

Amendment of the Regulations governing invoicing software and systems - the “Verifactu Regulations”.

Tax Alert



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New deadlines for the adaptation of invoicing software and exemption in certain cases of invoicing by third parties (RD 254/2025).

2 April 2025 saw the publication in the Official State Gazette of [Royal Decree 254/2025](#), which **amends the Verifactu Regulations to extend the deadline for adapting** invoicing software to the new specifications and **establishes an exemption** in certain scenarios in which invoices are issued by third parties.

Legislative background

[Law 11/2021](#), on measures to prevent and combat tax fraud, included a new sub-paragraph j) in article 29.2 of General Taxation Law 58/2003, whereby invoicing systems and software (ISS) are required to guarantee the "integrity, conservation, accessibility, legibility, traceability and inalterability of invoicing records, without interpolations, omissions or alterations that are not duly noted in the systems".

In the wake of the above Law, the Verifactu Regulations, approved by [Royal Decree 1007/2023](#), laid down the requirements to be met by ISS, stating that a subsequent ministerial order would establish additional technical specifications, as explained in detail in this [tax alert](#).

As announced, Ministry of Finance Order HAC/1177/2024 of 17 October 2024, establishing the technical, functional and content-related specifications for the Verifactu Regulations, entered into force on 29 October 2024 (see our related [tax](#)

[alert](#)).

The entry into force of this Ministerial Order¹ was essential for the implementation of the Verifactu Regulations by invoicing software manufacturers and retailers. Its delayed approval thus inevitably led to the postponement of its entry into force for ISS users (initially set at 1 July 2025 by Royal Decree 1007/2023).

In this connection, it made no sense to give manufactures and retailers until 29 July 2025 to adapt their systems, while users were required to have them fully up and running before that date. It thus became necessary to postpone the relevant deadline to ensure that users had access to correctly adapted systems.

Postponement of the deadline for adaptation of invoicing software

To address this issue, Royal Decree 254/2025, published on 2 April 2025, has amended the effective date for this obligation, drawing a distinction between the following deadlines for taxpayers/users and the obligations to be met by producers and retailers:

- **Effective from 1 January 2026** (as opposed to 1 July 2025 as initially envisaged) for users of such systems and software that are corporate income taxpayers (except exempt entities, to which this new obligation does not apply).

¹ The original wording of [final provision four](#) of Royal Decree 1007/2023 established the following deadlines:

- **the products offered by software developers and retailers must be adapted** to these new technical specifications **within a maximum of nine months** of entry into force of the Ministerial Order.

- **business and professional users** of these invoicing systems and software must ensure that these adapted systems are up and running by 1 July 2025.

- **Effective from date 1 July 2026** for all other taxpayers, i.e. natural persons or entities that are users of such systems and software and are:
 - Personal income taxpayers engaged in economic activities.
 - Non-resident income taxpayers that obtain income through a permanent establishment.
 - Entities subject to the pass-through regime that engage in economic activities, notwithstanding the appropriate attribution of income to their members.

Meanwhile, **producers and retailers of invoicing systems** have nine months as of 29 October 2024 (the date on which the Order entered into force) to place electronic systems that meet these specifications on the market, i.e. until 29 July 2025.

Exemption from this obligation in certain cases of invoicing by third parties

Another substantial amendment introduced by Royal Decree 254/2025 concerns the exemption or exclusion of ISS from this obligation in the case of transactions documented by means of invoices that are materially issued by the recipient of the transaction, or by a third party as a result of the application of mandatory regulatory provisions, provided they keep their records in accordance with the terms of article 62.6 of the Value Added Tax Regulations, approved by Royal Decree 1624/1992 of 29 December 1992 (i.e. within the immediate supply of information or “SII” system).

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