



PRELIMINARY 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

29/1/2024 (with final comments from MINECO State Legal Service and MINECO internal approvals and Defence comments and Finance comments).

PREAMBLE

I

Small and medium-sized enterprises (SMEs) play a key role in economic growth, job creation and promoting the competitiveness of the Spanish economy, bringing added value to all sectors. In numerical terms, they constitute about 99 % of the productive fabric, accounting for just over 62 % of Gross Value Added (GVA) and 66 % of employment.

In this regard, within the framework of Component 13 '*Boosting SMEs*', Reform 1 '*Improving Regulation and the Business Climate*' of the Recovery, Transformation and Resilience Plan, Law 18/2022 of 28 September 2022 on the creation and growth of companies was approved. This Law is aimed at improving regulation and the business climate, removing barriers to the development of economic activities, reducing commercial late payment, and optimising access to financing.

Thus, its main measures include: the extension of the list of licence-exempt economic activities; the amendment of the consolidated version of the Law on Capital Companies approved by Royal Legislative Decree 1/2010 of 2 July 2010, in order to allow the formation of Limited Liability Companies with a share capital of EUR 1; and the introduction of specific reforms to facilitate the formation of companies in an agile and telematic way through the Information Centre and Business Creation Network (CIRCE).

On the other hand, financing instruments for business growth that are alternatives to bank financing, such as crowdfunding, collective investment and venture capital, are enhanced, and measures are included to make progress in combating late payment in commercial transactions, one of the causes that has the greatest impact on the liquidity and profitability of many Spanish companies, in particular SMEs. For this purpose, the Law strengthens public procurement rules to ensure that successful tenderers pay the price agreed with subcontractors on time, and it requires companies that wish to access a public subsidy or to be a collaborating entity in its management to comply with the payment deadlines established in Law 3/2004 of 29 December 2004 establishing measures to combat late payment in commercial transactions.

It also stipulates the creation of a State Observatory on Private Late Payment, in charge of monitoring and analysing data on payment deadlines, and promoting good practices



in this area, currently regulated by Royal Decree XX/2023 of XX amending Royal Decree 962/2013 of 5 December 2013 establishing and regulating the State Council for Small and Medium-sized Enterprises, and establishing and regulating the State Observatory on Private Late Payment.

However, and in a prominent way, Article 12 of the Law amends Article 2 bis of Law 56/2007 of 28 December 2007 on Measures to Promote the Information Society, in order to extend the obligation to issue and send electronic invoices to all commercial relations between business operators and the self-employed.

This is another proposal for action to reduce regulatory barriers to company growth and constraints on the financing of small and medium-sized enterprises. With this measure, in addition to reducing transaction costs reliable, systematic and agile information on effective payment deadlines shall be obtained, 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, and thereby fostering a culture of corporate payments.

In parallel, it is estimated that the measure will encourage the digitalisation of all companies, in particular the smallest ones, with gains in cost savings and agility in administrative management, by reducing the time spent managing each invoice and facilitating the correction of errors.

In this sense, the seventh final provision of Law 18/2022 of 28 September 2022 empowered the Government to develop, by regulation, the different requirements and characteristics for implementing this measure. These include, among others: the technical and information requirements to be included in the electronic invoice for the purpose of verifying the date of payment and obtaining the average payment periods; the minimum interoperability requirements between providers of electronic invoice technology solutions; and the security, control and standardisation requirements for the IT devices and systems that generate the documents.

This Royal Decree complies with the regulatory development mandate provided for in the seventh final provision of Law 18/2022, and therefore the deadlines provided for in the eighth final provision of the same legal Regulation for the entry into force of the mandatory electronic invoices begin to run.

II

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

First, Article 1 describes the objective of the Regulation, which is to implement Article 2 bis of Law 56/2007 of 28 December 2007 on Measures to Promote the Information Society, amended by Article 12 of Law 18/2022 of 28 September 2022 on the creation and growth of companies, as regards the technical and information requirements for the future Spanish electronic invoicing system between business operators and professionals.



Article 2 then includes a number of definitions necessary for the proper deployment of the new obligation, such as: '*Electronic invoice*', '*Electronic invoice exchange platform*', and '*Public electronic invoicing solution*'.

For their part, Articles 3 and 4 contain the provisions relating to the subjective and objective scope of application of the Regulation, maintaining, in general terms, the current typology of agents obliged to issue invoices in accordance with the Regulation governing invoicing obligations approved by Royal Decree 1619/2012 of 30 November 2012, as well as the transactions to be documented through invoices in accordance with this Regulation.

Article 5 of the Regulation then sets out the basic characteristics of the future Spanish electronic invoicing system, made up of private electronic invoice exchange platforms and the public electronic invoicing solution, which shall be managed by the public administration and also fulfil the function of repository for electronic invoices and copies of electronic invoices.

In this regard, business operators and professionals will be obliged to issue and transmit electronic invoices to their business and professional customers and to receive them from their suppliers through private electronic invoice exchange platforms, via the public electronic invoicing solution or by combining both channels. In addition, regardless of the channel used, all electronic invoice issuers that do not use the public electronic invoicing solution for invoicing must simultaneously send a faithful copy of the content of each invoice in a single syntax to the aforementioned public solution. This obligation will fall on the issuers of the electronic invoices, but in practice it is expected to be a task frequently entrusted to the private electronic invoice exchange platforms themselves. These copies must contain the information of all the concepts of the original electronic invoices that have equivalent semantic correspondence and are contemplated in the syntax of the public invoicing solution, complying in any case with the minimum content regulated in the Regulation governing invoicing obligations approved by Royal Decree 1619/2012 of 30 November 2012. The purpose of obtaining such copies is to allow the administration, in combination with the invoice statuses, to calculate and monitor the payment deadlines for invoices.

