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1. Order HAC/1177/2024. Technical, functional and content specifications of electronic invoicing systems ("Veri*factu")

1. Electronic invoices

Dear customer, this circular informs you of the recent publication and entry into force of **Order HAC/1177/2024**, issued by the Ministry of Finance and Public Administrations. This order establishes new guidelines on invoicing systems applicable to all companies in the commercial sector from **July 2025**.

Summary of Order HAC/1177/2024

This order aims to improve transparency and accuracy in tax returns. Here are the highlights:

- **Changes to Billing Systems:** All businesses will need to update their billing systems to comply with the new reporting requirements. From January, it will be mandatory to include the tax identification code (CIF) of both the sender and the receiver on each invoice, as well as a detailed breakdown of each product or service.
- **Penalties for Non-Compliance:** Companies that do not implement these changes will be subject to administrative sanctions, ranging from economic fines to the temporary suspension of commercial activities in case of serious and repeated non-compliance.

Ability to submit information to the AEAT

In order for a computer system to be able to send billing records, it must comply with the following requirements:

- Connect to the Internet to communicate with the AEAT's electronic services.
- Manage electronic certificates to authenticate and sign billing records.

- Send billing records with the required format and security, both in an automated manner and in response to requests.
- Receive and process the AEAT's responses appropriately.

Generating and Containing Billing Records

The computer systems must generate the **registration and cancellation billing record** according to the following requirements: XML format. + UTF-8 encoding. + Structure, content and format as described in the Annex to the Order.

The **information with which the fingerprint or "hash" will be generated** will be based on the following subset of data from the billing or event record, as applicable:

- **For the registration billing record:** issuer NIF + Invoice and serial number + Invoice issue date + Invoice type + Total fee + Total amount + Fingerprint of the previous billing record + Date, time and time zone of generation of the record.
- **For the cancellation billing record:** issuer NIF + Invoice and serial number + Invoice issue date + Fingerprint of the previous billing record + Date, time and time zone of generation of the record.
- **For the event record:** Identifier of the producer of the computer system + Identifier of the computer system + Version of the computer system + Installation number of the computer system + NIF of the person obliged to issue + Type of event + Fingerprint of the previous event record + Date, time and time zone of generation of the record.

Entry into force

This order will come into force on October 29, 2024. However, both suppliers and **taxpayers must have their computer systems adapted by July 2025.**

For more information:

<https://www.boe.es/boe/dias/2024/10/28/pdfs/BOE-A-2024-22138.pdf>