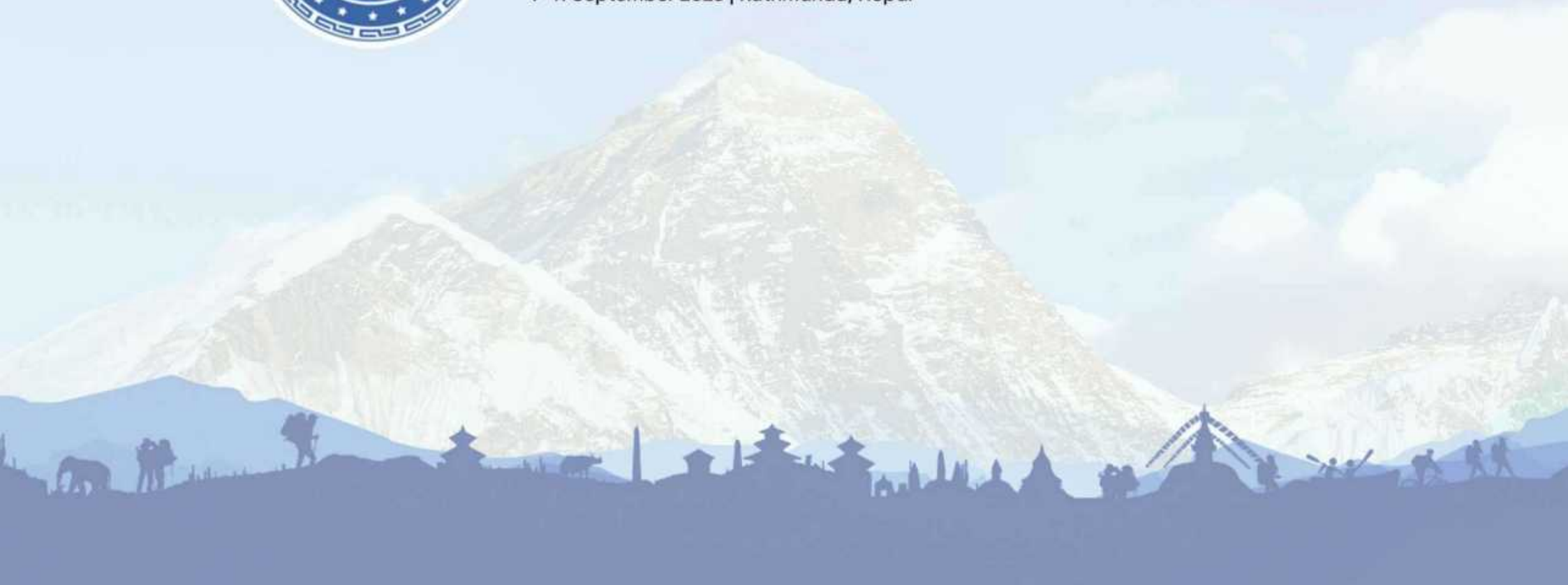




The 6th BRITACOF

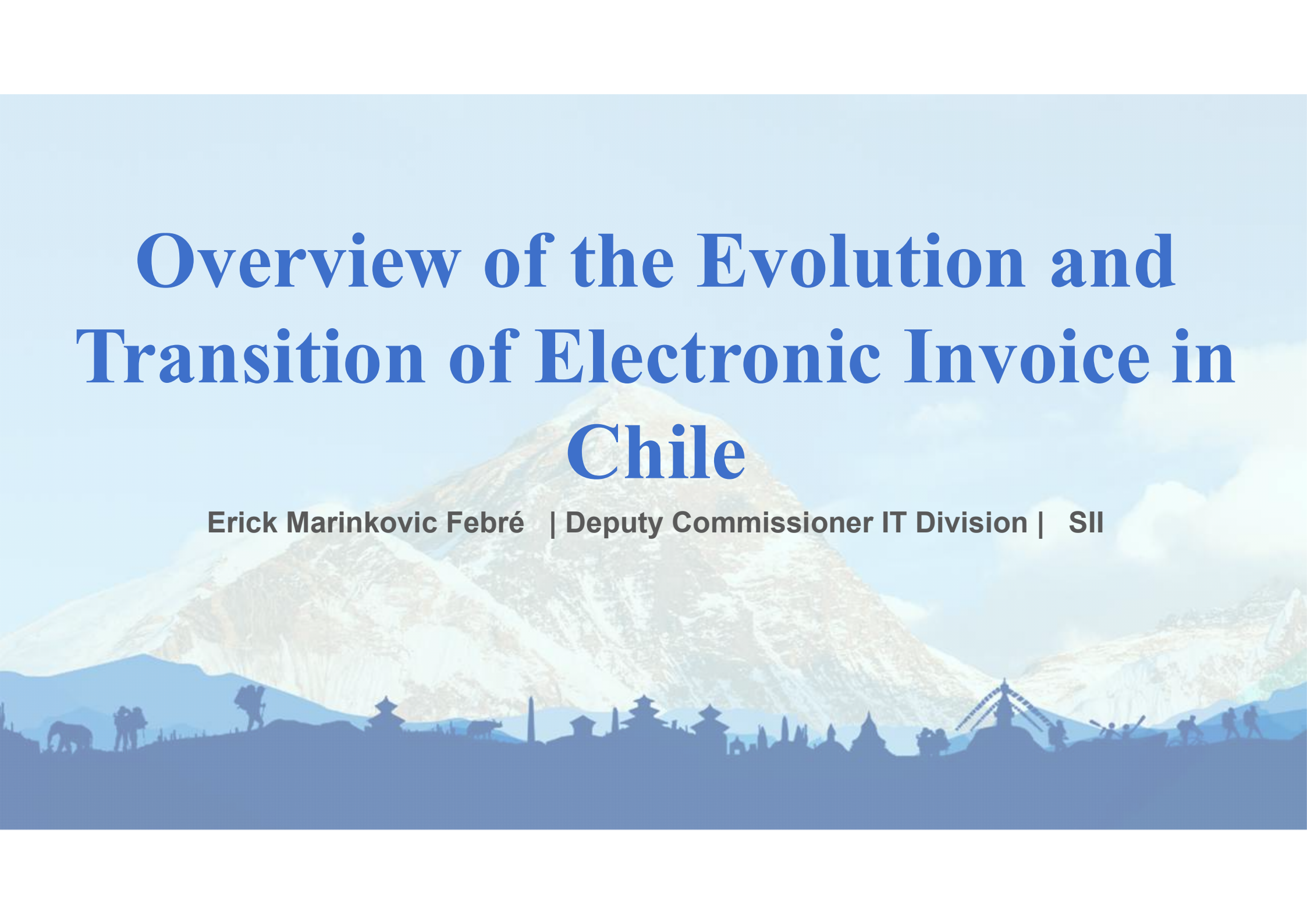
Shared Progress in Taxpayer Service for a Better Business Environment

9-11 September 2025 | Kathmandu, Nepal



Overview of the Evolution and Transition of Electronic Invoice in Chile

Erick Marinkovic Febré | Deputy Commissioner IT Division | SII



Evolution of The Role of the SII In Chile

Today

- Develop a fundamental role in the development of the country's economy through providing technological services for:
- Absorb tax compliance cost of taxpayers.
- Provide services and information to other organizations for their management and operation.
- Digitally sustain the functioning of the country's economic activity.
- Deliver social benefits.
- Lead the process of Digital Transformation of the State (imposes obligations).

Overview of the Evolution and Transition of Electronic Invoice



First Steps of Electronic Invoicing in Chile

For SII:

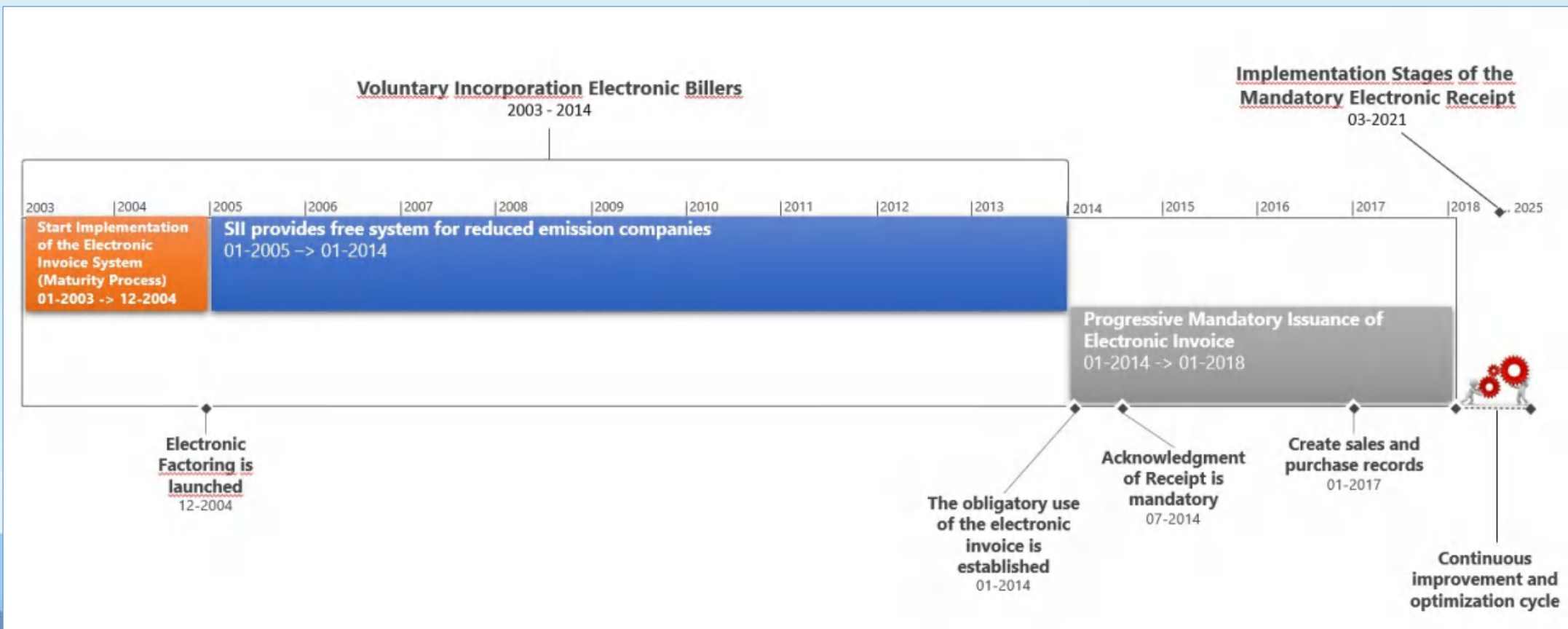
- Reducing the number of false paper invoices.
- Increasing control of electronic tax documents.
- Reducing VAT evasion.

For Taxpayers:

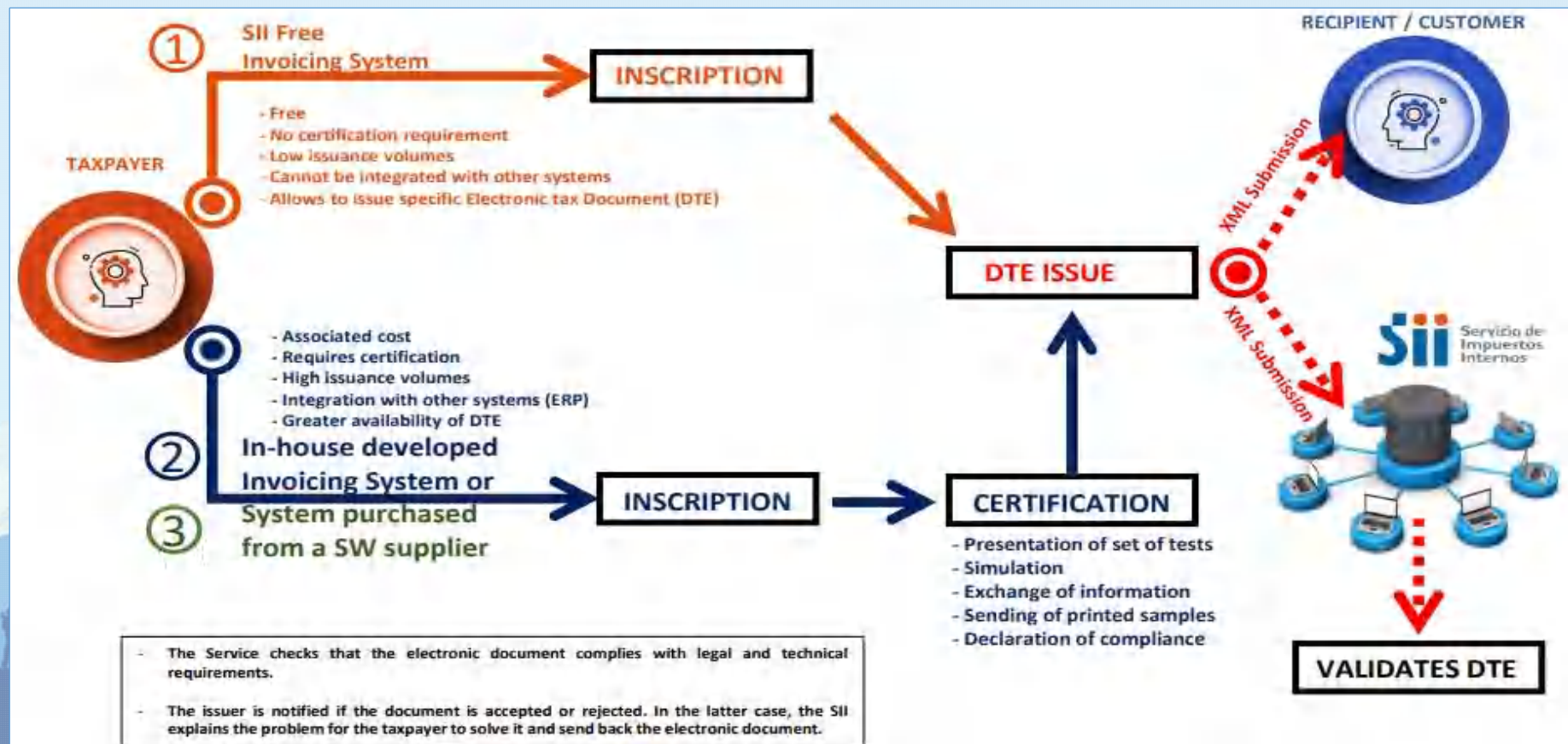
- Having online control of your tax documents.
- Reducing storage costs.
- Reducing the loss of VAT credit.
- Not having to stamp tax documents.
- Not having to take documents to the SII in the event of an audit or other control action.