Articles 6 and 7 set out the technical aspects of the future system. In particular, it is stipulated that, in order to ensure interoperability between private electronic invoice exchange platforms, their operators must have the capacity to transform the invoice message into all supported formats. In this way, the regulatory development of the interoperability requirement contained in the Law is based, first, on the requirement for private electronic invoice exchange platforms to use the formats specified in said Article.

Permitted syntaxes include those mandated by the seventh final provision of Law 18/2022 of 28 September 2022 on the creation and growth of companies, as well as some of the syntaxes already most widely used in our country and which are based on international standards. For this purpose, messages with Peppol BIS format must be understood to be included when using UBL syntax and complying with standard EN 16931.



In addition, operators of private electronic invoice exchange platforms shall be obliged to interconnect with any other private electronic invoice exchange platform when requested to do so by their customers and to accept all interconnection requests addressed to them from any of these platforms. With this second element, the regulatory development of the interoperability requirement contained in Law 18/2022 of 28 September 2022 on the creation and growth of companies is completed. Requests for interconnection between private electronic invoice exchange platforms must have a real basis in the request of an invoice issuer to their private platform to connect with another platform used by the recipient of those invoices.

In this way, with the requirement for private electronic invoice exchange platforms to work with multiple formats, as well as to interconnect with other private electronic invoice exchange platforms, the proper functioning of the system is guaranteed.

For its part, Article 8 stipulates that recipients of electronic invoices must inform the party obliged to issue the invoice of at least the following invoice statuses: commercial acceptance or rejection of the invoice and its date; and full actual payment of the invoice and its effective date of payment. The effective date of payment to be reported will refer to the time at which the supplier charges for the goods or services, i.e. it will be either the date on which a cash payment is made, or the date on which the payer's account is debited in the case of a bank transfer, or the date on which offsetting of obligations is agreed to replace the monetary payment. The mere making available of a financial mechanism to the supplier in order to advance collection of the invoice will therefore not count as the date of payment.

Article 9 deals with the characteristics of the public electronic invoicing solution, which shall provide a basic and affordable electronic invoicing alternative to business operators and professionals who so wish.

In this sense, although the ecosystem of private companies providing the invoicing exchange platform service is sufficiently broad in Spain and has the necessary capacity to meet the needs of a system that universalises the B2B electronic invoicing obligation, numerous requests made during the public consultation phase of the Regulation called for the launch of a public electronic invoicing solution that would provide simple and affordable access to these services for SMEs and professionals.

Based on this, the Royal Decree articulates a public electronic invoicing solution which, while respecting the added value that private electronic invoicing platforms can provide in terms of functionalities that go beyond the mere exchange of invoices, will ensure the viability and usefulness of the Spanish electronic invoicing system, responding to most of the challenges posed by a platform-based scheme. The public administration body in charge of developing and managing this public electronic invoicing solution shall be the National Agency for Tax Administration [Agencia Estatal de Administración Tributaria].

Article 9 of the Regulation details the functioning of the public solution both in its role as default instrument to make complying with the obligation to invoice electronically accessible to business operators, as well as in its role as the recipient of information on invoices and their statuses, which makes it possible to monitor their payment deadlines



in the future. The Article sets out the forms of access to the public solution, the single syntax to be used and the functioning of the interconnections between the public solution and private electronic invoice exchange platforms.

The Facturae syntax, with the necessary adaptations, is adopted as the reference syntax for the public electronic invoicing system, due to its wide degree of knowledge and acceptance in the Spanish economy given its use for invoicing public administrations.

For its part, Article 10 establishes that it is mandatory for the recipients of electronic invoices to communicate the full actual payment of the invoice to the public electronic invoicing solution, managed by the National Agency for Tax Administration, regardless of whether the public electronic invoicing solution or a private electronic invoice exchange platform has been used or whether the invoice statuses have also been sent through the latter.

Article 11 then lays down the technical requirements to be met by private electronic invoice exchange platforms that form part of the Spanish electronic invoicing system. These include the capacity to exchange electronic invoices in all syntaxes accepted by the Regulation, or being able to operate with advanced electronic signatures in accordance with Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC.

In Article 12, the Regulation then regulates the destination to be given to the information obtained from electronic invoices and messages with information about their payment. The State Tax Administration Agency will allow, at least, the State Observatory on Private Late Payment, the Ministry of Economy, Trade and Enterprise and the Ministry of Industry and Tourism to extract the information from electronic invoices sent to the public electronic invoicing system, with the aim of drawing up information reports on the payment of such invoices in order to enable monitoring of compliance with the regulations on commercial late payment and the effectiveness of Law 3/2004 of 29 December 2004 establishing measures to combat late payment in commercial transactions.

The first additional provision mandates the National Agency for Tax Administration to develop a free application or form, which it will make available to small business operators and professionals to enable these operators to generate electronic invoices.

The second additional provision exempts the regulated activities carried out by the electricity market operator and the organised gas market operator from the provisions of the Royal Decree, insofar as the markets that they operate already have their own invoicing system, regulated by the National Commission on Markets and Competition, which includes a short payment cycle and specific guarantees.

For its part, the third additional provision provides precise indications on the operation of the electronic invoicing system in the Historical Territories of the Autonomous



Community of the Basque Country and in the Autonomous Community of Navarre, in relation to business operators and professionals in respect of whom the regulatory competence for taxation corresponds to their respective tax authorities. It specifies the forms of access to information by the regional administrations and the capacity of these business operators and professionals to use the systems provided by the regional tax authorities in order to comply with some of the obligations developed in this Royal Decree.

The fourth additional provision states that the public electronic invoicing solution, in its function as an invoice repository, will store information on electronic invoices, their copies and their payment. In addition, it allows the tax administrations concerned, in the exercise of their legal powers of tax control and management, to have access to this information. To this end, the public administration body in charge of managing the public electronic invoicing solution will enable, in a coordinated manner with the regional tax authorities and other interested administrations, the telematic access and information exchange mechanisms that are necessary to meet these needs.

