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EXECUTIVE SUMMARY

Proposing Ministry/Body: NATIONAL AGENCY FOR TAX ADMINISTRATION. MINISTRY OF FINANCE

Date: 14 April 2026

Title of the regulation: DRAFT ORDER REGULATING THE PUBLIC ELECTRONIC INVOICING SOLUTION, IN ACCORDANCE WITH THE PROVISIONS OF THE THIRD FINAL PROVISION OF ROYAL DECREE 238/2026 OF 25 MARCH IMPLEMENTING THE MANDATORY ELECTRONIC INVOICING SYSTEM BETWEEN BUSINESS OWNERS AND PROFESSIONALS AND AMENDING THE REGULATION GOVERNING INVOICING OBLIGATIONS, APPROVED BY ROYAL DECREE 1619/2012 OF 30 NOVEMBER 2012.

Type of Report: ☐ Normal ☒ Abbreviated

TIMELINESS OF THE PROPOSAL

Table 1. Timeliness of the proposal

Indicator	**Detail**
Subject	This draft order aims to regulate the technical aspects of the public electronic invoicing solution, in accordance with the provisions of the third final provision, paragraph 1, of Royal Decree 238/2026 of 25 March 2026.
Objectives pursued	1. To define the features of the public electronic invoicing solution, such as invoice issuance and interconnection services, payment notification and invoice retrieval services, and the procedures for using the public solution in these cases. 2. To define the technical elements of the faithful copy submitted to the public solution, of electronic invoices issued or interconnected by it, including their unique coding, as well as of the messages communicating the payment statuses. 3. To specify the methods of authentication, identification and representation required to access the public solution.

CONTENT AND LEGAL ANALYSIS

Table 2. Content and legal analysis

Indicator	Detail
Type of regulation	Order
Structure of the regulation	The draft order contains the descriptive part, 10 articles, 1 additional provision and 1 final provision.

COMPLIANCE WITH THE DISTRIBUTION OF POWERS

It does not affect the distribution of powers between the State and the Autonomous Communities.

PROCEDURE

In accordance with the principle of transparency, prior to the drafting of the text of this Royal Decree, the prior public consultation, provided for in Article 133 of Law 39/2015 of 1 October 2015, has been confirmed through the web portal of the Ministry of Finance[1], in conjunction with Article 26(2) of Law 50/1997 of 27 November 1997 on the Government. This procedure began on 26 March 2025 and ended on 9 April 2025.

The draft ministerial order will be subject to the public consultation and information procedure, as well as to the mandatory report from the Technical General Secretariat of the Ministry of Finance, in accordance with Article 26(5), fourth paragraph, and Article 26(6) of Law 50/1997 of 27 November on the Government.

[1] https://www.hacienda.gob.es/sgt/normativadoctrina/proyectos/25032025-cpp-om-fe.pdf

IMPACT ANALYSIS

BUDGETARY IMPACT

From a budgetary perspective, the regulation does not affect the budgets of any public administration and therefore does not entail any revenue or expenditure:

☐ It affects the budgets of the State Administration.

☐ It affects the budgets of other Regional Administrations.

With respect to budgets, the regulation:

☐ Involves an expense.

☐ Involves an income.

It should be noted that the study of the budgetary impact of the regulations governing the Spanish electronic invoicing system was carried out during the administrative processing of Royal Decree 238/2026 of 25 March 2026. This draft order is limited to developing the aspects defined by that Royal Decree.

GENDER IMPACT

The regulation has the following gender impact: ☐ Negative ☒ Nil ☐ Positive

OTHER IMPACTS

The measures contained in this Ministerial Order are considered not to have other relevant impacts, whether social, environmental or concerning equal opportunities, non-discrimination and universal accessibility for persons with disabilities, children and adolescents, families, or in general economic matters.

EX POST EVALUATION

No ex post evaluation of this regulation is required, in accordance with the provisions of Article 28(2) of Law 50/1997 of 27 November 1997 on the Government, and Article 3 of Royal Decree 286/2017 of 24 March 2017 regulating the Annual Regulatory Plan and the Annual Regulatory Evaluation Report of the General State Administration and creating the Regulatory Planning and Evaluation Board, given the nature of this draft order.

