

From physical invoices to digital documents: tax transformation and expense deductions in Peru

De la factura física al documento digital: transformación tributaria y deducción del gasto en Perú

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Abstract

This paper analyzes the transition from physical invoicing to digital documents in the commercial and tax fields, with the aim of examining the impact of the implementation of electronic invoicing on administrative processes. It highlights how this transformation has contributed to improving operational efficiency, reducing costs and minimizing errors. The methodology used was a documentary review of regulatory, technical and academic sources that address the evolution, legal framework and implications of the use of digital invoicing, mainly in Mexico and other Latin American countries. Among the main findings are the optimization of fiscal control, greater transparency, the automation of accounting processes and a notable decrease in the use of paper. Likewise, there was evidence of an improvement in the relationship between companies and tax authorities, which has facilitated audits and tax compliance. It is concluded that electronic invoicing is not only a technological innovation, but also represents a structural transformation in business management, by contributing to the modernization and sustainability of accounting and administrative processes.

Keywords: electronic receipts, tax audit, digital documentation.

Resumen

El presente trabajo analiza la transición de la factura física al documento digital en el ámbito comercial y fiscal, con el objetivo de examinar el impacto de la implementación de la factura electrónica en los procesos administrativos. Se destaca cómo esta transformación ha contribuido a mejorar la eficiencia operativa, reducir costos y minimizar errores. La metodología empleada fue una revisión documental de fuentes normativas, técnicas y académicas que abordan la evolución, el marco legal y las implicaciones del uso de la facturación digital, principalmente en México y en otros países de América Latina. Entre los principales hallazgos se identifican la optimización del control fiscal, una mayor transparencia, la automatización de procesos contables y una notable disminución en el uso de papel. Asimismo, se evidenció una mejora en la relación entre las empresas y las autoridades tributarias, lo que ha facilitado las auditorías y el cumplimiento fiscal. Se concluye que la factura electrónica no solo constituye una innovación tecnológica, sino que representa una transformación estructural en la gestión empresarial, al contribuir a la modernización y sostenibilidad de los procesos contables y administrativos.

Palabras clave: comprobantes electrónicos, fiscalización tributaria, documentación digital.

Introduction

Digital transformation has redefined the dynamics of the tax system, both in Peru and globally. One of the most significant changes has been the gradual and mandatory implementation of electronic invoicing, driven by the National Superintendence of Tax Administration (SUNAT) (González Mata et al., 2019; Vieira et al., 2019). In particular, the adoption of electronic receipts, such as electronic invoices, has brought about substantial transformations in fiscal control mechanisms, economic formalization, and the processes of auditing, oversight, and deduction of business expenses.

In Latin America, countries such as Peru, Chile, Ecuador, Brazil, and Mexico have made considerable progress in incorporating electronic platforms that replace physical documents with digital records, which are authorized and monitored by tax administrations (González Mata et al., 2019). This technological evolution aims not only to optimize administrative efficiency but also to strengthen tax compliance, reduce tax evasion, and enhance the traceability of economic transactions.

Various international studies have demonstrated that the implementation of electronic receipts has positively impacted tax enforcement (Vieira et al., 2019), reduced informality, and increased tax collection (Oliveira Lucena et al., 2022). In the Peruvian context, authors such as De Velazco (2016) highlight the utility of the electronic system for automating controls, optimizing verification processes, and generating greater reliability in tax management. However, limitations have also been identified regarding the accreditation of deductible expenses, particularly concerning compliance with the principles of causal relationship, reasonableness, and substantiation.

This transition to electronic receipts, however, poses a series of legal and technical challenges that directly affect one of the most sensitive aspects of the corporate tax regime: the deduction of expenses. Although digital receipts allow for greater standardization and facilitate automated validation, the requirement for the principles of substantiation and causality for deductions continues to generate diverse interpretations, both by taxpayers and by the Tax Administration itself.

This article aims to conduct a theoretical and normative review of the challenges and opportunities presented by the use of digital receipts in the context of business expense deductions. To achieve this, the current regulatory framework in Peru is analyzed, comparative experiences in Latin America and Europe are examined, and the technical and fiscal implications of the system are evaluated, especially regarding digital audits. Furthermore, the relevant legal principles—such as substantiation, functional equivalence, and reasonableness—are critically addressed to offer an updated and reflective perspective.

With this approach, the goal is to contribute to a clearer and deeper understanding of the phenomenon, providing a conceptual foundation that facilitates the harmonization between technological evolution and the guarantees and obligations inherent in tax law. In this way, the aim is to support both taxpayers and the administration in the appropriate application of fiscal principles in the digital environment.

