

Spanish E-Invoicing Likely Scheduled for Go-Live in 2027



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Overview

The Spanish Ministry of Economy launched a second public consultation on new regulations for the upcoming Draft Royal Decree, "Crea y Crece," which will mandate the use of e-invoicing. This consultation was open until April 7, 2025. The proposed regulations outline several key points:

- Transitioning from the Facturae syntax to the Universal Business Language (UBL) for the public billing solution, in alignment with the ViDA framework.
- Clarifications on payment details that must be included in credit and debit notes.
- Establishment of payment terms, with clearly defined start and end dates for each period.
- Assurance that invoices generated on the public platform will meet VERIFACTU standards.
- Implementation of a 'public copying' process to be utilized by private networks.

Following the approval of the future Ministerial Order for development, which is not directly related to the regulation, a 12-month notice period will be in effect. As a result, actual implementation is unlikely to occur before 2027.

Currently, no technical specifications are available, indicating that further public consultation is necessary. Although an implementation date has not yet been set, once the final version of the regulations is approved and published, a notice period of at least 12 months will be required. Therefore, it is highly unlikely that implementation will occur before 2027.

The rollout of the new regulations will occur in two phases, assuming it commences in 2027:

- 2027: Large taxpayers (those with an annual turnover exceeding €8 million) will be required to comply, 12 months after the final regulations are published.
- 2028: All other taxpayers will be required to comply, 24 months following the publication of the final regulations.

The proposed regulations highlight several key points, including the exemptions from the e-invoicing requirement. This obligation does not apply to non-residents or for simplified invoices:

- If either party to the transaction does not have its main business headquarters in Spain or lacks a permanent establishment to which the invoicing is addressed (i.e., non-residents).
- For simplified invoices issued under Article 4 of Royal Decree 1619/2012, except for qualified simplified invoices as defined in Article 7.2 of the regulation (i.e., simplified invoices).

How Can KGT Support You?

KGT has created an SAP-integrated e-invoicing add-on solution for Spain, featuring outbound and inbound functionalities to meet tax reporting requirements. This add-on includes a data extractor and a cockpit for generating periodic electronic invoices in the legal format and controls before submission.

When SAP DRC launched a Spanish e-invoicing solution as part of its e-document offerings, KGT emerged as a leading consultancy firm for SAP DRC and tax services. Recognized as an SAP DRC partner for Spanish e-invoicing services, KGT is one of SAP's recommended implementation partners for this solution. We provide comprehensive support, including installation, configuration, customization, and training, to help you maximize the long-term value of your SAP DRC investment.

KGT is a SAP partner for PE services and SAP Build partner, and to become an SAP partner, strict due diligence requirements must be met, including having certified SAP consultants. You can find us at: <https://partnerfinder.sap.com/profile/0001925409>

