

The Government of Spain approves the E-Invoicing Regulation – Royal Decree 238/2026, of 25 March

The Official State Gazette (BOE) has published Royal Decree 238/2026, of 25 March, which develops the mandatory electronic invoicing system between entrepreneurs and professionals (B2B) and amends the Invoicing Regulations approved by Royal Decree 1619/2012.

This regulation constitutes the regulatory development of the obligation introduced by Law 18/2022, on the creation and growth of companies ("Create and Grow Law"), entailing a structural change in the invoicing model in Spain.

Background

The approval of the Royal Decree is part of the regulatory development of the obligation established in Article 12 of the *Crece y Crece* Law, which, in turn, amended Article 2 bis of Law 56/2007, on Measures to Promote the Information Society, imposing the obligation to issue, send and receive electronic invoices within the framework of commercial relations between entrepreneurs and professionals (B2B).

The purpose of this regulation is, on the one hand, to reduce **commercial late payments** through the traceability of invoice and payment statements and, on the other, to strengthen **transparency in economic transactions**.

Taxpayers affected by the new e-invoicing system

This obligation affects **all entrepreneurs and professionals** who, in accordance with the provisions of the [Invoicing Regulations](#), are obliged to issue and deliver an invoice **when the recipient of the transaction is a businessman or professional** who has the headquarters of his economic activity in Spain, a permanent establishment or the place of his domicile or habitual residence.

In addition, the scope of application of the rule is extended in those cases in which the invoice is issued by the recipient of the transaction or by third parties, in accordance with Article 5 of the Invoicing Regulations.

Does it affect all types of invoices?

In accordance with Article 4 of the Royal Decree, transactions that are documented by means of **simplified invoices** issued under Article 4 of the Invoicing Regulations are excluded from the obligation to issue, transmit and deliver electronic invoices.

However, in the case of qualified simplified invoices as defined in art. 7.2 of the same regulation, that is, when the recipient of the transaction is a businessman or professional and requires the inclusion of

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additional data in order to exercise the right to deduct.

In conclusion, complete invoices **and** qualified simplified invoices **are included in the obligation.**

The Spanish e-invoicing system

The Spanish Electronic Invoicing System is made up of the set of:

- ❖ **Private electronic invoice exchange platforms** and;
- ❖ For the **public e-invoicing solution.**

In this way, electronic invoicing can be done through the use of private platforms or through the public solution or through a combination of both.

Entrepreneurs or professionals who do not use the public e-invoicing solution to send their invoices will be obliged to simultaneously send a **true copy** of these invoices in UBL syntax to said public solution.

Thus, the public e-invoicing solution will remain as a repository of all invoices issued.

System interoperability

The interoperability of the e-invoicing system is mainly articulated through the adoption of common European standards.

Specifically, the use of the EN 16931 standard of the European Committee for Standardization is required as a semantic model of data and syntax reference, which guarantees a homogeneous structure of electronic invoices.

In addition, private platforms must have the **technical capacity to transform invoice messages into all supported formats**, thus ensuring compatibility between different systems and operators.

In addition, the standard establishes **technical and identification requirements aimed at strengthening the traceability and security of the system.** All invoices issued through private platforms must be incorporated with an advanced electronic signature of the issuer and have a unique code that includes the NIF, the series and number of the invoice and its date of issue. Finally, it is allowed that, by contractual agreement, the parties may include additional information to the minimum required by regulations, expanding the content of the invoice without affecting its validity or interoperability.

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Public e-invoicing solution

The public e-invoicing solution **will be developed and managed by the AEAT**, its operation being subject to the provisions of the royal decree itself and the corresponding ministerial order.

Its use will be based on the **UBL syntax**, without prejudice to other syntaxes accepted in the Spanish system and will require compliance with the minimum content requirements established in the invoicing regulations.

In addition, the inclusion of **additional voluntary information will be allowed** provided that it is compatible with the technical structure of the system, and invoices will only be admitted if they correctly include the NIF of the issuer and the recipient, without prejudice to subsequent administrative controls.

The system ensures interoperability with private platforms by using the syntax of the public solution itself, which acts as a reference standard.