Methodology

This research was developed under a qualitative approach, employing documentary and comparative methods as the primary strategy for analysis. The objective was to interpret and critically evaluate the legal and

fiscal impact of electronic receipts on business expense deductions. A comprehensive corpus of norms, doctrinal sources, and international experiences related to digital transformation in the tax sphere was examined.

The methodological design adopted an interpretative and explanatory approach, focusing on identifying and understanding the fundamental legal principles—such as substantiation, causality, and functional equivalence—and their interaction with technological advancements in tax management. The unit of analysis consisted of the current regulatory provisions in Peru, including the Consolidated Text of the Tax Code, Legislative Decree No. 771, and various resolutions issued by SUNAT. Additionally, regulatory frameworks and models for implementing electronic receipts from Latin American and European countries, such as Brazil, Mexico, Chile, Ecuador, and Portugal, were incorporated.

Sources were selected using rigorous criteria of recency, legal relevance, and normative comparability. Doctrinal and empirical studies published between 2010 and 2025 were prioritized, as well as official documents issued by tax administrations and international organizations. The documentary review included scientific literature indexed in databases such as Scopus, Web of Science, and RedALyC, in addition to legislation and official regulations related to electronic invoicing and tax enforcement.

The analysis procedure was structured at three complementary levels. First, a normative level, where the legal framework governing digital receipts in Peru and other countries was systematically organized and critically examined. Second, a doctrinal level aimed at interpreting the relevant legal principles associated with expense deductions. Finally, a comparative level allowed for contrasting implementation and regulatory models in different international contexts, with the goal of identifying best practices, common challenges, and regulatory trends.

Data interpretation was conducted through emerging thematic coding, enabling the identification of key analytical categories, such as traceability, automation, evidential substantiation, and fiscal reasonableness. This methodological strategy facilitated the evaluation of the normative and operational tensions arising between technological advancement and the substantive principles of tax law, thereby enabling the formulation of recommendations aimed at harmonizing current regulations with the technological transformation of the Peruvian tax system.

Results

From physical to electronic: evolution of tax receipts

The electronic invoice constitutes one of the fundamental pillars of the digital transformation of tax administrations. Its implementation addresses the need to reduce tax evasion, improve revenue efficiency, and optimize the control of economic operations recorded by taxpayers.

Studies such as those by Barreix et al. (2018) highlight that the advancement of electronic invoicing in Latin America has followed a common pattern of fiscal modernization, adopted for both technological and strategic reasons. This process involves a profound redesign of tax systems by replacing physical documents—which are susceptible to loss, manipulation, or forgery—with a digital record validated in real time by the tax administration.

Moreover, Bird & Zolt (2011) emphasize that tax digitization involves not only a change of format but also a conceptual leap towards a model based on traceability, interoperability, and big data analytics. This new paradigm allows for the automation of tax compliance but also imposes new technical and legal requirements on taxpayers.

Fiscal principles related to expense deductions

From a legal-tax perspective, for an expense to be considered deductible under corporate income tax, it must meet certain essential principles, including:

Causality: This principle requires that the expense has a direct or indirect relation to the generation of income or the maintenance of the income-producing source. According to García Bueno (2020), causality is not limited to expenses that directly generate income but also includes those necessary for the general operation of the business.

Substantiation: This refers to the taxpayer's ability to prove, through adequate evidentiary means, the truthfulness and occurrence of the expense. In the context of electronic receipts, this principle takes on special significance, as digital validation does not, on its own, guarantee the economic substance of the expense. Munte Díaz & Valentín (2023) note that substantiation “is not built solely on the taxpayer's side but together with the Administration,” highlighting the need for collaborative oversight based on digital evidence.

Reasonableness: This principle establishes that the expense must conform to logical and proportional economic criteria. Carvalho (2013) argues that fiscal reasonableness implies a balanced interpretation of the norm, considering both the reality of the business and the purposes of the tax.

Regulatory framework for electronic receipts

The implementation of electronic receipts in Peru is part of a progressive process of tax modernization led by SUNAT. This process has been accompanied by regulations that grant legal validity to electronic receipts and govern their issuance and use in economic transactions.

One of the most significant regulatory milestones was the issuance of Resolution No. 188-2010/SUNAT, which establishes the technical guidelines for the issuance, validation, and storage of electronic payment receipts. This resolution marked the formal inception of the electronic invoicing system in the country.

