

# Two mandates, **ONE JOB**

How Spain is quietly building Europe's tightest tax and payment grid

Spain's overlapping invoice rules look fragmented in an implementation plan. From the state's point of view, they are increasingly coherent: each layer captures a fact that the previous one could not see.



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INTRODUCTION

This is not regulatory clutter. It is a control design.

Spain has accumulated more invoice and transaction reporting regimes than most European markets.

- **SII** sends VAT ledger records to the tax authority.
- The national billing software rules protect the integrity and traceability of invoice creation. **Crea y Crece** governs structured B2B exchange and, crucially, the invoice's commercial life.
- **FACe** routes invoices into government.
- The Basque tax authorities operate **TicketBAI**, with **Batuz** adding a wider compliance architecture in Bizkaia.
- Navarra is developing **NaTicket** as its own immediate invoice record project.

From an ERP programme perspective, this can look like a collection of unrelated deadlines. From the state's perspective, it is a sequence of closed information gaps. Was the transaction recorded for VAT? Did the software generate the invoice and resist alteration? Did the counterparty receive a structured invoice? Was it accepted? When was it paid? The systems do not all perform the same legal function, and they do not yet form one seamless technical platform.

But they are moving towards one policy outcome: **transaction visibility from creation to settlement.**

## The layers, and the gap each one closes

| LAYER                     | CONTROL OBJECTIVE               | WHAT IT ADDS                                                                                                                                     |
|---------------------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| SII                       | VAT visibility                  | Supplies invoice record data to AEAT and supports near real-time VAT ledgers. It is reporting, not invoice clearance.                            |
| SIF and VERI*FACTU        | Invoice integrity               | Controls how billing software creates, preserves and, in the VERI*FACTU mode, transmits invoice records.                                         |
| Crea y Crece              | B2B Exchange and payment status | Requires structured B2B invoicing and status reporting when the implementing timetable becomes effective.                                        |
| FAcE and B2G entry points | Public sector routing           | Gives public administrations a formal entry, timestamp and routing mechanism for supplier invoices.                                              |
| TicketBAI and Batuz       | Foral tax control               | Applies software, signing, chaining and transmission controls under the three Basque tax authorities, with territory-specific rules.             |
| NaTicket                  | Navarra's next layer            | An official 2025 to 2027 project for immediate invoice record transmission. It is not yet a live mandate, and final technical rules are pending. |

**The distinction matters.**

VERI\*FACTU is not Spain's B2B exchange mandate, and Crea y Crece is not a substitute for VAT ledgers. Equally, NaTicket should not be presented as if it were already another live deadline. The name and policy direction are official, but Navarra still needs the normative and technical machinery that turns a project into an obligation.



## The exemption logic is the clearest evidence of design

The national rules already recognise that duplicate controls create little value. Taxpayers keeping their VAT books through SII under Article 62.6 of the VAT Regulations are outside the scope of Royal Decree 1007/2023. That excludes them from the billing software regulation as a whole, not merely from the VERI\*FACTU transmission option.

**The logic is simple: SII already gives AEAT a continuous invoice record stream.**

**That exclusion does not remove the B2B exchange obligation. Crea y Crece answers a different question, so it sits above the tax reporting layer.** Under Royal Decree 238/2026, recipients will report mandatory commercial acceptance or rejection and full payment status, generally within four calendar days excluding Saturdays, Sundays and national holidays, once the regime becomes effective. The public solution is also designed to receive full payment information even where businesses exchange invoices through private platforms.

The same principle applies regionally, but with an important warning. TicketBAI is not one national plug in a different colour. Bizkaia, Gipuzkoa and Álava each have foral rules and operating details. A group with entities in Bilbao and Madrid therefore does not have one compliance stack with two endpoints. It has different competent tax authorities and different invoice control obligations, while the nationwide B2B exchange layer still has to be addressed.

## Payment behaviour is about to become visible data

The most consequential feature of Crea y Crece is not the XML. It is that payment behaviour becomes reportable data. Today, Spain's late payment framework does not contain the general fine of up to €800,000 that appeared in a 2017 legislative proposal. That bill did not become law. The live framework uses a different mix of transparency and access to public money.

The State Observatory for Private Late Payment was created in 2024. Its rules provide an annual public list when three minimum conditions are met: overdue invoices above €600,000 as of 31 December of the prior year, fewer than 90 per cent of supplier payments made within the legal maximum period, and a company too large to file an abbreviated profit and loss account. But the list is designed to be built from complete payment data supplied by the public B2B invoicing solution. As of 16 September 2026, that feed was not yet operational. The enforcement architecture exists; its most powerful data source is still being connected.

There are already consequences elsewhere. For subsidies above €30,000, profit-making applicants subject to the commercial late payment law must prove compliance with statutory payment periods in order to qualify as beneficiaries or collaborating entities. Public procurement law also imposes payment duties towards subcontractors and suppliers, allows contracting bodies to verify compliance in specified contracts and supports penalties or payment retention in defined cases. This is not a blanket exclusion from every procurement exercise, but it makes payment discipline relevant to both eligibility for public support and contract performance.

