

Invoicing programs and VERI*FACTU system

Key questions on new requirements of invoicing software and hardware

Spain | Legal Flash | November 2025

KEY ASPECTS

- On **January 1, 2026**, some **companies, i.e., legal entities paying corporate income tax**, must have adapted their **invoicing systems and software (“SIFs”)** to the requirements under the new rules approved in implementation of article 29.2.j) General Tax Act.
- The deadline for **other users** (payers of personal income tax, payers of non-resident income tax with permanent establishments, and tax transparent entities) to **adapt** their SIFs is **July 1, 2026**, instead of January 1, 2026.
- The regulation establishes an important exemption—particularly for legal entities—in the application of this new regulation: **taxpayers that keep VAT records through the Spanish tax agency’s (“AEAT”) electronic office (“SII-VAT”)** are excluded from this obligation.
- This new obligation for invoicing systems must not be confused with electronic billing that will be imposed on transactions in the future in “B2B transactions”.





Introduction

The deadline for adapting **invoicing systems and software (“SIF”)** used by persons carrying out **economic activities** will soon end. **These SIFs** must meet the new **requirements** and **technical specifications**. Specifically, on **January 1, 2026**, the **SIFs** used by **certain legal entities must be adapted**. However, the **deadline** for the **other users affected** to have their SIFs correctly adapted is postponed until **July 1, 2026**.

This new regulation on SIFs **must not be confused** with the **electronic billing** that will be imposed in the future on **transactions between business owners and professionals**, i.e., **B2B transactions**.

This new regulation must also not be confused with the **Spanish VAT Immediate Information System (“SII-VAT”)**, a system for keeping VAT records through the Spanish tax agency’s (AEAT) electronic office, which is mandatory for certain VAT payers.

Due to the imminent entry into force of this new obligation imposing adaptation of SIFs on many taxpayers, in this legal flash, we will analyze key issues related to this matter.

Key questions on requirements applicable to SIFs

1. Where can we consult the regulation on the new requirements for SIFs and what is its objective? What does it entail?

The applicable regulatory framework is as follows:

- [Article 29.2.j](#) Act 58/2003, on General Taxation (“**LGT**”), introduced by [Act 11/2021, of July 9, on measures to prevent and fight against tax fraud \(...\)](#), imposing on **manufacturers, marketers** and **users** the obligation to ensure that their computerized systems and software for **invoicing processes** (and other processes) **guarantee the integrity, conservation, accessibility, legibility, traceability and inalterability** of the **invoicing records**, without interpolations, omissions or alterations that are not duly noted in the systems.
- [Royal Decree 1007/2023](#), approving the **regulatory development** of article 29.2.j) mentioned in the context of invoicing systems and software (“**SIF**” and “**SIF Regulation**”).
- [Developing Ministerial order HAC/1177/2024](#) (“**OM 1177/2024**”), with greater technical specifications about SIFs.

The objective is for SIFs to guarantee a series of **principles (integrity, conservation, accessibility, legibility, traceability and inalterability)**, so that SIFs do not allow the manipulation or concealing of data and invoicing information, i.e., the objective is to put an end to “**dual-use software**” for invoicing.

For the purposes of this new obligation, SIFs are defined as **sets of hardware and software** used to issue invoices that **enable the entry of data in any form, record the information and process it to generate the results**. In other words, if the business owners or professionals—whether a legal entity or individual—uses an invoicing system that meets the mentioned definition, in principle, they must adapt their SIFs to the new technical specifications. However, business owners and professionals that issue few invoices and do so manually with paper and pen will not be affected by this new regulation.

This new regulation ensures that SIFs—those meeting the mentioned definition—ensure, by design, the **integrity, conservation, accessibility, legibility, traceability and inalterability** of the **information in invoicing records**.

The SIF Regulation requires that, **for each invoice issued** (complete—typical of B2B transactions—or simplified—in which the recipient is not identified, more typical of B2C transactions—), the SIF must simultaneously generate a **new invoicing record** with standard content and exact details (date, hour, minute and second). The invoicing record generated cannot be modified or altered later. If an invoice



has to be canceled because it was issued incorrectly, the SIF will generate an **invoice cancellation record**, meaning that the data of the preceding new invoicing record must be kept unaltered.

The SIF will add a **fingerprint or hash to each invoicing record**.