Legislative Decree No. 771, which establishes the Framework Law of the National Tax System, and the Consolidated Text of the Tax Code (D.S. No. 133-2013-EF) reinforce the use of electronic means as valid for tax and oversight purposes. These provisions implicitly recognize the principle of functional equivalence between physical and digital documents, as long as the established technical and legal requirements are met.

However, this equivalence is validated only if the electronic receipt meets appropriate technical, substantive, and preservation conditions. Ayque Goicochea (2025) emphasizes that digital receipts must be supported by complementary documentation to ensure the standards of substantiation required in oversight contexts.

Table 1 summarizes the main regulations that have governed the issuance and validity of electronic receipts in Peru, allowing for a progressive regulatory framework consistent with international standards, which has generated institutional trust and strengthened automated oversight processes. Nevertheless, it is observed that effective adaptation by taxpayers requires technical support, ongoing training, and constant regulatory updates.

Table 1

Key regulations on electronic receipts in Peru

Regulation	Relevant Article(s)	Key Content	Implication for electronic receipts
Legislative Decree No. 771	Not specified	Establishes principles of efficiency, legality, and tax simplification.	Lays the foundation for digital processes, though does not directly regulate electronic means.
D.S. No. 133-2013-EF	Art. 88	SUNAT may require the use of electronic systems for tax procedures.	Recognizes the mandatory use of digital means as valid.
	Art. 87	Documents may be retained physically or in digital format.	Allows for digital preservation of books and receipts.
	Art. 62-A	SUNAT may use electronic means in oversight.	Validates electronic documents as evidence in audits.
Resolution No. 188-2010/SUNAT	—	Regulates the Electronic Issuance System (SEE).	Formally introduces the electronic receipt in Peru.
Subsequent SUNAT Resolutions	—	Expand the obligation and types of electronic systems.	Massively integrates and promotes the use of electronic receipts.
Principle of Functional Equivalence	—	Recognizes the legal value of electronic documents under legal conditions.	Grounds its use for tax deduction.

Opportunities of electronic receipts

Improvements in tax control and audit

One of the most significant benefits of electronic invoicing is the ability to perform real-time automated controls. Immediate verification of receipts allows tax administration to significantly reduce tax evasion margins and optimize audit processes.

The study by Bellon et al. (2023) demonstrated that the reform of the electronic invoicing system in Peru had a positive effect on Value Added Tax (VAT) collection, strengthening tax compliance and reducing underreporting. Similarly, Ramírez-Álvarez et al. (2022) documented a significant increase in effective oversight in Ecuador following the digitization of receipts.

Reduction of costs and accounting simplification

For companies, the adoption of electronic receipts entails significant operational simplification. The elimination of paper and the automation of issuance, validation, and storage processes reduce administrative costs and improve accounting consistency.

Becerra & Ojeda (2022) emphasize that in small and medium-sized enterprises in Ecuador, the electronic invoicing system has contributed to both tax compliance and a more efficient accounting management by enabling more agile control of operations.

Tax incentives and citizen participation

In countries like Portugal, the implementation of the e-Fatura system has linked electronic receipts to tax incentives for businesses and citizens. This system allows for the deduction of certain expenses from income tax if they are properly recorded, promoting a culture of compliance.

Similar programs have been implemented in Brazil—such as the Nota Fiscal Paulista—offering raffles and economic benefits to encourage the use of receipts, with positive results in economic formalization.

Traceability, interoperability, and transparency

Electronic receipts enable the tracking of the complete cycle of a commercial transaction, from issuance to accounting registration and tax deduction. This traceability reduces the risks of forgery and allows for the detection of anomalous patterns through data analysis.

As digital systems, receipts can be integrated with regional and international oversight platforms, opening possibilities for cross-border interoperability in the future.

Table 2 compares the regulatory frameworks of different countries in Latin America and Europe, highlighting the existence of multiple regulatory approaches. This comparison allows for the identification of best practices and common challenges that could guide future reforms in Peru