The sole transitional provision grants subcontractors obliged to submit their electronic invoices to the main contractor through the Register referred to in Section 3 of the thirty-second additional provision of Law 9/2017 of 8 November 2017 on Public Sector Contracts transposing into Spanish law Directives 2014/23/EU and 2014/24/EU of the European Parliament and of the Council of 26 February 2014 a period of 24 months from the date of publication of this Royal Decree in the Official State Gazette to adapt compliance with this obligation to the electronic invoicing system governed by this Regulation.

The first final provision sets out a series of strictly necessary exceptional amendments to the Regulation governing invoicing obligations approved by Royal Decree 1619/2012 of 30 November 2012, in order to adapt it to the future characteristics and requirements of the new electronic invoicing system and without implying a substantial alteration to the system of invoicing obligations currently provided for therein. For its part, the second final provision grants the head of the Ministry of Finance the power to modify certain technical aspects of the public electronic invoicing solution.

Finally, the third final provision sets the entry into force of the Royal Decree for 12 months after its publication in the Official State Gazette, in line with the deadlines laid down in the eighth final provision of Law 18/2022 of 28 September 2022 on the creation and growth of companies, taking effect from that time for business operators and professionals whose volume of transactions, calculated in accordance with the provisions of Article 121 of Law 37/1992 of 28 December 1992 on Value Added Tax, has exceeded EUR 8 million during the immediately preceding calendar year. For all other business operators and professionals, this Royal Decree will take effect 12 months after its entry into force.

During the 12 months following the entry into force of this Royal Decree, business



operators who, in accordance with the eighth final provision of Law 18/2022 of 28 September 2022 on the creation and growth of companies, are obliged to issue electronic invoices in their transactions with business operators and professionals must accompany all those electronic invoices with a PDF document, regardless of the recipient in order to ensure their readability in cases where the recipients are business operators and professionals for whom the obligation to receive electronic invoices has not yet entered into force and also to prevent those obliged to issue them from having to distinguish between those of their counterparties for which the electronic invoicing obligation begins in the first wave and those for which it begins in the second wave. Said PDF documents may be sent to the recipient by traditional means such as email during that period.

For their part, the provisions of Articles 8 and 10 concerning the obligation to report on invoice statuses shall enter into force, for professionals whose annual turnover is less than EUR 8 million, 36 months after the publication of the Royal Decree. Until the end of said period, this obligation is to be voluntary.

Irrespective of the provisions of the preceding paragraphs, the entry into force of the Regulation will be subject to obtaining a derogation in the application of Community legislation regarding Articles 218 and 232 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax or, alternatively, until such derogation is no longer necessary.

III

This Royal Decree is among the regulatory proposals included in the Annual Regulatory Plan of the General State Administration for 2023 and complies with the principles of good regulation provided for in Article 129 of Law 39/2015 of 1 October 2015 on the Common Administrative Procedure of Public Administrations and, in particular, with the principles of necessity, effectiveness, proportionality, legal certainty, transparency and efficiency.

As regards the principles of necessity and effectiveness, the Regulation is the most appropriate instrument for achieving an objective of general interest, such as combating commercial late payment and promoting the digitalisation of smaller companies. In addition, this objective and the measures contained in the Royal Decree are consistent with Directive 2011/7/EU of the European Parliament and of the Council of 16 February 2011 on combating late payment in commercial transactions and with the European Commission's new legislative proposals in this field, such as the draft '*VAT in the Digital Age*', published on 8 December 2022.

The Royal Decree is also in line with the principle of proportionality, as it contains the measures essential for the fulfilment of the stated objectives.

With regard to the principle of legal certainty, the content of this Regulation is consistent with the rest of the legal order, in particular with the Regulation governing invoicing obligations approved by Royal Decree 1619/2012 of 30 November 2012, creating a



stable, predictable, integrated, clear and certain regulatory framework that shall facilitate knowledge and understanding.

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

In addition, economic and social actors and the most representative sectors potentially affected were consulted. Furthermore, the draft was submitted to the public information and participation procedure of Article 26(6) of Law 50/1997 of 27 November 1997 on the Government.

Among the reports collected throughout the processing of the draft legislation, it is worth highlighting (...).

In any event, it should be noted that, prior to the start of its processing and in order to advance the preparatory work necessary for this regulatory development, in February 2022 the Government's Delegated Committee for Economic Affairs set up a Working Group for the deployment of electronic invoices, with the participation of the Ministries and Public Bodies that, due to their competences and capacities, were called upon to make the project viable. The results achieved made it possible to design the main features of the architecture of the electronic invoicing system contained in the Royal Decree. In application of the principle of efficiency, the administrative burdens of the Regulation are limited to those essential for the achievement of the purposes described.

The Royal Decree was submitted to the procedure for the provision of information in the field of technical standards and regulations, provided for in Royal Decree 1337/1999 of 31 July 1999 regulating the provision of information in the field of technical standards and regulations and of rules on 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.

The Regulation is issued by virtue of the authorisation granted to the Government by the seventh final provision of Law 18/2022 of 28 September 2022, and the title of competence provided for in Article 149(1) (13) of the Spanish Constitution, which grants the State exclusive competence for regulation of the bases and coordination of general planning of economic activity.

By virtue thereof, on the proposal of the Minister of Economy, Trade and Enterprise and the First Vice-President of the Government and Minister of Finance, [having heard/in agreement with] the Council of State and after deliberation of the Council of Ministers at its meeting on.....,



I HEREBY DECREE THE FOLLOWING:

Article 1. Objective

The objective of this Royal Decree is to implement Article 2 bis of Law 56/2007 of 28 December 2007 on Measures to Promote the Information Society, as amended by Article 12 of Law 18/2022 of 28 September 2022 on the creation and growth of companies, as regards the technical and information requirements of the Spanish mandatory electronic invoicing system between business operators and professionals, invoice statuses, and minimum interoperability requirements between providers of electronic invoice technology solutions.

