



MINISTRY OF ECONOMY,
COMMERCE AND BUSINESS
MINISTRY OF FINANCE

REGULATORY IMPACT ANALYSIS REPORT

**DRAFT ROYAL DECREE IMPLEMENTING LAW 18/2022, OF 28 SEPTEMBER 2022, ON
THE CREATION AND GROWTH OF COMPANIES WITH REGARD TO ELECTRONIC
INVOICING BETWEEN COMPANIES AND PROFESSIONALS**

Last update: 30 January 2024.



CONTENTS

EXECUTIVE SUMMARY.....	4
REPORT.....	8
1. OPPORTUNENESS OF THE PROPOSAL.....	8
1.1. Grounds.....	8
1.2. Objectives.....	9
1.3. Analysis of alternatives.....	13
1.4. Adherence to the principles of sound Regulation.....	14
1.5. Annual Legislative Plan.....	15
2. CONTENT.....	16
3. LEGAL ANALYSIS.....	25
3.1 Repeal of Regulations.....	25
3.2 Tying in with national and European Union law.....	25
3.3. Legal basis and regulatory status.....	26
3.4. Entry into force.....	27
4. COMPLIANCE OF THE REGULATION WITH THE DISTRIBUTION OF POWERS.....	28
5. DESCRIPTION OF THE PROCEDURE.....	28
6. IMPACT ANALYSIS.....	30
6.1. Analysis of general economic impact and on SMEs.....	30
6.2. Impact on competition and market unity.....	32
6.3. Budgetary impact.....	34
6.4. Identification and measurement of administrative burdens.....	35
6.5. Climate change impact.....	37
6.6. Gender impact.....	37
6.7. Impact on childhood and adolescence.....	37
6.8. Impact on the family.....	38
7. OTHER IMPACTS.....	38

7.1. Impact on equal opportunities, non-discrimination and universal accessibility for persons with disabilities.....	38
7.2. Impact for the citizenry and for administrating the development or use of the media and services of the digital administration.....	39
8. EX POST EVALUATION.....	39
A. ANNEX I. SUMMARY OF THE ARGUMENTS TO THE TEXT OF THE ROYAL DECREE RECEIVED IN THE PROCEDURE OF PRIOR PUBLIC CONSULTATION.....	41
B. ANNEX II. SUMMARY OF THE ARGUMENTS TO THE TEXT OF THE ROYAL DECREE RECEIVED IN THE PROCEDURE OF HEARING AND PUBLIC INFORMATION.....	60

EXECUTIVE SUMMARY

Proposing Ministry/Body	Ministry of Economy, Trade and Enterprise and Ministry of Finance.	Date	23/02/2024
Title of Regulation	ROYAL DECREE IMPLEMENTING LAW 18/2022, OF 28 SEPTEMBER 2022, ON THE CREATION AND GROWTH OF COMPANIES WITH REGARD TO ELECTRONIC INVOICING BETWEEN COMPANIES AND PROFESSIONALS		
Type of report	Normal <input checked="" type="checkbox"/> Abridged <input type="checkbox"/>		
TIMELINESS OF THE PROPOSAL			
Situation being regulated	This regulates the obligation of e-invoicing between companies and professionals, introduced by Law 18/2022, of 28 September 2022, on the creation and growth of companies.		
Goals sought	<p>The Royal Decree implements Article 12 of Law 18/2022, of 28 September 2022, with the aim of establishing the Spanish e-invoicing system that allows and complies with the obligations established in the aforementioned Law.</p> <p>The coordination of an e-invoicing system in our country as addressed by the draft Royal Decree has, as its main objective, the elimination of obstacles to the growth of companies and professionals through two ways:</p> <ul style="list-style-type: none"> - Combating Commercial Late Payment: Ensuring compliance with general and sectoral commercial late payment regulations, and allowing the monitoring with reliable data of payment deadlines from customers to suppliers. - The digitalisation of businesses and, in particular, small and medium-sized enterprises and self-employed professionals in line with the measures promoted by the various administrations to promote their digital transition. <p>An improvement in the payment deadlines to suppliers, together with greater certainty about these will allow smaller companies and the self-employed to make optimal use of their liquidity, reducing the working capital necessary for the activity and freeing up resources for a possible investment or recruitment of staff that is in line with greater business growth.</p>		

Main alternatives considered	<p>After the introduction of the obligation of e-invoicing between entrepreneurs and professionals, incorporated by Law 18/2022, of 28 September 2022, different alternatives have been assessed for its deployment, among other things taking into account the experiences of other countries of the European Union and Latin America. In particular, the implementation of a fully centralised e-invoicing system, with a single and public platform, has been assessed; such as adopting a fully decentralised system based on the interconnection of private e-invoicing platforms. Finally, we have opted for a mixed system with private platforms that can be interconnected, and a public infrastructure that closes the system and provides easier and free access to smaller companies and professionals.</p> <p>The alternative to not adopting the Royal Decree has not been assessed, since it is a regulatory development mandated by Law 18/2022, of 28 September 2022, and on which critically depends the entry into force of the obligation of e-invoicing between companies and professionals.</p> <p>Likewise, its regulation has been ruled out by means of another regulatory instrument, because the Law stipulates that its implementing rule is a joint proposal of the Ministries of Economy, Trade and Enterprise and of Finance and Public Service, to which the concept of the Royal Decree is better adapted.</p>
CONTENT AND LEGAL ANALYSIS	
Type of Regulation	Royal Decree
Structure of the regulation	The Regulation consists of a preamble, 12 articles, four additional provisions, one transitional provision and three final provisions.
Reports received	-
Hearing procedure	<p>Prior public consultation. The draft was subject to prior public consultation between 7 March and 22 March 2023.</p> <p>Hearing and Public Information The draft was submitted for hearing and public information between 19 June and 10 July 2023.</p>

IMPACT ANALYSIS

<p>Compliance with the distribution of powers</p>	<p>This draft Royal Decree is issued under the exclusive competence of the State provided for in the Article 149(1)(13) of the Spanish Constitution, which gives the State exclusive competence over regulating the bases and the coordination of the general planning of economic activity.</p>	
<p>Economic and budgetary impact</p>	<p>Effects on the economy in general and on SMEs.</p>	<p>It will have positive effects on the economy as a whole, as it is expected to foster a good pay culture between companies and professionals, and promote digitalisation and business growth.</p>
	<p>In relation to competition and market unity.</p>	<p><input type="checkbox"/> The Regulation has no significant effect on competition and market unity.</p> <p><input checked="" type="checkbox"/> The Regulation has positive effects on competition and market unity.</p> <p><input type="checkbox"/> The Regulation has negative effects on competition and market unity.</p>
	<p>With respect to administrative burdens.</p>	<p><input type="checkbox"/> It entails a reduction in administrative burdens.</p> <p><input checked="" type="checkbox"/> It generates new administrative burdens</p> <p><input type="checkbox"/> It does not affect the administrative burdens</p>
	<p>With respect to budgets, the Regulation:</p> <p><input checked="" type="checkbox"/> It affects State Administration budgets</p> <p><input type="checkbox"/> It affects the budgets of other Territorial Administrations</p>	<p><input checked="" type="checkbox"/> It involves an annual expenditure of EUR 17 755 645.70.</p> <p><input type="checkbox"/> It involves income</p>
<p>Climate change impact</p>	<p>Negative <input type="checkbox"/></p> <p>Neutral <input type="checkbox"/></p> <p>Positive <input checked="" type="checkbox"/></p>	

Gender impact	Negative <input type="checkbox"/> Neutral <input checked="" type="checkbox"/> Positive <input type="checkbox"/>	
Impact on childhood and adolescence	Negative <input type="checkbox"/> Neutral <input checked="" type="checkbox"/> Positive <input type="checkbox"/>	
IMPACT ON FAMILIES	Negative <input type="checkbox"/> Neutral <input checked="" type="checkbox"/> Positive <input type="checkbox"/>	
Other impacts considered	IMPACT ON EQUAL OPPORTUNITIES, NON-DISCRIMINATION AND UNIVERSAL ACCESSIBILITY FOR PERSONS WITH DISABILITIES.	Negative <input type="checkbox"/> Neutral <input type="checkbox"/> Positive <input checked="" type="checkbox"/>
	Impact for the citizenry and for administrating the development or use of the media and services of the digital administration.	Negative <input type="checkbox"/> Neutral <input type="checkbox"/> Positive <input checked="" type="checkbox"/>

REPORT

1. OPPORTUNENESS OF THE PROPOSAL.

1.1. Grounds.

One of the factors hindering the growth of companies in Spain, especially small and medium-sized enterprises (hereinafter SMEs), is the phenomenon of commercial late payment, understood as the non-timely compliance with a payment obligation. In particular, when the maximum payment period between private companies exceeds 60 days as established by Law 3/2004, of 29 December 2004, establishing measures to combat late payment in commercial transactions, subsequently amended by Law 15/2010, of 5 July 2010, and with the exceptions contained in specific sectoral legislation.

In this sense, the various studies of private and public entities specialised in the matter raise serious doubts concerning compliance with this Regulation, with smaller companies being the ones suffering most from its negative effects. In particular, late payments have a negative impact on their liquidity and, therefore, on their projects, investment capacity and solvency. Thus, among the main consequences of late payments we can mention the additional need for financing, the increase in financial costs, the uncertainty regarding risk taking, the reduction of margins, the loss of customers or the worsening of business solvency.

Added to the previous problem is the fact that the asymmetry in the bargaining power between customers and suppliers, and the fear of a potential loss of customers, makes the claim of the right to payment within the deadlines, stipulated in Law 3/2004 of 29 December 2004, infrequent.

Based on the above, it is necessary to improve compliance with the Law on combating commercial late payment and payment behaviour in commercial transactions, promoting a culture of responsible payment. In this regard the invoice is particularly important, as a basic commercial document of the business activity in which the supplies of goods and services on which the activity of any company is based, with its maximum importance being in the fields of economics, finance and tax.

Thus, with the coordination of the e-invoicing system proposed in this Royal Decree, it is intended to eliminate obstacles to the growth of companies and professionals by means of:

- Enhancing the fight against commercial late payments: Ensuring compliance with general and sectoral commercial late payment regulations, and allowing the monitoring of this phenomenon with reliable data on payment terms from customers to suppliers.

In particular, it is estimated that the obligation to invoice electronically through the proposed system will help combat two of the causes of commercial late payment: technology, since the automation of validation, accounting and payment processes will reduce the time needed to process payments; and the one related to the imbalance of bargaining power of major customers over their suppliers, since the system will allow obtaining the real situation of the payment dates both through the platform that intervenes the transaction and through the Public Administration, which will be notified of this.

- Promoting the digitalisation of enterprises and, in particular, small and medium-sized enterprises and self-employed professionals, in line with the measures promoted by the various administrations to promote their digital transition. In this sense, the Recovery Plan contains various initiatives linked to the promotion of digitalisation of companies, such as the 'Digital Kit' programme.

However, the obligation to invoice electronically will be another element in the digitalisation of a series of horizontal processes of companies and professionals, such as the receipt of invoices, their accounting and associated treasury management, or the completion in the medium term of the obligations to provide information with the tax administration.

As a result, smaller companies and the self-employed will be able to make optimal use of their liquidity, reduce the working capital needed for the activity, and free up resources for a possible investment or hiring of staff that encourages greater business growth.

Based on the above, this Royal Decree proceeds to develop the Spanish system of e-invoicing between companies and professionals, to establish, among other aspects, the different roles that e-invoicing platforms, suppliers, customers, financial institutions and Administration must perform in this field; as well as to specify the requirements that will be required of operators wishing to carry out the activity of electronic platform in the new system.

1.2.Objectives.

The purpose of the Regulation is to determine the architecture on which the Spanish 'Business to Business' (hereinafter, B2B) electronic invoice exchange system will be supported, developing the elements established in Law 18/2022, of 28 September 2022.

Based on this objective, and after numerous technical meetings with the sector of e-invoicing service providers and with futures required by the Regulation (representative organisations of the business sector and the self-employed); a design has been devised that is deemed to be in line with the objectives pursued. All of this, minimising as much as possible, as required by the text of the Law, the effort of compliance and adaptation of companies that already use e-invoicing in their B2B relationships.

In this sense, the main elements of the e-invoicing architecture finally chosen can be summarised in seven points. It will involve a scheme:

1. Mediated.
2. Interoperable.
3. Network:
4. To transmit both invoices and information about their payment.
5. To enhance private and public transparency on payment deadlines.
6. It will be complementary to the tax regulation of the invoice.
7. It will facilitate affordable access for SMEs and professionals.

A mediated scheme through a network of private platforms subject to minimum Regulation. The option for an mediated system in which electronic invoices have to pass through one platform versus another where electronic invoices can be sent directly between suppliers to the customer is based on three reasons; the first of these is that it is estimated that the need to involve a majority third-party operator of the platform in forwarding invoices and information on their payment implies, in itself, a strong disincentive to the practices of commercial late payment and breach in payment terms by making its concealment based on the imbalance of bargaining power between customer and supplier much more complex. The second reason is that it has been possible to verify that the ecosystem of private companies providing the invoicing exchange platform service is sufficiently broad, and has the necessary capacity to meet the needs of a system that universalises the obligation of B2B e-invoicing. Finally, it is deemed that the only realistic option for obtaining realistic information from

governments on payment terms is not to rely fully on counterparties to business transactions, where there is often a power imbalance that results in virtually no complaints of breaching payment deadlines.

That network of platforms will be complemented by a public basic exchange system for invoices provided by the public administration, in which issuers of electronic invoices or their designated platforms will be required to deposit them in a single format at the headquarters of the State Tax Administration Agency, which will formally validate them and make them available to their recipients or their representatives or platforms at the same location.

An interoperable system, with structured formats in which the semantic data model is unique and compliant with the European standard (EN 16931) and in which a limited number of syntaxes of the electronic invoice message most used in our country and internationally are accepted. A short list of formats is therefore proposed based on its presence today in B2B invoicing in Spain and that includes, as established by Law 18/2022, of 28 September 2022, all those that are already accepted for invoicing to Spanish public administrations:

- o UBL or Universal Business Language (includes PEPPOL)
- o EDIFACT
- o Cross Industry Invoice
- o Facturae
- o Authorisation for inclusion by ministerial order of sectoral formats or future developments.

It is important to note that this decision to back electronic invoice formats of a structured type excludes merely sending electronically-signed simple PDFs by electronic means, although it is a formula widely used in Spain both in B2B and B2C transactions. This is because the PDF format is an unstructured format that describes an image, and on which it is not possible to organise an automation of processes on the invoices received to expedite their accounting, management and eventual payment.

An interconnected system where private electronic invoice exchange platforms have an obligation to interconnect with any other platforms that request it, provided that the latter comply with minimum requirements. This design configures a mesh of interconnections of private electronic invoice exchange platforms that allows a company or professional to

designate a platform of their choice and, through this, to send an electronic invoice to any of its customers.

There are two alternatives to such systems. The first is the single centralised platform (such as the Italian SdI) in which all invoices must go through a public platform. This alternative has been ruled out for two reasons: the first is its cost for public coffers, and that it entails the need to exchange invoices of minimum content (the one required by tax regulations); the second is that the sectors that previously used private public invoice solutions exchanged much more information than the minimum, which has led them to use two formats of invoice in parallel, the commercial and the tax, which has increased their costs.

The second alternative is a system with a public e-invoicing platform that serves at the same time as a service provider of last resort for smaller companies and professionals, and a central axis by default for interconnections between private platforms (as is being proposed in the French system, which is not yet in operation). Establishing a public platform as an optional axis of the system continues to have a problem of costs and generating a system that is highly dependent on a single infrastructure and potentially less resilient.

Finally, we have opted for a mixed system with private platforms that can be interconnected together with a public infrastructure, which closes the system and provides easier and free access to smaller companies and professionals.

The minimum requirements for private platforms required for interconnection will be focused on compliance with international information security standards (ISO 27001 or equivalent certification), communications security, minimum service levels, and authentication and message validation capabilities.

A system that collects the date of payment. The exchange between counterparties through the platform(s) at the time of payment of each invoice is an essential feature of the system, given its objective of combating breaches of payment deadlines. Electronic invoicing platforms will be free to decide the technological formula with which they implement the exchange of information on the payment of the invoice between supplier and customer. Inquiries with different platforms have highlighted that this feature is already used by some of their customers (typically in the consumer sector) but that it is not widespread. It is also a possibility offered by some AAPPs through the FACE e-invoicing system.

While payment is the most critical point of the system, other international models have established information, as mandatory or voluntary, on the platform by counterparts from

other invoice statuses as input of the invoice into the system, acknowledgement of receipt, acceptance/rejection of the invoice or expected payment date.

A system with special support for the entry of SMEs and professionals. The greatest challenge for the future e-invoicing system will be the integration of smaller companies and professionals. It is precisely the small size that in many cases makes the previous digitisation level very low. To support the overcoming of these difficulties, certain considerations for this group have been included in the design of the e-invoicing system:

- Access to the 'Digital Kit' aid programme, which includes funding to implement e-invoicing systems.
- Longer transition, up to 2 years, for the extension of the obligation to companies and professionals who invoice less than EUR 8 million per year.

A system that enhances transparency as a weapon against deadline breaches. The Law 18/2022, of 28 September 2022, already includes a reinforcement of incentives to comply with the Regulations on commercial late payment in Spain through transparency requirements. The Law strengthens the data that larger companies must provide concerning their payment deadlines in their annual accounts by linking it directly to the degree of compliance with the commercial late payment regulations; however, that information cannot be expected to be completely truthful without a contrast capability such as the one provided by the B2B e-invoicing system.

In addition to private transparency, the Law also reinforces the element of public transparency with the creation of the State Observatory on Private Late Payment, whose roles include monitoring the evolution of average payment periods and late payments in commercial transactions, and the annual publication of a list of companies that have failed to meet payment deadlines. In order for the Observatory to meet its objectives, it is a priority to establish a way for it to receive information from the e-invoicing system.

A system that does not conflict with the field of taxation, but is complementary and seeks out synergies with it. It is important to note that the regulatory development of B2B e-invoicing will not substantially change the current invoicing Regulation contained in Royal Decree 1619/2012, of 30 November 2012, rather than in relation to the obligation of e-invoicing for transactions between companies and professionals and the definition of e-invoicing. The invoicing obligation, the minimum content of the invoice, the simplified invoice regime and the rest of the Regulation will not undergo any significant alterations.

Finally, it is important to highlight certain elements that do not change with the current project of universalising e-invoicing between companies and the self-employed. In the first instance, the draft will not affect the perimeter of transactions and agents required to issue invoices, the e-invoicing schemes to the public administrations or the current regime of e-invoicing from companies to individuals (based on the consent of the individual).

1.3. Analysis of alternatives.

The need to enact this Regulation derives from the provisions of the seventh final provision of Law 18/2022, of 28 September 2022, among which regulatory development authorisations are empowered to the Ministries of Economy, Trade and Enterprise and Finance and Public Service, to determine the technical and information requirements to be included in the electronic invoice for the purpose of verifying the payment date and obtaining the average payment periods, the requirements of minimum interoperability between providers of technological solutions of electronic invoices, and the requirements of security, monitoring and standardisation of the computer devices and systems that generate the documents.

Therefore, the alternative of not adopting this Royal Decree has not been assessed, since it is a regulatory development governed by Law 18/2022, of 28 September 2022, and on which critically depends the entry into force of the obligation of e-invoicing between companies and professionals.

In relation to the chosen e-invoicing model, various alternatives have been assessed for its deployment, taking into account, among others, the experiences of other countries of the European Union and Latin America.

In particular, the implementation of a fully centralised e-invoicing system, with a single and public platform, has been assessed; such as adopting a fully decentralised system based on the interconnection of private e-invoicing platforms.

Finally, we have opted for a mixed system with private platforms that can be interconnected together with a public infrastructure, which closes the system and provides easier and free access to smaller companies and professionals.

Finally, as regards the finally chosen normative status, since it is a regulatory development of Law 18/2022 of 28 September 2022, it is necessary that this regulatory rank corresponds to a Royal Decree, taking into account also that it is necessary to introduce certain specific amendments to the Regulation regulating invoicing obligations, adopted by Royal Decree 1619/2012 of 30 November 2012.

1.4. Adherence to the principles of sound Regulation.

This Royal Decree is in line with the principles of good Regulation (*necessity, effectiveness, proportionality, legal certainty, transparency and efficiency*) established in Article 129 of Law 39/2015 of 1 October 2015 on the Common Administrative Procedure of Public Administrations.

As regards the principles of necessity and effectiveness, the Regulation is the most appropriate instrument for achieving an objective of general interest, such as combating commercial late payments and the promotion of the digitalisation of the companies smaller in size. In addition, this purpose and the measures contained in the Royal Decree are consistent with the new legislative proposals of the European Commission in this area, such as the draft 'VAT in the Digital Age', published on 8 December 2022.

The Regulation it is also in line with the principle of proportionality, since it contains the measures essential for the fulfilment of the objectives set out.

With regard to the principle of legal certainty, the content of this Regulation is consistent with the rest of the legal system, in particular Royal Decree 1619/2012, of 30 November 2012, generating a stable, predictable, integrated, clear and secure regulatory framework that will facilitate their knowledge and understanding.

In accordance with the principle of transparency, prior to the drafting of the text of this Royal Decree, the prior public consultation, provided for in Article 133 of Law 39/2015, of 1 October 2015, has been confirmed through the web portal of the Ministry of Economy, Trade and Enterprise, in conjunction with Article 26(2) of Law 50/1997, of 27 November 1997, of the Government.

In addition, economic and social stakeholders and the most representative sectors potentially affected have been consulted. Additionally, the draft has been subjected to the procedure of information and public participation of Article 26(6) of Law 50/1997, of 27 November 1997, of the Government.

Among the reports collected throughout the processing of the draft legislation, it should be noted: (...)

In any event, it should be noted that prior to starting to process it and in order to advance the preparatory work necessary for this regulatory development, the Government Delegated Commission for Economic Affairs set up in February 2022 a Working Group for the deployment of electronic invoices, with the participation of the Ministries and Public Agencies that, due to

their competences and capacities, were called upon to make the draft viable. The results achieved made it possible to design the main features of the e-invoicing system's architecture listed in the Royal Decree. Pursuant to the principle of efficiency, the administrative burdens of the Regulation are limited to those essential for the achievement of the purposes described.

1.5. Annual Legislative Plan.

This Royal Decree has been included in the Regulatory Annual Plan for 2023 that the Council of Ministers has approved in accordance with the provisions of Article 25(3) of the Law 50/1997 of 27 November 1997 on the Government.

2. CONTENT

The Royal Decree consists of a preamble, [12] articles, [four] additional provisions, [one] transitional provision and [three] final provisions.

- **Article 1. Purpose**

This describes the purpose of the Regulation, consisting of developing Article 2 bis of Law 56/2007, of 28 December 2007, in its wording given by Law 18/2022, of 28 September 2022, in relation to the technical and information requirements of the future Spanish e-invoicing system between companies and professionals, the invoice statuses and minimum interoperability requirements between providers of electronic invoice technology solutions.

- **Article 2. Definitions.**

This establishes a number of definitions necessary for the correct deployment of the new obligation, such as '*Mandatory e-invoicing between entrepreneurs and professionals*' from '*Electronic invoice exchange platform*', or '*Public Electronic Invoicing Solution*'.

- **Article 3. Scope.**

This contains the provisions relating to the subjective scope of the Regulation, maintaining, in general terms, the current typology of agents required to issue invoices in accordance with the Regulation Regulating Invoicing Obligations, adopted by Royal Decree 1619/2012 of 30 November 2012.

It also stipulates that invoices must be issued in electronic form when the parties to the transaction have opted for material compliance with the obligation to issue invoices through the recipients of the transaction or by third parties.

- **Article 4. Exceptions to the e-invoicing obligation.**

In line with the previous article, the type of operations for which it is mandatory is maintained issue, transmit and deliver invoices in accordance with Royal Decree 1619/2012 of 30 November 2012.

Only those documented through simplified invoices would be exempted issued under the provisions of Article 4 of the Regulation Regulating Invoicing Obligations, adopted by Royal Decree 1619/2012 of 30 November 2012; those that are documented voluntarily through invoices without there being an obligation to do so in accordance with Royal Decree 1619/2012 of 30 November 2012; and other exclusions which may temporarily or definitively be established by order of the head of the Ministry of Economy, Trade and Enterprise in view of the sound economic functioning of the sector concerned.

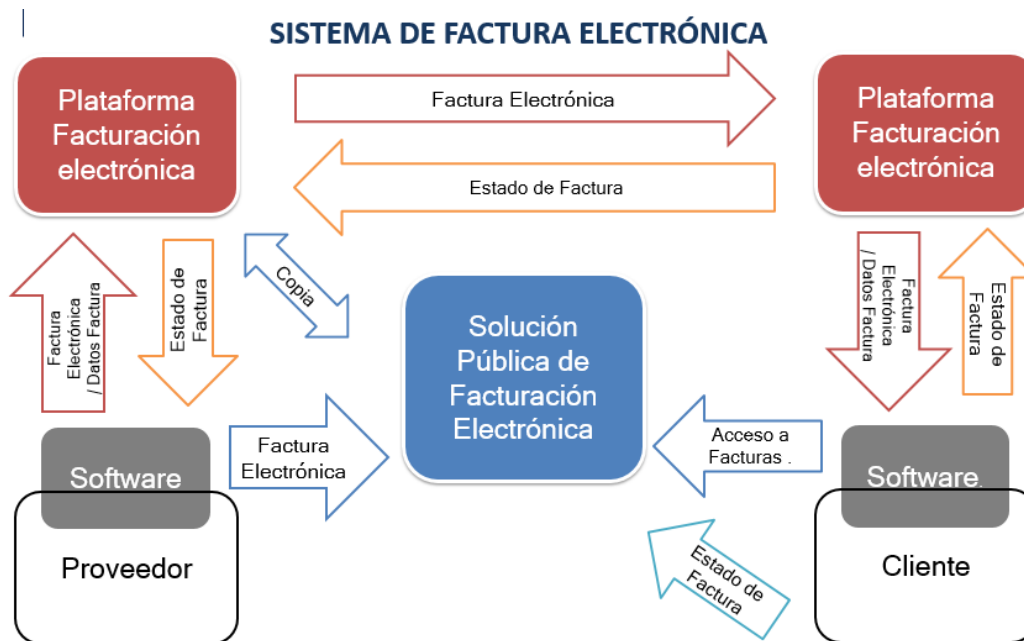
- **Article 5. Spanish e-invoicing system.**

This defines the basic characteristics of the future Spanish e-invoicing system, which will be made up of private electronic invoice exchange platforms and the public e-invoicing solution, which will also fulfil the function of repository of invoices, and which will be managed by the Public Administration.

