Technical Note

Order HAC/1028/2026 on the public electronic invoicing solution

Publication date

5 October 2026

Issuing body

Ministry of Finance

Main scope of application

Businesses and professionals subject to B2B electronic invoicing in Spain, as well as private electronic invoicing platforms and providers

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1. Executive summary

2. Content and technical requirements for electronic invoices

3. Procedures for the issuance, interconnection and validation of invoices

4. Retrieval, consultation and access to the public solution

5. Reporting of invoice and payment status

A1. Why Management Solutions

A2. Abbreviations

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Order HAC/1028/2026 sets out the technical and functional requirements for the public e-invoicing solution managed by the AEAT and sets the implementation timeline for the mandatory B2B e-invoicing system

Background

- **Law 18/2022 on the creation and growth of businesses (the 'Crea y Crece' Law)** made **electronic invoicing mandatory in commercial transactions between businesses and professionals (B2B),** with the aim of reducing late payments and improving the monitoring of actual payment deadlines.
- Subsequently, **Law 7/2024 entrusted the AEAT with the development and management of a public electronic invoicing solution**, designed as a free invoicing platform and a universal repository for electronic invoices.
- Royal **Decree 238/2026 set out the Spanish system for mandatory electronic invoicing**, comprising private platforms and the public solution.
- In this context, the Ministry of Finance has published **Order HAC/1028/2026, which sets out the technical and functional requirements for this solution and establishes the implementation deadlines for the system**.

Objectives

- **Establish procedures for the exchange of information on invoice status and payments** between businesses and professionals, including their validation, identification and error handling.
- **Regulate the operation of the public solution**, specifying the technical requirements for the issuance, interconnection and transmission of true copies of electronic invoices.
- **Regulate invoice retrieval, consultation and downloading,** as well as the **authentication, representation and security mechanisms** for accessing the public solution.

Next steps

- **6 August 2027.** Deadline for making the public e-invoicing solution available, at least two months before it first becomes applicable.
- **6 October 2027.** Application of the obligations to businesses and professionals with a turnover exceeding €8 million in the previous calendar year, as well as the corresponding obligations for private platforms.
- **6 October 2028.** Application of the obligations to all other businesses and professionals.

Key aspects of the publication

Content and technical requirements for electronic invoices	• The use of **the EN 16931 standard and UBL syntax** is established **for invoices issued or interconnected via the public solution**, as well as the **requirements regarding content, identification and the simultaneous transmission of true copies**.
Procedures for the issuance, interconnection and validation of invoices	• The Order covers the **procedures for issuing and interconnecting invoices, syntactic and semantic validations, the unique identification code for invoices, and the management of rejections, duplicates and technical incidents**.
Retrieval, consultation and access to the public solution	• **Provisions** are set **out for the automated retrieval, viewing and downloading of invoices and statements, as well as requirements regarding authentication, representation, data protection and security.**
Reporting of invoice and payment status	• The Order sets out the **obligations and procedures for communicating rejections and payments, voluntary notifications of payments and non-payments, and the mechanisms for validating and canceling messages**.

Access the document

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The Order sets out the technical and content requirements for invoices issued or interconnected via the public solution, as well as the conditions for the transmission, identification and processing of true copies

Technical standard and content

- Invoices issued or interconnected via the public solution must comply with **the EN 16931 semantic model and use UBL syntax**. Their minimum content shall be as set out in Annex I, which includes **identification details, issuer, recipient, transactions, amounts, taxes and payments, as well as fields for identifying true copies and reporting cancellations**. Interconnected invoices may include additional information.

Unique identification code

- Each invoice shall have a **unique code formed by combining the issuer's tax identification number (NIF), the invoice series and number, and its date of issue**, in accordance with the provisions of Annex I.

Availability and deregistration of invoices

- Invoices issued via the **public solution** are immediately available to the Administration, **without the need for a certified copy**.
- Private platforms must **simultaneously submit a certified copy of the invoices, in UBL format**, to the public solution.
- Invoices or true copies relating to **non-existent transactions** may be cancelled, while preserving their **traceability**.

Restrictions on attachments

- Invoices that have been issued or interconnected **must not contain integrated or embedded files**, although those that have been interconnected may be accompanied by an electronic signature.

Submission of a certified copy

- Where **private electronic invoicing platforms** (e.g. SERES, EDICOM or SAP) are used without resorting to the public solution to issue or interconnect invoices, a **certified copy in UBL format** must be submitted simultaneously **to the AEAT**.
- In the case of **invoicing by the recipient** (e.g. a company issuing invoices on behalf of its suppliers) **or by third parties** (e.g. an accountancy firm invoicing on behalf of its clients), **the submission shall be made via the systems used by those parties**.

Content and identification of copies

- True copies must reflect the **items on the original invoices** with semantic correspondence and comply with the minimum content requirements set out in Annex I, including **details identifying the invoice, issuer, recipient, transactions, amounts, taxes and payments**. Furthermore, they must be identified using the **'copy indicator' field and must not contain embedded files**.

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The Order regulates the procedures for issuing and interconnecting invoices and for sending true copies via the Public Solution (SPFE), establishing mechanisms for validation, unique identification and the management of rejections and incidents

Issuance and interconnection channels	• The public solution will allow **individual invoices to be issued via a form on the AEAT's electronic portal**, whilst the **interconnection of invoices and the submission of true copies will be carried out via web services**, with the latter being identified as such.
Validation and acknowledgement of receipt	• Invoices and true copies will be subject to **syntactic, semantic and technical validation**. The **AEAT will notify the recipient of their acceptance or rejection**, indicating any errors detected, and will provide an **acknowledgement of receipt with a secure verification code (CSV)**. • For **issuance via a form, validation will take place prior to issuance**.
Duplicates and deregistrations	• **Invoices or true copies already registered in the public system** will **be rejected**. Where a certified copy exists and the original invoice is to be linked to it, that certified copy must first be deregistered. • **Cancellations due to non-existence transactions will retain their traceability**.
Correction of errors	• **The rejection of a certified copy does not invalidate the original invoice** issued via a private platform. • **The error** must **be corrected and the certified copy resubmitted**. Where the **error originates from the original invoice and does not require rectification, a correct original invoice must be issued and its certified copy submitted simultaneously**.
Technical issues	• If a technical issue attributable to the public system prevents its use for more than 24 hours, **invoices and true copies may be submitted within the four working days following the resolution of the issue**.

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The Order regulates the retrieval and consultation of invoices and their status, as well as the authentication, representation and security mechanisms required to access the Public Electronic Invoicing Solution

1. Access and authentication

Authentication and identification

- Use of the public solution will require **electronic certificates that are valid on the AEAT's Electronic Portal**.
- For invoice issuance, status and payment reporting, and enquiry forms, the **Cl@ve system** may also be used.

Representation and powers of attorney

- Business owners and professionals may **use the public solution directly or through authorized representatives**.
- For a third party to use the forms for issuing or reporting statements and payments, or to access the retrieval and enquiry services, they must be **registered as an authorized representative in the AEAT's Register of Authorized Representatives**.

2. Use of invoices

Retrieval of invoices

- Private platforms using the public solution as a means of exchange must **automatically retrieve invoices received by their customers and make them available immediately** for retention purposes.
- **Recipients may retrieve their invoices at any time**, either directly or via automated access.

Viewing and downloading[1]

- Issuers, **recipients and third parties who have issued invoices on behalf of the issuer may view and download invoices and true copies via web services or forms**. Furthermore, issuers and recipients may **view information relating to the status and payments of their invoices**.

3. Safeguards

Data protection and security

- The processing of personal data must **comply with the GDPR and Spanish data protection legislation**, applying technical and organizational measures appropriate to the risk. Furthermore, the systems supporting the public solution must comply **with** the **National Security Scheme (ENS)**.

1. In accordance with Articles 9 to 11 of Order HAC/1028/2026, the technical conditions for access, service specifications and volume limits shall be set out on the AEAT's electronic portal.

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The Order regulates the reporting of invoice status and payments to the SPFE, as well as the procedures for submitting, validating and cancelling invoices

Mandatory notification by the recipient

- The recipient must **notify the public solution of any rejection**, where applicable, and **of the full payment made, including the date of payment and the due date**.
- They may also report the **date of receipt of the goods or services or of the invoice, where this is relevant for determining the payment deadline**.

Voluntary reporting by the issuer

- The issuer may **report the payment or non-payment of invoices**, as well as any **discrepancies regarding the payment dates reported by the recipient**.

Presumption of acceptance and payment

- In **the absence of a rejection or a subsequent corrective invoice, the invoice shall be presumed to have been accepted**.
- The obligation to report payment shall be deemed to have been fulfilled when the invoice or a true copy thereof includes a **payment date that is earlier than or the same as its issue date** and the date of the transaction or accrual, unless the recipient expressly indicates otherwise.

Channels and validation

- Information on payments, rejections, collections and non-payments may be submitted **via web services**, following identification of the invoice by its unique code, or **via an individual form on the AEAT's electronic portal**.
- Messages must comply with **UBL syntax**, using the **codes PAYMENT/CANCELPAYMENT, REJECTION/CANCELREJECTION, SETTLEMENT/CANCELSETTLEMENT and DEFAULT/CANCELDEFAULT** for registrations and cancellations, respectively.
- The AEAT **will notify the taxpayer of acceptance or rejection**, indicating any errors detected, and will provide an acknowledgement with a secure verification code (CSV).

Cancellations and incidents

- **Notifications of invalid or erroneous invoice status and payments may be cancelled**, while preserving their traceability.

4 days Maximum period for notifying the issuer of the invoice status and the public solution of the full payment made, excluding Saturdays, Sundays and national public holidays (RD 238/2026).

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Management Solutions has experience in transformation projects and adapting to new e-invoicing requirements that affect processes, systems and coordination between departments

1. **Multi-sector experience.** MS has participated in **projects to adapt to electronic invoicing regulations across sectors such as banking, insurance and energy**, addressing the regulatory, functional and technological impacts for organizations with multiple companies, systems and processes.
2. **Regulatory and functional analysis.** Extensive experience in analyzing **requirements arising from the 'Crea y Crece' Act and Royal Decree 1007/2023, identifying the scope of application, defining functional requirements and assessing the impact on invoicing processes, systems and tools**.
3. **Process diagnosis and definition of the target model.** Conducting **'as-is' analyses of invoices issued and received, identifying the workflows and systems involved**, **and designing 'to-be' models**, including validation rules, routing, handling of rejections and options for regulatory compliance.
4. **Evaluation of technological solutions.** Experience in **analyzing implementation alternatives, drawing up effort matrices, conducting supplier benchmarks, and preparing and evaluating requests for proposals (RFPs)** to select electronic invoicing solutions and integrators.
5. **Planning and support for implementation.** Defining **roadmaps, master plans, budgets and resource estimates, as well as monitoring milestones, risks, dependencies and progress** to ensure compliance with regulatory requirements and the adaptation of processes.
6. **Project governance and reporting to senior management.** Coordination of Business, Technology, Finance and Tax teams; establishment of monitoring and governance mechanisms; preparation of management committee meetings; and drafting of executive reports to facilitate decision-making.
7. **Information management and analysis.** Experience in **structuring and centralizing documentation, analyzing billing data, and developing analytical tools and wizards** to facilitate granular analysis, traceability and project monitoring.

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A2. Abbreviations

Abbreviation	Meaning
AEAT	State Tax Administration Agency
B2B	Business-to-Business
BOE	Official State Gazette
CSV	Secure Verification Code
EN	European Standard
ENS	National Security Scheme
HAC	Ministry of Finance
NIF	Tax Identification Number
RD	Royal Decree
RFP	Request for Proposal
GDPR	General Data Protection Regulation
SPFE	Public Electronic Invoicing Solution
UBL	Universal Business Language

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Francisco José Alcoba García
Partner at Management Solutions
francisco.alcoba@msspain.com

Marta Hierro
Partner at Management Solutions
marta.hierro@msspain.com

Alberto Muñoz Pérez
Director at Management Solutions
alberto.munoz.perez@msspain.com

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