To ensure **traceability**, each invoicing record must also contain identifying information on the **immediately preceding invoice record**; in this way, **a chain of invoicing records will be generated in chronological order** according to the date of generation, thus guaranteeing a sequence without omissions.

New and cancellation records must be **electronically signed**. Also, SIFs must include an **event record**.

The SIF Regulation enables the affected individuals and entities to meet these new invoicing obligations through the **computerized application that the Spanish Tax Agency (“AEAT”) has developed**, instead of with an own SIF adapted. In this way, a solution is offered to operators that issue few invoices per year.

2. Who is bound by this new regulation and what is the compliance deadline?

As expected, the regulation imposes obligations on **two groups of operators**. We refer to:

1. the **manufacturers and marketers of SIFs**, in relation to the systems and software programs they manufacture and market, and
2. the following **users** of those SIFs, whether **individuals or companies**: (i) corporate income taxpayers, except for exempt entities; (ii) personal income taxpayers carrying out economic activities; (iii) non-resident income taxpayers who obtain income through a permanent establishment; and (iv) tax transparency entities that carry out economic activities, without prejudice to the attribution of income to their members.

SIF **manufacturers and marketers** must offer their SIF products adapted to this new regulation since **July 29, 2025**.

SIF **users** must have their SIFs adapted before **January 1, 2026**, if they are corporate income taxpayers, and before **July 1, 2026**, in the case of all other users.

Lastly, the SIF Regulation establishes an **important exclusion** in the scope of application of this regulation: It will not apply to VAT payers **that keep VAT records through the AEAT’s electronic office, a system known as the VAT Immediate Information System (“SII-VAT”)**.

The new regulation also establishes how this possible exclusion operates in the case that the **invoice is issued by the recipient of the transactions or by a third party**, in the framework of an invoicing agreement.

Regarding this exclusion, VAT payers that are not affected in 2025 by the SII-VAT can **opt (in terms of time and format)** for the mentioned system, with effect in 2026, to be excluded from the obligation to adapt their SIFs to this new regulation. However, in that case, they must adapt their systems to be able to meet the obligations arising from the SII-VAT.

3. What are the two options included in the new regulation on SIFs?

The SIF Regulation establishes **two compliance options**:

- The option known as the **NON-verifiable invoice issuing system” or “NO VERI*FACTU system”**: under this, the SIF meets all the new technical specifications and is prepared for electronically sending all invoicing records to the AEAT; however, and despite the SIF being prepared, the user does not send the records electronically.



- > In the “**verifiable invoice issuing system**” option or “**VERI*FACTU system**,” the SIF is also used for **sending online** (i.e., by **electronic means**), automatically, continuously, immediately and securely **all the invoicing records to the AEAT** as they are generated, and using XML format messages.

The **VERI*FACTU option** will be understood to be **implemented de facto from the time when the systematic sending of invoicing records starts**. Opting for the **VERI*FACTU system** leads to exemption from some requirements: an electronic signature is not mandatory on each invoicing record, it is not necessary to keep a record of events, and it is also not required that the SIF guarantees record keeping.

The **computerized application developed by AEAT** to meet this new obligation is considered a “verifiable invoice issuing system” or “**VERI*FACTU system**.”

4. Are the mentions that must be included in invoices modified?

The essential content of the **complete and simplified invoice**, regulated under the Invoicing Regulation, is not altered, except for **two additional key mentions** when taxpayers subject to the SIF Regulation use SIFs.

First, and as a big new development, **all invoices—complete and simplified—issued** using these adapted SIFs must include a **graphic representation of their partial content** by means of a **QR code**.

Second, if taxpayers have opted for the **VERI*FACTU system**, the invoices—complete and simplified—they issue must indicate this by including the mention “**Invoice verifiable in the AEAT’s electronic office**” or simply “**VERI*FACTU**,” which indicates to the recipients that they can compare or check the transaction’s information in the AEAT’s electronic office.

5. What is the territorial scope of this new regulation?

The SIF Regulation itself specifies that this new regulation applies **all over Spain, without prejudice to the agreed regional tax systems and the economic agreements with the Basque Country and with the Navarre region**. Individuals and companies with tax addresses in the mentioned regions and who, therefore, are subject due to their economic activities to the regional regulations on direct taxation, are not subject to this regulation.

Also not affected for the same reasons are those invoices that include details of **transactions carried out from permanent establishments abroad**.

