

# Electronic Invoicing systems $\neq$ Electronic invoice

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## Distinction between the two concepts:

- SIF – Electronic Invoicing Systems refer to management and accounting
- The electronic invoice is the document processed by the SIF

## SIF - Billing records

### Two different systems:

#### The AEAT system



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There is also an application for small businesses that generates QR codes for invoices and transfers them to Verifactu

#### Systems available on the market



If required, the software will interoperate with the AEAT



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The purpose is to enable the Tax Agency to process billing data electronically and, therefore, very efficiently, detecting any discrepancies

Companies will not be able to rectify invoices without leaving a trace of the modification

## SIF - Private electronic invoicing systems Art. 10 RD 1619/2012



**1.- Programs available on the market may be used**

**2.- An electronic invoicing service provider may be used:**

- Issuance by a third party: Art. 5 Royal Decree 1619/2012
- Storage by a third party: Art. 5 Royal Decree 1619/2012

**3.- Electronic Data Interchange (EDI) may be used**

EDI is legally defined in **Article 2** of Commission Recommendation 94/820/EC of 19 October 1994 on the legal aspects of electronic data interchange.

**4.- In certain cases, invoicing by the recipient of the goods or services may be established**

## **Deadlines for the start of electronic invoicing systems**

**1 January 2026 for taxpayers subject to:**

- **Corporate income tax**
- **Non-resident income tax with permanent establishment**
- **Individuals carrying out economic activities**

**The invoicing regulations do not apply to companies that are already within the SII.**

**1 July 2026 for all other taxpayers**

1.- Generación de un fichero informático, firmado electrónicamente y con huella (hash), por cada entrega de bienes o servicios

2.- Simultánea remisión del fichero a la AEAT



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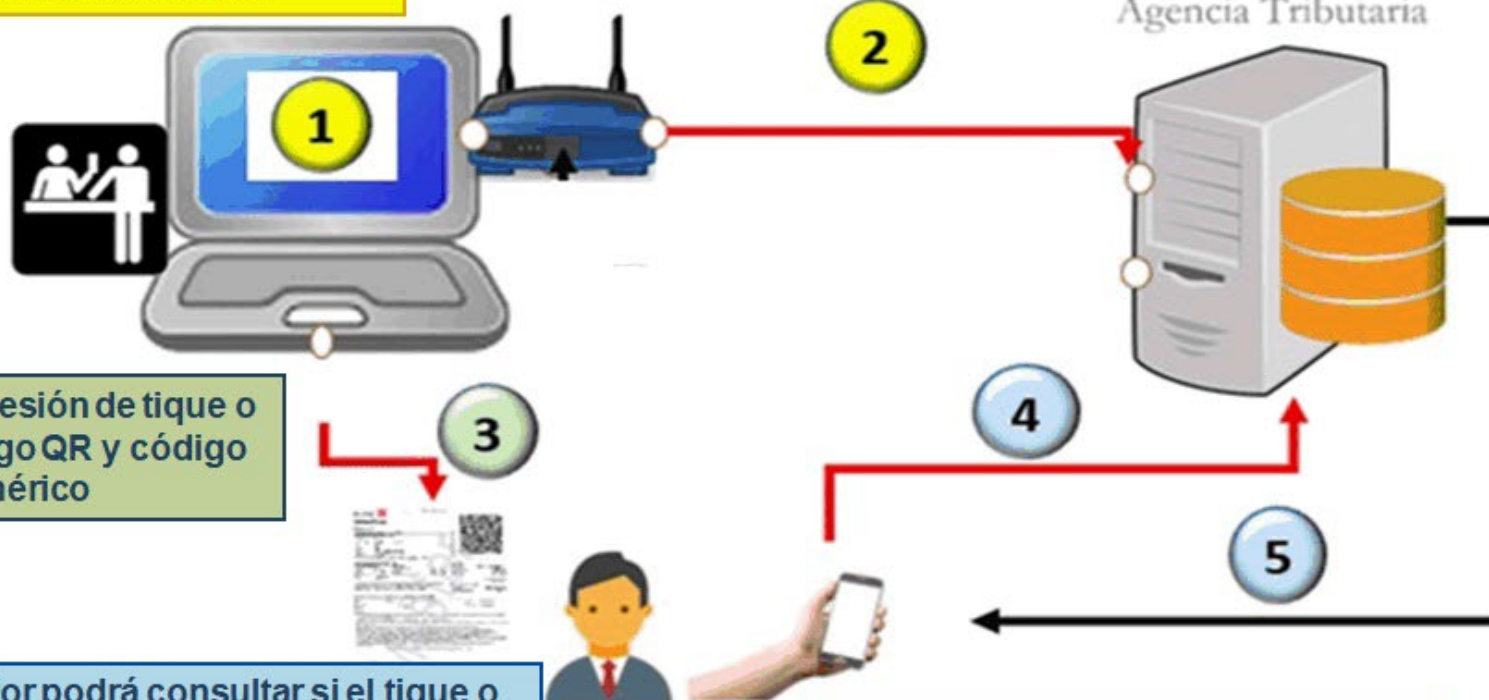
3.- Simultánea impresión de tique o factura, con código QR y código alfanumérico

4.- El comprador podrá consultar si el tique o factura está en la Sede Electrónica de AEAT (lector QR)

No QR si factura o tique es electrónico

5.- La AEAT facilitará al comprador información sobre recepción del registro

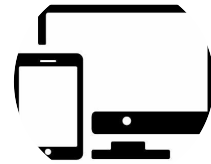
The QR code will be used here to validate the contents of the invoice for tax purposes.



## Characteristics of the SIF:

SIF capable of sending:

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



In the event of  
a request



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SIFs must ensure compliance with the requirements established in Article 29.2.j) LGT in order to guarantee the integrity, preservation, accessibility, legibility, traceability and inalterability of billing records.

They must contain both the "Registration of registration" and the "Registration of cancellation". The content of both records, which is detailed in the Regulations and whose technical specifications can be found in the Annex to the OM, is based on the mandatory billing information (mentioned in Article 6 of the ROF) to which certain security data, the identity of the System and the date and time of production are added.

Billing records do not contain all the information on the invoices and are not, under any circumstances, electronic invoices. The invoice itself may contain additional information not included in the mandatory record.



## Difference between SIF and SII

### SIF:

It records, with certain security and control measures, certain information **only from invoices issued**, which may be sent to the Tax Agency on an optional basis.

### SII – Immediate Provision of Information:

This is the current mandatory system for companies with a turnover of more than €6,000,000.

It consists of keeping VAT records (invoices issued, invoices received, capital goods, etc.) through the Tax Agency's electronic office, which involves electronic reporting obligations to the Tax Agency of extensive information related to VAT on invoices issued and received within a certain period of time.

(Art. 4 RD 1007/2023)