# Electronic voucher issuance guide via API

Costa Rica electronic invoicing (v4.4) · Almendro FEC

Self contained document written to be read by a person **or by an AI** that will build the issuance JSON. It contains the full endpoint contract, the meaning of every field, the conditional rules per voucher type, every table of allowed values and one complete, ready to send JSON example for each of the 7 voucher types of Costa Rica's version 4.4. **Always start in the test environment (sandbox).** Run all your tests there first and move to production only when Hacienda (the Costa Rican tax authority) accepts your test vouchers. It is the same JSON: the only thing that changes is the URL. See the section "Test first in sandbox".

## 1. What you do and what Almendro does

You (your system) do **one single thing**: send a JSON with the sale data to the issuance endpoint. Nothing else.

Almendro takes care of everything else on your behalf:

- Assigning the consecutive number and the 50 digit key.
- Building and **signing** the XML with the taxpayer's certificate (.p12). You never handle cryptographic keys.
- **Sending to Hacienda** and following up (accepted, rejected, retries).
- Generating the downloadable **PDF** (graphic representation) and **XML**.
- **Emailing the receiver** if configured.
- Notifying you of the result via **webhook** (or you poll it with GET whenever you want).

Flow summary: your system builds the JSON, calls `POST /vouchers`, receives `202 Accepted` with the key, and the rest is processed asynchronously. The final result (accepted by Hacienda) arrives via webhook or is queried with `GET /vouchers/{key}`.

## Test first in sandbox (test environment)

**Before issuing in production, run all your tests in sandbox.** Sandbox is Hacienda's test environment: vouchers are built, signed and sent exactly like in production, but they have **no fiscal or legal value**. It exists to confirm that your JSON is well formed and that the full flow works, without issuing real invoices or spending production numbering.

The key point: in sandbox you use **exactly the same JSON, the same token and the same headers** as in production. The **only** thing that changes is the URL: `/sandbox` is added before `/vouchers`.

| Action | Production (real invoices) | Sandbox (tests, no fiscal value) |
| --- | --- | --- |
| Issue | `POST /api/v1/public/vouchers` | `POST /api/v1/public/sandbox/vouchers` |
| Check status | `GET /api/v1/public/vouchers/{key}` | `GET /api/v1/public/sandbox/vouchers/{key}` |
| Download PDF | `GET /api/v1/public/vouchers/{key}/pdf` | `GET /api/v1/public/sandbox/vouchers/{key}/pdf` |
| Download XML | `GET /api/v1/public/vouchers/{key}/xml` | `GET /api/v1/public/sandbox/vouchers/{key}/xml` |
| Cancel | `POST /api/v1/public/vouchers/{key}/cancel` | `POST /api/v1/public/sandbox/vouchers/{key}/cancel` |

Sandbox key points:

- **The body (JSON) is identical** in both environments. Do not change any payload field; only the URL.
- Sandbox vouchers **are not invoices** before Hacienda and **do not consume** production numbering or quota.
- **Clients, items, webhooks and templates are shared** between both environments: whatever you create once serves both testing and production (that is why those endpoints do not carry `/sandbox`).
- The sandbox environment must be enabled in your plan, and the taxpayer must have their Hacienda **sandbox certificate** uploaded in the panel (it is different from the production one). The account owner configures this once; your system never handles certificates.
- **To move to production change one single thing: remove `/sandbox` from the URL.** The JSON does not change at all.

Recommended flow:

1. Build the voucher JSON.
2. Issue it at `POST /api/v1/public/sandbox/vouchers` until Hacienda **accepts** it in sandbox (fix and retry if you get `422` or if Hacienda rejects it; in sandbox there is no cost or consequence).
3. Download the sandbox PDF and XML and review them.
4. Only then switch the URL to `POST /api/v1/public/vouchers` to issue for real.

## 2. Authentication and base URL

- **Base URL:** `https://fe.almendro.cr/api/v1/public`. Production uses the direct routes (for example `.../public/vouchers`); sandbox uses the same routes with the `/sandbox` prefix (for example `.../public/sandbox/vouchers`). The **same token** works for both environments.
- **Authentication:** Bearer token (one per taxpayer). You obtain the token in the Almendro panel, in the SDK / API section. It goes in the `Authorization` header.