ABBREVIATED REGULATORY IMPACT ANALYSIS REPORT OF THE DRAFT ORDER REGULATING THE PUBLIC ELECTRONIC INVOICING SOLUTION, IN ACCORDANCE WITH THE PROVISIONS OF THE THIRD FINAL PROVISION OF ROYAL DECREE 238/2026 OF 25 MARCH 2026 IMPLEMENTING THE MANDATORY ELECTRONIC INVOICING SYSTEM BETWEEN BUSINESS OWNERS AND PROFESSIONALS AND AMENDING THE REGULATION GOVERNING INVOICING OBLIGATIONS, APPROVED BY ROYAL DECREE 1619/2012 OF 30 NOVEMBER 2012.

In order to proceed with the processing of the draft, this abbreviated report is attached in accordance with the provisions of Royal Decree 931/2017 of 27 October 2017, which regulates the Regulatory Impact Assessment Report.

I. JUSTIFICATION FOR THE ABBREVIATED REPORT

For the purposes of processing the draft order, it was decided to draw up an abbreviated report, as this is an administrative regulation that is limited to setting out only those aspects mentioned in the first paragraph of the third final provision of Royal Decree 238/2026 of 25 March 2026, which implements the system of mandatory electronic invoicing between business owners and professionals and amends the Regulation governing invoicing obligations, approved by Royal Decree 1619/2012 of 30 November 2012, without extending its scope beyond these aspects.

In particular, that royal decree requires the head of the Ministry of Finance to regulate, by ministerial order, the technical elements necessary for the proper functioning of the public electronic invoicing solution, the forms of authentication, identification and representation to access that public solution, the specifications of the payment communication service for that solution, the terms of use of the UBL syntax in that regard, the unique encoding of electronic invoices and their insertion into invoice syntaxes, the communication between the public electronic invoicing solution and private invoicing platforms, as well as any other technical requirements that may be necessary for the proper implementation and maintenance of the public electronic invoicing solution.

There is a complete correspondence between the elements mentioned in the aforementioned final provision and those regulated in this draft order, thereby justifying the preparation of an abbreviated report.

II. TIMELINESS OF THE PROPOSAL.

1. Rationale.

The aim is to specify the technical aspects and specifications of the public electronic invoicing solution, referred to in first paragraph of the third final provision of Royal Decree 238/2026 of 25 March 2026 implementing the mandatory electronic invoicing system between entrepreneurs and professionals and amending the Regulation governing invoicing obligations, approved by Royal Decree 1619/2012 of 30 November 2012.

2. Objectives.

As indicated, the aim is to specify the technical aspects and specifications of the public electronic invoicing solution, as referred to in the first paragraph of the third final provision of Royal Decree 238/2026 of 25 March 2026. In this regard, for the public solution to function correctly, the following aspects must be clearly defined in the order:

- The services provided by the public electronic invoicing solution, such as invoice issuance and interconnection services, payment notification and invoice retrieval services, and the procedures for using the public solution in these cases.

- The technical details of the certified copy submitted to the public solution, of the electronic invoices issued or linked by the solution, including their unique coding, as well as the messages reporting the payment statuses.

- The methods of authentication, identification and representation required to access the public solution.

3. Adherence to the principles of good regulation.

As stated in its preamble, this draft order complies with the principles of good regulation set out in Article 129 of Law 39/2015 of 1 October 2015 on the Common Administrative Procedure of Public Administrations, namely the principles of necessity and effectiveness, since this regulation is necessary to enable the drafting of a regulatory provision.

The principle of proportionality is also complied with in so far as it contains the necessary regulation to achieve the objectives justifying its adoption.

Regarding the principle of legal certainty, the coherence of the text with the rest of the national legal system has been guaranteed, generating a stable, predictable, integrated, clear and certain regulatory framework that facilitates its knowledge and understanding and, consequently, the action and decision-making of the different parties affected without introducing unnecessary administrative burdens.

The principle of transparency, without prejudice to its official publication in the Official State Gazette, has been ensured by publishing the Draft Order and its corresponding Regulatory Impact Analysis Report on the website of the Ministry of Finance, so that it may be made known to all citizens during the public hearing and information procedure. Prior to this, a prior public consultation procedure was launched in order to allow all interested parties to contribute to submit contributions to the draft.

Finally, in relation to the principle of efficiency, efforts have been made to ensure that the regulation generates the least administrative burdens for citizens, as well as the lowest indirect costs, promoting the rational use of public resources and full respect for the principles of budgetary stability and financial sustainability.

