

VERI*FACTU: Timeline for adaptation of invoicing systems

Tax Alert



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Producers must have adapted their systems by 29 July 2025 and affected users must implement them as of 1 January or 1 July 2026, as applicable.

The new obligations introduced as a result of the **VERI*FACTU Regulation** are subject to specific timelines both for producers and retailers, and for taxpayers and users:

- **29 July 2025:** the date by which software producers and retailers were required to have fully compliant invoicing systems on the market.
- **1 January 2026:** the date by which (with the exception of exempt entities) corporate income taxpayers not subject to the immediate supply of information system ("SII" per its Spanish acronym) will be required to use these systems.
- **1 July 2026:** the date as of which the obligation will apply to all other taxpayers if not subject to the SII (i.e. self-employed workers subject to personal income tax, permanent establishments subject to non-resident income tax and entities engaging in economic activities and subject to the pass-through regime).

Although most of the obligations for affected users will not apply until 2026, the relevant adaptation processes must be started as soon as possible, with software providers confirming that the relevant versions are up to date.

Royal Decree 1007/2023 of 5 December 2023, known as the **VERI*FACTU Regulation**, lays down the requirements to be met by the so-called electronic invoicing systems ("SIF", per its Spanish acronym), which include obligations for both the producers and retailers of such software, and the entrepreneurs and professionals who use it.

It is worth recalling that taxable persons for VAT who are not subject to any of the scenarios requiring them to keep their records via the SII-VAT system (i.e. volume of transactions exceeding Euros 6,010,121.04, or registration for the monthly refund regime or the VAT group regime) may also voluntarily opt for the SII-VAT system, which would render them exempt from these obligations.

The above obligations stem from the following pieces of legislation:

- **Law 11/2021**, which incorporated the obligation for SIFs to comply with certain requirements into the General Taxation Law.
- **Royal Decree 1007/2023**, which laid down the specific requirements for SIFs, as explained in detail in our related [Tax alert](#).
- **Ministry of Finance Order HAC/1177/2024**, in force since 29 October 2024, which went on to set out the technical, functional and content specifications required for the practical implementation of the Regulation. Our Tax alert explaining the technical specifications that were introduced by the above Ministerial Order can be accessed [here](#).
- Finally, **Royal Decree 254/2025**, published in the Official State Gazette on 2 April 2025, which introduced certain amendments, including the extension of the deadlines for the adaptation of invoicing systems, as reported in our [Tax alert](#).

In short, while there is still some leeway under the timeline provided for in the current legislation, **affected taxpayers should not put off preparing**.

Producers, retailers and users must work together to ensure that invoicing systems are fully adapted to the new statutory obligations.

Lastly, affected users are advised to consider the option of voluntarily opting in to the SII, even where not required to do so, as this decision would effectively exclude them from compliance with these obligations as software holders.

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