Headers for every request:

```
Authorization: Bearer {YOUR_TOKEN}
Content-Type: application/json
Accept: application/json
```

Security notes and limits:

- Each token is tied to one taxpayer. It can only issue for that taxpayer.
- Your plan must include API access. A plan without API responds `403`.
- There is a per minute request limit depending on the plan (`429` if exceeded).

## 3. The only endpoint you need to issue

```
POST /api/v1/public/vouchers            (production, real invoices)
POST /api/v1/public/sandbox/vouchers    (tests, same body, no fiscal value)
```

A **single** endpoint serves all **7 types**. The `voucher_type` field decides the type and which rules apply. There are no separate endpoints per type. For testing use the `/sandbox` variant (same JSON body); see the section "Test first in sandbox".

The 7 types (field `voucher_type`):

| Code | Type | Name |
|---|---|---|
| `01` | FE | Electronic Invoice (Factura Electrónica) |
| `02` | ND | Electronic Debit Note (Nota de Débito) |
| `03` | NC | Electronic Credit Note (Nota de Crédito) |
| `04` | TE | Electronic Ticket (Tiquete Electrónico) |
| `08` | FEC | Electronic Purchase Invoice (Factura Electrónica de Compra) |
| `09` | FEE | Electronic Export Invoice (Factura Electrónica de Exportación) |
| `10` | REP | Electronic Payment Receipt (Recibo Electrónico de Pago) |

### 3.1 Response when issuing

Success: **HTTP 202 Accepted** (it was accepted and queued; there is no answer from Hacienda yet).

```
{
  "success": true,
  "data": {
    "voucher_key": "50601072026...(50 digits)",
    "voucher_type": "01",
    "consecutive_number": "00100001010000000001",
    "status": "pending",
    "...": "rest of the voucher"
  },
  "message": "Voucher [50601...] generated and queued for submission to Hacienda.",
  "errors": null
}
```

Store `voucher_key`: it is the reference to check status, download PDF/XML or cancel.

Validation error: **HTTP 422** with a field by field detail in `errors`. These errors are caught **before** spending quota or sending anything to Hacienda, so fixing the JSON and retrying has no cost.

### 3.2 How you learn the result (Almendro manages it)

- **Webhook** (recommended): configure an endpoint once and Almendro notifies you whenever the voucher changes state (accepted, rejected). The webhook is signed.
- **Point query:** `GET /api/v1/public/vouchers/{key}` returns the current state.
- **Downloads:** `GET /vouchers/{key}/pdf`, `/vouchers/{key}/xml`, `/vouchers/{key}/xml-response` (Hacienda's response).

## 4. Amount calculation rules (so the AI computes correctly)

All amounts are decimals with up to 5 decimal places (`quantity` up to 3). The per line formulas are:

```
total_amount       = quantity * unit_price
sub_total          = total_amount - (sum of the line's discounts)   // no discount: sub_total = total
monto (per tax)    = sub_total * tarifa / 100
impuesto_neto      = sum of the line's tax "monto" values (minus exemptions)
total_line_amount  = sub_total + impuesto_neto
```

Hard rules:

- `unit_price`, `total_amount`, `sub_total`, `total_line_amount` must be **greater than 0**. A line with amount 0 is rejected. To "give something away", use a discount with `codigo=03` (bonus), not amount 0.
- If the currency is CRC, `exchange_rate` = `1.00000`. If it is USD or another currency, set the real exchange rate (for example `520.00000` colones per dollar when invoicing in CRC against a USD reference; when invoicing in USD the `exchange_rate` is colones per 1 USD).
- `issued_at` cannot be in the future. Use Costa Rica's real time (zone `-06:00`).