III. CONTENTS.

The draft order contains an explanatory part, 10 articles, an additional provision and a final provision.

The explanatory part of the draft order refers to the regulation of electronic invoicing in Spain, outlining the regulatory steps taken prior to the approval of this draft order, and setting out the objectives of this regulation. This part briefly explains the main legal and regulatory provisions governing the Spanish electronic invoicing system, which are relevant to the approval of this Order.

Article 1 sets out the purpose of this Order, which is to define the technical and functional elements of the public electronic invoicing solution, as provided for in the first paragraph of the third final provision of Royal Decree 238/2026 of 25 March 2026.

The scope of application is defined in Article 2 by reference to the provisions of Article 3 of Royal Decree 238/2026 of 25 March 2026, subject to the exceptions and specific provisions set out in those provisions and in the specific regulations cited.

Article 3 sets out the content and key technical elements of the invoice issuance and interconnection service to be provided by the public solution. Specifically, it sets out the semantic model, syntax and minimum requirements for electronic invoices issued or exchanged via the public platform, as well as the rules regarding immediate availability to the Administration, cancellations, the prohibition of attachments and the submission of electronic signatures.

Article 4 sets out the technical requirements for a faithful copy, in particular its minimum content, identification as a copy, grounds for rejection, the procedure for removal from the register, and the prohibition on attaching annexes.

Article 5 regulates the procedure for the use of the public solution and for submitting faithful copies. For these purposes, the procedures for the issuance, interconnection and submission of faithful copies via web forms or web services are defined, together with the validation processes, the Administration's responses, and the exceptional time limits applicable in the event of technical issues.

Article 6 specifies the unique coding of invoices in accordance with the provisions of Article 7(5) of Royal Decree 238/2026 of 25 March 2026. To this end, it is envisaged that each invoice will have a unique code based on the concatenation of the issuer's tax identification number (NIF), invoice number, series and date of issue, in accordance with the defined UBL syntax.

The electronic payment communication service is defined and configured in Article 7 of the order. Specifically, it regulates the communication of invoice rejection, effective payment, collection, or non-payment of invoices, both by the recipient and, on a voluntary basis, by the issuer, as well as the content and syntax of such communications. Article 8 then sets out the procedure for the communication of payments, detailing the methods for submitting payment information, the requirements for identifying the invoice, the validation and response system, the time limits in the event of technical issues, and the possibility of cancelling erroneous reports.

Article 9, in turn, sets out the requirements and conditions for accessing the invoice retrieval service. In order to access this retrieval, private platforms are required to retrieve the invoice messages exchanged via the public solution, and automated access is regulated to ensure that invoices can be retrieved and made immediately available by platforms and recipients.

Finally, Article 10 sets out the authentication, identification and representation procedures required to access the public electronic invoicing system, including electronic certificates and, where applicable, the Cl@ve system, as well as the option to act through a representative in accordance with the relevant tax regulations.

The sole additional provision provides for the need for the public electronic invoicing solution to be made available on the electronic portal of the National Agency for Tax Administration at least two months before its first effective implementation.

For its part, the sole final provision determines the entry into force and production of effects of the ministerial order. It will enter into force on 1 October 2026. However, the deadlines provided for it to take effect are those provided for in the eighth final provision of Law 18/2022 of 28 September 2022 and the fourth final provision of Royal Decree 238/2026 of 25 March 2026.

IV. LEGAL ANALYSIS.

1. Legal basis and regulatory status.

The legal basis for this draft order is set out in various legal provisions. Firstly, in Article 2 bis of Law 56/2007 of 28 December 2007 on Measures to Promote the Information Society, specifically in paragraphs 1 and 2:

‘Article 2 bis. Electronic invoicing in the private sector.

For the purposes of this law:

1. All business owners and professionals must issue, send and receive electronic invoices in their commercial relationships with other business owners and professionals. The recipient and the issuer of the electronic invoices shall provide information on the invoice statements.
2. Technological solutions and platforms offered by companies providing electronic invoicing services to business owners and professionals must guarantee their interconnection and interoperability free of charge. Similarly, the electronic invoicing solutions and platforms developed in-house by issuing and receiving companies must comply with the same criteria for free interconnection and interoperability with other electronic invoicing solutions.

(…)”.

