

Electronic billing

Facturación electrónica

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Abstract

Over the years the tax check in Mexico has had a great evolution. A DISTINCT Change that starts making digital documents and leave behind the Bills in a Notepad of sheets. For electronic invoices, is a requirement Until today is needed, electronic signatures and digital certificates stamps, and Having a system That Allows issue and post the invoice in XML language, (is a language used for the) (reading, without any interference from a person). In Addition to These New dissipation, is today present a new form, ITS Fulfill Obligations Regardless of the regime That is taxed. All Taxpayers know the term invoice or proof of income, Had to go to a print shop authorized by the Secretary of the Treasury and request the printing of invoices in a block, it is writing data of the customer and the concept for Which was delivering the Bill to be able to deduct taxes. The information Which Should Have the invoice is: Folio (provided by SAT), data of the printer, authorization number, date the recipient information, Evolved Until bills for official disposal Including validity. Taking into account the annex 20 issued by the SAT and later Became the search of the key to the product or service in the catalog of accounts issued by it, in order to carry out a system configuration That Allows you to generate invoices 3.3 ACCORDING to the new guidelines. By 2014, in effect electronic invoicing, document it mandatory for all Taxpayers Became, turning to second term to printers and performing an Important development for our country. A change in the accounting department, for all companies and Individuals, the Treasury has very firm and clear Where want, With This digital process of electronic billing, electronic accounting, suppliers That process and verify declarations by electronic means. Part of the Objectives is to Identify the benefits of electronic invoicing are more specific. Provide security to the exchange of information, with the electronic signature and digital label and avoid the falsification of information in specific will be a descriptive, quantitative analysis of invoices, Where you analyze the basis and part of the administrative simplification That with leads, to apply new billing system. What is a Digital invoice? , Who is Obligated to issue a digital invoice?

Invoices electronic, systems, administration and accounting information

Resumen

Al paso de los años la comprobación fiscal en México ha tenido una gran evolución. Un cambio notorio que inicia realizando documentos digitales y se deja atrás las facturas en un bloc de hojas. Para realizar Facturas Electrónicas, es un requisito hasta el día de hoy es necesario, contar con firmas electrónicas y certificados de sellos digital, y contar con un sistema que permita emitir y registrar la factura en lenguaje XML, (Es un lenguaje utilizado para la lectura de estas, sin que intervenga una persona). Aunado a estas nuevas disipaciones, se tiene hoy presente una nueva forma, de cumplir las obligaciones sin importar el régimen que se esté tributando. Todo contribuyente conoce el término facturas o comprobante de ingresos, se tenía que ir a una imprenta autorizada por la Secretaría de Hacienda y solicitar la impresión de facturas en un bloque, en ella se escribían los datos del cliente y el concepto por el cual se estaba entregando la factura para poder deducir impuestos. La información que debía tener la factura es: Folio (proporcionado por SAT), Datos del impresor, número de autorización, fecha, información del receptor, hasta que las facturas evolucionaron incluyendo vigencia por disposición oficial. Se tuvo en cuenta el anexo 20 emitido por el SAT y posteriormente se hizo la búsqueda de la clave del producto o servicio en el catálogo de cuentas emitidos por el mismo, esto con el fin de llevar a cabo una configuración del sistema que permita generar las facturas 3.3 según los nuevos lineamientos. Para el año 2014, entra en vigor la Factura Electrónica, documento que se volvió obligatorio para todos los contribuyentes, pasando a segundo término a las imprentas y realizando un desarrollo importante para nuestro país. Un cambio en la área contable, para todas las empresas y personas físicas, la Secretaría de Hacienda tiene muy firme y claro hacia dónde quiere llegar, con este proceso digital de facturación electrónica, contabilidad electrónica, proveedores que procesan y verifican declaraciones por medios electrónicos. Parte de los objetivos es identificar los beneficios de la factura electrónica más específicos se encuentran. Proveer seguridad al intercambio de información, con la firma electrónica y el sello digital y evitar la falsificación de información. En específico se va a presentar un análisis descriptivo, cuantitativo sobre las facturas, donde se analizara el fundamento y parte de la simplificación administrativa que con lleva, al aplicar nuevo sistema de facturación. ¿Qué es una Factura Digital?, ¿Quiénes están obligados a emitir una factura digital?