Once B2B invoice and payment events become machine-readable, those mechanisms no longer have to rely only on annual accounts, samples or supplier complaints. That is the real second order effect. Late payment moves from being a commercial habit that is difficult to observe to a pattern the state can measure by company, sector and invoice.

## Spain has started retiring old reporting

For SII filers, Article 32 of the General Tax Management Regulations excludes taxpayers covered by Article 62.6 of the VAT Regulations from Modelo 347. SII taxpayers are also generally exempt from Modelo 390 under Order EHA/3111/2009, although the required annual information must be included in the final period VAT return and the exemption has a technical qualification where there is no obligation to file that final period return.

That is how Spain's architecture tends to evolve. A detailed flow is introduced, the administration gains more timely records, and older summary reporting is removed for the taxpayers already inside the richer system. The same transaction-level data also supports record comparison and taxpayer assistance. The direction is not simply more reporting. It is more granular reporting in exchange for less aggregate reporting where the administration already has the underlying facts.

## Spain is rehearsing for ViDA

The European connection is now hard to miss. Spain's public B2B solution is built around the EN 16931 semantic model using UBL, while Royal Decree 238/2026 allows private platforms to work with UBL, CII, EDIFACT and Facturae, subject to the national interoperability and repository rules. EN 16931 is therefore connective tissue, not the whole Spanish system.

From 1 July 2030, ViDA introduces transaction-based digital reporting for covered intra EU transactions, built on structured electronic invoicing. The European standard is the default interoperability baseline for those cross-border invoices. Existing domestic reporting systems have a longer alignment runway, generally to 2035. Spain is not simply waiting for that European deadline. It is building the organisational muscle earlier: structured invoice data, rapid status events, platform interoperability and a tax authority capable of cross-checking both sides of a transaction.

For a multinational, that makes Spain more than a local compliance problem. Solving Spain properly creates assets that can travel: a canonical invoice model, source system controls, counterparty routing, lifecycle status capture and evidence that survives audit. European finance teams will need those same capabilities at a wider scale under ViDA.

## The strategic error is to fund three late scrambles

The familiar failure pattern starts with ownership. Tax owns SII. IT owns billing software. Accounts receivable owns B2B exchange. Treasury is asked about payment status after the design is complete. Regional entities then discover that Madrid assumptions do not work in Bizkaia or Navarra.

The result is three versions of the same plumbing: customer and supplier master data mapped repeatedly, tax determinations translated into several schemas, corrections handled differently and evidence split across vendors. The warning signs have become predictable. The mere tenencia question about whether a passive holding entity is in scope is postponed until testing. The four permitted B2B syntaxes become four separate mapping projects. The four-day status clock is treated as a portal task instead of an event that must originate in receivables and cash application.

Doing it once looks less dramatic. Give one executive owner responsibility for invoice compliance from creation to settlement. Build an EN 16931 aligned canonical model, but preserve the extensions required by Spanish tax and foral regimes. Capture invoice events at source. Route them to SII, the relevant billing control system, the B2B exchange network and the public repository according to legal scope. Keep one exception queue and one audit trail.

### **This is where ClearTax has a practical role.**

Rather than asking a finance team to integrate separately with each mandate, ClearTax can provide one compliance layer between the ERP and the required destinations. Invoice data is mapped once, validated against the applicable Spanish rules and then directed into the relevant workflow for VERI\*FACTU, Crea y Crece or TicketBAI. The same layer can retain the submission response, correction history and evidence needed by tax and finance teams.

The greater value is in the lifecycle, not only the file conversion. Crea y Crece requires businesses to connect invoice issuance with acceptance, rejection and payment. ClearTax's unified approach is designed to track those events in one workflow, so that accounts receivable, tax, treasury and IT are not maintaining separate versions of the same invoice. For a multi-entity group, that creates a common control model while preserving the different reporting rules that apply in the common and foral territories.

That is a more useful definition of compliance technology for Spain: not another portal beside the others, but an orchestration and evidence layer that lets the business solve the shared data problem once.

## One grid, or three silos

Spain's system is not finished. The final ministerial order that starts the effective Crea y Crece timetable had not been published in the BOE by 16 September 2026, so proposed dates based on the draft order should not be considered as enacted deadlines. Navarra's NaTicket project also remains under development.

But the destination is already visible. Spain is joining tax reporting, invoice integrity, B2B exchange and payment behaviour into a progressively tighter control environment. Businesses can debate whether that design is elegant. They should not mistake it for accidental complexity. The job is nearly built. The open question is whether their systems will meet it as one grid or as three silos.

A group that treats SII, compliant billing software, B2B exchange and payment reporting as separate projects will rebuild the same data mapping, controls and exception handling several times.



## Solve Spain once, not three times.

See how ClearTax gives tax, AR, treasury and IT one compliance layer between your ERP and SII, Crea y Crece and TicketBAI - one canonical invoice model, one audit trail.

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