

Tax Remark

Publication of the new 3.2.2 version of the Facturae e-invoice format

September 2017

On August 25 the Resolution of 24 August 2017, which contains the new 3.2.2 version of the Facturae e-invoice format, was published in the Official State Gazette (BOE)

Since e-invoicing became mandatory in trade relations between public administrations and its suppliers under the terms of Act 25/2013, all invoices have had to be issued in a Facturae e-invoice format. This gave rise to several challenges, the most important of which has been to make e-invoicing with a Facturae format easy to use for both suppliers and public administrations, and to achieve this several modifications have been added to the invoice format. Consequently, after this Resolution comes into effect, you will have to adapt your e-invoicing system to bring it into line with the new 3.2.2 version of the Facturae e-invoice, which can be found in the Annex of the Resolution.

This version includes new features such as specific labels for the general description of the invoice, payments in kind, and the date of issue of corrected invoices. It also contains new fields for the electronic reference number of the documents required for the assignment of debt arising from an invoice, including both authorisations and the debt assignment agreements, which means they do not have to be attached to the invoice.

This Resolution will come into effect for trade relations between the public administrations and suppliers on 25 February 2018, and therefore you will have to adapt your systems to the 3.2.2. version of the Facturae e-invoice format before this date. We therefore recommend that you contact your IT suppliers to implement the changes needed.

You can find the full text of the Resolution at the following [link](#).

For further information, please contact

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