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Mandatory electronic invoicing: what changes for businesses and the self-employed

Until now, invoicing another business could be summed up as generating a PDF, sending it by email and waiting for payment. **Mandatory electronic invoicing** changes that approach: invoices must circulate in a structured format, and their lifecycle will include information on rejection and payment.

The decisive step has been **Order HAC/1028/2026 of 2 October**, which regulates the public electronic invoicing solution. It was published in the Official State Gazette (BOE) on 5 October and entered into force on 6 October 2026. **Its entry into force does not require electronic invoicing from that day**, but it does start the clock for the deadlines. It is therefore advisable to understand now who is affected, when it will become mandatory and how it differs from VERI*FACTU.

WHERE DOES THE OBLIGATION COME FROM?

The reform stems from **Law 18/2022 on business creation and growth** (Ley Crea y Crece). Article 12 amended Article 2 bis of Law 56/2007, which now requires businesses and professionals to issue, send and receive electronic invoices in their dealings with other businesses and professionals, and to provide information on invoice statuses.

The stated objective is not merely to digitalise. The order explains that the measure seeks to reduce late payments in commercial transactions and, to that end, obtain reliable information on actual payment times. The implementing rules are set out in **Royal Decree 238/2026 of 25 March**, which Order HAC/1028/2026 supplements in relation to the public solution.

WHO IS AFFECTED?

Under **Article 3 of Royal Decree 238/2026**, businesses and professionals required to issue invoices must do so electronically when the recipient is another business or professional with a place of business, permanent establishment or, failing that, domicile or habitual residence in Spain. This is an obligation between businesses and professionals: it does not, in itself, extend to sales to consumers.

There are exceptions to bear in mind:

- **Simplified invoices**, except qualified simplified invoices (Article 4).
- The regulated activities of the electricity market operator and the organised gas market operator, and transactions settled through IATA clearing houses (second additional provision).
- Sector-specific exclusions that the Ministry of Economy, Trade and Business may approve by order, where necessary for the proper functioning of the sector.

In the Basque Country and Navarre, application is governed by their respective Economic Agreements (Concierto Económico and Convenio Económico), with coordination between the foral tax authorities and the Spanish Tax Agency (third additional provision).

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TIMELINE: THREE DATES, NOT ONE

The deadlines run from **6 October 2026**, the date the order entered into force. According to the information published by the Spanish Tax Agency, the implementation schedule is as follows:

Who	Date	Obligation taking effect
Businesses and professionals with turnover exceeding €8 million	6 October 2027	Issue, send and receive electronic invoices, and report invoice statuses and payments
All other businesses and professionals	6 October 2028	Issue, send and receive electronic invoices. Legal entities with turnover of €8 million or less must also report invoice statuses and payments
Individuals and entities under the income attribution regime with turnover of €8 million or less	6 October 2029	Report invoice statuses and payments (voluntary until then)

Turnover is calculated in accordance with Article 121 of the VAT Law, based on the immediately preceding calendar year. Two further points:

- During the twelve months following their applicable implementation date, businesses with turnover exceeding €8 million must accompany electronic invoices with a **readable PDF**, unless the recipient expressly agrees to receive them solely in their original format (second transitional provision).
- The public solution must be available **at least two months before** the first effective implementation date, meaning no later than early August 2027, to allow testing.

THE PUBLIC ELECTRONIC INVOICING SOLUTION

The **public solution** is the Spanish Tax Agency's free platform for issuing, receiving and managing electronic invoices, which businesses can use instead of, or alongside, a private platform. It provides a form for generating invoices, receives a faithful copy of those issued through private platforms and records the rejection and payment of each invoice. This is what Order HAC/1028/2026 regulates.

WHAT IS MEANT BY AN ELECTRONIC INVOICE?

The invoice must be a **structured message**, compliant with the European semantic model EN 16931, using one of these syntaxes: CII, UBL, EDIFACT or Facturae (Article 7 of the royal decree). A PDF sent by email does not, on its own, fulfil the obligation. Each invoice must also contain a unique code consisting, at a minimum, of the issuer's tax identification number (NIF), the series and number, and the issue date.

If the Spanish Tax Agency's public solution is used, the syntax is **UBL**, and invoices cannot contain other integrated or embedded files (Article 3 of the order).

HOW TO INVOICE: THREE POSSIBLE OPTIONS

The Spanish system combines private invoice exchange platforms with a **public solution** managed by the Spanish Tax Agency. Each business can use either or both (Article 5 of the royal decree):

- **Private platform.** It must send a **faithful copy** of each invoice, in UBL format, to the public solution at the same time as it is issued.
- **Public solution.** It is free to use and includes a form for generating invoices. Access is via an electronic certificate and, for the forms, also through Cl@ve.
- **A combination of both.**

Several practical rules are relevant. If a business has not agreed with its suppliers to receive invoices through a private platform, it is deemed to have opted for the public solution without needing to declare this. Furthermore, **customers cannot require their suppliers to use a specific platform or service provider** (Article 2 bis.3 of Law 56/2007), and platforms must guarantee free interconnection and interoperability (Article 2 bis.2).

