, not discussed in a workshop.
- ◀ **We treat it as an operating model, not a configuration.** The deliverable includes who checks what, how often, and what they do when it fails.
- ◀ **We connect it to cash.** Document quality affects the financeability of receivables and the ability to dispute, so the case is not purely defensive.
- ◀ **We say what we are not.** We are not your tax adviser. We work alongside the people who are, and we are explicit about where that line sits.

A SENSIBLE FIRST STEP

Ask for four numbers: **folio stock by document type, certificate expiry dates, rejections last month, and the difference between the central records and your ledger.** If they arrive quickly and look comfortable, you are in good shape. If not, you have found the work — and it is small today.

Sources consulted 25 September 2026 — the SII document-format specification (2026 version) and resolutions on dispatch guides and electronic receipts; EDICOM, Facele and Chilean practitioner commentary on the 2026 changes; Chile's 2024 tax compliance legislation as reported in professional commentary. SAP behaviour from the SAP Help Portal and partner commentary on SAP DRC.

This briefing is provided for information only and does not constitute tax, legal or accounting advice. It summarises publicly available material as at 25 September 2026; SII resolutions, document formats and deadlines change frequently and have been extended before, and secondary sources disagree on detail — including the precise objection period and document-type codes. Confirm the position for your own entity with the Servicio de Impuestos Internos or a qualified adviser before acting. 30 Advisory accepts no liability for decisions taken on the basis of this document.