Facturas Electrónicas, Regímenes, Administración, Información Contable

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Introduction

It has been several years since the tax verification in Mexico evolved, development or change has been noticeable since it began and it began to make digital documents and bills left behind on a pad of paper. This change is beneficial for all thanks totax Administration Service (SAT) of Mexico, to facilitate compliance with tax obligations. When migrating information and use information technology as a tool for digital documents, it requires all individuals and legal entities to upgrade and purchase new systems to perform the procedures.

This research develops a taxpayer, which is taxed under the tax regime addition, the taxpayer has a business that is selling natural and liquefied juices, monthly incomes are well below established that by law to charge the general public for each sale made. But with the new tax provisions, it is necessary to implement as appropriate.

As well as social work, the taxpayer guides and supports him with an accounting and tax administration, such as social work for the benefit of the taxpayer.

Within research will join some issues What is it and how an invoice is issued?

Theoretical Framework

The development of this research, the concepts used therein were analyzed:

Consulting

In their first study and analysis is:

Federation Fiscal Code

New Code published in the Official Journal of the Federation on December 31, 1981 CURRENT TEXT Last reform published DOF 04-06-2009

The margin a seal with the National Shield, that says: United Mexican Presidency of the Republic. Jose Lopez Portillo, Constitutional President of the United Mexican States, to its inhabitants: The H. Congress has directed the following

Decree: (FISCO DIARY 2017-2018, 2017)

Federation Fiscal Code

Title One

General disposition

Chapter I

Article 29

When the fiscal laws establish the obligation to issue receipts for the activities undertaken, these vouchers must meet the requirements stipulated in Article 29-A of this Code. People who purchase goods or use services must request the relevant proof.

Proof that the previous paragraph refers shall be printed in establishments authorized by the Ministry of Finance and Public Credit that meet the requirements established for such purpose by general rules.

People with establishments in this paragraph shall provide to the Ministry of Finance information regarding its customers through magnetic means, in the terms established by this dependence by general provisions. (FISCO DIARY 2017-2018, 2017).

To deduct or credit tax based on receipts above, who use them should ensure refers to the name, corporate name and key Federal Register Taxpayers who appears in them are correct and verify that the voucher contains the information required by Article 29-A of this Code.

Taxpayers with fixed location are required to record the value of the acts or activities carried out with the general public and to issue the corresponding receipts in accordance with the provisions of this Code and its Regulations. When the purchaser of the goods or service user request proof qualify to make deductions or crediting contributions, they shall issue such receipts in addition to those specified in this paragraph.

The voucher is issued shall state expressly whether payment of the consideration which covers made in a single payment or in installments. When consideration is paid in a single installment, in proof that effect is issued shall indicate the total amount of the transaction and, where appropriate in terms of tax provisions, the amount of taxes that move, broken down by tax rates.

If the consideration is paid in installments, on the voucher you should also indicate the total amount of the transaction, the payment will be made Partialities and, where appropriate, the amount of bias is covered at the time and the amount of taxes they move in such partiality, broken down by tax rates.

When payment of the consideration is made in installments, taxpayers must issue a receipt for each of these installments, which shall contain the requirements set forth in Sections I, II, III and IV of Article 29-A of this Code, noting the amount and number of bias that protects, how the payment was made, the amount of taxes transferred, broken down by tax rates where appropriate and, where applicable, the number and date of the receipt for the issue by the total value of the transaction in question.

Natural and legal persons having a certificate of advanced electronic signature in force and keeping accounts in electronic system may issue receipts for the transactions made through digital documents, provided that such documents count digital stamp covered by a certificate issued by the Tax Administration Service, whose owner is the person or company issuing the vouchers.

