

NEWSLETTER

DEFERRAL OF THE VERIFACTU SYSTEM

Royal Decree-Law 15/2025, of 2 December, and validated by the Congress of Deputies on 11 December, introduces a change in the timetable foreseen for the mandatory implementation of VERIFACTU systems.

Entry into force, initially scheduled for 2026, is postponed until 2027, giving companies and professionals additional leeway to adapt to the regulations.

With this modification, the dates are defined as follows:

For Corporate Income Tax taxpayers: the obligation to comply with the new regulation will come into force **on January 1, 2027**.

For other taxpayers: The deadline is extended until **July 1, 2027**.

The extension of the deadline does not affect producers and marketers of invoicing systems and software that have been obliged since July 29, 2025, so their products must be adapted to the VERIFACI Regulation.

One of the consequences of the extension of the term is that it will happen with entrepreneurs and companies that voluntarily took advantage of the Immediate Supply of Information (hereinafter, SII) for the purposes of being exempted from the VERIFACT system, since the waiver period has already elapsed.

Royal Decree Law 16/2025, of 23 December, introduces an extraordinary waiver of the keeping of record books through the Electronic Headquarters of the State Tax Administration Agency and extraordinary cancellation in the monthly refund register for the year 2026.

"Fourth transitional provision. Extraordinary waiver of the keeping of record books through the Electronic Office of the State Tax Administration Agency and extraordinary cancellation in the monthly refund register for the year 2026.

Notwithstanding the provisions of Article 68 bis, taxable persons may waive the option of electronic keeping of the record books through the Electronic Office of the State Tax Administration Agency on the day following the entry into force of this Royal Decree-Law until 31 January 2026.

Notwithstanding the provisions of Article 30.8, taxpayers registered in the monthly refund register may request voluntary deregistration from it on the day following the entry into force of this Royal Decree-Law until 31 January 2026".

Therefore, it is established:

Extraordinary waiver of the SII (electronic record bookkeeping)

- It affects taxpayers who, by option, have been applying the keeping of VAT record books through the AEAT Electronic Office (Immediate Information System – SII).
- It allows that, from the day following the entry into force of Royal Decree Law 16/2025 (25/12/2025) and until 31 January 2026, they can waive this option for SII.

Extraordinary cancellation of the Monthly Refund Registry (REDEME)

- It affects taxpayers registered in the REDEME (article 30 et seq. of the VAT Regulations).
- Exceptionally, a special period is also opened to request voluntary resignation from the REDEME, which coincides with the previous one: from the day following the entry into force of Royal Decree Law 16/2025 (25/12/2025) until 31 January 2026

With respect to taxpayers who have started using the VERIFACTU test environment, the period prior to the new entry into force dates, i.e. January 1 and July 1, 2027 respectively, is a test period, during which test records may no longer be submitted with a VERIFACTU SIF modality and be used to invoice other SIFs, until the deadline to have the systems adapted to the requirements established in the VERIFACTU Regulation.

Yours sincerely,
Tax Department,

NEXIA LAUDIS, SLP

Barcelona, 30th December 2025

The content of this circular is purely informative and does not constitute sufficient advice for making decisions on the matters discussed.