Table 2

Comparative regulation of electronic receipts

Country	Regulation / Program	Key Content	Fiscal and Technical Implications	Source
Portugal	e-Fatura System (Decree-Law No. 198/2012)	Regulates the issuance and validation of invoices with tax incentives.	Real-time traceability and integration with e-Government.	Azevedo et al., 2023
Brazil	Electronic Invoice (NF-e)	Mandatory federal invoicing. Data transmitted online.	Increases revenue, combats evasion. Requires robust infrastructure.	Vieira et al., 2019
Ecuador	SRI Resolutions 2014–2023	Mandatory electronic invoicing	Facilitates traceability.	Becerra & Ojeda, 2022

		with digital signature.	Challenges for SMEs.	
Mexico	CFDI – SAT	Mandatory digital receipt. Centralized validation and storage.	High automation and control. Penalties for technical errors.	OECD, 2022
Chile	Law No. 20.727	Progressive obligation. Accreditation based on functional equivalence.	Legal validity of digital documents. Accounting integration.	Escobar Saavedra, 2019
Colombia	Decree 2242 of 2015	Technical standards and mandatory use of electronic invoices.	Strengthens fiscal control. Requirement for deductions.	Ortiz Barbosa, 2008
Peru	Resolution No. 188-2010/SUNAT	Establishes the Electronic Issuance System (SEE) and electronic validation.	Requirement for deductions. Increases tax control.	SUNAT, 2010

Summary of identified benefits

The implementation of electronic receipts not only constitutes a regulatory obligation but also opens opportunities for the modernization of the tax system. Table 3 summarizes the benefits identified in the literature and comparative experiences, highlighting their impacts on fiscal efficiency, accounting simplification, traceability, and citizen participation.

However, these benefits can only be fully realized if accompanied by technical support, continuous training, and ongoing regulatory updates to ensure the effective adaptation of taxpayers and the institutional strengthening of the tax administration.

Table 3

Opportunities of electronic receipts

Opportunity / Benefit	Expected Impact	Example / Country	Source / Evidence
Real-time Control	Reduces tax evasion and enables automated audits.	Peru	Bellon et al., 2023
Reduction of Administrative Costs	Less paper use, accounting simplification.	Ecuador	Becerra & Ojeda, 2022
Tax Incentives for Consumers	Increased formalization and citizen demand for receipts.	Portugal	Azevedo et al., 2023
Simplification of Accounting Processes	Facilitates integration with electronic accounting.	Ecuador	Becerra & Ojeda, 2022
Regional Interoperability	Potential integration between tax systems.	Latin America / Europe	Leguizamón & Lugo, 2024
Traceability and Transparency	Detection of fraud and duplication of operations.	Brazil	Vieira et al., 2019

Discussion

While the implementation of electronic receipts has generated significant benefits for tax administration and taxpayers, it has also brought a series of challenges. These challenges are not only technical but also legal and operational, necessitating careful analysis to prevent the new digital system from becoming a source of conflict or fiscal uncertainty.

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Technical and operational challenges

One of the main challenges in adopting electronic receipts is the technological gap between taxpayers. In particular, micro, small, and medium-sized enterprises (MSMEs), as well as businesses located in rural areas or with limited connectivity, may face difficulties in implementing reliable electronic systems that comply with regulatory requirements.

Studies by Liu et al. (2021) and Chai et al. (2018) indicate that designing efficient electronic platforms requires not only technological investment but also technical training for users and ongoing support. Without these elements, systems risk generating errors in issuance, validation, or duplication of receipts, leading to severe tax consequences.

Additionally, reliance on connectivity and digital infrastructure makes the system vulnerable to technical failures, cyberattacks, or server outages, affecting business continuity and the ability to substantiate operations during audits.

Legal and fiscal risks

From a regulatory perspective, one of the most pertinent challenges is that the existence of an electronic receipt does not, in itself, guarantee the deductibility of the expense. As noted by Ayque Goicochea (2025) and Miente Díaz & Valentín (2023), the principles of substantiation and causality remain central requirements in tax law, compelling taxpayers to complement digital receipts with additional evidence supporting the economic reality of the transaction.

This aspect is particularly critical in audit processes, where the tax administration may reject the deduction of an expense, even if a valid electronic receipt exists, if it deems that the connection to income generation has not been adequately substantiated.

Moreover, the principle of functional equivalence—whereby a digital document possesses the same value as a physical one—is not always uniformly interpreted, leading to legal uncertainty. In the Chilean context, Escobar Saavedra (2019) warns that this ambiguity can result in tax litigation that affects the predictability of the system.

Electronic audits and intensive oversight

The results show that the implementation of electronic receipts in Peru has represented a significant advancement towards tax digitization, with positive impacts on traceability, fiscal efficiency, and state control. However, these technological advances have also generated new interpretative tensions between the digital form of the document and the substantive legal principles required for expense deductions.

According to Advani et al. (2023), the existence of digital audits can have a positive deterrent effect on evasion, but it may also provoke defensive reactions if not accompanied by transparent procedures and respect for due process.

