

SPAIN CREA Y CRECE B2B E-INVOICING

Let's Separate Fact From Fiction!

12 myths & 12 realities
of e-invoicing.

Finance leaders must challenge these myths
before they become compliance gaps.



Clear the myths. Close the compliance gaps.

Spain's e-invoicing framework is more than sending an e-invoice. Underneath are requirements around data, validation, status reporting and e-reporting. That's where plenty of myths are cropping up about e-invoicing.

And when myths replace facts, compliance gaps can follow.



What's Inside

12 Myths, Busted.
A clearer view of what
compliance actually means.

MYTH !

**“We’re already SII-compliant.
That makes us compliant
with B2B e-invoicing.”**

REALITY ✓

Already SII-compliant? Good. But don’t stop there.

Crea y Crece is about B2B e-invoice exchange + invoice status + payment information.

SII is about VAT ledger reporting to AEAT.

SII does not cover Crea y Crece. B2B e-invoicing is a new layer for your finance and ERP teams. You may already be reporting your sales and purchases to AEAT. But Crea y Crece adds requirements around the exchange and lifecycle of B2B invoices. It also governs the e-reporting of commercial status. SII taxpayers must still assess their obligations under Crea y Crece B2B e-invoicing.



MYTH

A QR code is added to every invoice.
That makes us e-invoicing compliant.

REALITY

Don't mistake '**An invoice with QR code**' for a '**Compliant invoice**'.

A compliant invoices must fulfill the following requirements:

A compliant B2B e-invoice passes four tests:

- **Structured data:** Built to the EN 16931 standard & machine-readable
- **Approved format:** UBL, CII, EDIFACT or Facturae
- **Interoperable exchange:** Through a private platform or a public solution
- **Status reporting:** Acceptance, rejection and payment

Spain's B2B e-invoices need to have structured, machine-readable, approved format, and interoperably exchanged. The QR code is only one visible element. Compliance is the whole workflow. B2B framework requires invoices to follow defined structured data and interoperability requirements. E-invoicing isn't about putting a code on an invoice. It's about making the entire invoice flow compliant.



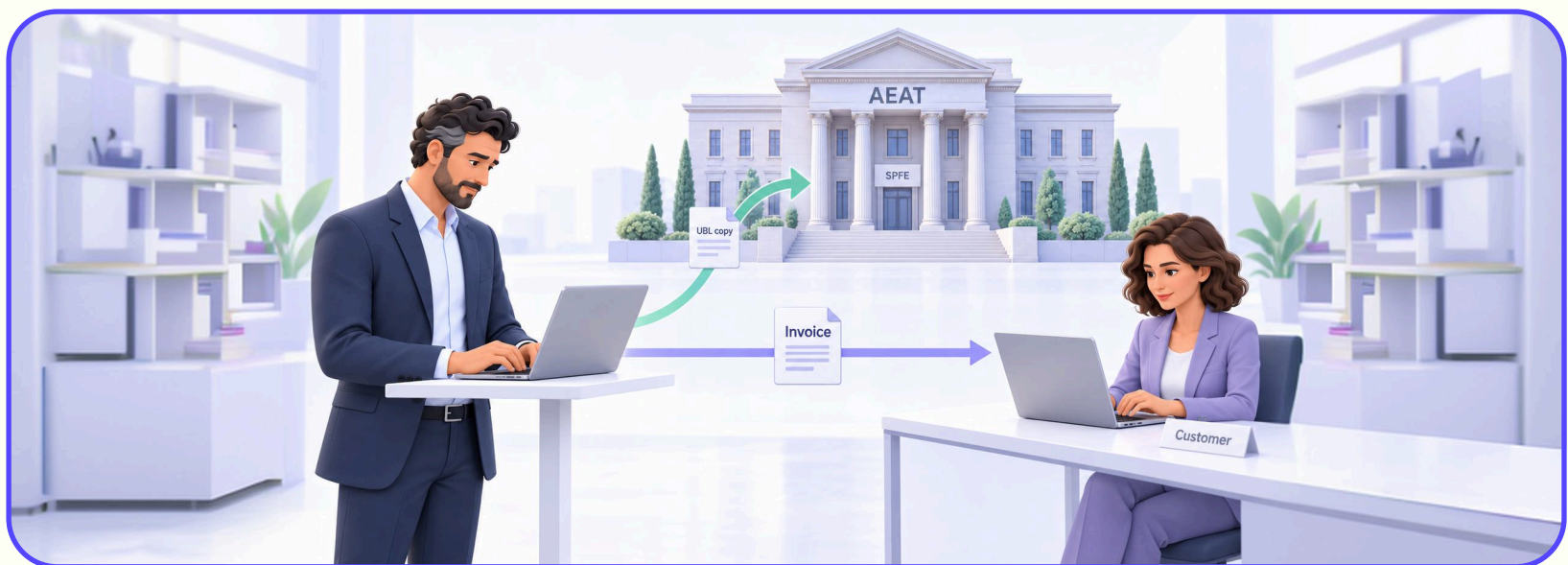
MYTH !