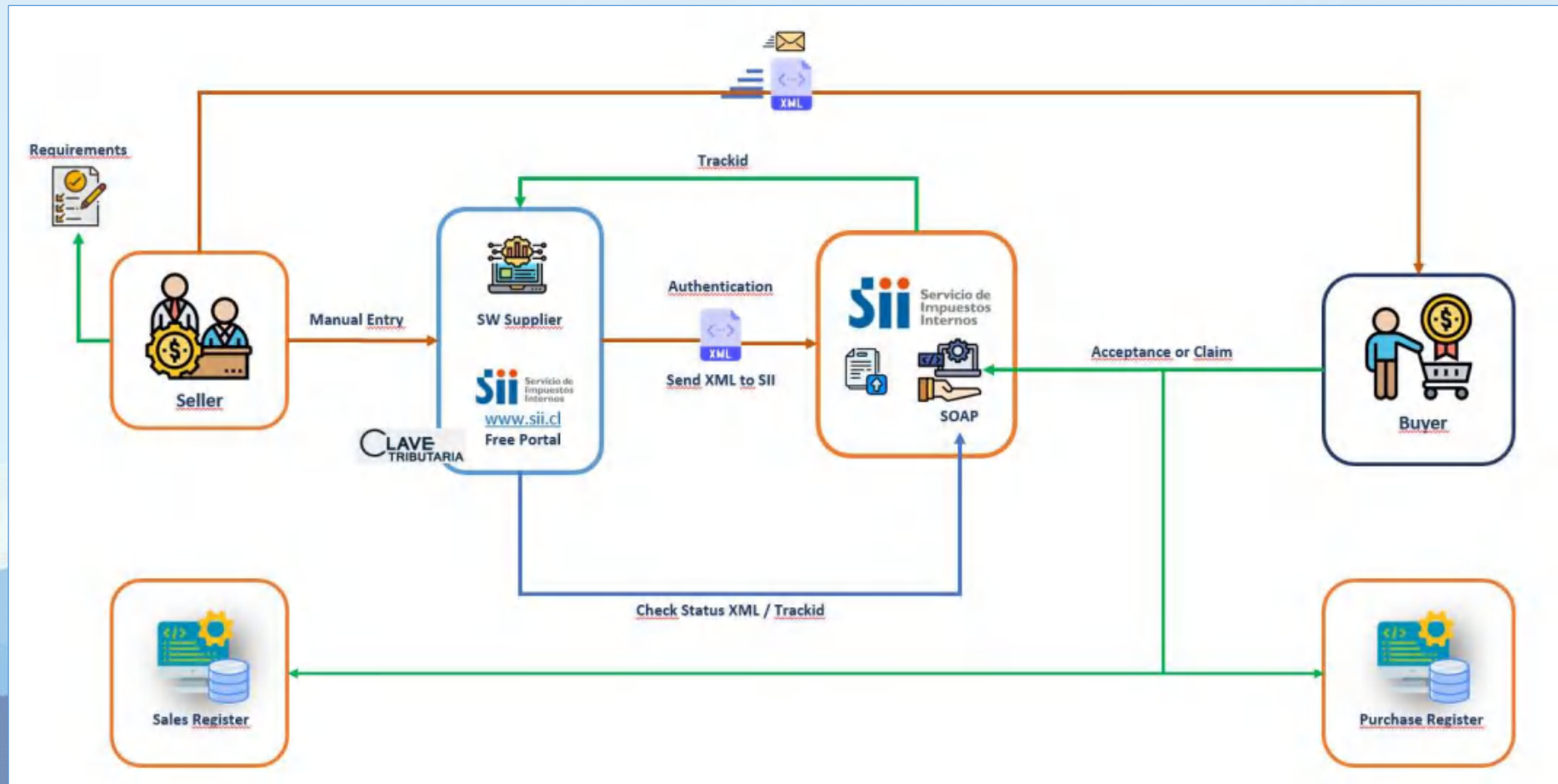
Electronic Invoice Timeline



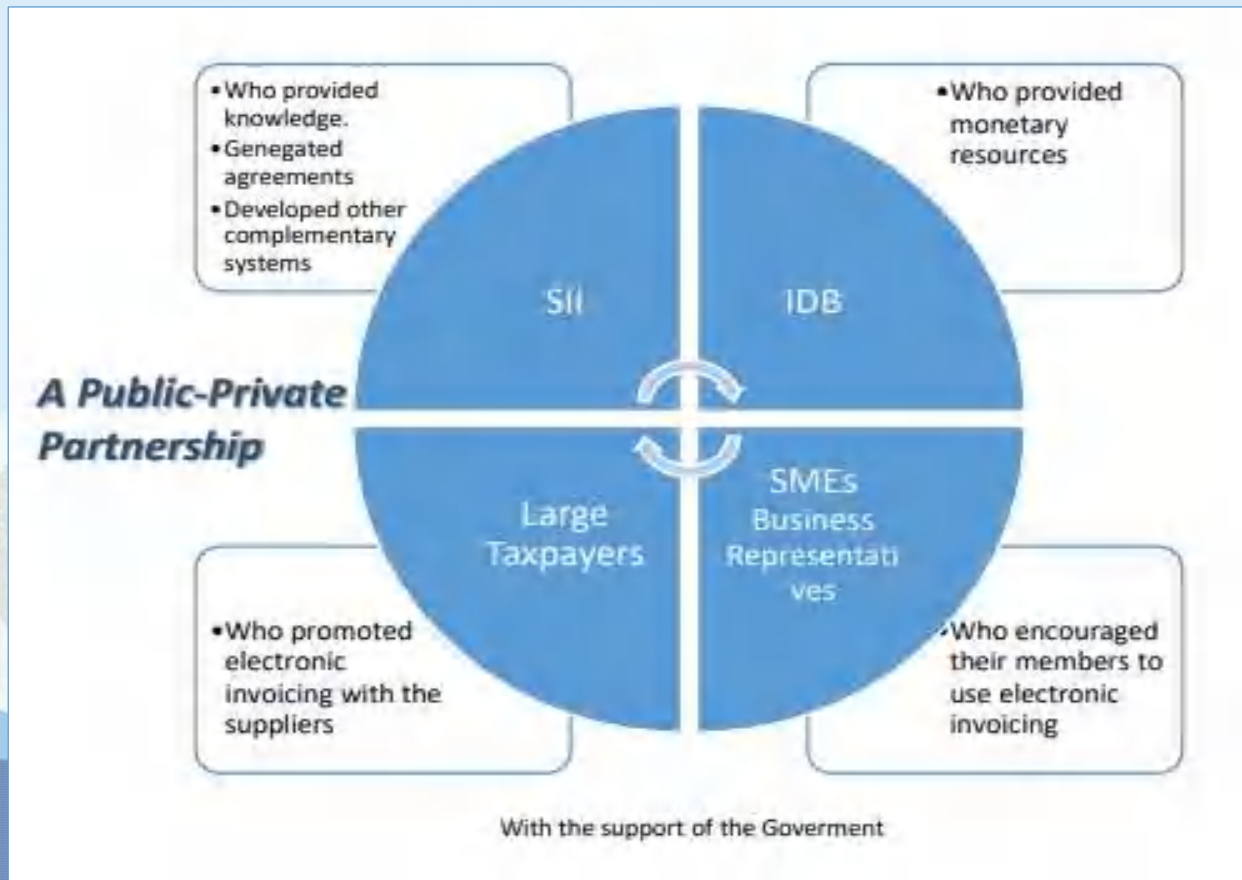
