



E-INVOICING

# How Spain's Changing E-Invoicing Regulations are Opening the Doors for Digital Transformation

ESKER®

# What's inside

|                                                            |    |
|------------------------------------------------------------|----|
| Spanish businesses are quitting paper – this time for real | 3  |
| What is ViDA & what does it mean for your business?        | 4  |
| Overview of the new e-invoicing regulations in Spain       | 5  |
| What makes an e-invoice “compliant”?                       | 6  |
| How are invoices transmitted?                              | 7  |
| Ease into the digital transition with cloud platforms      | 10 |
| How to successfully transition to e-invoicing              | 11 |
| Beyond compliance: end-to-end automation powered by AI     | 12 |
| Risks of delaying your e-invoicing project                 | 14 |
| Public platform vs. private platform                       | 14 |
| About Esker                                                | 15 |



# Spanish businesses are quitting paper – this time for real

Digital document exchange technology, like EDI, has been around since the 1960s, but recently, electronic invoicing for B2B transactions has gotten another significant push.

Driven both by the need for greater transparency and by efforts to reduce payment delays, Spain has introduced new regulations requiring the mandatory use of e-invoicing for domestic B2B transactions. Following the approval of the Ley Crea y Crece (Create and Grow Law) in 2022, the Spanish government has been progressively developing the technical framework and implementation timeline for mandatory e-invoicing.

These measures are also aligned with the European Union's ViDA (VAT in the Digital Age) initiative, which aims to modernize and harmonize VAT reporting requirements across member states.

Since similar initiatives are emerging in many other European countries, addressing compliance requirements is becoming urgent for internationally active businesses.

Apart from simple compliance, digitizing a business's invoicing process has the potential to make the long overdue shift to machine-readable data while also creating the opportunity to introduce automation.

## Together, the benefits include:

- Higher efficiency
- Better data quality
- More transparency for both the business and consumers
- Risk mitigation
- Preparation for future regulatory developments

Whether you're looking to understand the fundamentals of e-invoicing regulations or seeking practical steps to automate your invoicing processes, this ebook provides the insights and guidance you need to confidently navigate the changing regulatory landscape in Spain and beyond.

# What is ViDA & what does it mean for your business?

Due to the increase of e-invoicing regulations for B2B commerce across Europe and beyond, the regulatory landscape is currently looking a little complicated. However, the EU is trying to ease this complexity with the ViDA initiative to modernize how VAT is collected and administrated.

A central pillar of this reform is a Europe-wide digital VAT reporting system. The objective is to ensure the digital, automated and standardized reporting of VAT-related data through uniform, real-time electronic submissions to tax authorities. The EU intends to roll out this harmonized reporting framework starting in 2030.



## Key features of ViDA

- Streamlines VAT compliance through standardized digital reporting and automated tax administration processes
- Establishes structured, EN 16931-compliant e-invoices as the foundation for VAT reporting
- Improves transaction visibility and reporting accuracy, helping authorities detect and prevent VAT fraud more effectively

# Overview of the new e-invoicing regulations in Spain

Let's break down how electronic B2B invoicing works in Spain and the regulations that will soon apply to businesses:

- The new law applies to all companies subject to VAT in Spain.
- Compliant e-invoices can be exchanged directly between suppliers and customers via the public platform or via a private platform. When exchanged through a private platform, the invoice must also be reported to the public platform.

There are three implementation stages

## 1. October 2027

Companies with annual turnover exceeding €8 million must issue and receive compliant e-invoices and report invoice statuses (accepted/rejected and full payment).

