

Spain Mandatory B2B E-Invoicing

Final technical rules, implementation timeline,
PDF transition and system dependencies

ORDER HAC/1028/2026

EFFECTIVE 6 OCT 2026

Executive briefing | 6 October 2026

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INVOICE

Signature



Executive takeaways

The technical order activates the phased implementation clock

01

LEGAL TRIGGER

Order HAC/1028/2026 entered into force on 6 October 2026.

02

TWO WAVES

Above EUR 8m: 6 Oct 2027. Other in-scope businesses: 6 Oct 2028.

03

STRUCTURED FIRST

A machine-readable invoice is mandatory. A PDF alone is not compliant.

04

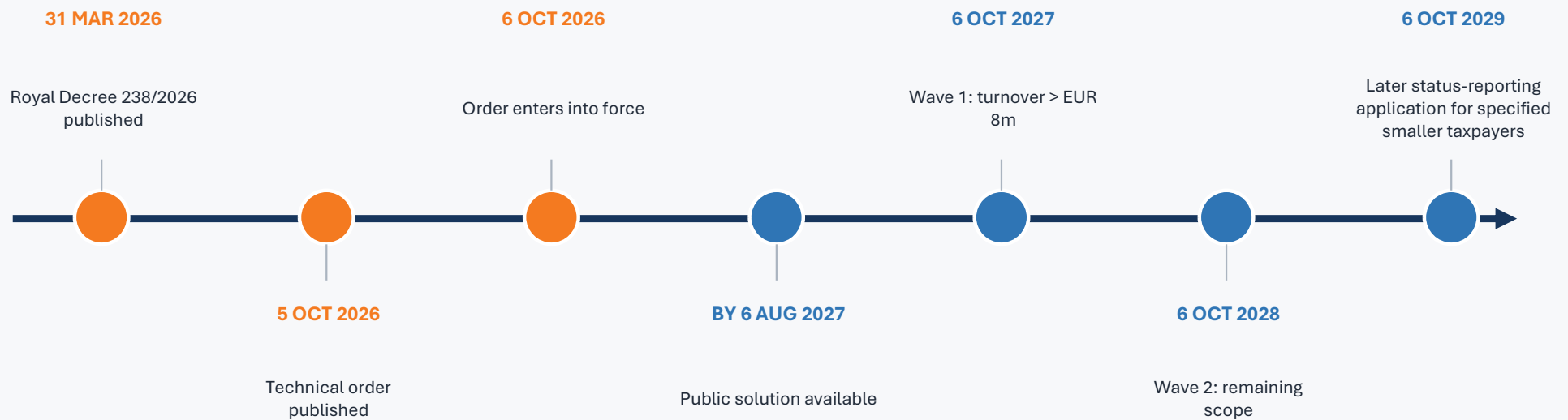
OPERATING MODEL

Use the AEAT solution, private platforms, or a hybrid approach.

Key message: this is an invoicing, platform, AP/AR, payment-status and governance programme, not only a tax reporting change.

Confirmed implementation timeline

Plan backwards from the applicable wave



Turnover test: volume of operations under Article 121 of the Spanish VAT Law in the immediately preceding calendar year.

Scope cannot be determined from VAT registration alone

Assess legal presence, transaction direction and the relevant establishment

- The mandate targets qualifying domestic B2B transactions between businesses and professionals.
- A Spanish VAT registration by itself does not resolve whether an outgoing invoice is in scope.
- Review the supplier and customer establishment, fixed-establishment involvement and the establishment to which the transaction is directed.
- Keep B2C and B2G flows in separate workstreams unless a specific rule connects them.



PDF: transitional companion, not the compliant invoice

The structured invoice remains the legal and technical core



STRUCTURED E-INVOICE

Required. Machine-readable. PDF alone is insufficient.

