



## DRAFT ROYAL DECREE DEVELOPING LAW 18/2022, OF SEPTEMBER 28, ON THE CREATION AND GROWTH OF COMPANIES REGARDING ELECTRONIC INVOICING BETWEEN COMPANIES AND PROFESSIONALS.

15/6/2023

### PREAMBLE I

Small and medium-sized enterprises (SMEs) play a fundamental role in economic growth, job creation and the promotion of competitiveness in the Spanish economy, contributing added value to all sectors. In numerical terms, they make up around 99% of the productive fabric, account for just over 62% of Gross Value Added (GVA) and 66% of employment.

In this regard, within the framework of Component 13 "*Promotion of SMEs*", Reform 1 "*Improvement of the Regulation and Business Climate*" of the Recovery, Transformation and Resilience Plan, Law 18/2022, of September 28, on the creation and growth of companies, was approved. The purpose of this law is to improve regulation and the business climate, eliminate obstacles to the development of economic activities, reduce commercial delinquency and optimize access to financing.

Thus, among its main measures are the extension of the list of economic activities exempt from licensing, the amendment of the revised text of the Capital Companies Act approved by Royal Legislative Decree 1/2010, of July 2, to allow the incorporation of Limited Liability Companies with a share capital of one euro, and the introduction of specific reforms to facilitate the incorporation of companies in an agile and telematic way through the Information Center and Network for the Creation of Companies (CIRCE).

On the other hand, financing instruments for business growth that are alternatives to bank financing, such as crowdfunding, collective investment and venture capital, are promoted, and measures are included to make progress in the fight against late payment in commercial transactions, one of the causes that has the greatest impact on the liquidity and profitability of many Spanish companies, particularly SMEs. To this end, the law reinforces the public procurement regulations to guarantee that successful bidders pay the price agreed with subcontractors on time, and requires companies wishing to access a public subsidy or be a collaborating entity in its management to comply with the payment deadlines established in Law 3/2004, of December 29, 2004, which establishes measures to combat late payment in commercial transactions.

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It also stipulates the creation of a State Observatory of Private Delinquency, in charge of tracking and analyzing data on payment terms, and promoting good practices in the matter, currently regulated by Royal Decree XX/2023, of X of X amending Royal Decree 962/2013, of December 5, creating and regulating the State Council of Small and Medium Enterprises, and creating and regulating the State Observatory of Private Delinquency.

However, and notably, Article 12 of the law extends the obligation to issue and send electronic invoices to all commercial relations between companies and self-employed workers.

In addition to reducing transaction costs, this measure will provide reliable, systematic and agile information on effective payment terms, an essential requirement for reducing commercial delinquency. Specifically, it will improve the traceability of the invoicing cycle in "*Business to Business*" (B2B) operations, by providing accurate information on the dispatch, delivery, acceptance and payment deadlines of the same invoice, thereby promoting a business payment culture.

At the same time, it is estimated that the measure will promote the digitalization of all companies, particularly the smaller ones, with gains in cost savings and agility in administrative management, by reducing the time dedicated to the management of each invoice and facilitating the correction of errors.

In this regard, the seventh final provision of Law 18/2022, of September 28, enabled the Ministries of Economic Affairs and Digital Transformation and of Finance and Public Administration to determine the different requirements and characteristics for implementing this measure; Among others, the technical and information requirements to be included in the electronic invoice for the purpose of verifying the payment date and obtaining the average payment periods, the minimum interoperability requirements among the providers of technological solutions for electronic invoices, and the security, control and standardization requirements for the devices and computer systems that generate the documents.

This Royal Decree complies with the regulatory development mandate.

## II

The Royal Decree consists of eleven articles, one additional provision and three final provisions.

Firstly, Article 1 describes the purpose of the regulation, which consists of developing Article 12 of Law 18/2022, of September 28, on the creation and growth of companies, which amends Article 2 bis of Law 56/2007, of December 28, on Measures to Promote the Information Society with regard to the technical and information requirements of the future Spanish electronic invoicing system between companies and professionals.



Next, Article 2 includes a series of definitions necessary for the correct deployment of the new obligation, such as "*Electronic Invoice*", "*electronic invoice*", "electronic invoicing", "electronic invoicing", "electronic invoicing", "electronic invoicing" and "electronic invoicing".

"*Electronic invoice exchange platform*", or "*Public e-Invoicing Solution*".

For their part, Articles 3 and 4 contain the provisions relating to the subjective and objective scope of application of the rule, maintaining, in general terms, the current typology of agents obliged to issue invoices in accordance with Royal Decree 1619/2012, of November 30, approving the Regulation governing invoicing obligations, as well as the transactions that must be documented through an invoice in accordance with this rule.