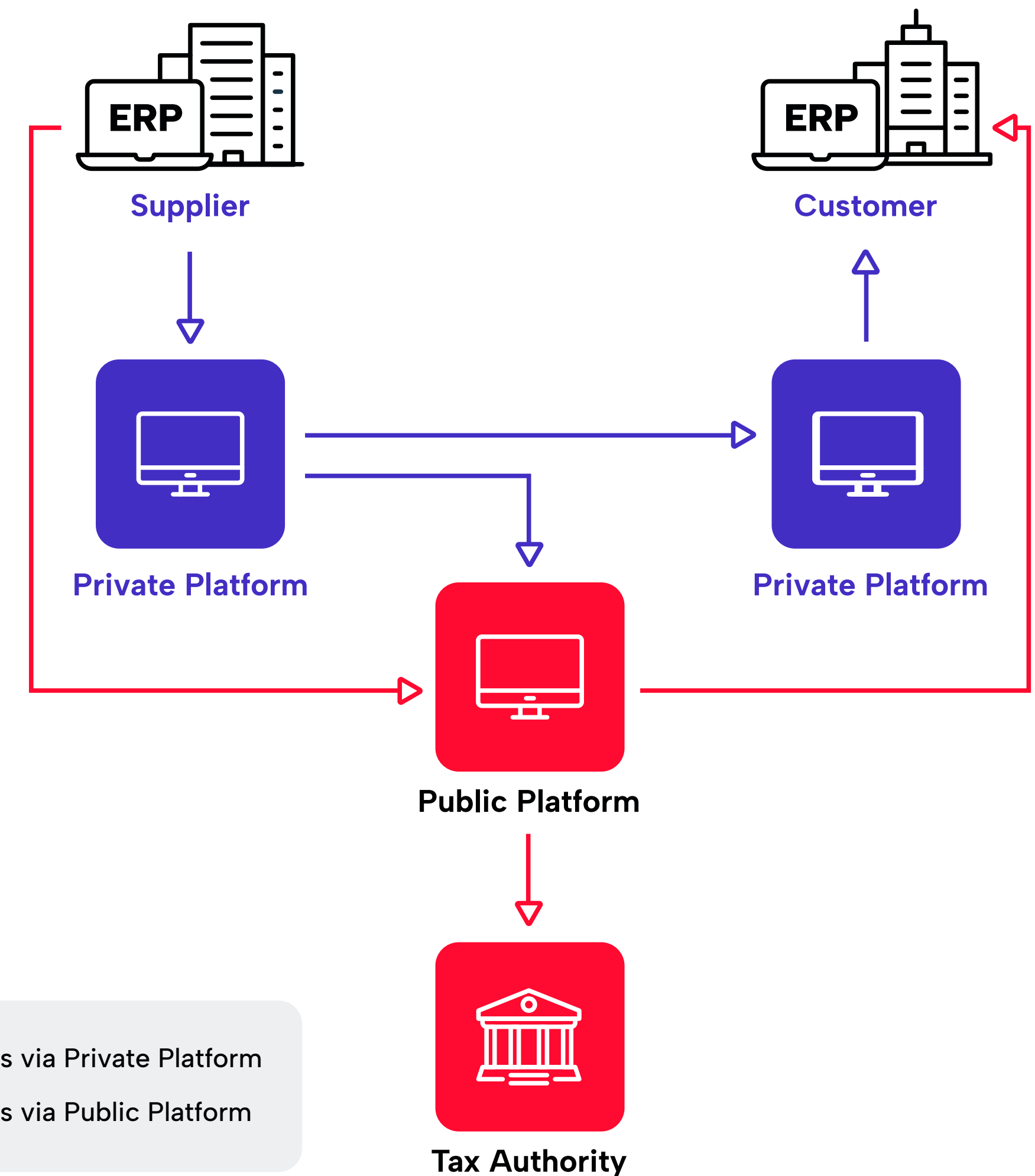
## 2. October 2028

All companies must send and receive e-invoices. Those with an annual turnover less than €8 million must report invoice status (accepted/rejected and full payment).

## 3. October 2029

Professionals with annual turnover below €8 million must comply with invoice status reporting obligations (accepted/rejected and full payment).

**Professionals:** Independent workers conducting business activities in their own name, including freelancers or consultants.



# What makes an e-invoice “compliant”?

Only structured e-invoice formats compliant with the European standard EN 16931 are permitted under the new Spanish e-invoicing regulations. Particular focus is placed on the UBL format, which will be the only format supported by the public platform. Other formats such as FacturaE, CII and EDIFACT may also be used for exchanges between private platforms.

## Paper and standalone PDF invoices

are not compliant with the new regulatory requirements. However, during the transition period, a readable PDF must accompany the e-invoice (from October 2027 to October 2028).