Taxpayers who exercise the option the preceding paragraph shall comply with the following obligations:

I. Process before the Tax Administration Service certificate for the use of digital stamps. Taxpayers may choose to use one or more digital stamps to be used exclusively for issuing vouchers through digital documents. The digital proof seal allows authorship of electronic receipts issued the individuals and corporations. Digital stamps are subject to the same rules applicable to the use of an advanced electronic signature. Taxpayers may arrange to obtain a digital stamp certificate to be used by all establishments or premises, or, process obtaining a certificate of digital seal for each of its establishments.

The Tax Administration Service shall establish the control and identification requirements for the use of digital label will be attached. Processing a digital seal certificate, it may only be made by electronic format, which has the advanced electronic signature of the applicant.

The issuance of digital tax receipts may be made by own means or through service providers. Such service providers must be previously authorized by the Tax Administration Service, covering the requirements for that purpose are indicated in general rules also must demonstrate that they have the necessary technology to issue the said vouchers. Processing a digital seal certificate, it may only be made by electronic format, which has the advanced electronic signature of the applicant.

The issuance of digital tax receipts may be made by own means or through service providers. Such service providers must be previously authorized by the Tax Administration Service, covering the requirements for that purpose are indicated in general rules also must demonstrate that they have the necessary technology to issue the said vouchers. Processing a digital seal certificate, it may only be made by electronic format, which has the advanced electronic signature of the applicant. The issuance of digital tax receipts may be made by own means or through service providers. Such service providers must be previously authorized by the Tax Administration Service, covering the requirements for that purpose are indicated in general rules also must demonstrate that they have the necessary technology to issue the said vouchers.

II. Incorporate into digital invoices issued by the data set forth in sections I, III, IV, V, VI and VII of Article 29-A of the Code. In the case of operations conducted with the general public, the digital tax vouchers must contain the value of the transaction without the express separation between the value of the purchase consideration and the amount of taxes to be transferred and qualify done referred to fractions I and III of Article 29-a of the Code. Additionally, they must meet the requirements in sections I, III, IV, V and VI of this article.

III. Assign a sheet number corresponding to each digital tax voucher issued in accordance with the following:

- a. They shall establish an electronic system for issuing folios in accordance with the general rules issued by the Tax Administration Service.
- b. must first apply to the allocation of folios Tax Administration Service.

- c. Shall be provided monthly to the Tax Administration Service, through electronic means, corresponding to the digital tax receipts they have been issued with assigned folios used in the immediately preceding month that in which the information is provided information in accordance with the general rules issued to this end that body.

IV. Provide its customers electronic voucher printed document when so requested them. The Tax Administration Service will determine the specifications to be met printouts of digital tax receipts. Taxpayers must keep in their accounts and digital tax receipts issued. Log into your accounts must be simultaneous at the time of issuance of digital tax receipts.

The digital tax receipts should be filed and recorded in the terms established by the Tax Administration Service. The digital tax receipts, as well as files and electronic records thereof are considered part of the accounting of the taxpayer being subject to the provisions of Article 28 of this Code.

V. Comply with the requirements established tax laws to control payments, either in a single payment or in installments. SAW. Comply with the specifications in information determined by the Tax Administration Service. Taxpayers who choose to issue digital tax receipts may not issue other tax receipts, except those determined by the Tax Administration Service.

Taxpayers to deduct or credit tax based on the digital tax receipts, even when such records stated in printed document to verify its authenticity should consult on the website of the Tax Administration Service, if the folio number that covers the voucher digital prosecutor was authorized issuer and if the certificate for the digital seal is registered

Tax Administration Service and has not been canceled.

For the purposes of this article, pay means the act under which the debtor meets or extinguish any obligation under any title.