Article 5 of the regulation then goes on to define the basic characteristics of the future Spanish electronic invoicing system, which will be made up of private electronic invoice exchange platforms and the public electronic invoicing solution, which will also serve as an invoice repository, and which will be managed by the State Tax Administration Agency (Agencia Estatal de Administración Tributaria). In connection with the above, Article 9 specifies that electronic invoicing may be carried out through private electronic invoicing platforms, through the public electronic invoicing solution or through a combination of both. In the event that the exchange of electronic invoices takes place entirely through private electronic invoicing platforms, an automatically generated copy of each electronic invoice must be deposited in the public electronic invoicing solution.

Articles 6 and 7 determine the technical aspects of the future system. In particular, it is stipulated that, in order to guarantee interoperability between private electronic invoicing platforms, their operators must have the capacity to transform the invoice message into all supported formats. Likewise, they will be obliged to interconnect with any other private electronic platform and to accept all interconnection requests from any of them.

Article 8 stipulates that the recipients of electronic invoices must inform the party responsible for issuing the invoice of at least the following invoice statuses: commercial acceptance or rejection of the invoice and its date; and actual payment in full of the invoice and its date.

Article 9 deals with the characteristics of the public electronic invoicing solution, which must provide a basic and affordable electronic invoicing alternative for companies and professionals who so wish. It specifies the functioning of the public solution both in its role as a default instrument to make compliance with the obligation of electronic invoicing accessible to companies, and in its role as a receiver of information on invoices and their status, which will make it possible to monitor their payment deadlines in the future. The article establishes the forms of access to the public solution, the unique syntax to be used, the way of communicating the invoice statuses and the functioning of the interconnections between the public solution and the private electronic invoice exchange platforms.



Article 10 establishes the technical requirements for private electronic invoice exchange platforms that form part of the Spanish electronic invoicing system. Among them, having the capacity to exchange electronic invoices in all the syntaxes admitted in the standard, or being able to operate with advanced electronic signature in accordance with Regulation (EU) No. 910/2014 of July 23, 2014, on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC.

Subsequently, Article 11 of the regulation regulates the use to be made of the information obtained from electronic invoices. In particular, the State Tax Administration Agency will be responsible for extracting statistical information from the electronic invoices sent to the public electronic invoicing system and from the information reports on the payment of the same, which will allow monitoring compliance with the regulations on commercial late payment, sending it, at least, to the State Observatory on Private Late Payment and to the Ministry of Economic Affairs and Digital Transformation.

For its part, the sole additional provision mandates the State Tax Administration Agency to develop a free application or form, which it will make available to small businesses and professionals to enable these operators to generate electronic invoices.

The first final provision establishes a series of specific amendments to Royal Decree 1619/2012, of November 30, approving the Regulation governing invoicing obligations, in order to accommodate it to the future characteristics and requirements of the new electronic invoicing regime, while the second final provision attributes to the State Tax Administration Agency the ability to modify certain technical aspects for the operation of the public electronic invoicing solution.

Finally, the third final provision sets the entry into force of the regulation twelve months after its publication in the Official State Gazette. However, it will be its approval which will initiate the computation of the deadlines established in the eighth final provision of Law 18/2022, of September 28th.

During those first twelve months, the companies that, in accordance with the eighth final provision of Law 18/2022, of September 28, are obliged to issue electronic invoices in their transactions with businessmen and professionals must accompany such electronic invoices with a document in PDF format that ensures their legibility for those companies and professionals for whom the obligation to receive electronic invoices has not yet come into force. On the other hand, the provisions of Article 8 in relation to the obligation to inform on the status of the invoice, will come into force for entrepreneurs whose annual turnover is less than six million Euros, 36 months after the publication of the Royal Decree; and for professionals whose annual turnover is less than six million Euros, 48 months after the publication of the Royal Decree. Until the expiration of this term, this obligation will be of a



volunteer.

### III

This Royal Decree is among the regulatory proposals included in the Annual Regulatory Plan of the General State Administration for the year 2023 and complies with the principles of good regulation provided for in Article 129 of Law 39/2015, of October 1, on the Common Administrative Procedure of Public Administrations, and in particular, with the principles of necessity, effectiveness, proportionality, legal certainty, transparency and efficiency.

As regards the principles of necessity and effectiveness, the regulation constitutes the most appropriate instrument for the achievement of an end of general interest such as the fight against commercial late payment and the promotion of the digitalization of smaller companies. Moreover, this purpose and the measures contained in the Royal Decree are consistent with Directive 2011/7/EU of the European Parliament and of the Council of 16 February 2011, establishing measures to combat late payment in commercial transactions and with the new regulatory proposals of the European Commission on the matter, such as the project "*VAT in the Digital Age*", published on December 8, 2022.

The regulation also complies with the principle of proportionality, as it contains the measures that are essential for the fulfillment of the objectives set.

