

Royal Decree-Law 15/2025 extends the deadlines for adaptation to the Verifactu Regulations

Tax Alert



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Royal Decree-Law 15/2025 extends the deadlines for adaptation to the Verifactu Regulations

Royal Decree-Law 15/2025 extends the deadline for affected users to adapt their electronic invoicing systems (“SIF, per its Spanish acronym) to the requirements and technical specifications of the so-called Verifactu regulations. The deadlines for adapting such systems are: (i) 1 January 2027 for corporate income taxpayers; (ii) 1 July 2027 for all other taxpayers.

On 3 December 2025, the Official State Gazette published Royal Decree-Law 15/2025 of 2 December 2025, approving urgent measures to foment investment activity of local entities and autonomous regions, and amending Royal Decree 1007/2023 of 5 December 2023 (Verifactu Regulations discussed in this [Tax alert](#)).

The Royal Decree-Law, which enters into force on 4 December 2025—the day following its publication—, has yet to be ratified by the Lower House of the Spanish Parliament.

This Royal Decree-Law introduces, among other measures, a new extension of the deadlines for adaptation to the Verifactu Regulations, in order to align its entry into force with the current technical and regulatory calendar and ensure an orderly rollout across the business sector.

Amendment of the Verifactu Regulations (Royal Decree 1007/2023)

Article 3 of Royal Decree-Law 15/2025 amends final provision four of Royal Decree 1007/2023, extending the deadlines for the enforceability and adaptation of electronic invoicing systems to the requirements set out in the regulations.

Specifically, the new deadlines are as follows:

Corporate income taxpayers:

- Former deadline: 1 January 2026.
- New deadline: before 1 January 2027.

All other taxpayers (i.e. self-employed workers subject to personal income tax, permanent establishments subject to non-resident income tax and entities engaging in economic activities and subject to the pass-through regime).

- Former deadline: 1 July 2026.
- New deadline: before 1 July 2027.

The timetable envisaged for manufacturers and traders, who were required to have fully adapted invoicing systems on the market by 29 July 2025 (nine months from the entry into force of Order HAC/1177/2024), remains unchanged.

However, a clarification is introduced whereby the 1 January 2027 and 1 July 2027 deadlines also apply to existing multi-year SIF maintenance contracts and their updates.

Finally, the State Tax Agency has been required to have the service for receiving invoicing records sent by Verifiable Invoicing Systems up and running on its website since 29 July 2025.

Parliamentary procedure

Since this is a Royal Decree-Law, it must be ratified by the Lower House of the Spanish Parliament within thirty days of its enactment, in accordance with article 86 of the Constitution.

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