Electronic Invoicing Model in Chile



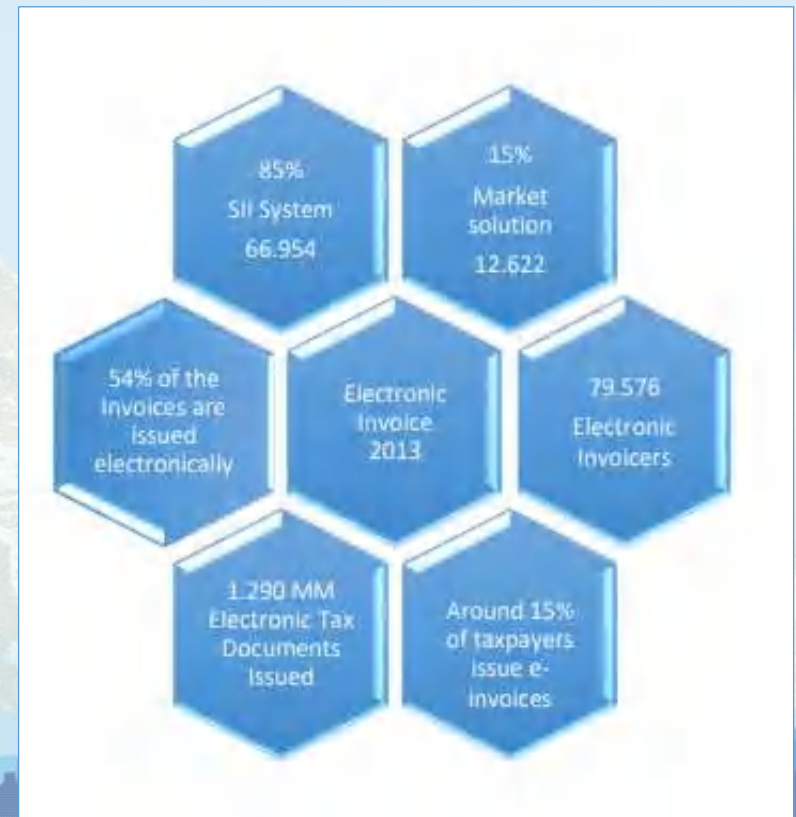
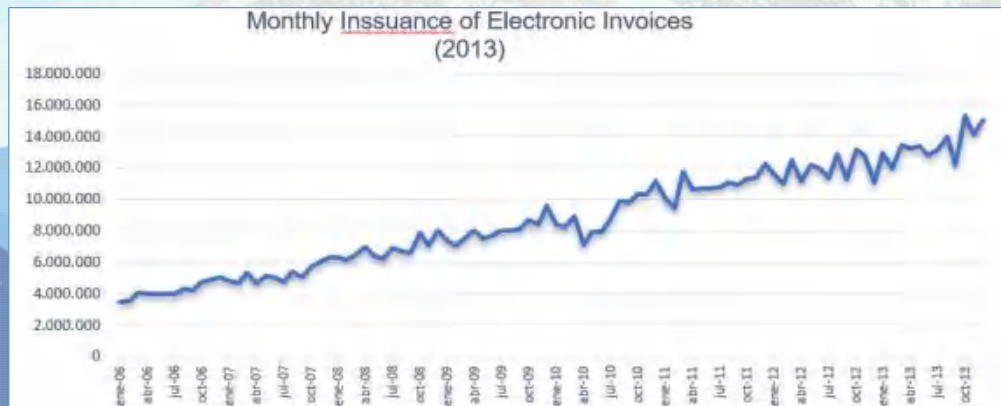