Article 2. Definitions

For the purposes of this Royal Decree, the following definitions are established:

- a) Mandatory electronic invoice between business operators and professionals: invoices issued and received in electronic format between business operators and professionals documenting commercial transactions between them, which meet the technical characteristics contained in this Regulation, in particular in Article 6(1), and in any regulatory developments, as well as in the Regulation governing invoicing obligations approved by Royal Decree 1619/2012 of 30 November 2012.
- b) Electronic invoice exchange platform: technological infrastructure that allows, at least, the direct addressing and transmission of electronic invoices between the issuer of the invoice and its recipient, which meets the technical requirements contained in this Regulation and in its possible regulatory developments.
- c) Public electronic invoicing solution: the set of solutions developed and managed by the public administration to serve as an infrastructure for electronic invoicing, issuing and receiving invoices, for those business operators or professionals who so choose, and to serve as a universal and mandatory repository for all electronic invoices, providing, likewise, general services for monitoring collection under the terms of this Regulation and individual or mass online downloading options for the issuers and recipients of invoices and their authorised parties.
- d) Business operators or professionals: for the purposes of this Royal Decree, the concept of business operators or professional contained in Article 5 of Law 37/1992 of 28 December 1992 on Value Added Tax shall be taken into account.

Article 3. Scope of application

1. Business operators and professionals who, in accordance with the Regulation governing invoicing obligations approved by Royal Decree 1619/2012 of 30 November 2012, are obliged to issue and deliver invoices for the transactions they carry out in the



course of their business or professional activity. They must do so in electronic format when the recipient of the transaction is a business operator or professional who has their place of business in Spain, or has a permanent establishment in Spain or, failing that, the place of their domicile or habitual residence, provided that the transactions are intended for said place of business, permanent establishment, domicile or habitual residence.

2. In addition, invoices must be issued in electronic format where the parties to the transaction have opted for material compliance with the obligation to issue invoices through the recipients of the transaction or through third parties. In these cases, the business operator, professional or taxable person obliged to issue the invoice shall be responsible for complying with all the obligations laid down in this Royal Decree.

Article 4. Exceptions to the electronic invoice obligation

1. The following transactions are exempt from the obligation to issue, transmit and deliver invoices in electronic format:

- a) Those which are documented through simplified invoices issued under the provisions of Article 4 of the Regulation governing invoicing obligations approved by Royal Decree 1619/2012 of 30 November 2012, unless they are qualified simplified invoices referred to in Article 7(2) of that Regulation.
- b) Those which are voluntarily documented through invoices without there being an obligation to do so in accordance with the Regulation governing invoicing obligations approved by Royal Decree 1619/2012 of 30 November 2012.

2. The head of the Ministry of Economy, Trade and Enterprise may temporarily or permanently exclude other transactions from the obligation to issue electronic invoices, for the proper economic functioning of the sector concerned.

Article 5. The Spanish electronic invoicing system

1. The Spanish electronic invoicing system shall be composed of the set of private electronic invoice exchange platforms that comply with the requirements established in this Royal Decree and by the public electronic invoicing solution, which shall also fulfil the function of invoice repository, and which shall be managed by the public administration.

2. Electronic invoicing may be carried out through private electronic invoice exchange platforms, via the public electronic invoicing solution or by combining both channels.

3. Business operators and professionals obliged to issue and receive electronic invoices must do so through one or more of the channels that form part of the Spanish electronic invoicing system indicated in the previous Section.



4. Regardless of the channel through which the electronic invoice is sent to the customer, all electronic invoice issuers that do not use the public electronic invoicing solution for invoicing shall be obliged to simultaneously send a faithful copy of each invoice in Facturae syntax to the aforementioned public solution. For the purposes of this Royal Decree, a faithful copy of the content of the invoice shall be understood as that which contains the information of the concepts of the original electronic invoices that have equivalent semantic correspondence and are contemplated in the syntax of the public invoicing solution, complying in any case with the mandatory minimum requirements defined in Article 6, or where applicable Article 7(2), of the Regulation governing invoicing obligations approved by Royal Decree 1619/2012 of 30 November 2012. Such copies shall be clearly marked as such in the public electronic invoicing solution.

5. Business operators and professionals who have decided to receive their electronic invoices, in whole or in part, through a private electronic invoice exchange platform, must make their electronic invoice point or points of entry public in all their communications with other business operators and professionals and, if they have one, on their website. Operators of private electronic invoice exchange platforms must also make available a consultation system that is open to the public and which enables finding out which business operators have chosen them as a point of entry. In the event that business operators and professionals have not yet publicly identified their point of entry for electronic invoices, their point of entry shall be deemed to be the public electronic invoicing solution referred to in Article 9 of this Royal Decree.

6. Where business operators, natural or legal persons, and professionals have not expressly agreed with their suppliers to receive their electronic invoices through one or more private electronic invoice exchange platforms, it shall be understood that they opt for the public electronic invoicing solution without having to make any declaration to that effect.

Article 6. Interoperability of electronic invoice formats

1. The electronic invoice must be in the form of a structured computer message, in accordance with the EN 16931 semantic data model of the European Committee for Standardization and under one of the following syntaxes:

- a) UN/CEFACT Cross Industry Invoice XML message as specified in XML Schemas 16B (SCRDM — CII).
- b) UBL invoice and credit note messages as defined in ISO/IEC 19845:2015.
- c) EDIFACT invoice message in accordance with standard ISO 9735.
- d) Facturae message, in the version for invoicing between business operators and professionals in force at any given time.



By Order of the head of the Ministry of Economy, Trade and Enterprise, other additional accepted syntaxes may be added, if necessary, in view of the extent of their use in a given economic sector or technological innovation in this field and, if necessary, the valid versions for each of the syntaxes may be limited.

2. In order to ensure interoperability between private electronic invoice exchange platforms, operators of private electronic invoice exchange platforms must be able to transform invoice messages between all supported formats ensuring the preservation of the authenticity of their origin and the integrity of their content.

