

TAX NEWS

New VERI*FACTU implementation and billing requirements postponed

April 2025

1. Introduction

Royal Decree 1007/2023 of December 5, which approves the Regulation that regulates the requirements that computer or electronic systems and programs used in billing processes by businessmen and professionals must meet, as well as the standardization of billing record formats, provided that users would have said computer systems adapted to the characteristics and requirements operational before July 1, 2025.

Likewise, the regulations required billing software manufacturers and distributors to adapt their products to the new requirements within a period of nine months, counting from the validity of Order HAC/1177/2024 (published on October 17, 2024 and effective on October 29 of the same year). At the same time, the Tax Agency had to enable a service to receive billing records generated by verifiable systems within the same period.

Through the aforementioned regulation, strict requirements are established to guarantee the immutability of billing records, preventing any modification by users or through external procedures. These systems must include detailed information on VAT and billing, with a level of detail **similar to that required in the Immediate Supply of Information (SII)**.



In their first phase of implementation, the Billing Systems (SIF) must have functionalities to automatically transmit records to the Tax Agency in a secure manner. Those systems that meet this requirement will be certified as VERI*FACTU, offering two key advantages:

1. Verification by recipients: by scanning QR codes or accessing URLs on electronic invoices through the AEAT electronic headquarters.

2. Administrative supervision: allowing the Treasury to audit records in real time.

The Tax Agency plans a second phase where the mandatory sending of records will be generalized for all taxpayers, thus expanding the tax reporting model similar to the SII to the entire business fabric. This approach seeks to homogenize tax control and significantly reduce the space for discrepancies or fraud in billing.



2. Modifications introduced by Royal Decree 254/2025, published on April 2, 2025

However, **Royal Decree 254/2025**, published in the BOE on April 2, introduces significant changes by postponing the implementation deadlines of the electronic invoicing Regulation. The new calendars are established as follows:

For users of mandatory systems:

- **Corporate Tax taxpayers:** they must have their systems adapted before January 1, 2026.
- **Other taxpayers:** they will have until July 1, 2026, to make the necessary adjustments.

For software developers and providers:

- They must offer updated versions in accordance with the regulations before **July 29, 2025** (nine months after the entry into force of Order HAC/1177/2024, on October 29, 2024).

For the Tax Agency (AEAT):

- The service for receiving billing records generated by verifiable systems must also be operational before **July 29, 2025**.

These deadlines seek to facilitate an orderly transition to the new electronic billing model.

At this point, it should be emphasized that the aforementioned obligations will not be enforceable for subjects who apply, whether voluntarily or obligatorily, the Immediate Information Supply system (also known as "SII").

This exception has been implemented to avoid a disproportionate administrative burden on affected companies. Furthermore, the Tax Administration considers the existing control mechanism sufficient through the Immediate Supply of Information (SII), where supplier companies already report their invoices. This flow of information allows the administration to exercise its supervision and verification functions with the necessary traceability, making an additional obligation redundant for this segment of economic operators.

3. Spanish B2B invoice approved through Law 18/2022 of September 28

Likewise, the Government continues to advance in the implementation of the Spanish B2B electronic invoicing system, in parallel with the new Computerized Billing Systems (SIF). The mandatory nature of electronic invoices between companies was established by Law 18/2022 (Create and Grow Law) of September 28.

Recently, in March 2025, the Government has introduced modifications to the draft Royal Decree that develops this system and has begun the process to prepare the ministerial order that will define its technical aspects.

The start of the mandatory electronic invoice will now depend on the approval of the ministerial order that establishes its technical specifications, recently initiated by the Government. The implementation deadlines will be the following:

- **Companies with annual turnover greater than 8 million euros:** 12 months after the entry into force of the ministerial order.
- **Rest of companies:** 24 months after the validity of said order.



Eduardo Cosmen
Tax Managing Partner
Eduardo.Cosmen@es.gt.com



Fernando Vírveda
Tax Partner
Fernando.Virseda@es.gt.com



Eduardo Tapia
Tax Partner
Eduardo.Tapia@es.gt.com