



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, for the purpose of extending the obligation to issue and send electronic invoices to all commercial transactions between businesses and professionals. This measure will not only reduce transaction costs but also provide reliable, systematic and timely information on actual payment times, which is essential for reducing late payments in the commercial sector.

This Royal Decree implements, firstly, article 2 bis of Law 56/2007 regarding the technical and information requirements of the Spanish electronic invoicing system for businesses and professionals and, secondly, the provisions of the twenty-first additional provision of the same law, by virtue of which the State Tax Administration Authorities is entrusted with the development and management of a public electronic invoicing solution.

This is a [far-reaching regulation that will virtually affect, to a greater or lesser extent, all businesses and professionals operating in Spain](#), we therefore consider it essential to provide a clear and concise summary of its most relevant aspects.

Attached below is our summary circular on Royal Decree 238/2026 of 25 March, in which we address the scope of application and exceptions provided for; the structure and operation of the Spanish electronic invoicing system; the technical and interoperability requirements between platforms; the reporting obligations regarding the status of invoices and payments; the Public Electronic Invoicing Solution managed by the AEAT; the transitional regime; and the dates of entry into force.

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1. Regulatory Framework

Mandatory electronic invoicing between businesses and professionals was introduced by the “Crea y Crece” Act, and the implementing regulations were approved by Royal Decree 238/2026 of 25 March. The applicable regulatory framework is therefore structured around the following pillars:

- **Law 18/2022, of 28 September**, on the creation and growth of businesses – the “Crea y Crece” Law.
- **Royal Decree 238/2026 of 25 March**, implementing the system of mandatory electronic invoicing between businesses and professionals and amending the Regulation governing invoicing obligations, approved by Royal Decree 1619/2012 of 30 November.

2. Purpose of Royal Decree 238/2026, of 25 March

The purpose of this Royal Decree is to establish the [technical and information requirements for the Spanish system of mandatory electronic invoicing between businesses and professionals](#); the requirements applicable to electronic invoice exchange platforms, including those relating to interoperability and minimum interconnection between them; as well as the regulation of the different statuses of invoices and the establishment of certain obligations to provide information, in accordance with the provisions of article 2 bis of Law 56/2007 of 28 December on Measures to Promote the Information Society.

This Royal Decree also aims to implement the 21st additional provision of Law 56/2007 of 28 December, relating to the public electronic invoicing solution; this mandate will be completed with the publication of the Ministerial Order responsible for developing and managing the public electronic invoicing solution.

3. 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 «Business to Business» (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.

[All businesses and professionals must issue, send and receive electronic invoices in their commercial dealings with other businesses and professionals. The recipient and issuer of electronic invoices must provide information regarding the status of the invoice.](#)

4. Key definitions (article 2)

The **mandatory electronic invoice between businesses and professionals** is an invoice issued, transmitted and received in electronic format between businesses and professionals, which documents commercial transactions agreed between them, meets the technical requirements set out in the Royal Decree, and is produced by computer or electronic systems and programmes that comply with article 29.2.j) of Law 58/2003 of 17 December on General Taxation.

The **private electronic invoicing exchange platform** is the technological infrastructure that enables, at least, the routing and direct transmission of electronic invoices between the invoice issuer and the recipient, and which meets the technical requirements set out in this regulation and any subsequent regulatory developments.

The **public electronic invoicing solution** is the set of solutions developed and managed by the public administration to serve as an infrastructure for electronic invoicing and for the issuance and receipt of invoices, for those businesses or professionals who so choose, and to serve as a **universal and mandatory repository for all electronic invoices, providing general payment tracking services and streamlined download options** for invoice issuers and recipients and their authorised representatives.

5. Scope of Application (article 3) and Exceptions (article 4)

5.1. Liable parties

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.

These provisions shall also apply where the parties to the transaction have opted for the obligation to issue an invoice to be fulfilled in practice by the recipient of the transaction or by a third party. In such cases, the trader, professional or taxable person required to issue the invoice shall be responsible for complying with all the obligations set out in the Royal Decree.

5.2. Exceptions

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.

The Minister for the Economy, Trade and Enterprise, by Ministerial Order, may exclude other operations 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 exemptions will be temporary in nature** and will be justified by the fact that the economic sector concerned, taken as a whole, is experiencing significant difficulties in adapting to the new obligation, thereby seriously disrupting its normal functioning. Permanent exemptions may only be granted where it is further demonstrated that there are no issues relating to prolonged or unfair payment terms within the sector concerned.