Article 29-A.- The proof referred to in Article 29 of this Code, in addition to the requirements that it establishes, must meet the following:

I.- Contener printed the name, corporate name, legal address and registration key federal taxpayer who sends them. In the case of taxpayers who have more than a local or establishment shall be noted therein the address of the premises or establishment in which receipts are issued.

II.- Contener printed folio number.

III.- Place and date of issue.

IV.- registry key federal taxpayers of the person to whom it issued.

V.- quantity and type of merchandise or service description that cover.

SAW. Unit value recorded in number and total amount in number or letter, and the amount of taxes in terms of tax provisions to be moved, broken down by tax rate, if any.

VII.- Number and date of customs document and customs by which the import was, in the case of first-hand sales of import goods.

VIII.- date printing and identification data of the authorized printer.

IX. In the case of vouchers that cover the sale of cattle, branding iron reproduction of the pigs, provided that it is one that should be marked. Vouchers authorized by the Tax Administration Service shall be used by the taxpayer, within a maximum period of two years, that period may be extended if the conditions that purpose by the tax authority in accordance with general rules are met for that purpose They are issued.

The effective date will be printed on each voucher. After that time shall be deemed to be without effect proof for deductions or accreditation under tax laws. Taxpayers who conduct transactions with the general public, regarding such operations must issue receipts in simplified terms specified in the regulations of this Code. These taxpayers will be released from this obligation when operations with the general public are made with an electronic wallet that meets the control requirements for such purpose by the Tax Administration Service through general rules.

Article 29-B.- In the transport of goods throughout the country, its owners or holders must accompany them, as appropriate, with the import declaration; the cover sheet; Shipping; of shipment or dispatch, in addition to the consignment note. Such documentation shall contain the requirements referred to in Article 29-A

The owners of the goods shall provide, to those who transported the documentation that must accompany accordance with the provisions of the preceding paragraph that obligation will not be taken in cases of merchandise or goods for personal or household goods as well as case perishable goods, money or securities and commodities transported in vehicles belonging to the Federation, States or municipalities, provided that such vehicles bearing the logo identifying them as such

Need not goods transport should be accompanied by the documents referred to in this article when such goods are transported for delivery to the purchaser and are accompanied by tax documents substantiating the sale, which should not have been issued with more 15 days before the date of transportation.

When transportation of goods is not covered with the documentation referred to in this article, or where such documentation is insufficient to establish the legal importation or possession thereof, any person transporting the goods shall be obliged to carry out the transfer thereof and its transport to the tax authority enclosure that tells them, so that it is carried out physical verification of the goods and, where appropriate, documentation covering these goods. Verification of compliance with the obligations referred to in this article may be made only by the competent authorities in accordance with federal tax laws.(FISCO DIARY 2017-2018, 2017)

Argumentation

Arrangement H.CONGRESO CHAMBER OF DEPUTIES OF THE UNION Secretariat General Secretariat of Parliamentary Services Documentation Center, Information and Analysis.

The reality of electronic invoicing, has two meanings, the first is to improve and simplify management business in its many areas but saving money, improving the profitability of enterprises, enterprises struggle to adopt this technology as beneficial for its activity. Replacing a paper document by an electronic one.

On the other hand, take tighter control of ventar conducted in a business to inform the authority of such activities in an accounting period either regular or irregular. And so submit the corresponding calculation to the authorities either for or against.

Why this tool could be an ally?

1. Cost reduction invoice management. "The issuance of invoices has a unit cost when done on paper and when the electronic format is used.

The difference is greatest when it comes to receiving invoices, passing a certain amount on paper. And in electronic format different.

2. Reduced billing costs

The issuance of electronic invoicing is synonymous with an estimated savings of 67%, as costs are reduced paper handling, the memory of payments, cash management, archiving of documents, etc. With the electronic receipt of invoices, the estimated costs for introduction into internal systems, validation, payment and file management are also drastically reduced. (UNION, 2005)

3. Further increase security. A paper bill can be scanned and copied, can get lost in the shipping process, be changed without notifying the sender. Therefore an electronic bill is encrypted with a password, is sent directly from the sender and receiver through secure networks.

