



Frequently asked Questions

Spain: Mandatory Electronic Invoicing between Companies

Transition Period

1. What is the most efficient way to proceed when electronic invoicing is mandatory for large companies, but not for small companies? The implementation deadlines for large and small companies differ, so how will they work in tandem?

In this period, large companies that are required to do so must be prepared to send and receive invoices electronically. Therefore, electronic invoicing must be carried out with those companies that are also required and adapted, and in a traditional way, with the small companies that are not yet required to invoice electronically.

2. If one company bills another company more than 8 million during the transition period, will both companies will be required to send and receive electronic invoices?

Only specific companies will be required to use electronic invoices, as determined by law. The schedule for implementing this requirement will be based on the amount of invoicing done by the company each year.

3. Will there be a mixed model during the transition period with electronic and paper invoices?

Yes.

Implementation Phases

1. When will electronic invoicing between companies become mandatory?

According to Spanish invoicing regulations, electronic invoicing between companies will become mandatory in 2024 and 2025, depending on the volume of invoices issued/received.

2. Do the implementation deadlines also apply to the Autonomous Community of Navarre and the Autonomous Community of Basque Country?

Yes, the "Crea y Crece" Law, which establishes the mandatory use of electronic invoices, is applicable nationwide.

3. What are the expected implementation deadlines?

Different implementation deadlines exist for companies based on their annual turnover. Companies whose annual turnover exceeds 8 million euros have an implementation period of 1 year after approval of the technical regulation. Companies with a turnover of less than 8 million euros have an implementation period of 2 years after approval of the technical regulation.

4. When will the technical regulations be approved?

The norm establishes a period of 6 months from the publication of the law to determine the technical requirements. It is expected to be approved in the months of March/April but it depends on the Ministerio de Asuntos Económicos y Transformación Digital.

5. According to the implementation deadlines by turnover, will the annual turnover of the years 2022 and 2023 be considered?

The annual billing for the last fiscal year will be considered.

Crossborder

1. For companies whose activity is mainly international with mostly foreign suppliers and customers, how is Electronic Invoicing defined by the law?

The Law is of a national scope, so it is necessary to issue/receive electronic invoices with suppliers and clients registered in Spain. This includes companies not registered in Spain but operating under the VAT registration in Spain.

2. If your company only operates nationally, do you still have to accept electronic invoices from suppliers who are required to do so?

Yes, the Law obliges to receive electronic invoices from suppliers.

3. What will happen if we receive or send invoices from customers or suppliers in countries that do not have an approved electronic invoicing system?

These invoices will not be subject to the Electronic Invoice Law. The Law only obligates companies operating in Spain to implement electronic invoicing, however this does not mean that 100% of the invoices issued or received have to be electronic, since there may be customers or suppliers that are not located in Spain who are not affected by the Spanish Law.

Crossborder

4. Will electronic invoicing be for all types of customers (national, intra-community, extra-community)?

No. Electronic invoices only need to be issued to a customer or supplier that is established in Spain or operates in Spain with a registered VAT.

5. Are foreign suppliers obligated to adapt to electronic invoicing when they are invoicing a Spanish customer?

No. Only if they have a registered VAT in Spain.

6. Are companies who are not established in Spain, but have a VAT registration obligated to issue electronic invoices?

Yes.

B2G/B2C

1. Will this affect simplified tickets (gas stations, department stores, etc.)?

The scope of the Law obligates only to issue electronic invoices between companies (B2B - Business To Business), so tickets that are issued to the final customer are not affected by this Law.

2. Will this affect B2G relations or B2C?

Invoices issued by a company whose recipient may be a public entity (B2G - Business To Government) or a final customer (B2C - Business To Consumer) are not included in the scope of this Law.

3. Will B2C invoices be included in electronic invoicing?

No, B2C is not included. It only affects companies and their relationship with customers and suppliers (B2B - Business To Business).