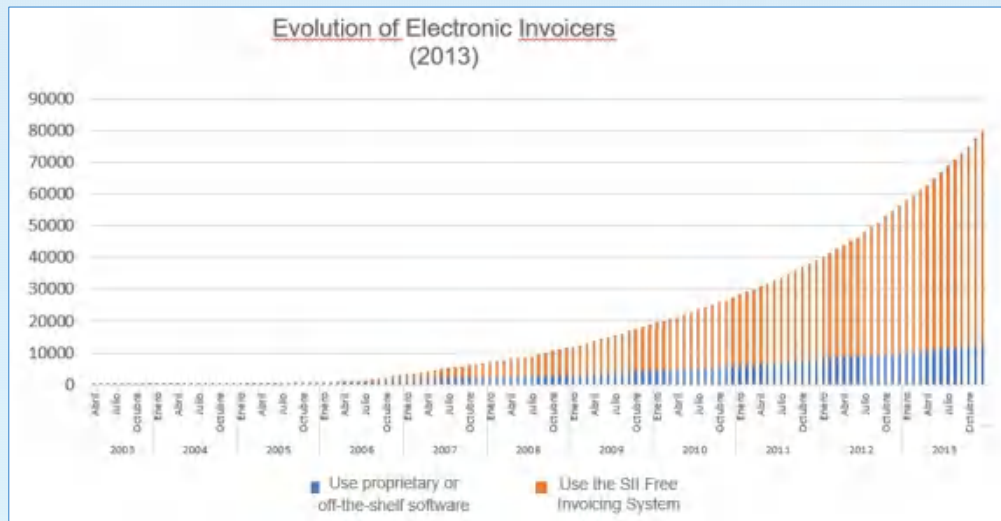
Model for Receipt and Processing of Electronic Invoicing