4. Savings storage

Storage is estimated that, for an invoice, and passing physical file to an electronic file allows savings up to 81%.

Acquires digital book now our practice. Electronic bill: Basics, implementation and circulation.

Releasing content of a drawer or a filing cabinet better organization and space is obtained. Now, if the above situation extends to an entire company, you will notice a small space and savings in rent and supplies.

Save environment

One million paper invoices requires 10,000 kg of wood. When switching to electronic format million bills that prevents logging of 56 trees and reduces 0.72 tons of CO2 emissions. (UNION, 2005).

The Secretary of Finance and Public Credit Along with the Tax Administration Service.

It says.

Opinion of compliance with tax obligations

Article 29-C. In transactions of procurement of goods, use or enjoyment of goods, or provision of services in which payment is made by check to deposit into an account of the beneficiary by account transfers in credit institutions or brokerage firms, credit card, debit card or electronic purse, you can use as a means of testing for the purposes of deductions or accreditation authorized in tax laws, the original statement of who performs the aforementioned payment, provided that the following is true: (UNION, 2005)

Electronic invoice

An invoice is a document that checks the performance of a commercial transaction between a buyer and a seller. The bill commits the seller to deliver the product or service and obligates the buyer to make payment as specified in that invoice issued. The electronic invoice in Mexico is the digital representation of a type of Tax Receipt Digital (CFD), which is attached to the standards defined by the SAT in Annex 20 Resolution Miscellaneous Tax, and which can be generated, transmitted and guarded by electronic means. Each electronic invoice has a digital stamp (Advanced Electronic Signature) corroborates its origin and it gives validity to the SAT, an original string that serves as a summary of the contents of the bill,

Advanced Electronic Signature (TRUE)

The e. Signature is a digital file that identifies you when making online transactions on the SAT and even in other branches of the Government of the Republic.

The e. Signature is unique, it is a secure, encrypted file, which has the validity of a signature. Due to its characteristics, it is safe and guarantee your identity.

Digital Certificate Seal

A digital seal certificate is an electronic document by which a certification authority (SAT) ensures the link between the identity of an individual or entity and its public key.

Chart of Accounts

The chart of accounts of a company is a listing of each account used by the organization to record the different accounting transactions that occur due to their operations. Depending on the country, companies have some flexibility to develop the chart of accounts according to their needs and what best fits your reality. The list will be ordered according to the classification of financial accounts, ie, which are listed as follows: assets, liabilities, capital, income, costs and expenses. Each account in the catalog must be accompanied by a unique identifier that can be numeric, alpha or alphanumeric, depending on preference to prepare the catalog and the laws of each country. To summarize the definition,

Trial Balance

The trial balance, also known as the balance amounts and balances is the fourth step of the accounting and such a cycle and as its name implies, its main purpose is to check that the sum of credits and debits are equal after it has been made the pass to the general ledger. That is, the possibility of mathematical errors were committed when calculating the balances of the accounts is checked.

Rationale

Monthly, bi-monthly or semiannually taxpayers should make reporting your earned income for the period, developing calculate appropriate tax and declare to the tax authorities, among other obligations that must be met to verify the source of their income and the reason for their expenses it is important to note the electronic invoicing process whose main reason for its existence is checking the taxpayer declared and paid the corresponding taxes of transactions, ie, the tax paid by the taxpayer is the actual amount.

And billing is considered the means by which the seller discloses the terms of the goods sold or service provided and the methods it uses for purchase, form and method of payment either by cash, check, transfer, in order to verify the merchant and other conditions operation involving the transaction. (UNION, 2005)

Review of Literature

Article 29-A. Requirements of digital tax receipts.

The digital tax receipts in Article 29 of this Code, should contain the following requirements:

I. The key federal registration of taxpayers whom the issue and the tax regime taxable under the Law on Income Tax. In the case of taxpayers who have more than a local or establishment should note the address of the premises or establishment in which tax receipts are issued.