4. Does electronic invoicing affect invoices being issued to individuals (Those who are not companies or self-employed)?

The new law will only affect businesses and their customers, and suppliers who are also businesses.

Electronic Signatures

1. Should the electronic invoice sent be electronically signed by a digital certificate such as FMNT or others?

Since 2003, in Spain has been mandatory to guarantee the authenticity, integrity and non-repudiation of electronic invoices. The most commonly used method to guarantee these aspects is the electronic signature of invoices by using digital certificates.

2. Will electronic signatures be mandatory in Spain for B2B electronic invoices? Where will detailed information on the format and technical details be published?

An electronic invoice is an invoice that is sent in a PDF format that has been electronically signed. This is going to change soon because there is a new rule that states that electronic invoices between companies can't be PDF files.

SII (Suministro Inmediato de Información)

1. Are companies that report invoices issued/received to the SII also obliged to issue/receive electronic invoices?

The Spanish Tax Agency requires businesses to report each issued invoice. This is done electronically, and is different from issuing or receiving electronic invoices between businesses. Companies that are already reporting to the Agency will have to send electronic invoices to their suppliers and receive them from their customers.

2. With the introduction of the mandatory electronic invoice, will the SII (Suministro Inmediato de Información) disappear?

No. Companies will have to comply with both processes.

3. Will the XML files used to upload information to the SII also be valid for delivery to the designated platform for electronic invoicing?

No. The XML files that are sent to the SII system do not include all the information from the invoices. The electronic invoices must include header, line, and footer information in order to be considered complete.

PDF/Formats

1. What types of electronic invoices will be accepted? Will all autonomous communities have the same rules for electronic invoices, or could there be differences depending on the autonomous community?

The Law states that the European Commission has decided to recognize the syntaxes listed in its Implementing Decision (EU) 2017/1870 of 16 October 2017 as being valid for the purposes of Directive 2014/55/EU on electronic invoicing. These syntaxes include the UN/CEFACT XML Message, Invoice and Credit Note UBL Messages.

However, until the technical regulations are published, it will not be known for certain whether those formats will be accepted because there is feedback for keeping the most used formats today, for example EDIFACT or FACTURAE.

2. Will the PDF format no longer be valid? If so, at what point in time?

The PDF format will not be a valid format after the regulation comes into force, in the first phase in the spring of 2024 and in the second phase in the spring of 2025.

3. If we are a company that invoices more than 8M euros per year, are we obligated to issue electronic invoices, but with customers who invoice less than that amount? Can we continue to issue invoices to them in the PDF format?

Customers who invoice less than 8M euros will not be obliged to receive invoices in the first stage, although they will be from spring 2025. Therefore, those customers may continue to receive invoices in PDF format until that date. However, from that date onwards, all invoices will have to be sent/received based on one of the formats to be published in the technical regulation.

PDF/Formats

4. How will it be possible for each large customer/large supplier to impose their preferred format on data?

In the absence of the regulation to be published in March 2023, companies will be able to use any of the formats indicated in the regulation. Therefore, a large customer could ask its suppliers to send electronic invoices in any of the regulated formats.

5. If we receive invoices via EDICOM but we also receive them in both PDF and paper format, when will these last two formats cease to be valid?

From spring 2025, all suppliers will be required to issue electronic invoices. Many suppliers will already be issuing electronic invoices as of spring 2024 (Phase I), at which point they will no longer be able to send paper or PDF invoices.

VERIFACTU

1. How does electronic invoicing adapt with other requirements specified in the Draft Royal Decree which approved the requirements to be adopted by the computer systems and programs that support invoicing processes of businessmen and professionals, and the standardization of invoicing formats?

These are different processes and regulations. One may require you to report the records of each issued invoice as regulated by the Royal Decree referred to in the question to the AEAT, and the other to issue/receive invoices between companies electronically.

2. Will the format and technical requirements be valid for VERIFACTU?

The VERIFACTU project will require less information than what is typically included in an invoice, so the format and technical requirements will be different. This is because the VERIFACTU project is a different digital process with different rules and regulations.

