CONSOLIDATED LEGISLATION

Order HAC/1177/2024, of 17 October 2024, implementing the technical, functional and content specifications referred to in the regulation laying down the requirements to be adopted for computer or electronic systems and software supporting the invoicing processes of business owners and professionals, and the standardisation of formats for invoicing records, approved by Royal Decree 1007/2023, of 5 December 2023, and the regulation regulating invoicing obligations, adopted by Royal Decree 1619/2012, of 30 November 2012.

Ministry of Finance
"BOE" (Official State Gazette) No 260 of 28 October 2024
Reference: BOE-A-2024-22138

CONSOLIDATED TEXT
Latest amendment: no amendments

I

Article 29.2.j) of the General Tax Law 58/2003, of 17 December 2003, has incorporated a new formal tax obligation, which stipulates that producers, marketers and users of the computer or electronic systems and software that support the accounting, invoicing or management processes of those who carry out economic activities must guarantee the integrity, storage, accessibility, readability, traceability and inalterability of the records, without interpolations, omissions or alterations of which there is no proper annotation in the systems themselves, as well as the obligation for them to be properly certified and use standard formats for their readability.

The ultimate purpose of the above provision is to prevent or hinder the manufacture, production, import and possession of computer systems and software that enable or facilitate the manipulation or concealment of accounting, invoicing or management data from the Tax Administration, by submitting to subsequent regulatory development the approval of the technical specifications to be met by those systems and software, as well as their certification and the standard formats to be used.

With regard to computer invoicing systems, the regulatory implementation is set out in the regulation laying down the requirements to be adopted by computer or electronic systems and software supporting the invoicing processes of business owners and professionals, and the standardisation of invoicing record formats, approved by Royal Decree 1007/2023, of 5 December 2023, detailing the requirements that these systems must meet in order to ensure the integrity, storage, accessibility, readability, traceability and inalterability of invoicing records.

Furthermore, this Royal Decree also introduces certain amendments to the regulation regulating invoicing obligations, approved by Royal Decree 1619/2012, of 30 November 2012, including the new Section 5 inserted in Article 6, which includes a 'QR' code and, where appropriate, a phrase on invoices issued by the computer systems referred to in Article 7 of the regulation laying down the requirements to be adopted for computer or electronic systems and software supporting the invoicing processes of business owners and professionals, and the standardisation of formats for invoicing records.

The purpose of this order is to specify and approve, in the context of regulatory authorisation, certain aspects and contents, although the complexity of establishing in detail the characteristics that must be met by all the computer invoicing systems of very diverse and heterogeneous sectors of economic activity, together with the increasing pace of technological development applied to business management, which may require immediate regulatory adaptation to circumstances not foreseen at the time of publication of the Ministerial Order, makes it necessary to authorise the National Agency for Tax Administration, in cases where this is necessary for the reasons set out above, to complete and publish on its website details of the technical specifications to be met by the computer invoicing systems in implementation of its provisions.

II

This Order consists of 21 articles, 2 additional provisions, 1 final provision and 1 annex.

Chapter I of the Ministerial Order, entitled 'General provisions', consists of Articles 1 and 2. Article 1 sets out the subject matter of the Ministerial Order and defines some terms that will be used subsequently, while Article 2 lays down the conditions to be met by a computer invoicing system capable of supporting two or more taxable persons.

Chapter two, entitled 'Technical and functional specifications of the characteristics and requirements for computer invoicing systems', consists of four sections.

The first section, the title of which is 'Specific features in the case of VERI*FACTU computer systems' has a single article, Article 3, with an equivalent title.

The second section, entitled 'Requirements for the submission of information to the Tax Administration' contains Articles 4 and 5. The first describes the actions that a computer invoicing system must be able to perform to be considered as having the ability to submit the information, and the second describes the identification and authentication systems that are considered valid for submitting that information.

The third section, entitled 'Characteristics to be guaranteed by computer systems' has three articles, Articles 6 to 8, which lay down the conditions that computer invoicing systems must meet in order to be deemed to comply with the principles laid down in Article 8.2 of the regulation approved by Royal Decree 1007/2023, of 5 December 2023. Article 6 deals with the principle of integrity and inalterability of invoicing records; Article 7 deals with the principle of traceability; and Article 8 deals with the principles of storage, accessibility and readability of invoicing records.

This chapter has a final section, section four, entitled 'Other requirements for computer systems', which has a single article, Article 9, which develops the characteristics that computer invoicing systems' event logs must have in order for the conditions laid down in Article 8.3 of the regulation approved by Royal Decree 1007/2023, of 5 December, to be deemed to have been met.

Chapter 3, which deals with 'Generation and contents of invoicing records', regulates, in Articles 10 and 11 of the Ministerial Order, the format and encoding, as well as the structure, contents and format of registration and cancellation records. The structure, contents and format of the records are detailed in the Annex.

Article 12, also included in Chapter 3, deals with the information to be provided in cases of authorisation or a non-application decision.

The same chapter then develops the specifications for the 'hash', Article 13 develops the electronic signature, and Article 14 develops the invoicing and event logs.

Chapter 4 on 'Statement of compliance for computer systems' consists of a single article, Article 15, which sets out its minimum contents, as well as the recommended contents. It also sets out the place where the statement of compliance is to be found and regulates cases in which computer invoicing systems are made up of different components implemented by different producers.

Chapter 5, on the characteristics of voluntary submission by 'Verifiable invoice issuance systems' or 'VERI*FACTU' systems has two articles. Article 16 regulates the technical specifications to be met by such computer invoicing systems, and Article 17 lays down the conditions for registration and the time frame for waiving this voluntary system.

Chapter 6 is entitled 'Submission of invoicing records to respond to a request'. It only has one article, Article 18, which regulates the conditions under which the records requested by the Administration must be submitted in accordance with Article 14.2 of the regulation approved by Royal Decree 1007/2023, of 5 December 2023.

Chapter 7 deals with the 'Requirements of the invoicing software developed by the Tax Administration' referred to in Article 7.b) of the regulation approved by Royal Decree 1007/2023, of 5 December 2023. It also has one single article, Article 19, which sets out the conditions and limits of this invoicing software for it to be used by taxable persons.

The last chapter, Chapter 8, entitled 'Additional elements to be included in invoices', has two articles. Article 20 includes the visual representations to be included in the invoice, which are the 'QR' code (or a replacement element if the invoice is electronic) and the mention, where applicable, that the computer invoicing system issuing the invoice is 'VERI*FACTU'. For its part, Article 21 specifies the characteristics of the 'QR' code.

The first additional provision authorises the National Agency for Tax Administration to publish on its website, the technical details necessary to complete the specifications in the Order to be able to implement them.

The second additional provision specifies the responsibility for the processing of personal data by the National Agency for Tax Administration.

The single final provision provides that the Ministerial Order shall enter into force on the day following that of its publication in the Official State Gazette.

The annex consists of the general structure of the files referred to in the order, with the format and characteristics of their fields.

III

In accordance with the provisions of the Common Administrative Procedure of Public Administrations Law 39/2015, of 1 October 2015, the drafting of this order has been carried out in accordance with the principles of necessity, effectiveness, proportionality, legal certainty, transparency and efficiency.

This Order complies with the principles of necessity and legal effectiveness, since it is the rule required to implement the obligation laid down in Article 29.2.j) of the General Tax Law 58/2003, of 17 December 2003.

The principle of proportionality is also complied with in so far as it contains the necessary regulation to achieve the objectives justifying its adoption.

With regard to the principle of legal certainty, it has been ensured that the text is consistent with the rest of the national and European Union legal system, thus creating a stable regulatory framework. In this respect, it has also been subject to the information procedure in the area of technical rules and regulations relating to information society services 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, as well as that set out in Royal Decree 1337/1999, of 31 July 1999, regulating the transmission of information in the field of technical standards and regulations and of regulations on information society services.

The principle of transparency, without prejudice to its official publication in the Official

State Gazette, has been ensured by publishing the draft order and its explanatory memorandum on the website of the Ministry of Finance, so that it may be made known to all citizens during the public hearing and information procedure.

Finally, in relation to the principle of efficiency, efforts have been made to ensure that the regulation generates the least administrative burdens for citizens, as well as the lowest indirect costs, promoting the rational use of public resources and full respect for the principles of budgetary stability and financial sustainability.

The third final provision of Royal Decree 1007/2023, of 5 December 2023, adopting the regulation laying down the requirements to be adopted for computer or electronic systems and software supporting the invoicing processes of business owners and professionals, and the standardisation of formats for invoicing records, empowers the head of the Ministry of Finance to adopt the measures necessary for their implementation and performance, and Article 6.5 of the regulation regulating invoicing obligations, adopted by Royal Decree 1619/2012, of 30 November 2012, empowers him/her to establish the technical and functional training specifications of the 'QR' code and, where appropriate, the phrase accompanying it.

The above empowerments are currently understood to be conferred on the First Deputy Prime Minister and Minister of Finance, in accordance with the provisions of Article 5 and the second final provision of Royal Decree 829/2023, of 20 November, restructuring the ministerial departments, amended by Royal Decree 1230/2023, of 29 December 2023.

By virtue whereof, I decree,

CHAPTER I

General provisions

Article 1. *Purpose and definitions.*

1. The purpose of this order is to detail the technical, functional and content aspects set out in the regulation laying down the requirements to be adopted by computer or electronic systems and software supporting the invoicing processes of business owners and professionals, and the standardisation of invoicing record formats, approved by Royal Decree 1007/2023, of 5 December, (hereinafter, the regulation).

Chapter VIII also specifies the technical and functional specifications for creating the 'QR' code and, where appropriate, the phrase to be included in invoices issued by the computer systems referred to in Article 7 of the regulation, as referred to in Article 6.5 of the regulation regulating invoicing obligations, approved by Royal Decree 1619/2012, of 30 November.

2. The following definitions are laid down for the purposes of this order:

a) Computer invoicing system or, in short, computer system: reference is made to the definition already given in Article 1.2 of the regulation.

b) Invoicing component of a computer system or, in abbreviated form, component: a set of hardware and software that is responsible for implementing some of the requirements laid down in the regulation and in this order for computer systems, or for directing, managing and controlling their implementation.

c) Main invoicing component of a computer system or, in abbreviated form, main component: the component that is responsible for implementing the functionalities necessary to be able to issue invoices, or for directing, managing and controlling their implementation, in both cases meeting the requirements laid down in the regulation and in this order.

Article 2. *Use of a single computer system to support the invoicing of several taxable persons.*

If a single computer system may be used by several taxable persons or by the same user to support the invoicing of several taxable persons, it must behave as if there were separate computer systems for each taxable person managed and, in particular, as regards the following aspects:

a) It must separately manage the invoicing and, where applicable, event logs of each

taxable person, always guaranteeing the characteristics indicated in Article 8 of the regulation for each taxable person, in accordance with the technical and functional specifications of this order.

b) It must generate independent invoicing chains and, where applicable, event logs for each taxable person, as provided for in Articles 7 and 9.

c) It must allow operation as a 'VERI*FACTU' computer system independently for each taxable person.

d) It must clearly and at all times display the information identifying the taxable person the transaction being carried out at each time concerns. Furthermore, if it is supporting the invoicing of more than one taxable person, regardless of their operational status, whether registered, cancelled or otherwise, it must indicate this with an explanatory message that can be viewed quickly, easily and intuitively.

CHAPTER II

Technical and functional specifications of the characteristics and requirements for computer invoicing systems

*Section 1 – Specific features in the case of 'VERI*FACTU' computer systems*

Article 3. *Specific features applicable to 'VERI*FACTU' computer systems.*

In accordance with Article 16.2 of the regulation, computer systems considered 'Verifiable invoice issuing systems' or 'VERI*FACTU' shall be presumed to comply by design with certain requirements and characteristics set out in the other sections of Chapter II of this order and, as long as they act as 'VERI*FACTU', Articles 6.b), 6.c), 6.d), 6.e), 6.f), 7.f), 7.h), 7.i), 7.j), 8 and 9 of this order do not apply to them.

SECTION 2. Requirements for the submission of information to the Tax Administration

Article 4. *Ability to forward information to the Tax Administration.*

The ability to forward all the generated invoicing records referred to in the second paragraph of Article 8.1 of the regulation implies that the computer system must be able to carry out each of the following actions:

a) Connecting to the internet to communicate with electronic services that the National Agency for Tax Administration displays on its website for the purpose of forwarding the information.

b) Managing electronic certificates. Electronic certificates shall be used for authentication when connecting to the National Tax Administration Agency for the purpose of sending the information and, where appropriate, generating the electronic signature of the invoicing and event logs.

c) Sending the invoicing records with the required structure, format and encoding, using secure communication protocols. This includes both the automated submission of the invoicing records referred to in Articles 15 and 16.1 of the regulation and, where appropriate, sending in response to a request referred to in Article 14.2 of the regulation.

d) Appropriately receiving and processing the replies generated by the National Agency for Tax Administration in response to the submissions made.

Article 5. *Valid identification and authentication systems to send the invoicing records to the website of the National Agency for Tax Administration.*

In order to send the invoicing records to the website of the National Agency for Tax Administration, the computer systems must submit to the latter the relevant electronic identification of the sender using the electronic certificates valid at each time on the website of the National Agency for Tax Administration. In addition, these electronic certificates must comply with the conditions laid down in the legislation in force at any time as regards the minimum attributes to be included in qualified electronic certificates and the mechanisms for verifying their validity and contents within Public Administrations.

The submission may be performed by the taxable person themselves or by a third party acting on their behalf, in accordance with the provisions of Articles 79 to 81, both inclusive, of the general regulation on the actions and procedures for the management and inspection of taxes and the implementation of the common rules on procedures for the application of taxes, approved by Royal Decree 1065/2007, of 27 July 2007, and in Order HAC/1398/2003, of 27 May 2003, laying down the cases and conditions under which social cooperation in the management of taxes may be implemented, and expressly extends to the electronic submission of certain forms of tax returns and other tax documents.

Section 3. Characteristics to be guaranteed by computer systems

Article 6. *Integrity and inalterability of invoicing records.*

The integrity and inalterability of invoicing records generated by the computer system referred to in Article 8.2.a) of the regulation shall be guaranteed in compliance with the following requirements:

a) For each invoicing record it generates, the computer system shall calculate, as specified in Article 13 of this order, its corresponding hash, as referred to in Article 12 of the regulation.

b) The computer system shall be able to check whether the hash of any individual invoicing record generated is correct, allowing this check to be carried out on demand, quickly, easily and intuitively.

c) The computer system shall sign all the invoicing records it generates electronically, as specified in Article 14.

d) The computer system shall be able to check whether the electronic signature of any individual invoicing record generated is correct, allowing this check to be carried out on demand, quickly, easily and intuitively.

e) The computer system shall be able to check whether all or part of the chain of invoicing records referred to in the first paragraph of Article 7 is correct, at least when it is kept in the computer system itself, allowing this verification to be carried out on demand, quickly, easily and intuitively.

f) When the computer system detects any kind of circumstance that makes it impossible to guarantee or which infringes or is likely to infringe the integrity and inalterability of the invoicing records generated, or of their chaining, it shall:

1° Display an alarm clearly indicating this fact. This alarm shall not be deactivated until the integrity and inalterability of the following invoicing records and their chaining can be guaranteed again.

2° Generate the corresponding event log that provides information about the event detected, as specified in Article 9.

Article 7. *Traceability of invoicing records.*

The sequence of invoicing records shall be referred to as a chain of invoicing records in which each of them contains the reference from the previous invoicing record, in the terms set out in Letters a) and b) of this Article.

The traceability of invoicing records generated by the computer system referred to in Article 8.2.b) of the regulation shall be guaranteed in compliance with the following requirements:

a) Each registration or cancellation invoicing record shall contain the following set of data referring to the immediately preceding registration or cancellation invoicing record in chronological order of the date of generation:

1° NIF of the taxable person issuing the invoice to which the immediately preceding invoicing record refers.

2° Serial number and invoice number to which the invoicing record immediately preceding it refers.

3° Date of issue of the invoice referred to in the immediately preceding invoicing

record.

4° The first 64 characters of the hash of the immediately preceding invoicing record.

Details of these fields are set out in Articles 10 and 11.

b) The only exception to the contents of Letter a) shall apply where there is no previous invoicing record because it is the first invoicing record generated in the computer system since its initial installation or start-up, in which case the data in Letter a) need not be included, but that record shall be identified as the first record in the chain.

c) For a particular taxable person, each computer system shall produce a single chain of invoicing records, i.e. all the invoicing records of the same taxable person generated by the same computer system must be part of the same chain.

d) The chain of invoicing records generated shall contain both the registration and cancellation invoicing records.

e) The computer system must include in the invoicing records the exact date and time at which they are generated, in accordance with the territory in which the relevant invoice is issued. If the computer system is not capable of providing such data by its own means, it may be taken from other clock systems.

f) In any case, the taxable person using the computer system must ensure that the date and time used by that computer system to date the invoicing records are accurate, with a maximum permissible error margin of one minute.

g) The date and time each invoicing record is generated shall include the time zone applied at the time the record is generated, as specified in Articles 10.c) and 11.c).

h) The computer system shall enable the sequence of the chain of invoicing records to be traced quickly, easily and intuitively, both forward and backwards.

To this end, it shall at least allow, on the basis of any existing invoicing record in the computer system, moving to the previous one (provided it is available in the computer system) or the subsequent one (unless the starting record is the last one generated) within the chain of invoicing records, clearly and visibly indicating whether the chaining of the hash is correct for this movement and whether the respective dates and times of generation follow the correct order in time and the current date of the system.

In addition, the computer system may offer the launch, on a regular or on-demand basis, of a verification process for all or part of the chain of invoicing records. In the case of a partial check, it shall be possible to specify in some way which part of the chain will be checked.

i) Except in the case of the first invoicing record, each time the computer system is going to generate a new registration or cancellation invoicing record, it must first check that the following requirements are met:

1° The last generated invoicing record is correctly chained.

2° The generation date and time of the last generated invoicing record is no more than one minute higher than the current date and time that will be used to date the invoicing record to be generated.

j) When the computer system detects any kind of circumstance that makes it impossible to guarantee or which infringes or is likely to infringe the traceability and chaining of the generated invoicing records, it must issue a warning, in the same way as provided for in Article 6.f).

Article 8. *Storage, accessibility and readability of invoicing records.*

1. The computer system must ensure that all of the invoicing records it generates are in the computer system, irrespective of the method or place used to do so, and must allow access to where they are stored, and retrieval and viewing in readable electronic form by the Tax Administration.

2. The invoicing records may be stored outside the computer system that generated them. To this end, it must allow for the secure downloading, transfer or copying, and archiving of the invoicing records generated in it by exporting them to an external storage medium in a readable electronic format. The export result must contain a true copy of all the invoicing records exported.

In this respect, it shall at least offer the possibility to export all the invoicing records generated in a period.

It is only as part of a correct export process that the exported invoicing records may no longer be stored by the computer system, in which case it must give a clear warning of this fact, provided that this does not entail the failure of the latter to comply with any requirements in the regulation and this order. In addition, in order to avoid the appearance of gaps between the invoicing records stored in the computer system, this possibility of no longer storing them may only be applied to consecutive invoicing records, starting with the oldest ones still stored in the computer system.

The export process shall be independent of the data backup policy that may be established for the computer system.

3. In any case, the taxable person using the computer system must ensure, during the same period as that laid down for the storage of copies or originals of the invoices issued in accordance with Article 19.1 of the regulation regulating invoicing obligations, approved by Royal Decree 1619/2012, of 30 November, the storage, accessibility and readability of all the invoicing records generated corresponding to the invoices issued thereby over time, whether or not they are in the computer system that generated them, and even when the computer system has been changed.

4. Access to the functionalities of the computer system necessary to carry out the actions referred to in Sections 1 and 2 on the data contained therein shall be available to the user of the system quickly, easily and intuitively. Furthermore, the result of applying those functionalities on such data, in particular in the case of access for viewing, shall be effective as soon as they are executed. This is irrespective of where the data in the computer system are stored.

5. For the purposes of readability, the information stored or, where applicable, exported, shall maintain the structure and format referred to in Articles 10 and 11, in accordance with the type of invoicing record concerned.

Section 4. Other requirements for computer systems

Article 9. *Event log.*

1. The computer system shall be capable of detecting and logging when at least the following events occur:

a) Start of operation of the computer system as 'NOT VERI*FACTU'.
b) End of operation of the computer system as 'NOT VERI*FACTU'.
c) Launch of the process to detect anomalies in invoicing records.
d) Detection of anomalies in the integrity, inalterability and traceability of invoicing records.
e) Launch of the process to detect anomalies in event logs.
f) Detection of anomalies in the integrity, inalterability and traceability of event logs.
g) Backup restoration, when it is managed from the computer invoicing system itself.
h) Export of invoicing records generated in a period.
i) Export of event logs generated in a period.

2. In addition, the computer system must generate, for every 6 hours that it has been operational and available for use, at least a summary log of the events that occurred since the previous summary event log was generated, or from the start of operation of the computer system in accordance with the regulation if no previous event log has yet been generated.

If none of the events mentioned in Section 1 occurred during that time period, the summary event log will still be generated and will adequately reflect this circumstance, in accordance with what is specified in Section 4.

The computer system shall also generate a summary event log before closing or shutting down.

This summary event log shall be treated in the same way as the event log referred to in section 1 and can therefore be considered another logged event.

3. Event logs must be made in such a way as to guarantee their characteristics of integrity, inalterability, traceability, storage, accessibility and readability, as required for invoicing records. To this end, they must similarly comply with the specifications set out in Articles 6, 7 and 8, where all references to invoicing records and their data must be understood as references to event logs and their data, which are those referred to in Article 9.4. In particular, the event logs' data equivalent to those referred to in Article 7.a) are those that make up the 'PreviousEvent' grouping in the design of the event log in section 5 of the Annex. In addition, the responsibility and storage period laid down in Article 8.3 also apply to the event logs generated by each computer system of the taxable person. Finally, Article 7.d) does not apply to event logs.

4. Computer systems shall generate event logs in accordance with the following requirements:

a) XML format.
b) UTF-8 encoding.
c) Structure, contents and format described in Section 5 of the Annex.

CHAPTER III

Generation and contents of invoicing records

Article 10. *Registration invoicing record.*

Computer systems must generate the registration invoicing record in accordance with the following requirements:

a) XML format.
b) UTF-8 encoding.
c) Structure, contents and format described in Section 3 of the Annex.

Article 11. *Cancellation invoicing record.*

Computer systems must generate the cancellation invoicing record in accordance with the following requirements:

a) XML format.
b) UTF-8 encoding.
c) Structure, contents and format described in Section 3 of the Annex.

Article 12. *Information to be provided in cases of authorisation or a non-application decision.*

1. Where there is an authorisation referred to in the first additional provision of Royal Decree 1007/2023, of 5 December, adopting the regulation, a copy of the authorisation must be submitted in the section provided to submit additional documentation on the website of the National Agency for Tax Administration before generating any invoicing records. The record number obtained when the authorisation was sent must be entered in the registration and cancellation invoicing records, as specified respectively in Articles 10.c) and 11.c) of this order.

2. Where there is a non-application decision referred to in Article 5 of the regulation, the identification number of that decision must be entered in the registration and cancellation invoicing records, as specified in Articles 10.c) and 11.c) of this order, respectively.

Article 13. *Hash for invoicing records and event logs.*

1. The information with which the hash will be generated shall be based on a subset of data from the invoicing record or event log, as appropriate:

a) For registration invoicing records:

1° NIF of the issuer.
2° Invoice number and series.
3° Invoice issue date.
4° Type of invoice.
5° Total tax payment.
6° Total amount.
7° Hash of the previous invoicing record.
8° Date, time and time zone of generation of the record.

b) For cancellation invoicing records:

1° NIF of the issuer.
2° Invoice number and series.
3° Invoice issue date.
4° Hash of the previous invoicing record.
5° Date, time and time zone of generation of the record.

c) For event logs:

1° Identifier of the computer system producer.
2° Computer system identifier.
3° Computer system version.
4° Computer system installation number.
5° NIF of the person obliged to issue.
6° Event type.
7° Hash of the previous event log.
8° Date, time and time zone of generation of the record.

2. To calculate the hash, the algorithm and encoding indicated in the technical document to be published on the website of the National Agency for Tax Administration shall be used.

3. The hash generated must be stored in the invoicing record or event log to which it relates, as specified in Articles 10.c), 11.c) and 9.4.c), respectively.

Article 14. *Electronic signature on invoicing records and event logs.*

The electronic signature on invoicing records and event logs shall be based on the ETSI EN 319 132 standard of the European Telecommunications Standards Institute and shall use signature type 'XAdES Enveloped Signature' with the technical details for its generation stated on the website of the National Agency for Tax Administration.

In any case, the electronic signature must be generated with a private key associated with a valid qualified electronic certificate for electronic signature. This certificate must have been issued by a qualified and trusted service provider which complies with the requirements laid down in Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 and is included in the EU list of trusted providers (EU/EEA Trusted List).

The electronic signature generated must be stored in the invoicing record or event log to which it relates, as specified in Articles 9.4.c), 10.c) and 11.c).

CHAPTER IV

Statement of compliance for information systems

Article 15. *Contents of the statement of compliance and its location.*

1. The statement of compliance shall start with the title 'STATEMENT OF COMPLIANCE FOR THE COMPUTER INVOICING SYSTEM' and must then contain at least the following information, in the same order as indicated. Each item of data provided must be preceded by the text describing it, in accordance with that stated in the corresponding point:

a) Name of the computer system to which the statement of compliance relates. Generally speaking, it is the generic name given to it for distribution or marketing.

b) Computer system identifier code referred to in Section 1.a), in accordance with the specifications in Section 2.6 of the Annex. This is encoding to be established by the person or company producing the computer system to which the statement of compliance relates in such a way as to enable it to be uniquely identified in a short form, rather than in a more extensive form using the name indicated in Section 1.a). This code may not match the code of another computer system that may be produced by that person or company.

c) Full identifier of the specific version of the computer system to which the statement of compliance relates.

d) Hardware and software components comprising the computer system to which the statement of compliance relates, together with a brief description of what that computer system does and its main functionalities.

e) Indication of whether the computer system to which the statement of compliance relates has been produced in such a way that, for the purpose of complying with the regulation, it can only function as 'VERI*FACTU', in accordance with the specifications in Section 2.6 of the Annex.

f) Indication of whether the computer system referred to in the statement of compliance allows it to be used by several taxable persons or by a single user to support the invoicing of several taxable persons, in accordance with the specifications in Section 2.6 of the Annex.

g) Types of signature used to sign the invoicing records and event logs when the computer system referred to in the statement of compliance is not used as 'VERI*FACTU'.

h) Full name of the person or business name of the company producing the computer system to which the statement of compliance relates.

i) Spanish tax identification number (NIF) of the person or company producing the computer system to which the statement of compliance relates. If no Spanish NIF is available, another available identification number must be entered, indicating the type of identification concerned and the country that issued it, in accordance with the specifications in Section 2.6 of the Annex.

j) Full postal address of the person or company producing the computer system to which the statement of compliance relates.

k) The person or company producing the computer system referred to in the statement of compliance must declare that the computer system, in the version indicated

therein, complies with Article 29.2.j) of the General Tax Law 58/2003, of 17 December 2003, the regulation laying down the requirements to be adopted for computer or electronic systems and software supporting the invoicing processes of business owners and professionals, and the standardisation of formats for invoicing records, approved by Royal Decree 1007/2023, of 5 December 2023, this order and the website of the National Agency for Tax Administration for everything that supplements the specifications of this order.

l) Date and place where the person or company producing the computer system signs the statement of compliance. The date must be complete, i.e. it must indicate the day, month and year in that order. The place shall contain at least the name of the town/city and the name of the country in that order.

2. Following the mandatory information, it is recommended that, as an annex, the statement of compliance shall contain the following additional information:

a) Other forms of contact with the person or company producing the computer system referred to in the statement of compliance, other than that referred to in Section 1.j).

b) Where available, internet addresses of the person or company producing the computer system to which the statement of compliance relates, in particular those with information on that computer system.

c) Detailed explanation of how the computer system referred to in the statement of compliance complies with the different technical and functional specifications contained in this order.

d) Any other additional information that the person or company producing the computer system referred to in the statement of compliance considers to be of interest in this respect.

3. The statement of compliance shall be made available in a readable and individualised manner within the computer system to which it relates and shall be quickly, easily and intuitively accessible by the user. It shall also be made available to the marketer and the customer, both at the time of purchase and subsequently, on paper or electronically in a widely-used format and free of charge.

4. Where the computer system is extended with other hardware or components produced by persons or companies other than those producing the computer system, they must provide the relevant statements of compliance for each and every extension, in their different versions.

In addition, where the computer system itself consists of several hardware or software components produced by different persons or companies, all of them shall provide the corresponding statements of compliance for their components, in their different versions.

CHAPTER V

Characteristics of submission by 'Verifiable invoice issuance systems' or 'VERI*FACTU'

Article 16. *Technical specifications for submission by 'VERI*FACTU' computer systems 'VERI*FACTU'.*

1. Computer systems that qualify as 'Verifiable invoice issuing systems' or 'VERI*FACTU', in accordance with Article 16 of the regulation, must give effect to the powers implied by the submission capacity, as set out in Article 4 of this order, in turn complying with Article 5 of this order.

Invoicing records shall be sent to the Tax Administration by means of messages in XML format with the contents and structure set out in Section 4 of the Annex to this order.

2. 'VERI*FACTU' computer systems shall implement a flow control mechanism based on the waiting time between submissions, which will initially take the value of 60 seconds, and on the maximum number of records allowed for each submission.

The reply messages from the National Agency for Tax Administration shall provide information on the value of this parameter, which must be taken into account for the next submission.

The maximum number of records to be submitted in each submission is determined by the record design set out in Section 2.2 of the Annex.

The operation shall be as follows:

a) The computer system sends the first set of invoicing records to the National Agency for Tax Administration.

b) The National Agency for Tax Administration returns, among other data, an updated value of the waiting time parameter 't' between submissions.

c) In order to be able to proceed with the next submission, the computer system must wait for 't' seconds from the previous submission or must wait for an accumulated number of invoicing records equal to the limit set in the record design for each submission, whichever occurs first.

d) The computer system performs out a new submission in compliance with Letter c). A new update of the value of parameter 't' may be received in the reply.

3. The files sent to the National Agency for Tax Administration shall be subject to various quality validations. An affirmative answer from the National Agency for Tax Administration does not mean that the invoicing records submitted are fully valid, nor does it prevent subsequent validations by the National Agency for Tax Administration.

If the submission is rejected because it does not comply with the established validations, the error code causing the rejection shall be stated.

4. If any technical incident prevents voluntary submission under the conditions set out above, invoicing records must be submitted as soon as possible, in accordance with the order in which the invoicing records are generated. In addition, it must notify this fact by indicating it in the messages sending the relevant invoicing records concerned, in the field authorised for that purpose, in accordance with the specifications in Section 4 of the Annex.

The computer system shall regularly, at least once every hour, re-submit the invoicing records to be submitted. The computer system must also warn that there has been an incident that prevented the submission of all the generated invoicing records, indicating how many are missing. This notice must be displayed as soon as the incident preventing the submission of the invoicing records occurs and as long as one of the records remains to be submitted.

Incidents in the voluntary submission of grouped invoicing records must be duly justified by the sender, if so required by the National Agency for Tax Administration.

5. The submission of invoicing records to the National Agency for Tax Administration shall receive as a reply, among other information, a secure verification code when at least one invoicing record contained in the file submitted is correct and therefore the submission is

accepted. The sender may use this code to verify the submission performed. In addition, if there is an incorrect invoicing record in the file submitted, the reply shall also provide information on what is it and the type of error that has arisen.

Article 17. *Conditions and time frames for starting and waiving voluntary submission.*

1. A computer system may, at any time, start operating as 'VERI*FACTU', as set out in the regulation and in this order.
2. Operation as 'VERI*FACTU' shall always be maintained at least until the end of the last year in which it has operated as such, i.e. until 31 December of that year.
3. The form of waiving operation of the computer system as 'VERI*FACTU' shall be to fill in the field provided for that purpose in the messages submitting invoicing records to the National Agency for Tax Administration, indicating the last date on which it will operate as 'VERI*FACTU', in accordance with the specifications in section 4 of the Annex. The first message filled in this field stating the date of the end of operation as 'VERI*FACTU' shall be sent before the end of the calendar year in which the waiver is to take effect.

CHAPTER VI

Submission of invoicing records to respond to a request

Article 18. *Characteristics and requirements for the submission of invoicing records to respond to a request.*

In accordance with Article 14.2 of the regulation, at the request of the Tax Administration, the taxable person may provide the stored invoicing records by automatic and secure electronic submission to the Tax Administration's website.

The characteristics and requirements of this submission shall be the same as those specified in this order for 'VERI*FACTU' computer systems, but using another specific service, with the adapted structure and contents of the invoicing records, as described in Section 4 of the Annex to this order.

CHAPTER VII

Requirements for the invoicing software to be developed by the Tax Administration

Article 19. *Conditions and limits of the invoicing software that may be developed by the Tax Administration.*

1. The invoicing software, where applicable, shall provide at least the following functionalities:

a) Capture, storage, viewing and downloading of invoice data.
b) Issuing of the invoice in printable PDF format.
c) Downloading of the invoice in PDF.
d) Generation and storage of the invoicing record.

2. The invoicing software may be used under the following conditions:

a) It may only be used to issue invoices in one's own name or through an attorney-in-fact.

b) In order to access the software, it will be necessary to authenticate oneself using one of the identification and authentication systems accepted by the National Agency for Tax Administration.

c) Invoices issued with the software must contain one recipient.

d) Both the invoices issued by this software and the corresponding invoicing records linked to them may only be managed by that software.

CHAPTER VIII

Additional elements to be included in invoices

Article 20. *Visual representation to be included in the invoice.*

1. An invoice, whether printed on paper or in digital form, shall include the following elements which, in compliance with the requirements to be determined, shall be readable and printed at an appropriate resolution:

a) A 'QR' code, which shall comply with the specifications in Article 21.

b) In the case of invoices issued by 'Verifiable invoice issuance systems' or 'VERI*FACTU', in accordance with Articles 15 and 16 of the regulation, the phrase 'Invoice verifiable on the AEAT website' or 'VERI*FACTU', which must have a clearly visible font and size, similar to those of the other invoice data.

2. In the case of an electronic invoice, intended to exchange information in a structured way between computer systems by electronic means, the 'URL' contained in the 'QR' code shall be included as a separate field and the 'QR' code does not need to be included.

Article 21. *'QR' code.*

1. The 'QR' code shall be between 30x30 and 40x40 mm in size and follow the ISO/IEC 18004 standard specifications. Level M (medium) error correction shall be used to generate the 'QR' code. The location and presentation of it in the invoice shall be published on the website of the National Agency for Tax Administration, and may be supplemented with other characteristics to be complied with.

2. The contents of the 'QR' code shall be as follows:

a) 'URL' of the service for collation or submission of information by the recipient of the invoice, which shall be stated on the website of the National Agency for Tax Administration.

b) Invoice information that shall be part of the 'URL':

1° NIF of the taxable person issuing the invoice.

2° Serial number and issued invoice number.

3° Invoice issue date.

4° Total invoice amount.

Both the detailed format of this 'URL', which may differ depending on whether or not the computer system issuing the invoice and generating its corresponding 'QR' code is a 'VERI*FACTU' computer system, and the encoding and format of the required information shall be specified in the relevant technical document that will be published on the website of the National Agency for Tax Administration.

First additional provision. *Publication of additional information on the website of the National Agency for Tax Administration.*

Given their markedly technical nature, the National Agency for Tax Administration is empowered, within the scope of the specifications contained in this order and without amending them, to publish on its website the technical details necessary to complete them in order to be able to implement them, in particular those relating to services for the voluntary submission of invoicing records and their validations, the hash calculation algorithm and the electronic signature policy, and other characteristics of the 'QR' code and its 'URL', such as its location and presentation, including the associated texts that need to be included in the invoices.

Second additional provision. *Processing of personal data.*

The personal data provided by the taxable person in compliance with their tax rights and obligations will be processed for the purpose of applying the tax and customs system. The National Agency for Tax Administration will be the data controller. This processing shall be carried out in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council, of 27 April 2016, and Organic Law 3/2018, of 5 December 2018, on the Protection of Personal Data and Safeguarding of Digital Rights. The information required by Article 13 of the regulation on possible processing and the exercise of rights shall be

provided on the website of the National Agency for Tax Administration.

Sole final provision. *Entry into force.*

This Order shall enter into force on the day following that of its publication in the Official State Gazette, without prejudice to the application of the provisions of the fourth final provision of Royal Decree 1007/2023, of 5 December.

Madrid, 17 October 2024. - First Deputy Prime Minister and Minister of Finance, María Jesús Montero Cuadrado.

ANNEX

File structure

1. Purpose

The annex contains the general structure of the files referred to in the Order, with the format and characteristics of their fields.

2. Information blocks

In general, the information is structured in the data grouping nodes or blocks described below.

2.1. Block 1: ‘Header’.

This contains common information from the other blocks used in the submission cases.

BLOCK	DATA/GROUPING	DATA/ GROUPING	DESCRIPTION	FORMAT/(LENGTH)/ LIST
Header[1]	Issuing party[1]	Name / Business Name[1]	Name/business name of the taxable person issuing the invoices.	Alphanumeric (120)
		NIF [1]	NIF of the taxable person issuing the invoices.	NIF format (9)
	Representative	Name / Business Name[1]	Name or registered business name of the taxpayer's representative. To be completed only where the submitted invoicing records have been generated by a representative or adviser acting on behalf of the taxpayer. This field is part of the details relating to the circumstances under which the invoicing records were generated.	Alphanumeric (120)
		NIF [1]	NIF of the taxpayer's representative. To be completed only if the submitted invoicing records were generated by a representative/advisor of the taxpayer. This field is part of the details of the circumstances in which invoicing records are generated.	NIF format (9)
	VoluntarySubmission	EndDateVeriFactu	Last date on which the computer system will act as 'VERI*FACTU'. After this, the system will cease to operate as 'VERI*FACTU'. This field is part of the details of the circumstances in which current and future invoicing records are generated. To be filled in only in cases of 'VERI*FACTU' voluntary submission when there is a future waiver of 'VERI*FACTU' voluntary submission.	Date (dd-mm-yyyy)
		Incident	Indicator specifying whether the voluntary submission of invoicing records has been affected by any type of technical incident (e.g. power cut, internet connection problems, breakdown of the computer invoicing system, etc.). If this field is not filled, it shall be understood to have a value of 'N'. This field is part of the details of the circumstances in which invoicing records are generated. To be filled in only in cases of 'VERI*FACTU' voluntary submission where such a situation has occurred.	Alphanumeric (1) L4
	SubmissionRequest	RefRequest[1]	Only when the reason for the submission is to respond to a request for prior information made by the AEAT must the reference to that request be indicated here, which is part of the details of the circumstances in which the invoicing record was generated. Therefore, this field shall NOT be included in the case of a 'VERI*FACTU' voluntary submission.	Alphanumeric (18)
		EndRequest	Indicator specifying that the submission of invoicing records in response to a request has been completed, particularly where multiple submissions are made and it is necessary to indicate that this is the final submission. If this field is not filled, it shall be understood to have a value of 'N'. This can only be completed if the RefRequest field is filled in.	Alphanumeric (1) L4

2.2. Block 2: 'InvoicingRecord'.

Block used in cases of submission, which may be repeated from 1 to 1 000 times. Each block contains the details of a block corresponding to a registration invoicing record or a block corresponding to a cancellation invoicing record.

BLOCK	DATA/GROUPING	DATA/ GROUPING	DESCRIPTION	FORMAT/(LENGTH)/ LIST
InvoicingRecord (1-1000) [1]	*RegistrationRecord*[1]		Details of the registration invoicing record. See its block design: 'RegistrationRecord'.	
	CancellationRecord[1]		Details of the cancellation invoicing record. See its block design: 'CancellationRecord'.	

2.3. Block 3: ‘RegistrationRecord’.

Block corresponding to the details of a registration invoicing record.

BLOCK	DATA/GROUPING	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUP.	DESCRIPTION	FORMAT/ (LENGTH)/LIST
RegistrationRecord[1]	VersionID[1]				Identification of the current version of the schema or structure of information used for the generation and storage/submission of invoicing records. This field is part of the details of the circumstances in which invoicing records are generated.	Alphanumeric (3) L15
	InvoiceID[1]	InvoiceIssuerID[1]			Tax identification number (NIF) of the taxable person issuing the invoice.	NIF format (9)
		InvoiceSerialNumber[1]			Series No. Invoice No. identifying the invoice issued.	Alphanumeric (60)
		InvoiceIssueDate[1]			Invoice issue date.	Date (dd-mm- yyyy)
	External Ref				Additional free-form data designed to allow internal information from the invoicing IT system to be optionally linked to the invoicing record. This data can help complete the identification or qualification of the invoice and/or its invoicing record.	Alphanumeric (60)
	NameBusinessNameIssuer[1]				Name/business name of the taxable person issuing the invoice.	Alphanumeric (120)
	Correction				Indicator specifying that this is a correction of a previously generated registration invoicing record, so the contents of this new invoicing record are correct and must be taken into account. If this field is not filled, it shall be understood to have a value of ‘N’ (Normal/Initial Registration). This field is part of the details of the circumstances in which invoicing records are generated.	Alphanumeric (1) L4

BLOCK	DATA/GROUPING	DATA/GROUPING	DATA/GROUPING	DATA/ GROUP.	DESCRIPTION	FORMAT/ (LENGTH)/ LIST
	PreviousRejection				Indicator specifying that a new corrected registration invoicing record is being generated – to re-submit it – after the immediately preceding submission was rejected, i.e. the last submission containing this registration invoicing record was rejected. If this field is not filled, it shall be understood to have a value of 'N'. This only needs to be used in the case of 'VERI*FACTU' voluntary submission. This field is part of the details of the circumstances in which invoicing records are generated.	Alphanumeric (1) L17
	InvoiceType[1]				Specification of the type of invoice: full invoice, simplified invoice, invoice issued to replace simplified invoices or correcting invoices.	Alphanumeric (2) L2
	CorrectedType				Field identifying whether the correcting invoice type is by substitution or difference.	Alphanumeric (1) L3
	Corrected Invoices	CorrectedInvoiceID (1–1000)[1]	InvoiceIssuerID[1]		NIF of the taxable person issuing the invoice.	NIF format (9)
			InvoiceSerialNumber[1]		Serial No. + invoice No. identifying the invoice issued.	Alphanumeric (60)
			InvoiceIssueDate[1]		Invoice issue date.	Date (dd-mm-yyyy)
	ReplacedInvoices	ReplacedInvoiceID (1-1 OOP)[1]	InvoiceIssuerID[1]		NIF of the taxable person issuing the invoice.	NIF format (9)
			InvoiceSerialNumber[1]		Series No. Invoice No. identifying the invoice issued.	Alphanumeric (60)
			InvoiceIssueDate[1]		Invoice issue date.	Date (dd-mm-yyyy)
	CorrectionAmount	CorrectedBase[1]			Taxable base of the invoice.	Decimal (12.2)
		CorrectedTaxPayment[1]			Output or input tax payment on the invoice.	Decimal (12.2)
		CorrectedSurchargeTaxPayment			Equivalence surcharge tax payment on the invoice.	Decimal (12.2)
	TransactionDate				Date on which the transaction was carried out when different from the invoice issue date.	Date (dd-mm-yyyy)
	TransactionDescription[1]				Description of the subject matter of the invoice.	Alphanumeric (500)
	SimplifiedInvoiceArt7273				Simplified invoice, Article 7.2 and 7.3 of Royal Decree 1619/2012. If this field is not filled, it shall be understood to have a value of 'N'.	Alphanumeric (1) L4
	InvoiceWithoutRecipientIDArt61d				Invoice without identification of recipient, Article 6.1.d) of Royal Decree 1619/2012. If this field is not filled, it shall be understood to have a value of 'N'.	Alphanumeric (1) L5

BLOCK	DATA/ GROUPING	DATA/GROUPING	DATA/ GROUPING	DATA/ GROUP.	DESCRIPTION	FORMAT/ (LENGTH)/LIST
	Macrodata				Identifier specifying invoices with an invoice base or amount above the specified threshold. This field is necessary because it helps to complete the details of the invoice type. If this field is not filled, it shall be understood to have a value of 'N'.	Alphanumeric (1) L14
	IssuedByThirdPartyOrRecipient				Identifier specifying whether the invoice has been physically issued by a third party or by the recipient (counterparty).	Alphanumeric (1) L6
	Third	NameBusinessName[1]			Name/business name of the third party issuing the invoice.	Alphanumeric (120)
		Tax ID number (NIF)			Identifier of the NIF of the third party issuing the invoice.	NIF format (9)
		OtherID[1]	CountryCode		Country code of the third party issuing the invoice.	Alphanumeric (2) (ISO 3166-1 alpha-2 codes)
			TypeID[1]		Key to establish the type of identification of the third party in the country of residence.	Alphanumeric (2) L7
			IP[1]		Identification number of the third party in the country of residence.	Alphanumeric (20)
	Addressees	IDAddressee (1-1000)[1]	NameBusinessName[1]		Name/business name of the recipient (also referred to as the counterparty, i.e. customer) of the transaction.	Alphanumeric (120)
			NIF[1]		Identifier of the NIF of the recipient (also referred to as the counterparty, i.e. customer) of the transaction.	NIF format (9)
			OtherID[1]	CountryCode	Country code of the recipient (also referred to as the counterparty, i.e. customer) of the transaction in the issued invoice.	Alphanumeric (2) (ISO 3166-1 alpha-2 codes)
				TypeID[1]	Key to establish the identification type, in the country of residence, of the recipient (also referred to as the counterparty, i.e. the customer) of the transaction in the issued invoice.	Alphanumeric (2) L7
				ID[1]	Identification number, in the country of residence, of the recipient (also referred to as the counterparty, i.e. the customer) of the transaction in the issued invoice.	Alphanumeric (20)

BLOCK	DATA/ GROUPING	DATA/ GROUPING	DATA/GROUPING	DATA/ GROUP.	DESCRIPTION	FORMAT/ (LENGTH)/LIST
	Coupon				Identifier specifying whether there is a reduction in the taxable base due to granting coupons, rebates or discounts when only the original invoice is issued. This field is necessary because it helps to complete the details of the invoice type. If this field is not filled, it shall be understood to have a value of 'N'.	Alphanumeric (1) L4
	Breakdown[1]	BreakdownDetails (1-12)[1]	Tax		Applicable tax. If this field is not reported, it will be understood that the applicable tax is VAT. This field is necessary because it helps to complete the details of the invoice type.	Alphanumeric (2) L1
			SystemCode		Key identifying the type of tax system or a transaction with tax significance.	Alphanumeric (2) L8A/L8B
			TransactionStatus[1]		Key for taxable and non-exempt transaction or non-taxable transaction.	Alphanumeric (2) L9
			ExemptTransaction[1]		Field specifying the reason for exemption.	Alphanumeric (2) L10
			TaxRate		Percentage applied to the taxable amount to calculate the VAT amount.	Decimal (3,2)
			TaxableAmountOrNonTaxableAmount[1]		The amount of money to which the non-taxable tax rate/amount applies.	Decimal (12.2)
			TaxableAmountAtCost		Taxable amount to which the tax rate applies, or amount not subject to tax.	Decimal (12.2)
			VAT amount		VAT amount resulting from applying the tax rate to the taxable amount.	Decimal (12.2)
			EquivalenceSurchargeRate		Associated percentage based on the tax and tax rate	Decimal (3.2)
			EquivalenceSurchargeTaxPayment		Tax payment resulting from applying the equivalence surcharge rate to the taxable amount.	Decimal (12.2)
	TotalTaxPayment[1]				Total tax payment (sum of the Output Tax Payment and the Equivalence Surcharge Tax Payment).	Decimal (12.2)
	TotalAmount[1]				Total invoice amount. The method to calculate it shall be specified in the relevant documentation on the AEAT's website (validation document, etc.).	Decimal (12.2)

BLOCK	DATA/GROUPING	DATA/ GROUPING	DATA/GROUPING	DATA/ GROUP.	DESCRIPTION	FORMAT/ (LENGTH)/LIST
	Chaining[1]	*FirstRecord*[1]			Indicator specifying that there is no previous invoicing record in this invoicing system because this is the first invoicing record generated by the system. In this case, it shall always be filled with the value 'Y'. If this field is not filled, it will be understood that it is not the first invoicing record, in which case it is mandatory to fill the 'PreviousRecord' fields.	Alphanumeric (1)
		PreviousRecord[1]	InvoiceIssuerID[1]		NIF of the taxable person issuing the invoice to which the previous (registration or cancellation) invoicing record generated in this computer system refers. This field is part of the details of the circumstances in which the invoicing records are generated, since it is necessary to complete the identification of the invoice contained in the previous invoicing record to be chained in exceptional and one-off cases where it does not match the current one, such as when the NIF is changed at a particular time following mergers, takeovers, etc.	NIF format (9)
			InvoiceSerialNumber[1]		Serial No.+Invoice No. identifying the invoice to which the previous (registration or cancellation) invoicing record generated in this computer system refers.	Alphanumeric (60)
			InvoiceIssueDate		Date of issue of the invoice to which the previous (registration or cancellation) invoicing record generated in this computer system refers.	Date (dd-mm- yyyy)
			Hash[1]		First 64 characters of the hash of the previous (registration or cancellation) invoicing record generated in this computer system.	Alphanumeric (64)
	ComputerSystem[1]				Details of the computer invoicing system used. See its block design: 'ComputerSystem'.	
	DateTimeTimeZoneGenRecord[1]				Date, time and time zone of generation of the invoicing record. The time zone is that which the computer invoicing system is using at the time of generation of the invoicing record.	DateTime. Format: YYYY- MM-DDThh:mm:ssTZD (e.g.: 2024-01-01T19:20:30+01:00)

						(ISO 8601)

BLOCK	DATA/GROUPING	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUP.	DESCRIPTION	FORMAT/ (LENGTH)/LIST
	InvoicingAgreementRegistrationNumber				Registration number obtained when sending the authorisation for invoicing or record books referred to in the first additional provision of the Royal Decree approving the regulation. This field is part of the details of the circumstances in which the invoicing record was generated.	Alphanumeric (15)
	IDComputerSystemAgreement				Identification of the decision (resolution) referred to in Article 5 of the regulation. This field is part of the details of the circumstances in which the invoicing record was generated.	Alphanumeric (16)
	HashType[1]				Type of algorithm applied to certain contents of the invoicing record to obtain the hash.	Alphanumeric (2) L12
	Hash[1]				Hash of certain contents of this invoicing record. These contents will be detailed in the corresponding documentation on the AEAT website (hash document, etc.).	Alphanumeric (64)
	Signature				Electronic signature of the invoicing record in XAdES Enveloped format Namespace=http://www.w3.org/2000/09/xmldsig#. Mandatory for storage and requests, but not for voluntary submission ('VERI*FACTU').	See the 'schema' format at http ://www.w3.org/2000/09/xmldsig#

2.4. Block 4: 'CancellationRecord'.

A block corresponding to the details of a cancellation invoicing record.

BLOCK	DATA/GROUPING	DATA/GROUPING	DATA/ GROUPING	DESCRIPTION	FORMAT/ (LENGTH)/ LIST
CancellationRegister[1]	VersionID[1]			Identification of the current version of the schema or structure of information used for the generation and storage/submission of invoicing records. This field is part of the details of the circumstances in which invoicing records are generated.	Alphanumeric (3) L15
	InvoiceID[1]	CancelledInvoiceIssuerID[1]		NIF of the taxable person cancelling the invoice. This field is part of the details of the circumstances in which the invoicing records are generated, since it is necessary to complete the identification of the invoice to be cancelled in exceptional and one-off cases where it does not match the current one, such as when the NIF is changed at a particular time following mergers, takeovers, etc.	NIF format (9)
		SerialNumberInvoiceCancelled[1]		Serial No.+Invoice No. identifying the cancelled invoice.	Alphanumeric (60)
		CancelledInvoiceIssueDate[1]		Date of issue of the cancelled invoice.	Date (dd-mm-yyyy)
	ExternalRef			Additional free-text field enabling internal information from the invoicing system to be optionally associated with the invoicing record. This information may help to complete the identification or classification of the invoice and/or its invoicing record.	Alphanumeric (60)
	NoPreviousRecord			Indicator specifying that this is the cancellation of a registration invoicing record (or correction of a previous cancellation invoicing record) when this does not exist in the AEAT (or in the computer system itself, if applicable). If this field is not filled, it shall be understood to have a value of 'N'. This field is part of the details of the circumstances in which invoicing records are generated.	Alphanumeric (1) L4

BLOCK	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DESCRIPTION	FORMAT/ (LENGTH)/LIST
	PreviousRejection			Indicator specifying that a new corrected cancellation invoicing record is being generated —to re-submit it— after the immediately preceding submission was rejected, i.e. the last submission containing this cancellation invoicing record was rejected. If this field is not filled, it shall be understood to have a value of 'N'. This only needs to be used in the case of 'VERI*FACTU' voluntary submission. This field is part of the details of the circumstances in which invoicing records are generated.	Alphanumeric (1) L4
	GeneratedBy			Indicator specifying the party responsible for physically generating the cancellation invoicing record. The identifying details of that party must be provided within the "Generator" group of fields, in the appropriate section depending on whether or not the party has a NIF. If this field is not provided, the "Generator" field group must also not be completed, and the generator will be deemed to be the same as the party that originally issued the invoice being cancelled. Moreover, it is understood that the taxable person generating the cancellation invoicing record is always the same as the taxable person issuing the cancelled invoice (including cases of succession).	Alphanumeric (1) L16
	Generator	NameBusinessName[1]		Name/business name of the material generator of the cancellation invoicing record.	Alphanumeric (120)
		NIF[1]		If applicable, identifier of the NIF of the material generator of the cancellation invoicing record.	NIFFormat (9)
		OtherID[1]	CountryCode	If applicable, country code of the material generator of the cancellation invoicing record.	Alphanumeric (2) (ISO 3166-1 alpha-2 codes)
			IDType[1]	Where applicable, key to establish the identification type, in the country of residence, of the material generator of the cancellation invoicing record.	Alphanumeric (2) L7
			ID[1]	Where applicable, identification number, in the country of residence, of the material generator of the cancellation invoicing record.	Alphanumeric (20)

BLOCK	DATA/GROUPING	DATA/ GROUPING	DATA/GROUPING	DESCRIPTION	FORMAT/ (LENGTH)/ LIST
	Chaining[1]	*FirstRecord*[1]		Indicator specifying that there is no previous invoicing record in this computer system because it is the first invoicing record generated in it. In this case, it shall always be filled with the value 'Y'. If this field is not filled, it will be understood that it is not the first invoicing record, in which case it is mandatory to fill the 'PreviousRecord' fields.	Alphanumeric (1)
		PreviousRecord[1]	InvoiceIssuerID[1]	NIF of the taxable person issuing the invoice to which the previous (registration or cancellation) invoicing record generated in this computer system refers. This field is part of the details of the circumstances in which the invoicing records are generated, since it is necessary to complete the identification of the invoice contained in the previous invoicing record to be chained in exceptional and one-off cases where it does not match the current one, such as when the NIF is changed at a particular time following mergers, takeovers, etc.	NIF format (9)
			InvoiceSerialNumber[1]	Serial No.+Invoice No. identifying the invoice to which the previous (registration or cancellation) invoicing record generated in this computer system refers.	Alphanumeric (60)
			InvoiceIssueDate[1]	Date of issue of the invoice to which the previous (registration or cancellation) invoicing record generated in this computer system refers.	Date (dd-mm-yyyy)
			Hash[1]	First 64 characters of the hash of the previous (registration or cancellation) invoicing record generated in this computer system.	Alphanumeric (64)
	ComputerSystem[1]			Details of the computer invoicing system used. See its block design: 'ComputerSystem'.	

BLOCK	DATA/GROUPING	DATA/GROUPING	DATA/GROUPING	DESCRIPTION	FORMAT/ (LENGTH)/LIST
	RecordGenerationDateTimeAndTimeZone[1]			Date, time and time zone of generation of the invoicing record. The time zone is that which the computer invoicing system is using at the time of generation of the invoicing record.	DateTime. Format: YYYY- MM-DDThh:mm:ssTZD (e.g.: 2024-01-01T19:20:30+01:00) (ISO 8601)
	HashType[1]			Type of algorithm applied to certain contents of the invoicing record to obtain the hash.	Alphanumeric (2) L12
	Hash[1]			Hash of certain contents of this invoicing record. These contents will be detailed in the corresponding documentation on the AEAT website (hash document, etc.).	Alphanumeric (64)
	Signature			Electronic signature of the invoicing record in XAdES Enveloped format. Namespace=http://www.w3.org/2000/09/xmldsig# Mandatory for storage and requests, but not for voluntary submission ('VERI*FACTU'),	See the 'schema' format at http://www.w3.Org/2000/09/xmldsig#

2.5. Block 5: 'EventLog'.

Block corresponding to the details of an event log.

BLOCK	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DESCRIPTION	FORMAT/ (LENGTH)/LIST
EventLog[1]	VersionID[1]	-	-			Identification of the current version of the schema or structure of information used for the generation and storage of event logs.	Alphanumeric (3) L15
	Event[1]	ComputerSystem[1]				Details of the computer invoicing system used. See its block design: 'ComputerSystem'.	
		IssuingParty[1]	NameBusinessName[1]			Name/business name of the taxable person issuing the invoices.	Alphanumeric (120)
			NIF[1]			NIF of the taxable person issuing the invoices.	NIF format (9)
		IssuedByThirdPartyOrRecipient				Field specifying whether invoices are materially issued by a third party or recipient on behalf of the taxable person issuing invoices, in which case the 'ThirdPartyOrRecipient' field is mandatory. If this indicator is not filled, it is understood that the person who physically issues the invoices (and generates the corresponding invoicing records) is the taxable person issuing the invoices.	Alphanumeric (1) L4E
		ThirdPartyOrRecipient	NameBusinessName[1]			Name/business name of the third party or recipient issuing the invoices.	Alphanumeric (120)
			NIF[1]			The NIF of the third party or recipient issuing the invoices.	NIF format (9)
			OtherID[1]	CountryCode		Country code of the third party or recipient issuing the invoices.	Alphanumeric (2) (ISO 3166-1 alpha-2 codes)
				TypeID[1]		Key to establish the type of identification in the country of residence.	Alphanumeric (2) L7
				ID[1]		Identification number in the country of residence.	Alphanumeric (20)

BLOCK	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DATA/GROUPING	DATA/ GROUPING	DESCRIPTION	FORMAT/ (LENGTH)/LIST
		DateTimeTimeZoneGenEvent[1]				Date, time and time zone of generation of the event log. The time zone is that which the computer invoicing system is using at the time of generation of the event.	DateTime. Format: YYYY-MM-DDThh:mm:ssTZD (e.g.: 2024-01-01T19:20:30+01:00) (ISO 8601)
		EventType[1]				Type of event being logged.	Alphanumeric (2) L2E
		EventOwnData	*InvoicingRequestsAnomaliesDetectionProcessLaunch*[1]	ProcessOnHashIntegrityInvoicingRequestCompleted[1]		Indicates whether any anomalies were detected in the integrity of the hashes of the invoicing records.	Alphanumeric (1) L3E
				NumberOfInvoicingRecordsProcessedForHashIntegrity		Number of invoicing records analysed by the hash integrity process. Mandatory if the previous field is equal to 'Y'	Numerical (7)
				ProcessOnSignatureIntegrityInvoicingRequestCompleted[1]		Indicates whether any process has been launched to detect anomalies in the integrity of the signatures in the invoicing records.	Alphanumeric (1) L3E
				NumberOfInvoicingRecordsProcessedOnSignatureIntegrity		Number of invoicing records analysed by the signature integrity process. Mandatory if the previous field is equal to 'Y'.	Numerical (7)
				ProcessOnInvoicingRecordsChainTraceabilityCompleted[1]		Indicates whether any process has been launched to detect anomalies in the traceability of the invoicing record chain.	Alphanumeric (1) L3E
				NumberOfInvoicingRecordsProcessedOnChainTraceability		Number of invoicing records analysed by the chain traceability process. Mandatory if the previous field is equal to 'Y'.	Numerical (7)
				InvoicingRequestOnDateTraceabilityProcessCompleted[1]		Indicates whether any process has been launched to detect anomalies concerning the traceability of the invoicing record dates.	Alphanumeric (1) L3E
				NumberOfInvoicingRecordsProcessedOnDateTraceability		Number of invoicing records analysed by the date traceability process. Mandatory if the previous field is equal to 'Y'.	Numerical (7)

BLOCK	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DATA/GROUPING	DATA/ GROUPING	DESCRIPTION	FORMAT/ (LENGTH)/LIST
			InvoicingRequestAnomaliesDetection[1]	AnomalyType[1]		Type of anomaly detected.	Alphanumeric (2) L1E
				OtherAnomalyDetails		Other relevant information or additional explanation that the computer system may provide about the anomaly detected.	Alphanumeric (100)
				AnomalousInvoiceRecord	InvoiceIssuerID[1]	NIF of the taxable person issuing the invoice to which the anomalous invoicing record refers.	NIF format (9)
					InvoiceSerialNo	Serial No.+Invoice No. to which the anomalous invoicing record refers.	Alphanumeric (60)
					Invoice IssueDate[1]	Date of issue of the invoice referred to in the anomalous invoicing record.	Date (dd-mm- yyyy)
			EventLogAnomalyDetectionProcessLaunched[1]	ProcessOnEventRequestHashIntegrityCompleted[1]		Indicates whether any anomalies were detected in the integrity of the hashes of the event logs.	Alphanumeric (1) L3E
				NumberOfEventLogsProcessedOnHashIntegrity		Number of event logs analysed by the hash integrity process. Mandatory if the previous field is equal to 'Y'.	Numerical (5)
				ProcessOnEventLogSignatureIntegrityCompleted[1]		Indicates if any anomalies were detected in the integrity of event log signatures.	Alphanumeric (1) L3E
				NumberOfEventLogsProcessedOnSignatureIntegrity		Number of event logs analysed by the signature integrity process. Mandatory if the previous field is equal to 'Y'.	Numerical (5)
				ProcessOnEventRequestChainTraceabilityCompleted[1]		Indicates whether any process was launched to detect anomalies in the traceability of the event log chain.	Alphanumeric (1) L3E
				NumberOfEventLogsProcessedOnChainTraceability		Number of event logs analysed by the chain traceability process. Mandatory if the previous field is equal to 'Y'.	Numerical (5)
				ProcessOnEventRequestDateTraceabilityCompleted		Indicates whether an anomaly detection process has been launched to check the traceability of event log dates.	Alphanumeric (1) L3E

BLOCK	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DATA/GROUPING	DATA/ GROUPING	DESCRIPTION	FORMAT/ (LENGTH)/LIST
				NumberOfEventLogsProcessedOnDateTraceability		Number of event logs analysed by the date traceability process. Mandatory if the previous field is equal to 'Y'.	Numerical (5)

			EventLogAnomaliesDetection[1]	AnomalyType[1]		Type of anomaly detected.	Alphanumeric (2) L1E
				OtherAnomalyDetails		Other relevant information or additional explanation that the computer system may provide about the anomaly detected.	Alphanumeric (100)
				AnomalousEventLog	EventType[1]	Type of event detected as anomalous.	Alphanumeric (2) L2E
					EventDateTimeTimeZone[1]	Date, time and time zone of the event detected as anomalous. The time zone is that which the computer invoicing system is using at the time of generation of the event.	DateTime. Format: YYYY- MM-DDThh:mm:ssTZ D (e.g.: 2024-01-01T19:20:30+01:00) (ISO 8601)
					EventHash[1]	Hash of the event detected as anomalous.	Alphanumeric (64)
			PeriodInvoicingExportRequest[1]	StartDateTimeAndTimeZoneExportPeriod[1]		Start date, time and time zone of the period to be exported. The time zone is that which the computer invoicing system is using at the time of generation of the event.	DateTime. Format: YYYY- MM-DDThh:mm:ssTZ D (e.g.: 2024-01-01T19:20:30+01:00) (ISO 8601)
				EndDateTimeTimeZoneExportPeriod[1]		End date, time and time zone of the period to be exported. The time zone is that which the computer invoicing system is using at the time of generation of the event.	DateTime. Format: YYYY- MM-DDThh:mm:ssTZ D (e.g.: 2024-01-01T19:20:30+01:00) (ISO 8601)
				FirstInvoicingRecordPeriod[1]	InvoiceIssuerID[1]	NIF of the taxable person issuing the invoice to which the first invoicing record in the exported period refers.	NIF format (9)
					InvoiceSerialNo	Serial No.+Invoice No. of the invoice referred to in the first invoicing record for the period.	Alphanumeric (60)

BLOCK	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DESCRIPTION	FORMAT/ (LENGTH)/LIST
					InvoiceIssueDate[1]	Date of issue of the invoice referred to in the first invoicing record for the period.	Date (dd-mm-yyyy)
					Hash[1]	Hash of the first invoicing record for the period.	Alphanumeric (64)
				FinalInvoicingRecordPeriod[1]	InvoiceIssuerID[1]	NIF of the taxable person issuing the invoice to which the last invoicing record in the exported period refers.	NIF format (9)
					InvoiceSerialNo	Serial No.+ Invoice No. of the invoice referred to in the last invoicing record for the period.	Alphanumeric (60)
					InvoiceIssueDate[1]	Date of issue of the invoice referred to in the last invoicing record for the period.	Date (dd-mm-yyyy)
					Hash[1]	Hash of the last invoicing record for the period.	Alphanumeric (64)
				NumberOfExportedInvoiceRecords[1]		Number of registration invoicing records exported for the period.	Numerical (9)
				SumTotalTaxPayments[1]		Sum of the total tax payments in the invoices for all of the invoicing records exported for the period.	Decimal (12.2)
				TotalIssuedAmount[1]		Sum of the total amount of the invoices for all of the invoicing records exported for the period.	Decimal (12.2)
				NumberOfExportedInvoiceCancellationRecords[1]		Number of invoice cancellation records exported for the period.	Numerical (9)
				ExportedInvoicingRecordsNoLongerStored[1]		Indicates whether the invoicing records exported for the period are (or are not) stored in the computer system.	Alphanumeric (1) L3E
			EventRequestExportPeriod[1]	StartDateTimeAndTimeZoneExportPeriod[1]		Start date, time and time zone of the period to be exported (event logs). The time zone is that which the computer invoicing system is using at the time of generation of the event.	DateTime. Format: YYYY-MM-DDThh:mm:ssTZD (e.g.: 2024-01-01T19:20:30+01:00) (ISO 8601)

BLOCK	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DESCRIPTION	FORMAT/ (LENGTH)/LIST
				EndDateTimeTimeZoneExportPeriod[1]		End date, time and time zone of the period to be exported (event logs). The time zone is that which the computer invoicing system is using at the time of generation of the event.	DateTime. Format: YYYY-MM-DDThh:mm:ssTZD (e.g.: 2024-01-01T19:20:30+01:00) (ISO 8601)
				FirstEventLogRecord[1]	EventType[1]	Event type of the first event log in the exported period.	Alphanumeric (2) L2E
					EventDateTimeTimeZone[1]	Date, time and time zone of the first event log in the exported period. The time zone is that which the computer invoicing system is using at the time of generation of the event.	DateTime. Format: YYYY-MM-DDThh:mm:ssTZD (e.g.: 2024-01-01T19:20:30+01:00) (ISO 8601)
					EventHash[1]	Hash of the first event log for the period.	Alphanumeric (64)
				LastEventLogPeriod[1]	EventType[1]	Event type of the last event log in the exported period.	Alphanumeric (2) L2E
					DateTimeTimeZoneEvent[1]	Date, time and time zone of the last event log in the exported period. The time zone is that which the computer invoicing system is using at the time of generation of the event.	DateTime. Format: YYYY-MM-DDThh:mm:ssTZD (e.g.: 2024-01-01T19:20:30+01:00) (ISO 8601)
					EventHash[1]	Hash of the last event log for the period.	Alphanumeric (64)
				NumberOfExportedEventRequests[1]	-	Number of event logs exported for the period indicated.	Numerical (7)
				ExportedEventRequestsShouldNoLongerBeStored[1]	-	Indicates whether the event logs exported for the indicated period are stored (or not) in the computer system.	Alphanumeric (1) L3E
			EventSummary[1]	EventType (1-	EventType[1]	Type of event to which the information that will	Alphanumeric

				20)[1]		immediately follow this field will refer to.	(2) L2E

BLOCK	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DESCRIPTION	FORMAT/ (LENGTH)/LIST
					NumberOfEvents[1]	Number of events of the type indicated in the previous field that have occurred in the period (from the last summary event log generated to the current summary event log that is being generated).	Numerical (4)
				FirstInvoicingRecordPeriod	InvoiceIssuerID[1]	NIF of the taxable person issuing the invoice referred to in the first invoicing record for the period (from the last summary event log generated to the current summary event log that is being generated).	NIF format (9)
					InvoiceSerialNo	Serial No.+Invoice No. referred to in the first invoicing record for the period (from the last summary event log generated to the current summary event log that is being generated).	Alphanumeric (60)
					IssueDate Invoice[1]	Date of issue of the invoice referred to in the first invoicing record for the period.	Date (dd-mm-yyyy)
					Hash[1]	Hash of the first invoicing record for the period.	Alphanumeric (64)
				LastInvoicingRecordPeriod	InvoiceIssuerID[1]	NIF of the taxable person issuing the invoice referred to in the first invoicing record for the period (from the last summary event log generated to the current summary event log that is being generated).	NIF format (9)
					InvoiceSerialNo	Serial number + Invoice number referred to in the last invoicing record for the period (from the last summary event log generated to the current summary event log that is being generated).	Alphanumeric (60)
					IssueDate Invoice[1]	Date of issue of the invoice referred to in the last invoicing record for the period.	Date (dd-mm-yyyy)
					Hash[1]	Hash of the last invoicing record for the period.	Alphanumeric (64)
				NumberOfRegistrationInvoicingRecordsGenerated[1]		Number of registration invoicing records generated in the period (from the last summary event log generated to the current summary event log that is being generated).	Numerical (6)

BLOCK	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DATA/ GROUPING	DESCRIPTION	FORMAT/ (LENGTH)/LIST
				SumTotalRegistrationTaxPayment[1]		Sum of the total tax payments in the invoices for all of the registration invoicing records in the period (from the last summary event log generated to the current summary event log that is being generated).	Decimal (12.2)
				TotalIssuedAmount[1]		Sum of the total amount in the invoices for all registration invoicing records for the period (from the last summary event log generated to the current summary event log that is being generated).	Decimal (12.2)
				NumberOfCancellationInvoicingRecordsGenerated[1]		Number of cancellation invoicing records generated in the period (from the last summary event log generated to the current summary event log that is being generated).	Numerical (6)
		OtherEventData				Any additional data or dataset that the computer system considers relevant to the logged event.	Alphanumeric (100)
		Chaining[1]	*FirstEvent*[1]			Indicator specifying that there is no previous event log in this software system because this is the first event log generated by it. In this case, the value “S” shall be reported. If this field is not filled, it will be understood that it is not the first event log, in which case it is mandatory to fill the ‘PreviousEvent’ fields.	Alphanumeric (1)
			PreviousEvent[1]	EventType[1]		Previous event log type.	Alphanumeric (2) L2E
				DateTimeTimeZoneGenEvent[1]		Date, time and time zone of generation of the previous event log. The time zone is that which the computer invoicing system is using at the time of generation of the event log.	DateTime. Format: YYYY-MM-DDThh:mm:ssTZD (e.g.: 2024-01-01T19:20:30+01:00) (ISO 8601)
				EventHash[1]		The first 64 characters of the hash of the immediately preceding event log.	Alfanumérico (64)

BLOCK	DATA/	DATA/	DATA/	DATA/	DATA/	DESCRIPTION	FORMAT/

	GROUPING	GROUPING	GROUPING	GROUPING	GROUPING		(LENGTH)/LIST
		HashType[1]				Type of algorithm applied to certain contents of the event log to obtain the hash.	Alphanumeric (2) L12
		EventHash[1]				Hash of certain contents of this event log. These contents will be detailed in the corresponding documentation on the AEAT website (hash document, etc.).	Alphanumeric (64)
		Signature[1]				Electronic signature of the event log in XAdES format Enveloped Namespace=http://www.w3.org/2000/09/xmldsig#	See the 'schema' format at http://www.w3.org/2000/09/xmldsig#

2.6. Block 6: 'ComputerSystem'.

A block corresponding to the data that constitute the definition of the computer system, which is used in other blocks.

BLOCK	DATA/GROUPING	DATA/GROUPING	DESCRIPTION	FORMAT/ (LENGTH)/LIST
ComputerSystem[1]	NameBusinessName[1]		Name/business name of the producer person or company (see *EXPLANATORY NOTE at the end of the 'ComputerSystem' block).	Alphanumeric (120)
	NIF[1]		NIF of the producer person or company (see *EXPLANATORY NOTE at the end of the 'ComputerSystem' block),	NIF format (9)
	OtherID[1]	CountryCode	Country code of the producer person or company (see *EXPLANATORY NOTE at the end of the 'ComputerSystem' block).	Alphanumeric (2) (ISO 3166-1 alpha-2 codes)
		TypeID[1]	Key to set the type of identification of the producer person or company (see *EXPLANATORY NOTE at the end of the 'ComputerSystem' block),	Alphanumeric (2) L7
		IP[1]	Identification number of the producer person or company (see *EXPLANATORY NOTE at the end of the 'ComputerSystem' block).	Alphanumeric (20)
	ComputerSystemName		Name given by the producer person or company to its computer invoicing system (CIS) which, once installed, becomes the CIS used. Mandatory for registration and cancellation invoicing records and optional for event logs.	Alphanumeric (30)
	ComputerSystemID[1]		Identification code given by the producer person or company to its computer invoicing system (CIS) which, once installed, becomes the CIS used. It must distinguish it from other possible different CIS produced by the same producer person or company. Any restrictions on its values shall be specified in the relevant documentation on the AEAT's website (validation document, etc.).	Alphanumeric (2)
	Version[1]		Identification of the version of the computer invoicing system (CIS) that is implemented in the computer invoicing system used.	Alphanumeric (50)

BLOCK	DATA/GROUPING	DATA/GROUPING	DESCRIPTION	FORMAT/ (LENGTH)/LIST
	InstallationNumber[1]		Installation number of the computer invoicing system (CIS) used. It must be distinguished from other possible CIS used to invoice by the taxable person issuing the invoices, i.e. any other past, present or future CIS installations used to invoice the taxable person issuing the invoices, even if a producer's same CIS is used in those installations.	Alphanumeric (100)
	OnlyVerifactuPossibleUseType		Specifies whether, in order to comply with the regulation, the computer invoicing system can only function as 'VERI*FACTU' (value 'Y') or can also function as 'NOT VERI*FACTU' (value 'N'). Mandatory for registration and cancellation invoicing records. Does not apply to event logs.	Alphanumeric (1) L4
	MultiTPPossibleUseType		Specifies whether the computer invoicing system allows invoicing by several taxable persons (value 'Y') or only one (value 'N') to be carried out independently. Mandatory for registration and cancellation invoicing records and optional for event logs.	Alphanumeric (1) L4
	MultipleTPIndicator		Indicator that the computer system, at the time of the generation of this record, is supporting invoicing by more than one taxable person. This value must be obtained automatically by the computer system from the number of taxable persons contained or managed there at that time, irrespective of their operational status (registration, cancellation, etc.), and cannot be obtained from other information or entered directly or changed by the computer system user. The value 'N' means that the computer system only contains or manages one taxable person (registered or cancelled or with any other status), who will be the taxable person issuing an invoice from this invoicing record. In any other case, this field shall be filled with the value 'Y'. Mandatory for registration and cancellation invoicing records and optional for event logs.	Alphanumeric (1) L4

*NOTE: details of the person or company producing the computer invoicing system (CIS) used. In the case of several producers (e.g. when the CIS consists of several components from different producers), the details of the producer responsible for the main component of the CIS shall be entered, as defined in Article 1.2.c) of this order.

3. Registration or cancellation invoice record file for storage and export

The file containing the registration or cancellation invoicing record stored for storage or export by the computer system, where applicable, shall have the field structure, contents and format described below.

– In the case of a file corresponding to an invoicing record, use Block 3 'RegistrationRecord' described in Section 2.3 of this Annex.

– In the case of a file corresponding to a cancellation invoicing record, use Block 4 'CancellationRecord' described in Section 2.4 of this Annex.

*4. File of registration or cancellation invoicing records for submission by a 'VERI*FACTU' computer system or in response to a request*

The file containing the registration or cancellation invoicing records to be submitted by the computer system when it is considered to be 'VERI*FACTU' or to reply to a request from the National Agency for Tax Administration shall have the field structure, contents and format described below.

The file shall use the following blocks, in this order:

– Block 1 'Header' described in Section 2.1 of this Annex. In the case of a submission in response to a request, it must contain the 'RequestRef' identifying field with the corresponding value.

– Block 2 'InvoicingRecord' described in Section 2.2 of this Annex. As indicated in that section, it may be repeated as many times as necessary (up to a maximum of 1 000 per file submitted) to contain the invoicing records to be submitted. A single submission may include, without distinction, 'InvoicingRecord' blocks containing a Block 3 'RegistrationRecord', together with 'InvoicingRecord' blocks containing a Block 4 'CancellationRecord'.

5. Event log file

The file containing the event log stored for storage or export by the computer system, as applicable, shall have the field structure, contents and format described below.

The file shall only use the Block 5 "EventLog" described in section 2.5 of this Annex.

6. Lists employed in the blocks used to compose the files

L1

Values	Description
01	Value Added Tax (VAT).
02	Tax on Production, Services and Imports (IPSI) [Impuesto sobre la Producción, los Servicios y la Importación] in Ceuta and Melilla.
03	Canary Islands General Indirect Tax (IGIC) [Impuesto General Indirecto Canario].
05	Other.

L2

Values	Description
F1	Invoice (Articles 6, 7.2 and 7.3 of Royal Decree 1619/2012).
F2	Simplified invoice and invoices without recipient identification - Article 6.1.d) of Royal Decree 1619/2012.
F3	Invoice issued to replace simplified invoices invoiced and declared.
R1	Corrective Invoice (error based on law and Article 80 (1), (2) and (6) of the LIVA).

Note: the references to the LIVA (Law 37/1992 of 28 December 1992 on Value Added Tax) in list L2 must be understood as referring, where appropriate, to the equivalent legislation of the Canary Islands, Ceuta and Melilla.

Values	Description
R2	Corrective Invoice (Article 80.3).
R3	Corrective Invoice (Article 80.4).
R4	Corrective Invoice (Other).
R5	Correcting Invoice for simplified invoices.

Note: the references to the LIVA (Law 37/1992 of 28 December 1992 on Value Added Tax) in list L2 must be understood as referring, where appropriate, to the equivalent legislation of the Canary Islands, Ceuta and Melilla.

L3

Values	Description
S	Due to replacement.
I	Due to differences.

L4

Values	Description
S	Yes.
N	No.

L5

Values	Description
S	Yes.
N	No.

L6

Values	Description
D	Recipient.
T	Third Party.

L7

Values	Description
02	NIF-VAT.
03	Passport.
04	Official identification document issued by the country or territory of residence.
05	Certificate of residence.
06	Other evidentiary document.
07	Not registered in census.

L8A

Values	Description of the tax regime key for breakdowns where the applicable tax is VAT
01	Transactions under the general system.
02	Export.
03	Transactions covered by the special system for used goods, works of art, antiques and collectors' items.
04	Special system for investment gold.
05	Special system for travel agencies.
06	Special system for VAT company groups (Advanced Level)
07	Special system for cash basis.
08	Transactions subject to IPSI/IGIC (Production, Services and Import Tax/Canary Islands General Indirect Tax).
09	Invoicing of services by travel agencies acting as intermediaries for and on behalf of third parties (Fourth Additional Provision of Royal Decree 1619/2012)
10	Collections on behalf of third parties of professional fees or royalties derived from industrial property, copyright or others on behalf of their members or associates or professional members carried out by companies, associations, professional bodies or other entities performing such collection functions.
11	Transactions involving business premises leases.
14	Invoice with pending IVA in the form of works certificates in which the recipient is a Public Authority.
15	Invoice with pending IVA in transactions repeated over time.
17	Transaction under one of the systems provided for in Chapter XI of Title IX (OSS and IOSS)
18	Equivalence surcharge.
19	Transactions relating to activities included in the Special System for Agriculture, Livestock and Fisheries (REAGYP)
20	Simplified system

L8B

Values	Description of the regime key for breakdowns where the applicable tax is the IGIC
01	Transactions under the general system.
02	Export.
03	Transactions covered by the special system for used goods, works of art, antiques and collectors' items.
04	Special system for investment gold.
05	Special system for travel agencies.
06	Special system for IGIC company groups (Advanced Level).
07	Special system for cash basis.
08	Transactions subject to IPSI/VAT (Production, Services and Import Tax/Value Added Tax).
09	Invoicing of services by travel agencies acting as intermediaries for and on behalf of third parties (Fourth Additional Provision of Royal Decree 1619/2012).
10	Collections on behalf of third parties of professional fees or royalties derived from industrial property, copyright or others on behalf of their members or associates or professional members carried out by companies, associations, professional bodies or other entities performing such collection functions.
11	Transactions involving business premises leases.
14	Invoice with pending IGIC in the form of works certificates in which the recipient is a Public Authority.
15	Invoice with pending IGIC in transactions repeated over time.
17	Special scheme for retailers.
18	Special scheme for small business owners or self-employed professionals.
19	Domestic transactions exempt under Article 25 of Law 19/1994.

L9

Values	Description
S1	Taxable and non-exempt transaction – Without reverse charge.
S2	Taxable and non-exempt transaction – With reverse charge.
N1	Non-taxable transaction, Article 7, 14, others.
N2	Non-taxable transaction under location rules.

L10

Values	Description
E1	Exempted by Article 20.
E2	Exempted by Article 21.
E3	Exempted by Article 22.
E4	Exempted by Articles 23 and 24.
E5	Exempted by Article 25.
E6	Exempted by others.

L12

Values	Description
01	SHA-256.

L14

Values	Description
S	Yes.
N	No.

L15

Values	Description
1.0	Current version (1.0) of the schema used.

L16

Values	Description
J	Issuer (taxable person issuing the cancelled invoice).
D	Recipient.
T	Third Party.

L17

Values	Description
N	No previous rejection by the AEAT.
S	Previous rejection by the AEAT. There shall be no registration transactions with values (‘Correction’=‘N’ and ‘PreviousRejection’=‘Y’), so they are not allowed.
X	Irrespective of whether or not there has been any previous rejection by the AEAT, the invoicing record does not exist in the AEAT (record existing in that computer system or in any computer system of the taxable person, which was not submitted to the AEAT, e.g. because the ‘VERI*FACTU’ method is used through the ‘NOT VERI*FACTU’ method). There shall be no registration transactions with values (‘Correction’=‘N’ and ‘PreviousRejection’=‘X’), so they are not allowed.

L1E

Values	Description
01	Integrity-hash.
02	Integrity-signature.
03	Integrity-other.
04	Traceability-chain-record - Not first record but with previous record not annotated or non-existent.
05	Traceability-chain-record - Not last record but with next record not annotated or non-existent.
06	Traceability-chain-record - Others.
07	Traceability-chain-hash - Record hash does not correspond to the ‘previous record hash’ stored in the next record.
08	Traceability-chain-hash - ‘Previous record hash’ field does not correspond to the previous record hash.
09	Traceability-chain-hash - Others.
10	Traceability-chain - Others.
11	Traceability-dates - Date-time prior to the date of the previous record.
12	Traceability-dates - Date-time subsequent to the date of the next record.
13	Traceability-dates – Record with date-time generated after the system’s current date-time.
14	Traceability-dates - Others.
15	Traceability - Others.
90	Other.

L2E

Values	Description
01	Start of operation of the computer system as ‘NOT VERI*FACTU’.
02	End of operation of the computer system as ‘NOT VERI*FACTU’.
03	Launch of the process to detect anomalies in invoicing records.
04	Detection of anomalies in the integrity, inalterability and traceability of invoicing records.
05	Launch of the process to detect anomalies in event logs.
06	Detection of anomalies in the integrity, inalterability and traceability of event logs.
07	Backup restoration, when it is managed from the computer invoicing system itself.
08	Export of invoicing records generated in a period.
09	Export of event logs generated in a period.
10	Summary event log
90	Other types of events to be voluntarily logged by the person or company producing the computer system.

L3E

Values	Description
S	Yes.
N	No.

L4E

Values	Description
D	Recipient.
T	Third Party.

7. Key

Below are the meanings of the colours and codes used to describe certain characteristics of the fields of the blocks comprising the files:

Key:	Representation	Meaning
	Underlined style font or $_{1}$ (superscript).	Mandatory field.
	Standard font, without underlining or italics.	Optional field.
	Italic font.	Selection field (alternative).

This document is of an informative nature and has no legal value.