## 5. Field reference (voucher root)

Note: several nested field names (`codigo`, `tarifa`, `monto`, `exoneracion`...) keep their Spanish names because they mirror Hacienda's official specification.

| Field | Type | Required | Description |
| --- | --- | --- | --- |
| `voucher_type` | string | always | One of `01,02,03,04,08,09,10` . |
| `situation` | string | always | `1` =Normal, `2` =Contingency, `3` =No Internet. Use `1` . |
| `issued_at` | string ISO 8601 | always | Issue date and time with zone. Not in the future. E.g. `2026-07-24T10:30:00-06:00` . |
| `issuer_activity_code` | string | per type | Issuer's CIIU code, format `XXXX.X` . See matrix in section 10. |
| `receiver_activity_code` | string | per type | Receiver's CIIU code, format `XXXX.X` . Required only in FEC. |
| `sale_condition` | string | always | Sale condition. Allowed values vary per type (section 11). |
| `sale_condition_other` | string | if `sale_condition=99` | Text, 5 to 100 characters. |
| `credit_term` | integer | if `sale_condition` in {02,08,10} | Credit term in **days** (1 to 99999; max 90 if `10` ). |
| `currency_code` | string(3) | always | ISO 4217: `CRC` , `USD` , `EUR` ... |
| `exchange_rate` | number | always | Exchange rate. `1.00000` if currency = CRC. |
| `observations` | string | optional | Max 250 characters. |
| `client_id` | UUID | optional | UUID of a client already saved in your catalog; it resolves the `receiver` . |
| `managed_contributor_id` | UUID | optional | Integrator plan only: issue on behalf of a managed client. |
| `local_code` | string(3) | optional | Branch (must exist beforehand). E.g. `001` . |
| `terminal_code` | string(5) | optional | Terminal (must exist beforehand). E.g. `00001` . |
| `receiver` | object | per type | Receiver data. See section 6. |
| `line_items` | array | always | 1 to 1000 lines. See section 7. |
| `payment_methods` | array | per type | Payment methods. See section 8. |
| `references` | array | per type | References to other vouchers. See section 9. |
| `other_charges` | array | optional | Other charges. Forbidden in REP. See section 9.1. |

## 6. Receiver ( `receiver` )

Required in FE, ND, NC, FEC and REP. Optional in TE and FEE. If you send `client_id`, the receiver is resolved automatically and `receiver` becomes optional (whatever you set explicitly in `receiver.*` wins over the saved client).

| Field | Type | Required | Description |
|---|---|---|---|
| `receiver.name` | string | with receiver | Name or legal name, 3 to 100 characters. |
| `receiver.id_type` | string | with receiver | `01` =Individual, `02` =Corporation, `03` =DIMEX, `04` =NITE, `05` =Foreigner, `06` =Non Taxpayer. |
| `receiver.id_number` | string | with receiver | Identification number (format depends on `id_type`, see below). |
| `receiver.commercial_name` | string | optional | Trade name, max 80. |
| `receiver.emails` | array | optional | Up to 4 valid emails. The voucher is delivered to these. |
| `receiver.province` | integer 1-7 | optional | If you send province, you must send canton and district too. |
| `receiver.canton` | string(2) | optional | Two digits. |
| `receiver.district` | string(2) | optional | Two digits. |
| `receiver.address` | string | optional | 5 to 250 characters. |
| `receiver.phone_country_code` | integer | optional | E.g. `506`. |
| `receiver.phone` | string | optional | 4 to 20 digits. |

`id_number` format per `id_type`:

- `01` Individual: 9 digits.
- `02` Corporation: 10 digits.
- `03` DIMEX: 11 or 12 digits.
- `04` NITE: 1 to 12 digits.
- `05` Foreigner: 1 to 20 alphanumeric.
- `06` Non Taxpayer: 9 to 20 digits.

## 7. Detail lines ( `line_items` )

There are **two line structures**:

- Types 01, 02, 03, 04, 08, 09: **full line** (with CABYS, quantity, unit, taxes).

- Type 10 REP: **reduced line** (7 fields, no CABYS). See section 7.2.

