DOCUMENT SUBMITTED FOR PUBLIC CONSULTATION AND HEARING ON 17 APRIL 2026

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 SYSTEM OF MANDATORY ELECTRONIC INVOICING BETWEEN BUSINESSES AND PROFESSIONALS AND AMENDING THE REGULATIONS GOVERNING INVOICING OBLIGATIONS, APPROVED BY ROYAL DECREE 1619/2012 OF 30 NOVEMBER 2012.

I

Law 18/2022 of 28 September 2022 on business creation and growth aims to promote the creation of businesses and foster their growth, both through regulatory reform and the removal of barriers to economic activity, and through financial support for business growth.

Among the measures aimed at improving financial support for business growth, reducing late payments is identified as a key priority. For this, reliable information on actual payment times is required in order to design measures that encourage compliance with payment deadlines.

To this end, a number of regulatory changes have been introduced, notably the promotion and mandatory use of electronic invoicing in transactions between businesses and professionals. Specifically, Article 12 of Law 18/2022 of 28 September 2022 introduces this change by amending Article 2 bis of Law 56/2007 of 28 December 2007 on Measures to Promote the Information Society.

This requirement for electronic invoicing applies to all businesses and professionals who must issue, send and receive electronic invoices in their commercial dealings with other businesses and professionals. With regard to these electronic invoices, it is stipulated that information on the invoice status must also be provided. To that end, Article 2 bis provides that technological solutions and platforms offered by undertakings providing electronic invoicing services to businesses and professionals must ensure their interconnection and interoperability free of charge.

In relation to this obligation, the seventh final provision of Law 18/2022 of 28 September 2022 establishes that the regulatory development of Article 2 bis must regulate the technical and information requirements to be included in the electronic invoice for the purpose of verifying the payment date and obtaining the average payment periods, the requirements of minimum interoperability between providers of technological solutions of electronic invoices, and the requirements of security, monitoring and standardisation of the computer devices and systems that generate the documents. Specifically, this final provision stipulates that these technical requirements must take into account the current situation regarding the use of structured electronic invoices based on global standards, so as to minimise, insofar as possible, the compliance and adaptation burden on businesses that already use structured electronic invoices based on those standards.

Furthermore, Law 7/2024 of 20 December 2024, establishing a top-up tax to ensure a global minimum level of taxation for multinational groups and large-scale domestic groups, a tax on the net interest and commission income of certain financial institutions and a tax on liquids for e-cigarettes and other tobacco-related products, and amending other tax rules, introduces the twenty-first additional provision of Law 56/2007 of 28 December 2007, to regulate the so-called public solution of electronic invoicing.

This supplementary provision entrusts the National Agency for Tax Administration with the development and management, in accordance with the terms laid down by regulation, of a public electronic invoicing solution which, for the purposes of Article 2 bis of Law 56/2007 of 28 December 2007 provides electronic invoicing services for those businesses or professionals who so choose and serves as a universal and mandatory repository for all electronic invoices issued, sent or received in accordance with the aforementioned law.

Paragraph 2 of this additional provision also stipulates that the invoicing platforms, solutions or systems used by business owners 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.

Furthermore, paragraph 3 of the provision states that businesses 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.

The regulatory development of Article 2 bis and the twenty-first additional provision of Law 56/2007 of 28 December 2007 is found in Royal Decree 238/2026 of 25 March 2026 implementing the mandatory electronic invoicing system between businesses and professionals and amending the Regulation governing invoicing obligations, approved by Royal Decree 1619/2012 of 30 November 2012.

Article 3 of Royal Decree 238/2026 of 25 March 2026 defines the scope of application, establishing that businesses and professionals who, in accordance with the Regulation governing invoicing obligations approved by Royal Decree 1619/2012 of 30 November 2012, are obliged to issue and deliver invoices for the transactions they carry out in the course of their business or professional activity. They must do so in electronic format when the recipient of the transaction is a business operator or professional who has their place of business in Spain, or has a permanent establishment in Spain or, failing that, the place of their domicile or habitual residence, provided that the transactions are intended for said place of business, permanent establishment, domicile or habitual residence.

Article 5 of Royal Decree 238/2026 of 25 March 2026 sets out the basic characteristics of the Spanish electronic invoicing system, which will consist of private electronic invoice exchange platforms and the public electronic invoicing solution.

In this regard, Article 6 of Royal Decree 238/2026 of 25 March 2026 lists the obligations of the parties involved in the system: businesses and professionals are required to issue electronic invoices to their business and professional clients and to receive them from their suppliers via private electronic invoice exchange platforms, through the public electronic invoicing solution, or by combining both methods.

Additionally, Article 6 establishes that businesses or professionals who are obliged to issue invoices but do not use the public electronic invoicing solution to issue their invoices must simultaneously send a faithful electronic copy of each invoice in UBL (Universal Business Language) syntax to the public solution at the time of issuance. These copies must contain the information of all the concepts of the original electronic invoices that have equivalent semantic correspondence and are contemplated in the syntax of the public electronic invoicing solution, complying in any case with the minimum content provided for in the Regulation governing invoicing obligations approved by Royal Decree 1619/2012 of 30 November 2012.

Article 11 of Royal Decree 238/2026 of 25 March 2026 describes the characteristics of the public electronic invoicing solution as a basic alternative invoicing platform that provides simple and affordable access to these services for small and medium-sized enterprises (SMEs) and professionals, and whose development and management is the responsibility of the National Agency for Tax Administration. Consequently, the public solution functions to make it easier for businesses to comply with the obligation to issue electronic invoices, as well as to receive invoices through its role as an interconnection between platforms in the cases provided for in Article 6 of the Royal Decree.

Finally, the public electronic invoicing solution also serves to receive information on the payment of electronic invoices issued under the obligation set out in Article 2 bis of Law 56/2007 of 28 December 2007, with the primary objective of monitoring payment deadlines for the purpose of controlling late payments as provided in Article 12 of Royal Decree 238/2026 of 25 March 2026.

As stipulated in Law 56/2007 of 28 December 2007 and Royal Decree 238/2026 of 25 March 2026, access to the public solution and its various uses shall be free of charge for users.

This ministerial order implements the regulatory provisions set out in paragraph 1 of the third final provision of Royal Decree 238/2026 of 25 March 2026 which entrusts the Minister of Finance with this responsibility and empowers them to regulate all technical aspects of the public electronic invoicing solution. Consequently, this order sets out the technical requirements necessary for the proper functioning of the public electronic invoicing solution, specifically to ensure the issuance and interconnection of electronic invoices. The document also sets out the methods of authentication, identification and representation required to access the public solution; the specifications for the payment communication service to the public solution; the unique coding of electronic invoices and their inclusion in invoice syntaxes; communication between the public electronic invoicing solution and private invoicing platforms; as well as additional details that need to be specified to ensure the proper functioning and use of the public electronic invoicing solution.

For the purposes of this regulatory development, the interconnection function of the public electronic invoicing solution shall be understood to mean both the ability to facilitate the exchange of electronic invoices between private platform operators in accordance with the provisions of Article 8.2 of Royal Decree 238/2026 of 25 March 2026 and the functionality consisting of making electronic invoices and their statuses available, allowing for their access, consultation and retrieval.

Upon the entry into force of this ministerial order, the time limits set out in the eighth final provision of Law 18/2022 of 28 September 2022, and in the first to third transitional provisions and the fourth final provision of Royal Decree 238/2026 of 25 March 2026 shall begin to run.

II

This Order consists of 10 articles, 1 additional provision, 1 final provision and 2 annexes.

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 paragraph 1 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 referred to therein.

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 interconnected via the public platform, as well as the rules regarding immediate availability to the public administration, notification of cancellations, the prohibition of attachments and the submission of electronic signatures.

Article 4 of this order sets out the technical requirements for a true copy, in particular its minimum content, identification as a copy and the prohibition on including annexes.

Article 5 regulates the procedure for the use of the public solution and the transmission of faithful copies. For these purposes, this document sets out the procedures for issuing, interconnecting and forwarding certified copies via web forms or web services, the validation processes, the Administration’s responses, the grounds for rejection and the exceptional time limits 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 set of values of the issuer’s tax identification number, 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 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 reporting 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 sets out the requirements and conditions for accessing the invoice retrieval service. In order to access this retrieval service, private platforms are required to retrieve the invoice messages exchanged via the public solution, and automated access is regulated to enable platforms and recipients to retrieve and make invoices available immediately.

Finally, Article 10 sets out the authentication, identification and representation procedures required to access the public electronic invoicing solution, 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 legislation.

The sole additional provision provides for the need for the public electronic invoicing solution to be made available at the headquarters 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 application 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 and the fourth final provision of Royal Decree 238/2026 of 25 March 2026.

III

In accordance with the provisions of the Common Administrative Procedure of Public Administrations Law 39/2015 of 1 October 2015, the drafting of this Order has been carried out in accordance with the principles of necessity, effectiveness, proportionality, legal certainty, transparency and efficiency.

The principles of necessity and legal effectiveness are satisfied, as this constitutes the implementation of a legal and regulatory provision and is the appropriate instrument for such implementation.

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 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.

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.

In accordance with the provisions of the twenty-first additional provision of Law 56/2007 of 28 December 2007, the processing of personal data arising from the management of the public electronic invoicing solution is subject to Regulation (EU) 2016/679 of the European

Parliament and of the Council of 27 April 2016, on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation), and to Organic Law 3/2018 of 5 December 2018 on the Protection of Personal Data and the Guarantee of Digital Rights, as well as the specifications required for these purposes.

Furthermore, the public electronic invoicing solution will comply with the provisions of the National Security Framework, and the measures and requirements set out in that framework will apply.

