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# New invoicing requirements: a further step towards digitalization

Ten key questions on the new requirements for invoicing software and submission of information to the Spanish Tax Agency (AEAT)

Spain - Legal flash

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## Key aspects

A new regulation establishes the **requirements for invoicing systems and software** used by business owners and professionals, including obligations:

- > for **manufacturers and marketers of invoicing systems and software**, and
- > for **business owners and professionals in general, with some exceptions**.

This regulation takes a further step in the **process of digitalization** and taxpayer cooperative compliance initiated with the VAT immediate information system (SII).



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## Introduction

The **VAT Immediate Information System** (the “**SII-VAT**”), in force since 2017, **initiated an unprecedented digitalization process** for the Spanish Tax Agency (“**AEAT**”)—and for taxpayers. Since then, the AEAT receives detailed information on millions of invoices (issued and received) from the approximately 60,000 VAT payers affected by this VAT record keeping system. The SII-VAT has thus become an effective and first-rate tax control tool.

The success in the implementation of the SII-VAT, backed up by the huge amount of information on invoices sent to the AEAT, confirmed the tax authority’s capacity to further develop and implement technological projects to prevent and fight against tax fraud.

In this line, the Official Gazette of the Spanish State has recently published [Royal Decree 1007/2023, of December 5, approving the Regulations that establish the requirements for invoicing systems and software used by business owners and professionals, and standardize invoicing record formats](#) (“the **Regulation**”), which we focus on in this legal flash.

This Royal Decree constitutes the **implementing regulation of article 29(2)(j) of General Tax Act 58/2003, of December 17** (the “**LGT**”), introduced by [Act 11/2021](#), of July 9, on measures to prevent and fight against tax fraud. Specifically, this provision seeks to put an end to the production, possession and use of systems and software that allow the manipulation of accounting and management data—i.e., **dual-use software**. For this purpose, it imposes an obligation on *“manufacturers, marketers and users to ensure that the accounting, invoicing or management software of those who carry out economic activities guarantee the integrity, conservation, accessibility, legibility, traceability and inalterability of the records, without interpolations, omissions or alterations that are not duly noted in the systems themselves.”* Section (j) specifies that *“regulations may establish technical specifications for such systems and software, as well as the obligation for them to be duly certified and to use standard formats for their legibility.”*

The new regulation is similar to the **TicketBai system** in force in the **three territories of the Basque Country**. TicketBai also imposes legal and technical obligations, such as the use of invoicing software that guarantees the integrity, conservation, traceability and inviolability of the records of services and delivery of goods. Bizkaia’s system (**Batuz-TicketBai**) is more ambitious, so its mandatory implementation has been delayed, as explained in our [post | Flexibilization in the mandatory implementation of BATUZ](#).

These are not the only projects underway concerning company e-invoicing. For instance, [Act 18/2022](#), of December 28, on the creation and growth of companies (known as the “Create and Grow Act”), established the obligation to **issue, send and receive invoices in electronic format between business owners and professionals** (B2B transactions). The entry into force of this e-invoicing obligation requires the adoption of implementing



regulations. This should not take long, as discussed in our [post | Developments in mandatory electronic invoicing for B2B transactions](#). However, the main objective of this e-invoicing obligation for B2B transactions—compatible with the Regulation—is to **prevent late payment** in commercial transactions rather than the fight against tax fraud.

In a more distant future, the [Draft European Directive](#) amending VAT Directive 2006/112/EC, within the framework of the **VAT in the Digital Age (ViDA Project)**, may introduce new invoicing and immediate information obligations—especially for intra-EU transactions.

The new Regulation aims to ensure that invoicing systems and software **generate—simultaneously to the issuance of an invoice—a register containing detailed information on the invoice and the transaction** (“an invoice record”). This software must ensure that the **invoice record cannot be subsequently modified or altered without a trace**. On the other hand, the Regulation also requires these invoicing systems and software to be **capable of instantly sending the invoicing records to the AEAT electronically** as they are generated.

After the adoption of this Regulation, a **ministerial order** should establish the **technical specifications** for invoicing software, among other relevant details.

Below we analyze the approved regulation through **10 key questions**.

