

Message 001

Communication from the Commission - TRIS/(2026) 1235

Directive (EU) 2015/1535

Notification: 2026/0221/ES

Notification of a draft text from a Member State

Notification – Notification – Notifizierung – Нотификация – Oznámení – Notifikation – Γνωστοποίηση – Notificación – Teavitamine – Ilmoitus – Obavijest – Bejelentés – Notifica – Pranešimas – Paziņojums – Notifika – Kennisgeving – Zawiadomienie – Notificação – Notificare – Oznámenie – Obvestilo – Anmälan – Fógra a thabhairt

Does not open the delays - N'ouvre pas de délai - Kein Fristbeginn - Не се предвижда период на прекъсване - Nezahajuje prodlení - Fristerne indledes ikke - Καμμία έναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määräaika ei ala tästä - Ne otvara razdoblje kašnjenja - Nem nyitja meg a késések - Non fa decorrere la mora - Atidėjimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħ il-perijodi ta' dewmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20261235.EN

1. MSG 001 IND 2026 0221 ES EN 05-05-2026 ES NOTIF

2. Spain

3A. Ministerio de Hacienda

3B. Ministerio de Hacienda

4. 2026/0221/ES - SERV60 - Internet services

5. DRAFT ORDER REGULATING THE PUBLIC ELECTRONIC INVOICING SOLUTION, IN ACCORDANCE WITH THE THIRD FINAL PROVISION OF ROYAL DECREE 238/2026 OF 25 MARCH

6. The draft order affects providers of Information Society services.

7.

8. The objective and main content of this draft order is to specify the technical aspects and specifications of the public electronic invoicing solution, referred to in the 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.

This Royal Decree was published in the Official State Gazette on 31 March 2026:

<https://www.boe.es/boe/dias/2026/03/31/pdfs/BOE-A-2026-7295.pdf>

This draft ministerial order develops the following aspects for which it is authorised:

- Specification of the content and technical elements determining the service for issuing and interconnecting invoices and sending true and accurate copies, 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 solution, as well as copies.
- Specifications of the content and technical elements (syntax) of the communications relating to payment.
- Description and retrieval service of invoices and payment information.
- The unique encoding of electronic invoices and their insertion in invoice syntaxes are defined.
- The methods of authentication, identification and representation required to access this public solution.

9. The draft ministerial order complies with the following regulatory requirements:

Specification of the technical elements that are necessary for the proper functioning of the public electronic invoicing solution, the authentication, identification and representation methods required to access that public solution, the specifications of the payment communication service to that public solution, the terms of use of the UBL syntax in this 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.

9a. The aim is to set out 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 order must clearly define the following aspects:

- The services of the public electronic invoicing solution, such as invoicing and interconnection services, payment reporting and invoice retrieval, and the procedures for using the public solution in such cases.
- The technical details of the true and accurate copy submitted to the public system of the electronic invoices issued or interconnected by that system, including their unique identification code, as well as the messages communicating the payment statuses.
- The methods of authentication, identification and authorisation required to access the public solution.

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

9b. 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, as this is the regulation required to proceed with the drafting of a regulatory

provision.

9c. The resulting administrative burdens are direct consequences 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.

10. References to the basic texts:

11. No

12.

13. No

14. No

15. Yes

16.

TBT aspects: No

SPS aspects: No

European Commission

Contact point Directive (EU) 2015/1535

email: grow-dir2015-1535-central@ec.europa.eu