In this way, e-invoicing can be carried out through private platforms for exchanging electronic invoices, through the public e-invoicing solution or by combining both routes.

Regardless of the route by which the electronic invoice is sent to the customer, all electronic invoice issuers who do not use the public e-invoicing solution for invoicing, will be obliged to simultaneously send a faithful copy in the Facturae syntax to the aforementioned public solution. For the purposes of the Royal Decree, a faithful copy of the contents of the invoice will be understood as that containing the information on the concepts of the original electronic invoices that have equivalent semantic correspondence and are contemplated in the syntax of the public invoicing solution, in all instances complying with the minimum mandatory requirements defined in Article 6, or, where applicable, 7(2), of the Regulation regulating invoicing obligations, adopted by Royal Decree 1619/2012 of 30 November 2012.

Figure 1.- Descriptive diagram of the Spanish e-invoicing system.



SISTEMA DE FACTURA ELECTRÓNICA	ELECTRONIC INVOICING SYSTEM
Plataforma Facturación electrónica	Electronic Invoicing Platform
Factura Electrónica	Electronic invoice
Estado de Factura	Invoice Status
Solución Pública de Facturación Electrónica	Public Electronic Invoicing Solution
Software	Software
Proveedor	Supplier
Cliente	Customer
Copia	Copy
Acceso a Facturas	Access to Invoices
Factura Electrónica / Datos Factura	Electronic Invoice/Invoice Data

Entrepreneurs and professionals who have decided to receive their electronic invoices, in whole or in part, through a private electronic invoice exchange platforms, must make public their point or points of entry of electronic invoices in all their communications with other companies and professionals and, if they have one, on their website. Operators of platforms for exchanging private electronic invoices must also make available a system of consultation open to the public that allows to know which companies have chosen them as a point of entry. In the event that companies and professionals have not yet publicly identified their electronic invoice entry point, their point of entry will be deemed to be the public e-invoicing solution.

Where entrepreneurs, natural or legal persons, and professionals have not explicitly agreed with their suppliers to receive their electronic invoices through one or more private electronic invoice exchange platforms, they will be deemed to opt for the public e-invoicing solution without having to make any representations.

- **Article 6. Interoperability of electronic invoice formats.**

This specifies the technical aspects of e-invoicing, stipulating that the invoice must be substantiated in a structured computer message, adjusted to the semantic data model EN16931 of the European Committee for Standardisation and under one of the following syntaxes: industry-wide CEFACT/UN invoice XML message as specified in diagrams XML 16B (SCRDM - CII); invoice UBL messages and credit note as defined in ISO/IEC 19845:2015; EDIFACT invoice message in accordance with ISO 9735, and Facturae message in the current version at all times.

However, by order of the person in charge of the Ministry of Economy, Trade and Enterprise, additional permitted syntaxes may be added in view of the extent of their use in a given economic sector or technological innovation in this field, as well as limiting, if necessary, the versions valid for each of the syntaxes. In addition, in order to ensure interoperability between private electronic invoice exchange platforms, operators of private platforms should be able to transform the invoice message between all supported formats ensuring the preservation of the authenticity of its origin and the integrity of its content.

All electronic invoices issued through private electronic invoice exchange platforms will be signed by the issuer with an advanced electronic signature.

Where the electronically signed electronic invoice is transmitted from a private electronic invoice exchange platform designated by the issuer to a different private electronic invoice exchange platform designated by the recipient of the invoice, the syntax and technical specifications of that invoice will be as agreed by the issuer and recipient of the invoice.

Entrepreneurs and professionals may stipulate that electronic invoices they receive contain specifications of information beyond the minimum content regulated in the Regulation regulating invoicing obligations, adopted by Royal Decree 1619/2012, of 30 November 2012, or beyond the content required by any other Regulation; provided that they have contractually agreed with their supplier. The inclusion in the electronic invoice of information provided by the recipient of the invoice may only be required when such information has been reliably forwarded to the issuer of the invoice prior to the date of the documented transaction.

- **Article 7. Interconnection between private electronic invoice exchange platforms.**

This establishes that operators of private electronic invoice exchange platforms will have the obligation to interconnect with any other private electronic invoice exchange platforms that is part of the Spanish electronic invoice system when requested by one of their customers.

Alternatively, and if their customers allow it, operators will be able to use the public e-invoicing solution as a means of interconnection for exchanging invoices. Once a request for interconnection has been received from a private platform operator, it is its responsibility that such interconnection is operational within a maximum period of a month.

Where operators use the public e-invoicing solution as a means of interconnection for the exchange of invoices, the private e-invoicing platforms of the recipients of electronic invoices will be responsible for reporting payment information to the public e-invoicing solution.

Interconnection between platforms will reach at least the exchange of electronic invoices and the communication statuses in Article 8.

If the interconnection between platforms fails to become operational, the applicant electronic platform operator will deposit the invoices addressed to the platform with which it wishes to interconnect in the public e-invoicing solution. From the end of the maximum period and as long as the interconnection between platforms is not operational, the electronic invoice exchange platform receiving the interconnection request will be obliged to receive such invoices by that means. The customers of that private electronic invoice exchange platform will also be obliged to accept that electronic invoices are forwarded to them by that means for the duration of this situation.

- **Article 8. Electronic Invoicing Statuses.**

This stipulates the invoice statuses to be reported by the recipient of the invoice, and which will be at least the commercial acceptance or rejection of the invoice and its date; and the full actual payment of the invoice and its actual date of payment. Additionally, the following statuses may be reported: the partial commercial acceptance or rejection of the invoice and its date; partial payment of the invoice, amount paid and its date; the transfer of the invoice to a third party for collection or payment, with identification of the transferee and its date of assignment.

The information concerning the invoice statuses must be submitted within a maximum period of 4 calendar days from the date of the status that is reported in each case.

- **Article 9. Public e-invoicing solution.**

This establishes that the State Tax Administration Agency will be the body of the Public Administration in charge of developing and managing the public e-invoicing solution, which

will be governed by this Royal Decree and by the order that the holder of the Ministry of Finance dictate in its development.

Regardless of the eligible syntaxes in the Spanish e-invoicing system, companies and professionals using the public e-invoicing solution must use the Facturae syntax.

In the case of using the public solution for e-invoicing, electronic invoices must comply with the minimum requirements on the content defined in the Regulation regulating invoicing obligations, adopted by Royal Decree 1619/2012, of 30 November 2012.

In addition, there may be additional voluntary content of e-invoices provided that it is possible to fit this into the e-invoicing syntax admitted in the public e-invoicing solution.

- **Article 10. Communication of invoice payment information to the public e-invoicing solution.**

This establishes as mandatory the communication of the full actual payment of invoices or the communication of their rejection to the public e-invoicing solution by the recipients of electronic invoices, regardless of whether the public e-invoicing solution or a private electronic invoice exchange platforms has been used or whether the invoice statuses have also been submitted through the latter. This communication of payments to the public e-invoicing solution may be delegated to the private platform with which the recipient of the invoice works, provided that the latter has provided the platform with the necessary information and authorisation to do so.

The recipients of electronic invoices will inform the full effective payment of each invoice received and not rejected by the recipient, as well as the effective date of such payment, by using a payment communication service within a maximum period of 4 calendar days that will provide the public e-invoicing solution, excluding Saturdays, Sundays and national holidays, from that actual date of payment. The specifications of this payment communication service of the public e-invoicing solution will be determined by joint order of the head of the Ministry of Economy, Trade and Enterprise and of the head of the Ministry of Finance.

Through the public e-invoicing solution, you can consult the existing data on the payment of invoices in it.

- **Article 11. Requirements to operate as an electronic invoice exchange platform.**

This establishes the technical requirements for private electronic invoice exchange platforms that are part of the Spanish electronic invoice system. Among them, having proven ability to

connect with the public e-invoicing solution and exchanging electronic invoices in all syntaxes supported by the Regulation; being able to operate with advanced electronic signatures in accordance with Regulation (EU) No 910/2014 of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC; safeguarding data-governance and confidentiality standards, regardless of the agreements with entrepreneurs and professionals who are their customers, by providing security systems to avoid information breaches; or having capacity and ensuring free interconnection and interoperability with other platforms.

- **Article 12. Destination of information concerning electronic invoices and their payment.**

This specifies the destination to be given to the information obtained through electronic invoices. In particular, the public administration body responsible for managing the public e-invoicing solution will provide access to the electronic invoice repository to the copies sent to the public e-invoicing solution and to the information on the payment of invoices, to allow the calculation of the payment period of each invoice and to monitor compliance with the Regulations on commercial late payments in the different sectors of the economy, at least to the State Observatory of Private Late Payment, the Ministry of Economy, Trade and Enterprise and the Ministry of Industry and Tourism.

In line with the above, the public administration body in charge of managing the public e-invoicing solution will grant access to the State Observatory of Private Late Payment to all the information available for the performance of its function of annual publication of a list of companies that have failed to comply with the payment deadlines in accordance with Law 3/2004, of 29 December 2004, establishing measures to combat late payment in commercial operations or other applicable sectoral Regulations, and in which the circumstances provided for in the sixth final provision of Law 18/2022, of 28 September 2022, on the creation and growth of companies are met.

- **First additional provision. Electronic invoice generation form.**

This mandates the public administration body in charge of managing the public e-invoicing solution, to develop a free application or form that, under certain conditions and requirements, will offer minor entrepreneurs and professionals to enable these operators to generate electronic invoices and make them available to counterparties and the public administration using the public e-invoicing solution.

- **Second additional provision. Exceptions to application.**

This excludes from the provisions of the Royal Decree for regulated activities carried out by the electricity market operator and by the regulated gas organised market operator, to the extent that the markets in which they operate already have their own invoicing system, regulated by the National Commission for Markets and Competition, which includes a short-term payment cycle and specific guarantees.

- **Third additional provision. Regional tax administrations and public e-invoicing solution.**

This stipulates that the Provincial Councils of Vizcaya, Guipúzcoa and Álava, and the Provincial Treasury of Navarre may act, when authorised to do so in accordance with the authorisation rules established, on behalf of those entrepreneurs, natural or legal persons, or professionals who, having their domicile in the Historical Territories of the Autonomous Community of the Basque Country or in the Autonomous Community of Navarre, correspond to the jurisdiction of tax levies of those territories in accordance with the Regulations of the Economic Agreement and Agreement, for sending and receiving or downloading the e-invoicing of them through the Public Electronic Invoicing Solution.

Similarly, in cases where private e-invoicing platforms are used, the aforementioned Provincial Administrations may send and download, in the name and on behalf of the entrepreneurs who authorise them to do so, the faithful copies of invoices that are regulated in Article 5 of this Royal Decree.

- **Fourth additional provision. Access to electronic invoice information and copies of these in the public solution by public administrations.**

This establishes that the public e-invoicing solution will store the information of electronic invoices, as well as that of their copies and that of their full effective payment. This information will be used to calculate the payment deadlines and collection of invoices.

The tax administrations concerned, in exercising their legal powers of management and fiscal control, will have access to this information. For this purpose, the public administration body responsible for managing the public e-invoicing solution will enable, in a coordinated manner with the Provincial Treasuries and other interested administrations, the mechanisms of access and electronic exchange of information that are necessary to meet these needs.

- **Sole transitional provision. The submission of electronic invoices by subcontractors of public sector contracts.**

This stipulates that subcontractors obliged to submit to the main contractor their electronic invoices through the Register called 'FACeB2B' referred to in paragraph 3 of the thirty-second Additional Provision of Law 9/2017 of 8 November 2017 on Public Sector Contracts, will have 24 months from the date of publication of this Royal Decree in the Official State Gazette, to adapt compliance with this obligation to the e-invoicing system regulated in this Regulation.

- **First final provision. Amendment of the Amendment to the Regulation regulating invoicing obligations, adopted by Royal Decree 1619/2012 of 30 November 2012.**

This establishes a series of specific amendments to Royal Decree 1619/2012, of 30 November 2012, in order to accommodate it to the future characteristics and requirements of the new e-invoicing regime. These include:

- A new Article 8 bis is inserted to stipulate that where the recipient of the transaction is an entrepreneur or professional, the issue, transmission and delivery of electronic invoices will be mandatory. It also specifies which operations will be exempted from this obligation.
- Article 9 of the Regulation states that the issuance, transmission and receipt of the electronic invoice will be conditional on the consignee having given its consent, except in the cases of mandatory electronic invoices provided for in Article 8 bis.

- **Second final provision. Enabling regulatory development.**

This gives the head of the Ministry of Finance the power to specify, by Order, the technical elements that are necessary for the proper operation of the public invoicing solution, the forms of authentication and identification to access such a public solution, as well as the unique encoding of electronic invoices and their insertion in the different invoice syntaxes.

It also stipulates that possible modifications in the e-invoicing syntax admitted by the public e-invoicing solution, as well as any other technical requirements that may become necessary for the proper application of the Regulation may be introduced by a joint order of the head of the Ministry of Economy, Trade and Enterprise and the head of the Ministry of Finance.

- **Third final provision. Entry into force.**

This sets the entry into force of the Regulation twelve months after the date of its publication in the Official State Gazette, in line with the deadlines laid down in the eighth final provision of Law 18/2022, of 28 September 2022, on the creation and growth of enterprises, producing effects from that moment on for entrepreneurs and professionals whose turnover, calculated in accordance with the provisions of Article 121 of Law 37/1992, of 28 December 1992, on value added tax, exceeded EUR 8 million during the preceding immediate calendar year. For the remaining entrepreneurs and professionals, this Royal Decree will produce effects 12 months after its entry into force.

During the 12 months following the entry into force of this Royal Decree, companies that, in accordance with the eighth final provision of Law 18/2022, on the creation and growth of companies, are obliged to issue electronic invoices in their transactions with entrepreneurs and professionals must accompany these electronic invoices with a document in PDF format that ensures their readability, except where the recipient of electronic invoices voluntarily and expressly accepts to receive them in their original format.

For its part, the provisions of Articles 8 and 10 in relation to the obligation to report on the statuses of the invoice, will enter into force for professionals whose turnover had not exceeded during the previous calendar year EUR 8 million, 36 months after the publication of the Royal Decree. Until the expiry of that period, this obligation will be voluntary.

On the other hand, it is stipulated that the public e-invoicing solution must be available at least 2 months before the entry into force of the obligation of e-invoicing between entrepreneurs and professionals.

In any event, the entry into force of this Royal Decree is subject to obtaining the Community derogation from Articles 218 and 232 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax; or, alternatively, that such an exception is no longer necessary.

3. LEGAL ANALYSIS.

3.1 Repeal of Regulations.

This Royal Decree does not repeal any legislative provisions.

3.2 Tying in with national and European Union law

Under the provisions of Article 149(1)(13) of the Spanish Constitution, which gives the State exclusive competence over the Regulation of the bases and the coordination of the general

planning of economic activity, this Royal Decree implements Law 18/2022 of 28 September 2022 (in the exercise of the regulatory authority contained in its seventh final provision) with regard to the provisions of Article 12, which states in its first paragraph, that *'all entrepreneurs and professionals will issue, send and receive electronic invoices in their business relations with other entrepreneurs and professionals'*;

Internally, this Royal Decree is inserted and is respectful of the following national legal and regulatory rules set out in chronological order:

1. Law 37/1992, on Value Added Tax.
2. Law 58/2003, of 17 December 2003, on General Taxation.
3. Law 3/2004, of 29 December 2004, establishing measures to combat late payment in commercial transactions
4. Law 56/2007, of 28 December 2007, on measures to boost the information society.
5. Royal Decree 1619/2012, of 30 November 2012, adopting the Regulation regulating invoicing obligations.
6. Law 25/2013, of 27 December 2013, on the promotion of e-invoicing and creation of the accounting register of invoices in the Public Sector
7. Organic Law 3/2018, of 5 December 2018, on protection of personal data and guarantee of digital rights.
8. Draft Royal Decree xx/xxxx, of xx of xxxx adopting the Regulation establishing the requirements to be adopted by computer or electronic systems and programs that support the invoicing processes of entrepreneurs and professionals, and the standardisation of formats of invoicing records.

At Community level, this Royal Decree relates directly to Council Directive 2006/112/EC, of 28 November 2006, on the common system of value added tax, hereinafter referred to as the VAT Directive, which devotes Articles 217 to 249 thereof to regulate the legal framework for invoicing. In particular, Articles 232 to 237 set out the applicable rules on e-invoicing.

Article 218 of the VAT Directive provides that Member States are obliged to accept as invoices any document or message on paper or in electronic form: Article 232 thereof makes its use subject to prior 'acceptance' by the addressee.

Consequently, the introduction of an e-invoicing obligation in Spain requires, unless this is no longer necessary, a Community derogation from both articles in order to: (i) only electronic invoices in mixed or structured format issued in B2B transactions can be considered invoices

by the Spanish administrations; and that (ii) the issuer, when sending an invoice in that format, does not need to obtain the consent of the recipient (company or self-employed person).

In this regard, the Ministry of Economy, Trade and Enterprise, in collaboration with the Ministry of Finance, has already initiated the necessary procedures to obtain this Community derogation.

In addition, the measures contained in the Royal Decree are consistent with the European Commission's new legislative proposals in this field, such as the project 'VAT in the Digital Age', published on 8 December 2022, and proposing that from 1 January 2024 e-invoicing is subject to common European standards and in no case subject to any prior authorisation or validation. In short, giving freedom to each Member State to establish mandatory e-invoicing systems.

3.3. Legal basis and regulatory status.

This Regulation takes the form of a Royal Decree in response to the regulatory authority incorporated by Law 18/2022, of 28 September 2022, in its seventh final provision, and is configured as a general rule that develops innovative elements that are inserted into the legal system with the intention of lasting over time and not exhausting its validity with the execution of its terms.

Likewise, the form of a royal decree is necessary to make several specific and necessary amendments to Royal Decree 1619/2012, of 30 November 2012, in order to accommodate it to the future characteristics and requirements of the new e-invoicing regime.

Finally, whereas the deployment of the e-invoicing obligation has as its main objective boosting the fight against commercial late payments, considered one of the main structural challenges of our business fabric; and thereby promote the growth of companies and reduce their funding constraints; this Regulation is issued on the basis of the powers conferred on the Directorate-General for Economic Policy, in Articles 5(1)(a) and 5(1)(n) of Royal Decree 403/2020 of 25 February 2020, which develops the basic organisational structure of the Ministry of Economic Affairs and Digital Transformation, in the field of study, elaboration and coordination of regulatory proposals on structural reforms with economic impact, and the analysis and proposal of actions to reduce limitations on business financing.

3.4. Entry into force.

The third final provision of the draft states that the Regulation will enter into force 12 months after its publication in the 'Official State Gazette'. In this way, the Royal Decree complies with the provisions of the eighth final provision of Law 18/2022, of 28 September 2022, which

establishes that e-invoicing between entrepreneurs and professionals will give rise to effects, for entrepreneurs and professionals whose volume of transactions, calculated in accordance with the provisions of Article 121 of Law 37/1992, of 28 December 1992, on value added tax, has exceeded EUR 8 million during the previous immediate calendar year. For the remaining entrepreneurs and professionals, this Royal Decree will produce effects 12 months after its entry into force.

In turn, as an adaptation mechanism for those companies for which the obligation to receive electronic invoices has not yet entered into force (those whose invoicing had not exceeded EUR 8 million during the immediate calendar year), it is established that during the 12 months following the entry into force of this Royal Decree, companies obliged to issue electronic invoices in their transactions with entrepreneurs and professionals must accompany these electronic invoices with a PDF document that ensures their readability, except where the recipient of electronic invoices voluntarily and expressly accepts to receive them in their original format.

Finally, in relation to the obligation of the addressees of the invoice to report the statuses of the invoice provided for in Articles 8 and 9, it has been deemed appropriate to provide for a longer transitional period to allow smaller operators to better adapt. In particular, it will enter into force for professionals whose invoicing would not have exceeded EUR 8 million in the previous calendar year, 36 months after the publication of the Royal Decree. Until the expiry of that period, this obligation will be voluntary.

As indicated above, the entry into force of the Regulation is subject, unless it is no longer necessary, to the obtaining of a Community derogation from Articles 218 and 232 of Council Directive 2006/112/EC, of 28 November 2006, on the common system of value added tax.

4. COMPLIANCE OF THE REGULATION WITH THE DISTRIBUTION OF POWERS.

The Royal Decree is issued under the provisions of Article 149(1) (13) of the Spanish Constitution, which gives the State the exclusive competence to determine the bases and coordination of the general planning of the activity.

This competence covers all Regulations and actions, whatever their nature, aimed at achieving a series of aims, among which constitutional doctrine [Constitutional Court Ruling 34/2013 of 14 February 2013 Legal Basis 4(b)] has placed that of 'achieving the objectives of general or

sectoral economic policy' (Constitutional Court Ruling 96/1990, Legal Basis 3, and in the same sense Constitutional Court Rulings 80/1985, Legal Basis 1, and 188/1989, Legal Basis 5).

Furthermore, in accordance with the aforementioned Constitutional Court Ruling 34/2013 of 14 February 2013 Legal Basis 4(b), the bases of the general planning of economic activity cover the establishment of State Regulations laying down guidelines and general criteria for the management of specific economic sectors, as well as the forecasts of individual actions or measures that are necessary to achieve the objectives proposed within the planning of each sector' (Constitutional Court Ruling 135/2012 of 19 June, Legal Basis 2).

In this way, State competence over the bases and coordination of the general planning of economic activity enables the State not only to order the economy as a whole, but also to act in very specific sectors, such as the one addressed in this Regulation.

5. DESCRIPTION OF THE PROCEDURE.

In accordance with Article 133 of Law 39/2015, of 1 October 2015, on the Common Administrative Procedure of Public Administrations, in relation to article 26 of Law 50/1997, of 27 November 1997, on the Government, the Public Consultation procedure was carried out prior to this draft Royal Decree, through the website of the Ministry of Economy, Trade and Enterprise¹.

This procedure began on 7 March 2023 and ended on 22 March 2023, with 118 contributions received from different companies, associations and individuals: 35 from business or professional associations, 82 from companies and one from individuals. A summary of the main contributions received in this process is included in Annex I to the MAIN.

Subsequently, between 19 June and 10 July 2023, the Regulation was submitted for public hearing in accordance with the provisions of Article 133(2) of Law 39/2015, of 1 October 2015, having received a total of 72 contributions: six public law corporations, 27 associations, federations or foundations, 31 companies, three individuals and one public administration.

The following reports below have been obtained:

(...)

- o Likewise, the report of the State Advocacy of the Secretary of State for Economy and Business Support and of the Solicitor General of Spain has been obtained. The report is

¹https://portal.mineco.gob.es/es-es/ministerio/participacionpublica/consultapublica/Paginas/Consulta_publica_creacion_crecimiento_empresas_factura_electronica_entre_empresas_y_profesional.aspx

favourable. The transposed observations, mostly of a formal nature, have been accepted in their entirety. It has only been decided not to accept:

- The suggestion to join references to the '*public Administration Body responsible for the management of the public e-invoicing solution*' with that of '*State Tax Administration Agency*', contained in the preamble, in Articles 9 and 12, and in the first and fourth Additional Provisions of the Regulation, for the following two reasons: to point out that such management will be carried out instrumentally (not functionally) by the State Tax Administration Agency (AEAT) and; to avoid incorrect identification of the project for tax purposes, since its objectives are the digitisation of business management and the knowledge of and reduction of payment deadlines to suppliers.

- The suggestion to introduce a reference to the form of verification by the public administration of compliance with the requirements of private invoice exchange platforms in Article 11 of the Regulation. In this sense, it has been decided to opt for wording in which it underlies and supports a spirit of cooperation between private electronic invoice exchange platforms that will after all have the incentive to interconnect in order to provide an adequate service to their customers.

- o In addition, it will be submitted to the procedure for the provision of information in the field of technical standards and regulations, provided for in Directive (EU) 2015/1535 of the European Parliament and of the Council, of 9 September 2015, laying down a procedure for the provision of information in the field of technical regulations and of rules on information society services.
- o The Technical General Secretariat of both co-designers will also have to issue a preliminary report.
- o The Council of State will issue a report as it is a statutory regulation issued in implementation of a law.

(...)

In parallel with this procedure, the necessary steps have been taken to obtain a Community derogation from Articles 218 and 232 of Directive 2006/112/EC, on the common system of value added tax.

6. IMPACT ANALYSIS.

6.1. Analysis of general economic impact and on SMEs.

In accordance with the provisions of Article 26(3)(d) of the Government Act and Article 2(1)(d) of Royal Decree 931/2017, of 27 October 2017, regulating the Report of the Regulatory Impact Analysis, it is estimated that the proposed Regulation will have a positive impact on the economy. In particular, its provisions will enable businesses and professionals to reduce obstacles to their growth by:

- Combating Commercial Late Payment: According to the latest data² registered by the Observatory of Late Payment the Spanish Confederation of Small and Medium Enterprises (CEPYME)³, during the second quarter of 2023 the Average Payment Period (APP) of Spanish companies stood at 81.3 days. By sector, construction remains the sector with the highest APP, with 97.3 days on average, while the services sector registers the lowest APP, with 73.5 days. By size of companies, the PMP data continues to deteriorate in the case of micro-enterprises with between one and nine employees, reaching 81 days, while it is small companies between 10 and 49 employees, showing a better performance with 79.4 days on average, which represents a reduction of two days compared to the previous year⁴.