3. All electronic invoices issued through private electronic invoice exchange platforms must be signed by the issuer with an advanced electronic signature within the meaning of Article 10(1)(a) of the Regulation governing invoicing obligations approved by Royal Decree 1619/2012 of 30 November 2012.

4. Where the electronically signed electronic invoice is transmitted from a private electronic invoice exchange platform designated by the issuer to a different private electronic invoice exchange platform designated by the recipient of the invoice, the syntax and technical specifications of said invoice shall be as agreed by the issuer and recipient of the invoice. The private electronic invoice exchange platform designated by the issuer shall be responsible, where necessary, for transforming the electronic invoice message before it is electronically signed so that it conforms to the syntax and technical specifications agreed by the parties, without prejudice to the preservation of the authenticity of its origin and the integrity of its content. In the absence of agreement between the parties, the syntax and technical specifications to be used shall be the same as those required for sending invoices to the public electronic invoicing solution.

5. All electronic invoices must be identified with a unique code, contained in a single field or in a concatenation of invoice fields, and which shall necessarily include the issuer's tax identification number; the number and series of the invoice, and the date of issue of the invoice.

6. Business operators and professionals may stipulate that electronic invoices they receive contain information specifications beyond the minimum content regulated in the Regulation governing invoicing obligations approved by Royal Decree 1619/2012 of 30 November 2012 or beyond the content that is required, on a mandatory basis, by any other Regulation, provided that this has been contractually agreed with their supplier. The inclusion in the electronic invoice of information provided by the recipient of the invoice may only be required when such information has been reliably sent to the issuer of the invoice prior to the date of the transaction being documented.

Article 7. Interconnection between private electronic invoice exchange platforms



1. Operators of private electronic invoice exchange platforms shall be obliged to interconnect with any other private electronic invoice exchange platform that forms part of the Spanish electronic invoicing system when requested to do so by one of their customers. Alternatively, and if their customers so allow, operators shall be able to use the public electronic invoicing solution as a means of interconnection for the exchange of invoices. The syntax of the electronic invoice in the interconnection through the public electronic invoicing solution shall be as indicated in Article 9 of this Regulation. Where the public electronic invoicing solution is used for this purpose, the private electronic invoice exchange platform designated by the recipient shall be responsible, if necessary, for transforming the electronic invoice message so that it conforms to the syntax and technical specifications agreed by the parties in the event that it differs from the syntax and specifications of the public electronic invoicing solution, without prejudice to the preservation of the authenticity of its origin and the integrity of its content.

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

2. Interconnection between platforms shall cover at least the exchange of electronic invoices and the communication of Article 8 statuses.

3. Operators of private electronic invoice exchange platforms shall be obliged to accept all requests for interconnection with any other private electronic invoice exchange platform that is part of the Spanish electronic invoicing system. Customers of the operators of private electronic invoice exchange platforms that are requested to be interconnected shall also be obliged to accept that electronic invoices be sent to them through such interconnection between platforms.

4. Upon receipt of an interconnection request from an operator of a private electronic invoice exchange platform, it is its responsibility that such interconnection is operational within a maximum period of one month. For this purpose, it must provide the requesting platform operator with all the necessary technical specifications, set up a test bench to test the operation, and dedicate the human and material resources necessary to comply, at least, with said maximum period.

5. If an operator of a private electronic invoice exchange platform receives additional requests for interconnection during the one-month period described in the preceding Section and it is not possible to deal with them simultaneously, it must resolve them on a first come, first served basis. In the last case, the one-month period for each request shall start to run when the immediately preceding interconnection request becomes operational.

6. Under no circumstances may the operator of the private electronic invoice exchange platform receiving the interconnection request charge the requesting platform any amount for resolving such interconnection requests within the established deadlines.



Nor may the operator charge the requesting platform any amount for other integration or management services that may have been agreed upon with the final recipient of the electronic invoice.

7. Until the interconnection between platforms becomes operational, the operator of the requesting electronic platform must deposit the invoices addressed to the platform with which it wishes to interconnect in the public electronic invoicing solution. As long as the interconnection between platforms is not operational, the electronic invoice exchange platform receiving the interconnection request shall be obliged to receive such invoices through that channel. The customers of that private electronic invoice exchange platform shall also be obliged to accept that electronic invoices be sent to them through that channel for the duration of the situation.

Article 8. Electronic invoice statuses

1. The recipients of electronic invoices must, in accordance with the provisions of Article 2 bis(1) of Law 56/2007 of 28 December 2007, inform the party obliged to issue the electronic invoice of the following invoice statuses:

- a) Commercial acceptance or rejection of the invoice and its date.
- b) Full actual payment of the invoice and its effective date of payment.

Additionally, the following statuses may be reported:

- c) Partial commercial acceptance or rejection of the invoice and its date.
- d) Partial payment of the invoice, amount paid and its date.
- e) Assignment of the invoice to a third party for collection or payment, with identification of the assignee and the date of assignment.

2. Information on invoice statuses must be sent within a maximum period of four calendar days, excluding Saturdays, Sundays and national holidays, from the date of the status that is reported in each case.

3. Operators of private electronic invoice exchange platforms must articulate agile technological solutions to exchange information on invoice statuses.

4. Entrepreneurs or professionals who have obtained the appropriate authorisation from the Management Department of the National Agency for Tax Administration to issue debit or credit documents recording the correction to be made to the initial invoice issued by the supplier and to record these debit or credit documents in the register of invoices received instead of recording the corrective invoices issued by their suppliers, must report the statuses referred to in Section 1(a) and (b) of this Article on the basis of the corrective invoice issued by the issuer.



5. This Article shall not apply to the invoice statuses and the manner of their communication to the public electronic invoicing solution governed by Article 10.

Article 9. Public electronic invoicing solution

1. The National Agency for Tax Administration shall be the public administration body in charge of developing and managing the public electronic invoicing solution, which shall be governed by this Royal Decree and by the Order issued by the head of the Ministry of Finance in its implementation.