AEAT has to approve every invoice before it reaches our customer.

REALITY ✓

Spain is not a clearance model.

Your invoice doesn't sit with AEAT waiting for approval.



Spain has no prior-approval step from the government authorities. Your invoice goes directly to your customer, and it doesn't need AEAT's green signal. But AEAT still gets visibility. A faithful electronic copy (UBL) of the invoice is sent to the public solution under the framework.

The system joins private platforms with the AEAT's public solution (SPFE). A private platform sends the invoice directly from issuer to recipient (RD 238/2026, art. 2.e). At the same moment, the platform sends a UBL faithful copy (copia fiel) of each invoice to the SPFE (art. 6.2).

The SPFE checks the syntax, content and technical specifications of every copy. It rejects faulty copies with error codes and acknowledges accepted ones with a secure verification code. So there's no approval step, but your data still has to pass validation. The AEAT won't offer an online validator in production, so senders should validate before sending.

MYTH

“We'll start once the AEAT platform is live.”

REALITY

Don't confuse 'platform live' with 'deadline.'

You're already behind, if you're waiting for AEAT to go live.

Your testing window sits inside the runway.

Your clock has already started since the Ministerial Order has already come into effect for Crea y crece.

Turnover above

€8 million

October 2027, 12 months
from Order entry into force

Everyone else in

Scope

October 2028, 24 months from entry into
force

The deadline doesn't start when the platform goes live.

The platform isn't the only thing you need to prepare. It starts when the SPFE Ministerial Order takes effect. From then, businesses with turnover above €8M have 12 months and everyone else has 24.

So what can you do now?

Work that doesn't depend on the SPFE, you can start now:

- Map your ERP invoice data to EN 16931, including the Spanish extensions for withholdings, recargo de equivalencia and corrective invoices.
- Generate the unique invoice code with tax ID + number and series + issue date.
- Put an advanced electronic signature in place for invoices sent through private platforms.
- Choose a platform and publish your entry point.
- Design processes for reporting invoice status and payment.
- Plan your integrations.
- Interconnection between platforms can take up to a month per request, so leave time for it.

MYTH

“We already manage a 4-day clock. Crea y Crece is no different.”

Same numbers. Same teams. Same process.

REALITY

Same four days. Different starting gun.

Crea y Crece changes what starts the clock of 4 days.

Crea y Crece tracks the B2B invoice status from the recipient.

Trigger Event	Who is responsible	What gets reported
Accepted, rejected or fully paid	Crea y Crece clock for the buyer	Invoice status: Receive. Accept. Reject. Pay. Within 4 working days

B2B invoice status reporting counts four working days from the status event, such as acceptance, rejection or full payment, with full payment also reportable to the public solution. An existing SII workflow does not cover those events.

Spain has two four-day deadlines, and they are not the same ones. Different data, different starting events. SII generally counts four days from invoice issuance for issued invoices or accounting entry for received invoices.



MYTH

“If our customers use a different platform, we'll have to join theirs.”