5.3. Specific sector exceptions (second additional provision)

The provisions of the Royal Decree shall not apply to regulated activities carried out by the electricity market operator. Nor shall they apply to the functions performed by the organised gas market operator. Furthermore, transactions documented by electronic invoices within the framework of the clearing and settlement chambers regulated by the International Air Transport Association (IATA) are excluded: Cargo Accounting Settlement System (CASS), Billing and Settlement Plan (BSP) and Simplified Invoicing and Settlement-IATA Clearing House (SIS-ICH), provided that payment of such invoices has been settled via one of these platforms in accordance with their schedules.

6. Spanish Electronic Invoicing System (article 5)

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**, 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.

7. Obligations of the Parties Involved (article 6)

Where businesses, whether natural or legal persons, and professionals have not expressly agreed with their suppliers to receive their electronic invoices via one or more private electronic invoice exchange platforms, **it shall be understood that they have opted for the public electronic invoicing solution without having to make any express declaration to that effect.**

Any **invoicing platforms**, solutions or systems used by businesses or professionals required to issue and receive electronic invoices, **which do not use the public electronic invoicing solution to issue their invoices, shall be obliged to simultaneously send, upon issuance, a true electronic copy of each invoice in UBL format to the aforementioned public solution.** Such copies shall be clearly marked as such in the public electronic invoicing solution.

Businesses and professionals who have decided to receive their electronic invoices, in whole or in part, via a private electronic invoice exchange platform, must make their electronic invoice entry point(s) public in all their communications with other businesses and professionals and, if they have one, on their website. Where businesses and professionals have not publicly identified their electronic invoice entry point, it shall be understood that their entry point is the public electronic invoicing solution.

Operators of private electronic invoice exchange platforms must make available to the public an open search system that allows users to see which businesses and professionals have chosen them as their point of entry for electronic invoices.

8. Format interoperability (article 7)

8.1. Supported syntaxes

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, with any necessary adaptations for invoicing between businesses and professionals; c) EDIFACT invoice message; d) Facturae message.

As indicated in the Explanatory Memorandum of the Royal Decree, the permitted syntaxes include those set out in the seventh final provision of Law 18/2022; as well as Facturae, given its widespread use in the Spanish economy due to its established use in invoicing public administrations, and EDIFACT, due to its high penetration in a significant number of economic sectors. For these purposes, within the scope of private electronic invoice exchange platforms, messages in Peppol BIS format shall also be considered valid, provided they use the UBL syntax and comply with the European standard EN16931.

8.2. Electronic signature and identification

All electronic invoices issued via private electronic invoice exchange 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, contained in a single field or in a combination of fields on the invoice, and that must include the issuer's tax identification number; the invoice number and series, and the date of issue of the invoice.

8.3. Format interoperability

In order to ensure interoperability between private electronic invoice exchange platforms, operators of private electronic invoice exchange platforms must be able to convert invoice messages between all supported formats, whilst ensuring that the authenticity of their origin and the integrity of their content are preserved.

Where an electronically signed electronic invoice is transmitted from a private electronic invoice exchange platform designated by the issuer to a different

private electronic invoice exchange platform designated by the recipient of the invoice, the syntax and technical specifications of that invoice shall be those agreed by the issuer and the recipient. It shall be the private electronic invoice exchange platform designated by the issuer which, where necessary, shall be responsible for transforming the electronic invoice message before it is electronically signed so that it complies with the syntax and technical specifications agreed by the parties, without prejudice to the preservation of the authenticity of its origin and the integrity of its content.

In absence of an agreement between the parties, the syntax and technical specifications of the invoice and the status messages to be used shall be the same as those required for the submission of invoices and status reports to the public electronic invoicing solution.

9. Interconnection Between Private Platforms (articles 8 and 9)

Operators of private electronic invoice exchange platforms shall be obliged to interconnect with any other private electronic invoice platform forming part of the Spanish electronic invoicing system when requested to do so by one of their customers. This interconnection must enable the exchange of electronic invoices between all users of both platforms. Operators of private electronic invoice exchange platforms may use the public electronic invoicing solution as a means of interconnection for the exchange of invoices.

Operators of private electronic invoice exchange platforms shall be obliged to accept all requests for interconnection with any other private electronic invoice exchange platform forming part of the Spanish electronic invoicing system.

Once an interconnection request has been received, it is the operator's responsibility to ensure that the interconnection is operational within a maximum of one month from the date of receipt of the request. To this end, they must provide the operator of the requesting platform with all the necessary technical specifications, set up a test bed for operational testing, and allocate the necessary human and material resources.

Until the interconnection between platforms is operational, the operator of the requesting electronic platform must submit invoices addressed to the platform with which it wishes to interconnect via the public electronic invoicing solution.

Under no circumstances may the operator of the private platform receiving the interconnection request charge the requesting platform any fee for processing such interconnection requests within the established timeframes. Nor may it charge the requesting platform any fee for other integration or management services that it may have agreed with the final recipient of the electronic invoice.