## UBL

is the reference format for the Spanish public platform. It must be used for invoices transmitted to the public platform and may also be used for exchanges between private platforms. The format is fully compliant with the European standard EN 16931.

## FacturaE, CII and EDIFACT

are alternative formats that may be used for exchanges between private platforms. These formats are compliant with the European standard EN 16931.



# How are invoices transmitted?

Invoices may be exchanged through the Spanish public platform or through private platforms. A UBL copy must be transmitted to the public platform when private platforms are used. Companies will need to transition their processes to support both inbound and outbound e-invoices.

## Global e-invoicing compliance simplified with Esker

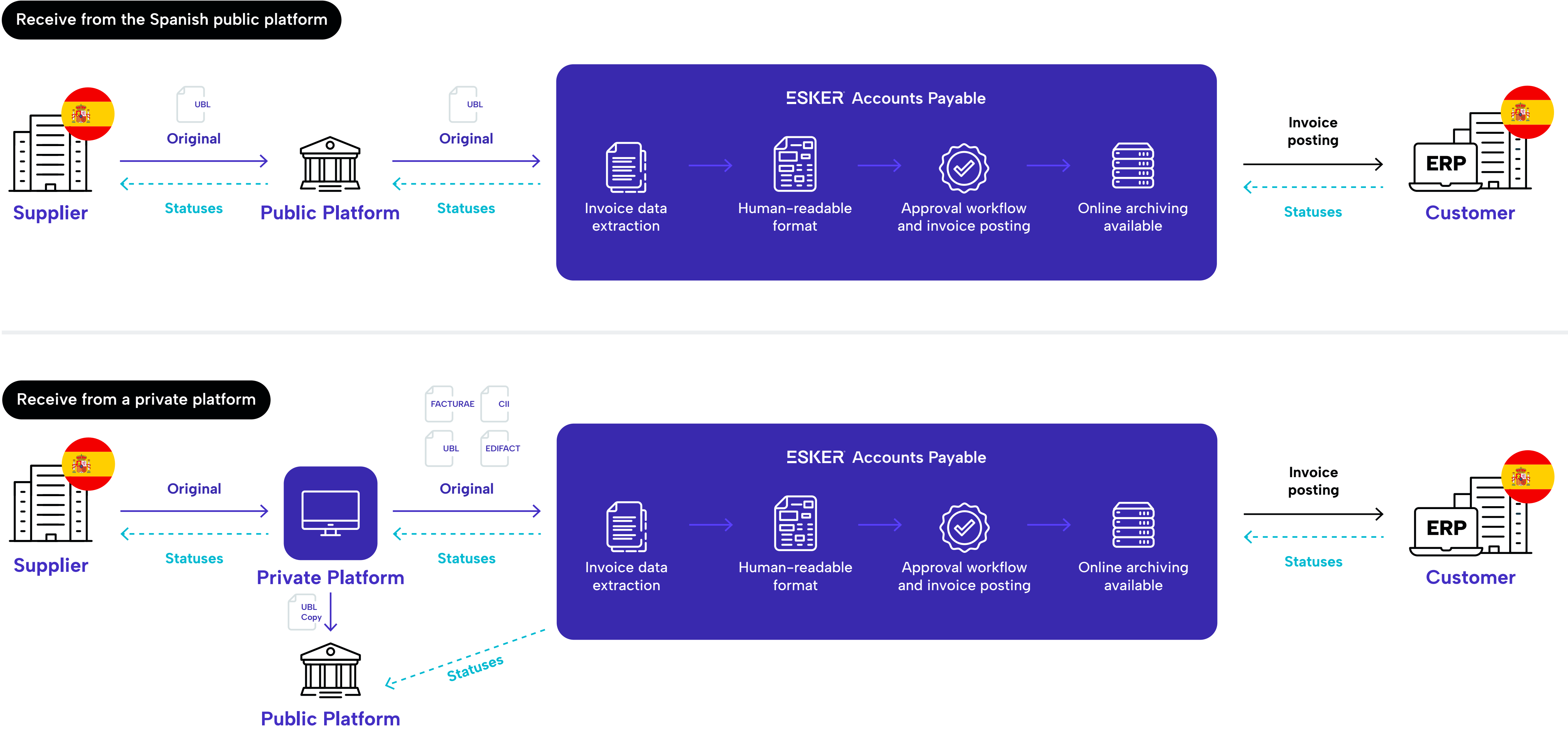
Esker helps companies manage Spain's e-invoicing requirements for both incoming and outgoing invoices through a fully compliant end-to-end cloud platform.