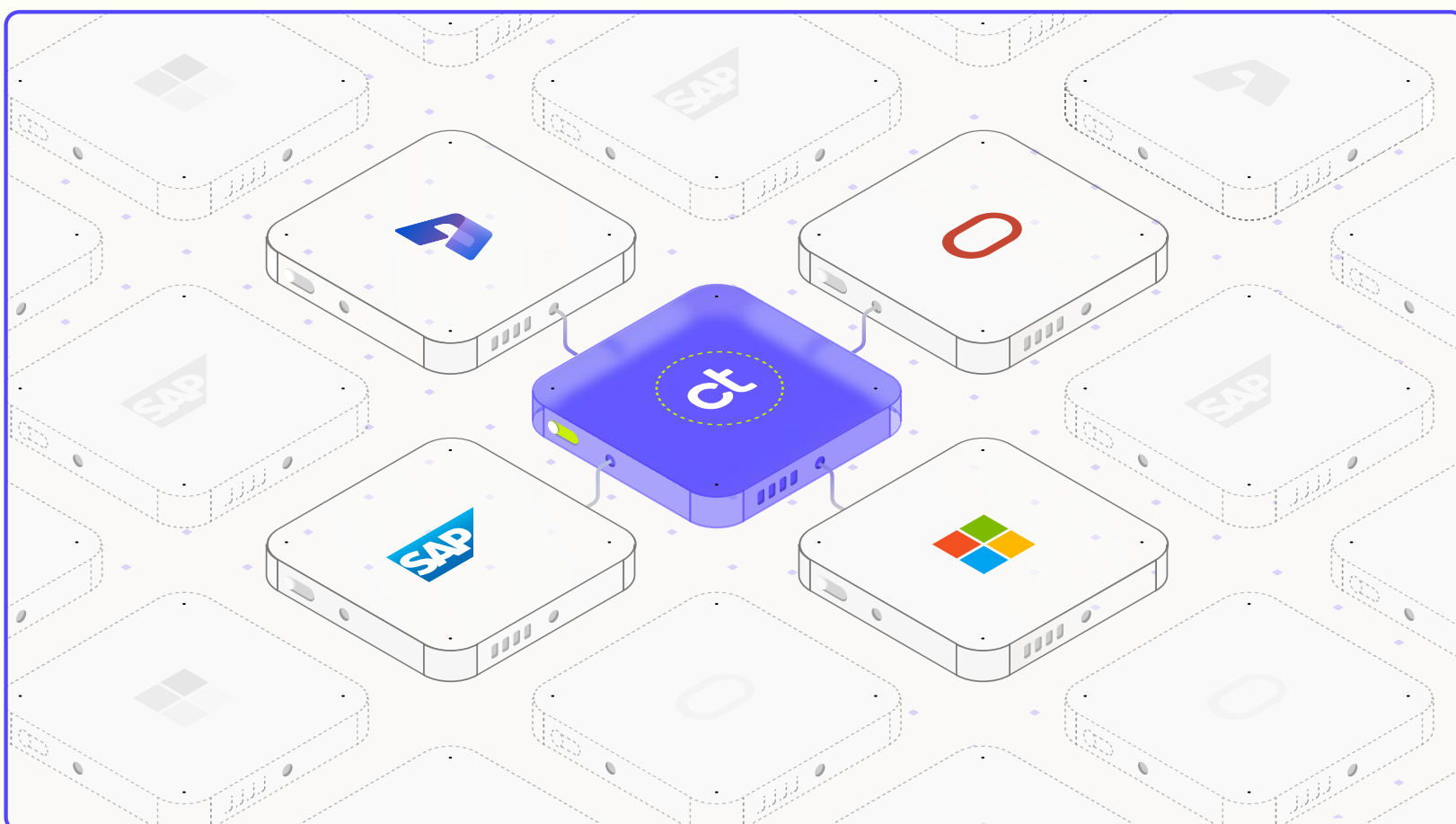
REALITY

No. That's the point of interoperability.

You choose one platform. Connected to multiple trading partners.

Private platforms must accept every interconnection request and have it live. Your customers must accept invoices through it.

- If a client asks, platform operators must interconnect with any other platform in the Spanish system.
- Platforms must accept every interconnection request they receive.
- Your customer must accept invoices that arrive through that interconnection.
- Platforms can also route through the SPFE as a hub.



MYTH

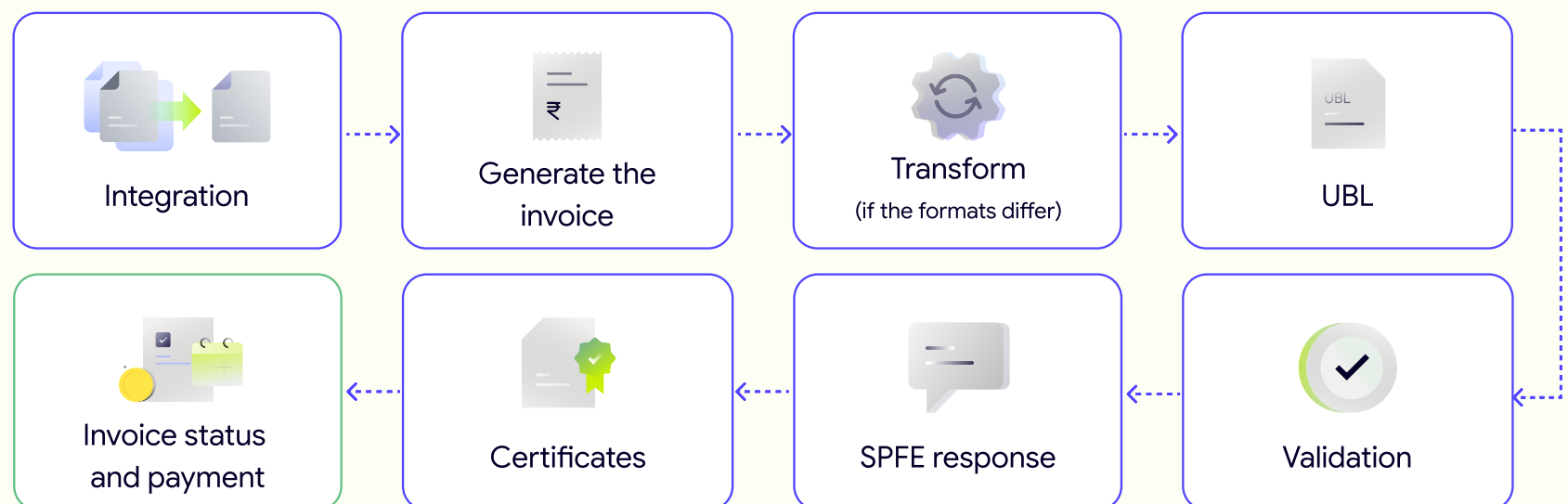
**The AEAT platform is free.
So we don't need to build anything.**