### 7.1 Full line (types 01 to 09)

| Field | Type | Required | Description |
|---|---|---|---|
| `line_number` | integer | yes | Line number, starts at 1. |
| `cabys_code` | string(13) | yes | 13 digit CABYS code. Must exist and be active. |
| `quantity` | number | yes | Quantity, greater than 0 (up to 3 decimals). |
| `unit_of_measure` | string | yes | Unit of measure. See table in section 12.6. |
| `detail` | string | yes | Description, 3 to 200 characters. |
| `unit_price` | number | yes | Unit price, greater than 0. |
| `total_amount` | number | yes | `quantity * unit_price`, greater than 0. |
| `sub_total` | number | yes | `total_amount` minus discounts, greater than 0. |
| `discounts` | array | optional | Up to 5. Each one `{ "monto": n, "codigo": "01..09\|99" }`. |
| `taxes` | array | optional | Line taxes. See section 7.3. |
| `impuesto_neto` | number | optional | Sum of taxes minus exemptions. |
| `total_line_amount` | number | yes | `sub_total + impuesto_neto`, greater than 0. |
| `item_id` | UUID | optional | UUID of an item in your catalog; it prefills cabys, detail, price, unit and tax. |
| `base_imponible` | number | optional | Taxable base when it differs from the sub_total. |
| `arancelary_partition` | string(12) | optional | Tariff heading (goods; required in FEE of goods). |
| `commercial_codes` | array | optional | Up to 5. `{ "tipo": "01..04\|99", "codigo": "..." }`. |
| `medicine_registration` | string | optional | Medicine registration. |
| `pharma_form_code` | string(3) | optional | Pharmaceutical form. |
| `vin_numbers` | array | optional | VIN or serial numbers (vehicles). |

### 7.2 Reduced REP line (type 10 only)

| Field | Type | Required | Description |
|---|---|---|---|
| `line_number` | integer | yes | Line number. |
| `detail` | string | yes | Description, 3 to 200. |
| `total_amount` | number | yes | Greater than 0. |
| `sub_total` | number | yes | Greater than 0. |
| `taxes` | array | optional | Taxes (no exemptions in REP). |
| `impuesto_neto` | number | optional | Sum of taxes. |
| `total_line_amount` | number | yes | `sub_total + impuesto_neto` , greater than 0. |

REP does **not** carry `cabys_code` , `quantity` , `unit_of_measure` or `unit_price` .

### 7.3 Line taxes ( `line_items.*.taxes` )

Each tax is an object:

| Field | Type | Required | Description |
|---|---|---|---|
| `codigo` | string | yes | Tax type. See table 12.4. General VAT = `01` . |
| `codigoTarifa` | string | recommended | VAT rate code. See table 12.5. 13% = `08` . |
| `tarifa` | number | recommended | Percentage. For 13% set `13` . |
| `monto` | number | yes | `sub_total * tarifa / 100` . |
| `factorCalculo` | number | if `codigo=08` | VAT calculation factor (0 to 1, 4 decimals). Required for used goods / special regime. |
| `monto_exportacion` | number | optional | Only FEE of goods. |
| `exoneracion` | object | optional | Exemption data. Forbidden in REP. |

`exoneracion` object (when applicable): `tipoDocumento` , `numeroDocumento` , `nombreInstitucion` , `fechaEmision` , `tarifaExonerada` , `montoExoneracion` (all required if `exoneracion` is included).

## 8. Payment methods ( `payment_methods` )

Array of 1 to 4 elements. Required in every type **except**:

- FEE (09): never carries a payment method.
- Credit or deferred sales ( `sale_condition` = `02` , `08` , `10` ): there is no payment at issuance, so the payment method is optional.

| Field | Type | Required | Description |
|---|---|---|---|
| `tipo` | string | yes | `01` =Cash, `02` =Card, `03` =Check, `04` =Bank transfer, `05` =Collector, `06` =SINPE Móvil, `07` =Digital platform, `99` =Other. |
| `monto` | number | if 2+ methods | Amount paid with that method. Optional with a single method. |

If there are 2 or more payment methods, **each one** must carry its `monto` and the sum must match the total.

## 9. References ( `references` )

Required in ND, NC, FEC and REP. Optional in FE, TE, FEE. Maximum 10.

| Field | Type | Required | Description |
|---|---|---|---|
| `doc_type` | string | yes | Referenced document type. See table 12.7. |
| `number` | string | yes | 50 digit key (or 20 digit consecutive) of the referenced document. |
| `issued_at` | string ISO 8601 | yes | Issue date of the referenced document. |
| `code` | string | yes | Reference code. See table 12.8. |
| `reason` | string | almost always | Reason, 3 to 180 characters. Hacienda demands it except for `doc_type=13` . Always include it. |

### 9.1 Other charges ( `other_charges` , optional)

Forbidden in REP. Up to 15. Each one:

| Field | Type | Required | Description |
|---|---|---|---|
| `tipo` | string | yes | `01` .. `13` or `99` (e.g. `06` =Warranty, `04` =Third party collection). |
| `amount` | number | yes | Charge amount. |
| `description` | string | optional | Max 80. |
| `percentage` | number | optional | 0 to 100. |