TEMPORARY PDF COMPANION

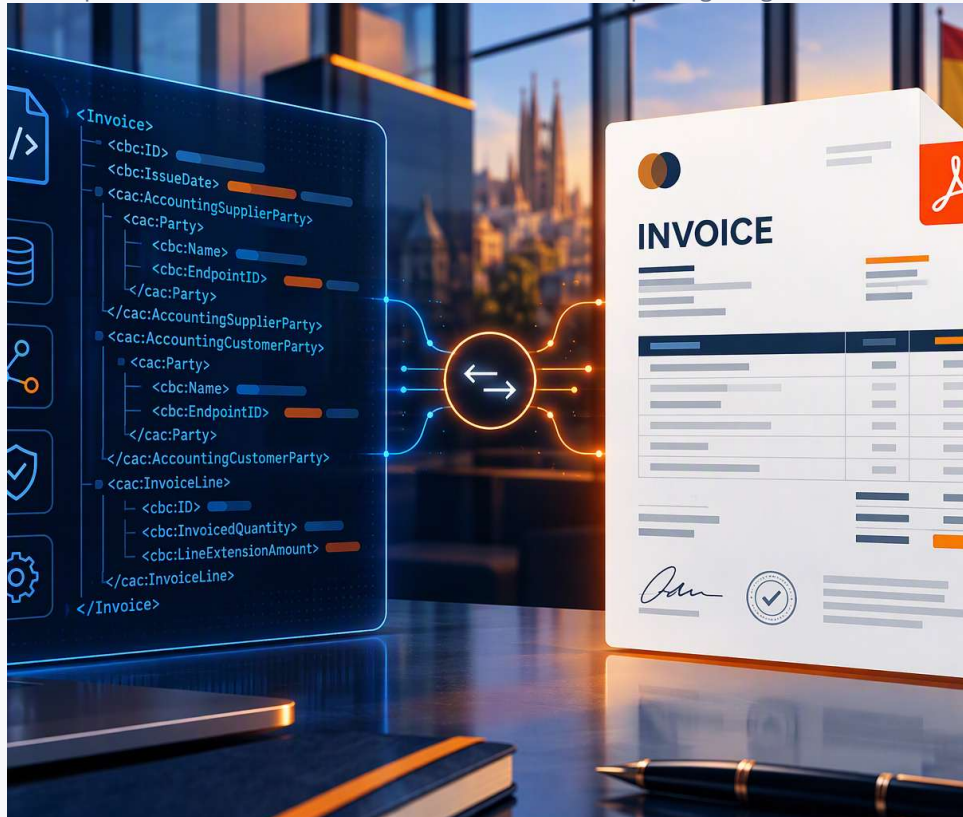
For the first 12 months of Wave 1, unless the recipient expressly and voluntarily agrees to structured-only receipt.

DELIVERY CONTROL

Send the PDF separately to the customer. Do not treat it as the structured invoice or submit it as an embedded attachment to the public solution.

Target operating architecture

Private-platform invoices create a simultaneous AEAT reporting obligation



- 1 ISSUE** Create the structured invoice in an allowed syntax.
- 2 EXCHANGE** Deliver through AEAT, a private platform or a hybrid model.
- 3 COPY** Private platform sends a faithful UBL copy simultaneously to AEAT.
- 4 STATUS** Capture rejection, due date and full payment information.
- 5 CONTROL** Reconcile acknowledgements, rejections, corrections and archive evidence.