REALITY

Free to use ≠ plug and play.

A free platform doesn't mean zero effort.

For very low volumes, the SPFE on its own may be enough. But at scale, you're looking at:



The free form issues one invoice at a time. But at scale, your data needs to pass from various checks, like generation, integration, transformation, status reporting among many others.

- **The free platform works one invoice at a time:** Invoices issued through the SPFE form are created one by one, and payment reports through the web form are also submitted one per invoice. For volume, you need the web services, which means integration, UBL output and an electronic certificate.
- **Your data still has to pass validation:** The SPFE checks syntax, content and technical specifications, and rejects invoices with errors. Senders are expected to validate with Schematron before sending, and the AEAT won't offer an online validator in production.
- **Receiving is your job:** A recipient without a platform must retrieve its invoices from the SPFE directly or through automated access (draft Order).
- **Payment reporting is required either way:** Recipients must report full payment to the SPFE, whether the invoice came through the SPFE or a private platform.

MYTH

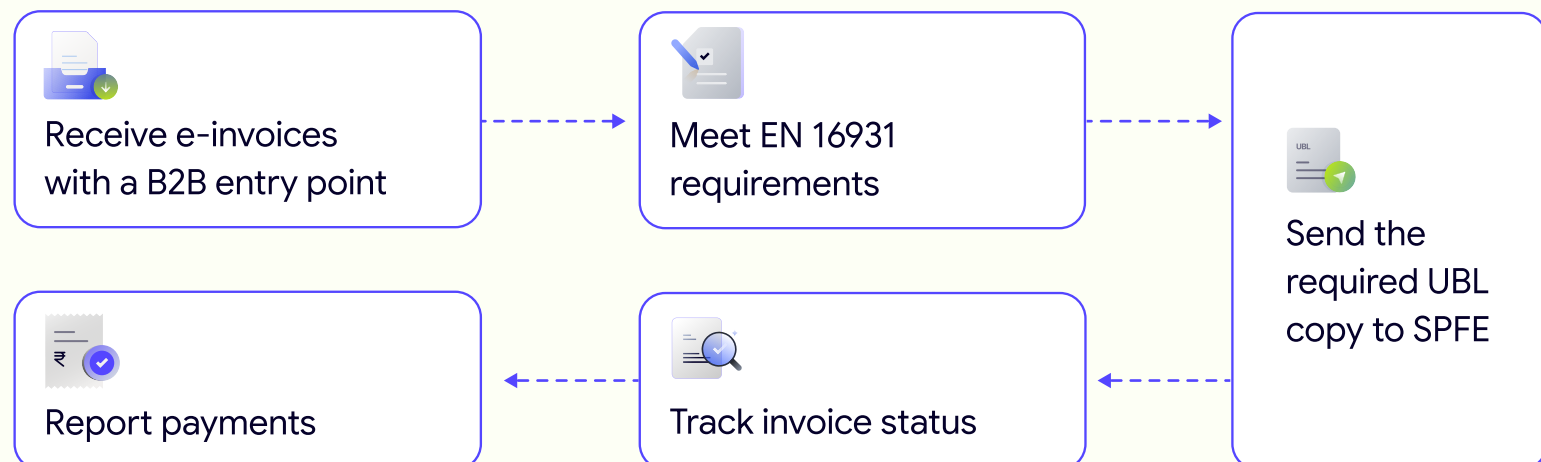
We already e-invoice the government, so we're covered in B2B.

REALITY

FACe is a head start, not a finish line.

