



Tax Alert

Royal Decree 238/2026 of 25 March, implementing the mandatory electronic invoicing system between businesses and professionals.

6 April 2026

Introduction

The Official State Gazette (BOE) of March 31, 2026 published Royal Decree 238/2026 of 25 March, implementing the mandatory electronic invoicing system between businesses and professionals and amending the Regulation on invoicing obligations, approved by Royal Decree 1619/2012 of 30 November.

This regulation implements article 12 of Law 18/2022 of 28 September, amending article 2 bis of Law 56/2007 of 28 December, on Measures to Promote the Information Society, with the aim of extending the obligation to issue and send electronic invoices to all commercial transactions between businesses and professionals. This is a far-reaching regulation that will virtually affect, to a greater or lesser extent, all businesses and professionals operating in Spain.

1. General Principles and Objectives

Electronic invoicing between businesses and professionals is a measure designed to digitise business relations, reduce transaction costs and facilitate transparency in commercial transactions. It is also key to effectively tackling late payments in commercial transactions, the first prerequisite for achieving this being access to reliable information on actual payment terms.

Specifically, it will improve the traceability of the invoicing cycle in B2B transactions by providing accurate information on the dates of issue, delivery, acceptance and payment of a single invoice, thereby fostering a corporate culture of timely payments.

2. Scope of Application and Exceptions

Businesses and professionals who, in accordance with the Invoicing Regulations, are required to issue and deliver invoices for transactions carried out in the course of their business or professional activities, **must do so in electronic format when the recipient of the transaction is a business or professional whose place of business is in Spain, or who has a permanent establishment in Spain** or, failing that, their place of domicile or habitual residence, provided that the transactions are addressed to that place of business, permanent establishment, domicile or habitual residence.

Transactions documented by means of **simplified invoices** issued in accordance with the provisions of article 4 of the Invoicing Regulations **are exempt** from the obligation to issue, transmit and deliver invoices in electronic format, unless they are qualified simplified invoices as referred to in article 7.2 of that Regulation.

By Ministerial Order, other transactions may be excluded from the obligation to issue electronic invoices, provided that this is necessary for the proper economic functioning of the sector concerned (as a general rule, these exclusions shall be temporary).

3. Structure of the Spanish Electronic Invoicing System

The Spanish electronic invoicing system comprises a set of private electronic invoice exchange platforms that comply with requirements laid down in the Royal Decree, and the public electronic invoicing solution (SPFE), which will also serve as an invoice repository and will be managed by the State Tax Administration Authorities (AEAT). Electronic invoicing may be carried out via private electronic invoice exchange platforms, via the public electronic invoicing solution, or via a combination of both methods.

The electronic invoice must take the form of a structured computer message, conforming to the EN16931 semantic data model of the European Committee for Standardisation and using one of the following syntaxes: a) CII; b) UBL; c) EDIFACT invoice message; d) Facturae message.

All electronic invoices issued via private platforms must be signed with an advanced electronic signature, either directly by the issuer or via an authorised delegated signature. Furthermore, all electronic invoices must be identified by a unique code that must include the issuer's tax identification number (NIF), the invoice number and series, and the date of issue.

Private platform operators shall be obliged to interconnect with any other private platform forming part of the Spanish electronic invoicing system when requested to do so by one of their customers, and must accept all interconnection requests. Once an interconnection request has been received, the operator must make it operational within a maximum period of one month from the date of receipt. Under no circumstances may the operator receiving the request charge the requesting platform any fee for processing such interconnection requests.

4. Obligations to provide information on invoice status

Recipients of electronic invoices must inform the party obliged to issue the invoice of the following statuses: a) Commercial acceptance or rejection of the invoice and the date on which this occurs; and b) Full payment of the invoice and the actual date of payment.

In addition, the following statuses may be reported, without this affecting the calculation of the invoice payment period: c) Partial commercial acceptance or rejection of the invoice and the date on which this occurs; d) Partial payment of the invoice, the amount paid and the date on which it occurs; e) Assignment of the invoice to a third party for collection or payment, identifying the assignee and the assignment date.

Information regarding invoice statuses must be submitted within a maximum of 4 calendar days, excluding Saturdays, Sundays and national public holidays, from the date of the status being reported in each case.

5. Public Electronic Invoicing Solution – SPFE

The AEAT shall be the public administration body responsible for developing and managing the public electronic invoicing solution, which shall be governed by the provisions of this Royal Decree and the Ministerial Order implementing it.

Without prejudice to syntaxes permitted in the Spanish electronic invoicing system, [businesses and professionals using the public electronic invoicing solution must use UBL syntax](#) in accordance with the terms of the Ministerial Order.