## 10. Requirement matrix per type

`R` = required, `O` = optional, `X` = forbidden.

| Field | FE (01) | ND (02) | NC (03) | TE (04) | FEC (08) | FEE (09) | REP (10) |
|---|---|---|---|---|---|---|---|
| `issuer_activity_code` | R | O | O | R | O | R | X |
| `receiver_activity_code` | O | O | O | O | R | O | X |
| `receiver` | R | R | R | O | R | O | R |
| `references` | O | R | R | O | R | O | R |
| `payment_methods` | R | R | R | R | R | X | R |
| `other_charges` | O | O | O | O | O | O | X |
| Line structure | full | full | full | full | full | full | reduced |

(Note: `payment_methods` also stops being required when the sale is on credit or deferred, per section 8.)

## 11. Allowed sale condition per type (`sale_condition`)

| Type | Allowed values |
|---|---|
| FE (01) | 01, 02, 03, 04, 05, 06, 07, 08, 10, 12, 13, 14, 15, 99 |
| ND (02) | all (01 to 15, 99) |
| NC (03) | all (01 to 15, 99) |
| TE (04) | 01, 02, 03, 04, 05, 06, 07, 08, 10, 13, 14, 15, 99 |
| FEC (08) | 01, 02, 03, 04, 05, 06, 07, 08, 10, 13, 14, 15, 99 |
| FEE (09) | 01, 02, 03, 04, 05, 06, 07, 08, 10, 13, 14, 15, 99 |
| REP (10) | **only 09 and 11** |

## 12. Allowed value tables (enums)

### 12.1 `voucher_type`

`01` FE, `02` ND, `03` NC, `04` TE, `08` FEC, `09` FEE, `10` REP.

### 12.2 `situation`

`1` Normal, `2` Contingency, `3` No Internet.

### 12.3 `receiver.id_type`

`01` Individual, `02` Corporation, `03` DIMEX, `04` NITE, `05` Foreigner, `06` Non Taxpayer.

### 12.4 `taxes.codigo` (tax type)

`01` VAT, `02` Selective consumption, `03` Fuels, `04` Alcoholic beverages, `05` Non alcoholic beverages and soaps, `06` Tobacco, `07` VAT special calculation, `08` Used goods (requires `factorCalculo`), `12` Cement, `99` Other.

### 12.5 `taxes.codigoTarifa` (VAT rate)

`01` 0% (Art. 32, **forbidden in FEE**), `02` 1%, `03` 2%, `04` 4%, `05` 0% transitional, `06` 4% transitional, `07` 8% transitional, `08` 13% general, `09` 0.5% reduced, `10` Exempt, `11` 0% without credit right.

### 12.6 `sale_condition` (all values)

`01` Cash, `02` Credit, `03` Consignment, `04` Layaway, `05` Lease with purchase option, `06` Financial function lease, `07` Collection on behalf of a third party, `08` Services rendered to the State on credit, `09` Payment of a service rendered to the State, `10` Credit sale VAT up to 90 days, `11` Payment of a credit sale VAT up to 90 days, `12` Sale of non nationalized goods, `13` Sale of used goods to a non taxpayer, `14` Operating lease, `15` Financial lease, `99` Other (requires `sale_condition_other`).

### 12.7 `references.doc_type`

`01` FE, `02` ND, `03` NC, `04` Ticket, `05` Dispatch note, `06` Contract, `07` Procedure, `08` Contingency voucher, `09` Goods return, `10` Rejected by Hacienda, `11` Replaces one rejected by the receiver, `12` Replaces an export invoice, `13` Past month billing, `14` Special regime, `15` Replaces an FEC, `16` Non domiciled supplier, `17` Credit note to an FEC, `18` Debit note to an FEC, `99` Other.

### 12.8 `references.code`

`01` Cancels document, `02` Corrects amount, `04` Reference to another document, `05` Replaces contingency voucher, `06` Goods return, `07` Replaces voucher, `08` Endorsed invoice, `09` Financial credit note, `10` Financial debit note, `11` Non domiciled supplier, `12` Credit for later exemption, `99` Other.