With respect to the principle of legal certainty, the content of these regulations is consistent with the rest of the legal system, in particular with Royal Decree 1619/2012, of November 30, approving the Regulations governing invoicing obligations, generating a stable, predictable, integrated, clear and certain regulatory framework, which will facilitate its knowledge and understanding.

In accordance with the principle of transparency, prior to the drafting of the text of this Royal Decree, the prior public consultation, provided for in Article 133 of Law 39/2015, of October 1, in relation to Article 26.2 of Law 50/1997, of November 27, of the Government, has been substantiated through the web portal of the Ministry of Economic Affairs and Digital Transformation.

In addition, economic and social agents and the most representative sectors potentially affected have been consulted. Likewise, the project has been submitted to the public information and participation procedure of Article 26.6 of Law 50/1997, of November 27, 1997, of the Government.

Among the reports collected during the processing of the draft regulation, it is worth mentioning (...).

In any case, it should be noted that, prior to the beginning of its processing and in order to advance the necessary preparatory work for this regulatory development, the Government's Delegate Commission for Economic Affairs constituted, in February of





2022 a Working Group for the deployment of electronic invoicing, with the participation of the Ministries and Public Bodies that, due to their competences and capacities, were called upon to make the project viable. The results achieved made it possible to design the main features of the architecture of the electronic invoicing system contained in the Royal Decree. In application of the principle of efficiency, the administrative burdens of the regulation are limited to those essential for the achievement of the described purposes.

The Royal Decree has been submitted to the information procedure on technical standards and regulations, provided for in Royal Decree 1337/1999, of July 31, 1999, which regulates the issuance of information on technical standards and regulations and regulations relating to information society services, provided for in Directive 98/34/EC of the European Parliament and of the Council of June 22, 1998, laying down a procedure for the provision of information in the field of technical standards and regulations.

The regulation is issued by virtue of the authorization granted to the Ministry of Economic Affairs and Digital Transformation and the Ministry of Finance and Public Function by the seventh final provision of Law 18/2022, of September 28, and the competence title provided for in Article 149.1. 13.<sup>a</sup> of the Spanish Constitution, which attributes to the State the exclusive competence for the regulation of the bases and coordination of the general planning of economic activity.

By virtue thereof, at the proposal of the First Vice-President of the Government and Minister of Economic Affairs and Digital Transformation and the Minister of Finance and Public Administration, [heard/agreed] with the Council of State and after deliberation of the Council of Ministers at its meeting of the day. ,

#### PROVIDED:

### **Article 1. Object**

The purpose of this Royal Decree is to implement Article 2 bis of Law 56/2007, of December 28, 2007, as amended by Article 12 of Law 18/2022, of September 28, 2022, on the creation and growth of companies; with regard to the technical and information requirements of the Spanish mandatory electronic invoicing system between companies and professionals, the minimum interoperability requirements between the providers of technological solutions for electronic invoices, and the security, control and standardization requirements for the devices and computer systems that generate the documents.

### **Article 2. Definitions**

For the purposes of the provisions of this Royal Decree, the following are hereby established



definitions:

- a) Mandatory Electronic Invoice between businessmen and professionals: that invoice issued and received in electronic format between businessmen and professionals documenting commercial transactions entered into between them, which meets the technical characteristics contained in this regulation and in its possible regulatory developments, as well as in Royal Decree 1619/2012, of November 30, which approves the Regulation governing invoicing obligations.
- b) Electronic invoice exchange platform: technological infrastructure that allows the routing of electronic invoices between the invoice issuer and the invoice recipient, which meets the technical requirements contained in this standard and its possible regulatory developments.
- c) Public Electronic Invoicing Solution: is the set of solutions provided by the State Tax Administration Agency to serve as infrastructure for electronic invoicing, issuance and receipt of invoices, of those entrepreneurs or professionals who so choose and to serve as universal and mandatory repository of all electronic invoices, providing, likewise, general collection tracking services under the terms of this Regulation and individual or mass online download options for issuers and recipients of invoices and their authorized parties.

### **Article 3. Subjective Scope of Application**

1. Entrepreneurs and professionals who, in accordance with Royal Decree 1619/2012, of November 30, approving the Regulations governing invoicing obligations, are obliged to issue and deliver invoices for transactions carried out in the course of their business or professional activity, must do so in electronic format when the recipient of the transaction is a business or professional.
2. This obligation will not be applicable when one of the two parties to the transaction does not have in Spanish territory the headquarters of its economic activity, or does not have a permanent establishment in Spain to which the invoicing is addressed or, failing that, the place of its domicile or habitual residence.