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## Key questions

### 1. Who is bound by the Regulation and what is the compliance deadline?

This new Regulation imposes obligations on two groups of operators:

1. **Manufacturers and marketers of invoicing systems and software;** and
2. **Individuals or entities, users** of these systems and software, whether they are (i) **corporate income taxpayers**, except for exempt entities; (ii) **personal income taxpayers** who carry out **economic activities**; (iii) **non-resident income taxpayers** who obtain **income through a permanent establishment**; and (iv) **entities under the income attribution regime** that carry out economic activities, without prejudice to the attribution of income to their members.

The Regulation excludes some transactions, business owners and professionals from the new invoicing obligations. In **particular, taxpayers who keep their VAT records through SII-VAT are excluded**. These taxpayers (i.e., companies with an annual turnover exceeding €6 million, VAT groups, companies registered in the monthly VAT refund system, and companies that have voluntarily joined SII-VAT) will not be



affected by these obligations, **with some exceptions**, for example, if they issue invoices on behalf of a supplier or third party that is affected, as explained below.

The Regulation also foresees the possibility for the AEAT Inspection Department, upon request, to **waive** the application of this Regulation to certain **business or professional sectors or transactions under exceptional circumstances**.

**Manufacturers and marketers of the systems and software** must have them adapted to the requirements of this Regulation within **nine months from the entry into force of the ministerial order** approving the technical specifications.

Non-exempted **users** must have their invoicing systems and software operational and adapted before **July 1, 2025**.

## 2. What must invoicing systems and software guarantee and what options does the Regulation offer to users?

Invoicing systems and software must guarantee the **integrity, conservation, accessibility, legibility, traceability and inalterability** of invoicing records, with information on all deliveries of goods and services, without **interpolations, omissions or alterations** that are not duly noted in the systems and software themselves.

To this end, the Regulation allows the affected individuals or entities to comply with the invoicing obligations through one of the following options:

- A **system and software that comply with the requirements under the LGT** (and its implementing regulations; i.e., the Regulation and the forthcoming ministerial order), **or**
- The **computer application that the AEAT may develop for this purpose**. The AEAT has considered enabling this option for operators who issue few invoices per year.

## 3. What are the requirements for the systems and software?

Invoicing systems and software **must guarantee the integrity, conservation, accessibility, legibility, traceability and inalterability of the invoicing records**. For each invoice issued, the system must generate an invoice record.

The Regulation preserves the **integrity and inalterability** of the invoicing records generated and registered by preventing their alteration (i.e., their deletion or modification, as well as the incorporation of additional records different from the original ones) without the system detecting and warning about it. Any correction or cancellation of a previous invoicing record must be done by means of at least one additional subsequent record.

**Traceability** is ensured by the obligation to follow a **sequence procedure** so that the creation of the invoicing records can be followed one by one. All recorded data must be dated. As



discussed below, all invoicing records must contain the date, hour, minute and second when they were generated, as well as the identification of the immediately preceding record. Systems and software must have an **event log** that automatically records certain interactions, operations or events that occur during their use.

#### 4. What information should the invoicing records contain?

Electronic invoicing systems **must automatically generate an invoicing record simultaneously to or immediately before** the issuance of each invoice (whether **complete or simplified**). Records of erroneously issued invoices should be canceled through an **invoice cancellation record**.

Invoice records must include minimum information —similar to what must be stated in the invoice itself and in the record book of invoices issued—(listed in art. 10 of the Regulation), including invoice number and series, date of issue and of the transactions, type of invoice issued (complete or simplified), sender's identification number, recipient's identification number (when mandatory), and indication of whether the invoice has been issued, if applicable, by a third party or by the recipient. In addition to the above invoicing records must indicate:

- (a) the **number** and, if applicable, **series** and **date of issue of the invoice** appearing in the **immediately preceding** invoice record (whether it is a new record or a cancellation record);
- (b) the **system identification code** and other identification data of the software manufacturer;
- (c) the **date, hour, minute and second when the invoice record is generated**; and
- (d) other **additional characteristics** that make it possible to know the circumstances under which the invoice record is generated.

The Regulation also lists the information to be provided in cancellation records, including the number and, if applicable, the series of the invoice that it is cancelled.

In addition, all invoicing records must include a **fingerprint or hash**.

New and cancellation records must be **electronically signed** (except for *Verifiable Invoice Issuing Systems*, as described below).