2. Without prejudice to the permissible syntaxes in the Spanish electronic invoicing system, business operators and professionals using the public electronic invoicing solution must use the Facturae syntax under the terms of the Ministerial Order referred to in Section 1 above.

3. When using the public electronic invoicing solution, electronic invoices must comply with the minimum content requirements defined in the Regulation governing invoicing obligations approved by Royal Decree 1619/2012 of 30 November 2012.

In addition, there may be additional voluntary content for electronic invoices to the extent that it is possible to fit into the electronic invoice syntax accepted in the public electronic invoicing solution.

Electronic invoices shall be accepted in the public electronic invoicing solution when the syntax used is Facturae and the particulars corresponding to the tax identification numbers of the issuer and the recipient of the invoice are correctly indicated. Such acceptance shall be without prejudice to any checks on the mandatory particulars and their veracity which may be carried out by the competent administrations and by ordinary administrative means.

4. The issuing and receipt of invoices through the public electronic invoicing solution shall be carried out using the forms of identification, authentication and representation determined by the National Agency for Tax Administration.

5. Private electronic invoice exchange platforms and other intermediaries, when authorised before the National Agency for Tax Administration for this purpose by the issuers and recipients of invoices under the terms of the previous Section, may issue and receive invoices addressed to their customers and clients through the public electronic invoicing solution, where this is the electronic invoicing medium used.

The public electronic invoicing solution shall provide the means to enable the individual and mass downloading of invoices, manually and automatically, for issuers of invoices, recipients of invoices and for those authorised by both under the terms of the previous paragraph.



The downloading of issued invoices may be carried out by both the issuer and the recipient of the invoices, as well as their authorised parties, and shall refer both to invoices issued directly through the public electronic invoicing solution, as well as to those copies sent in compliance with the provisions of Article 5(4) of this Royal Decree. Means shall be enabled to distinguish the original invoices from the aforementioned copies, and it shall be possible to select to download one or the other or both.

6. Interoperability between the public electronic invoicing solution and the private platforms that make up the Spanish electronic invoicing system, and between the latter, where appropriate, shall be ensured by the use, for all purposes, of the syntax of the public electronic invoicing solution.

Where only the issuer or the recipient of the invoice uses the public electronic invoicing solution as their form of invoicing, the interconnection with the recipient's or the issuer's private electronic invoice exchange platform shall be guaranteed by receiving from or sending to, respectively, the public electronic invoicing solution with the content and in the syntax determined for said public solution. Where previous or subsequent transformations of the syntax of the invoice are necessary for this purpose, these shall be the responsibility of the issuing or receiving business operator using content or syntaxes other than those accepted in this Royal Decree. This is without prejudice to the preservation and guarantee of the integrity, inalterability and non-repudiation of the invoices themselves.

Where there are commercial disagreements with respect to invoices, including the repudiation of invoices by the recipient, such disagreements shall affect only the relations between the parties, without prejudice to the obligation to issue, where appropriate, the corresponding corrective invoices.

7. When the public electronic invoicing solution is used for electronic invoicing, the integrity, inalterability and non-repudiation of the invoices issued shall be guaranteed with the procedures that the National Agency for Tax Administration has established for that purpose.

8. The communication of invoice statuses when using the public electronic invoicing solution shall be governed solely by the provisions of Article 10.

Article 10. Communication of invoice payment information to the public electronic invoicing solution

1. It is mandatory for the recipients of electronic invoices to communicate the full actual payment of the invoices or their rejection to the public electronic invoicing solution, regardless of whether the public electronic invoicing solution or a private electronic invoice exchange platform has been used or whether the invoice statuses have also been sent through the latter. In the absence of rejection of the invoice or of a subsequent corrective invoice, the invoices shall be presumed to be accepted. This communication



of payments to the public electronic invoicing solution may be delegated to the private platform with which the recipient of the invoice works, provided that the latter has provided the platform with the necessary information and authorisation to do so.

2. Recipients of electronic invoices must report the full actual payment of each invoice received and not rejected by the recipient, as well as the effective date of said payment, by using an electronic payment communication service provided by the public electronic invoicing solution, within a maximum period of 4 calendar days from said effective date of payment, excluding Saturdays, Sundays and national holidays. The specifications of this payment communication service of the public electronic invoicing solution shall be determined by joint Order of the head of the Ministry of Economy, Trade and Enterprise and the head of the Ministry of Finance.

3. The public electronic invoicing solution shall provide the necessary mechanisms so that, in addition to the provisions of the previous Sections, issuers of invoices are allowed to voluntarily communicate the collection or non-payment of invoices.

4. Business operators or professionals who have obtained the appropriate authorisation from the Management Department of the National Agency for Tax Administration to issue debit or credit documents recording the correction to be made to the initial invoice issued by the supplier and to record these debit or credit documents in the register of invoices received instead of recording the corrective invoices issued by their suppliers, must report the full payment of the invoice, as set out in Section 1 of this Article, on the basis of the initial invoice corrected by said debit or credit. Therefore, in these cases, it shall not be necessary for the recipient to report the statuses of the corrective invoice issued by the issuer.

5. Through the public electronic invoicing solution, it shall be possible to consult the existing data on the payment of invoices therein.

Article 11. Requirements for operating as an electronic invoice exchange platform

Private electronic invoice exchange platforms that form part of the Spanish electronic invoicing system must have proven capacity to connect with the public electronic invoicing solution and, in addition, meet the following requirements:

- a) To be in possession of ISO/IEC 27001 certification, or equivalent certification, for their information security management system.
- b) To use secure protocols for the transmission of information that comply with AS2 or AS4 specifications.
- c) To have the capacity to operate with advanced electronic signatures in accordance with Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in



the internal market and repealing Directive 1999/93/EC.

d) To have the capacity to exchange electronic invoices in all the accepted syntaxes referred to in Article 6, as well as to transform an invoice message between the different syntaxes.

e) To have a business continuity plan appropriate to the volume and criticality of the exchange of invoices that they operate.

f) To ensure the availability of the service and have support resources available at all times.

g) To ensure the rules of data governance and data confidentiality, regardless of the agreements with the business operators and professionals who are their customers, providing security systems to prevent information breaches.

h) To have capacity and ensure free interconnection and interoperability with other platforms.

