



Guía: **Changes in Version 4.4**
of Costa Rica's Electronic
Invoicing System.



In this guide, we share the most important changes introduced by version 4.4 of the invoicing system in Costa Rica.

Item 1: Key Dates

Mandatory Implementation:

As of **September 1, 2025**, version 4.4 will be mandatory for all electronic receipts. After this date, documents issued using previous versions will be rejected by the General Directorate of Taxation (DGT).

Item 2: Main Changes and New Features

New **Electronic Payment Receipt** (REP): The REP is a new, mandatory receipt to document payments or partial payments received for credit transactions. This is an important update for controlling Value Added Tax (VAT).

Item 3: Expansion of Payment Methods

Specific codes have been added to identify payments made through SINPE Móvil and other digital payment platforms

Item 4: Breakdown of Combos and Packages

Invoices must now itemize the individual products or services that make up a combo or package.

Item 5: Classification of Discounts

Eleven new codes have been created to classify the nature of discounts (e.g., volume, seasonal), which requires greater precision when recording this information.

Item 6: Electronic Purchase Invoice for Foreign Services

Companies are now required to issue this type of invoice when acquiring digital services, consulting, or software licenses from **providers outside of Costa Rica**.

Item 7: New Identification Types

Categories such as "Non-domiciled foreigner" and "Non-taxpayer" have been included to allow invoicing for clients who do not have traditional identification cards

Item 8: "Systems Provider" Field

The name of the **electronic invoicing provider or software must now be included**, which will help the DGT monitor authorized systems.

Item 9: Recommendations for Your Business

Communicate with Your Provider: Make sure your invoicing software provider is working on updating to version 4.4 to comply with the new regulations.

Train Your Staff: Ensure your accounting and sales teams understand the new fields and the implications of the changes to avoid issues.

Complying with **version 4.4** on time is critical to avoid fines and ensure your receipts are not rejected by the Ministry of Finance.

To ensure a smooth transition, it's best to have a **team of experts on your side**. That's why we invite you to contact Venegas Nexia to get advice on all the changes and requirements for **version 4.4**.

You can reach us at the **email address:**
info@venegasnexia.com

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