In that legal text, the twenty-first additional provision sets out the public electronic invoicing solution in detail:

‘Twenty-first additional provision. Public Electronic Invoicing Solution.

1. The National Agency for Tax Administration shall develop and manage, under the terms established by regulation, a public electronic invoicing solution which, for the purposes of Article 2 bis of this Law, provides the electronic invoicing services of those business owners or professionals who choose to do so and serves as a universal and mandatory repository for all electronic invoices issued, sent or received in accordance with this Law.
2. Invoicing platforms, solutions or systems used by entrepreneurs or professionals obliged to issue and receive electronic invoices, who do not use the public electronic invoicing solution, shall be obliged to send, simultaneously to their issuance, a faithful electronic copy of each invoice to the aforementioned public solution under the terms provided for by regulation.
3. Business owners or professionals receiving electronic invoices shall be obliged to communicate electronically to the public electronic invoicing solution the full payment of the invoices or their rejection, in the terms determined by regulation.

(…)”.

In addition, the seventh final provision of Law 18/2022 of 28 September 2022, on the creation and growth of companies, established the following:

‘Seventh final provision. Regulatory development.

The Government is authorised to issue regulations to implement the provisions of this law, within the scope of its powers.

In particular, in relation to the provisions of Article 12 of this Law, the Ministries of Economic Affairs and Digital Transformation and of Finance and Public Service, within the scope of their respective competences, will determine the technical and information requirements to be included in the electronic invoice for the purpose of verifying the date of payment and obtaining the average payment periods, the requirements of minimum interoperability between providers of technological solutions for electronic invoices, and the requirements of security, control and standardisation of the devices and IT systems that generate the documents.’

(…)”

Pursuant to that authorisation, Royal Decree 238/2026 of 25 March 2026 was adopted; the third final provision of which provides as follows:

‘Third final provision. Authorisation of regulatory development.

1. By order of the head of the Ministry of Finance, the technical elements necessary for the proper functioning of the public electronic invoicing solution shall be specified, along with the methods of authentication, identification and representation required to access said public solution, the specifications for the payment communication service to the solution, and the terms of use of the UBL syntax in this regard; the unique coding of electronic invoices and their inclusion in the invoice syntax, the communication between the public electronic invoicing solution and private invoicing platforms; as well as any other technical requirements that may be necessary for the proper implementation and maintenance of the public electronic invoicing solution.

(…)”.

For its part, the attribution of powers under which this rule is issued is based on the powers of the State laid down in Article 149(1) (13) of the Spanish Constitution, which grants the State exclusive competence for regulation of the bases and coordination of general planning of economic activity.’

2. Repeal of regulations.

The order does not repeal any regulations previously in force.

3. Entry into force and validity.

The Order shall enter into force on 1 October 2026. Its entry into force triggers the calculation of the time limits laid down in Royal Decree 238/2026 of 25 March 2026, specifically in the first to third transitional provisions, and in the fourth final provision.

On the one hand, in accordance with the eighth final provision of Law 18/2022 of 28 September 2022, the effective application of this royal decree shall be deferred in the following terms, counting from the entry into force of the ministerial order provided for in paragraph 1 of the third final provision:

a) Twelve months later, for business owners and professionals whose turnover, calculated in accordance with Article 121 of Law 37/1992 of 28 December 1992 on Value Added Tax, exceeded EUR 8 million during the immediately preceding calendar year; that is, on 1 October 2027.
b) 24 months later, for all other business owners and professionals, i.e. 1 October 2028.

In addition, the provisions of Articles 6, 8, 9 and 13, as regards the obligation of private electronic invoice exchange platforms to send a faithful copy of invoices, the interconnection obligations between those platforms, as well as the requirements required to operate as such under the Spanish electronic invoice system, will take effect for those operators twelve months after the entry into force of the aforementioned ministerial order implementing the public electronic invoicing solution, that is, on 1 October 2027.

On the other hand, three transitional arrangements are provided for:

❖ Subcontractors obliged to submit their electronic invoices to the main contractor through the Register referred to in paragraph 3 of the thirty-second additional provision of Law 9/2017 of 8 November 2017 on Public Sector Contracts, transposing into Spanish law

Directives 2014/23/EU and 2014/24/EU of the European Parliament and of the Council of 26 February 2014, shall have 24 months from the date of entry into force of this ministerial order to adapt compliance with this obligation to the electronic invoicing system governed by this regulation, which period shall expire on 1 October 2028.