### **Article 4. Exceptions to the electronic invoicing obligation**

1. The following transactions are exempted from the obligation to issue, transmit and deliver invoices in electronic format:
  - a) Those documented through simplified invoices issued under the provisions of Article 4 of the Regulation regulating invoicing obligations, approved by Royal Decree 1619/2012, of November 30, unless they are qualified simplified invoices referred to in Article 7.2 of the same Regulation.
  - b) Those that are issued voluntarily without any obligation to do so in accordance with the Regulation governing invoicing obligations, approved by



Royal Decree 1619/2012, of November 30, 2012.

c) Other exceptions that may be temporarily or definitively established by order of the head of the Ministry of Economic Affairs and Digital Transformation in view of the proper economic functioning of the sector concerned.

2. Invoices must also be issued in electronic format when the parties to the transaction have opted for the material fulfillment of the obligation to issue invoices through the recipients of the transaction or through third parties. In these cases, regardless of who the third party is, the businessman, professional or taxable person obliged to issue the invoice will be responsible for complying with all the obligations established in this Royal Decree.

## **Article 5. Spanish electronic invoicing system**

1. The Spanish electronic invoicing system will consist of the set of private electronic invoice exchange platforms that meet the requirements established in this Royal Decree and the public electronic invoicing solution, which will also serve as an invoice repository, and which will be managed by the State Tax Administration Agency (Agencia Estatal de Administración Tributaria).

2. Businesses and professionals will be obliged to issue and transmit electronic invoices, under the terms set forth in Article 8 bis of the Regulation governing invoicing obligations, approved by Royal Decree 1619/2012, of November 30, to their business and professional clients and to receive them from their suppliers through any of the channels that form part of the Spanish electronic invoicing system indicated in the previous section.

3. Regardless of the means by which the electronic invoice is sent to the client, all electronic invoice issuers that do not use the public electronic invoicing solution for invoicing, shall be obliged to send a true copy of each invoice in Facturae syntax to the aforementioned public solution, containing the mandatory minimum requirements defined in article 6, or if applicable 7.2, of Royal Decree 1619/2012, which approves the Regulation regulating invoicing obligations.

4. Companies and professionals that receive their electronic invoices, totally or partially, through a private electronic invoice exchange platform, must make their electronic invoice entry point public in all their communications with other companies and professionals and, if applicable, on their website. In the event that companies and professionals have not yet identified their point of entry for electronic invoices, it shall be understood that their point of entry is the public electronic invoicing solution referred to in Article 9 of this Royal Decree.

5. It shall be understood that the following companies opt for the public e-invoicing solution





companies and professionals that do not expressly choose to receive their electronic invoices through a private electronic invoice exchange platform.

### **Interoperability of electronic invoice formats.**

1. For the purposes of this Royal Decree, an electronic invoice shall be understood as a structured computer message, in accordance with the semantic data model EN16931 of the European Committee for Standardization and under one of the following syntaxes:

- a) UN/CEFACT XML invoice message applicable to the entire industry as specified in the XML 16B (SCRDM - CII) schemas.
- b) Invoice and credit note UBL messages as defined in ISO/IEC 19845:2015.
- c) EDIFACT invoice message according to ISO 9735 standard
- d) Facturae message, in the version for invoicing between businessmen and professionals in force at any given time.

By order of the head of the Ministry of Economic Affairs and Digital Transformation, other additional admitted syntaxes may be added due to the extent of their use in a given economic sector or to technological innovation in this field.

2. In order to ensure interoperability between private electronic invoicing platforms, the operators of private electronic invoicing platforms must have the capacity to transform the invoice message between all supported formats, guaranteeing the preservation of the authenticity of its origin and the integrity of its content.

3. All electronic invoices issued through private electronic invoicing platforms must be signed by the issuer with an advanced electronic signature in the sense established in Article 10.1.a) of Royal Decree 1619/2012, of November 30, which approves the Regulations governing invoicing obligations.

4. When the electronically signed electronic invoice is transmitted from a private electronic invoicing platform designated by the issuer to a different private electronic invoicing platform designated by the invoice recipient, the syntax and technical specifications of said invoice shall be those agreed upon by the issuer and the invoice recipient. The private electronic invoicing platform designated by the issuer shall be responsible, if necessary, for transforming the electronic invoice message before it is electronically signed so that it complies with the syntax and technical specifications agreed upon.



by the parties, without prejudice to the preservation of the authenticity of their origin and the integrity of their content. In the absence of agreement between the parties, the syntax and technical specifications to be used shall be the same as those required for the submission of invoices to the public billing solution.

5. Regardless of the syntax used to exchange the electronic invoice through private electronic invoice exchange platforms, invoice issuers shall be obliged to send a copy of the invoice to the public electronic invoicing solution, containing, at least, the mandatory contents of the invoice listed in article 6, or if applicable 7.2, of Royal Decree 1619/2012, of November 30, approving the Regulation regulating invoicing obligations.

