

Tax Department / October 2026

B2B electronic invoicing and Verifactu: new deadlines for mandatory implementation

The publication in the Official State Gazette (BOE) on 5 October of Order HAC/1028/2026 sets in motion the timetable for the implementation of **electronic invoicing in transactions between businesses and professionals (B2B)**.

In accordance with the deadlines set out in Royal Decree 238/2026 and the provisions of the aforementioned ministerial order, electronic invoicing will become mandatory from the following dates:

- **Businesses and professionals with a turnover exceeding 8 million euros:** 12 months after the order comes into force, **on 6 October 2027**.
- **All other businesses and professionals:** 24 months after the order comes into force, **on 6 October 2028**.

It is also important to distinguish this from the obligations arising from the Regulation on Computerised Invoicing Systems, known as Verifactu, as the two sets of regulations have different purposes and requirements.

B2B electronic invoicing regulates the issuance, transmission, receipt and tracking of invoices between businesses and professionals, whilst Verifactu relates to the requirements regarding integrity, retention and traceability that must be met by the records generated by computerised invoicing systems.

With regard to **Verifactu**, on 5 October 2026, the Ministry of Finance published an information note announcing its intention to **postpone the requirement to adapt computerised invoicing systems until October 2028**.

However, this postponement is **pending approval and publication in the Official State Gazette (BOE)**; therefore, until the relevant amendment is formalized, the deadlines of 1 January 2027 for corporation tax payers and 1 July 2027 for all other business owners and professionals remain in force.