### 12.9 `unit_of_measure` (most used)

`Unid` Unit, `Sp` Professional services, `Spe` Personal services, `St` Technical services, `Os` Other service type, `Al` Residential rent, `Alc` Commercial rent, `h` Hour, `D` Day, `Kg` Kilogram, `G` Gram, `L` Liter, `Gal` Gallon, `m` Meter, `m²` Square meter, `m³` Cubic meter, `Km` Kilometer, `Cm` Commissions, `I` Interest, `Otros` Other. (Hacienda's full catalog exists; for services you normally use `Sp`, `Os` or `Unid`.)

## 13. Complete examples, one per type (ready to send)

> All examples use 13% VAT (`codigo=01`, `codigoTarifa=08`, `tarifa=13`) and self consistent amounts. Replace identifications, CABYS codes and amounts with real ones. The `cabys_code 8511000000000` is an example; **always validate the real CABYS** of your product or service.

### 13.1 FE, Electronic Invoice (`01`)

```
{
  "voucher_type": "01",
  "situation": "1",
  "issued_at": "2026-07-24T10:30:00-06:00",
  "issuer_activity_code": "6201.0",
  "sale_condition": "01",
  "currency_code": "CRC",
  "exchange_rate": 1.00000,
  "receiver": {
    "id_type": "02",
    "id_number": "3101704304",
    "name": "Hotel Las Palmas S.A.",
    "emails": ["recepcion@hotellaspalmas.cr"]
  },
  "line_items": [
    {
      "line_number": 1,
      "cabys_code": "8511000000000",
      "quantity": 1,
      "unit_of_measure": "Sp",
      "detail": "Website development",
      "unit_price": 500000.00000,
      "total_amount": 500000.00000,
      "sub_total": 500000.00000,
      "taxes": [
        { "codigo": "01", "codigoTarifa": "08", "tarifa": 13, "monto": 65000.00000 }
      ],
      "impuesto_neto": 65000.00000,
      "total_line_amount": 565000.00000
    }
  ],
  "payment_methods": [
    { "tipo": "04" }
  ]
}
```

### 13.2 ND, Electronic Debit Note (`02`)

Increases the amount of a previous voucher. Requires `references`.

```json
{
  "voucher_type": "02",
  "situation": "1",
  "issued_at": "2026-07-24T11:00:00-06:00",
  "issuer_activity_code": "6201.0",
  "sale_condition": "01",
  "currency_code": "CRC",
  "exchange_rate": 1.00000,
  "receiver": {
    "id_type": "02",
    "id_number": "3101704304",
    "name": "Hotel Las Palmas S.A.",
    "emails": ["recepcion@hotellaspalmas.cr"]
  },
  "line_items": [
    {
      "line_number": 1,
      "cabys_code": "8511000000000",
      "quantity": 1,
      "unit_of_measure": "Sp",
      "detail": "Adjustment for additional development hours",
      "unit_price": 100000.00000,
      "total_amount": 100000.00000,
      "sub_total": 100000.00000,
      "taxes": [
        { "codigo": "01", "codigoTarifa": "08", "tarifa": 13, "monto": 13000.00000 }
      ],
      "impuesto_neto": 13000.00000,
      "total_line_amount": 113000.00000
    }
  ],
  "payment_methods": [
    { "tipo": "04" }
  ],
  "references": [
    {
      "doc_type": "01",
      "number": "50601072026003101704304000100001010000000001100000001",
      "issued_at": "2026-07-20T09:00:00-06:00",
      "code": "04",
      "reason": "Debit for additional hours over the original invoice"
    }
  ]
}
```

