



Approval of the Regulations governing B2B electronic invoicing: key aspects and timeline for implementation

Tax Alert



April 2026

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[Royal Decree 238/2026](#) of 25 March 2026, implementing the mandatory electronic invoicing system for entrepreneurs and professionals and amending the [Invoicing Regulations](#) approved by Royal Decree 1619/2012 (the “Electronic Invoicing Regulations”).

1. Regulatory framework and objectives

Royal Decree 238/2026 (“RD 238/2026” or the “Electronic Invoicing Regulations”) implements the obligation introduced by [Law 18/2022, on the creation and growth of companies](#) (the “Creation and Growth Law”).

The above Law extended the obligation to **issue and send electronic invoices to all commercial transactions between entrepreneurs and professionals (B2B transactions)**, as part of a broader strategy to promote digitalisation, reduce administrative burdens, and implement reforms aimed at combating fraud and modernising the tax system.

However, completion of the regulatory framework is subject to the approval by the Ministry of Finance of the order governing the public electronic invoicing system.

The most salient aspects of Royal Decree 238/2026 include:

- The establishment of a general obligation to issue, send and receive electronic invoices for B2B transactions.
- The creation of a hybrid electronic invoicing system, comprising private platforms for the exchange of electronic invoices and a public solution managed by the State Tax Agency (“STA”).
- The introduction of new reporting obligations on the status of invoices, particularly regarding their acceptance and effective payment, with a view to better monitoring of payment deadlines.
- The regulation of technical, interoperability and standardisation requirements for invoicing systems, with a view to correct communication between platforms.
- Provision for the mandatory submission of information to the public system, even where private systems are used.

2. Entry into force, implementation timeline

The Electronic Invoicing Regulations will enter into force twenty days after the date of their publication in the Official State Gazette.

However, effective implementation of the electronic invoicing requirement for B2B transactions has been postponed and is contingent upon the **future entry into force of a Ministerial Order (“MO”)** setting out the details of the public electronic invoicing system.

At that point, the obligations will become enforceable on a phased basis:

- **Twelve months** after the entry into force of the MO, for entrepreneurs and professionals with revenues exceeding eight million Euros in the immediately preceding calendar year, and
- **Twenty-four months** after the entry into force of the MO, for all other entrepreneurs and professionals. However, for self-employed individuals with revenues of less than eight million Euros in the immediately preceding year, implementation of the specific obligation to report on the status of invoices is deferred until 36 months after the entry into force of the MO.
- The obligations on private platforms for the exchange of electronic invoices - submission of a true copy of invoices, platform interconnectivity, and the requirements for operating as such in the context of the Spanish electronic invoicing system - shall enter into force for these operators **twelve months** after the entry into force of the above MO implementing the public electronic invoicing system.

Furthermore, the public electronic invoicing solution must be made available to entrepreneurs and professionals required to issue and receive electronic invoices at least two months before this Regulation

first comes into force, in accordance with final provision four.

3. Parties subject to the new electronic invoicing requirement

The obligation to issue electronic invoices applies to entrepreneurs and professionals who, in accordance with the [Invoicing Regulations](#), are required to issue and deliver invoices for transactions carried out in the course of their business activities where the recipient is another entrepreneur or professional that has in Spain:

- their **principal place of business**;
- a **permanent establishment**; or
- failing that, their **domicile or main residence**.

The obligation continues to apply where the **invoice is issued by the recipient or by a third party** (in accordance with [article 5 of the Invoicing Regulations](#)).

It will also apply to entrepreneurs and professionals subject to the tax regulations of the “foral” territories of the Basque Country and Navarre, in accordance with the provisions of the Economic Accord with the Autonomous Region of the Basque Country and the Economic Agreement between the State and the Autonomous Community of Navarre.

4. Transactions exempt from the electronic invoicing obligations

Transactions documented by means of a **simplified invoice** are generally exempt, except for those classified as qualifying simplified invoices per the provisions of [article 7.2 of the Invoicing Regulations](#) (which must include the taxpayer identification number and address of the recipient of the transaction, as well as the tax amount charged).

In addition, provision is made for the possibility of excluding - by ministerial order - certain transactions or sectors with respect to which adaptation to the new rules entails significant difficulties that could affect their operation. Such exclusions will, in principle, be temporary, unless it can be demonstrated that there are no payment default issues in the relevant sector.

5. Characteristics of the new electronic invoicing system

The Spanish electronic invoicing system is structured as a hybrid model, comprising:

- **Private platforms** for the exchange of electronic invoices.

- A **public electronic invoicing solution** managed by the STA.

6. Obligations for entrepreneurs and professionals

Entrepreneurs and professionals **must issue and receive electronic invoices** via one of the two channels included within the system, or via a combination of the two. In the absence of an express agreement with suppliers regarding the use of a private platform, it will be assumed that the recipient has opted for the public electronic invoicing solution.