This ministerial order has been subject to the procedure provided for in Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical standards and regulations on Information Society services, as well as the provisions of Royal Decree 1337/1999 of 31 July 1999 regulating the provision of information in the field of technical standards and regulations and of regulations on Information Society services.

This ministerial order is issued pursuant to the powers conferred by paragraph 1 of the third final provision of Royal Decree 238/2026 of 25 March 2026.

By virtue whereof, I decree:

Article 1.*Purpose.*

The purpose of this order is to regulate the technical and functional elements of the public electronic invoicing solution provided for in paragraph 1 of the third final provision of Royal Decree 238/2026 of 25 March 2026 implementing the mandatory electronic invoicing system between businesses and professionals and amending the Regulation governing invoicing obligations, approved by Royal Decree 1619/2012 of 30 November 2012.

Article 2.*Scope of application.*

The scope of application of this order shall be as set out in Article 3 of Royal Decree 238/2026 of 25 March 2026 without prejudice to the exceptions or particularities provided for in Article 4, the second additional provision of the same royal decree and paragraph 7 of the twenty-first additional provision of Law 56/2007 of 28 December 2007 on Measures to Promote the Information Society Stimulus.

Article 3.*Invoice issuance and interconnection services of the public electronic invoice solution. Content and technical elements.*

1.Electronic invoices issued or exchanged using the public electronic invoicing solution must comply with the EN 16931 semantic data model of the European Committee for Standardisation, using the UBL (Universal Business Language) syntax.The technical and volumetric specifications shall be those set out on the website of the National Agency for Tax Administration.

2.In cases where the public electronic invoicing solution acts as a means of issuing or generating invoices, in accordance with the provisions of the first additional provision of Royal Decree 238/2026 of 25 March 2026 the content of the electronic invoice shall comply with the elements defined in Annex I to this order, which specifies the content of the invoices in accordance with the Regulation governing invoicing obligations, approved by Royal Decree 1619/2012 of 30 November 2012.

3.In cases where the public electronic invoicing solution acts as a means of interconnection, the electronic invoice shall contain, at a minimum, the elements defined in Annex I to this order, which specify the content of invoices in accordance with the provisions of Royal Decree 1619/2012 of 30 November 2012.These interconnected invoices may include content additional to that set out in Annex I, provided it complies with the requirements established in the first paragraph and therefore complies with the EN 16931 semantic data model of the European Committee for Standardisation under the UBL syntax.

4.Electronic invoices issued or exchanged via the public electronic invoicing solution are immediately available to the authorities; therefore, there is no need to submit a true copy of them.

5.In cases where the invoice issued or interconnected is found to be invalid because it does not correspond to the documented transaction, it may be cancelled in the public electronic invoicing solution, with full traceability of such cancellation in all cases.The cancellation message must comply with the specifications set out on the website of the National Agency for Tax Administration.

6.Electronic invoices issued or interconnected through the public electronic invoicing solution may not include other integrated or embedded files.

Notwithstanding the foregoing, electronic invoices interconnected through the public electronic invoicing solution may be submitted together with the electronic signature.

Article 4.*Technical details of the true copy submitted to the public electronic invoicing solution.*

1.The platforms, solutions, or invoicing systems used by businesses or professionals required to issue and receive electronic invoices, who choose not to use the public electronic invoicing solution for issuing or interconnecting, must send a true electronic copy simultaneously with the issuance of the electronic invoice to the public electronic invoicing solution, under the terms set out in Article 6.(2) of Royal Decree 238/2026 of 25 March 2026.

2.True copies must contain the information of the items from the original electronic invoices that have equivalent semantic correspondence and are included in the syntax of the public electronic invoicing solution and must always comply with the minimum content requirements regulated by Royal Decree 1619/2012 of 30 November 2012 and aligned with the elements set out in Annex I. The technical specifications and maximum size for these true copies shall be those published on the website of the National Agency for Tax Administration.

3.The true copy of the invoice must be identified as such in the element or field called “original or copy” in Annex I to this order.

4.True copies submitted to the public electronic invoicing solution may not include other integrated or embedded files.

Article 5.*Procedure for the use of the public electronic invoicing solution as a means of issuing or interconnecting invoices and sending true copies.*

1.In cases where the public electronic invoicing solution acts as the invoicing method, the invoice must be issued using the electronic invoice generation form.Issuance will be enabled on an individual basis and will offer the functions provided for in the first additional provision of Royal Decree 238/2026 of 25 March 2026.

These systems will be enabled on the website of the National Agency for Tax Administration.

2.In cases where the public electronic invoicing solution acts as a means of interconnection, this must be carried out using the web services enabled for that purpose.

3.True copies must be submitted via the online service referred to in the previous paragraph, accompanied by the identification details specified in Article 4(3) of this order, in order for them to be treated as true copies.

4.In the case of submission via the web service referred to in paragraphs 2 and 3, electronic invoices and true copies shall undergo a validation process covering syntax, semantics and the specifications set out in Articles 3 and 4, respectively.

Following this validation, the National Agency for Tax Administration will issue a response message containing a list of the invoices or certified copies that have been accepted or, where applicable, a list of the submissions that have been rejected due to errors, together with an explanation of the reason why they have been classified in this way.

In the event that the web form provided for in paragraph 1 is used, the response of the National Agency for Tax Administration shall be issued individually for each invoice prior to its issuance.

Once the document has been sent, the public electronic invoicing solution will provide an acknowledgement of receipt, including the relevant secure verification code.

5.Submissions of true copies of electronic invoices will be rejected if a true copy is already on record in the public electronic invoicing solution, as well as in cases where an original electronic invoice issued or exchanged using the public electronic invoicing solution is on record.

Where the public electronic invoicing solution is used as an interconnection platform and a true copy of the original electronic invoice has already been submitted to it, the true copy must be cancelled beforehand. Electronic invoices for which an original electronic invoice has already been recorded—issued or exchanged using the public electronic invoicing solution—will also be rejected.

For the purposes of the preceding paragraphs, original electronic invoices and true copies shall be identified by their unique code, regulated in Article 6.

In cases where the original electronic invoice is found to be invalid because it does not correspond to the documented transaction, a true copy of it may be removed from the public electronic invoicing solution, with the removal being fully traceable in all cases.The cancellation message must comply with the specifications set out on the website of the National Agency for Tax Administration.

6.In cases where, for technical reasons, it is not possible to use the public electronic invoicing solution, electronic invoices and certified copies may be submitted within four days of the technical issue being resolved.

Article 6.*Unique coding of electronic invoices within the public electronic invoicing solution and inclusion in the invoice syntax.*

The unique code of the invoice shall be defined by the concatenation of the set of values corresponding to the issuer's tax identification number, invoice number, series of the invoice and date of issue, as specified in Annex I.

Article 7.*Electronic service for communicating payments to the public electronic invoicing system.*

1.The invoice recipient must, where applicable, notify the issuer of any rejection of the invoice, the date on which the invoice was paid in full, and the due date for payment. It may also state the date of receipt of the goods or the provision of the services, or the date of receipt of the invoice, where any of these is relevant in accordance with the provisions of Article 4 of Law 3/2004 of 29 December 2004, establishing measures to combat late payment in commercial transactions or in the specific regulations applicable, in accordance with the terms set out in Article 12(1) and (3) of Royal Decree 238/2026 of 25 March 2026.

2.The issuer of the invoice may provide information regarding the collection or non-payment of invoices, as well as any discrepancies regarding the dates stated in the payment notification provided by the recipient, in accordance with the provisions of Article 12(4) of Royal Decree 238/2026 of 25 March 2026.

3.The content of these communications shall be as set out in Annex II to this order, and they must comply with the UBL syntax, in accordance with the technical specifications and data limits published on the website of the National Agency for Tax Administration..

Article 8.*Procedure for the use of the Electronic service for communicating payments to the public electronic invoicing system.*

1.The information associated with the payment of the invoice provided for in Article 7 may be sent through one of the following methods:

a)Through web services.

b)Through the use of the form for reporting invoice statuses. The submission of information will be enabled individually for each invoice and will offer the functions provided for in the first additional provision of Royal Decree 238/2026 of 25 March 2026.

These submissions systems will be enabled on the website of the National Agency for Tax Administration.

2.In the case provided for in paragraph 1(a), prior identification of the invoice with its unique coding in accordance with Article 6 shall be required.

3.The National Agency for Tax Administration shall issue a response message containing the list of accepted payment communications or, where appropriate, a list of the submissions that have been rejected due to errors, together with an explanation of the reason why they have been classified in this way.

Where the online form referred to in paragraph 1(b) is used, the National Agency for Tax Administration will issue a separate response for each submission.

Once the document has been sent, the public electronic invoicing solution will provide an acknowledgement of receipt, including the relevant secure verification code.

4.In cases where, for technical reasons, it is not possible to use the public electronic invoicing solution to send these notifications, the information relating to the payment of invoices may be submitted within four days of the technical issue being resolved.

5.In cases where the notification is found to be invalid or incorrect because it does not correspond to the information provided, it may be cancelled via the public electronic invoicing platform, with full traceability of such cancellation in all cases. The cancellation message must comply with the specifications set out on the website of the National Agency for Tax Administration.

Article 9.*Invoice retrieval service for the public electronic invoicing solution.*

1.In accordance with the provisions of Article 8.2 of Royal Decree 238/2026, of 25 March, private platforms that exchange electronic invoices using the public electronic invoicing solution, will be obliged to recover the exchanged electronic invoice messages, complying with the requirements of representation and identification provided for in Article 10.

2.Private electronic invoicing platforms should automate access to the public electronic invoicing solution to retrieve invoices received from their clients and make them available to those clients immediately. The characteristics of this access will be those determined on the website of the National Agency for Tax Administration.

3.The recipient of the invoices may retrieve invoices they have received at any time, either directly or through automated access to the public electronic invoicing solution. The characteristics of this access will be those determined on the website of the National Agency for Tax Administration.