### 13.3 NC, Electronic Credit Note (`03`)

Reduces or cancels a previous voucher. Requires `references`. To **cancel** completely use `code=01`; to correct an amount use `code=02`.

```json
{
  "voucher_type": "03",
  "situation": "1",
  "issued_at": "2026-07-24T11:15:00-06:00",
  "issuer_activity_code": "6201.0",
  "sale_condition": "01",
  "currency_code": "CRC",
  "exchange_rate": 1.00000,
  "receiver": {
    "id_type": "02",
    "id_number": "3101704304",
    "name": "Hotel Las Palmas S.A.",
    "emails": ["recepcion@hotellaspalmas.cr"]
  },
  "line_items": [
    {
      "line_number": 1,
      "cabys_code": "8511000000000",
      "quantity": 1,
      "unit_of_measure": "Sp",
      "detail": "Cancellation of the original invoice due to service cancellation",
      "unit_price": 500000.00000,
      "total_amount": 500000.00000,
      "sub_total": 500000.00000,
      "taxes": [
        { "codigo": "01", "codigoTarifa": "08", "tarifa": 13, "monto": 65000.00000 }
      ],
      "impuesto_neto": 65000.00000,
      "total_line_amount": 565000.00000
    }
  ],
  "payment_methods": [
    { "tipo": "04" }
  ],
  "references": [
    {
      "doc_type": "01",
      "number": "50601072026003101704304000100001010000000001100000001",
      "issued_at": "2026-07-20T09:00:00-06:00",
      "code": "01",
      "reason": "Full cancellation of the invoice due to service cancellation"
    }
  ]
}
```

### 13.4 TE, Electronic Ticket (`04`)

Sale to a final consumer. The `receiver` is **optional** (you can omit it entirely).

```
{
  "voucher_type": "04",
  "situation": "1",
  "issued_at": "2026-07-24T12:00:00-06:00",
  "issuer_activity_code": "4711.0",
  "sale_condition": "01",
  "currency_code": "CRC",
  "exchange_rate": 1.00000,
  "line_items": [
    {
      "line_number": 1,
      "cabys_code": "8511000000000",
      "quantity": 2,
      "unit_of_measure": "Unid",
      "detail": "Cotton T shirt size M",
      "unit_price": 8000.00000,
      "total_amount": 16000.00000,
      "sub_total": 16000.00000,
      "taxes": [
        { "codigo": "01", "codigoTarifa": "08", "tarifa": 13, "monto": 2080.00000 }
      ],
      "impuesto_neto": 2080.00000,
      "total_line_amount": 18080.00000
    }
  ],
  "payment_methods": [
    { "tipo": "01" }
  ]
}
```


### 13.5 FEC, Electronic Purchase Invoice ( `08` )

Issued by the **buyer** to document a purchase from a supplier (for example, one not registered). Here the `receiver` is the **supplier** and it **does** require `receiver_activity_code` and `references`.

```json
{
  "voucher_type": "08",
  "situation": "1",
  "issued_at": "2026-07-24T13:00:00-06:00",
  "issuer_activity_code": "6201.0",
  "receiver_activity_code": "0111.0",
  "sale_condition": "01",
  "currency_code": "CRC",
  "exchange_rate": 1.00000,
  "receiver": {
    "id_type": "01",
    "id_number": "112345678",
    "name": "Juan Rodríguez Mora",
    "emails": ["juan.rodriguez@correo.cr"]
  },
  "line_items": [
    {
      "line_number": 1,
      "cabys_code": "8511000000000",
      "quantity": 100,
      "unit_of_measure": "Kg",
      "detail": "Purchase of coffee beans",
      "unit_price": 3000.00000,
      "total_amount": 300000.00000,
      "sub_total": 300000.00000,
      "taxes": [
        { "codigo": "01", "codigoTarifa": "08", "tarifa": 13, "monto": 39000.00000 }
      ],
      "impuesto_neto": 39000.00000,
      "total_line_amount": 339000.00000
    }
  ],
  "payment_methods": [
    { "tipo": "04" }
  ],
  "references": [
    {
      "doc_type": "05",
      "number": "DISPATCH-NOTE-00123",
      "issued_at": "2026-07-23T15:00:00-06:00",
      "code": "04",
      "reason": "Dispatch note of the goods received"
    }
  ]
}
```

### 13.6 FEE, Electronic Export Invoice ( `09` )

Sale abroad. The `receiver` is optional and it does **not** carry `payment_methods`. If the line is exempt, use `codigoTarifa=10` (not `01` ).

```json
{
  "voucher_type": "09",
  "situation": "1",
  "issued_at": "2026-07-24T14:00:00-06:00",
  "issuer_activity_code": "6201.0",
  "sale_condition": "01",
  "currency_code": "USD",
  "exchange_rate": 520.00000,
  "receiver": {
    "id_type": "05",
    "id_number": "US-990001",
    "name": "Global Tech LLC",
    "emails": ["ap@globaltech.com"]
  },
  "line_items": [
    {
      "line_number": 1,
      "cabys_code": "8511000000000",
      "quantity": 1,
      "unit_of_measure": "Sp",
      "detail": "Software development services (export)",
      "unit_price": 5000.00000,
      "total_amount": 5000.00000,
      "sub_total": 5000.00000,
      "taxes": [
        { "codigo": "01", "codigoTarifa": "10", "tarifa": 0, "monto": 0.00000 }
      ],
      "impuesto_neto": 0.00000,
      "total_line_amount": 5000.00000
    }
  ]
}
```

