

Identification of Atypical aspects in Electronic Receipts (CPE)



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Strategy to control Electronic Receipts

OBJECTIVE

To verify the issuance of Electronic Receipts when controlling the risk of compliance with tax obligations.

Preventive Control

To issue alerts on atypical issuance of electronic receipts before declaring them.



Subsequent Control

To inspect inconsistencies by using the Electronic Receipt: Difference variables between sales tax amount of the Electronic Receipt against sales tax of the tax return.



1. Issue



The validation that has been made in Electronic Receipts is focused on finding formal inconsistencies (errors in amounts or related information) or finding the atypical information (mainly the highest value), without validating atypical aspects in the taxpayer's behavior when issuing Electronic Receipts.

2. Objective

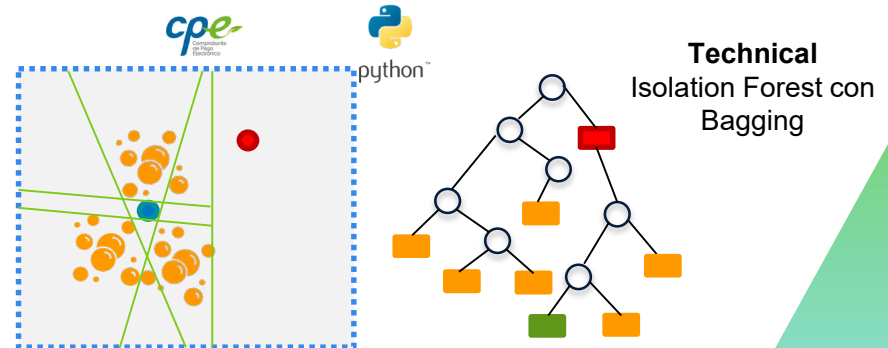


To identify atypical patterns in the daily issuance of Electronic Receipts in order to encourage RISK CORRECTION, REGULARIZATION OR PERCEPTION

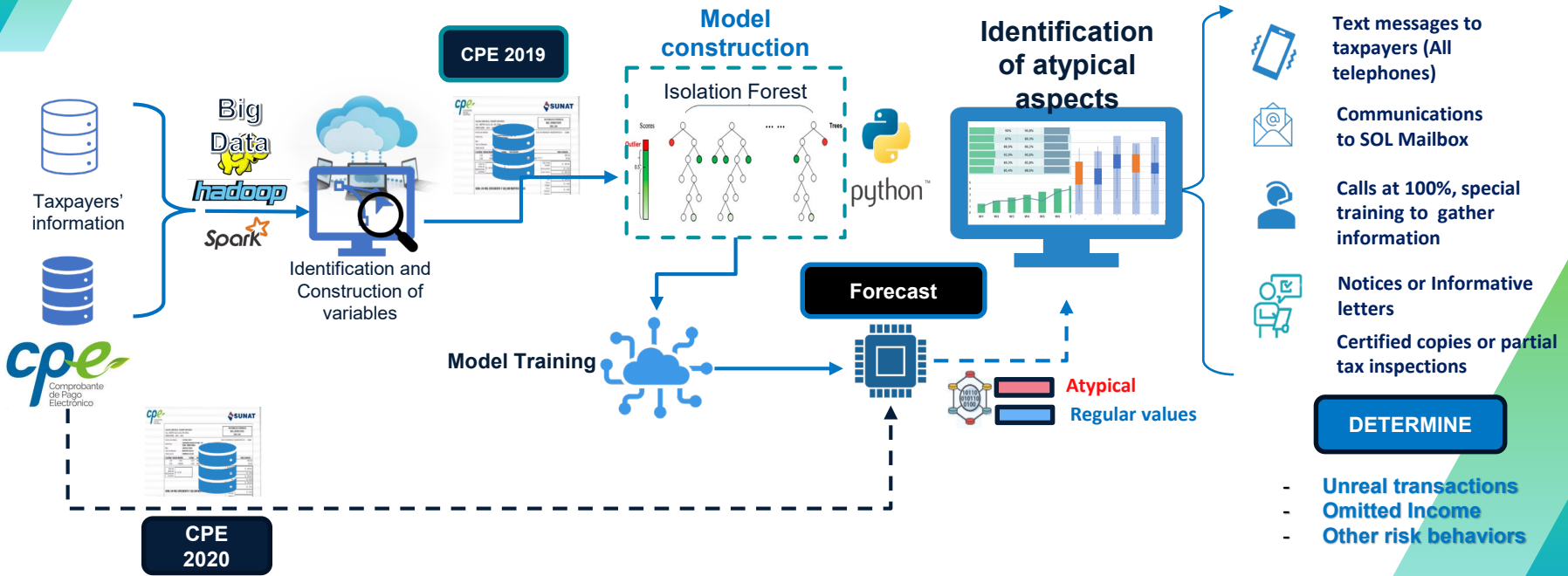
3. Data Science Methods



Model for identification of atypical aspects



Development flowchart for the Challenge



This flowchart allows to verify that the development of the project was made based on a Big Data ecosystem due to the huge data volume. For data processing purposes, the Apache Spark framework was used and the model to identify atypical aspects was developed in Python language. Finally, events such as “regular behavior” and “atypical behavior” are obtained for the corresponding treatment .