EUROPEAN COMMISSION
Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs
Single Market Enforcement
Notification of Regulatory Barriers

Notification Number : 2024/0052/ES (Spain)

Draft Royal Decree implementing Law 18/2022 of 28 September 2022 on the creation and growth of companies with regard to electronic invoicing between companies and professionals.

Date received : 02/02/2024
End of Standstill : 06/05/2024

Message

Message 001

Communication from the Commission - TRIS/(2024) 0284

Directive (EU) 2015/1535

Notification: 2024/0052/ES

Notification of a draft text from a Member State

Notification – Notification – Notifzierung – Нотификация – Oznámení – Notifikation – Γνωστοποίηση – Notificación – Teavitamine – Ilmoitus – Obavijest – Bejelentés – Notifica – Pranešimas – Paziņojums – Notifika – Kennisgeving – Zawiadomienie – Notificação – Notificare – Oznámenie – Obvestilo – Anmälan – Fógra a thabhairt

Does not open the delays - N'ouvre pas de délai - Kein Fristbeginn - Не се предвижда период на прекъсване - Nezahajuje prodlení - Fristerne indledes ikke - Καμμία έναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määräaika ei ala tästä - Ne otvara razdoblje kašnjenja - Nem nyitja meg a késéseket - Non fa decorrere la mora - Atidėjimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħx il-perijodi ta’ dewmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20240284.EN

1. MSG 001 IND 2024 0052 ES EN 02-02-2024 ES NOTIF

2. Spain

3A. Subdirección General de Asuntos Industriales, Energéticos, de Transportes y Comunicaciones, y de Medio Ambiente.
Dirección General de Coordinación del Mercado Interior y otras Políticas Comunitarias.
Secretaría de Estado para la Unión Europea.
Ministerio de Asuntos Exteriores, Unión Europea y Cooperación.

3B. Subdirección General de Análisis Sectorial.
Dirección General de Política Económica.
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4. 2024/0052/ES - SERV60 - Internet services

5. Draft Royal Decree implementing Law 18/2022 of 28 September 2022 on the creation and growth of companies with regard to electronic invoicing between companies and professionals.

6. The draft Royal Decree affects information society service providers, in particular those that provide electronic invoice exchange platform services.

7.

8. The draft Royal Decree aims to develop, by regulation, the different requirements and characteristics of the new obligation of electronic invoicing between entrepreneurs and professionals (B2B) provided for in Article 2 bis of Law 56/2007 of 28 December 2007 on Measures to Promote the Information Society.

This obligation was incorporated by Article 12 of Law 18/2022 of 28 September 2022 on the creation and growth of companies, the seventh final provision of which enabled the Ministry of Economy, Trade and Enterprise and the Ministry of Finance and the Civil Service to proceed with its regulatory development. Thus, among other aspects, this draft Royal Decree specifies the following:

• The basic characteristics of the future Spanish electronic invoicing system, which will consist of private electronic invoice exchange platforms and a public electronic invoicing solution that is to be managed by the Public Administration.
• The technical and information requirements of the new Spanish mandatory electronic invoicing system to be implemented between companies and professionals.
• The minimum interoperability requirements to be met by operators wishing to provide electronic invoicing technology solutions.
• The statuses to be covered by the electronic invoice, e.g. its commercial acceptance or rejection and/or its actual payment in full.
• The security, control and standardisation requirements of the IT devices and systems responsible for generating electronic invoices.

9. The main objective of the draft Royal Decree is to promote the growth of companies and reduce constraints on business financing, through two channels:

1) Combating Commercial Late Payment: In addition to reducing transaction costs and achieving greater agility in administrative management, the new electronic invoicing obligation will make it possible to obtain reliable, systematic and agile information on effective payment deadlines, an essential requirement for reducing commercial late payment. In particular, it will improve the traceability of the invoicing cycle in Business to Business (B2B) transactions, by providing accurate information on the timing of issuing, delivery, acceptance and payment of an invoice.

2) Fostering the digitalisation of companies in line with the measures promoted by the various administrations to encourage their digital transition.

10. References to basic texts:

11. No

12.

13. No

14. No

15. Yes

16.
TBT aspects: No

SPS aspects: No

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