**Tax Department / November 2025**

## *Verifactu* and alternative electronic invoicing systems

Following the extension approved by the government this summer, the *Verifactu* system must finally be adopted **before January 1, 2026, for corporate income tax payers**, while other taxpayers must implement it before July 1, 2026.

### BUT WHAT IS VERIFACTU?

*Verifactu* is an innovative electronic invoicing system that automates the invoicing process and immediately **sends each transaction to the tax authoritie**s. Thus, every time your company issues an invoice, a complete record of the transaction will be sent to the tax authorities. This will allow you to instantly control and verify your sales, as its objective is to move towards **transparency and digitization to combat tax fraud.**

### WHAT TYPES OF ELECTRONIC INVOICING SYSTEMS ARE THERE?

*Verifactu* is just one of the types of electronic invoicing systems your company can choose from, and this is where we must pause to consider the alternative: non-verifiable systems, also known as "**Non-*verifactu***".

This second type of system has an essential feature that clearly distinguishes it from the first: **it does not send billing records directly to the tax authorities** for control or validation. Instead, each transaction is electronically signed by the issuer of the invoice, who must keep a record that may be required by the tax authorities.

### WHICH SYSTEM TO CHOOSE?

If what we value is **greater privacy from the tax authorities**, it is preferable to opt for the second system, as it does not report our transactions in real time, but only if the tax authorities require us to do so.

While this is true, it should not be forgotten that "Non-*Verifactu*" systems must meet a greater number of **technical requirements** to guarantee the integrity, preservation, accessibility, legibility, traceability, and inalterability of the records, which is achieved through means such as electronic signatures. However, compliance with these requirements falls on the service provider, not on the users who make use of it, so it should not cause any major problems.

Nevertheless, the *Verifactu* system also offers a number of **significant advantages**, including a **substantial improvement in corporate image** vis-à-vis customers. Thanks to the QR code included on each invoice, customers can quickly and easily verify that they have been correctly declared to the tax authorities. Another noteworthy aspect is the **reduction in the number of requests from the tax authorities**, as the information is available to them in real time, streamlining processes and minimizing additional paperwork. It can also be a great advantage if your company is registered in the **Monthly VAT Refund Register (REDEME**), as it automates and simplifies the monthly filing of returns, reducing the administrative burden and minimizing potential errors.