

# Dispatch Guide and Invoice Supporting the Transport of Goods (2026)

## When? As of November 1, 2026

(Postponed from May 1, 2026, by SII Exempt Resolution No. 52)

## Who?

Companies that do not issue an invoice at the time of the actual or symbolic delivery of the goods must issue and deliver to the purchaser a dispatch guide with an authorized (SII-approved) folio. In the invoice that is subsequently issued, the number and date of the respective dispatch guide(s) must be indicated.

Those vendors or service providers will also be obliged when they carry out the transport of tangible movable goods that do not constitute sales.

## Which operations are not obliged?

Those operations that must be documented with a receipt (boleta).

## Regulatory Framework:

- Resolution 154 (Nov 2025)
- Version 2.5 of the Electronic Documents Format (Feb 2026)
- SII Exempt Resolution No. 36
- SII Exempt Resolution No. 52

## New XML fields and changes in mandatory requirements

### Header – Identification

**<FchSalida>** Effective date of the start of the transportation

**<HraSalida>** Time of the start of the transportation (new field)

**<FchLlegada>** Estimated date of arrival

**<IndTraslado>** Type of transportation (values 1–8)

### Header – Origin and Destination

**<DirOrigen>** Address of origin of the transportation

**<CmnaOrigen>** Municipality of origin

**<DirDest>** Address of actual destination

**<CmnaDest>** Municipality of destination

### Header – Transport Origin and Destination

**<RUTTrans>** RUT of the transport company\*

**<RUTChofer>** RUT of the driver who performs the transportation\*

**<NombreChofer>** Full name of the driver\*

**<Patente>** Vehicle plate number (main vehicle)

**<PatenteCarro>** License plate of the trailer (if applicable)

### Detail – Goods

**<Nmbltem>** Precise name of the product

**<QtyItem>** Quantity of units

**<Unmdltem>** Unit of measure (weight/volume)

**<Prcltem>** Unit price (mandatory in sales)

## New fields

\* If the required information is not available, the issuer must explicitly record that circumstance.





## What must be done if this data is modified?

A new invoice and/or dispatch guide must be issued with the updated information, referencing the previously issued documents that allow verification of the traceability of the transportation and its specificities. In the case of a previously issued invoice, it must be modified through the corresponding credit note, while the dispatch guide must be recorded as voided in the Dispatch Guide Ledger.

## What to do in case of contingency?

In the absence of mobile data coverage, the issuer of the Electronic Tax Document (DTE) —or whoever carries out the transportation— is authorized to carry a printed representation without prior electronic submission to the SII. Once the connection is restored, it must immediately comply with the submission of the tax document to the SII.

## Other rules for dispatch guides

-  The issuance date and time stated in the dispatch guide must correspond to the day and time of the start of the transportation of the goods.
-  One dispatch guide per transport movement and per vehicle.
-  A dispatch guide may be used in transportation lasting more than one day if it is established in the "detail" section that it is an extended transportation in terms of distance, type of cargo or others, and the estimated delivery date must be indicated.
-  Transfer of goods in partial deliveries: when partial deliveries are made to different recipients during transportation, a dispatch guide must be issued indicating the type of transportation "sales pending/sale to be completed" that supports the transit of all goods. Each time a partial delivery of goods occurs, the corresponding tax document must be issued, deducting from the load the portion delivered by the sale.

## Electronic dispatch guide registry

### All dispatch guides must be recorded, whether electronic or paper based.

Until the registry is implemented, the following actions must be carried out:

- 1** Issuers of electronic tax documents operating with their own or third-party invoicing systems must record the valid and voided electronic dispatch guides in the Electronic Dispatch Guide Ledger, available on the SII website. This file must be available and updated at the branch or headquarters and sent to the SII when specifically required for audit purposes.
- 2** Taxpayers authorized to issue paper dispatch guides must maintain a digital file including at least the following information, which must be available upon SII request:

Dispatch guide folio; issuance date; detail of transported tangible movable goods; origin and destination points; corporate name and RUT of the recipient; license plates of the vehicles that carry out the transportation; RUT of the transporter; identification (full name and ID card of the driver); amount of the operation.

These guides, and their registry book, must be kept for a period not less than 6 years and must be available at the branch or headquarters of the company for possible SII reviews.

## Audit and enforcement by tax authorities

The transport of movable tangible goods must be supported by the dispatch guide or invoice, either a virtual or printed representation generated in digital format and previously sent to the SII.

These documents must be displayed via an electronic device. If this is not possible, a printed representation must be carried during the transportation of the goods

Violation:	Penalty:	Legal basis:
Failure to issue a dispatch guide or invoice in the cases and in the manner required by law.	A) Fine from 50% to 500% of the amount of the operation Minimum: 2 UTM Maximum: 40 UTA	No. 10, Article 97 of the Tax Code.
The transport of tangible movable goods without the corresponding dispatch guide or invoice when its issuance is required.	B) Fine from 10 to 200% of UTA and prohibition from continuing transportation.	Numbers 10 or 17 of Article 97 of the Tax Code, as applicable.
The preparation of false dispatch guides, with or without SII stamp.	A and B	Numbers 10 or 17 of Article 97 of the Tax Code.
The issuance of dispatch guides or invoices without complying with the requirements of Resolution 154.	Fine not less than 1% nor more than 100% of one UTA, or up to three times the evaded tax.	Article 109 of the Tax Code.

**Do you need help implementing the provisions of Resolution 154?**

**Speak with one of our experts. [Contact us.](#)**

## Questions and Answers (Q&A)

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### 1. Who is obliged to issue dispatch guides?

Vendors or companies that transport goods that do not constitute a sale.

### 2. Is it necessary to issue a dispatch guide in all sales operations?

No, the dispatch guide must only be issued when the tax document is not issued at the time of delivery of the goods. It is also not required when the operation is documented with a receipt (boleta).

### 3. Must the invoice that supports the transportation of goods include the information required by Resolution 154?

Yes.

### 4. Do these changes affect the exempt invoice?

Yes, since taxpayers subject to the taxes of the Law on Sales and Services Tax (LIVS) must issue invoices, even regarding their exempt sales or services.

### 5. In which cases must a dispatch guide be issued?

- a. Sales with transportation, but issuance of the invoice is postponed: if the invoice is not issued at the time of actual or symbolic delivery, the dispatch guide supports the transportation.
- b. Transfers not constituting a sale: e.g., internal transfers between warehouses/branches, consignments, returns, or other inventory movements without transfer of ownership.
- c. Partial deliveries and logistics operations where the transportation document is used as support prior to invoicing (for example, end-of-month invoicing), considering the specific rules (master guide and documents per partial delivery) described in Exempt Resolution 154.