6. All electronic invoices must be identified with a unique code that will necessarily contain the issuer's tax identification number; the invoice number and series and the date of issuance of the invoice.

7. Companies and professionals may stipulate that the electronic invoices they receive contain information specifications beyond the minimum content regulated in Royal Decree 1619/2012, of November 30, approving the Regulation governing invoicing obligations; provided that they have contractually agreed with their supplier. The inclusion in the electronic invoice of information provided by the invoice recipient may only be required when such information is available to the issuer of the invoice prior to the date of the transaction being documented.

### **Interconnection between private electronic invoice exchange platforms.**

1. Operators of private electronic invoicing platforms will be obliged to interconnect with any other private electronic platform that is part of the Spanish electronic invoicing system when requested to do so by one of their clients. Alternatively, and if their client allows it, operators may use the public electronic invoicing solution as a means of interconnection. The syntax of the electronic invoice in the interconnection through the public billing solution shall be as indicated in article 9 of this regulation. If the public electronic invoicing solution is used for this purpose, the private electronic invoicing platform designated by the receiver shall be responsible, if necessary, for transforming the electronic invoice message to conform to the syntax and technical specifications agreed by the parties in the event that it differs from the syntax and specifications of the public electronic invoicing solution, without prejudice to the preservation of the authenticity of its origin and the integrity of its content.

2. Operators of private electronic invoicing platforms will have the ability to



obligation to accept all requests for interconnection with any other private electronic platform that is part of the Spanish electronic invoicing system.

3. Once an interconnection request has been received from a private electronic invoicing platform operator, it is its responsibility to ensure that said interconnection is operational within a maximum period of one calendar month. To this end, it must provide the requesting platform operator with all the necessary technical specifications, set up a test bench for operational testing, as well as dedicate the necessary human and material resources to comply, at least, with said maximum term.

4. If a private electronic platform operator receives additional interconnection requests during the one-month period described in the preceding paragraph and it is not possible to meet them simultaneously, it shall resolve them on a first-come, first-served basis. In the latter case, the period of one month for each request will begin to run when the immediately preceding interconnection request becomes operative.

5. Under no circumstances may the private electronic platform operator receiving the interconnection request charge any amount to the requesting platform for resolving such interconnection requests within the established deadlines, or for other integration services it may have agreed with the ultimate recipient of the electronic invoice.

6. If the interconnection between platforms does not become operative within the maximum term established for this purpose and until this happens, the operator of the requesting electronic platform must deposit the invoices addressed to the platform with which it wishes to interconnect in the public invoicing solution. From the end of the maximum term and as long as the interconnection between platforms is not operational, the electronic invoice exchange platform receiving the interconnection request shall be obliged to receive such invoices by this means.

## **Article 8. Electronic Invoice States**

1. The recipients of electronic invoices must, in accordance with the provisions of section 1 of article 2 bis of Law 56/2007, of December 28, 2007, inform the party obliged to issue the invoice of the following invoice statuses:

- a) commercial acceptance or rejection of the invoice and its date.
- b) full actual payment of the invoice and its date.

Additionally, the following statuses may be reported:

- c) acceptance or partial commercial rejection of the invoice and its date.



- d) partial payment of the invoice, amount paid and its date,
- e) assignment of the invoice to a third party for collection or payment, with identification of the assignee and the date of assignment.

2. The information on invoice statuses must be sent within a maximum period of 4 calendar days, excluding Saturdays, Sundays and national holidays, from the date of the status reported in each case.

3. Operators of private platforms for the exchange of electronic invoices should articulate agile technological solutions for exchanging information on invoice statuses.

4. This article shall not apply to the invoice statuses and the manner of their communication to the public electronic invoicing solution regulated in article 9 below.

#### **Article 9. Public e-invoicing solution**

1. Electronic invoicing may be done through private electronic invoicing platforms, through the public electronic invoicing solution or through a combination of both.

The public electronic invoicing solution will be managed by the State Tax Administration Agency and will be governed by this Royal Decree and by the Order issued by the head of the Ministry of Finance and Public Function in its development.

2. Without prejudice to the syntaxes admissible in the Spanish electronic invoicing system, companies and professionals using the public electronic invoicing solution must use the Facturae syntax under the terms of the Ministerial Order referred to in section 1 above.

3. When using the public solution for electronic invoicing, electronic invoices must comply with the minimum requirements on content defined in Royal Decree 1619/2012, of November 30, approving the Regulation governing invoicing obligations.

In addition, there may be additional voluntary content of the electronic invoices, agreed upon by the issuer and the receiver, to the extent provided for in the electronic invoice syntax supported by the public electronic invoicing solution.

