



The implementation of e-invoicing in Spain

- ✓ Structural reform process initiated in 2012
- ✓ Fiscal consolidation
- ✓ Reform of the Public Administration
- ✓ Plan to erradicate late payments in the Public Sector
- ✓ Electronic Billing Law

- ✓ Europe 2020 Strategy
- ✓ Digital Agenda for Europe
- ✓ Law of 27th December 2013: E-invoicing is compulsory since 15th January 2015 for any e-invoices sent to the Spanish Public Sector entities
- ✓ There is a waiver for invoices up to 5000 Euros

BENEFITS

- ✓ Reduction of costs
- ✓ Greater security of processes
- ✓ Improve efficiency
- ✓ Eliminate late payments
- ✓ Control against corruption and fraud

GENERAL ENTRY POINT FOR INVOICES

- ✓ Each Public Administration (Central Government, Autonomous Communities and Local Governments may have their own entry point.
- ✓ FACe is the entry point for invoices for the Central Government
- ✓ The other Administrations could adhere to the FACe
- ✓ The other Administrations not adhered to FACe (national, regional or local) could require additional fields of information

REQUIREMENTS OF THE INVOICES

- ✓ Structured format, Factura V. 3.2.1.
- ✓ Invoice signed with electronic signature based on a qualified certificate
- ✓ Invoices must include codes identifying:
 - Accounting office
 - Managing body
 - Processing entity to whom it is addressed