Where **private platforms** are used to issue invoices, a **true electronic copy** of each invoice must be sent simultaneously to the public system in UBL format. In this way, the public solution will serve not only as a channel for the exchange of information, but also as a **universal repository for electronic invoices**.

Moreover, entrepreneurs and professionals using private platforms must disclose the gateway used for electronic invoices. In the event of failure to disclose this information, it will be presumed that their chosen gateway is the public solution.

Meanwhile, private operators must provide public search systems that enable users to identify which companies use their services as a gateway for electronic invoices.

7. Technical requirements to be met by electronic invoices

Electronic invoices must be generated by means of a computerised message in a **format structured** according to European semantic data model standard EN 16931 and may use **a range of supported syntaxes** (UBL, CII, EDIFACT or Facturae).

They must also meet the following requirements, inter alia:

- They must be signed using an **advanced electronic signature** when issued via private platforms.
- They must include a **unique identification code** that includes, at a minimum, the issuer's taxpayer identification number, the invoice number and serial number, and the date of issue.
- **Additional information may be included** on the invoice where so agreed between the parties, provided that such information has been communicated to the issuer in advance.

The Electronic Invoicing Regulations aim to ensure full interoperability and interconnection between private electronic invoice exchange platforms.

8. Electronic invoice statuses and information to be reported

Royal Decree 238/2026 establishes an obligation on recipients of electronic invoices to report certain invoice status details to both the issuer and the public electronic invoicing system, as set out below.

➤ [Duty to provide information to the issuer](#)

Recipients of electronic invoices **must inform the issuer** of certain **invoice status information**, namely:

- The commercial acceptance or rejection of the invoice, along with the date of such acceptance or rejection.
- Full effective payment of the invoice, along with the effective date of payment.

They may also voluntarily provide other status details, such as invoice acceptance, rejection, part-payment or assignment to third parties for collection.

Invoice statuses must be reported within a maximum of **four calendar days** (excluding weekends and public holidays) from the date on which the status in question arises.

➤ [Obligation to provide information to the public electronic invoicing system](#)

Invoice recipients must notify the **public electronic invoicing solution** of both the aforementioned invoice statuses and the **payment deadline**, irrespective of whether the invoice was issued via the public electronic invoicing solution or through a private platform for the exchange of electronic invoices.

This information must be reported within a maximum of **four calendar days** (excluding weekends and public holidays), from the date on which each of the reportable statuses arises.

Information may also be included regarding the **date of receipt of goods or provision of services** or, as the case may be, the date of receipt of the invoice where such information is relevant per the provisions of [article 4 of Law 3/2004, establishing measures to combat](#)

[late payment in commercial transactions](#) (hereinafter, the Commercial Late Payment Regulations).

The technical specifications set out in this communication will be set out in a ministerial order. The issuer may also voluntarily report whether invoices have been paid or remain unpaid.

9. Determination of payment deadlines

The payment deadline for each electronic invoice is determined on the basis of the information available in the electronic invoicing systems, in particular the data contained in the invoices themselves, the copies thereof and the payment details, to which the STA has access for deadline monitoring purposes.

The payment deadline is calculated in accordance with the provisions of [article 4](#) of the regulations on late payment in commercial transactions, notwithstanding any specific provisions set out in other regulations. Furthermore, calculation of the payment deadline depends, inter alia, on the information contained in the invoice such that if the date of the transactions is not stated, the date of issue of the invoice will be taken as the reference date.

10.- Access to information

The STA will use the information obtained from electronic invoices to provide data to various public bodies for the purpose of monitoring payment deadlines.

Specifically, during the first quarter of each year, it shall provide the **State Observatory on Late Payments in the Private Sector** with the **information necessary** to prepare the list of companies which, in the preceding year, have failed to comply with the applicable payment deadlines in accordance with the [Regulations on late payments in commercial transactions](#), and in respect of which the circumstances set out in [paragraph \(d\) of final provision six of Law 18/2022 of 28 September 2022, on the creation and growth of companies](#) exist.

11. Electronic invoice generation form

The STA must develop a free application or form which, subject to certain conditions, entrepreneurs and professionals may use to issue electronic invoices, generate invoice status information, and make this information available to the recipient or the tax authorities using the public electronic invoicing solution.

12. Other relevant provisions

The Regulations include additional provisions supplementing the legal regime, including:

- The establishment of certain sector-specific exclusions, such as those relating to the electricity market, the organised gas market and clearing houses and certain settlement systems in the aviation sector.
- The regulation of access to the information contained in the public solution: such information is classified and may only be used for legally prescribed purposes, primarily of a tax nature.

13. Amendment of the Invoicing Regulations

The Electronic Invoicing Regulations introduce significant changes to the Invoicing Regulations, notably the inclusion of an explicit requirement for electronic invoicing in B2B transactions.

Similarly, the concepts and requirements relating to electronic invoicing are reviewed, and the mechanisms for ensuring their authenticity and completeness are formalised.

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