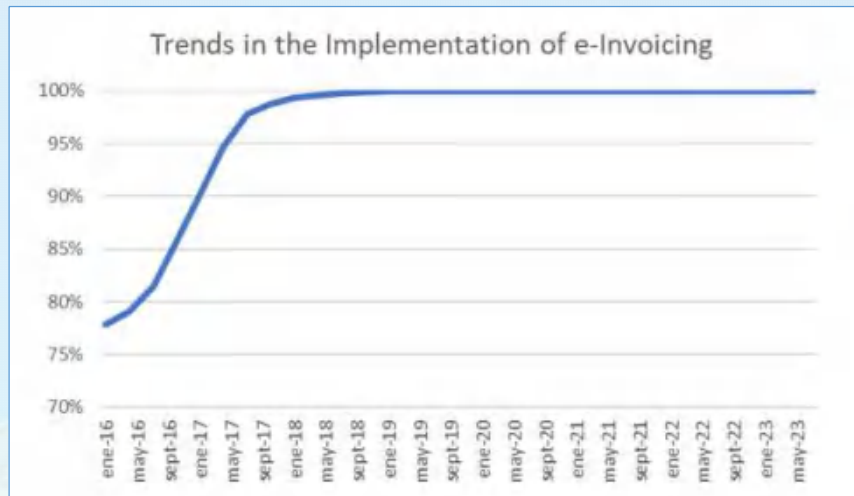
How Did we Increase the use of Electronic Invoicing?



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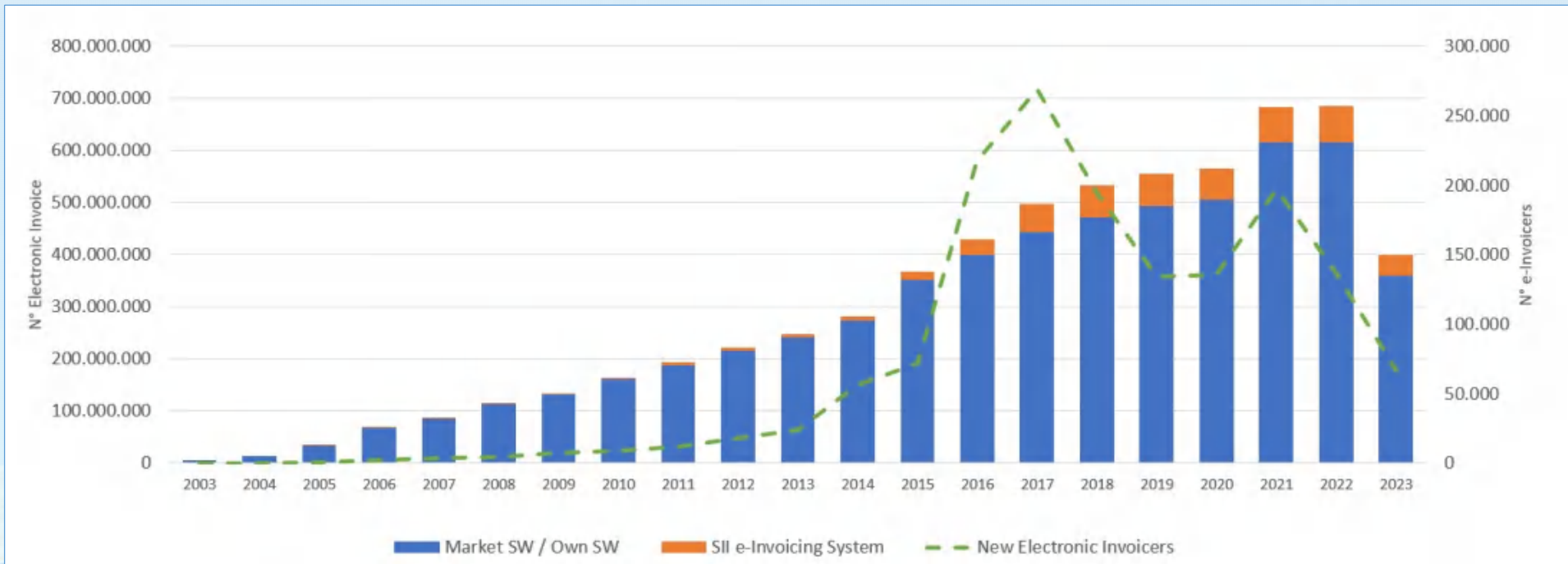


e-Invoice	
Business Size	Date
Large Business	November 2014
SMEs Urban Business	August 2016
Urban Micro-business, SMEs Rural Business	February 2017
Rural Micro-business	February 2018