### 13.7 REP, Electronic Payment Receipt (`10`)

Documents the **payment** of a credit sale. `sale_condition` can only be `09` or `11`. Requires `receiver` and `references`. Lines are **reduced** (no CABYS or quantity). It carries no `other_charges` and no exemptions.

```
{
  "voucher_type": "10",
  "situation": "1",
  "issued_at": "2026-07-24T15:00:00-06:00",
  "sale_condition": "11",
  "currency_code": "CRC",
  "exchange_rate": 1.00000,
  "receiver": {
    "id_type": "02",
    "id_number": "3101704304",
    "name": "Hotel Las Palmas S.A.",
    "emails": ["recepcion@hotellaspalmas.cr"]
  },
  "line_items": [
    {
      "line_number": 1,
      "detail": "Payment of the development services invoice",
      "total_amount": 500000.00000,
      "sub_total": 500000.00000,
      "taxes": [
        { "codigo": "01", "codigoTarifa": "08", "tarifa": 13, "monto": 65000.00000 }
      ],
      "impuesto_neto": 65000.00000,
      "total_line_amount": 565000.00000
    }
  ],
  "payment_methods": [
    { "tipo": "04" }
  ],
  "references": [
    {
      "doc_type": "01",
      "number": "50601072026003101704304000100001010000000001100000001",
      "issued_at": "2026-07-20T09:00:00-06:00",
      "code": "04",
      "reason": "Payment of the credit sale invoice"
    }
  ]
}
```

## 14. Common Hacienda errors and how to avoid them

- **Economic activity (error -408 / -410):** the code goes in `XXXX.X` format (with a dot), and must be registered and active for the issuer (and the receiver in FEC). Do not use 6 digits in a row without the dot.
- **Reference reason (error -131):** `references.*.reason` is required in practice (except `doc_type=13`). Always include it.
- **FEE with rate 01 (error -101):** exports do not allow `codigoTarifa=01`. For exempt lines use `codigoTarifa=10`.
- **Receiver identification (error -17):** respect the length per type (section 6).

- **Lines at 0:** no line can have amount 0. Use a discount with `codigo=03` (bonus) to give something away.
- **REP:** only `sale_condition` 09 or 11, reduced lines, no `other_charges` or exemptions, with `references`.

## 15. Minimal summary for an AI

To generate a valid voucher, the AI only needs to decide:

0. **Environment**: while testing, send everything to `POST /api/v1/public/sandbox/vouchers` (same request, no fiscal value). Move to `POST /api/v1/public/vouchers` only when Hacienda accepts the sandbox vouchers. The JSON body is the same in both.
1. **Type** ( `voucher_type` ): 01 FE, 04 TE (final consumer), 08 FEC (purchase), 09 FEE (export), 03 NC (cancel/reduce), 02 ND (increase), 10 REP (credit payment).
2. **Issuer**: `issuer_activity_code` in `XXXX.X` format (except REP, which does not carry it).
3. **Receiver** ( `receiver` ): required except in TE and FEE. Identification with the correct length per type.
4. **Lines** ( `line_items` ): full for 01 to 09, reduced for REP. Apply the formulas in section 4 so the amounts add up.
5. **Taxes**: general 13% VAT = `{ "codigo": "01", "codigoTarifa": "08", "tarifa": 13, "monto": sub_total * 0.13 }`. Exempt = `codigoTarifa` `10` with `monto` 0.
6. **Payment methods**: required except in FEE and credit sales.
7. **References**: required in ND, NC, FEC and REP, with `reason`.
8. **Currency and exchange rate**: CRC with `exchange_rate` `1.00000`; any other currency with the real exchange rate.

The endpoint responds `202` with the `voucher_key`. Everything else (signing, submission to Hacienda, PDF, XML, email, follow up) is done by Almendro.