That said, it is expected that the implementation of the electronic invoice will improve the traceability of the invoicing cycle in B2B operations, providing accurate information on the issuance, delivery, acceptance and payment of the same invoice, in order to voluntarily improve the culture of business payments, while generating reliable data for the resolution of possible disputes related to payment.

- Digitalisation of companies and, especially, SMEs and self-employed professionals. In particular, e-invoicing will make it possible to start or consolidate a digitalisation

² https://cepyme.es/wp-content/uploads/2023/07/Boletin-CEPYME-Observatorio-de-morosidad_2do-trimestre-2023_V3.pdf

³ The Spanish Confederation of Small and Medium Enterprises is a confederate and intersectoral business organisation, nationally, for the defence, representation and promotion of the interests of small and medium-sized enterprises and the self-employed. CEPYME is recognised as the most representative business organisation at state level.

⁴ CEPYME points out that the data of average payment periods do not reflect extensions by mutual agreement, a practice that is particularly relevant in the case of large companies, so that the average payment period data may be biased downwards.

pathway for smaller companies and professionals, and to take advantage of the significant cost savings that this entails.

In this respect, a number of advantages can be identified for the companies themselves in terms of improving administrative management, by increasing the efficiency of administrative staff, reducing the time spent managing each invoice and facilitating the correction of errors. In addition, other aspects related to saving paper, the reduction of the expenditure of storage of documents during the legal period, the increase of transparency and security in commercial operations are incorporated.

According to the '*Proposal for a Council implementing decision authorising France to apply a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC on the common system of value added tax*', for those companies that have not started invoicing electronically, the implicit benefits of e-invoicing would be approximately EUR 10 per invoice received.

For its part, the data provided by private invoicing platforms such as SERES, amounts to 339 million electronic invoices that were exchanged in Spain in 2022. According to its '*Comparative study of the use of e-invoicing in Spain 2021-2022*', this resulted in savings of EUR 2 638 million in terms of management⁵ or more than 1.4 million hours saved in processing the issuance and reception of them.

In any case, it cannot be overlooked that SMEs have a lower level of digitisation than that revealed by larger companies, so the leap to digitalisation of their invoices may entail a cost for them.

In this sense, the cost of e-invoicing service for users has a very wide range of variability. For small businesses, the platforms offer prices that can range from EUR 100 to 300 per year for the e-invoicing service without any integration, up to EUR 1 500 to 2 000 per year for standard integrations with accounting systems and legal invoice custody service. In addition, it is important to note that there are free solutions for small businesses that issue few invoices, while a significant percentage of SMEs do not possess their own invoicing management, rather this is delegated to specialised advisory services and consultancies, which will facilitate their daily work through the digitalisation of their customers' processes.

⁵ This study estimates savings due to moving from paper to e-invoicing at around EUR 5 per invoice received and around EUR 2.8 per invoice issued.

In any case, in order to help cover these costs of implementing e-invoicing in SMEs and professionals, e-invoicing was included in the catalogue of digitalisation solutions eligible for Digital Kit grants, as well as a longer transition, up to 2 years, for the extension of the obligation to companies and professionals who invoice less than EUR 8 million per year, and the possibility of resorting to the future Public e-Invoicing Solution to be managed by the State Tax Administration Agency.

- In addition, it should be noted that the generalisation of e-invoicing will allow statistical data to be obtained on payment behaviour between companies and professionals, allowing public administrations to gain a more detailed knowledge about the payment culture. This will facilitate the design and implementation of more efficient economic policy measures, adapted to the real needs of companies and the self-employed.

6.2. Impact on competition and market unity.

The Royal Decree is considered to have positive effects on competition.

On the one hand, the generalisation of e-invoicing will bring transparency and traceability to payment behaviour towards suppliers through the digitisation of processes, to which will be added the obligation to provide information on the different statuses through which the management of the invoice goes through until its eventual payment. In this way, abuse-of-power practices by large companies to smaller suppliers will be discouraged, reducing payment terms and improving the culture of payment to suppliers. This situation will result in an improvement in the cash flows of companies and professionals that will return to the total economy, and allow companies to face investment projects, improving their capacity to increase in size. This higher growth, especially of smaller companies, will foster the creation of a more level playing field in the market.

From a sectoral point of view, in particular in the sector of platforms and services of digitalisation and e-invoicing, the entry into force of the Regulation will bring about an increase in the demand for this type of services that today has more or less penetration in the different Spanish economic sectors. The text of the draft Royal Decree provides for various provisions aimed at creating a framework of free competition, in which invoicing platforms with a high market position cannot impose abusive practices based on asymmetries of bargaining power and abuses of dominant position. In the same way, e-invoicing platforms and systems will have to ensure under certain circumstances the correct interoperability with other platforms and invoicing systems. In this way, the appropriate measures are deployed to allow the free choice

of the invoicing service provider, also enabling the own developments required by the applicants of those services. In this way, the risk that a company may impose its invoicing services or any other attitude of abuse of power is reduced.

The mandatory e-invoicing system at national level is finalised with the public e-invoicing solution that will be managed by the State Tax Administration Agency, and whose mission is to provide a basic and free alternative of invoicing to companies and professionals who wish. The basic nature of this public solution, as described in Article 9 of the Royal Decree, as well as the possibility of working in a mixed format with private invoicing platforms, ensures that this public solution does not compromise free competition in the sector of e-invoicing systems, but that it is limited to making compliance with the obligation to electronically invoice companies and professionals accessible. In short, the Royal Decree formulates a public e-invoicing solution that will respect the added value that private e-invoicing platforms can provide in the functionalities that exceed the mere exchange of invoices.

As regards the impact of the Regulation on market unity, the Royal Decree does not pose a burden on the market from the point of view of its unity by establishing a single regulatory floor for the country as a whole.

6.3. Budgetary impact.

'Article 9. Public e-invoicing solution' of the Royal Decree establishes that the State Tax Administration Agency will be the body of the Public Administration in charge of developing and managing the public solution of e-invoicing. The solution to be developed must provide, among other things, functions for the issuance and receipt of invoices for those companies that use the public e-invoicing solution, functions for registering copies of invoices for those companies that do not use the public e-invoicing solution, functions for communication of payments of all companies and functions to be able to extract the reports required by the observatory for private late payment.

This solution must be offered with a national scope, and will manage all communications of business to business invoices between companies and professionals, in order to achieve the objectives of digitisation invoicing and control of late payments of the project. To do this, the Department of Tax Informatics must build a new e-invoicing system that offers a transversal solution, which must be available with a level of service in a '24x7' mode, with the capacity to store all invoices that are generated during the storage time determined, that guarantees the security of the service and invoices, the support and maintenance of the solution once it has been implemented, etc.

The implementation of this new infrastructure, in addition to the cost necessary to expand the hardware and software infrastructure necessary to build the new e-invoicing system, will mean a significant increase in human resources of the Tax Information Technology Department for the development, operation and maintenance of the system and thus be able to facilitate this public solution of e-invoicing with guarantees, in addition to maintaining the information system of the Tax Agency that is currently offered in the IT infrastructure of the tax administration.

With these objectives, it has been estimated that the Tax Information Technology Department should grow by 10 % in the different budget items allocated, which represents an amount of EUR 17 755 645.70. Below is the cost of this growth according to the different budgetary chapters:

- Chapter 1 (own staff): EUR 7 547 503.60
- Chapter 2 (expenditure): EUR 7 730 381.80
- Chapter 6 (investment): EUR 2 477 760.30

This expected impact for the tax administration will occur continuously in every financial years from the start of the project, so that the necessary growth of the budget items must be provided annually for the implementation and operation of the system.

6.4. Identification and measurement of administrative burdens.

Administrative burdens refer to all administrative tasks to be carried out by companies and citizens to meet the obligations under the Royal Decree.

That said, the detection and measurement of the administrative burdens of this Royal Decree has been carried out in accordance with Article 2(1)(e) of Royal Decree 931/2017, of 27 October 2017, regulating the report of the regulatory impact analysis; and in the 'Methodological Guide for the elaboration of the Report of the Regulatory Impact Analysis' (hereinafter, the Guide).

In particular, the measurement of loads has been carried out on the basis of the '*Simplified method of measuring administrative burdens and reducing them. Shared system of public administrations*' (Annex V to the Guide).

In this way, the measurement, expressed in euros and in annual terms, of the administrative burdens identified has been carried out by multiplying two values:

- The unit cost of meeting the burden.

- The annual frequency with which it should be carried out⁶.

In this regard, two administrative burdens have been identified. The first of them, the forwarding of a copy of each invoice issued to the public e-invoicing solution; burden that, it would only be for entrepreneurs and professionals who do not use the public e-invoicing solution for invoicing, although in practice it is presumed to be taken over by the corresponding contracted private platforms (Article 5(4)).

The second, consisting of the communication of the full actual payment of the invoice to the public e-invoicing solution.

Once the burdens have been identified, the following observations should be made:

- o First, it should be noted that the frequency of both administrative burdens for each employer or professional is subject to the annual number of B2B invoices issued or received; a fact that, undoubtedly, has a great heterogeneity, being able to vary very considerably depending on various factors, such as the size of the company or the economic sector to which it belongs.
- o Secondly, although the 'Methodological Guide to the preparation of the report of the regulatory impact analysis' attributes estimated unit costs for both administrative burdens:
 - Forwarding a copy of each invoice to the public e-invoicing solution – Article 5(4) —⁷ (Unit cost: 4.
 - The communication of the full effective payment of the invoice to the public e-invoicing solution, or of its rejection, if applicable. – Article 7(1) and Article 10 –⁸ (Unit cost: 2).

The truth is that both amounts do not reflect the cost that both burdens will have, given the automation of processes that will be quantitatively massive for affecting all Spanish autonomous companies without exception. In particular, the estimated unit costs for these charges are:

⁶ As pointed out in the 'Methodological guide for the preparation of the report of the normative impact analysis' (p. 77), where the obligation is carried out when an event occurs, frequency and population are the same data. For this reason, the variable 'population' has not been taken into account.

⁷ 'Electronic submission of documents, invoices or requirements', administrative burden No 7 of the 'Methodological guide to the preparation of the report of the regulatory impact analysis' (p. 78).

⁸ 'Submitting a communication electronically', administrative burden No 6 of the 'Methodological guide to the preparation of the report of the normative impact analysis' (p. 78).

- Forwarding a copy of each invoice to the public e-invoicing solution: unit cost per copy EUR 0.30
 - The communication of the full actual payment of the invoice to the public e-invoicing solution (Article 7(1) and 10(1)), or of its rejection, where applicable (Article 10(1)): unit cost per communication EUR 0.01 (invoicing platforms already manage a large number of statuses associated with commercial transactions, so the cost of managing an additional state and, where appropriate, their communication would tend to 0).
- o By way of example, if these unit costs are used to estimate the administrative burdens for the average SME, the results would be:

Administrative burden	Article of the Royal Decree	Unit cost	Annual frequency	Total
Forwarding a copy of each invoice to the public e-invoicing solution.	Article 5(4).	0.3	122 ⁹	36.60
The communication of the full actual payment of the invoice to the public e-invoicing solution (Article 7(1) and 10(1)), or of its rejection, where applicable (Article 10(1))	Articles 7(1) and 10(1).	EUR 0.01	122	1.22
				EUR 37.82

This result is subject to variability due to differences in company sizes and annual invoices.

Finally, it should be noted that practically in most cases, invoicing platforms, within the framework of their commercial policy, will not charge specifically for the provision of these services. Nor will the public invoicing solution.

6.5. Climate change impact.

The fifth final provision of Law 7/2021, of 20 May 2021, on climate change and energy transition, introduces an amendment to Law 50/1997, of 27 November 1997, which includes a new point (h) in Article 26(3), which establishes the need to include a paragraph in the regulatory impact analysis reports referring to the impact due to climate change, which must be assessed in terms of mitigation and adaptation to it.

⁹ The amount of invoices issued or received by SMEs has been used as an 'annual frequency' 122; estimated data provided by the private sector, in particular by the study carried out in 2015 by 'Cuéntica', a company dedicated to the analysis of income and expenditure for SMEs, an SME issues an average of 122 invoices per year.

This Royal Decree has among its central pillars promoting the digitalisation of business management, and more specifically the invoicing processes between companies and professionals. The digitalisation of these efforts will make a positive net contribution to climate change mitigation, through a reduction of waste related to the printing and storage of physical documentation, as well as through a reduction of travel and the transport of documentation.

6.6. Gender impact.

In accordance with the provisions of Article 24(1)(b) of Law 50/1997 of 27 November 1997 (in its drafting of Law 30/2003, of 13 October 2003, on measures to incorporate the assessment of the impact of gender into the legislative provisions drawn up by the Government), and in Article 19 of Organic Law 3/2007, of 22 March 2007, for the effective equality of women and men, the Royal Decree has no gender impact.

6.7. Impact on childhood and adolescence.

According to article 22 quinquies of Organic Law 1/1996, of 15 January 1996, on the Legal Protection of Children, partial amendment of the Civil Code and Law 1/2000, of 7 January 1996, on Civil Procedure, it is necessary to analyse the impact of the Regulation on children and adolescents.

This Royal Decree has no impact on children and adolescents, as it is a Regulation that regulates the invoicing and exchange of electronic invoices between companies and professionals, a matter that has no specific relationship with children and adolescents. Consequently, its impact on these effects is nil.

6.8. Impact on the family

In accordance with the provisions of the tenth Additional Provision of Law 40/2003, of 18 November 2003, on the protection of large families, introduced by the fifth final provision of Law 26/2015, of 28 July 2015, amending the system of protection for children and adolescents, the impact of the proposed norm on the family must be analysed.

The content contained in that Royal Decree has no specific impact on the family.

7. OTHER IMPACTS

7.1. Impact on equal opportunities, non-discrimination and universal accessibility for persons with disabilities.

The legislative background on the fight for the rights of persons with disabilities has been embodied in Royal Legislative Decree 1/2013, of 29 November 2013, approving the revised text of the General Law on the Rights of Persons with Disabilities and their Social Inclusion.

For its part, the analysis of the impact on equal opportunities non-discrimination and universal accessibility of persons with disabilities is foreseen in the Fifth Additional Provision of Law 26/2011, of 1 August 2011, on the normative adaptation to the International Convention on the Rights of Persons with Disabilities, which establishes that the reports of the regulatory impact analysis will include it when such impact is relevant. Likewise, Article 2(1)(g) of Royal Decree 931/2017 of 27 October 2017 regulating the Report of the Regulatory Impact Analysis provides for the analysis, among others, of the impact on equal opportunities, non-discrimination and universal accessibility of persons with disabilities.

After analysing the draft legislation, it is estimated that it will have an indirect positive impact in this field.

In particular, it is deemed that the public e-invoicing solution will help promote the removal of barriers for persons with disabilities. generating the necessary accessibility conditions so that they can effectively exercise compliance with the new obligation of e-invoicing.

Thus, although pending technical development, it is expected that both instruments will have a configuration sufficiently intuitive so as to facilitate easy and easy access and use by persons with disabilities; including, where appropriate, technological adaptations, electronic, computer or telematics media or techniques that may be necessary to do so.

In this way, both will contribute to guaranteeing the right of the disabled to access technologies, products and services related to the information society and the media, as provided for in Royal Legislative Decree 1/2013, of 29 November 2013, approving the revised text of the General Law on the Rights of Persons with Disabilities and their Social Inclusion

7.2. Impact for the citizenry and for administrating the development or use of the media and services of the digital administration.

In accordance with the provisions of Article 2(1)(g) of Royal Decree 931/2017, of 27 October 2017, regulating the Report of the Regulatory Impact Analysis, in the wording given by Royal Decree 203/2021, of 30 March 2021, adopting the Regulation on the action and operation of

the public sector by electronic means, the MAIN will include any other point that may be relevant at the discretion of the proposing body, paying particular attention, among others, to the impact that the development and/or use of the means and services of the digital administration that entails the Regulation will have on the public and the Administration.

And so, after analysing the draft Regulation, it is estimated that the means and services of the digital administration developed by the Regulation will have a positive impact for the citizenry and for the administration.

Thus, in the first instance, the deployment of the public e-invoicing solution will close the system and guarantee easier access to smaller companies and professionals, allowing them to comply with the obligations of the Royal Decree. In addition, it will provide the Administration and the operators themselves with a basic control tool for payment periods, without imposing a disproportionate burden of information. Information that will be consolidated in the State Tax Administration Agency for use by the economic authorities.

Based on this new information, different economic policy measures can be implemented that reduce late payment ratios and the average payment periods of commercial operations, achieving a positive impact on the business sector that later reverses on the total citizens.

8. EX POST EVALUATION.

Considering the provisions of Article 28(2) of Law 50/1997, of 27 November 1997, and Article 2 of Royal Decree 286/2017, of 24 March 2017, regulating the Regulatory Annual Plan and the Annual Report of the Regulatory Evaluation of the General Administration of the State and establishing the Regulatory Planning and Evaluation Board, this draft legislation is not considered to be subject to an analysis of the results of its implementation.

Without prejudice to the above, the Regulation will be monitored on a continuous basis by the proposing ministries to assess, among other aspects, its effectiveness, including the extent to which its purposes have been fulfilled, its efficiency in terms of administrative burdens, and its possible ways of improvement, in order to make any adjustments that may be necessary.

A. ANNEX I. SUMMARY OF THE ARGUMENTS TO THE TEXT OF THE ROYAL DECREE RECEIVED IN THE PROCEDURE OF PRIOR PUBLIC CONSULTATION.

In accordance with Article 133 of Law 39/2015, of 1 October 2015, on the Common Administrative Procedure of Public Administrations, in relation to article 26 of Law 50/1997, of 27 November 1997, on the Government, the Public Consultation procedure was carried out prior to this draft Royal Decree, through the website of the Ministry of Economy, Trade and Enterprise¹⁰, for the purpose of obtaining views on:

- a) The problems that the initiative is intended to solve;
- b) The need and opportunity for its approval.
- c) The objectives of the Regulation.
- d) Possible regulatory and non-regulatory alternatives.

This procedure began on 7 March 2023 and ended on 22 March 2023, with 118 contributions received from different companies, associations and individuals:

- 35 from business or professional associations.
- 82 from companies.
- 1 from individuals.

Participation (compared to previous public consultations carried out in other initiatives of the Ministry of Economy, Trade and Enterprise) can be considered high.

The main contributions are summarised below, structured in the following paragraphs:

A. SCOPE.

- 1. Should there be exceptions or longer transitional periods to the obligation to send and receive invoices in electronic format for certain types of invoices? What types of invoices should be excluded, if any? Why (quantity threshold, sector of activity, etc.)?**

In the first place, around half of the contributions agree that the new obligation of e-invoicing can pose an administrative disadvantage for some smaller companies and professionals with fewer economic or technological resources. Therefore, they suggest providing for derogations

¹⁰https://portal.mineco.gob.es/es-es/ministerio/participacionpublica/consultapublica/Paginas/Consulta_publica_creacion_crecimiento_empresas_factura_electronica_entre_empresas_y_profesional.aspx

or longer transitional periods for certain types of companies; for instance, to allow companies issuing a small number of invoices per year (fewer than 50) to continue issuing them on paper for a transitional period.

Based on the same reasons, other participants propose to articulate an intermediate transitional period to that currently provided for in Law 18/2022, of 28 September 2022, for those SMEs and self-employed who invoice less than EUR 2 million.

However, other entities believe that the rules of e-invoicing should be applicable to all Spanish companies from the same moment, and not in a phased manner.

On the other hand, several participants in the public consultation directly propose excluding from the obligation of e-invoicing:

- Simplified invoices, exchange invoices, summary invoices and self-invoices (AEB, SEOPAN, ANGED, SPANISH CONFEDERATION OF SPANISH TRAVEL AGENCIES and Serunion, among others). Among the reasons, their small amount is argued.
- Invoices issued to companies of the same Group (CONFEDERATION OF SPANISH TRAVEL AGENCIES), insurance policies, receipts from neighbouring communities for owned or rented premises and sporadic services provided by natural persons who do not carry out a professional activity (ATRESMEDIA).
- Those transactions of reduced amounts that tend to be paid simultaneously with the occurrence of the operation (ANGED). In addition to these operations, it would be necessary to add those of several groups that, due to the type of concepts they invoice, do not support the transaction under the invoice document and use other types of documents (the insurance companies, excepted by Royal Decree 1619/2012 of 30 November 2012). In addition, it is suggested to exempt entrepreneurs in the agriculture, livestock and fisheries sector (for which compensation receipts are issued), entrepreneurs engaged in the sale of used goods (which apply the special VAT scheme); occasional promoters (self-promotion); and those who make occasional deliveries of new means of transport.

2. What type of specific treatment should be given to situations where invoices are issued by the recipient or by a third party?

In general terms, there is no unanimity in the answers to this question.

In particular, almost half of the participants do not deem it necessary to grant specific treatment to invoices issued by the recipient or by a third party. For their part, entities such as Telefónica España, Bayer Iberia and Grupo ISS are in favour of excluding self-invoicing or

invoices that are made in the name of a third party from the obligation to invoice electronically, since they are born at the destination.

The rest of the comments in the consultation focus on transposing various suggestions to regulate this figure in the Royal Decree. Among the main ones are:

- ENDESA considers it necessary to clarify who will be obliged to send the invoice electronically (especially when it is issued by a third party and not by the recipient). It should also be specified whether it is necessary for the invoice to include a specific status for this invoicing (e.g. validated by the issuer once issued by the third party or recipient).
- For its part, DIGTECH SPAIN, S.L. believes it necessary to clarify and define who will be the entity obliged to send the payment data.

B. ARCHITECTURE.

- 3. Should there be an alternative or complementary public electronic invoice exchange infrastructure to the mandatory use of e-invoicing platforms for referral to customers? Why is that? For what type of companies or professionals is this alternative necessary? What alternative would it be?**

With few exceptions, the contributions agree on the need for a public platform, and in general that this public platform is mandatory, with private platforms being the ones that would be limited to voluntary use by all companies, without distinguishing size. The argument usually coincides: the existence of a public infrastructure ensures that SMEs and the self-employed do not need a private platform for the obligations established by the regulations, allowing the use of private invoicing platforms in those cases where users are interested in receiving the additional services that these platforms offer, as is currently the case. In addition, if all electronic invoices are communicated through this public structure (even if the issuer has a private platform), it ensures that any company can access electronic receipt of invoices and guarantees the availability of a copy that is guarded and accessible outside private platforms.

Such a scheme implies the mandatory use of the Facturae format, guaranteeing the freedom of format for the rest of private solutions and without having to regulate a positive list of formats that may be little operational in the future when possible new technological developments could outdate the formats that are currently used. The proposed alternative where the core of the system is based on a mesh of private invoicing platforms complemented

by a public support platform entails interconnection costs of the entire invoicing system and could raise problems of illicit use of the commercial data collected in the invoices.

Alternatively, there are a minority of responses that do not deny the suitability of a public invoice exchange platform for the range of SMEs and professionals to the extent that it would enable them to comply with the obligations of invoicing and tax reporting, but consider that there is sufficient market offer to provide invoicing solutions at a low cost or even free for a reduced volume of invoice issuance. There would be no market failure justifying a public invoicing service that competes with private solutions. In this sense, it is suggested a platform or public repository with reduced capacities or even that can coexist temporarily with private solutions.

C. FORMAT INTEROPERABILITY.

4. What types of e-invoicing syntax should be supported in addition to those already reflected in Law 18/2022[1] (Facturae, UBL, Cross Industry Invoice,)?

The answer to this question is divided between those contributions that consider the use of a single syntax more appropriate, being Facturae the predominant because it is already widespread among Spanish companies, and those proposals that see the proposed syntax correct, in particular UBL. There are many contributions that refer to the European Commission ViDA (VAT in the Digital Age) initiative, which provides for the establishment of mandatory e-invoicing for intra-Community transactions by 2028, and by which, in the absence of a mandatory and Community syntax, it foresees that the choice of one or more certain syntaxes at national level will conflict with a foreseeable majority use of UBL at Community level.

There are contributions from several companies that request the inclusion of some proprietary syntax, either because it understands that it is very widespread in Spain as is the case of SAP-Ariba, or because they deem it is a syntax very widespread in a specific sector such as the BavelXML syntax in the HORECA and tourism channels, IATA SIS format for airline operators and their suppliers, and especially the EDIFACT format in retail, automotive, health and defence sectors. Suggestions have also been received to accept more formats such as an electronically signed PDF or that syntaxes are not limited, in such a way that the parties are allowed to agree which syntax is best suited to their needs, provided that they meet the rest of the requirements to which the Regulation imposes (and where presumably those syntaxes used residually are gradually migrating towards more common syntaxes).

Another small group of contributions emphasises not so much the list of syntaxes accepted by the Regulation, but that syntaxes have to comply with the appropriate semantic requirements to allow the interoperability of technological solutions and the different cases of commercial relations (as in the case of the transfer of invoices).

5. Should a commonly used and published reference syntax exist, without prejudice to precise format conversions?

The answer to this question has broadly been 'yes'. In the choice of the reference syntax, there has been more disparity, although Facturae especially has the most mentions, mainly in the case of creating a public platform or structure, followed by UBL for its foreseeable scalability to a framework for exchanging Community invoices. The reasons given involve with the benefits of establishing a rule of common use that serves to ensure the acceptance of the invoice or avoid repudiation by content, and the cost savings that it can entail to ensure the interoperability of solutions.

The contributions of companies with their own developments have indicated that this reference syntax should remain in a minimum regulation in order not to damage the specific developments of certain sectors where e-invoicing already has strong penetration. In addition, there should be guidelines that include validations and error codes that will be applied to the e-invoicing scheme, and that could be easily assumed by all syntaxes.

6. If the supplier and the customer use different e-invoicing syntaxes to communicate with their respective platforms, how do you determine which syntax should be used for the invoice to travel between the two platforms?

It is mostly understood that it is necessary to establish a single syntax by default, so it would not be necessary to establish an order of preference between the parties in the event of litigation. In any case, many responses maintain that the recipients of invoices should have their system enabled to accept invoices in the formats included in Law 18/2022, of 28 September 2022, on the creation and growth of companies.

Currently in practice, it is the issuer of the invoice who has to adapt to the needs of the customer, since in many cases the invoice must reflect more information about commercial aspects such as delivery notes, cost centres, orders, etc. that are useful for the customer, and that, if they are not able to count on them, can value to dispense with the services of that supplier. This is why a relevant group of contributions request that agreements negotiated between the parties should be allowed.

7. Should all e-invoices be signed with advanced electronic signature to ensure their origin?

There is no majority stance on this question. Arguably, the answers fall into two trends:

- On the one hand, a section of the answers defends the positive stance of including the advanced signature of invoices to guarantee the origin, authenticity and integrity of the invoice, although there are proposals such as those of Ametic that recognising that establishing this procedure in the short term may be too rigid for small businesses, and so it suggests a transition process until imposing mandatory. There are numerous contributions from the technological sector that argue that the inclusion of the advanced firm would not entail technical problems, beyond those related to the management of the SME itself of its certificates; that is, that it falls into errors such as erroneous or expired certificates, which delay the delivery of invoices temporarily. The need to continue to allow the delegation of signatures was also noted.
- On the contrary, there is a significant volume of responses that believe that it is not necessary to electronically sign electronic invoices, such as AECOC, PIMEC, AEB, Open Peppol or Pagero. The most repeated justification is that it would be an added complication to the system that does not add value, and entailing more complexity for professionals and SMEs that may be less digitised and therefore less familiar with these signature mechanisms. In the case of XML files of electronic invoices, the guarantee of their origin can be achieved through communication protocols, such as AS2. In addition, the use of a network of certified service providers would ensure the authenticity and validity of the information transferred by rendering the digital signature obsolete. AECOC provides the following justification: Article 8 of Royal Decree 1619/2012 also takes as valid to ensure the authenticity of the origin and integrity of the contents of the invoice 'the usual management controls of the business or professional activity of the taxable person. Such management controls will enable the creation of a reliable audit trail establishing the necessary connection between the invoice and the supply of goods or services that it documents.'

There would therefore be no clear or more or less consensual answer to this question.

8. Should the content of the electronic invoice include the mandatory tax requirements of invoicing systems when they require data ensuring the document's non-repudiation and unalterability?

The response to this question is practically unanimous. It is stressed that e-invoicing must comply with the reporting requirements of the Invoicing Obligations Regulation, and be

aligned with the foreseeable Community invoicing rules expressed in the Commission's VAT in the Digital Age initiative.

- 9. The system must ensure that an electronic invoice with the minimum content of Royal Decree 1619/2012 (which does not include other commercial specifications required by the customer) cannot be rejected for technical reasons. Are there exceptions to this principle? Can such commercial specifications be enforceable if this is provided for in the supplier-customer contract?**

There is a relative consensus that an invoice should not be rejected if it includes the data required by Royal Decree 1619/2012, but there have been many contributions that have indicated that, if at the contractual level it is agreed that additional information appears, there should be the possibility of rejecting a certain invoice or at least partially accepted pending receipt of contractual information within a minimum period.

These requirements are generally necessary for the processing of the data reflected in the invoice by the recipient, and have special relevance in certain sectors where e-invoicing has great penetration (health, automotive, pharmaceutical industry, hospitality industry or tourism, among others). CONETIC proposes that, in order to avoid the use of such technical requirements being imposed to systematically delay the acceptance of invoices and therefore the payment of invoices, a number of requirements can be established at sectoral level and standardised with the extension mechanisms already provided for in standard EN 16931 and the invoice specifications themselves.

- 10. Can a customer require among the specifications of the electronic invoice that he wishes to receive include information that it has to supply to the supplier (e.g. order form)? In that case, should such information be required to be made available to the supplier prior to the date of delivery of the goods or services?**

The majority answer is 'yes' to both questions, as it is necessary that the exchange of electronic invoices can be integrated into the value chain of companies. It should be allowed to have bargaining power between both parties, given the vital importance the information reflected in the invoice has for both parties, mainly the recipient of the invoice.

Based on this response, several contributions point to the importance of the formats chosen for the exchange of invoices providing for the possibility of enabling fields in which to reflect additional information or labels agreed between the parties. In this regard, it seems relevant to ANGED's contribution that, although reciprocal requirements must be allowed between the

parties to a commercial relationship, those requirements must correspond to the usual commercial practices in the sector of activity concerned, or the contribution from CESME which observes that the request for a large number of labels on the invoice may add complexity and hinder the deployment of e-invoicing among professionals and smaller SMEs.

Note also, as AECOC and Telefónica point out, that the rejection of an invoice for technical reasons should not be used in general terms as a justification for rejecting the payment of an invoice, since the date of delivery of a good or the provision of a service is the one that should start the legal period to proceed with payment.

D. INTERCONNECTION OF PLATFORMS.

11. What minimum technical requirements for quality standards or certificates should electronic invoice exchange platforms be required to comply with the principles of mandatory and free interconnection?

The answer to this question is more diversified than in the previous questions. There are many contributions that insist on the public platform as a concept that ensures the interconnection between private platforms, so that the interconnection between privates would be a voluntary action and that would respond to the needs of the market, as it is now.

In case of mandatory interconnection between platforms, the most-repeated options, mainly by companies related to invoicing and ICT, are ENS certification (National Security Scheme, due to the fact that invoicing platforms would be considered critical structures due to the high volume of data they would work with) and ISO 27001, and ISO 20000 has already been suggested (in conjunction with ISO 27001), SOC 2, HTTPS connection, or Regulation (EU) No 910/2014 of the European Parliament and of the Council, of 23 July 2014, on electronic identification and trust services for electronic transactions in the internal market.

Specialised companies and associations such as AMETIC, CEOE, Edicom or Seres emphasise the need to establish minimum service capacity and incident resolution. In this way they understand that platforms should confirm and have sufficient technical capacity to adapt their interconnection procedures and protocols to security requirements, and connection protocols, as well as have the standard interconnection protocol published. It would be advisable to establish minimum guaranteed hours of provision of technical attention and resolution of incidents for each platform.

Other responses such as those of Edicom, Pagero or Open Peppol, point out that they see no need to establish a free interconnection obligation, where the latter two point out that it would be advisable to establish Peppol Network as an invoice exchange system.

Finally, the correct processing of private data is a matter that is repeated on several occasions. In particular, CONETIC and its partners have expressed great concern about the correct use that should be made of them, for which they propose that the invoicing platforms keep the data the minimum time necessary for the transfer of the information, prohibiting its storage and possible use for other purposes than that of the electronic invoice itself (barring explicit agreement to the contrary between the parties).

12. What certificates or reports should platforms be required to ensure compliance with information security requirements?

On this question there seems to be enough consensus on the need to include ISO 27001 and comply with the National Security System (Royal Decree 311/2022, of 3 May 2022, regulating the National Security Scheme). Other certificates that are cited, either as mandatory or recommended to establish them as volunteers, are ISO 9001, ISO 20000, ISO 27002, SOC 2 and 3, PCI DSS, reports or audits of electronic signature and ethical hacking.

13. Which reporting protocols should be accepted as a requirement for electronic invoice exchange platforms? What certificates or reports should be required of platforms in this regard?

A wide variety of responses have been received. Of the most-suggested protocols has been XML as a very common file format for the exchange of data in electronic invoice and that is compatible with most e-invoicing platforms, the Secure Hypertext Transfer Protocol (HTTPS), SSL/TLS (in its version 1.3 or higher) to provide a secure and encrypted connection between two systems, EDI (Electronic Data Exchange), JSON (JavaScript Object Note) and AS 2 or AS 4 (the latter being the one with which Peppol Network works).

14. What certificates or reports should platforms be required to demonstrate compliance with the requirements regarding the ability to work with all supported e-invoicing syntaxes?

Many answers have been received to these questions that do not prove very specific, simply mentioning that technical solvency must be required.

More-specific contributions have indicated that there are currently no certifications in the market related to the syntaxes of accepted electronic invoices. Therefore, it should be certified by a third party that the platforms are able to work to generate/receive the supported formats. Unless they can prove that they already work with these formats, such as a certain number of affidavits from customers who are using these formats in their business relationships with at least two years old (reference is made to 10 to 15 affidavits).

On the contrary, associations such as CONETIC argues that it would not be necessary to regulate such certificates if a public platform were implemented, while from PIMEC, B2B Router, Pagero or Open Peppol itself, it is recommended to replace such certificates by using Peppol as a connectivity model, since this network has a Schematron system that allows automatic validation of formats and where this requirement is also required by the issuing party.

15. What certificates or reports should platforms be required to demonstrate the ability to work with advanced electronic signature of invoices?

The most-repeated response is that no explicit regulation should be made for the use of advanced electronic signatures, but that what is known as eIDAS certification, i.e. Regulation (EU) No 910/2014 of the European Parliament and of the Council, of 23 July 2014, on electronic identification and trust services for electronic transactions in the internal market, should be complied with. Those contributions advocating the implementation of a public platform or the use of Peppol consider such regulation unnecessary, since through these systems the authenticity and integrity of the invoice is ensured.

The remainder of the answers have been less concise and with scattered contributions, among which some examples can be mentioned as that the same validation procedure that was done with FACe should be applied (FACe has the list of companies that have carried out the tests of sending invoices, changes of status, collection of proofs of delivery), others that suggest proving the use of advanced electronic signature, or the issuance of an audited report that proves that the requirements of the advanced signature are met.

16. Should an availability or committed service level requirement be regulated between interconnected electronic invoice exchange platforms?

Contributions have been divided, but with a higher percentage of responses suggesting that a minimum of service availability would have to be regulated by companies. There are many contributions that suggest that it would be appropriate to set minimum standards to be met.

In this sense, contributions from both sectors linked to e-invoicing and other contributions from companies belonging to other sectors advocate a high level of demand: legally require a minimum of availability equal to 99.9 % annual availability. To this some add that there is a support service and a disaster recovery plan that guarantees the quick restoration of the service. It is also suggested that such ratios should be public and verifiable.

On the other hand we find contributions such as those of Voxel or Invopop that advocate not legally setting minimum availability, since they could be very demanding and therefore have an impact on unnecessary costs. Such minimum availability requirements should be established under agreement and under free-market conditions. In addition, many responses believe that, if a public invoicing platform is established, it would only be necessary to provide this platform with a high service capacity, to which the rest of private platforms should adapt.

17. What should be the maximum time allowed to implement an interconnection between two platforms at the request of one of them? Should it depend on any complexity variable?

As in the previous question, most of the contributions request the existence of a regulation on the minimum time to enable interconnection, but there is a significant number of proposals that maintain that, given the existence of a public platform that could guarantee interconnection between the different private platforms, such regulation would not be necessary. In fact, there are several contributions that warn of the costs in terms of time and investment that an interconnection between all platforms operating on the market might entail, to which should be added foreseeable litigation if it is not defined who has to bear the cost of carrying out the interconnection, or if the interconnection is not operational.

For realising the interconnection it has been suggested that, if standard communication protocols are established, type AS2, AS4 or Peppol are established, the interconnection can be operational in a matter of 2 to 5 days. Contributions that, in this sense, can be deemed relevant such as those of Seres, Edicom or Ametic, point out the importance of establishing the interconnection in several steps, where, once the first data have been shared to carry out the interconnection, a testing ground is enabled in which to test that the operation of exchange of invoices is complied with, to finally begin with the production and exchange of real invoices.

A significant factor that they point out is that these interconnection needs would have to be realised under real need, that is, by the request for interconnection of a real customer to exchange invoices between companies and be able to give the appropriate response to the real needs, avoiding unnecessary work. According to these criteria, the deadlines for achieving

interconnection vary from one contribution to another from 5 days to 20 days; however, it depends to a great extent on the speed with which the interconnecting platform manages the interconnection.

E. INVOICE STATUSES

18. Should there be mandatory e-invoice statuses beyond the actual payment information of the invoice? What should they be, and why?

Generally speaking, many of the responses are in favour of establishing a number of mandatory statuses. Most of the answers agree in the following statuses: Shipped/delivered – Accepted – Disputed – Rejected/Invalidated – Partially paid/Paid. Other statuses of interest may be that of Invoice assigned in the event that the invoice has been transferred to a financial institution (AEB, AEF and Nutreco Iberia). However, it is important to note that there have been many responses focused on making mandatory only a small number of statuses, and always focused on the obligation to report on the payment (BP Energía, EDICOM, Seres, or Indra Solutions IT, for example).

Other suggested statuses: Pending, issued, in review, partially rejected, partially paid, in validation, accounted for, rectified, annulled, returned, subject to seizure, withholdings and pending compensation to be recovered. Another suggestion would be to establish an additional status for invoices paid immediately, ‘immediate payment invoices’, which does not compute for PMPs, reported by the supplier at the time of reporting through the SII and which eliminates any need to provide additional information for these operations.

On the other hand, and although they have been minority, contributions have also been received contrary to the incorporation of mandatory invoice statuses due to the additional administrative burden that this could entail.

19. Faithful monitoring of payment deadlines requires a mandatory invoice acceptance/rejection status. Would it be necessary to make exceptions? For what reason?

The vast majority of replies point out either that exceptions should not be accepted, or that an additional status would be necessary to reflect the existence of any conflict that may exist in the commercial exchange (goods delivered in poor condition, service not provided satisfactorily, etc.) that could delay the acceptance and payment of the invoice, and even

include the possibility of justifying the rejection of the invoice and that such rejection can only be carried out for a predetermined period.

As an exception, a number of exceptions are suggested from the construction sector: Payment clearing transactions when the third party is a customer and supplier, invoices included in an attachment file and guarantee withholdings. According to SAGE, for particularly sensitive invoice statuses, the public platform should give the possibility to inform them to ensure that smaller companies have at least one tool for reporting payments assured.

20. Is it necessary to specify any other mandatory invoice status? For what reason?

The replies provided in paragraph 18 are generally emphasised, not to include anything else additional to the mandatory flow. Some contributions point to the possibility of including more specific statuses such as a bill seized by AEAT, and include other statuses as optional such as 'disputed', 'rectified' or 'partially paid' statuses.

21. Which of the two parties to the transaction must inform the other party and the administration of the actual payment of the invoice? The supplier, the customer, both, the companies above a certain size threshold?

The majority answer is that the payer is the one who has to report the payment, or failing that it is both parties who have the obligation to inform. The basic reason is that the payer will be the only one able to provide at the time of payment the data linked to it (such as the amount and date of payment, method of payment, bank that intervenes, entity receiving the payment, etc.). The recipient of the payment has to identify, account for and reconcile its invoice with the payment received, so that its information is at least late and sometimes subject to reconciliation errors.

However, many replies point out that this obligation should be down to the payer without prejudice to the fact that the issuer of the invoice can rectify or challenge the information provided by the payer. Other responses have indicated the need to enable third parties to report on the payment (either by the transfer of invoices or because these actions are delegated to invoicing platforms).

Finally, only a small number of contributions have indicated the possibility of discriminating against this obligation by number of employees or invoicing volume.

22. Should the non-reporting party have the capacity to contradict the information provided about the date of the payment vis-à-vis the Administration?

The answers to this question have been virtually unanimous, agreeing that there should indeed be a possibility of contradicting the information on the payment provided by the obligated party. The party who is not obliged to report the payment must have the ability to contradict the payment information provided, if necessary, to the Administration. This is important to ensure that there is transparency and accuracy in the notification of the status of payments.

23. How should partial invoice payments be treated: do they require a different status, or do they require a status to record the date the full payment is completed?

The contributions have mostly agreed that partial payments should be recorded, each with the corresponding amounts and payment date. It should be borne in mind that in addition to partial payments, there are credit notes, adjustments, or compensations, among others, that make the reconciliation of the amount of the payment with the amount of the invoice not simple in many cases. Therefore, a 'partial payment' option prior to the invoice paid is mostly requested.

Other contributions go in the opposite direction such as the cases of Acqira, AMETIC, Seres and SAGE, which point out that the number of statuses such as partial payment should be minimised; it is suggested that partial payments could be part of a 'disputed' or 'disputed acceptance' status that would be resolved when the remaining payment is made or settled.

24. Is there a mandatory status to reflect the transfer of invoices to a financial institution? For what purpose? Would it suffice with a voluntary status to be implemented by interested platforms?

In general, the contributions received are in favour of reflecting a status of transfer of the invoice. It is pointed out that it would be correct to establish by law that the different invoicing syntax that allows the future regulation of e-invoicing, include the relevant fields to reflect that the invoice has been transferred, as already allowed by Facturae.

Other responses against creating this new status argue that this information is easily manageable by any invoicing or invoice management service, and that creating a range of invoice statuses added to a wide variety of cases of different companies and sectors, can cause the system to become very complicated.

In relation to this proposal, the proposal of the Spanish Factoring Association may be of particular interest: [...] it is essential to be able to collect a situation that de facto has a lot of place and use in our market: the assignment of commercial receivables (the assignment of

invoices). We understand that there should be a voluntary status whereby the supplier/issuer of the invoice can identify the customer/debtor that the invoice has been transmitted to a third party, assignee. In this case, the original creditor (supplier), is the one who must indicate to the assignee (a name and Tax Identification Code) and it would be advisable to have a label or mark on whether it maintains the collection management or if the invoice has to be paid to the assignee (indicating new data to carry out the transfer). This status of Invoice Transferred should legitimise the assignee to be able to directly access to consult their invoices in the central invoice system and to be able to inform, where appropriate, of the status of Invoice Paid.

25. Should the Regulation mention possible statuses of the non-mandatory implementation bill for information? If so, which ones?

The contributions received for this question are quite divided between those suggesting it would not be necessary to cite any non-compulsory status in order not to complicate the implementation of the system, and others suggesting it would be positive to cite other statuses in order to serve as a reference and tend to homogenise communications between companies.

F. FORWARDING INFORMATION TO THE ADMINISTRATION.

26. Should there be a public IT platform or solution that serves, at the same time, to comply with the obligations of e-invoicing between the parties to the transaction and to send the information derived from this Regulation to the administration? For what kind of companies or professionals?

The answers to this question have followed the answers provided to question 3, on the appropriateness of establishing a public infrastructure for the exchange of invoices. The contributions have again been positioned mainly in favour of the existence of a public IT platform or solution. The size and operational possibilities that this eventual public electronic invoice exchange platform or system should offer is more debated.

Most of the contributions indicate that a platform as a closure of the e-invoicing system would be necessary, as the main support for SMEs and freelancers that possibly have fewer invoices and less financial capacity to contract private invoicing services, being of particular interest in those sectors in which e-invoicing does not yet have substantial penetration. A smaller number of contributions are divided between the extremes of limiting the public structure to a repository with a very limited service to cover smaller entities, and a more ambitious public

platform in the style of the Italian Exchange System to which to be able to connect through APIs and web services.

There are contributions clearly positioned against the creation of a public system, being some of these contributions made by companies in the technological sector. Among the arguments for rejecting a public structure is that there is no need for such a structure, because there are already many market solutions that currently offer the invoicing service on competitive conditions and therefore at a low cost. To this end, the obligation to offer a free e-invoicing service for small and autonomous companies by private operators as is already done in Mexico could be implemented as an alternative solution. It is also pointed out that implementing a public structure would necessarily delay the implementation of generalised e-invoicing, would require future adjustments and adaptations to the needs of the market in order to remain operational, would discourage the digitisation of the rest of the business processes of the companies.

The contributions that have made explicit reference to sending tax information to the administration agree that tax reports to the AEAT and also the reports required by other agencies whose origin or source of data are the electronic invoices, must be obtained directly by the Administration without the need for the obligation to do so. It is therefore required that duplications with other communication obligations be avoided.

27. If a solution managed by the Administration is created that saves all electronic invoices, do you deem it useful that it can be consulted by the parties to each transaction?

On this question, there has been a considerable consensus: Yes, both the issuer of the invoice and the recipient of the invoice should be able to access the information provided in order to provide transparency and veracity to the exchange of invoices. It would be necessary for this public solution to have the ability to link to APIs and automated query web services. In addition, it would be very useful for dispute resolution.

The negative answers again basically came from the technology sector, and point out that private solutions already provide a similar service with appropriate security standards. The suitability of this public repository will depend on the usefulness of these invoices, but they understand that tax supervision would be covered with the SII and the future VeriFactu and the management of commercial late payment with the exchange of statuses.

28. Could a repository like the one mentioned serve as an exchange of e-invoices for smaller businesses and professionals? Could it be an alternative or complementary solution for issuing, sending and receiving the invoice between supplier and customer?

The majority answer is 'yes', although many of the contributions indicate that it should be for voluntary use, that there is no reason to prevent the use of this platform by larger companies; and that, if mandatory, it could serve as a mechanism to ensure interoperability between private invoicing platforms.

29. What should be the way information on the date of payment of invoices should be forwarded to the Administration? Would it make sense to use the formulas used today for the AEAT's Immediate Information Supply (SII) system to send invoice payment information?

Again, there has been a good deal of consensus among the inputs received: use the same formulas used for the AEAT's Immediate Supply of Information (SII) system to send information on the payment of invoices. The main reason is that it is a communication system already established and known to companies, while it could contribute to the homogenisation of e-invoicing and information systems to the Administration in the field of taxation.

G. ADAPTATIONS FOR SMES AND PROFESSIONALS

30. Information on the payment status of the invoice is an essential element in promoting the culture of early payment; however the obligation to provide this information could include longer transitional periods for certain companies and professionals. Do you deem it necessary to establish longer transitional periods for the obligation to provide payment information on invoices where the person required to provide the information is a small company or a professional/self-employed person[1] or a specific sector?

In general terms, most participants are in favour of establishing longer transitional periods when the person obliged to provide the information is a professional or self-employed person, and thus allow them a better adaptation. However, other participants, also in favour of establishing a transitional period, such as the CEOE, warn that a non-uniform application of regulatory requirements could lead to distortions that might occur in turnover between entrepreneurs or professionals obliged to comply and those who are not yet.

On the other hand, approximately one third of the participants in the consultation are opposed to establishing transitional periods for this obligation. In particular:

- Entities such as SAP España S.A., InnoQubit Software SL, EDICOM or Indra Soluciones T.I., consider the transitional period already foreseen in the Regulation sufficient for the purpose of applying the new obligation of e-invoicing.

- For its part, B2B router S.L. and PIMEC consider delaying the date of communication does not lead but to eliminate the help that the law itself wants to offer to SMEs to collect in time. There should be no exceptions.
- Finally, SAGE points out that the experience in implementing similar changes has shown that extending the period or the phased implementation does not serve to provide companies with more time to prepare, but that they lead to delaying effective implementation and generate bottlenecks at times of entry.

31. The mediation of a platform has multiple benefits; however, is it necessary to temporarily allow smaller companies and professionals to send their e-invoices directly to their customers without the need for the mediation service of a invoicing platform?

In general, the vast majority of participants are sceptical of the establishment of this exception. In this sense, entities such as SAGE indicate that all that are exceptions, without a justified structural cause, would only incentivise the delay in the start-up and add complexity to the model. In addition, entities such as QUIPU APP, S.L. point out that with this exception, a business segment would be established that would be outside the norm that pursues late payment.

Therefore, most entities (such as those belonging to CONETIC) are more in favour of betting on public infrastructure that covers the entire mandatory process determined in the Regulations and also has an interface or IT solution for the cases of the self-employed with less possibility of adaptation. In short, they are not in favour of establishing alternative ways or exceptions.

For their part, among the entities favourable to the exception, standing out are:

- AMETIC, which believes it would be advisable to apply it transiently, provided that the file has the established format and has been previously validated.
- For its part, AECOC states that the use of an e-invoicing platform should not be mandatory and that there are multiple implementations of direct e-invoicing between suppliers and customers (e.g. the use of exchange protocols such as the EDIINT AS2 makes it possible to establish direct and secure connections between companies without having any intermediary in the transaction).
- In the same vein, B2B Router Global S.L. is in favour of giving freedom to use channels that the parties deem appropriate, including own means that do not make use of third-party platforms. However, the channel and the procedure should not prevent compliance with the main objective of the Regulation, the control of the effective

deadlines for payment of invoices, so the notification of statuses for these cases should be regulated.

32. Would it be useful for the Administration to make a form available to companies and professionals who issue few invoices per year to generate electronic invoices and make them available to their counterparts and the public administration?

Yes, almost all participants are in favour of this solution. As an example, Unidified Post states that it could be useful for the Administration to make available to companies and professionals, which issue few invoices per year, a simple form or tool to generate electronic invoices and thus facilitate their compliance with legal obligations. This could be a measure to encourage the adoption of e-invoicing by companies and professionals that issue few invoices per year, and do not have the resources to contract e-invoicing services offered by private platforms. In addition, the use of a standard form would facilitate interoperability between different systems and platforms, which could simplify the process of sending and receiving electronic invoices between businesses and professionals.

B. ANNEX II. SUMMARY OF THE ARGUMENTS TO THE TEXT OF THE ROYAL DECREE RECEIVED IN THE PROCEDURE OF HEARING AND PUBLIC INFORMATION.

Information procedure and public hearing

In accordance with Article 26 of Law 50/1997, of 27 November 1997, of the Government, from June 19 to July 10, 2023, a public hearing and information has been held through the web portal of the Ministry of Economy, Trade and Enterprise, with the aim of hearing the affected citizens and obtaining any additional contributions that may be made by other persons or entities.

In the same, a total of 72 contributions were received.

In total, six public law corporations, 27 associations, federations or foundations, 31 companies, three individuals and one public administration participated.

Joining with CONETIC's comments: ZZircon Technologies SL, Ascentic, Pryse 1991, S.L., AYDAI Custom Business ERP, Avetic, CIC Consulting, ITH, Mobiliario Sotelo, SIOFI Plus SL, UPTA, AERTIC, Software DELSOL, Association of Knowledge and Technology Industries of Euskadi (GAIA), Innovation Enter for Logistics and Transport of Goods, Spanish Logistics Centre (CEL).

The following is a summary of the main contributions received, as well as their outcome and reflection in the text of the draft:

- **The change in the way of informing the Administration of the dates of actual invoice payment.**

In the draft Royal Decree submitted to the Public Hearing, it was proposed to take advantage of the existing system of Immediate Supply of Information (SII) to inform the Administration of the dates of actual invoice payment.

However, in the course of subsequent reflections and on the basis of certain observations received at the Public Hearing phase, this way was ultimately ruled out, with direct communication to the public solution with an electronic 'web' service preferred.

Thus, among the allegations received, the Spanish Association of Tax Advisors (AEDAF) pointed out that the coexistence of the SII and the deposit of faithful copies in the public invoicing solution could generate a duplication of charges and a need for technical adaptation not simple. For its part, the Board of Industrial Engineers of Barcelona pointed

out that the Administration would have the same information in duplicate through two different channels (SII and public solution). A situation that generated doubts in terms of administrative efficiency.

For this reason, and as indicated above, it has ended up discarding this way by preferring direct communication to the public solution with an electronic 'web' service. In this way, it will be possible to better separate the tax and commercial fields, and to prepare this legislation for future European developments in the harmonisation of tax reporting. Furthermore, although the proposed changes to the VAT directive known as 'VAT in the digital age' are not expected to harm the B2B e-invoicing project in Spain, the inclusion of non-tax elements such as payment information in the tax reporting of the SII could lead to confusion. We also wished to safeguard the stability of the SII for the time being.

- **Supervision of the requirements to operate as an electronic invoice exchange platform.**

Several submissions received (European Agency of Digital Trust S.L and Taxes and Competitiveness Foundation) have alluded to the lack of a public body as supervisor of compliance with the requirements imposed on operators of e-invoicing platforms and a disciplinary regime. Finally, and in line with the draft submitted to Public Hearing, it has been decided to maintain it being the platform operators themselves who verify compliance with the minimum requirements established in the Regulation.

- **Unification of thresholds for the purpose of entry into force of the Regulation.**

For their part, several participants during the hearing (Spanish Association of Tax Advisors, the Taxes and Competitiveness Foundation and the General Council of Economists of Spain) requested simplifying the provision for entry into force of the Royal Decree and to shorten any of the deadlines; in particular, to unify the thresholds of EUR 8 million and EUR 6 million and not to over-delay the payment communication of SMEs and the self-employed.

Finally, it has been decided that large companies invoicing more than EUR 8 million will be obliged to invoice electronically and communicate the payment of invoices within 12 months of the publication of the Royal Decree; for their part, companies below that threshold will be required to invoice electronically at 24 months. Finally, a particular point was made for the self-employed and other professionals who will be required to invoice electronically at 24 months, but they will be given an additional 12 months to comply with the obligations regarding payment of the B2B invoices they receive.

Undoubtedly, the change in the way payments are reported (without using the SII) has facilitated this simplification and shortening of deadlines.

- **Enabling a trial period for the public e-invoicing solution.**

Some arguments received (AMETIC and the Spanish Association of Tax Advisors) have requested to enable a testing period for the public e-invoicing solution. Finally, it has been decided that the aforementioned solution will be available at least 2 months before the entry into force of the e-invoicing obligation.

- **The non-application of the future Royal Decree to the regulated activities carried out by the electricity market operator and the regulated gas organised market operator.**

MIBGAS and OMIE requested exemption from the provisions of the Royal Decree the regulated activities carried out by the electricity market operator and the regulated gas organised market operator, insofar as the markets in which they operate already have their own invoicing system regulated by the National Commission for Markets and Competition, which includes a short-term payment cycle and specific guarantees. This request for derogation has been accepted and incorporated into the draft Royal Decree.

- **Defining the technical details of the future public e-invoicing solution.**

Several arguments (Fiskaly Iberia Limited Company and Spanish Confederation of Savings Banks) alluded to the need to specify certain technical details of the future public e-invoicing solution. Finally, it has been chosen to enable the development of the same by Ministerial Order of the Ministry of Finance, nevertheless specifying that this development will not interrupt the period for the entry into force of the obligation of e-invoicing for companies and professionals. Other developments have been enabled for a joint Ministerial Order of the Ministry of Finance and the Ministry of Economy, Trade and Enterprise, in cases where it affects critical points of the draft such as payment communication.

Below are all contributions received are summarised and assessed, indicating (A) whether the observation has been accepted or (N/A) otherwise.

Business Association: AMETIC (Spanish Association of Electronics, IT, Telecom and Digital Content Services Companies)

Comments on the articles:

- | | |
|---|-----|
| ➤ Article 9(8): They propose that the acceptance or rejection in the public invoicing solution be explicitly communicated, regardless of the issuance of an amending invoice. | N/A |
| ➤ Article 10: Social capital requirements and liability insurance for platforms. They also request that an administrative body be appointed as a verifier. | N/A |
| ➤ Article 3(2) and 4(2): rearrange for clarity of scope for greater clarity. | A |
| ➤ Third final provision: Use the term 'self-employed or freelancer' instead of 'professional'. | N/A |
| ➤ Article 9(1): Establish that the public solution should be ready 2 months before the end of the first 12 months of transition. | A |
| ➤ Article 5(3): Require electronic signatures on copies of electronic invoices that are deposited in the public settlement. | N/A |

Private telecommunications company: ORANGE

General comments:

Take into account the specificities of the telecommunications sector, which has specific obligations such as the obligation to include in invoices the details of calls made by customers, at their request.	N/A
--	-----

Comments on the articles:

- | | |
|--|-----|
| ➤ Article 3: It should be clarified that the issuance of e-invoicing in PDF format will be valid in cases where it is mandatory in relation to private individuals (e.g. where contracting by the individual has been carried out by electronic means), provided that the authenticity of origin and the integrity of the content are guaranteed from the date of its issue. It requires a directory led by the public sector of companies and entry points. | N/A |
| ➤ Articles 3 and 4: Change the order of 4(2) to Article 3. | N/A |
| ➤ Article 4: Simplified invoicing and invoices issued on a voluntary basis are exempted from the obligation, although the question arises as to whether the exception is exclusive as an obligation or despite being an exception it is allowed to issue them in electronic format and forward them to the AEAT as an option. It lacks regulation or information concerning supplies. It is understood that the supply must be reported as one more concept of the invoice, contrary to the provisions for the | N/A |

<p>purposes of the SII that must not be reported. Going to the extreme case, there are times when invoices are issued documenting only the concept of supply, and it is understood the invoice must be issued.</p>	
<p>➤ Article 5: it is not clear whether it is possible for an obliged party to choose to issue its electronic invoices via a private platform/ERP, generating them under the invoicing syntax and depositing them in the AEAT without the obligation to forward it to the customer through the exchange of private platforms, despite the fact that the customer/recipient of the invoice expressly chooses to receive its invoices through the platform for the exchange of private electronic invoices.</p>	N/A
<p>➤ Article 5(3): It states that if status is reported by private platform, it does not have to be done using SII.</p>	N/A
<p>➤ Article 6: Do not add more formats in order, and limit valid versions of accepted ones. It also calls for eliminating the need for electronic signatures, and enabling a reliable audit trail.</p>	N/A
<p>➤ Article 6(4): Doubts are raised as to how to demonstrate the lack of agreement. It is proposed that the recipient may request additional data (including data not existing until the acceptance of the invoice) but not attached documentation (order or signed delivery note) that it already has. It calls for a clearer avoidance of the imposition of the use of private platforms. If requests clarification on who electronically signs the invoice issued by third party or recipient, material issuer or supplier? It says there are no references to sectoral reporting obligations that the invoice must contain.</p>	N/A
<p>➤ Article 6(7): A non-contractual agreement is sufficient for requesting additional information from suppliers.</p>	N/A
<p>➤ Articles 8 and 9: Clarify whether payment is reported via SII, when it is already reported via private platforms. Clarify that it goes beneath the SII for payment communication. It states that a payment period cannot be required without an acceptance or rejection, within a reasonable period of time. What happens with invoices that are first rejected and then accepted.</p>	N/A
<p>➤ Article 9(3): Clarify to whom copies and status communications are sent in the cases of the Basque Country and Canary Islands.</p>	N/A
<p>➤ Third final provision: It requests a Directory to ascertain which company they are obliged or not and to what at all times. Clarify whether the PDF is for everyone or only for those not yet obliged. It proposes to maintain a threshold of EUR 8 million for clarity, and not to include the threshold of EUR 6 million for the payment communication.</p>	N/A

Business Association and Platform: AECOC

Comments on the articles:

➤ Article 4(1): Exempt from the obligation to electronically invoice invoices paid in cash for compensation receipts, issued by recipients to companies covered by the Special Scheme for Livestock Agriculture and Fisheries.	N/A
➤ Articles 5(4) and 5(5): A directory or registration of the platforms used by each company managed by the AEAT is requested. Also enable the same company to use multiple platforms.	N/A
➤ Article 5(2) bis: Allow direct communication between invoice companies whenever they send a copy to the AEAT without any mediation.	N/A
➤ Article 6(1): Keep this as EDIFACT is allowing it.	A
➤ Article 6(3) and others: Eliminate the need for the electronic signature of invoices.	N/A
➤ Article 6(4): Remove the reference to the format of the public solution when there is no agreement on the format in the interconnection.	N/A
➤ Article 6(7): That the requirement for more information in the invoice is not necessary to require it contractually.	N/A
➤ Article 7(1) bis: Clarify that interconnections should also include statuses.	N/A
➤ Article 8: Enable third-party payers (central purchasers, banks) to communicate the payment date.	N/A
➤ Article 9(6): Delete, as it seems to imply that the invoice is not considered issued in the public solution until it is downloaded by the customer.	N/A
➤ Article 9(8): Clarify that communication via SII is also necessary when using private platforms.	N/A
➤ Article 8(1) bis: Clarify that in checks or promissory notes, the date of payment is on which the instrument expires, not in which it is executed that may be earlier.	N/A
➤ Article 9(8)(b): Add that the deadline for sending the payment communication will be 4 days also for those who are not currently in SII. Add that it is reported in the same way as the rest of the SII fields and not 'as determined'.	N/A
➤ Article 8(1)(a) Include tacit rejection also for private platforms when there is rectification.	N/A
➤ Article 8(1) Clarify that statuses are reported only to issuers of	N/A

electronic invoices.	N/A
➤ Articles 8(2) and 9(8)(b) Clarifying the deadline to communicate the status is from the status and not from receipt of the invoice. Provide at least 10 days for acceptance if counted from receipt of invoice.	N/A
➤ Article 8(1) bis: Clarify treatment of corrective invoices 'mirror' in the sectors in which AEAT has allowed such operation.	N/A
➤ Third final provision 2 bis: Force recipients to have mail to send a PDF.	N/A

Electronic invoicing platform: EDICOM	
Comments on the articles:	
➤ Article 3: Allow voluntary use of a public solution when one of the parties is not in Spanish territory.	N/A
➤ Article 5(3): Clearly differentiate copies of originals in the public repository, and allow their differentiated download.	N/A
➤ Article 6: It is necessary to further develop the Single Invoice Code, specify in which field it should appear in each format, and clarify that it must accompany the status messages to avoid errors.	N/A
➤ Article 6(7): Additional information should be sent to the supplier rather than 'make available'.	N/A
➤ Article 7: Since platforms receiving interconnection will be the ones making the requirements, adapt the article to it and also oblige customers to accept such interconnections.	N/A
➤ Article 8: Specify status message format. Include invoice assignment status as mandatory, and banking access to the public platform in consultation mode to prevent Factoring fraud.	N/A
➤ Article 9: Allow 6 months of testing and 3 months of voluntary use of public platform before entry into force. Publish Ministerial Order at the same time as the Royal Decree.	N/A
➤ Second final provision: Clarify that the PDF should be signed electronically, and only to those Not obliged. Reduce the deadlines of the entry into force of the payment communication of SMEs and the self-employed. Align the different thresholds of EUR 8 million and EUR 6 million to avoid confusion.	N/A

Electronic invoicing software: ZEROCOMA, ANEI, MATRIX DEVELOPMENTS SYSTEMS

Comments on the articles:

➤ Article 5(4): Enable a Directory for the system managed by AEAT.	N/A
➤ Article 6(1): Remove EDIFACT from formats supported.	N/A
➤ Article 6(2) and 10(d): Freedom for platforms whether or not to offer all supported formats and even others that are not.	N/A
➤ Article 7(1): Provide a directory of private platforms published by AEAT.	N/A
➤ Article 7(3) and 10(b): Clarify that the interconnection is carried out with web services and JWT authentication, or based on certificates.	N/A
➤ Article 7(4): AEAT monitoring of interconnections and ability to sanction if denied.	N/A
➤ Articles 8(1) and 8(2) and 9(6): Specify the deadline of acceptance of the invoice (10 days) and date of collection/delivery to the customer.	N/A
➤ Article 9(4): Specify the operating units of the target company, and identify the private platform if it is being used.	N/A
➤ Article 9(6): The total repudiation of an invoice should not depend on the issue of an amendment by the issuer.	N/A
➤ Articles 8 and 9: Include partial payment information as mandatory.	N/A
➤ Article 10(h): Require interconnection capacity with the public solution.	N/A
➤ Sole additional provision: The form must have a capacity level on 50 invoices/year to incentivise the use of private solutions.	N/A
➤ Third final provision: Eliminate deferrals for payment communications of SMEs and professionals.	N/A

ERP Software: ORACLE

General comments:

➤ Use UBL (application Response message) or Peppol (invoice response message) to standardise the reporting form of invoice statuses.	N/A
➤ Add codes necessary to report VAT in Spain to the European standard EN 16931 and to the list of international codes of the United Nations.	N/A

Association: Peppol	
<p>General comments:</p> <p>Incorporate Peppol as an option for forwarding invoices to the public e-invoicing solution.</p>	N/A

Individual Programmer	
<p>General comments:</p> <ul style="list-style-type: none"> ➤ It explains that custom accounting and tax management software developers for companies and professionals have suffered from a significant amount of regulatory changes that have harmed them and requests: 1. That once everything is approved and the final Regulations of all the processes have come out, can restore much longer deadlines so that we can adapt all the programs of our customers, and (2) that a telephone is made available so that at least the autonomous developers or very small companies can consult or clarify any doubts that may arise regarding the legislation or regulations. 	N/A

Electronic Invoicing Platform: SERES	
<p>Comments on the articles:</p> <ul style="list-style-type: none"> ➤ Article 5(3): Copies for the public solution must be electronically signed. ➤ Article 10: Require a minimum share capital figure of EUR 500 000 and a minimum liability insurance of EUR 1 000 000 to e-invoicing platforms. ➤ Article 10: Establish through Ministerial Order who will validate compliance with the requirements. ➤ Third final provision: Use 'self-employed or freelance' instead of the term 'professional'. 	<p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>

Association: General Council of Economists of Spain

Comments on the articles:	
➤ Article 6: Delete EDIFACT as supported syntax due to it not conforming to EN 19631.	N/A
➤ Article 8: Set a maximum deadline to receive the invoice, and another of 10 days to accept/reject it.	N/A
➤ Article 9(8)(b): Establish that partial payments can be reported through the SII.	N/A
➤ Second final provision: Unify the thresholds of EUR 8 million and EUR 6 million, and not delay the payment communication of SMEs and self-employed so long, since that is not where effort to adapt lies.	A

Association: National Association of Large Distribution Companies (ANGED)

Comments on the articles:	
➤ Article 6(3): Remove the electronic signature requirement from electronic invoices as unnecessary.	N/A
➤ Articles 8 and 9: do not require the communication of mandatory statuses for employers or professionals who have the corresponding authorisation by the Tax Management Department of the State Tax Administration Agency, to dispense with or simplify any obligation regarding invoicing and its registration in such a way that it is not possible to complete it.	N/A

Association: Spanish Association of the Digital Economy

General comments:	
➤ Align the implementation schedule with the European Commission's LIFE proposal to avoid double changes.	N/A
Comments on the articles:	
➤ Article 8: Do not require sending of statuses by private platforms when done already in the SII. Foresee the situation in which the statuses do not confirm after the 4 days established. Set 15 days to report statuses as a more realistic deadline.	N/A
➤ Third final provision: Extend the entry into force from 12 to 24 months, and ensure a phase of tests without penalties. Specify whether the invoicing reference for thresholds is the previous fiscal year or calendar year.	A

Electronic Invoicing Platform and Consultant: MINSAIT

General comments:	
➤ Provide that the status of acceptance is given by the supplier in cases of self-invoicing.	N/A
➤ Enable the consultation of invoice statuses in the public solution.	A
➤ Establish the format for the reporting of the statuses and the form of their transmission. For example, XML and AS2 or AS4.	A
➤ Clarify that the process of accrediting platforms' requirements is with AEAT or MINECO.	N/A
➤ They propose that the 4 days to report statuses are counted from the registry of the status in the customer's systems and not from issuance.	A
➤ They propose that there be an automatic and massive registration of all companies and professionals in the public invoicing solution.	A

Public institution: Board of Property and Mercantile Registrars of Spain

Comments on the articles:	
➤ Third final provision: Clarify the terms of the entry into force by referring to the start dates of each obligation, and adjusted to certain times as publication dates in the Official State Gazette.	A
➤ Article 4: Derogate from all simplified invoices without special treatment for qualified ones.	NA
➤ Article 8: Incorporate statuses to be supplied by the issuer as draft or minutes of the invoice and others relating to 'confirming'.	NA
➤ Enable a way to know the data of the applicant for a service to clarify whether it is subject to withholding tax, or whether or not it is in common territory of the tax.	NA

Software company: InnoQubit Business Software SL

General comments:	
➤ It proposes that the current FACEB2B platform be used as a public invoicing solution between companies.	NA
➤ Modify FACEB2B to allow manual invoice generation. Also to allow the manual loading/unloading of invoices, as well as providing the option of connectivity via web services.	NA

Company: IMOE	
<p>General comments:</p> <ul style="list-style-type: none"> ➤ It proposes exempting the regulated activities carried out by the electricity-market operator from the provisions of the Royal Decree. 	A

Company: MIBGAS	
<p>General comments:</p> <ul style="list-style-type: none"> ➤ It proposes exempting from the provisions of the Royal Decree the regulated activities carried out by the gas-market operator from the provisions of the Royal Decree. 	A

Association: Spanish Banking Association (AEB)	
<p>General comments:</p> <ul style="list-style-type: none"> ➤ Make it possible for the entity to which the invoices have been transferred (i.e., the transferee) to access the information relating to them once the transfer has been registered through the invoicing system, without having to state alternative procedures that work in parallel and that even the transferee can communicate to the system. information relating to the payment of such invoices. ➤ Ensure the transferee's access to invoices that have been transferred to it in all cases, i.e. whether a public or private solution is used. 	NA A
<p>Comments on the articles:</p> <ul style="list-style-type: none"> ➤ Article 8(1): Relay the information on the transfer of invoices to the invoice issuer and not the recipient (thinking about factoring). ➤ Article 8(4): Delete this. ➤ Article 9: include the status of transfer of the invoice in the public invoicing solution. ➤ Article 9(5): Legitimise the transferee to access the public solution without the need for express authorisation from either the addressee or the issuer. 	N/A N/A N/A N/A

Association: Spanish Factoring Association (coordinated with AEB)

Comments on the articles:	
➤ Article 8(1): Relay the information on the transfer of invoices to the invoice issuer and not the recipient (thinking about factoring).	NA
➤ Article 8(4): Delete this.	NA
➤ Article 9: include the status of transfer of the invoice in the public invoicing solution.	NA
➤ Article 9(5): Legitimise the transferee to access the public solution without the need for express authorisation from either the addressee or the issuer.	NA

Association: Spanish Association of Tax Advisors (AEDAF)

General comments:	
➤ Further clarification is requested on how the scope applies to different cases.	A
➤ A minimum threshold for excluding qualified simplified invoices issued for businesses making mainly simplified invoices and a few qualified invoices is requested.	NA
➤ It is pointed out that the coexistence of the SII and the deposit of faithful copies in the public invoicing solution generates a duplication of charges and a need for technical adaptation not simple.	NA
➤ It expresses concern that the format agreement capability leaves the supplier at the mercy of rapid changes in specifications required by the customer.	A
➤ It proposes a single channel for interconnections between platforms that may be either the public solution, or the PEPPOL network.	
➤ They express a negative opinion on the requirement of invoice statuses because they understand that the casuistry would be enormously broad.	NA
	NA
Comments on the articles:	
➤ Article 3(2) and first final provision: A possible inconsistency between 3(2) and 8 bis of Royal Decree 1619/2012 is pointed out in the case of a non-resident owner of premises who rents to a resident.	
➤ Article 5(3): proposes to give a deadline to send the faithful copy to the public solution.	A
➤ Article 5(4): proposes elimination.	A
➤ Article 6(3): It states that it contradicts Article 229 of the directive, which prevents requiring signature on invoices.	N/A
➤ Article 6(6): Possibility that invoice has no sequence.	N/A
➤ Article 6(7): Delete the part on additional information requirements.	N/A
➤ Article 7: It requests extending the deadlines for the interconnection and to clarify how requests were verified on a first-come, first-served basis.	N/A

➤ Article 8: They propose deleting the communication of payment information.	N/A
➤ Article 9: It proposes accepting all syntaxes in the public solution. Highlights inconsistency between 4 years to modify an invoice and the presumption of acceptance.	N/A
➤ First final provision, Article 8 bis: amend point (a) in line with Article 3(2).	N/A
➤ First final provision: Use of the term 'remission' instead of 'transmission and delivery'.	A
➤ Second final provision: They believe that developments left for Ministerial Order will make it impossible to operate the system until they are ready.	N/A
➤ Second final provision: They request clarifying entry into force and enable 6 months of testing environment. Also not to separate SMEs and Professionals in entry into force of payment communication. Among other things, because of the difficulty in differentiating them.	A

Public institution: Chamber of Commerce of Spain	
General comments:	
➤ Very positive assessment of the draft's advantages.	
Comments on the articles:	
➤ Article 8: They raise the need for other necessary invoice statuses: rectification to completely cancel one issued, invoice exchange, immediate payment invoice, invoice paid by SEPA debit. They also propose that statuses listed as volunteers be made mandatory: payment and partial acceptance and transfer of the invoice,	N/A
➤ Article 9: Regulate statuses in the same way for private platforms and public solution to avoid biasing competition.	N/A
➤ Third final provision: Extend the first period for the implementation of the obligations of the Royal Decree to 18 or 24 months.	N/A

ERP Software: SAGE	
General comments:	
➤ Positive assessment of the draft, but calls for greater consistency with the invoicing software draft Royal Decree (VERIFACTU).	
Comments on the articles:	
➤ Third final provision: Lower the threshold from EUR 8 million to EUR 6 010 121.04 in the Royal Decree and in law. Associate the longer transition times for communicating statuses to employers and professionals covered by the simplified direct estimation regime instead of separating between entrepreneurs and professionals.	N/A

Association: Multisectoral platform against late payment

General comments:

➤ Negative assessment of the convergence of three SII, Verifactu and e-invoicing projects in order to obtain similar tax information.	N/A
➤ The creation of a public e-invoicing solution is deemed undue competition to the private sector (among PMCM members, there are operators of private electronic invoice exchange platforms).	N/A
➤ It criticises the existence of four admissible formats instead of two which contributes to fragmentation and, in particular, criticises the acceptance of EDIFACT for not complying, in some of its versions, with standard EN16931.	N/A
➤ It criticises the deposit of a copy in the public solution.	N/A
➤ It criticises the use of the Facturae format as contrary to future European developments in this regard.	N/A
➤ It proposes the inclusion of the status 'invoice received', so that it has the effects provided for in Article 4(1) of Law 3/2004.	N/A
➤ It requests that the invoice statuses be the same in the public solution, and that they be homogenised with FACE's current status reporting formats.	
➤ It proposes eliminating the lengthened deadlines for the obligation to communicate invoice statuses.	N/A
➤ They propose deleting AS2 as a supported transmission protocol and only accepting AS4 and, in particular, the PEPPOL network. They call for a definition of interconnection between platforms, and not exclusively for a provider with a customer.	N/A
➤ It proposes conforming to the PEPPOL model in terms of interoperability and targeting and to include the public invoicing solution in the network.	N/A
➤ Include the obligation to send copies for the entry points of the FACe B2G system.	N/A
➤ Consider ERPs as 'private electronic invoice exchange platforms' with the same requirements as these even if they connect only to the public solution.	A
➤ There is concern that customers will reject invoices deposited in the public solution due to lack of additional information.	
➤ It states that the calculation of payment deadlines should not depend on the acceptance or not of the invoice.	N/A
➤ It opposes the 12-month period of entry into force of the Regulation.	N/A
(*) It joins these CONPYMES comments.	N/A

Company: Avvale.	
<p>Comments on the articles:</p> <ul style="list-style-type: none"> ➤ Third Final Provision, Section 3. <p>They ask for clarification on whether when the Regulation says: <i>'the obligation to report on invoice statuses will apply to entrepreneurs whose annual turnover is <u>lower</u> than EUR 6 010 121.04, at 36 months after the publication of the Royal Decree in the Official State Gazette (...)</i>, it should say: <i>'the obligation to report statuses will apply to entrepreneurs whose annual turnover is <u>above</u> 6 010 121.04 at 36 months after publication of the Royal Decree in the Official State Gazette, and to professionals whose turnover is less than 6 010 121.04 at 48 months after publication (...)</i>'</p>	<p>Evaluation</p> <p>N/A</p>

Company: InFoAL Serveis S.L.	
<p>General comments:</p> <ul style="list-style-type: none"> ➤ They request that all of the changes that are currently proposed in the Anti-Fraud Law of 2021 and beyond be unified in a single technical Regulation, which affect the operation of management, invoicing and accounting programs so that developers can cope with these changes in an orderly and unified manner. ➤ That regulation is not approved until the competent authorities have verified its technical feasibility. ➤ Once the regulation has been approved, sufficient adaptation deadlines are respected to make it possible for minor developers to adapt all the old programs of their customers. 	<p>Evaluation:</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>

Company: Wolters Kluwer TAA Spain.	
<p>Comments on the articles:</p> <ul style="list-style-type: none"> ➤ Article 9(3). They propose that the possible additional content to be included in electronic invoices that are channelled through the public invoicing solution should be 'structured and regulated'. ➤ Article 9(8). They propose that the invoice be understood as accepted or rejected when expressly indicated by the recipient within a sufficient period of time for verification. They believe that, in the use of the public invoicing infrastructure, the information of the invoice statuses would improve with an explicit mark. 	<p>Evaluation:</p> <p>N/A</p> <p>N/A</p>

Comments on the articles:	Evaluation
<p>➤ Propose the following formal/technical adjustment in the current wording of Article 3: '2. <i>This obligation will not apply where one of the two parties to the transaction does not have the seat of its economic activity in Spanish territory, or does not have a permanent establishment there to the one who addresses recipient of the <u>invoicing</u> or, failing that, the place of domicile or habitual residence.</i>'</p> <p>They consider that the term 'invoicing is addressed' is not technically correct from a legal and tax point of view, and could therefore lead to confusion.</p>	N/A
<p>➤ Article 4. Exceptions to the e-invoicing obligation.</p> <p>They believe that qualified simplified invoices should be excluded from the Spanish e-invoicing system. They point out that in these cases, payments usually occur at the time of issuance, so late payments in this type of situation are very low.</p>	N/A
<p>➤ Article 5. Spanish e-invoicing system.</p> <p>They deem it excessive to require the point of entry of electronic invoices to be reported in 'all communications with other undertakings'. They believe it is more appropriate for entrepreneurs or professionals to agree on the best means of communication.</p>	N/A
<p>➤ Article 6. Interoperability of electronic invoice formats.</p> <ul style="list-style-type: none"> - They consider the requirement that e-invoices be digitally signed excessive. The mere fact of complying with the Spanish e-invoicing system should suffice. 	N/A
<ul style="list-style-type: none"> - In relation to indicating the 'invoice series' on all invoices, they believe that according to the Royal Decree that regulates invoicing obligations, not all invoices must be issued from a series. 	N/A
<ul style="list-style-type: none"> - They propose explicitly mentioning that the additional specifications that the parties have agreed to add in the electronic invoices will not have any impact on the exercise of entrepreneurs or professionals to deduct the VAT they support as a result of the purchase of goods or services. 	N/A
<p>➤ First final provision. Two. Article 8 bis added to the Royal Decree regulating invoicing obligations.</p> <ul style="list-style-type: none"> - They propose to replace the term 'delivery/deliver', used in paragraphs 1 and 2 of that paragraph, with the term 'forward'. They consider that the term 'deliver' an invoice is not in line with the way in which the invoicing regulations refer to the fact of sending an invoice to its recipient. 	N/A

<ul style="list-style-type: none"> - They appreciate disagreement in the subjective scope of the new Article 8 bis and Article 3: the proposed text for Article 8 bis appears to be referring only to cases where the addressee of the invoice is not resident in Spanish territory, where the text of Article 3 excludes from the scope of the Spanish electronic invoice system cases where both parties involved in the transaction are non-residents in Spanish territory. 	A
<p>➤ Third final provision. Entry into force.</p>	
<ul style="list-style-type: none"> - There is a discrepancy between the entry into force of the e-invoicing obligation provided for in Law 18/2022: <i>'the year of approval of the regulatory development for entrepreneurs and professionals, whose annual turnover exceeds 8 million and 2 years after the approval to other entrepreneurs or professionals'</i>; as provided for in the Royal Decree: <i>'this Royal Decree aims for its entry into force 12 months after its publication in the Official State Gazette.'</i> 	N/A
<ul style="list-style-type: none"> - They believe that the two terms should be the same and that, for the sake of legal certainty, the date to be taken as a reference should always be that of the publication of the legislation in the Official State Gazette. 	N/A

Association: Forum of Associations and Boards of Tax Professionals.	
General comments:	Evaluation
<ul style="list-style-type: none"> - They warn of a discrepancy between the title with which the procedure for hearing and public information is announced <i>'Draft Royal Decree implementing Law 18/2022, of 28 September 2022, on the creation and growth of companies in relation to e-invoicing between companies and <u>private individuals</u>'</i> and the one that appears in the full text of the draft, <i>"Draft Royal Decree implementing Law 18/2022, of 28 September 2022, on the creation and growth of companies in relation to e-invoicing between companies and <u>professionals</u>'</i>. 	N/A

<p>Regulations and the specific points where the Regulation chooses to defer the time of compliance or to deviate, for example, with the acceptance of EDIFACT invoice formats.</p>	N/A
<ul style="list-style-type: none"> - Present the final vision of the Spanish e-invoicing system of Spain, and the stages with which it will be implemented. 	N/A
<ul style="list-style-type: none"> - Present a model sequence of a transaction, which technically clarifies the moment from which the late payment will be measured. 	N/A
<p>➤ Article 3. Subjective scope.</p>	
<ul style="list-style-type: none"> - They propose that natural persons can use the Spanish e-invoicing system. 	N/A
<p>➤ Article 5. Spanish e-invoicing system.</p>	
<ul style="list-style-type: none"> - They propose that when entrepreneurs and professionals opt for using e-invoicing platforms, it should be expressly indicated by them. 	
<p>➤ Article 6. Interoperability of electronic invoice formats.</p>	N/A
<ul style="list-style-type: none"> - The standard EN16931 referred to in this article only refers to UBL and CII as standardised syntax and explicitly excludes the EDIFACT format. However, this article aims to include EDIFACT and Facturae in the Regulation. They request this issue be confirmed. 	N/A
<ul style="list-style-type: none"> - They request clarification on who would sign invoices issued through private platforms: the issuer or the private platform on its behalf. It is proposed to integrate into the Spanish e-invoicing system the use of mono-functional digital certificates, as an accepted alternative to the use of certificates of full representation. 	N/A
<p>➤ Article 7. Interconnection between platforms for the exchange of private electronic invoices.</p>	
<ul style="list-style-type: none"> - They propose that operators of private e-invoicing platforms use the public e-invoicing platform as a means of interconnection between them for sending and receiving electronic invoices and statuses. <p>This would simplify and eliminate the need for private platforms to carry out multiple format changes from issuer to recipient. Thus, through a common format such as Facturae, and a neutral point that would be the public platform, the technical solution to be adopted would be simplified.</p>	N/A
<p>➤ Article 8. Electronic Invoicing Statuses.</p>	
<ul style="list-style-type: none"> - They propose to delete the status relating to <i>'transfer of the invoice to a third party for collection or payment, with identification of the transferee and its date of assignment'</i>; They consider that use should be made of the same statuses provided for in the FACE platform or a 	N/A

<p>subset thereof, in order to standardise these.</p> <p>➤ Article 9. Public e-invoicing solution.</p> <ul style="list-style-type: none"> - They propose that the acceptance or commercial rejection of the invoice by the recipients and its date be managed by means of the communication, and prior agreement between the parties to issue an amending invoice. - In relation to the communication of the full actual payment and its date, they ask why the way of communicating invoice status to the companies presenting the SII differs from the rest, and whether two different types of messages will be sent about the information of the SII report and about electronic invoices for the rest of the companies. <p>➤ Article 10 Requirements for operating as an electronic invoice exchange platform.</p> <ul style="list-style-type: none"> - They propose deleting this Article. They believe that both ERP and private platforms that will interact with the public platform will be obliged to use the connection, identification and services proposed by this platform, and thus it would not be necessary to set additional requirements to any of the current systems, be they ERPs or private platforms. <p>➤ Sole additional provision. Electronic invoice generation form.</p> <ul style="list-style-type: none"> - They propose that the application or form should have friendly and intuitive interfaces for the user profiles to whom it is intended. <p>➤ Third additional provision. Entry into force.</p> <ul style="list-style-type: none"> - Propose that the Royal Decree enter into force once published in the Official State Gazette; and <u>12 months after the AEAT provides a public testing platform</u> so that technology companies can carry out their developments and the necessary checks of the proper functioning of invoice and state communications. <p>They also propose that this testing platform have the same services as the final platform, and establish a test template with the detailed services to be invoked and the response messages that will be generated.</p> <p>(*) Companies joining these comments: ZZircon Technologies SL, Ascentic, Pryse 1991, S.L., AYDAI Custom Business ERP, Avetic, CIC Consulting, ITH, Mobiliario Sotelo, SIOFI Plus SL, UPTA, AERTIC, Software DELSOL, Association of Knowledge and Technology Industries of Euskadi (GAIA), Innovation Centre for Logistics and Transport of Goods (CITET), Spanish Logistics Centre (CEL) and Aplifisa.</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>
--	---

Comments on the articles:	Evaluation
<p>➤ Article 4:</p> <ul style="list-style-type: none"> - They consider that the regulation relating to invoicing by third parties or by the recipients of the transaction actually extends the scope of the Regulation, and therefore suggests renaming the article with the phrase 'Special cases in the electronic invoice obligation' instead of the current 'Exceptions to the obligation of electronic invoice'. - They believe that, in these cases, wording should be sought that would express more clearly and simply who is responsible for compliance with the obligations of the Regulation. 	<p>N/A</p> <p>N/A</p>
<p>➤ Article 6:</p> <ul style="list-style-type: none"> - They express their full agreement on the semantic model and the syntax proposed in the invoice-e. They also understand the need to leave open the possibility of incorporating, by ministerial order, new formats to favour technological evolution. However, they also believe that the order should be able to eliminate obsolete formats according to the needs of the market and after hearing the parties. 	<p>N/A</p>
<p>Therefore, in their view, the wording of the last paragraph of Article 6(1) should read as follows:</p>	
<p><i>'By order of the head of the Ministry of Economic Affairs and Digital Transformation, the list of permitted syntaxes may be modified in view of the extent of their use in a given economic sector or technological innovation in this field.'</i></p>	
<ul style="list-style-type: none"> - Second, they propose that the issuer of the invoice send it in any of the formats of the Royal Decree and sign it with advanced electronic signature. 	<p>N/A</p>
<ul style="list-style-type: none"> - Third, they believe that the fact that a reliable mechanism is used as an advanced electronic signature does not preclude the possibility of impersonation attempts if the recipient of that signature is unaware of the existence of tools for the validation of the signatures received. 	<p>N/A</p>
<p>They point in this regard to Regulation (EU) 910/2014 on electronic identification and trust services for electronic transactions in the internal market, which includes the e-signature validation service between reliable services. In their opinion, it is extremely important that information on this service and where to find its providers is included in the mandatory information for electronic invoice recipients.</p>	
<ul style="list-style-type: none"> - In addition, they propose establishing an obligation for invoice exchange platforms to validate the signed invoices they receive in order to guarantee the authenticity of the origin. 	<p>N/A</p>

<p>➤ Article 7:</p> <ul style="list-style-type: none"> - As regards interconnection, and in the interests of the better operation of the system, they deem it advisable that, in the event of an interconnection request, the deadlines of which start to be counted when another current request is completed and those that follow it, the operator receiving it should inform whether there is an ongoing request and, where appropriate, how many are waiting to be met at the end of the application. <p>➤ Article 10:</p> <ul style="list-style-type: none"> - They propose that platforms have the ability to validate the signatures they receive. 	<p style="text-align: center;">A</p> <p style="text-align: center;">N/A</p>
--	---

Company: Iberdrola.

Comments on the articles:	Evaluation:
<p>➤ Article 9(6):</p> <ul style="list-style-type: none"> - They believe it important that customers have the autonomy to interrupt the payment period of an invoice issued that does not reflect the reality of the transaction, or does not comply with the minimum content contractually agreed between the parties, regardless of whether the issuer has issued an amending invoice. 	<p style="text-align: center;">N/A</p>
<p>➤ Article 9(8)(a):</p> <ul style="list-style-type: none"> - They deem it necessary to explicitly indicate in Article 9 the time limit for communicating the status of accepting or rejecting the invoice to the public solution. 	<p style="text-align: center;">N/A</p>
<p>➤ Article 9(8)(b):</p> <ul style="list-style-type: none"> - They believe there is a variety of cases in which, without the full payment of the invoice, the payment obligation contracted to date has been fulfilled. For example, it should be possible to reflect a payment from which a security withholding is deducted agreed between the parties as payment fulfilment, until such security is released. In addition, they indicate that there are cases of legitimate payment withholding such as, for example, not presenting the certificate being up to date with payments to the Treasury or Social Security, the affidavit in labour matters, or not having informed the customer of the bank account to which to make the payment and accreditation of ownership. They therefore propose including mentions thereon in that article. 	<p style="text-align: center;">N/A</p>
<p>➤ Article 8(1):</p> <ul style="list-style-type: none"> - As set out in the previous amendments, the following new invoice statuses are proposed: 	

<p><u>'c) full effective payment of the invoice with delay attributable to the issuer and its date, in the terms defined in Article 9(8)(b) of this Regulation.</u></p>	N/A
<p><u>'g) payment with withholding, as defined in Article 9(8)(b) of this Regulation.'</u></p>	

Corporation governed by public law: Sabadell Chamber of Commerce, Industry and Services.	
<p>General comments:</p> <ul style="list-style-type: none"> - They propose setting deadlines for the entry into force of the mandatory issuance of longer electronic invoices for SMEs and the self-employed (those that invoice less than EUR 2.5 or EUR 3 million), in view of their reduced capacity to implement management systems that accompany the issuance of electronic invoices. 	<p>Evaluation:</p> <p>N/A</p>

Corporation governed by public law: Board of Industrial Engineers of Barcelona.	
<p>General comments:</p> <ul style="list-style-type: none"> ➤ They believe that the different roles involved in the e-invoicing process should be more clearly defined. In particular, they point out that the Regulation often mentions the issuer of the invoice, but it is not clear whether it is the one obliged to issue it or the material author of the invoice. ➤ Similarly, they believe that it should be defined what the legislature refers to when using the verb 'issue' an electronic invoice. ➤ Likewise, they believe that the term 'issuer' should be better defined. They indicate that, on several occasions, the Regulation uses the noun 'issuer' referring to the party obliged to send, and not to actual party issuing. For example, in Article 2(b), or in Article 5. ➤ On another level, they indicate that from now on the administration will have the same information in duplicate through two different channels (SII and public solution). This situation raises doubts in terms of administrative efficiency. ➤ Regarding the requirements to operate as an electronic invoice exchange platform, they have doubts concerning the need to require those who are part of the Spanish e-invoicing system to have to 'be in possession of the ISO 270001 certification'. They believe that this obligation gives private recommendations a regulatory category. 	<p>Evaluation</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>

Association: Board of Industrial Engineers of Barcelona (2nd submission)

General comments:

- Consideration should be given to the possibility that invoicing IT systems that comply with the invoicing software Royal Decree can comply with their own structured e-invoicing obligations, without having to resort to exchange platforms.

N/A

Association: Multisectoral Association of Information Technology, Communications and Electronics Companies (AMETIC).

Comments on the articles:

➤ Article 9(8):

- They believe that, in the use of the public invoicing infrastructure, the information of the invoice statuses would improve with an explicit mark, regulating the time of commercial acceptance/rejection that the recipient has for verification.

N/A

➤ Article 10:

- They believe that private e-invoicing platforms that wish to be part of the Spanish Electronic Invoicing System should have non-technical requirements that ensure some financial sustainability. They therefore propose to add the following requirement:

'i) have a minimum share capital figure of EUR 500 000 and civil liability insurance of a minimum of EUR 1 000 000.'

N/A

'These requirements will be validated by the body that determines by Order the Ministry of Economic Affairs and Digital Transformation.'

➤ Article 3(2):

- They propose move paragraph 3.2 to Article 4 on derogations from the e-invoicing obligation.

A

➤ Article 4(2):

- They propose moving Article 4(2) to Article 3, on the subjective scope of application.

A

➤ Article 5(3):

- They point out that regardless of the route by which the electronic invoice is sent to the customer, all electronic invoice issuers who do not use the public e-invoicing solution for invoicing should be obliged

<p>to send a faithful copy, with an advanced electronic signature of the electronic invoices.</p>	A
<p>➤ Article 9(1):</p> <ul style="list-style-type: none"> - They indicate that since the public electronic invoice solution is a central element of the Spanish e-invoicing system, it must be ensured that it is available at least 2 months before the e-invoicing obligation enters into force. 	A
<p>➤ Third final provision, paragraph 3:</p> <ul style="list-style-type: none"> - They propose replacing the reference to 'professionals' with that of 'the self-employed or freelancers'. They believe that the term referring to professionals is more closely linked to the current legislation as 'the self-employed or freelancers'. 	N/A

Private company: European Agency of Digital Trust, S.L.	
Comments on the articles:	Evaluation
<p>➤ Article 5(1):</p> <p>II. They suggest that the management of the public invoicing solution is carried out by the General Secretariat of Digital Administration, and not by the AEAT.</p>	N/A
<p>➤ Article 5(3):</p> <p>They believe that to facilitate the transition, it should be possible to send electronic invoices by email to a generic account, and it should also be possible to send them in PDF, as it can be an excessive challenge for SMEs and freelancers to issue them in invoice format. It is suggested to gradually migrate XML formats (such as invoice) to syntax approved in the European Union.</p>	N/A
<p>➤ Article 5(4):</p> <p>They suggest that to facilitate the transition, it should be possible to send electronic invoices by email. Therefore, it should not be mandatory to identify an entry point, and indicating an invoice receipt email should suffice.</p>	N/A
<p>➤ Article 6:</p> <ul style="list-style-type: none"> - It is suggested that the invoice format should be gradually replaced by the UBL format, adopting the invoice 4.0 format or a more up-to-date version, with the idea of converging towards European formats. 	A

<ul style="list-style-type: none"> - Regarding the signature of electronic invoices issued by private platforms, they deem it advisable to refer to Regulation EU 910/2014. An advanced signature based on a qualified certificate. 	A
<ul style="list-style-type: none"> - They consider Article 6(5) redundant. 	A
<ul style="list-style-type: none"> - They believe that the provisions of paragraph 6 are contrary to the standards. What could be said is that the serial number in UBL format will have a double code '/' to separate serial and sequential identifier from the series, since this possibility of separate fields is not considered in UBL. 	N/A
<p>➤ Article 7:</p>	
<ul style="list-style-type: none"> - They believe that the interconnection of platforms should not be mandatory, in contravention of the European spirit of freedom to provide services. It is more important to create a CIF (Tax Identification Code) query directory that allows you to obtain the preferred format by the recipient, the way in which you prefer the electronic signature or seal and the point of delivery by web service. Since it is not mandatory, deadlines should not be applied, and if they are applied, they should be measured by years. 	N/A
<p>➤ Article 8:</p>	
<ul style="list-style-type: none"> - In the case of rejected invoices, the invoice issuing entity should be allowed to use the same sequential series in successive attempts. The rejection should provide sufficient information to the issuer so as to correct any failure in successive attempts. 	N/A
<p>➤ Article 9:</p>	
<ul style="list-style-type: none"> - They believe that when using the public invoicing solution, the format to use should be UBL (or invoice 4.0). 	A
<ul style="list-style-type: none"> - In paragraphs 6 and 7, the term 'non-repudiation' (which believes in disuse) should be deleted. 	N/A
<p>➤ Article 10:</p>	
<ul style="list-style-type: none"> - They believe that ISO/IEC 27001 certification should not be required. On the contrary, if it is wished to assimilate the invoicing service to a trusted service, the certification should be with respect to ETSI EN 319 401. 	N/A
<ul style="list-style-type: none"> - Instead of requiring the ability to operate with advanced electronic signatures, they suggest moving towards using electronic stamps, which envisage automated operation. 	N/A
<ul style="list-style-type: none"> - It is also suggested to require platforms to have a cessation plan. 	N/A
<ul style="list-style-type: none"> - They believe that the Supervisory Body for the purposes of notifications of security breaches should be SEDIA, as it is the one 	

<p>overseeing the trust services.</p> <ul style="list-style-type: none"> - Finally, with regard to paragraph (g), they believe that interconnection and interoperability with other platforms cannot be required free of charge. <p>➤ Article 11:</p> <ul style="list-style-type: none"> - They propose deleting this article on the destination of electronic invoice information and payment thereof. They believe that it exceeds the provisions of Article 12 of Law 18/2022 of 28 September 2022. <p>➤ First additional provision:</p> <ul style="list-style-type: none"> - In paragraph 2, they propose indicating that the authenticity of the origin of the invoice, in paper or electronic form, will be presumed by the inclusion of the data of the person required to issue it. And that this presumption will be reinforced when an electronic stamp is included, even if the certificate is from a third party. - They propose guaranteeing the authenticity of the origin and integrity of the content of the electronic invoice by advanced electronic seal and not by advanced electronic signature. 	<p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>
---	--

Independent professional.	
Comments on the articles:	Evaluation
<p>➤ Article 5:</p> <ul style="list-style-type: none"> - They consider that the public solution of e-invoicing involves duplication with the system of verifiable invoices established by Law 11/2021, of 9 July 2021, on measures to prevent and combat tax fraud, and its regulatory development. They therefore propose dispensing with this solution as part of the Spanish e-invoicing system. 	N/A
<p>➤ Article 5(3):</p> <ul style="list-style-type: none"> - In case of maintaining the public e-invoicing solution, they propose dispensing with the obligation to present a faithful copy of the invoice in Facturae format to the public solution, since this entails an additional cost for the issuers of the electronic invoice. They believe it would result in the generation of another electronic invoice format compared to the four as defined in Article 6. 	N/A
<p>➤ Article 6(1):</p> <ul style="list-style-type: none"> - When defining the concept of electronic invoice, they propose making explicit mention of the most up-to-date versions of Facturae (version 3.2, version 3.2.1 or version 3.2.2), or future versions for invoicing between companies and professionals in force at all times, without the use of extensions to the format. - They propose mentioning, as a multisectoral and multi-country 	N/A

<p>format, the four most widespread versions of the INVOIC invoice of the EDIFACT standard: INVOIC D93A, INVOIC D96A, INVOIC D97A and INVOIC D01B or other ISO 9735 compliant versions.</p>	
<p>➤ Article 7(1):</p> <p>The operators of the Spanish e-invoicing system, i.e. those identified as private e-invoicing exchange platforms, must be fully identified and registered by the Administration. To this end, it is proposed to publish and maintain a list of qualified companies as e-invoicing exchange platforms in our country, with identification of all contact details.</p>	N/A
<p>➤ Article 7(3):</p> <p>It is proposed that the Spanish language, at least, be the vehicle to ensure interconnection between platforms and contain costs in the exchange of electronic invoices.</p>	
<p>➤ Article 8(1):</p> <p>It is proposed to include the 'received' status among the e-invoicing statuses contained in Article 8 of the draft.</p>	N/A
<p>➤ Article 8(3):</p> <ul style="list-style-type: none"> - It is suggested to standardise the syntax of status exchange between the private electronic invoice exchange platforms of the Spanish e-invoicing system. 	N/A
<ul style="list-style-type: none"> - It is proposed to encode the status of processing of electronic invoices between the platforms for exchanging electronic invoices of a private nature of the Spanish e-invoicing system, in order to allow their automated processing. 	N/A
<p>➤ Article 10:</p> <p>They propose that platforms for the exchange of private electronic invoices that are part of the Spanish e-invoicing system should have proven capacity to connect with the public e-invoicing solution and, in addition, <u>offer free and universal technical and functional support for telephone and email access to all users in the processes of drafting, signing and sending electronic invoices.</u></p>	N/A
	N/A

Company: CEPSA	
<p>Comments on the articles:</p> <p>➤ Article 3(2)</p> <p>They consider that, in order to send the copy of the invoice to the public solution or not, the platform should automatically select on the basis of the supplier's registered office or VAT.</p> <p>➤ Article 6(3).</p> <p>They deem it necessary to use the advanced signature for all electronic invoices issued through private e-invoicing platforms. They believe it should also be valid with the company stamp.</p> <p>➤ Article 8(2).</p> <p>They propose to extend from 4 to 10 calendar days, the deadline for sending information on invoice statuses.</p>	<p>Evaluation:</p> <p>N/A</p> <p>A</p> <p>N/A</p>

Association: Spanish Association of Video-on-Demand (AEVOD).	
<p>General comments:</p> <p>They would appreciate Spain aligning the implementation schedule of local e-invoicing with the proposed date of application of European e-invoicing requirements to avoid inefficiencies or re-implementations.</p> <p>Comments on the articles:</p> <p>➤ Article 5:</p> <ul style="list-style-type: none"> - They believe that the requirement that invoices issued between private e-invoicing platforms through interoperability submit invoices to the public e-invoicing platform is not necessarily in line with the principle of interoperability and requires tailor-made solutions which make compliance costs more expensive for businesses. In addition, they indicate that the data mentioned in electronic invoices will also be communicated through the obligations of the <i>SII</i>, and they will therefore be available to the Spanish tax authorities. <p>➤ Article 8:</p>	<p>Evaluation:</p> <p>N/A</p> <p>N/A</p>

<ul style="list-style-type: none"> - They consider that since the SII reports that are presented by some partner companies already contain payment data, recommend not to include additional requirements to validate the status (of payment) of the electronic invoice. 	N/A
<ul style="list-style-type: none"> - It raises doubts as to what the result will be if the status of the electronic invoice is not confirmed within 4 days of its issuance. In addition, if invoices need to be reissued, the lack of harmonised processes for the recipient of the supplier's invoice may have a negative impact on the supplier's invoice as it may have to reissue the electronic invoice. 	N/A
<ul style="list-style-type: none"> - They understand that a formal confirmation of the invoice status within 4 days of receipt of the invoice is difficult for businesses to achieve, especially in the entertainment industry. 	N/A
<p>➤ Third final provision:</p>	
<ul style="list-style-type: none"> - They indicate that the implementation of e-invoicing systems is complex for both companies and respective governments. Therefore, they recommend giving companies at least 24 months from publication in the Official State Gazette to implement the requirements imposed by Spanish legislation. 	N/A
<ul style="list-style-type: none"> - They also recommend launching a testing phase for pioneers to test the new system without legal penalty. 	
<ul style="list-style-type: none"> - They consider that demanding all companies to issue during the first 12 months of the entry into force of the Regulation, both a PDF and an electronic invoice, requires managing two invoicing systems, which creates inefficiencies in the process. Therefore, they recommend that a separate PDF should not be required and that, accordingly, companies should be given sufficient time to implement the requirements, and establish a date of entry into force for all companies. 	N/A

Association: Spanish Confederation of Small and Medium Enterprises (CEPYME)	
General comments:	Evaluation
<p>➤ With regard to the content of the electronic invoice:</p> <ul style="list-style-type: none"> - They deem it necessary to establish limits on the information contained in electronic invoices, beyond the minimum content regulated in Royal Decree 1619/2012, of 30 November 2012, so that it does not become a source of excessive charges for SMEs. 	N/A

<ul style="list-style-type: none"> - They request clarification on the mechanisms of agreement, when the issuer and recipient of an invoice opt for a certain syntax and technical specifications. 	N/A
<ul style="list-style-type: none"> - They believe that the coexistence of the implementation of the Verifactu system (B2B and B2C) and e-invoicing (B2B) will generate a great deal of confusion, and a situation close to the duplication of obligations in the form of sending invoices, despite the differences between the system of tax <i>reporting</i> and the public repository of invoices. Consequently, they are in favour of proposing an integrated system, rather than the current design in parallel. 	N/A
<ul style="list-style-type: none"> - A framework should be considered to allow for the alignment and coordination of current e-invoicing and system-securing projects, and a ban on double-selling software with the European Commission's initiative known as VAT in the Digital Age (ViDA). This initiative covers areas such as VAT reporting and e-invoicing, which has an impact on the need for full coordination of ongoing e-invoicing projects in order to minimise future costs for businesses and, above all, avoid a new source of uncertainty in operating them. 	A
<ul style="list-style-type: none"> - The regulation on e-invoicing is also crucial for coordinating with the current amendment of the European Late Payments Directive, as it is possible to incorporate important aspects and changes. 	A
<p>Comments on the articles:</p>	
<p>➤ Article 8:</p>	
<ul style="list-style-type: none"> - An increase in the maximum deadlines to report the statuses of invoices up to a period of 5/6 calendar days excluding Saturdays, Sundays and national holidays, from the date of the status that is reported in each case. 	N/A
<ul style="list-style-type: none"> - A clear definition of the control mechanisms regarding compliance with the maximum deadlines for reporting on the status of invoices. 	N/A
<ul style="list-style-type: none"> - Clarify whether invoice statuses should communicate to both the private platform and the public tool the status of the invoice, especially as regards payment. 	A
<p>➤ Article 9:</p>	
<ul style="list-style-type: none"> - Although it is appreciated that the AEAT has the necessary mechanisms to allow voluntary communication of delays in the payment or non-payment of invoices by any company or professional, they believe it necessary to regulate a payment control subsystem and, in particular, to have dispute resolution procedures for cases where there is conflicting information on the statuses of invoices between issuer and recipient. 	N/A
<p>➤ Article 11:</p>	
<ul style="list-style-type: none"> - They consider that, in event a private platform ceases activity, some safeguards should be established on the information that the AEAT possesses in order to preserve the confidentiality of strategic data for 	

<p>companies.</p> <p>➤ Third final provision:</p> <ul style="list-style-type: none"> - They propose that the obligation to report invoice statuses enter into force for entrepreneurs whose annual turnover exceeds EUR 8 million, 36 months after the publication of the Royal Decree; and for professionals whose annual turnover is less than EUR 8 million within 48 months of the publication of the Royal Decree. - They indicate that, although the third final provision states that 'The Royal Decree will enter into force 12 months after its publication in the Official State Gazette', it is appropriate to generate a timetable of certain certainty in this regard. They also deem it appropriate to create a census of companies obliged to e-invoicing at all times in order to facilitate compliance with the new regulations. 	<p>N/A</p> <p>N/A</p> <p>N/A</p>
---	----------------------------------

Company: Fiskaly Iberia Sociedad Limitada.	
General comments:	Evaluation
<p>The company raises the following questions:</p> <ul style="list-style-type: none"> ➤ First, whether additional documentation or annexes are expected to be published, indicating more specifically the technical requirements of e-invoicing platforms, their communication and interaction with the public solution and other private platforms. ➤ In relation to the entry into force of the Regulation, if the annual turnover limits of the companies that delimit the date of entry into force of e-invoicing, are maintained in accordance with the EUR 8 million, as established in Law 18/2022 or are amended after the publication of this Royal Decree. ➤ They also point out that the dates of entry into force of e-invoicing, in accordance with Law 18/2022, are set at 1 and 2 years from the entry into force of the regulatory development. They asked whether the interpretation that the draft Royal Decree amended this provision to 2 and 4 years was correct. ➤ Regarding the public e-invoicing solution, they asked whether it would be unique and centralised at national level. ➤ Similarly, they ask whether a list will be created indicating all the platforms that are part of the Spanish e-invoicing system; and if so, what information will be made public about these. ➤ They also ask when e-invoicing records should be sent from a private platform to the public solution, and whether the public solution will have full and immediate availability to receive invoicing records. 	<p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>

<ul style="list-style-type: none"> ➤ They asked about the possibility of developing an e-invoicing solution that always uses the public invoicing platform as an intermediary. 	N/A
<ul style="list-style-type: none"> ➤ They ask if whether the administration values the creation of specific and exclusive electronic certificates for signing and sending e-invoicing records (as is the case with what are known as 'device certificates' created exclusively for the signing and transmission of TicketBAI files). 	N/A
<ul style="list-style-type: none"> ➤ Article 9(4) indicates that the issuance and receipt of invoices through the public e-invoicing solution will be carried out using the forms of authentication and identification determined by the AEAT. Based on this, they ask whether the firm with a company certificate is considered valid acting as a social collaborator in the sending of invoices on behalf of the taxpayer, and whether social collaboration for authentication in the public e-invoicing solution is valid. 	N/A
<ul style="list-style-type: none"> ➤ On the transmission of invoices between private platforms, Article 7(1) of the draft Royal Decree establishes that the syntax and technical specifications of the invoice will be agreed by the parties. In this regard, they ask for clarification on how this agreement is intended to be carried out between the parties. 	N/A
<ul style="list-style-type: none"> ➤ The draft Royal Decree establishes in Article 9(5) that the AEAT will provide the means to enable the individual and mass download of invoices, manually and automatically, for issuers, recipients of invoices and for representatives and authorisations of both. In this regard, they ask whether these individual and mass downloads will be automatically and immediately available to operators of private e-invoicing platforms using the public solution as an intermediary. 	A

Association: Spanish Confederation of Savings Banks.	
General comments:	Evaluation
<ul style="list-style-type: none"> ➤ This draft includes the future Spanish e-invoicing system, which will be made up of private electronic invoice exchange platforms and the public solution, but does not functionally specify how the exchange of information between private platforms (issuing/receiving invoices and issuing/receiving statuses), nor does it specify the interconnection requirements of the public platform. In this regard, they call for the functional and technical specifications to be made known as soon as possible, in order to help meet the interconnection requirement in a period of less than 1 calendar month. ➤ On the other hand, taking into account that regardless of the route by which the electronic invoice is issued, all issuers of electronic invoices must send a faithful copy of each invoice to the public solution, they 	N/A

<p>consider it desirable that the project include deadlines for the start-up and delivery of the technical specifications of the public platform.</p>	<p>N/A</p>
<p>➤ Likewise, the draft establishes as an obligation of the issuing platform, the fact of converting the message according to the agreement established by the parties. If the platforms have the obligation to know how to transform any type of message of the supported syntax, they deem it appropriate that this transformation was agreed between the parties along with the syntax and technical specifications and that, in case of not reaching an agreement, it was the recipient platform in charge of transforming it, since it is the one that possesses the knowledge of the needs of its recipient customer.</p>	<p>N/A</p>
<p>➤ They believe that the draft does not specify in a clear way which route will be chosen to communicate the payment and the date of payment to the State Observatory of Private Late Payment, nor the parties that will be obliged to communicate the payment information, so they consider it advisable that it be expressly collected.</p>	<p>N/A</p>
<p>➤ Finally, they point out that the public platform does not refer to the mechanisms that allow the information of the invoice statuses to be generated manually in the same way as they are defined for the issuance of invoices in accordance with the Single Additional Provision.</p>	<p>N/A</p>
<p>Comments on the articles:</p>	
<p>➤ Article 4(2).</p>	
<p>- In relation to the issuance of invoices through the recipients of the transaction or by third parties, they ask to clarify whether the recipient (payer) is who should assume the obligations of presentation of the invoice on the destination platform of the creditor (whether public or private).</p>	<p>N/A</p>
<p>- On the other hand, they point out that, in the processes of invoicing on behalf of third parties, a proforma flow is usually used prior to the final issuance of the invoice, in order to obtain the counterparty's conformity In this regard, they ask for clarification on whether private platforms and the public solution will have to support this flow prior to the issuance of the final invoice or simply such flow will fall outside the scope of this Regulation.</p>	<p>N/A</p>
<p>➤ Article 6(7).</p>	
<p>Article 6(7) of this draft provides that undertakings and professionals may stipulate that the electronic invoices they receive contain information specifications beyond the minimum content regulated in the Invoicing Regulation; provided that they have contractually agreed with their supplier. In this respect, the draft states that the inclusion in the electronic invoice of information provided by the recipient of the invoice may only be</p>	<p>N/A</p>

<p>required when such information is available to the issuer of the invoice prior to the date of the documented transaction.</p> <p>In this regard, they ask whether the payer will be entitled to reject the electronic invoice issued and, if so, whether the creditor will be entitled to issue a new invoice with the same number as the invoice rejected. They also ask whether, in that case, a copy of the invoice should be sent to the public solution.</p> <p>➤ Article 7.</p> <p>They point out the difficulty of meeting the interconnection requirement within a maximum period of 1 month, unless minimum functional information exchange rules are specified.</p> <p>➤ Article 8.</p> <p>Article 8(1)(e) of this draft provides for the option of informing on the transfer of the invoice to a third party for recovery or payment, with identification of the transferee and the date of transfer. In this sense, they raise the question of whether the information to be entered to identify the transferee should consist exclusively of informing about his or her tax identification number and business name.</p> <p>Finally, paragraph 2 of this draft includes the obligation to send information about the statuses within a maximum period of 4 calendar days, excluding Saturdays, Sundays and national holidays, from the date of the status that is reported in each case. However, they ask for clarification on which of the two parties was obliged to communicate the status of payment, so clarification would be desirable.</p> <p>➤ Article 9.</p> <p>Article 9(8) of the draft establishes that the Regulation of invoice statuses and the form of their communication to the public solution of e-invoicing will be governed by the provisions of this paragraph, establishing below how the communication must be made of the commercial acceptance or rejection of the invoice and of the actual full payment of the invoice to the State Tax Administration Agency by the recipients of electronic invoices. However, the Regulation does not refer to the communication of the transfer, so they ask to clarify whether this communication will be accepted on the public platform.</p> <p>In relation to the communication of the full effective payment and its date, the Regulation provides that in the case of recipients of electronic invoices who keep their logbooks under the terms of Article 62(6) of the Value Added Tax Regulation, with the exception of entrepreneurs or professionals registered in the monthly refund register where their volume</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p>
--	----------------------------------

<p>of transactions had not exceeded the previous year of EUR 6 010 121.04, they must inform, in the manner determined, the actual payment in full and their date in respect of the invoices registered in their register of invoices received, within a period not exceeding 4 calendar days, excluding Saturdays, Sundays and national holidays, from the moment it occurs. In other cases, the recipients of electronic invoices must report the full actual payment and the date of their invoices received, as determined by a joint order of the head of the Ministry of Economy, Trade and Enterprise and of the head of the Ministry of Finance.</p> <p>In that regard, they raise doubts as to whether such disclosure of payment is equally enforceable between private platforms.</p> <p>➤ Article 10.</p>	<p>N/A</p>
<p>Article 10(b) of the Regulation provides that platforms for the exchange of private electronic invoices will use secure protocols for the transmission of information that comply with AS2 or AS4 specifications.</p> <p>In this regard, they ask whether the intention of the Regulation is for the transmission of invoices and statuses to be carried out only under these protocols and/or whether its scope will be extended to the public platform.</p> <p>Finally, they ask whether in the process of connection with the public platform, it will be requested to comply reliably with the points referred to in this article.</p>	<p>N/A</p>
<p>➤ Article 11.</p> <p>Article 11(1) of the draft establishes that the AEAT will extract statistical information from electronic invoices sent to the public e-invoicing system and from the information reports on the payment of invoices that allow monitoring compliance with the Regulations on commercial late payments in the different sectors of the economy and will send it, at least, to the State Observatory of Private Late Payment.</p>	<p>N/A</p>
<p>In this regard, they consider whether in the case of exchange between private platforms, payment information should be sent in addition to the public platform and what would happen if the platform obliged to send the copy of the invoice to the public platform had not taken such action.</p> <p>➤ Third final provision.</p> <p>They ask whether it can be assumed that in the period in which companies invoicing less than EUR 8 million are not required to invoice electronically, they will be able to collect (provided they do not report otherwise) invoices from the public platform.</p> <p>Finally, they ask for clarification on the way in which the PDF should be accompanied to the electronic invoice and how both should be linked.</p>	<p>N/A</p>

Companies: Unified Post, Validated ID, B2Brouer Global, EasyAP, Docuten, PIMEC, Pavabits, Firma-e and Firmamed, Nalanda Global, Spairal Commerce

General comments:	Evaluation
<ul style="list-style-type: none"> ➤ The aforementioned companies question that the AEAT receives three times the same information and in three different ways (via SII, Verifactu and the derivative of this Regulation). 	N/A
<ul style="list-style-type: none"> ➤ They consider that the Public Electronic Invoicing Solution could be understood as one more participant and a 'competitor' in the sector of companies engaged in e-invoicing. 	N/A
<ul style="list-style-type: none"> ➤ They believe that the drafting of the draft Regulation is not consistent with the cost reduction; among others, by increasing the possible e-invoicing formats from two to four, or by increasing the obligation to send the invoice not only to the recipient but to a public invoicing platform. 	N/A
<ul style="list-style-type: none"> ➤ It is proposed that the XML Facturae format be maintained to minimise, as much as possible, the compliance and adaptation effort of companies already using electronic invoices. 	N/A
<ul style="list-style-type: none"> ➤ They request that the EDIFACT format not be included within those accepted by the draft Regulation. 	N/A
<ul style="list-style-type: none"> ➤ It is requested that the interoperability and address model to be used by the Spanish e-invoicing system conform to the PEPPOL model. 	N/A
<ul style="list-style-type: none"> ➤ They point out that the draft Regulation makes no mention of existing public entry points, and therefore does not clear up the doubt as to whether they will have to meet the requirements of the rest of the e-invoicing service platforms or not. It also does not indicate whether these entry points will have to send a copy to the SPFE, which would seem logical in order not to discriminate against other invoicing platforms. 	N/A
<ul style="list-style-type: none"> ➤ They request that the invoicing and accounting software, generally known as ERP, which to date issues and receive most of the invoices circulating in the national territory are also considered as 'private electronic invoice exchange platforms' and apply the same requirements and obligations as to existing platforms. 	N/A
<ul style="list-style-type: none"> ➤ They do not deem the public e-invoicing solution necessary. However, should it become a reality, they request that, in accordance with Commission Implementing Decision (EU) 2017/1870 and the ViDA project, the public solution accepts the formats set out in that Decision. 	N/A
<ul style="list-style-type: none"> ➤ They believe that the additional information the recipients require their suppliers to inform in the invoices should be provided before or equal to the date of the operation. 	N/A

<ul style="list-style-type: none"> ➤ In order to facilitate the calculation of the deadlines for payment of invoices, they deem it advisable that the date of the transaction be a mandatory field in all electronic invoices. ➤ They request that the entry into force of the Regulation be the day after publication in the Official State Gazette. They point out that, if the objective were for companies to reduce their collection deadlines, especially in this environment of high and still rising rates, it is normal for the measures to be approved as soon as possible. 	<p>A</p> <p>N/A</p>
<p>Comments on the articles:</p>	
<ul style="list-style-type: none"> ➤ Article 8: <ul style="list-style-type: none"> - The inclusion in article 8 of the 'Received' status is proposed. 	
<ul style="list-style-type: none"> ➤ Article 10: <ul style="list-style-type: none"> - They understand that AS4 or PEPPOL, that also uses AS4, should be the protocol to be used by obligation in the connections between operators, in the case where two e-invoicing platforms do not agree on the protocol to be used, which would speed up the interconnections since, established a single connection between two platforms. 	<p>N/A</p> <p>N/A</p>

Foundation: 'Taxes and Competitiveness' Foundation	
General comments:	Evaluation
<ul style="list-style-type: none"> ➤ Sometimes, throughout the draft Royal Decree, reference is made to electronic invoices and in others to invoices in electronic form. It would be advisable to unify these references in 'electronic invoice', in line with the terminology used in the Invoicing Regulation. 	<p>N/A</p>
<ul style="list-style-type: none"> ➤ In the same sense, several articles of the PRD refer to 'enterprises and professionals'. All these references should be replaced by '<i>entrepreneurs and professionals</i>', in accordance with the terminology of VAT and invoicing Regulations. 	<p>N/A</p>
<ul style="list-style-type: none"> ➤ Throughout the PRD, reference is made to 'issue', 'send', 'forward', 'transmit', 'deliver' and 'receive' the electronic invoice. It is appropriate to use a single terminological reference for each concept. The terms 'send', 'forward' and 'receive' are those employed by Law 18/2022 and coincide with those provided for in the Invoicing Regulation. 	<p>N/A</p>
<ul style="list-style-type: none"> ➤ Various parts of the document speak of the 'copy' of the invoice. However, under the new definition of mandatory electronic invoice, when the issuer issues in a given format and the recipient receives in a different format, the concept of 'original' invoice is somewhat blurred. From a legal point of view, some clarification should be made in this 	<p>N/A</p>

<p>regard.</p> <ul style="list-style-type: none"> ➤ The concepts of 'disappearances', 'repudiation' and 'rejection' are mixed, should be unified. ➤ Consideration should be given to the possibility of the Public Administration publishing a syntax conversion guide to avoid translation discrepancies. 	<p>N/A</p> <p>N/A</p>
<p>Comments on the articles:</p>	
<ul style="list-style-type: none"> ➤ Articles 3(4) and First final provision. - It is proposed to centralise the Regulation contained in these articles in Article 8 bis of the invoicing Regulation, and that the Regulation include a reference to this provision. Similarity is alleged in the wording of these articles and possible double Regulation that could lead to problems of lack of coordination when it is intended to update these aspects in the future. 	<p>N/A</p>
<ul style="list-style-type: none"> - Article 3(1) of the draft Royal Decree stipulates that it will be mandatory to invoice electronically 'when the recipient of the transaction is an entrepreneur or a professional'. For consistency with the Regulation of the Invoicing Regulation (Articles 2(2)(a), 11(1), 11(3), 13(2) and 18) suggest that reference should be made to '<i>where the recipient of the transaction is an entrepreneur or professional, acting as such</i>'. 	<p>N/A</p>
<ul style="list-style-type: none"> - They appreciate some discordance in the subjective scope of the new Article 8 bis of the Invoicing Regulation and Article 3(2). They consider it more correct to refer, to exclude from the obligation of e-invoicing, to the absence in Spain of the activity's headquarters, of a permanent establishment, of the registered office or habitual residence that participates or intervenes in the operation. 	<p>N/A</p>
<ul style="list-style-type: none"> - In relation to Article 4(2) (invoicing cases by third party or recipient), they ask for clarification on who is responsible for complying with the obligations established in the Royal Decree: whether the ultimate responsibility lies with the supplier of the good or service being invoiced or with the entrepreneur or professional who has undertaken to issue the invoice on his behalf. 	<p>N/A</p>
<ul style="list-style-type: none"> - With regard to Article 4 of the draft Royal Decree, it is proposed to apply a minimum threshold as regards the requirement to issue simplified electronic invoices with extended content from which electronic invoices are required, given the low level of late payment in this type of transaction (spot transactions). 	<p>A</p>

<p>➤ Article 5:</p> <ul style="list-style-type: none"> - With regard to the reference to the public invoicing solution of a true copy of each invoice in the Facturae syntax (Article 5(3)), they raise the following doubts: what should be understood as 'faithful' (they propose replacing the term 'faithful' with 'true'), within what period or period such faithful copy must be sent to the public invoicing solution, who will be the entrepreneur or professional obliged to send that faithful copy in the event of invoicing by a third party or by the customer. <p>➤ Article 6:</p> <ul style="list-style-type: none"> - They propose abolishing the obligation to sign the invoice by advanced electronic signature when they are sent through private platforms. - With regard to the requirement that the invoice be identified with a single code provided for in Article 6(6) of the draft Royal Decree, the text indicates that this code must contain '<i>the sequence</i>'. On the other hand, they propose stating the following: "<i>the sequence of the invoice, where appropriate, ...</i>", since it is optional in most cases for an invoice to be identified with a sequence. - In relation to Article 6(7) of the draft Royal Decree: '<i>The inclusion in the electronic invoice of information provided by the recipient of the invoice may only be required where such information is available to the issuer of the invoice prior to the documented transaction date</i>', they do not consider it reasonable to require the issuer to have this information so far in advance. They believe that it is sufficient to possess this on the date on which the invoice is issued. - As regards the authenticity of the invoice, they indicate that for years, EDI has also been accepted, as well as other means authorised by the AEAT. They are therefore in favour of including these others as invoice authentication mechanisms. <p>➤ Article 8:</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>
---	---

<ul style="list-style-type: none"> - Concerning invoice statuses, they indicate that, in their view, a partial rejection of the invoice is equivalent to a total rejection, since the addressee should, where appropriate, give reasons for an amending invoice. Consequently, they do not quite understand the distinction between total acceptance/rejection (mandatory status to report the invoice) and partial commercial acceptance/rejection of the invoice (status that can optionally be informed). 	N/A
<ul style="list-style-type: none"> - They believe that the obligation to report on the acceptance/rejection of the invoice could be omitted in cases of invoicing by the customer (Article 5 of the Invoicing Regulation). In these cases, they deem it appropriate that it be the service provider or the one who had to accept or reject the invoice issued by the recipient or a third party and inform the issuer and the public invoicing solution. 	N/A
<ul style="list-style-type: none"> - In relation to Article 9(8) of the draft Royal Decree, they request clarification as to whether the obligation to communicate the full effective payment of the invoice and its date through the Immediate Supply of Information (SII) system will lie only with entrepreneurs who have used the public invoicing solution for the receipt of the electronic invoice or on all entrepreneurs, regardless of whether they have received the electronic invoice through the public solution or through a private platform. 	N/A
<p>➤ Article 9:</p> <p>Article 9(6) of the draft Royal Decree provides that: <i>'the interoperability between the public e-invoicing solution and the private platforms that make up the Spanish e-invoicing system, and between the latter, where appropriate, will be ensured by the use, for all purposes, of the syntax of the public e-invoicing solution'</i>.</p> <p>They believe that <i>'and among the latter'</i> should be deleted, considering that private invoicing platforms should not necessarily use the invoicing syntax between them.</p>	N/A
<p>➤ Article 10:</p> <p>They suggest that the AEAT is in charge of certifying that the platforms comply with the requirements required by the Regulation or, failing that, that platform operators certify, by means of a responsible declaration, that their platform complies with the provisions of that article.</p>	N/A

<p>➤ Third final provision:</p>	<p>A</p>
<p>- In relation to the entry into force of the Regulation, they suggest unifying the threshold used by EUR 8 000 000.</p>	<p>A</p>
<p>- Both articles refer to the annual turnover, raising doubts about what should be understood by annual turnover. In order to be consistent with the SII-VAT and with the monthly/quarterly VAT obligations, they deem it appropriate to refer to the volume of invoicing provided for in Article 121 of the Law on VAT.</p>	<p>A</p>
<p>- For greater legal certainty, they deem it necessary to regulate what should be understood as an entrepreneur and professional.</p>	
<p>- The entry into force regulated in the third final provision, paragraph 2, of the draft Royal Decree takes into account the date of publication in the Official State Gazette of the Electronic Invoicing Regulation, while the eighth final provision of Law 18/2022 determines the entry into force of e-invoicing in view of the date of approval of the Electronic Invoicing Regulation. They suggest, for consistency, that both Regulations start on the same day.</p>	<p>N/A</p>
<p>- Linked to the foregoing, the third final provision of the PRD, in paragraph 1, states that '<i>The Royal Decree will enter into force 12 months after its publication in the Official State Gazette</i>'. In view of the eighth final provision of Law 18/2022, it would be appropriate for the 12 months to be counted from the date of approval instead of the date of its publication in the Official State Gazette.</p>	<p>A</p>
<p>- The possibility of deleting the PDF should be considered, and replaced by the possibility that the AEAT offers a format display for free to avoid uploading to the system with a PDF each time one of these invoices is issued.</p>	<p>N/A</p>

<p>Private company: Voxel Group.</p>	
<p>Comments on the articles:</p>	<p>Evaluation</p>
<p>➤ Article 5(4).</p> <p>It is argued that the identification of each customer's entry point can lead to a significant administrative burden, mainly in the case where the</p>	

<p>company has multiple points of entry.</p> <p>Alternatively, it is proposed to follow the French example, and to create a public database with the information of the recipients that allows to automate the queries.</p> <p>➤ Article 6.1.</p> <p>It considers that the list of formats included in the draft Royal Decree ignores the own developments that have occurred in certain sectors and which have specific and necessary adaptations of certain sectors. Specifically, it argues that the BavelXML format has become a standard in the tourism, hospitality and catering sectors.</p>	<p>N/A</p>
<p>The BavelXML format is requested to be included as one of the valid syntaxes. Alternatively, it is requested that a list of formats be created, in addition to those established by Regulation and that it include additional sectoral formats. A third option would be to establish a clear and detailed procedure for obtaining the acceptance of new formats.</p> <p>In addition, it is requested that the possibility of issuing invoices in other formats be included in the text provided that there is agreement between the parties.</p>	<p>N/A</p>
<p>➤ Article 6(3).</p> <p>It considers that the advanced electronic signature process of each invoice adds a layer of complexity to the issuance of invoices. It is requested to clarify the approval of the delegated signature or the implementation of a system allowing the most efficient management of signature certificates.</p>	<p>N/A</p>
<p>➤ Article 7.</p> <p>The obligation to establish free connection with third-party private e-invoicing platforms is deemed excessive. It is suggested to consider the possibility of passing on the cost of the interconnection service necessary to achieve interoperability, to establish clear criteria of number of customers and minimum volumes that justify integration between platforms in order not to jeopardise the profitability of mainly small platforms.</p>	<p>N/A</p>
<p>It is also requested to clarify who has the right to request interconnection to a particular platform. It is suggested that there is only the right to request interconnection when the request comes from the customers and not from the platform itself, and that such a request be ratified by the customer of the other platform.</p>	<p>N/A</p>
<p>An increase in the deadline for establishing interconnection with another platform is also requested, up to at least 3 months.</p> <p>➤ Article 8.</p>	<p>N/A</p>

<p>It is requested to reconsider including mandatory invoice status information. It is argued that such information requires a strong investment by operators, while further concreteness in the terms on which statuses' information service should be provided would be required.</p>	<p>N/A</p>
<p>➤ Article 9.</p> <p>It is noted that the wording of this article on the public invoicing solution raises questions about the daily operation of the public solution (how invoices to be downloaded will be reported, how you will know which invoices to download, in what sense you can include voluntary fields with additional information, etc.). Additionally, it is requested to clarify how statuses should be reported by companies that are part of a group that consolidates their turnover.</p>	<p>N/A</p>
<p>➤ Article 10.</p> <p>Holding ISO/IEC 27001 certification to operate as an invoice exchange platform is considered over-limited and in many cases exclusive.</p> <p>Along the same lines, it is noted that the AS2 and AS4 specifications are outdated protocols, and that many modern systems establish secure connections through APIs.</p> <p>It is requested that companies already operating with cybersecurity systems comparable to those stipulated be considered qualified. Otherwise, the deadline for obtaining such certifications should be extended.</p>	<p>N/A</p>
<p>➤ Second final provision.</p> <p>It is noted that the content of this provision is uncertain. It is requested that an argument process be established to clarify the process of adaptation to possible ministerial orders.</p>	<p>N/A</p>

<p>Corporation governed by public law: Provincial Council of Álava, Provincial Council of Guipúzcoa and Provincial Council of Vizcaya</p>	
<p>General observations</p>	<p>Evaluation</p>
<p>By virtue of the powers that correspond to the Provincial Institutions of the Historical Territories, the Provincial Councils of Álava, Guipúzcoa and Vizcaya have in recent years implemented what is known as TicketBAI, which entails telematic invoicing-information obligations similar to that of electronic invoices. That is why they request the inclusion of a new additional provision where it is stated that the e-invoicing obligations of companies and professionals subject to the tax regimes are complied with, with the referral to their respective provincial treasuries of the</p>	<p>N/A (under negotiation)</p>

TicketBAI files established in the provincial tax Regulations.	
--	--

Private company: Adquira España. S.A.	
<p>Comments on the articles:</p> <p>➤ Article 1. Specify and complete some concepts introduced in this article.</p> <p>➤ Article 2. Include definitions of interoperability, syntax, interconnection and entry point.</p> <p>➤ Articles 3 and 4. Include nuances on the subjective scope, and reorder one of the cases of exceptions to the e-invoicing obligation.</p> <p>➤ Article 5. It is proposed to amend the wording, in order to clarify how to comply with the obligation to submit electronic invoices. Additionally, the need for a directory of private invoicing platforms is questioned.</p> <p>➤ Article 6. Delete paragraph 6(5) with the provisions in Article 5.</p> <p>➤ Article 7. Correct an error in the wording.</p> <p>➤ Article 9. Modification so as not to confuse the concepts of repudiation when it refers to commercial rejection of the invoice, with the concept of rejection for technical issues. In addition, it is noted that the system for reporting on payment should be described in this Regulation.</p> <p>➤ Article 10. Include ISO/IEC 22301 certification, and limit service availability to working days.</p>	<p>A</p> <p>N/A</p> <p>A</p> <p>N/A</p> <p>A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>

Private company: Sovos.	
<p>General comments:</p> <p>It is pointed out that it is necessary to establish clear criteria on deadlines for depositing the invoice in the public invoicing solution, mechanisms to</p>	<p>Evaluation</p>

<p>communicate the different invoice statuses between private platforms and the public solution, as well as technical documentation to carry out the interconnection between private platforms.</p> <p>In addition, it is recommended that the administration publish clear and explicit guidelines on the application of the advanced electronic signature, the format in which invoices should be saved, or a list of fields to be reflected in each of the accepted syntaxes, as well as the correspondence between them.</p>	<p>N/A</p>
--	------------

Private company: Telefónica	
General comments:	Evaluation
<p>➤ They deem it necessary to clarify the date of payment to be considered in the case of invoices whose payment is part of the supplier and part to the AEAT/Social Security/Other: the date of partial payment to the AEAT or the date of payment to the supplier.</p>	<p>N/A</p>
<p>➤ Likewise, in the payment of invoices with guarantee withholding to the supplier, they consider that it is not clear the date of payment to be taken into account for the purposes of the invoice status. They indicate that if you have to proceed to the second stage/second payment, problems of non-compliance with the payment period in 60 days might arise.</p>	<p>N/A</p>
<p>➤ They point out that the platforms receiving invoices do not generally have the statuses required by the Regulation, as well as the date to report them, therefore, they require new developments that involve higher costs, development times that, a priori, go beyond the time foreseen in this draft.</p>	<p>N/A</p>
<p>➤ They indicate that there is no development allowing self-invoicing in electronic format. Consequently, they deem a development of the required statuses and dates necessary, as well as the payment and date.</p>	<p>N/A</p>
<p>➤ In relation to the obligation to report the date of payment of the invoice, they indicate that this information is already available to suppliers on the private invoicing platform, so an obligation to report this status to the AEAT would be meaningless.</p>	<p>N/A</p>

<p>➤They raise questions on how private platforms will be interconnected, and the structure in which the information is going to be turned over. In particular, in terms of the invulnerability of mandatory invoice information between origin and destination, regardless of the conversion processes that mediating in the process.</p>	N/A
<p>➤They point out that assigning commercial receivables by invoice is essential for the most common financing in small and medium-sized enterprises, therefore they consider it necessary to incorporate information on the transfer of an invoice to a third party.</p>	N/A
<p>Comments on the articles:</p>	
<p>➤Article 3:</p>	N/A
<p>They propose creating an official public directory.</p>	
<p>➤Article 5:</p>	
<p>They propose that there be no differences in the information to be sent to the public invoicing solution regarding the status of invoices, avoiding disparity of information between recipient customers and the different (private/public) platforms used.</p>	N/A
<p>They propose that it should not be mandatory to include in the copy of the invoice provided for in Article 5, any additional information incorporated into the invoice; and that companies and professionals receiving their electronic invoices, in whole or in part, through a platform for the exchange of private electronic invoices, make public their point of entry of electronic invoices through the said public official directory. In addition, they suggest that only when a private entry point has not been explicitly identified will its point of entry be understood to be the public e-invoicing solution.</p>	N/A
<p>They propose to qualify paragraph 5 of this Article, to indicate that it will be understood that all companies and professionals opt, by default, for the public e-invoicing solution unless they expressly report the use of private platform in the official public directory.</p>	A
<p>➤Article 6.</p>	N/A
<p>Given the possible incorporation of new syntaxes, they propose a minimum period of 6 months for their entry into force.</p>	N/A

<p>They propose that all electronic invoices issued through private e-invoicing platforms must be signed by the issuer with advanced electronic signatures, and with the appropriate/compatible signature policies with each syntax that is reflected in the Royal Decree.</p>	<p>N/A</p>
<p>They suggest delimiting and specifying the concept of 'technical specifications' in order to avoid subjective interpretations of the term.</p>	
<p>They propose that, should additional information be added to the invoice, it should be included in the invoice syntax, so that the invoice sent to the private platform contains the same information as that sent to the public one (true copy). In addition, the additional information to be included in invoice is regulated at a general level for all companies, and not at the particular level of each company.</p>	<p>N/A</p>
<p>Specify the requirements that should be followed if additional information is included in the invoice.</p>	
<p>➤ Article 7.</p> <p>They propose that private platforms should consider certification mechanisms that ensure that conversions between formats are reliable and can be audited.</p> <p>They suggest that once a request for interconnection has been received from a private e-invoicing platform operator, it is provided with all the necessary technical specifications.</p>	<p>N/A</p>
<p>➤ Article 8.</p> <p>Two new statuses are proposed for e-invoicing: technical error and its date (relative syntax format/signature policies/communications break on reception); and received by recipient platform and its date.</p>	<p>N/A</p>
<p>It is proposed to qualify the status relating to the full actual payment of the invoice and its date, in order to also understand as full actual payment the first made by applying security withholding, the compensation of the amount to be paid with a previously due amount, the attachment of the amount to be paid by order of any administrative or judicial authority or the formalisation of a payment split agreement between the parties, among other modalities.</p>	<p>N/A</p>
<p>They propose to exempt from the obligation to inform the recipient of the status of payment of the invoice in the cases of:</p> <p>a) an amending invoice annulling the invoice initially issued in its</p>	

<p>entirety;</p> <p>b) invoice substituting simplified invoice per full invoice;</p> <p>c) invoices the payment of which has been made effectively at the time of its issuance;</p> <p>d) invoices the payment of which has been agreed to be made by direct debit (SEPA);</p> <p>e) Invoices not generating payment.</p> <p>They also propose that this obligation should not apply in the case of invoices where the issuer and the recipient are entities that are part of the same group of companies; and that in cases of technical error or rejection, it will be mandatory to report the reason for the error or commercial rejection.</p> <p>They propose the deletion of Article 8(4), so that the public solution collects the same statuses of the electronic invoice as the private solutions or, at least, should allow the identification of those invoices that have been transferred to a third party for recovery or payment, as well as the identity of the transferee and the date on which the transfer took place.</p>	<p>N/A</p>
<p>➤ Article 9.</p> <p>They propose determining the requirements, closing and narrowing the list of standard fields corresponding to additional information that can be requested to incorporate into the invoice.</p>	<p>N/A</p>
<p>They propose specifying that platforms for the exchange of private electronic invoices will be authorised and officially published in an official directory that can be accessed by all members of the Spanish electronic invoice system to consult the information.</p>	<p>N/A</p>
<p>It is suggested to qualify that when both issuer and recipient use the public e-invoicing solution as their means of invoicing, the invoicing process will be completed when <u>the recipient reports the different statuses and their dates established in such a public solution.</u></p>	<p>N/A</p>
<p>It proposes that when opting for the public e-invoicing system, the Regulation of invoice statuses and the form of their communication to the public e-invoicing solution will be governed by the provisions of this paragraph, there being the same statuses defined in Article 8, statuses of the electronic invoice, paragraph 1, having to be communicated by the recipient.</p>	<p>N/A</p>
<p>They propose to exempt from the obligation to inform the recipient of the status of payment of the invoice in the cases of:</p>	<p>N/A</p>

<p>a) an amending invoice annulling the invoice initially issued in its entirety;</p> <p>b) invoice substituting simplified invoice per full invoice;</p> <p>c) invoices the payment of which has been made effectively at the time of its issuance;</p> <p>d) invoices the payment of which has been agreed to be made by direct debit (SEPA);</p> <p>e) Invoices not generating payment.</p>	
<p>They also propose that this obligation should not apply in the case of invoices where the issuer and the recipient are entities that are part of the same group of companies; and that in cases of technical error or rejection, it will be mandatory to report the reason for the error or commercial rejection.</p> <p>➤ Article 11.</p>	N/A
<p>In order to comply with the GDPR Regulations, they propose that under no circumstances may the State Tax Administration Agency use the information collected in accordance with this paragraph for purposes other than those provided for therein.</p> <p>➤ Second final provision.</p>	N/A
<p>They suggest that the administration make public all the necessary technical specifications of the public invoicing solution as soon as possible, and always before the month following the publication of this Regulation.</p> <p>➤ Third final provision.</p>	N/A
<p>In order to reconcile the internal processes and obligations of companies in relation to invoices with the external processes to be agreed with the e-invoicing platforms or solutions, as well as to provide a reasonable time for the adequacy of contracts with customers and suppliers, it is proposed that the Royal Decree enter into force with the beginning of a calendar year.</p>	N/A
<p>They propose defining the technical requirements that establish how to get the PDF document together with the electronic invoice for both private and public solutions.</p>	N/A

--	--

Independent professional.	
Comments on the articles:	Evaluation
<p>➤ Article 5.</p> <p>It advocates doing without the public solution of e-invoicing when considering that this doubles the costs of companies by increasing the obligation to register a new documentary typology called a 'true copy' of the invoice in Facturae format.</p>	N/A
<p>➤ Article 6.</p> <p>It proposes specifying that the Facturae message format is used in version 3.2, version 3.2.1 or version 3.2.2, or future versions for invoicing between companies and professionals in force at all times, without the use of extensions to the format.</p> <p>It proposes specifying that the INVOIC message format is EDIFACT standard in any of the four versions INVOIC D93A, INVOIC D96A, INVOIC D97A and INVOIC D01B or other versions conforming to ISO 9735.</p> <p>It suggests that, if the public e-invoicing solution were maintained, the obligation to produce a true copy would result in an additional cost for the issuers of the electronic invoice. Therefore, it advocates its elimination.</p>	N/A
<p>➤ Article 7.</p> <p>It is proposed that Spanish be, at least, the vehicle to ensure interconnection between platforms and contain costs in the exchange of electronic invoices.</p> <p>It is proposed to publish and maintain the list of companies enabled as e-invoicing exchange platforms in our country, with identification of all contact details.</p>	N/A
<p>➤ Article 8.</p> <p>It is proposed to include the 'received' status among the e-invoicing statuses contained in Article 8 of the draft.</p> <p>It is proposed to standardise the syntax for the exchange of statuses between the private electronic invoice exchange</p>	N/A

platforms of the Spanish e-invoicing system.	N/A
It is also proposed to codify the statuses of processing electronic invoices between the private electronic invoice exchange platforms of the Spanish e-invoicing system, thus allowing their automated processing.	N/A
<p>➤ Article 10.</p> <p>It proposes that the platforms for the exchange of private electronic invoices that are part of the Spanish electronic invoice system should offer free and universal technical and functional support for telephone access and by email to all users in the processes of drafting, signing and sending electronic invoices.</p>	N/A

Association: Peppol	
General comments:	Evaluation
Incorporate Peppol as an option for forwarding invoices to the public e-invoicing solution.	N/A

Private company: Pagero.	
General observations	Evaluation
<p>It is suggested that, in view of the eventual development of the ViDA initiative, the draft Royal Decree should be amended in order to bring its terms into line with the specifications that this Regulation will make common to the rest of the European partners. In this case, it is suggested implementing Peppol as an interconnection infrastructure, so that future adaptation costs are saved with the other European partners.</p>	N/A
<p>Comments on the articles:</p> <p>➤ Article 5.</p> <p>It is noted that the public invoicing solution will have three main functions: invoice exchange platform for SMEs and professionals, solution of last resort for private invoicing platforms when interoperability cannot be realised, and general registration centre for copy invoices. Such an architecture can be vulnerable and archaic, it being advisable to separate the public solution into three different components: an invoice exchange solution for SMEs and professionals, a copy registration centre for invoices</p>	N/A

<p>and a third service that ensures interoperability between platforms where the Peppol or EESPA EIN framework that platforms should adhere to could be used.</p> <p>➤ Article 6.</p> <p>Eliminate the obligation to use advanced electronic signatures. Such a measure does not provide additional security with respect to other control and authentication systems, but represents an extra cost for companies.</p> <p>Remove EDIFACT from the syntax list because it is not covered by European Regulations and represents an outdated format for many service providers.</p> <p>➤ Article 7.</p> <p>Replace the obligation of interconnection between private platforms with mandatory use of Peppol or EESPA EIN.</p> <p>➤ Article 8.</p> <p>The deadline of 4 days to report on the acceptance or rejection of the invoice seems unrealistic given the reality of operating the company. It is suggested that this deadline be extended to a longer period, suggesting between 2 and 5 weeks. Additionally, the 'accepted' status can be modified by a more agile status that would be 'received'.</p> <p>➤ Entry into force.</p> <p>Pagero believes that the deadlines set for the entry into force of the obligation to invoice electronically are too short. It is suggested to extend the deadline by an additional 12 months or alternatively to introduce Peppol or EESPA EIN structures as the common interconnection system for private platforms.</p> <p>➤ New Section</p> <p>Creating a register where private e-invoicing platforms make public the name of the companies that work with them so that the rest of the companies know the entry portal of the invoices of the company with which they are working.</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>
---	--

<p>Public administration Provincial Council of Álava, Provincial Council of Guipúzcoa and Provincial Council of Vizcaya</p>	
<p>General observations</p>	

<p>In accordance with the powers of the Provincial Institutions of the Historical Territories, the Provincial Councils of Álava, Guipúzcoa and Vizcaya have in recent years implemented what is known as TicketBAI, which entails telematic invoicing information obligations similar to that of electronic invoices. That is why they request the inclusion of a new additional provision where it is stated that the e-invoicing obligations of companies and professionals subject to the tax regimes are complied with, with the referral to their respective provincial treasuries of the TicketBAI files established in the provincial tax Regulations.</p>	<p>N/A (under negotiation)</p>
---	--------------------------------

Private company: Adquira España. S.A.

<p>Comments on the articles:</p> <p>➤ Article 1. Specify and complete some concepts introduced in this article.</p> <p>➤ Article 2. Include definitions of interoperability, syntax, interconnection and entry point.</p> <p>➤ Articles 3 and 4. Include nuances on the subjective scope, and reorder one of the cases of exceptions to the e-invoicing obligation.</p> <p>➤ Article 5. It is proposed to amend the wording, in order to clarify how to comply with the obligation to submit electronic invoices. Additionally, the need for a directory of private invoicing platforms is questioned.</p> <p>➤ Article 6. Delete paragraph 6(5) with the provisions in Article 5.</p> <p>➤ Article 7. Correct an error in the wording.</p> <p>➤ Article 9. Modification so as not to confuse the concepts of repudiation when it refers to commercial rejection of the invoice, with the concept of rejection for technical issues. In addition, it is noted that the system for reporting on payment should be described in this Regulation.</p> <p>➤ Article 10. Include ISO/IEC 22301 certification, and limit service availability to working days.</p>	<p>A</p> <p>N/A</p> <p>A</p> <p>N/A</p> <p>A</p> <p>N/A</p> <p>NA</p> <p>NA</p>
---	---

Private company: Sovos.

<p>General observations</p> <p>➤ It is pointed out that it is necessary to establish clear criteria on deadlines for depositing the invoice in the public invoicing solution, mechanisms to communicate the different invoice statuses between private platforms and the public solution, as well as technical documentation to carry out the interconnection between private platforms.</p>	<p>N/A</p>
---	------------

<p>➤ In addition, it is recommended that the administration publish clear and explicit guidelines on the application of the advanced electronic signature, the format in which invoices should be stored, or a list of fields to be reflected in each of the accepted syntaxes, as well as the correspondence between them.</p>	N/A
<p>➤ They call for clear mechanisms to communicate invoice statuses when the recipient uses a private platform and the issuer has sent the electronic invoice through the public solution.</p>	A
<p>➤ Clarify whether voluntary e-invoicing statuses will also be applicable within the exchange of the public solution.</p>	N/A
<p>➤ They suggest that it be allowed to share the PDF via email. In addition, they request clarification as to whether the taxpayer will be able to access this copy through the functions provided by the public solution, or other specified means. They also suggest defining whether the PDF copy should be sent to all recipients during the first year, or only to those who are not yet within the scope of the mandate.</p>	A
<p>➤ They request that a clear and specific deadline be established for sending the exact copy of the electronic invoice to the public solution.</p>	A
<p>➤ A manual must be provided to relate the fields in Facturae to the fields in UBL and CII. They also request that the corresponding format be provided in Facturae for the status of the message.</p>	N/A
<p>➤ It is requested that mandatory and recommended statuses be clearly established for B2B transactions between service providers.</p>	N/A
<p>➤ Clarify what is meant by the Technical Administrator (TA) for the B2B platform.</p>	N/A
<p>➤ Requests that an integration guide containing a subset of each format used for the official format in the mandate be provided.</p>	N/A

Business Association: CEOE	
<p>Comments on the articles:</p>	
<p>➤ Article 3: Clarify that the Royal Decree does not affect the electronic invoice B2C.</p>	A
<p>➤ Article 4: Clarify whether it is possible to send simplified or voluntary invoices as electronic invoices, when it is not mandatory to do so.</p>	A
<p>➤ Article 5: They state that it is unclear whether it is possible for an obliged party to choose to issue his or her electronic invoices via a private platform/ERP, generating them under the syntax of invoices and depositing them in the AEAT without the obligation to send it to the</p>	N/A

customer through the exchange of private platforms, despite the fact that the customer/recipient of the invoice expressly chooses to receive his or her invoices through the platform for the exchange of private electronic invoices.	A
➤ Article 6. Clarify that the customer cannot force the provider to use a particular platform.	N/A
➤ Article 6(7). Prevent the customer from being able to request annexes to the invoice that it already has.	N/A
➤ Article 6. Clarify whether, in cases of invoicing by third parties, the signature of the material issuer against that of the supplier or issuer is sufficient for legal purposes.	A
➤ Article 7.3. Provide specifications in Spanish.	A
➤ Article 8. If the private solution is used and the recipient is not covered by the SII, there appears to be no monitoring.	N/A
➤ Article 8. Doubts concerning who monitors compliance with the deadlines for reporting invoice statuses.	N/A
➤ Article 8. Clarify the step from partial to full acceptance in the event of an error that was not such.	
➤ Article 9. They ask that the additional content of the invoice be limited to depositing in the public solution that the customer can demand.	N/A
➤ Article 11. Doubts concerning transmitting copies of invoices to the AEAT in the case of invoices subject to IGIC or IPSI and not to VAT.	N/A
➤ Third final provision. Clarify the accounting exercise for thresholds of EUR 6 and EUR 8 million, and clarify whether there will be a public database to differentiate companies and professionals from the first and second wave.	A

Company: MASMOVIL Group	
Comments on the articles:	
➤ Articles 8 and 9: It detects gaps in complex situations with rectifications when part of the payment has already occurred with the original invoice.	N/A
➤ It requests clarity in the cases of the Canary Islands and Provincial Treasuries as to which authority to communicate the payment to.	A
➤ Third final provision: Clarify the starting date of the transitional period of 12 months.	A
➤ Articles 6 and 7. Avoiding the provider from being forced to interconnect with multiple entry points for the same invoice.	A

<p>➤ They claim that it is not clear who deposits a copy of the invoice in public settlement, in case of self-invoicing</p>	<p>A</p>
---	----------

<p style="text-align: center;">Business Association: PHARMAINDUSTRY</p>	
<p>General comments:</p>	
<p>➤ It calls for the technical specifications to be closed, and not to wait for developments by ministerial order; or, alternatively, to have sufficient time to adapt after the publication of these.</p>	<p>N/A</p>
<p>➤ It is requested to create a B2B Invoicing Forum between Administration and companies for technical doubts that will arise.</p>	<p>N/A</p>
<p>➤ It is requested to exempt amending invoices of the pharmacy sector from the obligation of e-invoicing specific, in view of the mandatory discounts to be applied.</p>	<p>A</p>
<p>➤ Identify within the invoice statuses whether there has been compensation with payment as part of the payment.</p>	<p>N/A</p>
<p>Comments on the articles:</p>	
<p>➤ Article 4: Exempt the sector's own amendments from the obligation to issue electronic invoices</p>	<p>A</p>
<p>➤ Article 8: Clarify that the payment date is the bank value date to avoid being confused with the confirming.</p>	<p>N/A</p>
<p>➤ Articles 8 and 9: Use the same statuses in private system and in public solution.</p>	<p>N/A</p>
<p>➤ Article 8: indicate the specific reason in rejections.</p>	<p>A</p>
<p>➤ First final provision: Clarify that the exceptions that MINECO may authorise under Article 8 bis of Royal Decree 1619/2012 must be by ministerial order published in the Official State Gazette,</p>	<p>N/A</p>
<p>➤ Second final provision: Provide a single month from the publication of the Royal Decree for the publication of the Ministerial Orders that is necessary.</p>	<p>N/A</p>