TicketBAI

1. We are a company based in the Basque Country. According to the Crea y Crece Law, will we need to invoice our clients electronically?

Yes, that is correct. The law states that businesses must use electronic invoicing (billing) with all businesses in the country, no matter where their headquarters is.

2. Do companies located in Basque country that are using TicketBAI also have to adapt to B2B electronic invoicing as established in the new Law?

Yes. The new system of invoicing between companies corresponds to the Crea y Crece Law and applies throughout national territory. TicketBAI is a tax requirement promoted by the regional treasuries, which will lead the companies affected by TicketBAI to comply with this new Law for all their invoices, which will incorporate additional information established by the TicketBAI standard (such as TBAI Identifier).

3. How will the TicketBAI system and the next B2B electronic invoicing model coexist in Spain?

Basque companies will put in place new systems to make sure they can issue both TicketBAI and B2B electronic invoices. They must also have certified software from a supplier or Guarantor to be able to do this. EDICOM is currently a certified supplier or Guarantor Software and offers the TicketBAI solution in the three provinces. Likewise, EDICOM is going to be approved to offer our customers solutions for any electronic invoicing or e-VAT regulations. This means we will be able to provide a single service that covers all regulations, both nationally and internationally.

TicketBAI

4. What are the differences between TicketBAI and the new electronic invoicing system?

The main difference is that TicketBAI has a financial component and is designed to keep track of each invoice for every commercial transaction, while the new electronic invoicing system is meant to reduce late payments by businesses. Another difference is that TicketBAI applies to any invoice (including simplified invoices or tickets for individuals), but the new system does not apply to invoices for final consumers or individuals (B2C).

Companies affected

1. For companies that do a lot of business internationally, with mostly foreign suppliers and customers, how does the law deal with electronic invoicing?

The new system of electronic invoicing between companies is only applicable in those cases where both supplier and client are companies registered in the same country. This means that international suppliers will not have to send you electronic invoices according to the new system, and can continue to do so as they have been doing up until now. The same applies to international customers, since the invoice can continue to be issued through traditional channels without any impact on the new electronic invoicing system.

2. Once the new law comes into force, will I have to issue electronic invoices to my international clients?

No. Companies can continue to send invoices to customers outside of Spain using traditional methods, without being affected by the new electronic invoicing system.

3. Will I receive electronic invoices from my foreign suppliers?

No. Foreign suppliers will not be affected by the new electronic invoicing system, so they will be able to continue sending their invoices by traditional means.

Free solution

1. Will the Ministry provide a free platform that allows sending invoices to my clients in accordance with the Law?

Pending the technical characteristics of the new electronic invoicing system, we are not currently aware of any platforms that the government will make available to taxpayers for free.

2. Can we use a free system like we did with FACE?

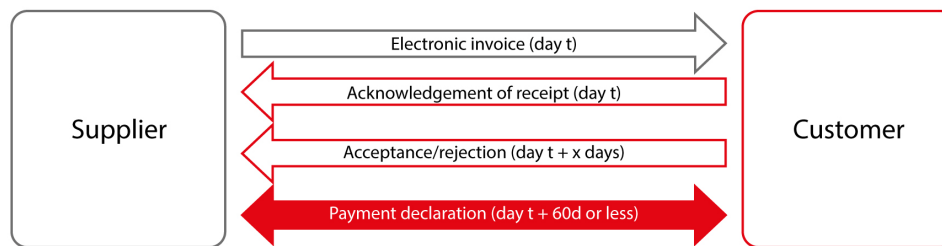
We are not aware of any plan for the government to offer a free platform that will help companies comply with the new electronic invoicing system, but we won't know for sure until the technical specifications are made public.

Delinquencies/Payments/Receivables

1. How will the Ministerio de Asuntos Económicos control late payments?

Currently, as a general rule, commercial invoices must be paid within 60 days. However, this deadline is not always met, which can cause serious damage to companies.

