

Regulation on the requirements for electronic invoicing systems and software and the invoice verification system (VERIFACTU).

Tax Alert



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6 December 2023 saw the publication of Royal Decree 1007/2023 of 5 December 2023 approving the Regulation governing the requirements for electronic or computer systems and software supporting the invoicing processes of entrepreneurs and professionals, and the standardisation of invoicing record formats.

As of 1 July 2025, entrepreneurs and professionals not subject to the SII system must have in place validated electronic invoicing systems and submit their records to the State Tax Agency on a continuous (albeit, for the time being, voluntary) basis.

The Regulation also implements the new invoicing software obligation ushered in by Law 11/2021, to be observed by both manufacturers and sellers of computer systems within nine months of publication of the relevant Ministerial Order. In the case of multi-year contracts, the obligation will apply as of 1 July 2025.

Introduction

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 programmes and systems that permit the manipulation of accounting and management data.

To comply with the **new tax obligation**, which affects manufacturers, sellers and users alike, computer or electronic systems supporting accounting, invoicing or business management processes must meet certain requirements to ensure the completeness, retention, traceability and inviolability of records. Article 29.2.j) of the General Taxation Law (“GTL”) provides that the

relevant technical specifications may be defined in **implementing regulations**, which is precisely what this Regulation sets out to do.

Note that this new formal obligation is accompanied by a specific and particularly harsh penalty regime for breaches of the requirements (introduced by means of article 201 bis of the GTL).

The recently published Regulation sets out the **requirements and technical specifications to be met by all computer systems and software** used by persons engaging in economic activities **in relation to their invoicing obligations**, while standardising the related formats, with a view to ensuring the

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completeness, retention, accessibility, legibility, traceability and inalterability of the relevant records.

Meanwhile, indirectly related to this Regulation, and as part of the process for the digitalisation of Spanish companies, the authorities are seeking to **promote electronic invoicing**, although the related obligation is to be governed by a separate Regulation which has yet to be approved.

We set out below the main aspects of the implementing regulation concerning the electronic or computer systems supporting invoicing processes and the issue of other documents evidencing the transactions involved in the relevant economic activity.

Who does the Regulation affect?

This Regulation will affect the following taxpayers, when they use electronic invoicing systems, albeit for only part of their activity:

- **Corporate income taxpayers**, with the exception of exempt and partially exempt entities, except as regards 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 allocation of income regime** that engage in economic activities.
- **Manufacturers and sellers of electronic invoicing systems** made available to the above taxpayers.

This Regulation will not apply to taxpayers required to keep their records via the Immediate Supply of Information (SII, per its Spanish acronym) system regulated in article 62.6 of the VAT Regulations.

Article 1, on the subject matter, provides that the Regulation will apply throughout Spain, without prejudice to the foral economic agreements and tax regimes in force, respectively, in the Historical Territories of the Basque Country and the Foral Community of Navarre and having regard to the special terms set out in the specific legislation in place in the Canary Islands, Ceuta and Melilla.

What processes are affected?

The Regulation applies to **computer systems that support the invoicing processes in respect of**

transactions relating to the activity of persons engaging in economic activities, with certain noteworthy exceptions. Namely, it does not apply to those in respect of transactions performed by persons taxed under the special scheme for agriculture, farming and fishing, transactions invoiced by means of bills, transactions performed under the equivalence surcharge and simplified regimes in which no invoice is issued, or transactions relating to certain supplies of energy.

Transactions carried out through permanent establishments located abroad are also exempt from this obligation.

Elsewhere, the Regulation provides for the **possibility of submitting an exemption request** to the Director of the State Tax Agency's Financial and Tax Inspection Department. Such a request may concern a **particular business sector** and be made on grounds of its specific commercial or administrative practices, or with a view to preventing disruption to the pursuit of economic activities therein, or **relate to transactions** carried out in exceptional technical circumstances. The relevant exemption may be granted on a temporary or permanent basis.

Features of electronic invoicing systems

Affected taxpayers may opt to use the software made available by the tax authorities or an alternative system, in which case the system in question must meet certain additional requirements.

Requirements for and guarantees to be offered by computer systems

The computer systems implemented must guarantee (i) the **completeness and inalterability** of the invoicing records, which must not be modifiable either by the system itself, or by the user or any other software, (ii) its **traceability** and (iii) the **retention** of the invoicing records generated by the system.

They must also incorporate an **event log** that permits any interaction with the computer system to be automatically logged.

The systems will generate an **invoicing record** **registering each transaction** performed (the "invoicing record of registration"), and an additional record must be generated where it is necessary to rectify or cancel any data already registered.

The systems in question **must also permit** the continuous, secure, correct, complete, automatic, consecutive, instantaneous and reliable **submission to**

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the tax authorities of all invoicing records generated by electronic means.

Fingerprint or hash, electronic signature of records and QR code

The computer systems must **add a fingerprint or "hash" to any invoicing records** of registration or cancellation.

Records must also be signed electronically, except where the computer system used submits all invoicing records to the STA.

Meanwhile, the Royal Decree amends the Invoicing Regulations to introduce, *inter alia*, an obligation to include a QR code on invoices issued via the invoicing systems subject to the new Regulation. This obligation will not, in principle, apply to electronic invoices.

Invoicing records

Invoicing records of registration or cancellation (the latter being generated where an invoice is wrongly issued and the invoicing record of registration must be cancelled) **must generally include the minimum content envisaged in the Invoicing Regulations, and also:**

- Where the invoice in question is not the first invoice issued, **the number, serial number, issue date and part of the fingerprint (or "hash") of the previous invoice record**.
- **The identification code of the computer system used.**
- **The identification code corresponding to the invoicing record of registration generated.**
- **The date of and hour, minute and second in which the invoicing record of registration is generated.**
- **For records of cancellation, the alphanumeric identification code corresponding to the invoicing record of registration** being cancelled.

Solemn declaration regarding the computer system

Where a computer system other than that provided by the tax authorities is used, the system's manufacturer must give a solemn declaration confirming its compliance with the invoicing record requirements established in the GTL and this Regulation.

The solemn declaration must appear visibly in writing on each of the versions of the computer system, be visible to the client and the seller upon purchase of the product, and be kept throughout the statute-of-limitations period in respect of any such tax obligations as may arise while the system continues to operate.

The solemn declaration may also be requested of the system's manufacturer or seller by the customer or the tax authorities.

Verifiable invoicing systems (VERIFACTU systems)

The chosen computer systems must permit the submission of records to the STA, even where such submission is not mandatory. In any event, where taxpayers opt to use the system made available by the tax authorities, such submission shall be deemed made automatically.

Where taxpayers **submit their invoicing records to the STA voluntarily**, the computer systems used to generate such records will be considered "**verifiable invoicing systems**" or "**VERI*FACTU systems**". The computer system made available by the tax authorities will likewise be deemed verifiable.

These systems will be presumed to meet the requirements for computer systems once the records have been submitted to and accepted by the STA and it will not be necessary to sign the **invoicing records** electronically. **Rather, they need only contain the fingerprint (or "hash").**

There are plans to enable the incorporation of the information submitted to the authorities via verifiable systems into the sales and revenues records of personal income taxpayers and into VAT records.

Possibility of submission of information by the invoice recipient

Recipients may **voluntarily furnish the STA with certain invoicing information via the QR code** appearing on the invoice received and, where it bears the words "Invoice may be verified on the STA's website" or "VERI*FACTU", they may use the QR code to **check that the invoice in question has been submitted** to the STA by its issuer.

Verification by the STA

The new Regulation authorises the tax authorities to **visit the premises where computer systems are located or used** and demand full and immediate access to the data they contain, as well as to download, dump, consult or copy such data.

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The authorities may also **demand that the manufacturers** of computer systems provide information evidencing compliance with the requirements for such systems.

Entry into force and effects

The Regulation entered into force on 7 December 2023, the day after its publication in the Official State Gazette.

Notwithstanding, users of electronic invoicing systems must have systems adapted to the characteristics and requirements set out in this Regulation up and running as of 1 July 2025.

Manufacturers and sellers of the computer systems referred to in the Regulation must meet the requirements to which their computer system manufacturing and marketing activities are subject within nine months of the approval of the Ministerial Order that sets out the technical details of the relevant records. Nonetheless, in the case of multi-year maintenance contracts executed before the above deadline, the relevant computer systems must be adapted by 1 July 2025.

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