If a third party, such as an advisory firm, is to act on behalf of the business when using the public solution's forms, it must **hold a power of attorney and be registered in the Spanish Tax Agency's Register of Powers of Attorney** (Article 11 of the order).

AFTER ISSUING AN INVOICE: REJECTION AND PAYMENT

The obligation does not end when the invoice is sent. The recipient must report to the **public solution** the **rejection** of the invoice, where applicable, or its **actual payment in full**, together with the payment due date. Payment must be reported within a maximum of **four calendar days**, excluding Saturdays, Sundays and national public holidays, from the actual payment date (Article 12 of the royal decree). This information must always be reported to the public solution, even if the invoice was issued and received through a private platform. The recipient may authorise its platform to report it on its behalf.

Some key points:

- If there is no rejection or subsequent corrective invoice, the invoice **is presumed accepted**.
- There are two specified grounds for rejection: commercial rejection, or the purchase being for private consumption or unrelated to the business activity (Annex II to the order).
- The issuer may voluntarily report receipt of payment, non-payment or discrepancies with the dates reported by the recipient.

According to the royal decree, this information enables the authorities to monitor payment times between businesses and professionals. This is why the adjustment affects both those who issue invoices and those who receive and pay them.

ELECTRONIC INVOICING AND VERI*FACTU: THEY ARE NOT THE SAME

Both reforms affect invoicing, but **complying with one does not demonstrate compliance with the other.**

.	Electronic invoicing between businesses	VERI*FACTU
What it regulates	The format and exchange of invoices, and information on their rejection and payment	Requirements for invoicing software systems: integrity, retention and traceability of records
Main legislation	Law 56/2007, Royal Decree 238/2026 and Order HAC/1028/2026	Regulations on invoicing software systems (Royal Decree 1007/2023)
Deadlines	6 October 2027, 2028 and 2029, depending on the circumstances	October 2028, according to the postponement announced by the Ministry of Finance (pending approval)

The VERI*FACTU timetable is under review: the Ministry of Finance has announced its postponement until October 2028, as explained in the final section of this article.

Both regimes are expected to converge: the invoice template in the order already includes a field for the **VERI*FACTU or TicketBAI QR code**, as applicable.

HOW TO PREPARE FOR THE TRANSITION

A reasonable roadmap would be:

- **Identify the applicable timetable**: calculate turnover and confirm which group the business or professional falls into.
- **Review transactions**: who is invoiced (businesses or consumers) and which documents are issued, including simplified invoices.
- **Speak to the invoicing software provider**: supported formats, connection to the public solution or a private platform, the timetable and cost of updates, and preparation for VERI*FACTU.
- **Define how invoices will be received** and who will review them, and publish the entry point if a private platform is used.
- **Organise the payment process**: who reports payment or rejection within four days and how this is reconciled with the accounting records.
- **Manage access and powers of attorney**: electronic certificates and representation before the Spanish Tax Agency when an advisory firm is involved.

Deadlines and technical specifications may be clarified or amended through new provisions, so it is advisable to check them periodically on the Spanish Tax Agency's online portal.

WHEN DOES VERI*FACTU COME INTO FORCE?

The Regulations on invoicing software systems, approved by Royal Decree 1007/2023 and for which VERI*FACTU is one of the compliance options, have undergone several changes to their implementation timetable. Royal Decree 254/2025 of 1 April moved the deadline initially set for 1 July 2025 to **1 January 2026 for corporate income tax taxpayers** and **1 July 2026 for all other obliged parties**.

Subsequently, Royal Decree-law 15/2025 of 2 December postponed those dates by a further year: to **1 January 2027** and **1 July 2027**, respectively.

On 5 October 2026, the Ministry of Finance announced in an information notice that it plans to postpone the outstanding obligations under the regulations until **October 2028**. The aim is to align them with electronic invoicing for businesses and professionals whose annual turnover does not exceed €8 million, to promote regulatory and technical convergence between the two systems.

This is a **planned change**: the notice does not specify the date in October 2028 or the legislation that will formalise it, so the 2027 dates remain in force until that legislation is approved. For businesses with turnover exceeding €8 million, electronic invoicing will become mandatory a year earlier, in October 2027, and the notice does not explain what the VERI*FACTU timetable will be for them.

The postponement does not relax the technical requirements. The Ministry of Finance states that the requirements for integrity, retention, accessibility, readability, traceability and immutability will remain substantially equivalent, and that the scope of application and certain technical aspects will be amended later. It is therefore advisable to ask the invoicing software provider how it plans to meet both obligations and to review the timetable as soon as the legislation is published.

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