These platforms may operate as intermediaries authorised to issue, receive and manage invoices, as well as facilitate their download, which may be carried out by both issuers and recipients or their representatives.

Likewise, the **integrity and inalterability of the invoices** is ensured through AEAT mechanisms, with the use of the system being free of charge and the management of commercial conflicts being limited to the parties.

Finally, in this case, the communication of invoice statements will be governed exclusively by the provisions of art. 12 of the Royal Decree.

Obligation to report invoice statuses

The electronic invoicing system introduces the **obligation for the recipients of invoices to report on the status of each invoice** throughout its life cycle, with the aim of providing traceability and transparency to commercial operations.

In this way, the following states are configured:

- ❖ **Commercial acceptance or rejection** of the invoice and **the date** on which it is produced and,
- ❖ **Effective payment** of the invoice and **effective date** of payment.

In addition, without having an impact on the calculation of the invoice payment term, the following statuses may be reported:

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- ❖ Partial commercial acceptance or rejection of the invoice and the date on which it occurs.
- ❖ Partial payment of the invoice, amount paid and date it occurs.
- ❖ Assignment of the invoice to a third party for collection or payment, with identification of the assignee and its date of assignment.

The notification of the statements must be made within **four calendar days**, excluding Saturdays, Sundays and national holidays, from the date on which the reported statement occurs.

Likewise, the recipients of the invoices **must communicate the status of the invoices to the public invoicing solution** as well as the due date of the payment term.

The Royal Decree establishes that certain **information of a voluntary nature may be sent** to the public solution. Thus, depending on the subject, the following may be reported:

- ❖ The consignee may inform of the date of receipt of the goods or of the provision of the services,
- ❖ The issuer may report the collection or non-payment of invoices, as well as possible

discrepancies between issuer and receiver with respect to the dates of the invoice statements.

As for the **calculation of the payment period**, it will be determined in accordance with art. 4 of [Law 3/2004, of 29 December](#), which establishes measures against commercial late payment. In the event that the invoice does not contain the date of the transactions that are documented, the date of issue of the invoice will be taken as the start date of the payment period.

In those cases, in which a payment term is set, the start of this will be set from the receipt of the electronic invoice.

Deadlines for the implementation of the Royal Decree on electronic invoicing

It is important to note that, for the complete completion of the regulatory development, **the Ministerial Order** that develops the public e-invoicing solution is pending approval.

In this regard, on 17 April 2026, the **Draft Ministerial Order was published**, the sole final provision of which establishes that the entry into force of the Order will take place on **1 October 2026**, at which time the calculation of the application periods provided for in the regulations will begin.

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In this way, once the ministerial development order enters into force, the implementation schedule would be as follows:

- ❖ **12 months after** approval, it will be mandatory for entrepreneurs and professionals whose volume of operations has exceeded 8 million euros during the immediately preceding calendar year, being obliged to:
 - i) Issue and receive invoices electronically and,
 - ii) Report the status of invoices.
- ❖ **After 24 months** for the rest of entrepreneurs and professionals, the obligations being those contained in points i) and ii), above, except in the case of individuals or entities under the income attribution regime, for which the obligation to report the status of the invoices will be enforceable after 36 months.

It should be noted that during the first year of application of Royal Decree 238/2026 there may be a **mismatch between issuers and receivers** of electronic invoices, since companies with a turnover of more than 8 million will be obliged to issue them in electronic format, while their

customers below that threshold will not be obliged to receive them in that format.

To resolve this, it is provided that these electronic invoices must be accompanied by a legible PDF, unless the recipient expressly agrees to receive the invoice in original electronic format. This PDF acts as a transitional solution to facilitate coexistence between systems and should not be sent to the public e-invoicing solution.

Electronic invoicing vs. Veri*factu Regulation

The new Spanish e-invoicing system is independent of the SIF-Veri*Factu systems, so companies will have to comply simultaneously with both regimes.

In this context, as a synergy between the two regimes, it is established that all those that have been produced by Computer Invoicing Systems (SIF) will be considered electronic invoices and, in addition, all those that are issued in accordance with the AEAT's electronic invoice generation form will be considered verifiable.

INFORMATION NOTE - VAT

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