Some Technological Solutions



Reception of Electronic Invoice and Amount of Electronic Invoicers



Factoring System	Amount	%
Market System	133,059	8,90%
SII System	1,361,981	91,10%
	1,495,040	100%

Business Size	Amount	%
Micro business	1,182,577	79,10%
Small business	252,662	16,90%
Medium business	40,366	2,70%
Large taxpayers	19,436	1,30%
	1,495,040	100%

Facturers	Amount	%	Documents
Use proprietary or off-the-shelf software	134,554	9,00%	90,1% of the electronic tax documents are issued monthly using proprietary or off-the-shelf software
Use the SII Free Invoicing System	1,360,486	91,00%	9,9% of the electronic tax documents are issued monthly using the SII Free Invoicing System

Electronic Invoice Processing

- **Electronic invoice has become one of the most used data in different business areas to perform analysis to Support collecting and auditing. Some Business areas that take advantage of this data are Audit and Compliance, Legal and Strategic, and Tax Studies.**
- **Business Analysts use available tools to cross-reference DTE with other sources like Taxpayer Records, Added Value Tax, and Income invoices and develop models to explain and anticipate taxpayer behavior.**
- **Electronic Invoice data is shared regularly, mainly with the Central Bank, which uses them for statistics and generating macroeconomic indicators.**
- **We are applying advanced analytics and machine learning to generate classification and predictive models, using electronic invoices as a primary data source.**
- **Besides those, processes using electronic invoices allow the generation of the Sell and Buy Register and proposed VAT or Income invoices.**

The use of the Monthly

VAT Return Proposal

has continued to growing



Pre-Filled Vat Returns – Implementation Strategy

- **Use data to pre-calculate intermediate results through arithmetic and logical operations, taking care of information (purchase and sale records).**
- **Distribute the processing between technological platforms, maximizing the combined potential:**
 - **Batch: Massive and periodic calculation of vectors on the Big Data platform.**
 - **Online: Processing of information supplemented and modified by the taxpayer at the time of filing.**
 - **Regular processing to synchronize modified information.**
- **Construct the pre-filled based on simple operations on pre-calculated data.**
- **Use a service model for a defined universe of taxpayers, scalable both logically and physically.**

Pre-Filled Vat Form

BENEFITS FOR THE TAXPAYER:

- A simple and personalized process (the application can identify the categories of taxpayers, who are directed to their browsing stream).
- We make it easier for the taxpayer to comply.
- Accurate declaration (consistent with purchase and sale record).
- We reduce under-declaration and non-declaration gaps.
- Fewer fines due to error.
- Greater visibility of transactions, greater reliability of operations.

BENEFITS FOR THE SII:

- Fewer revisions due to errors by taxpayers in completing the F29 form.
- Fewer revisions due to discrepancies between the F29 form and Electronic Data on Purchases and Sales, which turned out to be attributable only to data error.
- More timely information for monitoring compliance: Before, we depended on receiving Purchases and Sales, while now this record is produced by the SII itself.

Challenges for Today and Tomorrow



Looking Ahead

SEARCH SIMPLICITY

- ✓ Greater diversity of functionalities
- ✓ Greater demands in data opportunity
- ✓ Interface customization
- ✓ Greater volume and different data
- ✓ Seek technological solutions that allow us to maintain service and processing levels.

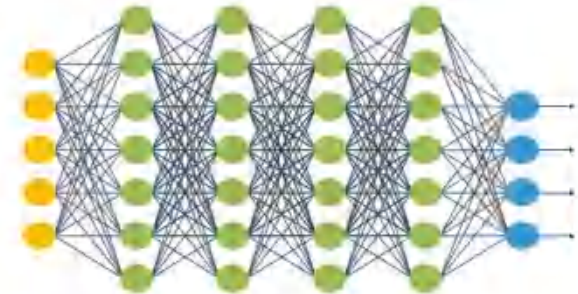
USE OF OTHER DATA SOURCES, MAINLY EXTERNAL TO THE SII

To strengthen assistance actions, attention, and control

COEXISTENCE IN BIG DATA

with various functionalities:

- ✓ Structured and unstructured queries
- ✓ Exploratory analysis
- ✓ Analytical and predictive models
- ✓ Mass data crossing processes
- ✓ Serve as support for the day-to-day operation
- ✓ Consolidate analytic referential architecture



DECREASE REQUEST OF INFORMATION

To taxpayers, provided that it can be obtained by other means

IMPLEMENT SOLUTIONS WITH MACHINE LEARNING

Automatic discovery of patterns, trends, and relationships to better understand taxpayers



Thank you