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NEWSLETTER

POSTPONEMENT OF MANDATORY ELECTRONIC INVOICING AND VERI*FACTU

Summary

- On 6 October 2026, Order HAC/1028/2026 of 2 October entered into force, regulating the AEAT's public electronic invoicing solution.
- Its entry into force triggers the deadlines for the mandatory use of electronic invoicing between businesses and professionals (B2B), as established by Law 18/2022 and further developed by Royal Decree 238/2026.
- Subject to approval, it is expected that the remaining obligations under the Invoicing Software Systems Regulation (VERI*FACTU) will be postponed until October 2028, in order to align them with the electronic invoicing framework.

2. ELECTRONIC INVOICING: New Developments under Order HAC/1028/2026

Law 18/2022 on Business Creation and Growth requires all businesses and professionals to issue, send, and receive electronic invoices in their transactions with other businesses and professionals. Royal Decree 238/2026 developed the framework, while Order HAC/1028/2026 specifies the technical aspects of the public electronic invoicing solution, a free platform managed by the Spanish Tax Agency (AEAT).

The publication of this Order is particularly significant because it activates the countdown for the implementation of mandatory B2B electronic invoicing. Accordingly, the obligation to issue electronic invoices between businesses and professionals will apply:

- From 6 October 2027 for businesses and professionals whose turnover exceeded €8 million in the previous financial year.
- From 6 October 2028 for all other businesses and professionals.

In any event, the public electronic invoicing solution must be made available through the Spanish Tax Agency's Electronic Office at least two months before the first effective implementation date, that is, around August 2027.

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3. Obligations of Businesses and Professionals

If invoicing through the public solution:

The invoice is issued directly through the AEAT platform and becomes immediately available to the Tax Administration, without the need to send a copy.

If using a private platform or software solution:

A faithful copy of each invoice must be sent to the public solution simultaneously with its issuance, in UBL format and clearly identified as a copy. If the software currently used is unable to do so, it will need to be adapted accordingly.

4. Communication of Invoice Statuses and Payments

The recipient of the invoice must report:

- Any rejection of the invoice.
- The date on which full payment is effectively made.
- The due date of the payment term.

Optionally, the recipient may also report:

- The date of receipt of goods.
- The date on which services were rendered.

In the absence of an invoice rejection or a subsequent corrective invoice, invoices will be deemed to have been accepted.

The recipient's obligation to report payment will be considered fulfilled where the invoice itself, or its faithful copy, includes a payment date that is earlier than or coincides with both the invoice issuance date and the transaction date, unless the recipient expressly communicates a different payment status.

The issuer of the invoice may also communicate information regarding payment collection or non-payment, as well as any discrepancies with the payment dates reported by the recipient.

5. VERI*FACTU: Expected Postponement until October 2027 or October 2028

A revision of the deadlines for the issuance of VERI*FACTU invoices under the Invoicing Software Systems Regulation (Royal Decree 1007/2023) is expected.

The aim is to align the implementation calendars of:

- VERI*FACTU, the invoice generation system; and
- Electronic Invoicing, the invoice exchange system.

Under this proposal, the remaining obligations would be postponed until:

- October 2027 for taxpayers with turnover exceeding €8 million.
- October 2028 for taxpayers with turnover not exceeding €8 million.

These dates coincide with the deadlines on which electronic invoicing will become mandatory. Once this alignment of implementation schedules has been approved, further amendments will be considered to achieve greater convergence between the scope of application and certain technical aspects of the current regulations, taking into account future digital reporting requirements arising from ViDA (VAT in the Digital Age).

We remain at your disposal to analyze the impact of these invoicing obligations in your specific circumstances and to assist you with their future implementation.

At Nexia Laudis, we are also available to review your current contract templates and advise you on all matters necessary to ensure the proper application of this regulatory change. Should you require any clarification or additional information regarding the content of this circular, please do not hesitate to contact us. We are also available to assist with the implementation of the various measures and the preparation of the required documentation and instruments.

Yours faithfully,

Tax Department

NEXIA LAUDIS, SLP
Barcelona, 13 October 2026

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