Article 12. Destination of information on electronic invoices and their payment.

1. The public administration body in charge of managing the public electronic invoicing solution shall provide access to the electronic invoice repository, to the copies sent to the public electronic invoicing solution and to the information on the payment of invoices in order to enable calculation of the payment period of each invoice and monitoring of compliance with the regulations on commercial late payments in the different sectors of the economy, at least to the State Observatory on Private Late Payment, regulated by Royal Decree XX/2023 of XX amending Royal Decree 962/2013 of 5 December 2013 establishing and regulating the State Council for Small and Medium-sized Enterprises, and establishing and regulating the State Observatory on Private Late Payment, to the Ministry of Economy, Trade and Enterprise, and to the Ministry of Industry and Tourism.

2. The public administration body in charge of managing the public electronic invoicing solution shall provide the State Observatory on Private Late Payment with access to all the information available for the performance of its function of annually publishing a list of companies that have failed to comply with the payment deadlines in accordance with Law 3/2004 of 29 December 2004 establishing measures to combat late payment in commercial transactions or other applicable sectoral regulations, and in which the circumstances provided for in the sixth final provision of Law 18/2022 of 28 September 2022 on the creation and growth of companies are met.

First additional provision. Form for generating electronic invoices.

The public administration body in charge of managing the public electronic invoicing solution shall develop a free application or form, which, subject to certain conditions and requirements, it shall offer to small business operators and professionals to enable these operators to generate electronic invoices and make them available to counterparties and the public administration using the public electronic invoicing solution.



Second additional provision. Exceptions to application.

1. The provisions of this Royal Decree shall not apply to the regulated activities carried out by the electricity market operator included in Article 29 of Law 24/2013 of 26 December 2013 on the Electricity Sector and all its implementing regulations.

2. The provisions of this Royal Decree shall not apply to the functions performed by the operator of the organised gas market regulated by Article 65 ter of Law 34/1998 of 7 October 1998 on the Hydrocarbons Sector, and all its implementing regulations, in particular, nor shall they apply to its subsidiary company in charge of operating the gas futures market.

Third additional provision. Regional tax administrations and public electronic invoicing solution.

The provincial councils of Biscay, Guipúzcoa and Álava, and the regional tax authorities of Navarre may act, when authorised to do so in accordance with the authorisation rules established, on behalf of those business operators, natural or legal persons, or professionals who, having their domicile in the Historical Territories of the Autonomous Community of the Basque Country or in the Autonomous Community of Navarre, fall under the tax levy competence of those territories in accordance with the rules of the Economic Agreement, for the sending and receiving or downloading of electronic invoicing and information on the full actual payment thereof through the public electronic invoicing solution.

Similarly, in cases where private electronic invoicing platforms are used, the aforementioned regional administrations may send and download, in the name and on behalf of the business operators who authorise them to do so, faithful copies of the content of invoices as regulated in Article 5(4) of this Royal Decree.

Fourth additional provision. Access to information on electronic invoices and their copies in the public solution by public administrations.

The public electronic invoicing solution, in its function as an invoice repository, shall store information on electronic invoices, the copies and full actual payment thereof. This information shall be used to calculate the deadlines for payment of invoices.

The tax administrations concerned, in the exercise of their legal powers of tax control and management, shall have access to this information in the terms provided for in Law 58/2003 of 17 December 2003 on General Tax, and in Royal Decree 1065/2007 of 27 July 2007 approving the Regulation on tax management and inspection actions and procedures and on the development of the common rules for tax application procedures, as well as in the corresponding regional regulations. To this end, the public administration body in charge of managing the public electronic invoicing solution shall



enable, in a coordinated manner with the regional tax authorities and other interested administrations, the telematic access and information exchange mechanisms that are necessary to meet these needs.

Sole transitional provision. The sending of electronic invoices by subcontractors of public sector contracts.

Subcontractors obliged to submit their electronic invoices to the main contractor through the Register referred to in Section 3 of the thirty-second additional provision of Law 9/2017 of 8 November 2017 on Public Sector Contracts transposing into Spanish law Directives 2014/23/EU and 2014/24/EU of the European Parliament and of the Council of 26 February 2014 shall have 24 months from the date of publication of this Royal Decree in the Official State Gazette to adapt compliance with this obligation to the electronic invoicing system governed by this Regulation.

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

The amendments set out below are hereby applied to the Regulation governing invoicing obligations adopted by Royal Decree 1619/2012 of 30 November 2012:

One. Article 8 is amended to read as follows:

‘Article 8. Means of issuing invoices.

1. Invoices may be issued by any means, on paper or in electronic format, which enables the party obliged to issue them to guarantee the authenticity of their origin, the integrity of their content and their readability, from the date of issue and throughout the storage period, without prejudice to the provisions of Article 8 bis.

2. The authenticity of the origin of the invoice, on paper or in electronic format, shall guarantee the identity of the party obliged to issue the invoice and of the issuer of the invoice.

The integrity of the content of the invoice, on paper or in electronic format, shall guarantee that the content of the invoice has not been modified.

3. The authenticity of the origin and integrity of the content of the invoice, on paper or in electronic format, may be guaranteed by any means of proof admitted by law.

In particular, the authenticity of the origin and integrity of the content of the invoice may be guaranteed by the usual management controls of the taxable person’s business or professional activity.



Such management controls shall enable an auditor to obtain sufficient and adequate audit evidence concerning the necessary connection between the invoice and the delivery of goods or services that it documents.'

Two. An Article 8 bis is inserted with the following wording:

'Article 8 bis. Mandatory electronic invoices between business operators and professionals.'

1. When the recipient of the transaction is a business operator or professional, the issuing, transmission and delivery of electronic invoices shall be mandatory under the conditions established in Law 18/2022 of 28 September 2022 on the creation and growth of companies, and in its implementing regulations.