The access of the electronic invoices of any company or professional to the public electronic invoicing solution will be admitted when the syntax used is Facturae and the corresponding mentions of the NIF of the sender and the NIF of the recipient of the invoice appear in it perfectly informed. Said



access shall be understood without prejudice to the tax control that may be applicable in relation to all the obligatory mentions and their veracity, by ordinary administrative means.

4. The issuance and receipt of invoices through the public electronic invoicing solution shall be carried out using the forms of authentication and identification determined by the State Tax Administration Agency and shall be consistent with the forms of access and accreditation used by the State Tax Administration Agency for its relations with taxpayers.

5. Private electronic invoice exchange platforms and other intermediaries, when they are authorized before the State Tax Administration Agency for this purpose by the recipients and issuers of the invoice, may issue and receive invoices addressed to their clients and represented parties through the public electronic invoicing solution, when this is the electronic invoicing medium used.

The State Agency of Tax Administration will provide the means to enable the individual and massive downloading of invoices, manually and automatically, for the issuers, the receivers of the invoices and for the representatives and authorized persons of both under the terms of the preceding paragraph.

The downloading of invoices will include both issued and received invoices and will refer both to invoices issued directly through the public electronic invoicing solution, and to those copies sent in compliance with the provisions of article 5.3 of this Royal Decree.

6. Interoperability between the public electronic invoicing solution and the private platforms that make up the Spanish electronic invoicing system, and between the latter, if applicable, will be ensured by the use, for all purposes, of the syntax of the public electronic invoicing solution.

When only the issuer or the receiver of the invoice uses the public electronic invoicing solution as its invoicing method, the interconnection with the private electronic invoicing platform of the receiver or the issuer shall be guaranteed by receiving or sending, respectively, the public electronic invoicing solution with the content and in the syntax determined for said public solution. When prior or subsequent transformations of the invoice syntax are required for this purpose, these shall be at the expense of the issuing or receiving entrepreneur who uses a different content or syntax from those admitted in this Royal Decree. All this, without prejudice to the preservation and guarantee of the integrity, unalterability and non-repudiation of the invoices themselves.

When both sender and receiver use the public electronic invoicing solution as their invoicing medium, the invoicing process will be completed when the electronic invoice is downloaded by the receiver from the aforementioned solution.





public.

When commercial disagreements arise in relation to invoices, including the repudiation of such invoices by the addressee, such disagreements shall only affect the relations between the parties, without prejudice to the obligation to issue, as the case may be, the appropriate corrective invoices.

7. When a public solution is used for electronic invoicing, the integrity, unalterability and non-repudiability of the invoices issued shall be guaranteed by the procedures established by the Tax Agency for this purpose.

8. The regulation of invoice statuses and the form of their communication to the public electronic invoicing solution shall be governed by the provisions of this section.

The communication of the commercial acceptance or rejection of the invoice and of the full effective payment of the invoice to the State Tax Administration Agency by the recipients of the electronic invoices shall take place in the following manner.

- a) The commercial acceptance or rejection of the invoice by the addressees and its date. Rejection will be understood to have occurred when, within the regulatory deadlines established, a corrective invoice is issued and sent indicating this circumstance.
- b) Complete effective payment and its date. In the case of the recipients of electronic invoices who keep their Registry Books under the terms of Article 62.6 of the Value Added Tax Regulations, approved by RD 1624/1992, of December 29, with the exception of businessmen or professionals registered in the monthly return register referred to in Article 30 of the same Regulations when their volume of operations had not exceeded the previous year of 6.6,010,121.04 euros, they must report, in the manner to be determined, the full effective payment and its date with respect to the invoices registered in their register book of invoices received, within a period not exceeding 4 calendar days, excluding Saturdays, Sundays and national holidays, from the time it occurs. In all other cases, the recipients of electronic invoices must report the full effective payment and its date with respect to their invoices received as determined by joint Order of the head of the Ministry of Economic Affairs and Digital Transformation and the head of the Ministry of Finance and Public Administration.

The State Agency of Tax Administration will provide the necessary mechanisms so that, in addition to the provisions of the preceding paragraphs, voluntary communication of delays in the payment or non-payment of invoices by any company or professional, whether the issuer or the recipient of the invoices, is allowed.

9. The provisions of this Royal Decree do not alter the obligations for the provision of tax information of any kind relating to invoicing or to the



The taxpayers shall continue to comply with the terms thereof, without prejudice to the modification established in paragraph 8 of this article for taxpayers included in the Immediate Supply of VAT Information established in article 62.6 of the Value Added Tax Regulations, approved by Royal Decree 1624/1992, of December 29, 1992, regarding the payment of invoices.

