

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

Tax Alert



December 2025

kpmgabogados.es
kpmg.es

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.

Contacts

Natalia Pastor
Partner
KPMG Abogados
Tel. 914563492
npastor@kpmg.es

Miguel Ferrández
Partner
KPMG Abogados
Tel. 914565999
mferrandez@kpmg.es

Maite Vilardebo
Partner
KPMG Abogados
Tel. 932532962
mvilardebo@kpmg.es

Montse Montoya
Partner
KPMG Abogados
Tel. 932532932
montserrattmontoya@kpmg.es

KPMG offices in Spain

A Coruña

Calle de la Fama, 1
15001 A Coruña
T: 981 21 8241
Fax: 981 20 02 03

Alicante

Muelle de Levante, 8
Planta Alta
03001 Alicante
T: 965 92 07 22
Fax: 965 22 75 00

Barcelona

Torre Realia
Plaça de Europa, 41
08908 L'Hospitalet de Llobregat
Barcelona
T: 932 53 29 00
Fax: 932 80 49 16

Bilbao

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

Girona

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

Las Palmas de Gran Canaria

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

Madrid

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

Málaga

Marqués de Larios, 3
29005 Málaga
T: 952 61 14 00
Fax: 952 30 53 42

Oviedo

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

Palma de Mallorca

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

Pamplona

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

San Sebastián

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

Sevilla

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

Valencia

Edificio Mapfre
Paseo de la Alameda, 35, planta 2
46023 Valencia
T: 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
T: 976 45 81 33
Fax: 976 75 48 96