Esker supports compliant e-invoicing in more than 60 countries by adapting to a wide range of digital formats, archiving requirements and compliance models, including post-audit and clearance (CTC) systems. With dedicated teams monitoring regulatory developments worldwide, Esker helps ensure that new rules and requirements are implemented seamlessly. Leveraging Esker's international expertise and scalable platform, organizations can manage multiple e-invoicing, tax reporting and CTC obligations across countries more efficiently, reduce regulatory risk and accelerate their digital transformation.

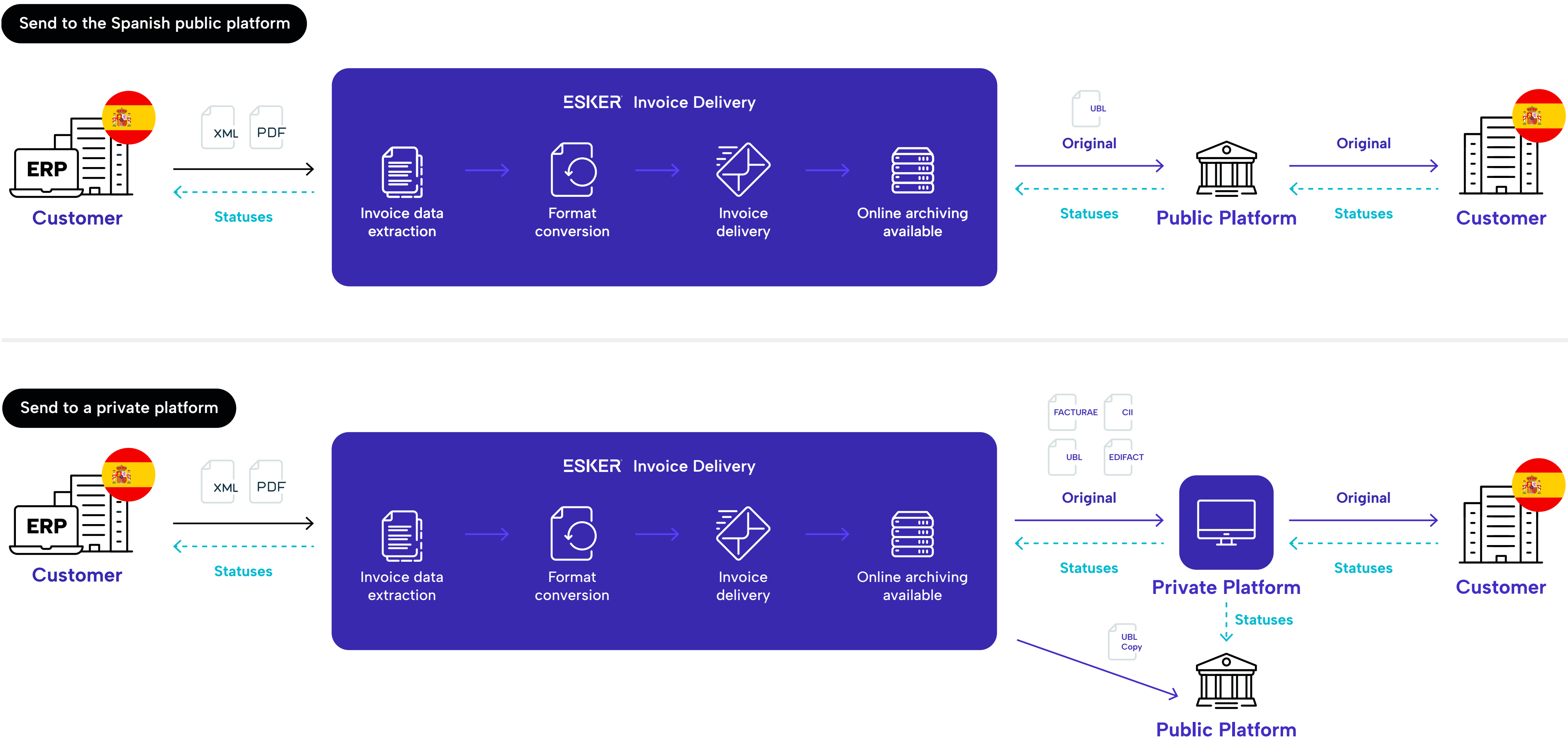
# Esker Accounts Payable

Esker Accounts Payable automates every stage of supplier invoice processing, from invoice receipt to ERP posting. By eliminating manual tasks and streamlining workflows, it reduces errors, improves operational efficiency and helps companies meet payment deadlines while minimizing financial risks.



# Esker Invoice Delivery

Esker Invoice Delivery automates the delivery and archiving of invoices across multiple channels according to customer preference, while ensuring compliance with local regulations. By eliminating manual processes and experiencing real-time visibility into delivery status, companies can reduce errors, accelerate payment collection and improve cashflow.



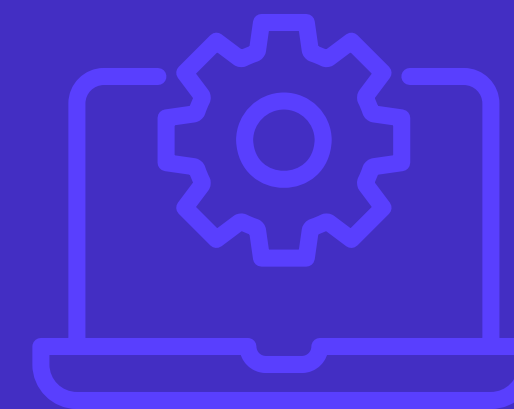
# Ease into the digital transition with cloud platforms

On-premise or legacy ERP-integration software is increasingly underequipped to handle the complexity of e-invoicing processes, since the structured invoice format requirements introduce new demands on business systems.

## These demands include:

- Handling disparate reference data across multiple ERPs
- Ensuring compliance and validation procedures
- Managing secure digital archiving
- Supporting high-volume processing
- Integrating multinational operations

A cloud-based solution offers significant advantages, including scalability, flexible integrations, automatic updates and support for international standards.



