



A decisive step forward in mandatory electronic invoicing: implementation deadlines come into effect.

Tax Alert



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Ministry of Finance Order HAC/1028/2026 of 2 October 2026, **regulating the public electronic invoicing system** provided for in Royal Decree 238/2026 of 25 March 2026, has been published in the Official State Gazette ("BOE") of 5 October 2026. The Order comes into force on **6 October 2026**, the day after its publication in the Official State Gazette.

The publication of this Order resolves the main uncertainty surrounding the implementation timeline. The date as of which the deadlines set out in Law 18/2022 and Royal Decree 238/2026 start ticking has now been set.

This regulation completes the regulatory framework for the mandatory electronic invoicing system between entrepreneurs and professionals, and sets out the technical and operational aspects of the public electronic invoicing system, which is managed by the State Tax Agency ("STA").

The public system may be used for issuing and receiving electronic invoices and will also serve as an interface between private platforms and as a repository for electronic invoices and information on invoice status and payments. In terms of timing, the system is expected to be made available via the STA's virtual office at least two months before it comes into effect.

Parties subject to the electronic invoicing requirement

Electronic invoicing will be mandatory for entrepreneurs and professionals who need to issue invoices in the course of their commercial dealings with other entrepreneurs and professionals.

Besides the issuance, sending and receipt of electronic invoices, the regulation also provides for the reporting of certain information relating to the status of invoices.

Private electronic invoicing platforms must ensure that they are interconnected with the STA's public system and that they are interoperable with it, free of charge.

Entry into force of the new electronic invoicing requirement

The sole final provision of the Order stipulates that the deadlines for the effective implementation of the mandatory electronic invoicing system start ticking upon the Order's entry into force.

In the absence of subsequent regulatory changes, the obligation to issue, send and receive electronic invoices in transactions between entrepreneurs and professionals shall apply:

1. **From 6 October 2027** (12 months after the entry into force of the Order) **for entrepreneurs and professionals with turnover exceeding Euros 8 million** in the immediately preceding calendar year.
2. **From 6 October 2028** (24 months after the entry into force of the Order) **for all other entrepreneurs and professionals subject to the regulation.**
3. **From 6 October 2029**, as regards the specific obligation to report invoice status and payment information, **for individuals and entities engaging in economic activities and subject to the pass-through regime with turnover not exceeding Euros 8 million.**

Furthermore, the Order sets out the technical and operational aspects necessary for the public electronic invoicing system to function and for its interaction with private electronic invoice exchange platforms.

Content of the electronic invoicing requirement

From a technical point of view, the Order regulates the following aspects:

- **Electronic invoice issuance and interconnection service:** this regulates the semantic data model, the UBL syntax and the minimum required elements for invoices issued or exchanged via the public system.

It also stipulates that invoices issued or interconnected via this system are immediately available to the authorities, the system likewise regulating the notification of cancellations, the prohibition on attachments and the remittance of electronic signatures.

- **Submission of true copies to the public system:** this sets out the requirements applicable to true electronic copies of invoices issued outside the public system, including their minimum content, their express identification as a copy, the use of the UBL syntax and the prohibition on including attachments.
- **Operational functioning of the public system:** this section details the procedures for issuing, interconnecting and sending true copies –both via web forms and web services–, the validation systems, the authorities' responses, the grounds for rejection and the applicable time limits, including exceptional circumstances arising from technical issues.
- **Unique invoice coding:** a unique identifier is established based on the concatenation of the issuer's tax identification number ("NIF"), the invoice number, the series and the date of issue, in accordance with the UBL syntax.
- **Notification of invoice and payment status:** this regulates notifications of invoice rejection, actual payment, and the collection or non-payment of invoices.

The information may be communicated by the recipient and, in certain circumstances, voluntarily by the sender, and its content, procedures for transmission, validation, correction and cancellation are regulated.

- **Viewing, retrieval and access to information:** the Order regulates the services for retrieving, viewing and downloading electronic invoices, true copies, and invoice and payment status, as well as the obligations of private platforms to retrieve the invoices exchanged via the

public system and make them available to their customers.

It also sets out the mechanisms for authentication, identification and authorisation to act on behalf of another party that are required to access these services.

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