10. Duty to provide information on statuses of electronic invoices (article 10)

10.1. Compulsory statuses

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.

According to the Explanatory Memorandum, the actual payment date to be reported shall be based on the time at which the supplier receives payment for the goods or services; that is to say, it shall be either the date on which a cash payment is made, the date on which the payer's account is debited in the case of a bank transfer, or the date on which a set-off of obligations is agreed to replace monetary payment. The mere provision to the supplier of a financial mechanism to advance the collection of the invoice shall therefore not count as the date of payment.

10.2. Voluntary statuses

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.

10.3. Deadline for communication

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.

11. Public Electronic Invoicing Solution – SPFE (article 11)

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.

Electronic invoices will be accepted by the public electronic invoicing system provided that they use UBL syntax, comply with the provisions of the Ministerial Order, and correctly include the tax identification numbers of both the issuer and the recipient of the invoice.

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.

Invoices issued may be downloaded by either the issuer or the recipient, as well as by their authorised representatives, and this applies both to invoices issued directly via the public e-invoicing solution and to copies sent in accordance with the provisions of this Royal Decree. Means shall be provided to distinguish between original invoices and the aforementioned copies, and it shall be possible to select the download of one, the other, or both.

Interoperability between the public electronic invoicing solution and the private platforms that form part of the Spanish electronic invoicing system, and between these platforms themselves where applicable, shall be ensured by the use, for all purposes, of the syntax of the public electronic invoicing solution.

Where only the issuer or the recipient of the invoice uses the public electronic invoicing solution as their invoicing method, interconnection with the recipient's or issuer's private electronic invoice exchange platform shall be ensured by receiving invoices from the public electronic invoicing solution or by sending them to the public electronic invoicing solution in the content and syntax specified for that public solution. Where prior or subsequent transformations of the invoice syntax are necessary for this purpose, these shall be the responsibility of the issuer or recipient using content or syntax different from that of the public electronic invoicing solution. All of this is without prejudice to the preservation and guarantee of the integrity, inalterability and non-repudiation of the invoices themselves.

Where commercial disputes arise in relation to invoices, including their repudiation by the recipient, such disputes shall affect only the relations between the parties, without prejudice to the obligation to issue, where applicable, the relevant rectifying invoices.

Communication of invoice statuses when using the public electronic invoicing solution shall be governed exclusively by the provisions of this article.

Access to the public electronic invoicing solution and to the various uses thereof provided for in the Royal Decree shall be free of charge for users.

12. Obligation to Report Payment to the SPFE (article 12)

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 rectifying invoice, invoices shall be presumed to have been accepted.

The invoice recipient may authorise their private electronic invoicing platform to report payments to the public electronic invoicing system, provided they have supplied the necessary information for this purpose.

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.

The public electronic invoicing solution will provide the necessary mechanisms to enable invoice issuers to voluntarily report whether invoices have been paid or remain unpaid, as well as any discrepancies regarding the dates stated in the payment notification provided by the recipient.

Through the public electronic invoicing solution, issuers and recipients of electronic invoices, as well as their authorised representatives, will be able to consult the existing data on the payment or rejection of invoices contained therein.

13. Requirements for Operating as a Private Platform (article 13)

Private electronic invoicing exchange platforms that form part of the Spanish electronic invoicing system must be capable of connecting to the public electronic invoicing solution and, in addition, must meet the following requirements:

- a) Hold ISO/IEC 27001 certification, or equivalent certification, for its information security management system.
- b) Use secure protocols for the transmission of information that comply with the AS2 or AS4 specifications.
- c) Have capability to operate with advanced electronic signatures and advanced electronic seals for electronic invoices in accordance with Regulation (EU) No 910/2014.
- d) Have capability to exchange electronic invoices in all supported formats, as well as to convert an invoice message between different formats.
- e) Have a business continuity plan appropriate to the volume and criticality of the invoice exchange they operate.
- f) Ensure service availability and have support resources available at all times.
- g) Ensure data governance standards and data confidentiality, regardless of agreements with the businesses and professionals who are their clients, by implementing security systems to prevent data breaches.
- h) Have capability to ensure free interconnection and interoperability with other platforms.

The data governance requirement may be met, amongst other means, by adhering to the UNE specifications on data governance, management and quality, achieving maturity level 2, “managed”, in accordance with specification UNE0080.

14. Access to Information and Monitoring of Late Payments (article 14)

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.

15. Calculation of the Payment Term (article 15)

The payment deadline for each invoice shall be determined in accordance with article 4 of Law 3/2004 of 29 December, establishing measures to combat late payment in commercial transactions, without prejudice to any specific provisions that may be laid down by other laws.