6. What does the QR code involve? What can the invoice recipient do with the QR code?

As discussed, the inclusion of the **QR code** is mandatory in all invoices issued using the SIFs affected by the SIF Regulation. The invoice recipients, whether business owners or end consumers, can voluntarily send certain information to AEAT, by providing the data in the invoice’s QR code (both if the invoice was generated using the **VERI*FACTU system** or using a non-verifiable invoice issuing system).

Where the invoice includes the mention “Verifiable invoice issuing systems” or “**VERI*FACTU systems**,” **recipients will be able to also verify** whether the issuer has effectively sent the invoice to the AEAT.

7. What are the responsibilities of SIF users? And the manufacturer’s and the marketer’s responsibilities?

The manufacturer’s responsibility includes adapting its SIFs to the approved technical specifications, as well as the obligation to certify that the SIF meets the new regulation by issuing a **statement of compliance** with the minimum mentions required. This statement of compliance, which is a “self-certification” for the manufacturer, must be **in writing and visible**—both for the SIF marketers and for the user— **in the computer system itself in all its versions**.



The SIF marketers must ensure that the SIFs they market meet the new regulation and that they correctly contain the corresponding certification by the manufacturer. In the same way, SIF users must ensure that all the SIF versions are correctly certified, by providing the manufacturer's statement of compliance.

8. What are the penalties in the case of breaches of the SIF Regulation?

Under the LGT, **serious breaches** are the **manufacture, production and marketing** of computer and electronic systems that **do not meet the requirements**, with **set penalties of €150,000** for each fiscal year in which there have been sales and for each type of infringing system, and fines of €1,000 for each system marketed without the certification when this is required (article 201 bis.1 LGT).

For **users**, the **holding of systems not adapted to article 29.2.j) LGT**, when those systems are **not correctly certified** when it is mandatory by law, or the certified devices have been altered, leads to a fine of **€50,000 per fiscal year**.

9. How does this new regulation fit in with the new future obligations for electronic invoicing?

The mentioned regulation on SIFs must not be confused with **the mandatory electronic invoicing** that will be imposed (in the near future) on **transactions between business owners and professionals (B2B transactions)**.

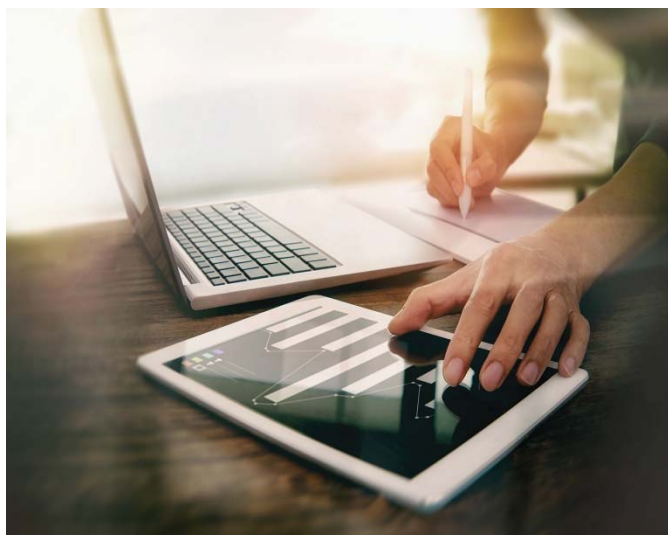
Electronic invoicing, whose regulatory development has not yet been approved, will lead to new obligations that will exclusively affect **complete invoices** (B2B transactions), but that will affect **all business owners and professionals**, whether companies or individuals, i.e., **also those affected by the SII-VAT**.

Taxpayers that must now adapt their invoicing systems due to being affected by the SIF Regulation, must remember that, in the near future, those systems will have to be adapted again to meet the electronic invoicing obligation in B2B transactions.

10. Is it possible to request a partial or not total application of the SIF Regulation?

Under the SIF Regulation, **it is possible to request from AEAT a total or partial exemption** from the obligations mentioned here for SIFs in the case of commercial or administrative practices in economic sectors that make compliance with these obligations difficult or when there are exceptional technical circumstances that impede compliance. AEAT's Tax and Finance Inspection Department is the body responsible for handling these requests.

In addition, under the Invoicing Regulation, it is possible to request exemptions from the obligation to issue invoices.



For additional information, please contact our **Knowledge and Innovation Group** lawyers or your regular contact person at Cuatrecasas.

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