#### **Article 10. Requirements to operate as an electronic invoice exchange platform.**

Private electronic invoice exchange platforms that are part of the Spanish electronic invoicing system must have proven capacity to connect to the public electronic invoicing solution and, additionally, meet the following requirements:

- a) be in possession of ISO/IEC 27001 certification for your information security management system,
- b) use secure protocols for the transmission of information that comply with AS2 or AS4 specifications,
- c) have the ability to operate with advanced electronic signature of electronic invoices in accordance with Regulation 910/2014 of 23 July 2014 on electronic identification and trust services for electronic transactions- in the internal market and repealing Directive 1999/93/EC,
- d) be able to exchange electronic invoices in all the supported syntaxes listed in article 6, as well as to transform an invoice message between the different syntaxes,
- e) have a business continuity plan adequate to the volume and criticality of the exchange of invoices they operate,
- f) ensure service availability (99%) and have support resources available at all times (response times for each type of incident),
- g) ensure the rules of data governance and confidentiality of the same, regardless of the agreements with the businessmen and professionals who are its customers, providing security systems to prevent information breaches, and
- h) capacity and ensure free interconnection and interoperability with other platforms.

#### **Destination of the information on electronic invoices and their payment.**



1. The State Agency of the Tax Administration will extract statistical information from the electronic invoices sent to the public electronic invoicing system and from the information reports on the payment of invoices that allow monitoring compliance with the regulations on commercial delinquency in the different sectors of the economy and will forward it, at least, to the State Observatory of Private Delinquency, regulated by Royal Decree XX/2023, of X of X amending Royal Decree 962/2013, of December 5, creating and regulating the State Council of Small and Medium Enterprises, and creating and regulating the State Observatory of Private Delinquency, and to the Ministry of Economic Affairs and Digital Transformation.

2. The State Agency of the Tax Administration will provide the State Observatory of Private Delinquency, all available information for the fulfillment of its function of annual publication of a list of companies that have failed to comply with payment deadlines in accordance with Law 3/2004, of December 29, establishing measures to combat delinquency in commercial transactions or other applicable sectorial regulations; established in the sixth Final Provision of Law 18/2022, of September 28, on the creation and growth of companies.

#### **Sole additional provision. Electronic invoice generation form.**

The State Tax Administration Agency will develop a free application or form, which under certain conditions and requirements will be made available to small businesses and professionals to enable these operators to generate electronic invoices and make them available to counterparties and the Public Administration using the public electronic invoicing solution.

#### **First final provision. Amendment of the Regulation governing invoicing obligations, approved by Royal Decree 1619/2012, of November 30.**

The following amendments are introduced to the Regulation governing invoicing obligations, approved by Royal Decree 1619/2012, of November 30:

One. Article 8 is amended to read as follows: "**Article 8. Means of issuing invoices.**

1. Invoices may be issued by any means, on paper or in electronic format, which enables the party responsible for issuing them to guarantee the authenticity of their origin, the integrity of their contents and their legibility, from the date of issue and the date of issue.



during the entire conservation period, without prejudice to the provisions of article 8 bis.

2. The authenticity of the origin of the invoice, in paper or electronic form, will guarantee the identity of the party obliged to issue it and of the issuer of the invoice.

The integrity of the content of the invoice, whether paper or electronic, will guarantee that it has not been modified.

3. The authenticity of the origin and the integrity of the content of the invoice, in paper or electronic form, may be guaranteed by any means of proof admitted by law.

In particular, the authenticity of the origin and the integrity of the content of the invoice may be guaranteed by the usual management controls of the taxable person's business or professional activity.

These management controls should provide a reliable audit trail that establishes the necessary connection between the invoice and the delivery of goods or services it documents.

Two. An article 8 bis is included with the following wording:

**Article 8 bis. Mandatory electronic invoicing between entrepreneurs and professionals.**

1. When the recipient of the transaction is a businessman or professional, the issuance, transmission and delivery of electronic invoices will be mandatory under the conditions established in Law 18/2022, of September 28, on the creation and growth of companies, and in its implementing regulations.

2 The following transactions are exempt from the obligation to issue, transmit and deliver invoices in electronic format:

a) When the recipient of the transaction does not have in Spanish territory the headquarters of its economic activity, or does not have a permanent establishment therein or, failing that, the place of its domicile or habitual residence, provided that the transactions are transactions whose recipients are such headquarters, permanent establishment, domicile or habitual residence.

b) Those documented through simplified invoices referred to in Article 4 of these Regulations, except those referred to in Article 7.2.

c) Those issued voluntarily without any obligation to do so in accordance with this Royal Decree.

3. The head of the Ministry of Economic Affairs and Digital Transformation may exclude from the obligation to issue electronic invoices other transactions in the



MINISTRY OF  
ECONOMIC AFFAIRS  
AND DIGITAL  
TRANSFORMATION  
following cases

MINISTRY OF  
FINANCE  
AND PUBLIC  
SERVICE



Plan de Recuperación,  
Transformación  
y Resiliencia





attention to the proper economic functioning of the sector concerned.