In accordance with article 6(1)(i) of the Invoicing Regulations, where an invoice does not include the date of the transactions it documents, the date of issue of the invoice shall be taken as the starting date of the payment period.

16. Relevant Additional Provisions

16.1. 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.

16.2. Data confidentiality

Data stored in the public e-invoicing system shall be classified as confidential and shall be subject to the same measures necessary to ensure its confidentiality and proper use as provided for in article 95 of Law 58/2003, the General Tax Law, for data of tax relevance. It may only be used for the purposes set out in Law 56/2007 of 28 December and for the effective implementation of the tax and customs system.

16.3. 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.

16.4. Special provisions for building works

In the cases provided for in Law 38/1999 of 5 November on Building Regulations, where the developer exercises the option to withhold 5% of the cost of the physical execution of works for a period of one year, the payment period shall be deemed to end upon full payment of the amounts due, excluding such withholding.

16.5. Start of the calculation period for statistical purposes

In contracts where a payment period has been specified, the start of the payment period shall be the date of receipt of the electronic invoice. However, for the sole and exclusive purposes of statistical analysis and monitoring, if this is not communicated to the public electronic invoicing system, the start of the payment period shall be deemed to be the date of issue of the electronic invoice.

17. Transitional Arrangements

17.1. Public sector subcontractors

Subcontractors required to submit their electronic invoices to the main contractor via the “FACeB2B” register will have a maximum of 24 months from the entry into force of the Ministerial Order implementing the public electronic invoicing solution to bring their compliance with this obligation into line with the electronic invoicing system set out in the regulation.

17.2. 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 volume of operations (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.

The PDF document shall be sent to the recipient by any means and in no case shall it be subject to the public electronic invoicing system.

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

Provisions regarding the obligation to report invoice statuses shall apply to businesses and professionals who are natural persons or entities subject to the income attribution regime under personal income tax (IRPF) whose volume of

operations 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.

18. Entry into Force and Timeframes (Fourth Final Provision)

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.

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

19. Summary of Timeframes

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.

With this in mind, we summarise below the main deadlines for the effective implementation of this Royal Decree, and related obligations:

- **Businesses and professionals with a turnover of over 8M€. Effective date: 12 months after the Ministerial Order comes into force**, this group will be required to issue and deliver invoices in electronic format (where the conditions are met), as well as to report on the status of electronic invoices.

On a transitional basis, during the twelve months following the effective date, the electronic invoice must be accompanied by a document in PDF format to ensure its legibility, unless the recipient of the electronic invoices voluntarily and expressly agrees to receive them in their original format.

- **Businesses and professionals with a turnover of ≤ 8M€ (excluding individuals or income attributions)**. Effective date: **24 months after the Ministerial Order comes into force**, this group will be required to issue and deliver invoices in electronic format (where the conditions are met), as well as to report on the status of electronic invoices.
- **Businesses and professionals with a turnover of ≤ 8M€, who are natural persons or subject to income attribution**. Effective date: **24 months after the Ministerial Order comes into force**, this group will be required to issue and deliver invoices in electronic format (where the conditions are met).

And, **36 months after the Ministerial Order comes into force**, this group will be required to report on the status of electronic invoices.

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

(*) These businesses and professionals, during the twelve months following the effective date of application, shall be required to accompany the electronic invoice with a document in PDF format that ensures its legibility, unless the recipient of the electronic invoices voluntarily and expressly agrees to receive them in their original format.

20. 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. In particular, the following changes are introduced:

- Paragraph 1 of article 8 is amended to provide that invoices may be issued by any means, whether on paper or in electronic format, provided that they

guarantee the authenticity of the origin, the integrity of the content and their legibility, without prejudice to the provisions of the new article 8 bis.

- A new article 8 bis is introduced into the Invoicing Regulations, establishing **the mandatory use of electronic invoices where the recipient is a business or professional with their registered office, permanent establishment or domicile in Spain**. Furthermore, the Ministry of Economy, Trade and Enterprise may temporarily or permanently exempt certain transactions from this obligation in the interests of the smooth economic functioning of the sector concerned.
- The concept of an electronic invoice is redefined, requiring that mandatory electronic invoices meet the technical specifications set out in Royal Decree 238/2026 itself. Furthermore, the general rule is maintained that the issuance, transmission and receipt of electronic invoices require the recipient's consent, except in the cases of mandatory electronic invoicing under article 8 bis.
- The regime governing the authenticity and integrity of electronic invoices is updated, allowing for advanced electronic signatures, electronic data interchange (EDI) or other means previously validated by the Spanish Tax Authorities (AEAT). In the case of mandatory electronic invoicing between businesses, authenticity and integrity shall be guaranteed in accordance with procedures set out in Royal Decree 238/2026.

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