2 The following transactions are exempt from the obligation to issue, transmit and deliver electronic invoices:

a) Where the recipient of the transaction does not have their place of business in Spanish territory or does not have a permanent establishment there or, failing that, the place of their domicile or habitual residence, provided that the transactions are intended for said place of business, permanent establishment, domicile or habitual residence.

b) Those which are documented through simplified invoices as referred to in Article 4 of this Regulation, with the exception of those referred to in Article 7(2).

c) Those which are documented through invoices voluntarily without there being an obligation to do so in accordance with this Royal Decree.

3. The head of the Ministry of Economy, Trade and Enterprise may temporarily or permanently exclude other transactions from the obligation to issue electronic invoices, for the proper economic functioning of the sector concerned.

4. The authenticity of the origin and integrity of the content of the mandatory electronic invoice issued under the conditions laid down in Law 18/2022 of 28 September 2022 on the creation and growth of companies, and its implementing regulations, shall be accredited through the procedures referred to in Article 6 of Royal Decree XX/202X implementing Law 18/2022 of 28 September 2022 on the creation and growth of companies, with regard to electronic invoicing between business operators and professionals.'

Three. Article 9 is amended to read as follows:

'Article 9. Electronic invoice.'

1. Electronic invoice means an invoice which complies with the provisions of this



Regulation and which has been issued and received in electronic format. The mandatory electronic invoice referred to in Article 8 bis must meet the technical characteristics contained in the Regulation implementing Law 18/2022 of 28 September 2022 on the creation and growth of companies, approved by Royal Decree XX/2023 of XX, and in its implementing rules.

2. The issuing, transmission and receipt of the electronic invoice shall be conditional on the recipient having given their consent, except in the cases of mandatory electronic invoices provided for in Article 8 bis.'

Four. Article 10 is amended to read as follows:

'Article 10. Authenticity and integrity of the electronic invoice.

1. The authenticity of the origin and integrity of the content of the electronic invoice may be guaranteed by any of the means referred to in Article 8 and, in the case of mandatory electronic invoices, in Article 8 bis.

In particular, the authenticity of the origin and integrity of the content of the electronic invoice shall be guaranteed in one of the following ways:

a) By means of an advanced electronic signature in accordance with Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC.

b) By means of electronic data interchange (EDI), as defined in Article 2 of Annex I to Commission Recommendation 94/820/EC of 19 October 1994 relating to the legal aspects of electronic data interchange, where the agreement relating to this interchange provides for the use of procedures guaranteeing the authenticity of the origin and integrity of the data.

c) By other means that the interested parties have communicated to the National Agency for Tax Administration prior to their use and which have been validated by it.

2. Where the recipient of the transaction is a business operator or a professional and the issuing, transmission and delivery of electronic invoices is mandatory under the conditions laid down in Article 2 bis of Law 56/2007 of 28 December 2007, as amended by Article 12 of Law 18/2022 of 28 September 2022 on the creation and growth of companies, and in its implementing regulations, the authenticity of the origin and integrity of the content of the electronic invoice shall be guaranteed by means of the procedures referred to in Royal Decree XX/2023 of XX implementing Law 18/2022 of 28 September 2022 on the creation and growth of companies, for the exchange of electronic invoices between business operators and professionals.

However, when using the public electronic invoicing solution, regulated in Royal



Decree XX/2023 of XX implementing Law 18/2022 of 28 September 2022 on the creation and growth of companies, for the exchange of electronic invoices between business operators and professionals, the authenticity of the origin and integrity of the content of the electronic invoice shall be guaranteed by means of the procedures that the National Agency for Tax Administration has established for that purpose.'

Second final provision. Authorisation to pass legislation

1. An Order issued by the head of the Ministry of Finance may specify the technical elements that are necessary for the proper functioning of the public electronic invoicing solution, the forms of authentication and identification for accessing said public solution, as well as the unique encoding of electronic invoices and their insertion in the different invoice syntaxes.
2. The possible modifications to the electronic invoice syntax accepted by the public electronic invoicing solution, as well as any other technical requirements that may become necessary for the proper application of this Royal Decree may be introduced by joint Order of the head of the Ministry of Economy, Trade and Enterprise and the head of the Ministry of Finance.

Third final provision. Entry into force

1. The Royal Decree shall enter into force 12 months after its publication in the Official State Gazette, taking effect from that time for business operators and professionals whose volume of transactions, calculated in accordance with the provisions of Article 121 of Law 37/1992 of 28 December 1992 on Value Added Tax, has exceeded EUR 8 million during the immediately preceding calendar year. For all other business operators and professionals, this Royal Decree shall take effect 12 months after its entry into force.
2. During the 12 months following the entry into force of this Royal Decree, business operators and professionals who, in accordance with the eighth final provision of Law 18/2022 on the creation and growth of companies, are obliged to issue electronic invoices in their transactions with business operators and professionals must accompany these electronic invoices with a PDF document that ensures their readability, except when the recipient of the electronic invoices voluntarily and expressly accepts to receive them in their original format. This additional PDF may be sent to the recipient by any means and, in any case, shall not be sent to the public electronic invoicing solution.
3. The provisions of Articles 8 and 10 concerning the obligation to report on invoice statuses shall apply to professionals whose volume of transactions, calculated in accordance with the provisions of Article 121 of Law 37/1992 of 28 December 1992 on Value Added Tax, has not exceeded EUR 8 million during the immediately preceding calendar year, 36 months after the publication of the Royal Decree in the Official State



Gazette. Until the end of said period, the provision of information on invoice statuses shall be voluntary.

4. The public electronic invoicing solution must be available at least two months before the entry into force of the electronic invoicing obligation between business operators and professionals.

5. The entry into force of this Royal Decree shall be subject to obtaining a derogation in the application of Community legislation regarding Articles 218 and 232 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax or, alternatively, until such derogation is no longer necessary.