B2G and B2B are different tracks.

You do have a head start with B2G and FACe. But B2B takes the compliance workflow further with e-invoicing from business to business:



FACe experience helps, but its compliance doesn't equal B2B readiness. B2G and B2B are two different systems.

- B2G runs under Ley 25/2013: Facturae 3.2.x with a XAdES signature, sent through FACe or a regional or local entry point.
- B2B runs under RD 238/2026, a system made up of private platforms plus the AEAT's SPFE (art. 5). FACe is not one of its channels.

What FACe doesn't cover:

- Receive e-invoices with a B2B entry point.
- Meet EN 16931 requirements.
- Send the required UBL copy to SPFE.
- Track invoice status.
- Report payments.

MYTH

“We’re already compliant in France and Italy. Spain should be the easy one.”

REALITY

Europe-wide doesn’t mean one-size-fits-all.

Same continent. Different compliance architecture

A format or process built for another country does not establish compliance with those Spanish requirements. You need to build for the local rulebook.

Spain brings its own workflow in Europe. It also brings its own platforms, formats, UBL copy, invoice statuses, and payment reporting. Its B2B framework allows exchange through private platforms or an AEAT-managed public solution. Invoices issued outside the public solution require a UBL copy sent to it at issuance, alongside separate invoice-status and payment reporting by the Buyers.



MYTH

“From day one, every invoice we receive will be structured.”

REALITY

Your AP inbox won't flip overnight.

For a period, you may receive:

Structured e-invoices + PDFs + other invoice formats



The rollout happens in phases. Your inbox stays mixed for a year. The obligation starts in two waves after the SPFE Ministerial Order takes effect.

Businesses over €8M turnover go first; everyone else follows 12 months later. First-wave invoices must also come with a PDF for 12 months. Plan for both formats in AP.

If you're in the first wave, many smaller suppliers won't have to issue structured B2B e-invoices for another year. Your accounts payable team will run a mixed inbox. On top of that, first-wave issuers must attach a PDF to their e-invoices for their first 12 months. So even the structured invoices you receive come with PDFs.

MYTH

**E-invoicing applies only to invoices.
Credit notes remain ‘business as usual.’**

REALITY

A corrective invoice is still an invoice.

Facturas rectificativas follow the e-invoicing framework too. The invoice correction needs to fit the compliant flow too.

The B2B mandate covers every invoice businesses must issue under that regulation. Corrective invoices (facturas rectificativas) are regulated in art. 15 of the Invoicing Regulation. The AEAT itself flags that the 2019 version of EN 16931 doesn't cover Spain's corrective-invoice rules, withholdings or the equivalence surcharge. The 2026 version, based on UBL 2.5, covers them.



MYTH

**SII makes both sides report VAT.
Crea y Crece must be the same.**

REALITY

Same invoice. Different obligations.

Crea y Crece:

What's Actually New?

- Buyers report invoice status within 4 working days.
- Reporting starts from the date of; Acceptance/Rejection or Payment

Crea y Crece adds four key layers.

Structured e-invoices under EN 16931

Platform interoperability

Invoice-status reporting

Payment reporting

SII:

- Sellers and buyers report their VAT ledgers.

SII is not the blueprint for Crea y Crece. Crea y Crece asks whether, and when the invoice got paid. It changes the event of invoice status reporting to buyers and also specifies about the invoice formats and their validation. SII asks only for the tax.

Crea y Crece's four-day status clock is one-sided by design, which hits the same muscle at your trading partners instead of the AEAT. A seller who assumes their counterparty carries an equivalent obligation on the issuing side is describing SII, not the mandate that's actually still coming. SII is symmetrical, the issuer reports the sales ledger, the recipient reports the purchase ledger, both within four working days.

Why Do We Need to Bust the Myths?

Because, they could leave gaps in your ERP and compliance processes.

- A wrong assumption about AEAT can leave a validation gap.
- A wrong assumption about interoperability can create unnecessary integrations.
- A wrong assumption about the four-day clock can leave a reporting gap.
- A wrong assumption for Crear y Crece can cause penalties.
- A wrong assumption about SII can leave a workflow gap.

Once the myths are clear, the path to Crear y Crece is simpler.

Spain's B2B e-invoicing mandate can look familiar at first glance if you're already on SII and using FACe for government invoices.

So it's easy to think: **"We have this covered."**

That's where some of the biggest misconceptions begin.

Your teams need to think beyond invoice creation, and prepare for structured invoice data, validation of formats, status tracking, e-reporting, and connecting to an interoperable ecosystem.

**Let's clear the air.
Prepare for e-invoicing with
the safest architecture.**

Connect with us