II. Folio number and the digital seal of the Tax Administration Service, referred to in section IV, paragraphs b) and c) of Article 29 of this Code and the digital seal the issuing taxpayer.

III. The place and date of issue.

Article 83.- on Offenses.

They are offenses relating to the obligation to keep accounting, if they are discovered in the exercise of the powers of verification, the followings.

I. Not keep accounts.

II. Do not carry a book or requiring special registration tax laws; Failure to comply with the obligations on inventory valuation or take the control procedure thereof, to establish the tax provisions.

Article 84.- on sanctions (fines)

Anyone committing offenses relating to the obligation to maintain accounting records referred to in Article 83, the following penalties will be imposed. (UNION, 2005).

Method

This research developed is descriptive, not quantitative or experimental.

Here the process leading to a taxpayer just described. It was conducted an exploratory analytical research to have a broader view of the situation in which vision is administered and organized tax-accounting purposes.

The qualitative method supported by the observation technique was used first exploratory study was located mainly to the taxpayer, which is active selling natural juices to the general public in Valle de Santiago, Guanajuato. Gathering useful information on accounting and tax issues is to keep accounts daily sales where all juices are recorded, as well as record all expenses involved.

Objective

The purpose of the study is to determine the causes involved in the process of electronic billing to the taxpayer under the regime of RIF, implementing the new version of billing in order to keep updated the issuance of tax receipts which provide support for the tax information presented state and the federation and in turn control the consistency and constancy of contributions in compliance with the tax obligations of the taxpayer in order to avoid disagreements with the tax authority.

Object of study

- The study object is, the taxpayer has sales activities to the general public natural juices in the city of Valle de Santiago, Guanajuato.
- The taxpayer is originally from the city.

- Develop the billing process through the SAT and other accounting to broaden the options of this tool systems.
- Develop electronic bills taxpayers office to make a correct payment of taxes.

Instruments

To obtain information on this study, the case of a taxpayer who sells natural juices with the general public and analyze spending was. Organization, integration, development and application: a process consisting of four stages, in order to assess the taxpayer accounting administrative process, consisting in developed. Evaluating the same phases of the administrative process, tax accounting.

A) For the stage Organization: It is aimed at organizing all accounting of the taxpayer, considering the revenues are derived from sales made per day, every day of the month, or turn the business opened, also organize expenses incurred, depending on your case.

B) In the integration stage: Considered, all income received on a regular accounting period, the income received by the taxpayer. In this case regime, it is necessary to keep track week and make a concentrate per month, where all information related to income register, but if necessary classify them according to their source type derived from the activity, performed as He mentioned, and thus be registered, considering it is necessary to keep a logbook.

C) In the development stage: Once passed through the stage of organization and integration, developed in excel table where all the revenues and subsequently make the tax calculation to find out; considering only income. To do another table where we noted that expenditures is also develops.

D) In the final stage it is one application, is where we have the results obtained after applying the appropriate procedure in accordance with the law, the calculation, for instance is obtained the total expenses, assuming expenses are considered all expenses incurred by revenue, sales of juices.

Results

The development of this research done. It was developed in an existing administrative accounting process, the taxpayer had informal accounting where an incorrect procedure existed, there was no order in revenues, expenses and miscellaneous expenses and therefore poor management, planning, organization and control of the resources generated. As part of the study and analysis of the article, it is also to support social work in accounting and tax take, also in the presentation of the development of turnover.

Accounting information

The results of the instrument applied are obtained, the taxpayer consulted, presents an informal accounting, in accordance with existing provisions governing our accounting system in our country the provisions of the rules of tax information.

Fiscal Activity

The presentation of accounting, among other things is simply capturing information collected during regular and irregular accounting period in respect of its business of selling juices with the general public. At first it was addressed to taxpayers of incorporation tax regime, who are undergoing bi-monthly statements supporting their income with digital tax receipt crop seed or vegetable.