The public electronic invoicing solution [shall provide the means to enable the swift downloading of invoices, both manually and automatically, for issuers, recipients of invoices and authorised representatives of both.](#)

6. Obligation to Report Payment to the SPFE

It is mandatory for businesses, natural or legal persons, and professionals who are recipients of electronic invoices to notify the public electronic invoicing solution of the full payment or rejection of invoices, regardless of whether the public electronic invoicing solution or a private electronic invoice exchange platform has been used. In the absence of an invoice rejection or a subsequent corrective invoice, invoices shall be presumed to have been accepted.

Recipients of electronic invoices must report the full payment of each invoice received and not rejected, as well as the actual date of such payment, using an electronic payment notification service provided by the public electronic invoicing solution, within a maximum of 4 calendar days from the actual date of payment, excluding Saturdays, Sundays and public holidays. They must also report the due date for payment.

7. Access to Information and Monitoring of Late Payments

The AEAT, based on information received from electronic invoices, copies and payment details held in the public electronic invoicing solution, will provide the Ministry of Economy, Trade and Enterprise and the Ministry of Industry and Tourism with access to the information necessary for monitoring invoice payment deadlines between businesses and professionals in Spain.

During the first quarter of each year, the AEAT will send the Secretariat of the State Observatory on Private Late Payments the information required to draw up the list of companies that, in the preceding year, failed to meet payment deadlines in accordance with Law 3/2004 of 29 December.

8. Relevant Additional Provisions

8.1. Free AEAT form

The AEAT will develop a free application or form that will enable all businesses and professionals, and where applicable their authorised representatives, to issue electronic invoices, generate information on the status of electronic invoices, including full payment, and make such information available to counterparties and the Public Administration using the public electronic invoicing solution.

8.2. SPFE availability

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 Royal Decree first comes into force.

9. Transitional Arrangements

9.1. Businesses with a turnover exceeding 8 M€

During the twelve months following the date on which the Royal Decree takes effect in relation to businesses and professionals whose turnover (calculated in accordance with article 121 of Law 37/1992 of 28 December on Value Added Tax) exceeded 8 M€ during the immediately preceding calendar year, must accompany such electronic invoices with a document in PDF format to ensure their legibility, unless the recipient of the electronic invoices voluntarily and expressly agrees to receive them in their original format.

9.2. Individuals (or income-attribution entities) with a turnover of 8 M€ or less

Provisions regarding the obligation to report invoice details shall apply to businesses and professionals who are natural persons or entities subject to the income attribution regime under personal income tax (IRPF) whose turnover did not exceed 8 million Euros during the immediately preceding calendar year, once twelve months have elapsed from the date on which the Royal Decree takes effect for these businesses and professionals (i.e. this obligation will apply to such entrepreneurs and professionals three years after the entry into force of the Ministerial Order). Until that date, the provision of information on invoice details will be voluntary.

10. Entry into Force and Summary of Timeframes

This Royal Decree shall enter into force twenty days after its publication in the “Official State Gazette”.

However, the effective application of the Royal Decree shall be deferred as follows, **counted from the entry into force of the envisaged Ministerial Order:**

a) twelve months later, for employers and professionals whose turnover (calculated in accordance with the provisions of Value Added Tax) exceeded 8 million Euros during the immediately preceding calendar year; and

b) twenty-four months later, for all other businesses and professionals.

The provisions of articles 6, 8, 9 and 13, regarding the obligation of private electronic invoice exchange platforms to transmit a true copy of invoices, the interconnection obligations between such platforms, and the requirements for operating as such within the framework of the Spanish electronic invoicing system, shall take effect for these operators twelve months after the entry into force of the aforementioned Ministerial Order.

Key date pending: The effective application of this Royal Decree, as noted, is conditional upon the entry into force of the Order of the Ministry of Finance (MO) regulating the public electronic invoicing solution.

Group	Obligation to issue/receive electronic invoices	Obligation to report financial statements
Businesses and professionals with a turnover > 8 M€	12 months after the MO	12 months after the MO
Businesses and professionals with a turnover of ≤ 8 M€ (excluding individuals or income allocation)	24 months after the MO	24 months after the MO
Businesses and professionals with a turnover of ≤ 8 M€, individuals or income attribution	24 months after the MO	36 months after the MO

The public consultation and information process for the draft Ministerial Order is currently scheduled to begin in April.

11. Technical amendments to the Invoicing Regulations

Finally, the First Final Provision of the Royal Decree amends the Invoicing Obligations Regulations approved by Royal Decree 1619/2012 of 30 November, to introduce the necessary technical adjustments to the Invoicing Regulations in order to bring them into line with the new electronic invoicing regime, without substantially altering the invoicing regime currently in force.

Contact

Antonio Moreno

Tel: +34 934 050 855

antonio.moreno@forvismazars.com

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