Data model, formats and transmission controls

Design for interoperability, validation and traceability

EN 16931

Semantic model

UBL

Public solution and faithful copy

CII

Permitted private-platform syntax

EDIFACT

Permitted private-platform syntax

Facturae

Permitted Spanish format

UNIQUE ID

Supplier tax ID + series + number
+ issue date

VALIDATION

Syntactic, semantic and
technical controls

RESPONSE

Accepted/rejected status and
reason

RECOVERY

Correct and resubmit rejected
faithful copies

Related Spanish and EU regimes

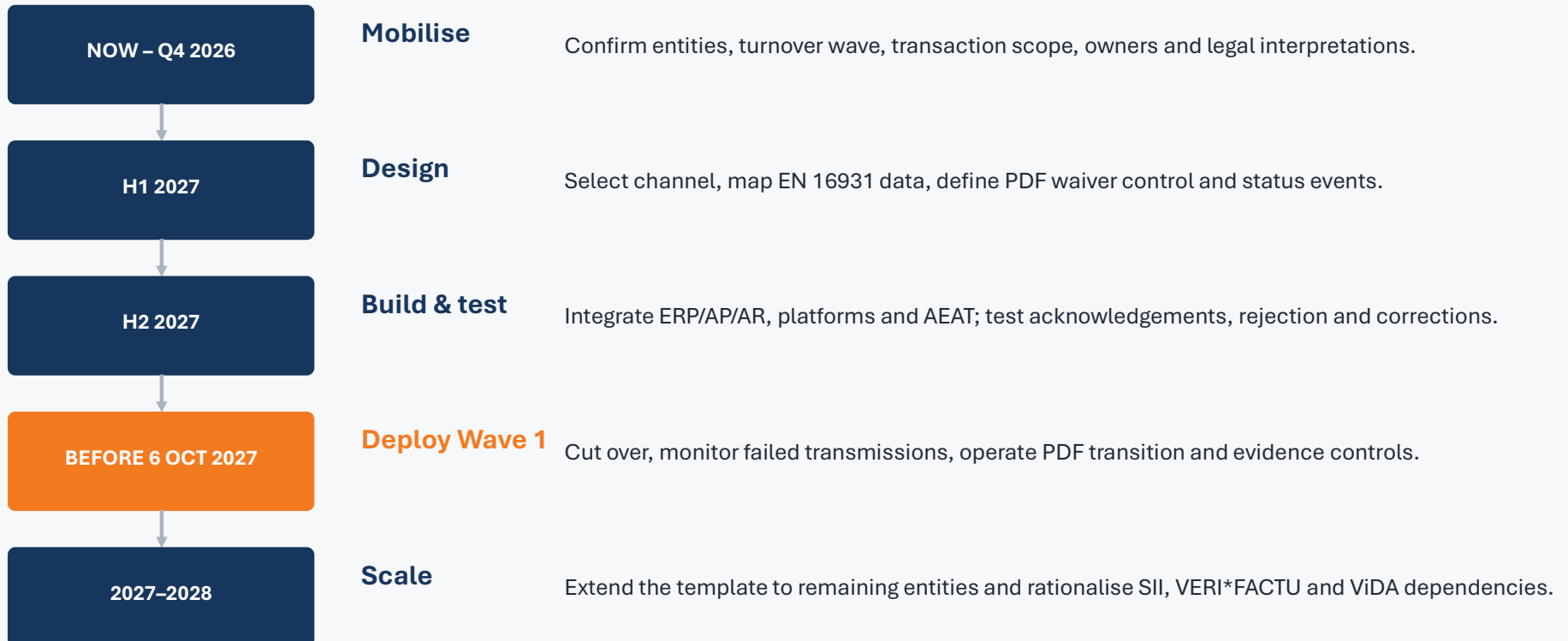
Connected workstreams, but not interchangeable obligations

CREA Y CRECE	Structured domestic B2B exchange and lifecycle-status reporting	ACTIVE PROGRAMME
SII	Near-real-time VAT ledger reporting	CONTINUES SEPARATELY
VERI*FACTU	Integrity and traceability requirements for invoicing software	MONITOR LEGAL DATES
FACe / FACeB2B	Public-sector and related existing invoicing channels	SEPARATE STREAM
ViDA	Future EU digital reporting direction and cross-border framework	ALIGN DESIGN

Governance principle: maintain one Spanish roadmap, but preserve separate legal requirements, owners, controls and evidence.

Recommended readiness plan

Front-load scope and architecture decisions for Wave 1



Leadership decisions and immediate next steps

Decisions needed to move from regulatory analysis to delivery

SPONSORSHIP Name accountable business and tax sponsors.

CONTROLS Approve PDF-waiver, rejection and correction evidence model.

SCOPE Approve the entity and transaction scoping method.

INTEGRATION Fund ERP, AP, AR and payment-status integration.

PLATFORM Confirm public, private or hybrid channel strategy.

GOVERNANCE Create one roadmap across Crea y Crece, SII, VERI*FACTU and ViDA.

Objective: compliant Wave 1 deployment by 6 October 2027, with a reusable template for Wave 2.