❖ During the 12 months following the date on which this royal decree takes effect in relation to business owners and professionals whose volume of transactions, calculated in accordance with Article 121 of Law 37/1992 of 28 December 1992 on Value Added Tax, has exceeded EUR 8 million during the immediately preceding calendar year and who, in accordance with the eighth final provision of Law 18/2022 of 28 September 2022, are obliged to issue electronic invoices in their transactions with business owners and professionals, these electronic invoices must be accompanied by a document in PDF format that ensures their readability, except where the recipient of electronic invoices voluntarily and expressly agrees to receive them in their original format. That period shall run from 1 October 2027 to 1 October 2028.

❖ Furthermore, the provisions of Articles 10 and 12 concerning the obligation to provide information on invoice statuses shall apply to business owners and professionals who are natural persons or entities subject to the income allocation regime under Personal Income Tax, provided that their turnover, calculated in accordance with the provisions of Article 121 of Law 37/1992 of 28 December 1992 on Value Added Tax, did not exceed EUR 8 million during the immediately preceding calendar year, provided that 36 months have elapsed since the entry into force of this order. That period shall be deemed to have expired on 1 October 2029.

V. COMPLIANCE OF THE REGULATION WITH THE DISTRIBUTION OF POWERS.

This regulation conforms to the order of distribution of powers and is approved under the provisions of Article 149(1)(13) of the Spanish Constitution, which attributes to the State the exclusive competence for the regulation of the basic principles and coordination of general economic planning.

VI. DESCRIPTION OF THE PROCEDURE.

In accordance with the principle of transparency, prior to the drafting of the text of this Royal Decree, the prior public consultation, provided for in Article 133 of Law 39/2015 of 1 October 2015, has been confirmed through the web portal of the Ministry of Finance[2], in conjunction with Article 26(2) of Law 50/1997 of 27 November 1997 on the Government.

This procedure began on 26 March 2025 and ended on 9 April 2025, with 12 contributions received from different companies, associations and individuals:

- 7 companies.
- 3 business or professional associations.
- 2 private individuals.

The draft will subsequently be submitted to the Technical General Secretariat of the Ministry of Finance for its mandatory report, in accordance with the fourth paragraph of Article 26(5) of Law 50/1997 of 27 November on the Government.

VII. IMPACT ANALYSIS.

1. Budgetary impact.

The approval of the draft order does not entail any increase in public expenditure and, with regard to public revenue, it likewise has no impact thereon.

It should be noted that the study of the budgetary impact of the regulations governing the Spanish electronic invoicing system was carried out during the administrative processing of Royal Decree 238/2026 of 25 March 2026. This draft order is limited to developing the aspects defined by that Royal Decree. Specifically, this assessment can be found in section 6.3 of the Explanatory Report of this royal decree.

2. Gender impact.

[2] https://www.hacienda.gob.es/sgt/normativadoctrina/proyectos/25032025-cpp-om-fe.pdf

The amendment introduced by this order makes no distinction whatsoever on the basis of gender; therefore, in accordance with Article 19 of Organic Law 3/2007 of 22 March 2007, on effective equality between women and men, and Article 26(3)(f) of Law 50/1997 of 27 November 1997 on the Government, the gender impact is considered to be nil.

3. Other impacts.

3.1 Administrative burdens.

The resulting administrative burdens are a direct consequence of compliance with the regulations adopted at the regulatory level, given that this draft order constitutes an administrative regulation which implements the specific provisions set out in the first paragraph of the third final provision of Royal Decree 238/2026 of 25 March 2026.

The Regulatory Impact Assessment Report for the aforementioned royal decree provides a detailed analysis of the potential administrative burdens associated with the Spanish electronic invoicing system. Specifically, that analysis can be found in paragraph 6.4 of the aforementioned report. It is considered that this ministerial order does not impose any additional administrative burden beyond those assessed in this report.

3.2 Other Impacts.

The draft order is not considered to entail any overall economic impact other than that assessed in the Regulatory Impact Analysis Report for Royal Decree 238/2026 of 25 March 2026.

Furthermore, it is considered that the measures set out in this ministerial order do not give rise to any significant social or environmental impacts, or any significant effects in terms of equal opportunities, non-discrimination and universal accessibility for persons with disabilities, or in relation to children, young people or the family, other than those already examined in the aforementioned report