Article 10.*Methods of authentication, identification and representation for accessing the public electronic invoicing solution.*

1.The use of the public electronic invoicing solution will require the sender to be electronically authenticated and identified using the electronic certificates valid at that time on the website of the National Agency for Tax Administration. In addition, these electronic certificates must comply with the conditions laid down in the legislation in force at any time as regards the minimum attributes to be included in qualified electronic certificates and the mechanisms for verifying their validity and contents within Public Administrations.

Where the form for generating electronic invoices or for communicating payments of the public electronic invoicing solution is used, the sender may also use the Cl@ve system as a means of authentication and identification, as regulated by Order PRE/1838/2014, which establishes the common platform of the State Administrative Public Sector for identification, authentication and electronic signature.

2.The public electronic invoicing solution may be used by the business, professional or taxable person required to issue the invoice or by a third party acting on their behalf, in accordance with the provisions of Articles 79 to 81, both inclusive, of the General Regulation on the actions and procedures for the management and inspection of taxes and the implementation of the common rules on procedures for the application of taxes, approved by Royal Decree 1065/2007 of 27 July, and in Order HAC/1398/2003 of 27 May, laying down the cases and conditions under which social cooperation in the management of taxes may be implemented, and expressly extends to the electronic submission of certain forms of tax returns and other tax documents.

Where the form for generating electronic invoices or for communicating payments of the public electronic invoicing solution is used by a third party on behalf of the business owner, professional or taxable person required to issue the invoice, that third party must be an authorised representative in accordance with the provisions of Articles 79 to 81, inclusive, of Royal Decree 1065/2007 of 27 July 2007.

The third party must also be authorised in accordance with the terms of the preceding paragraph in order to access the received-invoice retrieval service provided for in Article 9, either directly or through automated access.

Sole additional provision. *Entry into operation of the public electronic invoicing solution.*

The public electronic invoicing solution must be available to businesses and professionals required to issue and receive electronic invoices at least two months before the first effective implementation of this order, in accordance with the sole final provision.

Sole final provision. *Entry into force and legal effect*

This ministerial order will come into force on 1 October 2026, at which point the time limits set out in Law 18/2022 of 28 September 2022 on the creation and growth of businesses, and in the first to third transitional provisions and the fourth final provision of Royal Decree 238/2026 of 25 March 2026 will begin to run.

ANNEX I

CONTENT AND STRUCTURE OF THE FIELDS IN THE ELECTRONIC INVOICE IN ACCORDANCE WITH THE UBL MODEL AND EN 16931.

Electronic invoices and true copies which, in compliance with the provisions of this order, are transmitted to the National Agency for Tax Administration must contain at least, in the terms established in Articles 7(1) and 11(2) and 11(3) of Royal Decree 238/2026 of 25 March 2026 implementing the mandatory electronic invoicing system between businesses and professionals and amending the Regulation governing invoicing obligations, approved by Royal Decree 1619/2012 of 30 November 2012 the information shown below.

REGISTRATION FIELDS AND FUNCTIONAL SPECIFICATIONS OF THE ELECTRONIC INVOICE AND TRUE COPIES SUBMITTED TO THE PUBLIC ELECTRONIC INVOICING SOLUTION.

Each information element or group of information elements constituting the semantic data model of the main elements of an electronic invoice is defined in the rows of the following table, with each column containing the following information:

- ID: identifier of the information element (BT – Business Term) and group of information elements (BG – Business Term Group), as defined in EN 16931.In the case of fields not expressly defined in EN 16931, they are identified with the codes BT-ES and BG-ES, respectively.

- Level: indicates the level at which the data element is used in the model:

+: First level of the model;

++: Second level of the model. The information element or group of information elements is part of a group of information elements defined at the first level of the model;

+++: Third level of the model. The information element or group of information elements is part of a group of information elements defined at the second level of the model;

++++: Fourth level of the model. The information element or group of information elements is part of a group of information elements that are defined at the third level of the model.

- Cardinality: this is used to indicate whether an information element or group of information elements is mandatory or optional, and whether it can be repeated. The following cardinalities could apply:

1..1:mandatory, non-repeating element.

1..n: mandatory, repeating element.

0..1:conditional, non-repeating element.

0..n: conditional, repeating element.

- Business term: the name of the information element or group of information elements used in the electronic invoice model.

- Description: description of the semantic meaning of the information element.

- Semantic data type: data format applicable to the information element.

- UBL path: an expression that identifies an element or attribute within the XML structure of the UBL electronic invoice document, in its latest approved version. It will only be specified in those fields that do not have a business term defined in EN 16931.

ID	Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
BT-1	+	1..1	Invoice number and series:	Number and series identifying the issued invoice.	Identifier	
BT-ES-1	+	1..1	Original or copy	It shall use one of the following values: True: copy. False: original.	Indicator	/in:Invoice/cbc:CopyIndicator
BT-2	+	1..1	Invoice issue date	Date on which the invoice was issued.	Date	
BT-166	+	0..1	Invoice issue time	Time at which the invoice was issued	Time	
BT-3	+	1..1	Invoice type code	Commercial invoices are defined in accordance with the codes set out in UNTDID 1001.Only the values defined in list L1 may be used. Invoices issued with codes 384 and 471 will include the relevant extension for corrective invoices.	Code (L1)	
BT-5	+	1..1	Invoice currency code	The currency in which all invoice amounts are stated, except for those fields where it is expressly stated that they must be stated in Euros. The codes are defined in ISO Standard 4217 "Codes for the representation of currencies and funds".	Code	
BT-6	+	0..1	VAT accounting currency code	Where the invoice currency is not the Euro, the Euro must be specified as the VAT accounting currency. Required value: use “EUR”.	Code	
BT-7	+	0..1	Date of performance of the transactions	Date on which the transaction was carried out when different from the invoice issue date.	Date	
BT-9	+	0..1	Payment due date	Payment due date, calculated in accordance with the provisions of Article 4 of Law 3/2004 of 29 December 2004, which establishes measures to combat late payment in commercial transactions, or in accordance with any specific applicable regulations.	Date	
BT-10	+	0..1	Buyer reference	An identifier assigned by the buyer to specify internal invoice routing.	Text	
BT-20	+	0..1	Payment conditions	Description of the payment terms to be applied to the amount payable.	Text	
BG-ES-1	+	0..1	CORRECTED DATA	This group contains data relating to the type of corrective invoice issued and the correction method used.		/in:Invoice/ext:UBLExtensions/ ext:UBLExtension/ext:ExtensionContent/ aeat:Extension/aeat:Correction

ID	Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
BT-ES-2	++	1..1	Corrective invoice management extension identifier	Fixed value used to identify the invoice extension: urn:aeat:names:specification:ubl:schema:ext:id:RECT		/in:Invoice/ext:UBLExtensions/ ext:UBLExtension/cbc:ID
BT-ES-2	++	1..1	Type of corrective invoice	Corrective invoices (invoice type code 384 and 471) shall use the values defined in list L2.A.	Code (L2.A)	/in:Invoice/ext:UBLExtensions/ ext:UBLExtension/ext:ExtensionContent/ aeat:InvoiceExtension/aeat:Correction/ aeat:Category
BT-ES-3	++	1..1	Corrective invoice method	Code specifying the correction method used. Values defined in List L2.B shall be used.	Code (L2.B)	/in:Invoice/ext:UBLExtensions/ ext:UBLExtension/ext:ExtensionContent/ aeat:InvoiceExtension/aeat:Correction/ aeat:Method
BG-ES-2	++	0..1	CORRECTED AMOUNTS	This section includes the corrected amounts in relation to the original invoice, in cases where the original invoice is replaced and a single invoice with the correct amounts is issued, including information here about the corrected amounts.		/in:Invoice/ext:UBLExtensions/ ext:UBLExtension/ext:ExtensionContent/ aeat:InvoiceExtension/aeat:Correction/ aeat:Amounts
BT-ES-4	+++	1..1	Corrected taxable base	Taxable base of the corrective invoice.	Amount	/in:Invoice/ext:UBLExtensions/ ext:UBLExtension/ext:ExtensionContent/ aeat:InvoiceExtension/aeat:Correction/ aeat:Amounts/ aeat:TaxableAmountAdjustment
BT-ES-5	+++	0..1	Corrected amount	Amount charged on the corrective invoice.	Amount	/in:Invoice/ext:UBLExtensions/ ext:UBLExtension/ext:ExtensionContent/ aeat:InvoiceExtension/aeat:Correction/ aeat:Amounts/ aeat:TaxAmountAdjustment
BT-ES-6	+++	0..1	Corrected surcharge amount	Equivalent surcharge amount on the corrective invoice.	Amount	/in:Invoice/ext:UBLExtensions/ ext:UBLExtension/ext:ExtensionContent/ aeat:InvoiceExtension/aeat:Correction/ aeat:Amounts/ aeat:EquivalenceSurchargeTaxAmountAdjustment