In practice, some taxpayers adopt overly conservative positions to avoid penalties, distorting the economic logic of their operational decisions. This underscores the need to reformulate the oversight approach, integrating tax risk analysis tools that allow for focused supervision on taxpayers exhibiting atypical or inconsistent behaviors, rather than those simply managing high volumes of transactions.

The principle of substantiation remains a critical point in audit processes. Although the electronic receipt is validated in real time by SUNAT, its mere existence is insufficient to prove the reality of the transaction. As Miente Díaz & Valentín (2023) indicate, the tax administration continues to require additional documentation (such as contracts, deliverables, or photographs), which partially contradicts the idea of functional equivalence that justifies the use of the digital document. This tension affects the legal certainty of the taxpayer and opens spaces for interpretative discretion that may lead to tax disputes.

In Peruvian tax law, substantiation is understood as the taxpayer's ability to demonstrate that an expense actually occurred and is supported by documentation. However, the issuance of an electronic receipt, even when validated by SUNAT, does not guarantee the accreditation of the expense by itself. This is because, according to current doctrine, what is decisive is not the existence of the document but the veracity of the underlying economic fact.

In this regard, Miente Díaz & Valentín (2023) highlight that substantiation is not a unilateral attribute of the document but a process involving both the taxpayer and the tax administration. In this sense, it is constructed from a set of evidence that collectively supports that the expense was real, necessary, and linked to income generation. This view is shared by Ayque Goicochea (2025), who warns that many expenses are rejected in tax cases, despite having valid electronic receipts, simply for not having adequately substantiated the reasonableness

of the transaction or its effective provision. Therefore, the digital documentation must be accompanied by clear criteria on what constitutes sufficient evidence in the electronic environment.

The principle of causality, while normatively clear, faces operational challenges when applied to indirect expenses or services that do not have an evident and immediate relationship with income generation. García Bueno (2020) argues that an excessively literal interpretation of the principle of causality can hinder the recognition of legitimate expenses, especially in service-oriented companies or intangible activities.

Regarding the principle of reasonableness, its subjective application continues to pose risks, particularly when evaluating amounts or conditions that do not conform to standardized parameters. As Carvalho (2013) warns, reasonableness must be analyzed from the internal logic of the business rather than from generic administrative criteria.

From a regulatory standpoint, while Legislative Decree No. 771 and the Tax Code recognize the validity of electronic support, practice shows that formal equivalence does not always guarantee evidential equivalence. This ambiguity between the regulation and its practical application affects the predictability of the tax system and may undermine taxpayer confidence in the use of digital tools.

Ultimately, the identified benefits—such as simplification, cost reduction, and improved oversight—align with findings reported in international studies (OCDE, 2022; Vieira et al., 2019). However, their effective utilization will depend on the tax administration moving towards a more coherent, transparent, and uniform interpretation of the electronic receipt regime, in dialogue with the principles of tax law and business realities.

In summary, electronic receipts represent a valuable tool for strengthening the tax system, but their effectiveness will depend on ensuring harmonization between the digital form, legal substance, and oversight criteria, without regressing to the formalism that is precisely sought to be overcome.

Conclusions

The transition from physical invoices to digital receipts in the Peruvian tax system represents a significant advance towards modernization, efficiency, and transparency in fiscal management. The implementation of electronic receipts has generated tangible benefits, such as improved traceability of transactions, strengthened tax control and audit, and simplification of accounting and administrative processes for both the administration and taxpayers. Additionally, comparative experiences in Latin America and Europe demonstrate that the digitization of tax documents contributes to the reduction of tax evasion and greater formalization of the economy.

However, this process also presents legal and technical challenges that must be addressed to ensure the full effectiveness of the digital system. Among the main challenges are the need to ensure the substantiation and causality of deductible expenses in an electronic environment, as well as the adequate preservation and backing of digital documentation in the face of potential audit processes. While Peruvian regulations have progressed in recognizing the functional equivalence between physical and digital documents, additional requirements persist that necessitate a clearer and more coherent harmonization between technological advancements and the substantive principles of tax law.

Finally, this study highlights the importance of continuing to strengthen the regulatory and technical framework, promoting training for both taxpayers and tax administration, and fostering a collaborative approach that allows for the full utilization of the opportunities offered by digitization. Only in this way will it be possible to consolidate a more efficient, inclusive, and protective tax system capable of responding to the challenges of the contemporary economic and technological environment, and contributing to the sustainable and transparent development of the country.

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