4. The authenticity of the origin and the integrity of the content of the mandatory electronic invoice issued under the conditions established in Law 18/2022, of September 28, on the creation and growth of companies, and its implementing regulations, shall be accredited through the procedures referred to in Article 6 of Royal Decree XX/202X, which implements Law 18/2022, of September 28, on the creation and growth of companies, with regard to electronic invoicing between companies and professionals.

Three. Article 9 is amended and shall read as follows: "**Article 9.**

1. An electronic invoice shall be understood as an invoice that complies with the provisions of this Regulation and that has been issued and received in electronic format. The mandatory electronic invoice referred to in Article 8 bis shall comply with the technical characteristics contained in the Regulation implementing Law 18/2022, of September 28, on the creation and growth of companies, approved by Royal Decree XX/2023, of XX, and in its implementing regulations.

2. The issuance shall be conditional upon the consent of the addressee. However, the issue, transmission and delivery of the compulsory electronic invoice referred to in Article 8a shall not be conditional on its acceptance by the addressee".

Four. Article 10 is amended to read as follows: "**Article 10. Authenticity and integrity of the electronic invoice.**

1. The authenticity of the origin and the integrity of the content of the electronic invoice may be guaranteed by any of the means indicated in Article 8 and, in the case of mandatory electronic invoicing, in Article 8 bis.

In particular, the authenticity of the origin and the integrity of the content of the electronic invoice shall be guaranteed by one of the following ways:

a) By means of an advanced electronic signature in accordance with the provisions of Regulation 910/2014/EU of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC.

b) By means of electronic data interchange (EDI), as defined in Article 2 of Annex I to Commission Recommendation 94/820/EC of 19 October 1994.



1994 on the legal aspects of electronic data interchange, where the agreement relating to such interchange provides for the use of procedures to ensure the authenticity of the origin and integrity of the data.

c) By other means that the interested parties have communicated to the State Agency of Tax Administration prior to their use and have been validated by the same.

2. When the recipient of the transaction is a businessperson or professional and the issuance, transmission and delivery of electronic invoices is mandatory under the conditions established in Law 18/2022, of September 28, on the creation and growth of companies and in its implementing regulations, the authenticity of the origin and integrity of the content of the electronic invoice shall be guaranteed by means of the procedures referred to in Article 6 of Royal Decree XX/2023, of XX, which develops Law 18/2022, of September 28, on the creation and growth of companies, for the exchange of electronic invoices between entrepreneurs and professionals.

However, when using the public solution for electronic invoicing, regulated in Royal Decree XX/2023, of XX, which develops Law 18/2022, of September 28, on the creation and growth of companies, for the exchange of electronic invoices between entrepreneurs and professionals, the authenticity of the origin and integrity of the content of the electronic invoice will be guaranteed through the procedures that the State Tax Administration Agency has established for this purpose.

### **Second final provision. Enabling the specification of technical aspects of the public billing solution.**

The technical elements required for the correct operation of the public invoicing solution, the forms of authentication and identification for accessing said public solution, as well as the univocal coding of the electronic invoices, may be specified by Order of the Minister of Finance and Public Function. Modifications to the electronic invoice syntax admitted by the public electronic invoicing solution, as well as any other technical requirements necessary for the proper application of this Royal Decree shall be made by joint Order of the head of the Ministry of Economic Affairs and Digital Transformation and the head of the Ministry of Finance and Public Administration. In any case, the absence of such Ministerial Orders shall not prevent the entry into force of this Royal Decree.

### **Third final provision. Entry into force**

1. The Royal Decree will enter into force 12 months after its publication in the Official Gazette.



of the State.

2. During the first 12 months from the entry into force of this Royal Decree, companies which, in accordance with the eighth final provision of Law 18/2022, on the creation and growth of companies, are obliged to issue electronic invoices in their transactions with entrepreneurs and professionals must accompany such electronic invoices with a document in PDF format that ensures their readability for companies and professionals for whom the obligation to receive electronic invoices has not yet entered into force, except when the recipient of the electronic invoices voluntarily and expressly accepts to receive them in their original format.

3. The provisions of articles 8 and 9 in relation to the obligation to report on the invoice statements will apply to entrepreneurs whose annual turnover is less than 6,010,121.04 euros, 36 months after the publication of the royal decree in the Official State Gazette, and to professionals whose annual turnover is less than 6,010,121.04 euros, 48 months after the publication of the royal decree in the Official State Gazette. Until the expiration of these deadlines, the provision of information on the invoice statements will be voluntary.

4. The entry into force of this Royal Decree is subject to obtaining the Community derogation from Articles 218 and 232 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax.