



Approval of the technical specifications for invoicing software (Ministry of Finance Order HAC/1177/2024)

Tax Alert



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28 October the Official State Gazette published [Ministry of Finance Order HAC/1177/2024](#), detailing the technical, functional and content specifications for computer or electronic invoicing systems.

Ministry of Finance Order HAC/1177/2024 entered into force on 29 October 2024, marking the beginning of the period for invoicing software manufacturers and retailers to adapt their products to the new legislation.

Manufacturers, retailers and users must adapt their IT systems by July 2025, subject to the specific conditions set out in the Entry into force section.

Below, we explain the regulatory context in which this Ministerial Order is passed and its practical implications.

Regulatory context of the obligations in respect of invoicing software

1. Law on Measures to Prevent and Combat Tax Fraud

[Law 11/2021 of 9 July 2021, on Measures to Prevent and Combat Tax Fraud](#) (the “Fraud Prevention Law”) introduced a **new formal tax obligation** aimed at prohibiting the manufacture and possession of computer software and systems that permit the manipulation of accounting and management data.

The new tax obligation, affecting manufacturers, retailers and users alike, requires that computer or electronic systems supporting accounting, invoicing or business management processes meet specific requirements to ensure the completeness, conservation, traceability and inalterability of records.

2. Implementing regulations

Following the Law on Fraud Prevention, [Royal Decree 1077/2023, of 5 December 2023](#) established the requirements and technical specifications for invoicing systems and software. These include the standardisation of formats to ensure the completeness, conservation, accessibility, legibility, traceability and inalterability of the records.

This regulation of computer invoicing systems and software applies to two groups:

- **Producers and retailers** of invoicing systems and software, with respect to the products they manufacture and sell.
- **Users** of such computer systems and software, including:
 - Corporate income taxpayers, except exempt and partially exempt entities, unless for activities that are subject to and not exempt from taxation.
 - Personal income taxpayers engaging in economic activities.
 - Non-resident income taxpayers that obtain income through a permanent establishment.
 - Entities subject to the pass-through regime that engage in economic activities.

Exception: Taxpayers that keep their VAT records in the immediate supply of information (“SII”, per its Spanish acronym) system, which is mandatory for companies with annual revenues exceeding Euros 6 million, VAT groups, companies registered for the monthly VAT refund system and companies voluntarily opting for the SII system, are **not** affected by these obligations.

[Invoice verifiable on the STA website or “VERI*FACTU”.](#)

The Regulations also specify that invoices must include a “QR” code - rather than a graphical representation of all or some of its contents- and the terms on which the phrase “Invoice verifiable on the STA website” or “VERI*FACTU” must appear.

Further details of some of the provisions included in the Regulations can be consulted in our Tax Alert via the following link: [Regulation on the requirements for electronic invoicing systems and software and the invoice verification system \(VERIFACTU\)](#).

3. Technical requirements now specified in the Ministerial Order

The recently published Ministerial Order details the technical, functional and content-related aspects of the Regulations as regards invoicing systems. It nonetheless points out that the complexity arising from the myriad electronic invoicing systems available on the market and the speed at which business management technology is evolving may call for subsequent adaptation.

The State Tax Agency (STA) will publish the necessary technical details on its website to complete these specifications and ensure their implementation.

Entry into force

Ministry of Finance Order HAC/1177/2024 entered into force on 29 October 2024, establishing deadlines based on whether obligations fall on taxpayers or users, or by manufacturers and retailers.

- **Taxpayers** using electronic invoicing systems are required to adapt them to the recently published specifications and requirements by 1 July 2025, the date on which the new obligation enters into force.
- **Manufacturers and retailers** have nine months as of 29 October 2024 (the date on which the Order entered into force) to offer electronic systems that meet these specifications on the market.

Nonetheless, electronic systems included in multi-year maintenance contracts entered into before the latter deadline must be adapted to the contents of the specifications prior to 1 July 2025.

Given this lack of coordination as regards dates, entry into force of this new obligation will likely be postponed.

Other draft legislation on electronic invoicing

In this connection, it is worth recalling a separate regulation (albeit related to the Order that concerns us here), namely, Law 18/2022 of 28 December 2022, on the Creation and Growth of Companies (the "Creation and Growth Law"), which imposed the **obligation to issue, send and receive invoices in electronic format** for transactions between entrepreneurs and professionals (*B2B*), as discussed in our Tax Alert "[Widespread adoption of electronic invoicing](#)".

However, the entry into force of this electronic invoicing obligation requires implementing regulations that have yet to be passed (so far, only the draft regulations have been published). See our Tax Alert regarding this new electronic invoicing obligation here: [Developments in the regulatory implementation of mandatory electronic invoicing in B2B transactions](#).

It should also be noted that, at EU level, the Proposal for a Council Directive amending Directive 2006/112/EC as regards VAT rules for the digital age (known as the ViDA - VAT in the Digital Age - Proposal) envisages the longer-term introduction of new obligations regarding invoicing and the immediate supply of information, particularly for intra-Community transactions.

Contacts

Natalia Pastor
Partner
KPMG Abogados
Tel. +34 91 456 34 92
npastor@kpmg.es

Miguel Ferrandez
Partner
KPMG Abogados
Tel. +34 91 456 59 99
mferrandez@kpmg.es

Maite Vilardebo
Partner
KPMG Abogados
Tel. +34 93 253 29 62
mvilardebo@kpmg.es

Montserrat Montoya
Partner
KPMG Abogados
Tel. +34 93 253 29 32
montserratmontoya@kpmg.es

Itziar Galindo
Partner
KPMG Abogados
Tel. +34 91 456 38 61
igalindo@kpmg.es

Esteban Guitián
Partner
KPMG Abogados
Tel. +34 91 456 59 83
eguitian@kpmg.es

KPMG offices in Spain

A Coruña

Calle de la Fama, 1
15001 A Coruña
Tel.: 981 21 82 41
Fax: 981 20 02 03

Alicante

Edificio Oficentro
Avda. Maisonnave, 19
03003 Alicante
Tel.: 965 92 07 22
Fax: 965 22 75 00

Barcelona

Torre Realia
Plaça de Europa, 41
08908 L'Hospitalet de Llobregat
Barcelona
Tel.: 932 53 29 00
Fax: 932 80 49 16

Bilbao

Torre Iberdrola
Plaza Euskadi, 5
48009 Bilbao
Tel.: 944 79 73 00
Fax: 944 15 29 67

Girona

Edifici Sèquia
Sèquia, 11
17001 Girona
Tel.: 972 22 01 20
Fax: 972 22 22 45

Las Palmas de Gran Canaria

Calle Bravo Murillo, 22
35003 Las Palmas de Gran Canaria
Tel.: 928 32 32 38
Fax: 928 31 91 92

Madrid

Torre de Cristal
Paseo de la Castellana, 259 C
28046 Madrid
Tel.: 91 456 34 00
Fax: 91 456 59 39

Malaga

Marqués de Larios, 3
29005 Málaga
Tel.: 952 61 14 60
Fax: 952 30 53 42

Oviedo

Ventura Rodríguez, 2
33004 Oviedo
Tel.: 985 27 69 28
Fax: 985 27 49 54

Palma de Mallorca

Edificio Reina Constanza
Calle de Porto Pi, 8
07015 Palma de Mallorca
Tel.: 971 72 16 01
Fax: 971 72 58 09

Pamplona

Edificio Iruña Park
Arcadio M. Larraona, 1
31008 Pamplona
Tel.: 948 17 14 08
Fax: 948 17 35 31

San Sebastián

Avenida de la Libertad, 17-19
20004 San Sebastián
Tel.: 943 42 22 50
Fax: 943 42 42 62

Seville

Avda. de la Palmera, 28
41012 Sevilla
Tel.: 954 93 46 46
Fax: 954 64 70 78

Valencia

Edificio Mapfre
Paseo de la Alameda, 35, planta 2
46023 Valencia
Tel.: 963 53 40 92
Fax: 963 51 27 29

Vigo

Plaza Compostela, 20
36201, Vigo
T: 986 22 85 05
Fax: 986 43 85 65

Zaragoza

Centro Empresarial de Aragón
Avda. Gómez Laguna, 25
50009 Zaragoza
Tel.: 976 45 81 33
Fax: 976 75 48 96

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