For the generation of electronic invoicing version 3.3 is required enters the official website of the SAT then click on the section of my accounts as shown below.



Figure 1 Admission to the official website of SAT

In the field my bills launches a new tab showing three sections, we note the first one named "Easy Invoice" which will deploy three more options to view or cancel invoices and the "Generate new invoice 3.3" which will be selected to proceed with the process of issuing the invoice.



Figure 2 Invoice generate Version 3.3

Then shows a tab where the taxpayer RFC and password is entered to access the system and generate the voucher.



Figure 1 Taxpayer data entry

Then open a new tab where you will begin to capture the voucher. Missing data are entered issuer and receiver which validate the system to verify that data is correct.

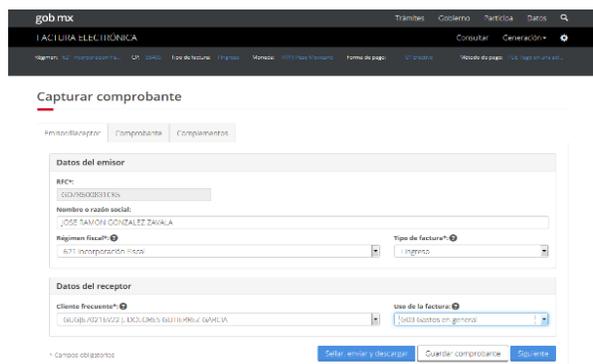


Figure 4 Validate data transmitter / receiver

Select the transaction of goods or services and other elements incorporated into version 3.3, things such as the exchange rate billing process.

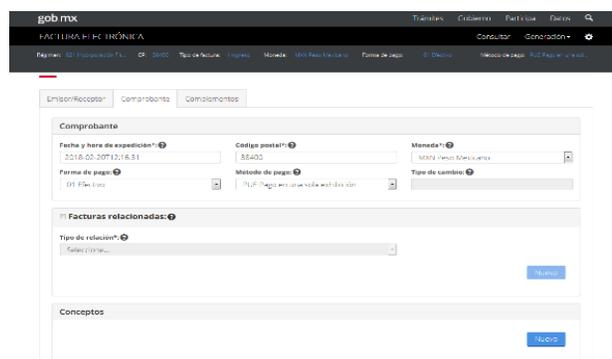


Figure 2 Capture Proof

Version 3.3 is a huge range of options of products / services

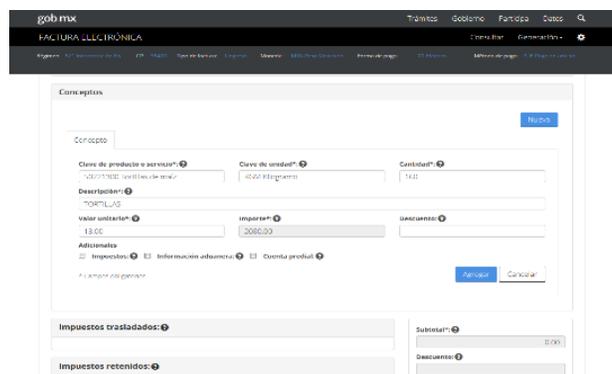


Figure 3 Key Product / Service

A	B	C
Verificación	Revisión	
1	1.0	2
2		
3		
c_ClaveProdServ	Descripción	Palabras similares
26790 50211811	Jugo de limón	
26790 50211812	Encendedores para cigarrillos	
26790 50211900	Legumbres	
26790 50211901	Granos	
26790 50211902	Harina	
26800 50211900	Cereales	Granda, Maizal
26800 50211901	Grano de cereal	
26800 50211902	Grano de harina	
26800 50211900	Cereales procesados	
26804 50211901	Cereal cocido o listo para comer	
26804 50211902	Barras de desayuno o de salud	Barras nutritivas

