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Abogados y Consultores

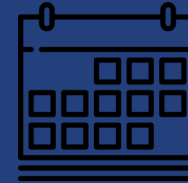
# Electronic invoicing in Spain

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**Characteristics and legal framework**

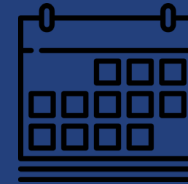
## Entry into force of electronic invoicing

### Companies with turnover > €8,000,000

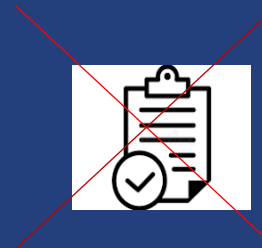


1 year after the approval of the Mandatory Electronic Invoicing Regulation (FEO)

### Companies with turnover < €8,000,000



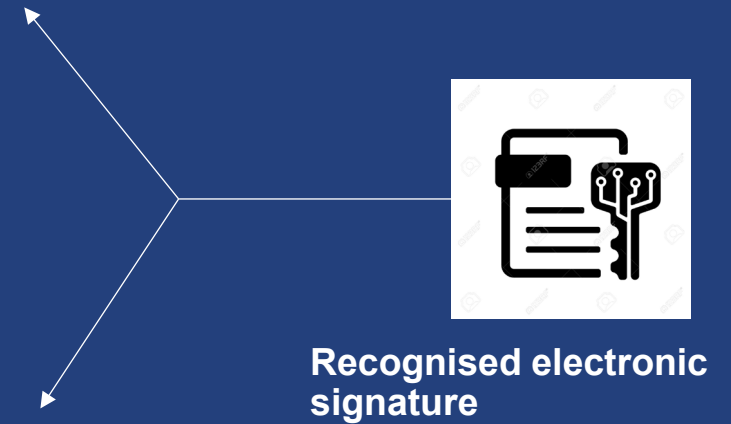
2 years after the approval of the FEO Regulation



The FEO Regulation has not yet been approved and, therefore, the period prior to its entry into force has not yet begun.

**Electronic invoicing guarantees two important aspects:**

**Authenticity of origin**



**Integrity of the content**

**Consumers can request a paper invoice**

## **Authenticity of electronic invoices**

### **Art. 8 and 10 RD 1619/2012**

8.3. The authenticity of the origin and integrity of the content of the invoice, whether on paper or electronic, may be guaranteed by any means of proof admissible by law.

8.4. The authenticity of the origin and integrity of the content of the invoice shall be presumed to be proven when it has been issued using a computer system or programme in accordance with the requirements contained in the Regulation establishing the requirements to be adopted by computer or electronic systems and programmes supporting the invoicing processes of businesses and professionals, and the standardisation of formats for invoicing records (according to Article 10, these are):

- By means of an advanced electronic signature
- Electronic exchange of information - EDI system Art. 2 of Annex I of Recommendation 94/820/EC
- Any other system previously approved by the AEAT

## Combination of electronic invoicing and SIF Computerised Invoicing Systems:

SIF capable of sending:

1. Hash.
2. Electronically signed records
3. Event log



If required



Agencia Tributaria

Law 7/2024

When electronic invoicing comes into effect, the following will be sent:

1. An electronic copy of each invoice.
2. Confirmation of full payment of the invoice.

QR

This will be used to communicate the contents of the invoice to the Aeat.

## New elements on invoices

Order HAC/1177/2024, Articles 20 and 21: Both paper and electronic invoices shall include

In electronic invoices, the **graphic representation** may be replaced by the content represented by the QR code.

QR code with



a) The URL of the service for checking or submitting information by the recipient of the invoice, which shall be provided on the electronic headquarters of the State Tax Administration Agency.

b) Invoice information that will form part of the "URL":

- 1. Tax identification number (NIF) of the party required to issue the invoice.
- 2. Serial number and number of the invoice issued.
- 3. Date of issue of the invoice.
- 4. Total amount of the invoice.



If Verifactu is used, invoices, whether electronic or not, shall also include the phrase "Invoice verifiable at the AEAT's electronic headquarters" or "VERI\*FACTU".