#### 5. Must the invoicing records be sent electronically to the AEAT, as with the SII-VAT?

Systems and software **must be able to send electronically to the AEAT, in a continuous, secure, correct, complete, automatic, consecutive, instantaneous and reliable manner, all invoicing records** generated.

While the software must have this capability, **users are not subject to this submission requirement**. However, on a voluntary basis, they may submit their records electronically. Thus, users of invoicing systems and software that comply with the specifications of this Regulation and send all the invoicing records generated to the AEAT's electronic office will



opt for what is known as the “**Verifiable Invoice Issuing System**” or “**VERI\*FACTU Systems**.” Once taxpayers initiate the submission of all their invoicing records, it will be understood that they have opted for this system, and this option will be extended until at least the end of the calendar year in which the first records were sent.

Those who join the “**Verifiable Invoice Issuing System**” or “**VERI\*FACTU Systems**” will be exempted from the electronic signature requirement for invoicing records.

The Invoicing Regulation, approved by [Royal Decree 1619/2012](#), is also amended, so that all invoices (whether complete or simplified) affected by this system must include the additional mandatory mention “**invoice verifiable at the AEAT’s electronic office**” or “**VERI\*FACTU**.”

### 6. Is the invoicing Regulation (approved by Royal Decree 1619/2012) modified in any other respect?

In addition to the above mandatory mention to identify **VERI\*FACTU invoices** (articles 6 and 7 of the Invoicing Regulation), the new Regulation also requires all invoices issued with these systems and software (and not only VERI\*FACTU invoices) to include a graphic representation of their partial content by means of a **QR code**.

Therefore, **complete and simplified invoices** issued with these systems and software will have to **include this QR code**. The Regulation specifies that the graphic representation of electronic invoices may be replaced by the content represented by the QR code.

### 7. What can the invoice recipient do with the QR code?

Invoice recipients, whether business owners or final consumers, **may voluntarily submit certain information to the AEAT**, providing the data contained in the QR code on the invoice.

Where the invoice includes the mention “Verifiable Invoice Issuing Systems” or “VERI\*FACTU systems,” recipients will be able to verify that the issuer has sent the invoice to the AEAT.

### 8. What happens when invoices are issued by the recipient or by a third party?

The invoicing Regulation allows transaction recipients or third parties to issue invoices in the name of the business owner or professional, subject to certain requirements.

The new Regulation specifies that, where **invoices are issued by the recipient or by a third party, they may fulfill the relevant obligations**. In other words, the recipient or third party issuing the invoice on behalf of the business owner or professional will be required to issue the invoices using an invoicing system and software that complies with the requirements under the Regulation.



## 9. Will it be possible to integrate information from invoicing records into taxpayers' and recipients' VAT records?

**Taxpayers may integrate the invoicing records sent** to the AEAT by means of the “Verifiable Invoice Issuing Systems” or “VERI\*FACTU System” **in the record book of invoices issued**. The AEAT will develop this possibility before July 1, 2025, providing the necessary tools to complete the record books at the AEAT’s electronic office.

On the other hand, recipients of invoices whose invoicing records have been sent by the supplier through “Verifiable Invoice Issuing Systems” or the “VERI\*FACTU System,” in addition to being able to verify online the information of the invoices received, will be able to download and integrate them in their record books (especially in the record book of invoices received).

## 10. How can business owners and professionals affected by the Regulation know whether their systems and software comply with the Regulation’s requirements?

The Regulation requires the system and software manufacturer to issue a statement certifying that it complies with the requirements of article 29(2)(j) LGT, this Regulation and the technical specifications to be developed by ministerial order. This statement of compliance **must be in writing and visible in the computer system itself in all its versions**. The AEAT may request this statement from the person or entity producing the software.

On the other hand, **special powers are granted to the AEAT to verify compliance** with the obligations arising from this new Regulation (including the possibility of appearing at the place where the computer system is located or used and demanding access to the data, or requesting and obtaining a copy of the invoicing records).

Finally, article 201 bis LGT, as amended by Act 11/2021, establishes that the manufacture, production, commercialization and possession of invoicing systems and software that do not comply with the applicable specifications will constitute a **tax infringement**.

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For additional information, please contact our [\*Knowledge and Innovation Group\*](#) lawyers or your regular contact person at Cuatrecasas.

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