ID	Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
BG-1	+	0..n	INVOICE NOTE	Group of business terms containing text notes relevant to the invoice.		
BT-21	++	0..1	Invoice note code	Code identifying the typology of the invoice note. The values defined in UNTDID 4451 shall be used.	Code	
BT-22	++	1..1	Invoice note	Description of the subject matter of the invoice.	Text	
BG-2	+	1..1	PROCESS CONTROL	A set of business terms that provide information about the business process and rules applicable to the Invoice document.		
BT-23	++	1..1	Business process type	Shall use the value: urn:aeat:names:specification:ubl:schema:B2B	Text	
BT-24	++	1..1	Specification identifier	Shall use the value: urn:cen.eu:en16931:2026#compliant#urn:aeat.es:CIUS-ES-SPFE:1.0.0	Identifier	
BG-4	+	1..1	SELLER INFORMATION	Group of business terms that provide information about the seller.		
BT-27	++	1..1	Seller name or company name	Seller full name or company/legal name.	Text	
BT-32	++	1..1	Seller tax identifier	Seller tax identification number (NIF).	Identifier	
BT-33	++	0..1	Additional legal information relating to the seller	Additional relevant legal information relating to the seller.	Text	
BT-ES-7	++	1..1	Tax type	Mandatory field: use “VAT”.	Indicator	/in:Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cac:TaxScheme/cbc:ID
BG-5	++	1..1	SELLER POSTAL ADDRESS	Group of business terms providing information about the seller's address.		
BT-35	+++	1..1	Address of the seller	The seller’s address must be provided, including the type of road, the full name of the road, the type of numbering system used for the road, and the address number or kilometre marker.	Text	
BT-37	+++	0..1	Seller town	The name of the town must be entered. This field will be mandatory if the seller’s postal address is in Spain.	Text	
BT-38	+++	0..1	Seller postcode	The postcode corresponding to the address will be recorded. This field will be mandatory if the seller’s postal address is in Spain.	Text	

ID	Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
BT-39	+++	0..1	Seller province	The province will be recorded. This field will be mandatory if the seller's postal address is in Spain.	Text	
BT-40	+++	1..1	Seller country code	The list of valid countries can be found in EN ISO 3166-1 'Codes for the representation of the names of countries and their subdivisions'.	Code	
BG-6	++	0..1	SELLER CONTACT DETAILS	A group of business terms providing the contact details of the seller.		
BT-42	+++	0..1	Seller contact telephone number	Seller contact telephone number	Text	
BT-43	+++	0..1	Seller's e-mail address	Seller's contact e-mail address	Text	
BG-7	+	1..1	DETAILS OF PURCHASER	A set of business terms providing information about the buyer.		
BT-44	++	1..1	Buyer name	Buyer full name or business name.	Text	
BT-48	++	1..1	Buyer VAT identification number	Buyer tax identification number (NIF/NIE).	Identifier	
BT-ES-8	++	1..1	Tax type	Mandatory field: use "VAT".	Indicator	/in:Invoice/ cac:AccountingCustomerParty/ cac:Party/cac:PartyTaxScheme/ cac:TaxScheme/cbc:ID
BT-ES-9	++	0..1	Recipient of the invoice within the buyer's organisation - Department	Department to which the invoice is addressed, within the buyer's organisation.Mandatory attributes: use "schemeName=\"Organo\"	Text	/in:invoice/ cac:AccountingCustomerParty/ cac:Party/cac:PartyIdentification/cbc:ID
BT-ES-10	++	0..1	Recipient of the invoice within the buyer's organisation - Unit	Subdivision of the department to which the invoice is addressed, within the buyer's organisation.Mandatory attributes: use "schemeName=\"Unidad\"	Text	/in:invoice/ cac:AccountingCustomerParty/ cac:Party/cac:PartyIdentification/cbc:ID
BT-ES-11	++	0..1	Recipient of the invoice within the buyer's organisation - Office	Subdivision of the invoice recipient unit, within the buyer's organisation. Mandatory attributes: use "schemeName="Office""	Text	/in:invoice/ cac:AccountingCustomerParty/ cac:Party/cac:PartyIdentification/cbc:ID
BG-8	++	1..1	BUYER POSTAL ADDRESS	A group of business terms providing information about the postal address of the buyer		

ID	Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
BT-50	+++	1..1	Buyer address line 1	The buyer’s address must be provided, including the type of road, the full name of the road, the type of numbering system used for the road, and the address number or kilometre marker.	Text	
BT-52	+++	0..1	Buyer town	The name of the town must be entered. This field will be mandatory if the buyer’s postal address is in Spain.	Text	
BT-53	+++	0..1	Buyer’s postcode	The postcode corresponding to the address will be recorded. This field will be mandatory if the buyer’s postal address is in Spain.	Text	
BT-54	+++	0..1	Buyer country subdivision	The province will be recorded. This field will be mandatory if the buyer’s postal address is in Spain.	Text	
BT-55	+++	1..1	Buyer country code	The list of valid countries can be found in EN ISO 3166-1 ‘Codes for the representation of the names of countries and their subdivisions’.	Code	
BG-9	++	0..1	BUYER CONTACT	A group of business terms providing relevant contact information of the buyer.		
BT-57	+++	0..1	Buyer contact telephone number	Buyer contact telephone number.	Text	
BT-58	+++	0..1	Buyer e-mail address	Buyer contact e-mail address	Text	
BG-ES-3	+	0..n	THIRD PARTY DETAILS	Information relating to a third party. This group of business terms is mandatory when a third party physically issues the invoice instead of the party with an obligation to do so, in accordance with Article 5 of the Regulation governing invoicing obligations, approved by Royal Decree 1619/2012 of 30 November.		/in:Invoice/cac:AccountingSupplierParty/cac:Party/cac:ServiceProviderParty
BT-ES-12	++	1..1	Taxpayer’s identification number (NIF) of the third party	Reported third party tax identification number (NIF).	identifier	/in:Invoice/cac:AccountingSupplierParty/cac:Party/cac:ServiceProviderParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID
BT-ES-13	++	1..1	Tax type	Mandatory field: use “VAT”.	Indicator	/in:Invoice/cac:AccountingSupplierParty/cac:Party/cac:ServiceProviderParty/cac:Party/cac:PartyTaxScheme/cac:TaxScheme/cbc:ID

ID	Level	Cardina lity	Business Term (BT)	Description	Semantic Data Type	UBL Path
BT-ES-14	++	1..1	Name of company name of third party	Full name or business name of informed third party.	Text	/in:Invoice/cac:AccountingSupplierParty/ cac:Party/cac:ServiceProviderParty/ cac:Party/cac:PartyName/cbc:Name
BT-ES-15	++	1..1	Third party types	Code defining the type of informed third party. In the case of a third party who physically issues the invoice in place of the seller, the code "ThirdPartyInvoicing" must be used.	Code	/in:Invoice/cac:AccountingSupplierParty/ cac:Party/cac:ServiceProviderParty/ cac:Party/cac:ThirdPartyInvoicing/ cbc:ServiceTypeCode
BG-3	+	0..n	REFERENCE TO A PREVIOUS INVOICE	Information relating to one or more previously issued invoices that are associated with the invoice being issued.		
BT-25	++	1..1	Invoice number and series	The invoice number and series identifying the referenced or replaced invoice.	Document reference	
BT-26	++	1..1	Date of issue of the referenced invoice	Date of issue of the referenced of replaced invoice.	Date	
BG-20	+	0..n	DOCUMENT-LEVEL DISCOUNTS	A group of business terms providing information on discounts applicable to the entire invoice.		
BT-ES-16	++	1..1	Discount indicator	Mandatory value: use “false”.	Text	/in:Invoice/cac:AllowanceCharge/ cbc:ChargeIndicator
BT-92	++	1..1	Document-level discount amount	Amount of the discounts applicable to the invoice, excluding VAT.	Amount	
BT-95	++	1..1	VAT category code for the discount at document level	Coded identification of the VAT category applicable to the discount defined at document level. The values defined in UNTDID 5305, included in list L4, shall be used.	Code (L4)	
BT-96	++	0..1	VAT rate for the discount at document level	VAT rate, expressed as a percentage, applicable to the discount defined at document level.	Percentage	
BT-ES-17	++	1..1	Tax type	Mandatory field: use “VAT”.	Indicator	/in:Invoice/cac:AllowanceCharge/ cac:TaxCategory/cac:TaxScheme/cbc:ID
BT-97	++	1..1	Document level discount reason	The reason for the reduction, defined at document level and expressed as text.	Text	
BG-21	+	0..n	DOCUMENT-LEVEL CHARGES	A group of business terms that provide information on charges and taxes other than VAT and that apply to the invoice as a whole.		

ID	Level	Cardina lity	Business Term (BT)	Description	Semantic Data Type	UBL Path
BT-ES-18	++	1..1	Charge indicator	Mandatory value: use “true”.	Text	/in:Invoice/cac:AllowanceCharge/ cbc:ChargeIndicator
BT-99	++	1..1	Amount of document-level charge	Amount of charge applicable to the invoice, excluding VAT.	Amount	
BT-102	++	1..1	VAT category code for the charge at document level	Coded identification of the VAT category applicable to the charge defined at invoice level. The values defined in UNTDID 5305, included in list L4, shall be used.	Code	
BT-103	++	0..1	VAT rate of document-level charge	VAT rate, expressed as a percentage, that applies to the charge defined at invoice level.	Percentage	
BT-ES-19	++	1..1	Tax type	Mandatory field: use “VAT”.	Indicator	/in:Invoice/cac:AllowanceCharge/ cac:TaxCategory/cac:TaxScheme/cbc:ID
BT-104	++	1..1	Document level charge reason	The reason for the charge, defined at invoice level and expressed as text.	Text	
BG-22	+	1..1	TOTALS AT DOCUMENT LEVEL	Group of business terms that provide the monetary totals of the invoice.		
BT-106	++	1..1	Sum of the net amounts of the invoice lines	Sum of all the net amounts of the invoice lines.	Amount	
BT-107	++	0..1	Sum of discounts at document level	Sum of all discount defined at invoice document level.	Amount	
BT-108	++	0..1	Sum of document-level charges	Sum of all charges defined at the invoice document level.	Amount	
BT-109	++	1..1	Total invoice amount excluding VAT	Total amount of the invoice before VAT is applied.	Amount	
BT-110	++	1..1	Total invoice VAT amount	Total VAT amount for the invoice.	Amount	
BT-111	++	0..1	Total invoice VAT amount in the accounting currency	When the invoice currency is not the Euro, the total invoice VAT amount must additionally be expressed in Euros. If the same invoice includes amounts charged under the equivalence surcharge regime, the surcharge amounts in Euros must be added.	Amount	
BT-112	++	1..1	Total invoice amount including VAT	Total amount of the invoice after applying VAT.	Amount	

ID	Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
BT-113	++	0..1	Amount paid	The sum of the amounts that have been paid in advance. Its value can only be “0” if it is reported.	Amount	
BT-114	++	0..1	Rounded amount	The amount to be added to or subtracted from the invoice total to round the amount payable.	Amount	
BT-115	++	1..1	Total to pay	This amount equals the total invoice amount including VAT, minus any amounts paid in advance, along with the amounts corresponding to items BT-179 and the rounded amounts, BT-114.The amount is zero in the case of an invoice that has been paid in full. The amount may be negative; in that case, the seller owes that amount to the buyer.	Amount	
BG-34	++	0..n	CHARGES ON BEHALF OF A THIRD PARTY	Amounts in favour of a third party other than the seller, to be paid by the buyer.		
BT-179	+++	1..1	Amount of charge collected on behalf of a third party	Any surcharges and/or amounts passed on or charged on behalf of a third party shall be recorded, without affecting the taxable base of the transaction.	Amount	
BT-180	+++	1..1	Description of the charge on behalf of a third party	Description of the reason for the charge on behalf of a third party	Text	
BT-ES-20	+++	1..1	Identification of the charge on behalf of a third party	Identification code for the charge on behalf of a third party.Mandatory code: use "urn:aeat:names:specification:ubl:schema:SUPL".	Code (L7)	/in:Invoice/cac:CollectionInvoiceLine/cbc:ID
BG-34	++	0..n	DISCOUNTS ON BEHALF OF A THIRD PARTY	Discounts, which do not form part of the invoice, that should be deducted from the total amount payable, such as a refund of an advance payment.		
BT-179	+++	1..1	Discount amount on behalf of a third party	Any discounts in the amounts claimed on behalf of a third party shall be recorded, without affecting the taxable amount of the transaction.	Amount	
BT-180	+++	1..1	Description of the discount on behalf of a third party	Description of the reason for the discount on behalf of a third party.	Text	
BT-ES-21	+++	1..1	Identification of the discount on behalf of a third party	Identification code of the discount on behalf of a third party. Mandatory code, use "urn:aeat:names:specification:ubl:schema:MINO".	Code (L7)	/in:Invoice/cac:CollectionInvoiceLine/cbc:ID
BG-34	++	0..1	EQUIVALENCE SURCHARGE	Group of business terms that allow the equivalence surcharge to be applied to a transaction documented on an invoice.		
BT-ES-28	+++	1..1	Sum of equivalence surcharges	Sum of the equivalence surcharges.	Amount	/in:Invoice/cac:CollectionInvoiceLine/cac:TaxTotal/cbc:TaxAmount

ID	Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
BT-179	+++	1..1	Sum of the equivalence surcharge amounts	Sum of the calculated equivalence surcharge amounts.	Amount	
BT-180	+++	1..1	Transaction subject to the equivalence surcharge	Transaction subject to the equivalence surcharge	Text	
BT-ES-27	+++	1..1	Identification of the equivalence surcharge	Equivalence surcharge identification code. Mandatory code; use "urn:aeat:names:specification:ubl:schema:REEQ".	Code (L7)	/in:Invoice/cac:CollectionInvoiceLine/cbc:ID
BG-ES-34	++	0..n	EQUIVALENCE SURCHARGE	Group of business terms that allow the equivalence surcharge to be applied to a transaction documented on an invoice.		
BT-ES-22	+++	1..1	Tax type	Mandatory field: use “VAT”.	Indicator	/in:Invoice/cac:CollectionInvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cac:TaxScheme/cbc:ID
BT-ES-23	+++	1..1	Transaction type	The VAT category code of the invoiced item, which in the case of the equivalence surcharge, is necessarily S.	Code	/in:Invoice/cac:CollectionInvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:ID
BT-ES-24	+++	1..1	Basis of equivalence surcharge	Basis of the equivalence surcharge.	Amount	/in:Invoice/cac:CollectionInvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxableAmount
BT-ES-25	+++	1..1	Equivalence surcharge type	Type of equivalence surcharge applied.	Percentage	/in:Invoice/cac:CollectionInvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:Percent
BT-ES-26	+++	1..1	Equivalence surcharge amount	Calculated equivalence surcharge amount.	Amount	/in:Invoice/cac:CollectionInvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxAmount
BG-34	++	0..1	GROUP OF ENTITIES	For transactions covered by the special group of entities scheme (advanced level), this set of business terms shall specify the total consideration for the transaction that does not correspond to its taxable base at cost, calculated in accordance with Articles 78 and 79 of Law 37/1992 of 28 December on Value Added Tax.		
BT-ES-29	+++	1..1	Extension identifier for the special scheme for large enterprises	Fixed value used to identify the extension: urn:aeat:names:specification:ubl:schema:ext:id:REGE		/in:Invoice/cac:CollectionInvoiceLine/ext:UBLExtensions/ext:UBLExtension/cbc:ID
BT-	+++	1..1	Taxable base for	Taxable amount of the transaction, calculated in accordance with	Amount	/in:Invoice/cac:CollectionInvoiceLine/

ID	Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
ES-30			transactions under the group of entities scheme (advanced level)	Articles 78 and 79 of Law 37/1992 of 28 December on Value Added Tax.		ext:UBLExtensions/ext:UBLExtension/ ext:ExtensionContent/ aeat:CollectionInvoiceLineExtension/ aeat:LargeCompaniesSpecialRegime/ aeat:TaxableAmount
BT-179	+++	1..1	Additional consideration amount under the advanced group of entities regime	The part of the consideration for the transaction which does not form part of the taxable amount, in transactions between entities belonging to the same group of entities under the advanced VAT scheme. It is equivalent to the difference between the tax base calculated in accordance with Articles 78 and 79 of Law 37/1992 of 28 December 1992 on Value Added Tax, and the tax base at cost.	Amount	
BT-180	+++	1..1	Description of transactions subject to the special regime for groups of entities (advanced level)	Description indicating that the transactions are subject to the special group of entities regime (advanced level)	Text	
BT-ES-31	+++	1..1	Identification of additional consideration under the advanced group of entities regime	VAT group entity identification code (advanced level).Mandatory code, use "urn:aeat:names:specification:ubl:schema:REGE".	Code (L7)	/in:Invoice/cac:CollectionInvoiceLine/ cbc:ID
BG-34	++	0..1	WITHHOLDINGS	Group of business terms that provide information relating to withholdings applied to the invoice.		
BT-179	+++	1..1	Total withholding amount	Sum of all withholdings applied to the invoice.	Amount	
BT-180	+++	1..1	Description of the withholding	Description of the reason for the withholding	Text	
BT-ES-32	+++	1..1	Withholding identification	Invoice withholding identification code.Mandatory Code."urn:aeat:names:specification:ubl:schema:RETE".	Code (L7)	/in:Invoice/cac:CollectionInvoiceLine/ cbc:ID
BT-ES-33	+++	1..1	Sum of withholdings	Sum of withholdings	Amount	/in:Invoice/cac:WithholdingTaxTotal/ cbc:TaxAmount
BG-ES-4	++	0..n	WITHHOLDING APPLIED	Group of business terms that provide information related to a withholding applied to the invoice.		

ID	Level	Cardina lity	Business Term (BT)	Description	Semantic Data Type	UBL Path
BT-ES-34	+++	1..1	Withholding taxable base	Calculation base on which the withholding percentage is applied to determine the corresponding withholding.	Amount	/in:Invoice/cac:WithholdingTaxTotal/ cac:TaxSubtotal/cbc:TaxableAmount
BT-ES-35	+++	1..1	Total withholding amount	Result of applying the corresponding withholding percentage to the withholding taxable base.	Amount	/in:Invoice/cac:WithholdingTaxTotal/ cac:TaxSubtotal/cbc:TaxAmount
BT-ES-36	+++	1..1	Type of withholding	Fixed value "S".	Identifier	/in:Invoice/cac:WithholdingTaxTotal/ cac:TaxSubtotal/cac:TaxCategory/cbc:ID
BT-ES-37	+++	1..1	Percentage	Applicable withholding percentage.	Percentage	/in:Invoice/cac:WithholdingTaxTotal/ cac:TaxSubtotal/cac:TaxCategory/ cbc:Percent
BT-ES-38	+++	1..1	ID	Shall use the fixed value "WTH".	Identifier	/in:Invoice/cac:WithholdingTaxTotal/ cac:TaxSubtotal/cac:TaxCategory/ cac:TaxScheme/cbc:ID
BT-ES-39	+++	1..1	Concept	Information related to the withholding applied. The keys contained in table L5 will be used.	Code (L5)	/in:Invoice/cac:WithholdingTaxTotal/ cac:TaxSubtotal/cac:TaxCategory/ cac:TaxScheme/cbc:TaxTypeCode
BG-25	+	1..n	INVOICE LINE	A group of business terms that provide information at the level of individual invoice lines.		
BT-126	++	1..1	Invoice line identifier	A unique identifier of an individual line of the invoice.	Identifier	
BT-129	++	1..1	Amount invoiced	The type of the unit of measure is determined by the attribute.	Quantity	
BT-131	++	1..1	Net amount at invoice line level	The total amount at the invoice line level.	Amount	
BG-27	++	0..n	INVOICE LINE DISCOUNTS	A group of business elements that provides information about discounts applicable to an individual invoice line.		
BT-ES-40	+++	1..1	Discount indicator	Mandatory field: use “false”.	Indicator	/in:Invoice/cac:InvoiceLine/ cac:AllowanceCharge/ cbc:ChargeIndicator
BT-139	+++	1..1	Invoice line discount reason	The reason for the invoice line discount, expressed as text.	Text	

ID	Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
BT-136	+++	1..1	Invoice line discount amount	Discount amount, excluding VAT.	Amount	
BG-28	++	0..n	INVOICE LINE CHARGES	A group of business elements that provides information on charges and taxes other than VAT applicable to an individual invoice line.		
BT-ES-41	+++	1..1	Charge indicator	Mandatory field: set to “true”.	Indicator	/in:Invoice/cac:InvoiceLine/ cac:AllowanceCharge/ cbc:ChargeIndicator
BT-144	+++	1..1	Invoice line charge reason	The reason for the invoice line charge, expressed as text.	Text	
BT-141	+++	1..1	Invoice line charge amount	Amount of charge, excluding VAT.	Amount	
BG-29	++	1..1	PRICE DETAILS	Group of business terms that provide information on the price applied to the goods and services invoiced on the invoice line.		
BT-146	+++	1..1	Net item price	The price of an item, excluding VAT, after the discount has been applied to the item’s price.	Unit price amount	
BG-30	++	1..1	VAT INFORMATION AT LINE LEVEL	A group of business terms that provide information on the VAT applicable to goods and services at the invoice line level.		
BT-151	+++	1..1	Invoiced item VAT category code	Coded identification of the VAT category corresponding to the invoiced item. The values defined in UNTDID 5305, included in list L4, shall be used.	Code (L4)	
BT-152	+++	0..1	VAT rate of the item invoiced	The tax rate, expressed as a percentage applicable to the invoiced item.	Percentage	
BT-ES-42	+++	1..1	Tax type	Mandatory field: use “VAT”.	Indicator	/in:Invoice/cac:InvoiceLine/cac:Item/ cac:ClassifiedTaxCategory/ cac:TaxScheme/cbc:ID
BT-195	+++	0..1	Exemption reason code	Code list created and maintained by the Connecting Europe Facility (CEF).CEF-VATEX List. Only VATEX-EU or VATEX-ES values may be used.	Code	
BG-31	++	1..1	ITEM INFORMATION	A set of business terms that provide information about the goods and services invoiced.		
BT-153	+++	1..1	Item name	Name of the item.	Text	

ID	Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
BT-154	+++	0..1	Article description	Allows for a more detailed description of the item and its features than the field "item name".	Text	
BG-32	+++	0..1	CADASTRAL REFERENCE	A set of business terms providing information relating to the property covered by the invoiced transaction.		
BT-160	++++	1..1	Property name - Cadastral reference	Identification code for the cadastral reference. Shall use the fixed value "RCAT".	Code (L8)	
BT-161	+++	1..1	Cadastral reference	Cadastral reference of the property.	Text	
BT-ES-43	+++	1..1	Property location	Identifier specifying the location of the property.	Code (L6)	/in:invoice/cac:InvoiceLine/cac:Item/ cac:AdditionalItemProperty/ cbc:ValueQualifier
BG-32	+++	1..2	REGIME KEY	A group of business terms that provides information related to the regime applicable to the invoiced transaction.		
BT-160	++++	1..1	Property name - Regime	Identification code of the regime key. Shall use the fixed value "REGI".	Code (L8)	
BT-161	++++	1..1	Regime key code	The relevant regime key for the transaction must be entered, in accordance with lists L3A, L3B and L3C.	Code (L3A/L3B/L3C)	
BT-ES-44	++++	1..1	National tax type	Identifier indicating whether the transaction is subject to VAT, IGIC or IPSI.	Qualifying code (L3A/L3B/L3C)	/in:invoice/cac:InvoiceLine/cac:Item/ cac:AdditionalItemProperty/ cbc:ValueQualifier
BG-23	+	1..n	BREAKDOWN OF VAT	Group of business terms providing information on the breakdown of VAT into different categories and types and reasons for exemption		
BT-116	++	1..1	Taxable amount by VAT category	Sum of all taxable amounts to which a specific VAT category code and VAT rate category apply (if the VAT rate category is applicable).	Amount	
BT-117	++	1..1	Tax rate by VAT category	The VAT rate by category.	Amount	
BT-118	++	1..1	Tax amount category VAT code	The coded identification of the VAT category corresponding to the tax amount. The values defined in UNTDID 5305, included in list L4, shall be used.	Code (L4)	
BT-119	++	0..1	VAT rate by category	VAT rate, represented as a percentage, applicable to the corresponding VAT category.	Percentage	

ID	Level	Cardina lity	Business Term (BT)	Description	Semantic Data Type	UBL Path
BT-120	++	0..1	Exemption reasons	Exemption text or exemption reason	Text	
BT-121	++	0..1	Exemption reason code	Code list created and maintained by the Connecting Europe Facility (CEF).CEF-VATEX List.	Code	
BT-ES-46	++	1..1	Tax type	Mandatory field: use “VAT”.	Indicator	/in:Invoice/cac:TaxTotal/ cac:TaxSubtotal/cac:TaxCategory/ cac:TaxScheme/cbc:ID
BG-16	+	0..1	PAYMENT INSTRUCTIONS	A group of business terms providing information about payment.		
BT-81	++	1..1	Payment means type code	The payment methods, expressed as a code, through which the payment is to be settled or has been settled. It is mandatory to use the codes from the UNTDID 4461 list.	Code	
BG-17	++	0..1	BANK TRANSFER	A group of business terms used to specify bank transfers.		
BT-84	+++	1..1	Payment account identifier	Unique identifier of the payment account, made available by a payment service provider, to which the payment should be made. As a general rule, this will be an IBAN.	Identifier	
BG-24	+	0..1	ADDITIONAL SUPPORTING DOCUMENTS - TAX QR CODE	A set of business terms providing mandatory information relating to the QR code referred to in Article 6(5) of Royal Decree 1619/2012 of 30 November		
BT-122	++	1..1	Supporting document reference – ID	Mandatory value: use “urn:aeat:names:specification:ubl:schema:QR”.	Document reference	/in:Invoice/ cac:AdditionalDocumentReference/cbc:ID
BT-123	++	1..1	Description of supporting document	Mandatory value: use "VERIFACTU" or the appropriate code in accordance with the applicable regulations.	Text	/in:Invoice/ cac:AdditionalDocumentReference/ cbc:DocumentDescription
BT-ES-47	++	1..1	External document location - Description	The URL corresponding to the VERI*FACTU QR code or the one required under the applicable regulations, must be provided.	Text	/in:Invoice/ cac:AdditionalDocumentReference/ cbc:UUID
BG-24	+	0..n	ADDITIONAL SUPPORTING DOCUMENTS - INVOICING AUTHORISATION	Group of business terms providing information on the authorisation granted to the person obliged to issue an invoice, in accordance with the provisions of Royal Decree 1619/2012, of 30 November, by the Tax Management Department of the Agency for Tax Administration.		
BT-122	++	1..1	Supporting document reference - Authorisation reference no.	Reference number of the authorisation granted.	Document reference	

ID	Level	Cardina lity	Business Term (BT)	Description	Semantic Data Type	UBL Path
BT-123	++	0..1	Description of supporting document - Authorisation description	Descriptive text of the authorisation granted.	Text	

KEYS AND PERMITTED VALUES IN CODE-TYPE FIELDS:

The permitted values for fields with a semantic data type of code, where it has been expressly stated that the values are to be defined in a list (L), are set out below. In the other code-type fields, the description column indicates how the permitted values are defined.

L1 – Type of invoice

VALUES	DESCRIPTION
380	Invoice (Articles 6, 7(2) and 7(3) of Royal Decree 1619/2012)
384	Corrective invoice
388	Invoice issued to replace simplified invoices
389	Invoice issued by the recipient
471	Corrective invoice issued by the recipient

L2.A – Type of corrective invoice

VALUES	DESCRIPTION
R1	Corrective Invoice (error based on law and Article 80 (1), (2) and (6) of the VAT Law)
R2	Corrective Invoice (Article 80(3))
R3	Corrective Invoice (Article 80(4))
R4	Corrective Invoice (Other)

L2.B – Method of corrective invoice

VALUES	DESCRIPTION
I	Corrective by differences
S	Corrective by replacement

L3A – VAT regime key

QUALIFIER	VAT

VALUES	DESCRIPTION OF THE TAX REGIME KEY FOR BREAKDOWNS WHERE THE APPLICABLE TAX IS VAT
01	General scheme transactions not included under other keys
02	Export
03	Transactions covered by the special system for used goods, works of art, antiques and collectors’ items
04	Special system for investment gold
05	Special system for travel agencies
06	Special system for VAT company groups (Advanced Level)
07	Special system for cash basis
08	Transactions subject to IPSI/IGIC (Production, Services and Import Tax/Canary Islands General Indirect Tax)
09	Invoicing of services by travel agencies acting as intermediaries for and on behalf of third parties (Fourth Additional Provision of Royal Decree 1619/2012 - General Regime)
11	Transactions involving business premises leases
14	Invoice with pending VAT in the form of works certificates in which the recipient is a Public Authority
15	Invoice with pending VAT in transactions repeated over time
18	Equivalence surcharge

VALUES	DESCRIPTION OF THE TAX REGIME KEY FOR BREAKDOWNS WHERE THE APPLICABLE TAX IS VAT
19	Transactions relating to activities included in the Special System for Agriculture, Livestock and Fisheries (REAGYP)
20	Simplified system

L3B – Tax regime key – IGIC

QUALIFIER	IGIC

VALUES	DESCRIPTION OF THE REGIME KEY FOR BREAKDOWNS WHERE THE APPLICABLE TAX IS IGIC
01	General scheme transactions not included under other keys
02	Export
03	Transactions covered by the special system for used goods, works of art, antiques and collectors' items
04	Special system for investment gold
05	Special system for travel agencies
06	Special system for IGIC company groups (Advanced Level)
07	Special system for cash basis
08	Transactions subject to IPSI/VAT (Production, Services and Import Tax/Value Added Tax)
09	Invoicing of services by travel agencies acting as intermediaries for and on behalf of third parties (Fourth Additional Provision of Royal Decree 1619/2012)
11	Transactions involving business premises leases
14	Invoice with pending IGIC in the form of works certificates in which the recipient is a Public Authority
15	Invoice with pending IGIC in transactions repeated over time
17	Special scheme for retailers
18	Special scheme for small business owners or self-employed professionals

VALUES	DESCRIPTION OF THE REGIME KEY FOR BREAKDOWNS WHERE THE APPLICABLE TAX IS IGIC
19	Domestic transactions exempt under Article 25 of Law 19/1994

L3C – IPSI-Regime Key

QUALIFIER	IPSI

VALUES	DESCRIPTION OF THE SCHEME KEY FOR BREAKDOWNS WHERE THE TAX IS IPSI
01	General scheme transactions not included under other keys
08	Transactions subject to IGIC/VAT (Production, Services and Import Tax/Value Added Tax)
11	Transactions involving business premises leases
19	Exempt domestic transactions
20	Simplified system

L4 – Transaction type code

VALUES	DESCRIPTION
S	General regime transactions
Z	Goods subject to a 0% tax rate
E	VAT exempt
AE	Reverse charge
O	Transaction not subject to VAT
G	Export.

L	Transaction subject to IGIC
M	Transaction subject to IPSI

L5 – Type of withholding

Values	Description
01	Article 75(1)(c), first subparagraph, RIRPF – Income from professional activities
02	Article 75(1)(c), second subparagraph, RIRPF – Income from agricultural and livestock activities
03	Article 75(1)(c), third subparagraph, RIRPF – Income from forestry activities
04	Article 75(1)(c), fourth subparagraph, RIRPF – Income from business activities under Article 95(6)(2) of the RIRPF
05	Article 75(1)(d), second subparagraph, RIRPF – Capital gains from neighbours' forestry use of public forests
06	Article 75(2)(a) RIRPF – Income from leases or sub-leases of urban premises
07	Article 75(2)(b) RIRPF – Income derived from intellectual and industrial property, the provision of technical assistance, the leasing of movable property, businesses or mining rights, the subletting of the aforementioned assets, and income derived from the transfer of the right to exploit image rights
08	Article 60(1)(c) RIS – Remuneration received as a result of being appointed to the position of director or board member in other companies
09	Article 60(1)(d) RIS – Income arising from the transfer of the right to exploit an image or from consent or authorisation for its use, even where such income constitutes revenue derived from economic activities
10	Article 60(1)(e) RIS – Income from the leasing or subletting of urban properties, even if it constitutes income derived from economic activities
11	Other

L6 – Location of the property

Values	Description
01	Real estate with cadastral reference located anywhere in the Spanish territory, except the Basque Country and Navarre
02	Property located in the Autonomous Community of the Basque Country or in the Chartered Community of Navarre
03	Property in any of the above situations but without a cadastral reference
04	Property located abroad

L7 – Type of charge or discount

Values	Description
SUPL	Charge on behalf of a third party
MINO	Discount on behalf of a third party
REGE	Special regime for groups of entities (advanced level)
REEQ	Equivalence surcharge
RETE	Withholding

L8 – Type of property

Values	Description
RCAT	Cadastral reference
REGI	Regime key

ANNEX II

CONTENT AND STRUCTURE OF THE FIELDS IN THE MESSAGE RELATING TO INVOICE PAYMENT, REJECTION, COLLECTION AND NON-PAYMENT STATUS IN ACCORDANCE WITH THE UBL MODEL.

The information on the payment, rejection, collection, or non-payment of invoices which, in compliance with the provisions of this order, is transmitted to the National Agency for Tax Administration must contain, in the terms established in Article 12 of Royal Decree 238/2026 of 25 March 2026, which implements the mandatory electronic invoicing system between businesses and professionals and amends the Regulation governing invoicing obligations, approved by Royal Decree 1619/2012 of 30 November 2012, the information shown below.

RECORD FIELDS AND FUNCTIONAL SPECIFICATIONS FOR INFORMATION ON THE PAYMENT, REJECTION, OR COLLECTION STATUS OF ELECTRONIC INVOICES TO THE PUBLIC ELECTRONIC INVOICING SOLUTION.

Each data element or group of data elements that make up the semantic data model of the main elements of the communication of payment, collection, or non-payment statuses is defined in the rows of the following table, with each column containing the following information:

- Level: indicates the level at which the data element is used in the model:

  +:First level of the model;

++:Second level of the model. The information element or group of information elements is part of a group of information elements defined at the first level of the model;

+++:Third level of the model. The information element or group of information elements is part of a group of information elements defined at the second level of the model;

++++:Fourth level of the model. The information element or group of information elements is part of a group of information elements that are defined at the third level of the model.

- Cardinality: this is used to indicate whether an information element or group of information elements is mandatory or optional, and whether it can be repeated. The following cardinalities could apply:

  1..1:mandatory, non-repeating element.

  0..1:conditional, non-repeating element.

  - Business term: the name of the information element or group of information elements used in the payment or collection status model.

  - Description: description of the semantic meaning of the information element.

- Semantic data type: data format applicable to the information element.

- UBL path: an expression that identifies an element or attribute within the XML structure of the UBL 'Application Response' document, in its latest approved version.

1. INFORMATION ABOUT THE PAYMENT OF THE ELECTRONIC INVOICE.

The content and structure of the fields for the registration and cancellation messages relating to the full effective payment of the electronic invoice sent to the public electronic invoicing platform by the invoice recipient are set out below.

PAYMENT COMMUNICATION BY RECIPIENT - Registration message	ApplicationResponse/cac:DocumentResponse/cac:Response/cbc:ResponseCode: PAYMENT

Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
+	1..1	Effective Date	Date on which the payment was issued or the payment status became effective.	Date	ApplicationResponse/cac:DocumentResponse/ cac:Response/cbc:EffectiveDate
+	1..1	Payment due date	The due date for the payment term, calculated in accordance with the provisions of Article 4 of Law 3/2004 of 29 December on measures to combat late payment in commercial transactions, or in accordance with any specific applicable regulations.	Date	ApplicationResponse/cac:DocumentResponse/ cac:Status/cbc:ReferenceDate ApplicationResponse/cac:DocumentResponse/cac:Status/cac:Condition/cbc:AttributeID=DueDate
+	0..1	Date of receipt of the goods or services provided	Optional fields to be completed where, , in accordance with Article 4 of Law 3/2004 of 29 December 2004 establishing measures to combat late payment in commercial transactions, such information is relevant. If these fields are not reported, in accordance with the provisions of the7th Additional Provision of Royal Decree 238/2026 of 25 March 2026 implementing the mandatory electronic invoicing system between businesses and professionals and amending the Regulation regulating invoicing obligations, approved by Royal Decree 1619/2012 of 30 November 2012, the starting date of the payment period shall be understood	Date	ApplicationResponse/cac:DocumentResponse/ cac:Status/cbc:ReferenceDate ApplicationResponse/cac:DocumentResponse/cac:Status/cac:Condition/cbc:AttributeID=ShipmentDate ApplicationResponse/cac:DocumentResponse/ cac:Status/cbc:ReferenceDate

Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
+	0..1	Date of receipt of the invoice	as the date on which the invoice is issued.	Date	ApplicationResponse/cac:DocumentResponse/cac:Status/cac:Condition/cbc:AttributeID=ReceptionDate
+	0..1	Corrective invoice	Invoice that has been previously corrected (and the confirmation will not necessarily be for the amount of the original invoice)	Indicator	ApplicationResponse/cac:DocumentResponse/ cac:Status/cbc:StatusReason=CorrectedInvoice
+	0..1	Corrective invoice	Invoice without an associated payment (negative corrective invoice)	Indicator	ApplicationResponse/cac:DocumentResponse/ cac:Status/ cbc:StatusReason=NegativeAmountInvoice
+	1..1	REPORTED INVOICE	Invoice data for which payment information is being reported		
++	1..1	Invoice number (ID)	Number and series identifying the reported invoice.	Text	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cbc:ID
++	1..1	Invoice issue date.	Date of issue of the reported invoice.	Date	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cbc:IssueDate
++	1..1	Issuer Tax Identification Number (NIF)	The seller’s tax identification number (NIF) on the reported invoice.	Identifier	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cac:IssuerParty/ cac:PartyTaxScheme/cbc:CompanyID
++	1..1	Name/Business name	Name or business name of the seller on the reported invoice.	Text	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cac:IssuerParty/ cac:PartyLegalEntity/cbc:RegistrationName

NOTIFICATION OF PAYMENTS BY THE RECIPIENT - Cancellation message	ApplicationResponse/cac:DocumentResponse/cac:Response/cbc:ResponseCode: CANCELPAYMENT

Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
+	1..1	Invoice number (ID)	Number and series identifying the reported invoice.	Text	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cbc:ID
+	1..1	Invoice issue date	Date of issue of the reported invoice.	Date	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cbc:IssueDate
+	1..1	Issuer Tax Identification	The seller’s tax identification number (NIF) on the	identifier	ApplicationResponse/cac:DocumentResponse/

Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
		Number (NIF)	reported invoice.		cac:DocumentReference/cac:IssuerParty/ cac:PartyTaxScheme/cbc:CompanyID
++	1..1	Name/Business name	Name or business name of the seller on the reported invoice.	Text	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cac:IssuerParty/ cac:PartyLegalEntity/cbc:RegistrationName

2. INFORMATION ON THE REJECTION OF THE ELECTRONIC INVOICE.

The content and structure of the fields for the registration and cancellation messages relating to the rejection of an electronic invoice sent to the public electronic invoicing platform by the recipient are set out below.