Figure 7 Chart of Accounts issued by the SAT

Click "Add" to conclude with the product description and automatic calculation is done with taxes if applicable

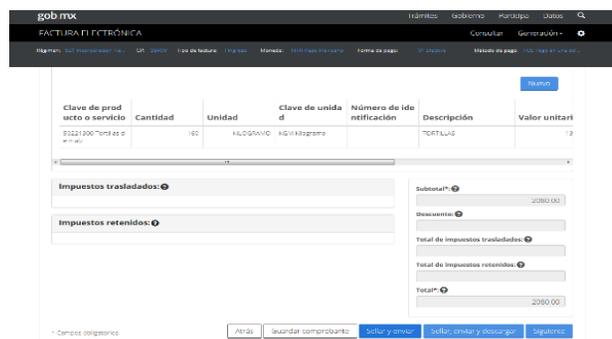


Figure 4 Total bill calculation

Sellar and send the data through the portal of the SAT and the system automatically throws the XML and PDF file of the bill.



Figure 5 Result of Proof

To complete the process to download the PDF version of the bill that the taxpayer is generated as shown in the following screen.



Figure 6 Invoice 3.3

1. Adicional information
2. Consultation of bills issued and received.

SAT portal in my accounts, on the Invoice Easy choice option unfolds

"Consultation" to retrieve invoices were issued and received.



Figure 11 View Invoices

Then the screen will display, select "Initial Issue Date" the date on which the invoices were made want to recover is located. The blue box is selected for the system to locate the CFDI.

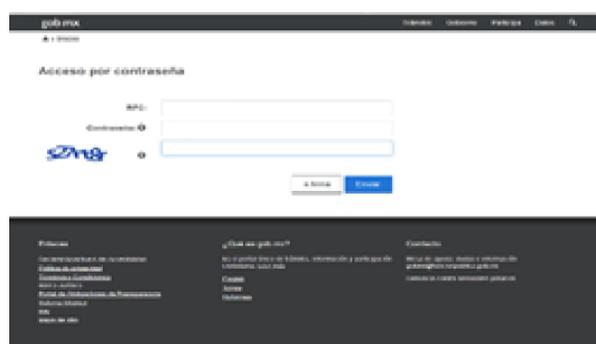


Figure 7 Taxpayer data entry

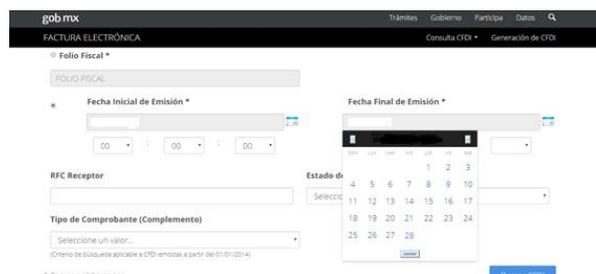


Figure 10 Search CFDI

The results of the CFDI with features that were entered to retrieve the printed representation by selecting the icon on the left of the bill that you want to recover are generated.

It is worth mentioning, and can not move aside, to make an observation, the purpose of electronic invoicing has a goal, is addressed especially to taxpayers taxed under the tax regime incorporation it is every taxpayer must invoicing all income earned in a period, focusing on small and yep you contribute no authority could not have control over them, derived their income. A taxpayer billing is controlled better shape and is obliged to pay taxes, this is the purpose of the Ministry of Finance and Public Credit. The reason that the authority revealed that administrative facilities, there is just a hook to gain better control over taxpayers.

It is important to mention at the time of this investigation C. Graciela Muñoz, they did not have an accounting administration, only perceived income, hence the expenses were covered. When the taxpayer provided the accounting information, relevant existing procedure in accordance with financial reporting standards and tax provisions they were applied, finding a big difference in the management of taxpayer resources, how he had previously and how it takes currently, and as a result better managed organization accounting, prepared to meet federal regulations and new tax reforms in which it is exposed to contribute to the nation shown.

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