To combat this, the Crea y Crece Law establishes certain rules for businesses. A result of the law is further control on payment terms. This means that businesses must give each other certain information when they send invoices for goods or services.



The supplier will issue an invoice with a due date of 60 days or less. The customer must confirm receipt of the invoice electronically, and also indicate whether they accept or reject the due date stated on the invoice.

One of the two parties involved in the transaction (supplier or customer) must declare the payment indicating the effective date of payment. This information will be reported to the "Observatorio Nacional del Morosidad Estatal". The technical regulations for how this is to be done have not been made public yet.

Delinquencies/Payments/Receivables

2. Who will control that the maximum due dates for the payment of invoices are complied with?

Currently, there are both public and private transparency measures in place in regards to late payments, as required by the Crea y Crece Law. These measures include the State Observatory on Late Payment, as well as the publication of payment deadlines and degree of compliance with regulations in annual accounts.

It will be possible to monitor compliance with the regulations on commercial delinquency among companies by obtaining aggregate (collective) and individualized information on those transactions that result in non-compliance with payment deadlines.

3. In cases where collections are due immediately, will the client need to confirm the acceptance or rejection of the due date established in an invoice, as well as the date of payment?

The Ministry is studying the possibility of eliminating the obligation to report the acceptance of the payment due date and the report with the effective payment date for those cases involving immediate collection, since it is an immediate payment at the moment of the commercial transaction and there is no possible delinquency.

In accordance with the terms of the Crea y Crece Law, electronic invoices must be used in all cases.

Platforms/interconnections

1. What are the implications of the various electronic invoicing platforms on the market for interoperability?

The goal is for the various existing electronic invoicing platforms to be interconnected, in order to minimize the impact on the operations of those sectors that already use electronic invoicing regularly (such as distribution, healthcare, and automotive). Additionally, most current electronic invoicing platforms predominantly use standard structured formats like EDI, UBL, and Factura-e.

There are a number of electronic invoicing models that have been implemented in a mandatory way in different countries (B2B): Italy, France, Belgium, Mexico, Colombia. These models can be centralized (all invoices go through the same HUB of the government) or distributed (platforms of service providers). The new electronic invoicing system in Spain will be based on a distributed model (pending the technical regulations).

Taking this under consideration, electronic invoicing platforms should adapt to the Crea y Crece Law by:

- Being interconnectable with each other, implementing standard communication protocols that will be made known when the technical regulation is made public.
- Supporting the standard formats that currently exist in the different sectors.
- Contain all the minimum and required information of the invoices according to the RD 1619/2012 on invoicing.
- Guarantee security standards both in their service levels and in their invoice authentication and validation capabilities.

Thus, the supplier will have a single platform that will allow clients to invoice all their customers (regardless of the platform they use).

Platforms/interconnections

2. We use Edicom to send invoices to both public customers (B2G - FACe) and private customers (B2B2C): How will it affect us when extending electronic invoicing to all my customers who I currently invoice using PDF and also by paper?

Edicom will implement the necessary elements in order to comply with the new electronic invoicing system once the technical regulation is known.

So, when the new electronic invoicing law comes into force, which will require customers to provide us with all their invoices (electronic invoices and those sent in paper or PDF), we will then issue these invoices to customers automatically according to the new billing system. This will automate the continuous sending of invoices and allow us to monitor all traffic in real time through the control panel of our platform.

Edicom will provide our clients with a single platform for sending invoices to different countries in compliance with the legislation of each country.

3. How will we know the electronic invoicing platform used by our clients so that we can invoice them?

The Ministry is conducting research on the possibility of creating a public web directory. This directory would provide access to information on a variety of topics such as:

- Service provider of the client
- Electronic invoicing standard used by the client.

In addition to information that will be of interest to the supplier in order to invoice according to the new electronic invoicing system.



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Webinar: EDICOM and the Ministry of Economic Affairs and Digital Transformation.

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