NOTIFICATION OF REJECTION BY THE RECIPIENT – Registration message	ApplicationResponse/cac:DocumentResponse/cac:Response/cbc:ResponseCode: REJECTION

Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
+	1..1	Rejection Date	Date of rejection by the recipient.	Date	ApplicationResponse/cac:DocumentResponse/cac:Response/ cbc:EffectiveDate
+	1..1	Reason for rejection	Reason for rejecting the invoice. Two possible values are allowed: - Commercial rejection. - Rejected because it is for personal use or is not related to the business activity.	Code (L1)	ApplicationResponse/cac:DocumentResponse/cac:Response/ cac:Status/cbc:ConditionCode
+	1..1	REPORTED INVOICE	Invoice data for which the rejection is being reported		
++	1..1	Invoice number (ID)	Number and series identifying the reported invoice.	Text	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cbc:ID
++	1..1	Invoice issue date	Date of issue of the reported invoice.	Date	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cbc:IssueDate
++	1..1	Issuer Tax Identification Number (NIF)	The seller's tax identification number (NIF) on the reported invoice.	Identifier	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cac:IssuerParty/cac:PartyTaxScheme/ cbc:CompanyID
++	1..1	Name/ Business name	Name or business name of the seller on the reported invoice.	Text	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cac:IssuerParty/cac:PartyLegalEntity/ cbc:RegistrationName

NOTIFICATION OF REJECTION BY THE RECIPIENT - Cancellation message	ApplicationResponse/cac:DocumentResponse/cac:Response/cbc:ResponseCode: CANCELREJECTION

Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
+	1..1	Invoice number (ID)	Number and series identifying the reported invoice.	Text	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cbc:ID
+	1..1	Invoice issue date	Date of issue of the reported invoice.	Date	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cbc:IssueDate
+	1..1	Issuer Tax Identification Number (NIF)	The seller's tax identification number (NIF) on the reported invoice.	identifier	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cac:IssuerParty/cac:PartyTaxScheme/ cbc:CompanyID
++	1..1	Name/Business name	Name or business name of the seller on the reported invoice.	Text	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cac:IssuerParty/cac:PartyLegalEntity/ cbc:RegistrationName

3. INFORMATION ON COLLECTION OF PAYMENT FOR THE ELECTRONIC INVOICE.

The content and structure of the fields for the registration and cancellation messages relating to the collection of the electronic invoice sent to the public electronic invoicing platform by the invoice issuer are set out below.

COLLECTION NOTIFICATION BY THE ISSUER – Registration message	ApplicationResponse/cac:DocumentResponse/cac:Response/cbc:ResponseCode: SETTLEMENT

Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
+	1..1	Collection date	Date of collection by the issuer.	Date	ApplicationResponse/cac:DocumentResponse/ cac:Response/cbc:EffectiveDate
+	0..1	Payment due date	Payment due date, calculated in accordance with the provisions of Article 4 of Law 3/2004 of 29 December 2004, which establishes measures to combat late payment in commercial transactions, or in accordance with any specific applicable regulations.	Date	ApplicationResponse/cac:DocumentResponse/cac:Status/ cbc:ReferenceDate ApplicationResponse/cac:DocumentResponse/cac:Status/cac:Condition/cbc:AttributeID=DueDate
+	0..1	Date of receipt of the goods or services provided	Optional fields to be completed where, , in accordance with Article 4 of Law 3/2004 of 29 December 2004 establishing measures to combat late payment in commercial transactions, such information is relevant. If these fields are not reported, in accordance with the provisions of the7th Additional Provision of Royal Decree 238/2026 of 25 March 2026 implementing the mandatory electronic	Date	ApplicationResponse/cac:DocumentResponse/cac:Status/ cbc:ReferenceDate ApplicationResponse/cac:DocumentResponse/cac:Status/cac:Condition/cbc:AttributeID=ShipmentDate

Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
+	0..1	Date of receipt of the invoice	invoicing system between businesses and professionals and amending the Regulation regulating invoicing obligations, approved by Royal Decree 1619/2012 of 30 November 2012, the starting date of the payment period shall be understood as the date on which the invoice is issued.	Date	ApplicationResponse/cac:DocumentResponse/cac:Status/ cbc:ReferenceDate ApplicationResponse/cac:DocumentResponse/cac:Status/cac:Condition/cbc:AttributeID=ReceptionDate
+	1..1	REPORTED INVOICE	Invoice data for which payment information is being reported		
++	1..1	Invoice number (ID)	Number and series identifying the reported invoice.	Text	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cbc:ID
++	1..1	Invoice issue date	Date of issue of the reported invoice.	Date	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cbc:IssueDate
++	1..1	Issuer Tax Identification Number (NIF)	The seller's tax identification number (NIF) on the reported invoice.	identifier	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cac:IssuerParty/ cac:PartyTaxScheme/cbc:CompanyID
++	1..1	Name/Business name	Name or business name of the seller on the reported invoice.	Text	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cac:IssuerParty/ cac:PartyLegalEntity/cbc:RegistrationName

COLLECTION NOTIFICATION BY THE ISSUER – Cancellation message	ApplicationResponse/cac:DocumentResponse/cac:Response/cbc:ResponseCode: CANCELSETTLEMENT

Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
+	1..1	Invoice number (ID)	Number and series identifying the reported invoice.	Text	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cbc:ID
+	1..1	Invoice issue date	Date of issue of the reported invoice.	Date	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cbc:IssueDate

Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
+	1..1	Issuer Tax Identification Number (NIF)	The seller's tax identification number (NIF) on the reported invoice.	identifier	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cac:IssuerParty/ cac:PartyTaxScheme/cbc:CompanyID
++	1..1	Name/Business name	Name or business name of the seller on the reported invoice.	Text	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cac:IssuerParty/ cac:PartyLegalEntity/cbc:RegistrationName

4. Information on the non-payment of the electronic invoice.

The content and structure of the fields for the registration and cancellation messages relating to the non-payment of the electronic invoice sent to the public electronic invoicing platform by the invoice issuer are set out below.

NON-PAYMENT NOTIFICATION BY THE ISSUER – Registration message	ApplicationResponse/cac:DocumentResponse/cac:Response/cbc:ResponseCode: DEFAULT

Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
+	1..1	Non-payment notification date	Date on which the payment term for the notified invoice has expired.	Date	ApplicationResponse/cac:DocumentResponse/ cac:Response/cbc:EffectiveDate
+	0..1	Date of receipt of the goods or services provided	Optional fields to be completed where, , in accordance with Article 4 of Law 3/2004 of 29 December 2004 establishing measures to combat late payment in commercial transactions, such information is relevant. If these fields are not reported, in accordance with the provisions of the7th Additional Provision of Royal Decree 238/2026 of 25 March 2026 implementing the mandatory electronic invoicing system between businesses and professionals and amending the Regulation	Date	ApplicationResponse/cac:DocumentResponse/ cac:Status/cbc:ReferenceDate ApplicationResponse/cac:DocumentResponse/cac:Status/cac:Condition/cbc:AttributeID=ShipmentDate

Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
+	0..1	Date of receipt of the invoice	regulating invoicing obligations, approved by Royal Decree 1619/2012 of 30 November 2012, the starting date of the payment period shall be understood as the date on which the invoice is issued.	Date	ApplicationResponse/cac:DocumentResponse/ cac:Status/cbc:ReferenceDate ApplicationResponse/cac:DocumentResponse/cac:Status/cac:Condition/cbc:AttributeID=ReceptionDate
+	1..1	REPORTED INVOICE	Invoice data for which payment information is being reported		
++	1..1	Invoice number (ID)	Number and series identifying the reported invoice.	Text	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cbc:ID
++	1..1	Invoice issue date	Date of issue of the reported invoice.	Date	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cbc:IssueDate
++	1..1	Issuer Tax Identification Number (NIF)	The seller’s tax identification number (NIF) on the reported invoice.	identifier	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cac:IssuerParty/ cac:PartyTaxScheme/cbc:CompanyID
++	1..1	Name/Business name	Name or business name of the seller on the reported invoice.	Text	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cac:IssuerParty/ cac:PartyLegalEntity/cbc:RegistrationName

NON-PAYMENT NOTIFICATION BY THE ISSUER – Cancellation message	ApplicationResponse/cac:DocumentResponse/cac:Response/cbc:ResponseCode: CANCELDEFAULT

Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
+	1..1	Invoice number (ID)	Number and series identifying the reported invoice.	Text	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cbc:ID
+	1..1	Invoice issue date	Date of issue of the reported invoice.	Date	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cbc:IssueDate
+	1..1	Issuer Tax Identification Number (NIF)	The seller’s tax identification number (NIF) on the reported invoice.	identifier	ApplicationResponse/cac:DocumentResponse/ cac:DocumentReference/cac:IssuerParty/ cac:PartyTaxScheme/cbc:CompanyID
++	1..1	Name/Business name	Name or business name of the seller on the	Text	ApplicationResponse/cac:DocumentResponse/

Level	Cardinality	Business Term (BT)	Description	Semantic Data Type	UBL Path
			reported invoice.		cac:DocumentReference/cac:IssuerParty/ cac:PartyLegalEntity/cbc:RegistrationName

KEYS AND PERMITTED VALUES IN CODE-TYPE FIELDS:

The permitted values for fields with a semantic data type of code, where it has been expressly stated that the values are to be defined in a list (L), are set out below. In the other code-type fields, the description column indicates how the permitted values are defined.

L1 – Reasons for Rejection

VALUES	DESCRIPTION
01	Commercial rejection
02	Rejected because it is for personal use or is not related to the business activity.