**SaaS platforms provide multiple advantages for transitioning to e-invoicing:**

- **Agility**  
Centralized updates enable fast adaptation to evolving regulatory changes and eliminate costly ERP customizations.
- **Standardization**  
Built-in support for UBL, FacturaE, CII and EDIFACT formats helps ensure compliance in Spain and other countries.
- **Reduced IT effort**  
Minimized complexity of IT infrastructure facilitates scalability.
- **Audit-readiness and data security**  
Automated processes feature tracking, reporting and data security capabilities.
- **Operational efficiency**  
Eliminating manual processes and IT overhead reduces costs and allows for more effective resource allocation.



# How to successfully transition to e-invoicing

E-invoicing isn't just about meeting regulatory requirements. It can also be a catalyst for modernizing the way Finance and Accounting teams operate.

To help ensure a smooth and successful transition, the transformation journey can be structured into six key stages:

## 1. Analysis and scoping

Identify the right solution providers, invoice formats and communication channels.

## 2. Target architecture

Select the most suitable solution provider, taking ERP integration into account.

## 3. Implementation

Set up the solution, including validation workflows and mappings, and conduct thorough testing.

## 4. Pilot testing

Run a pilot with a selected group of suppliers and customers.

## 5. Go live

Deploy the solution and communicate the changes to all affected stakeholders.

## 6. Compliance rollout

Activate the required compliance configurations at go-live, ensuring that all e-invoicing processes and transmission requirements are fully operational from day one.

## 7. Expand across processes

Leverage automation across the full source-to-pay and order-to-cash cycles to maximize efficiency, visibility and business value.

# Beyond compliance: end-to-end automation powered by AI

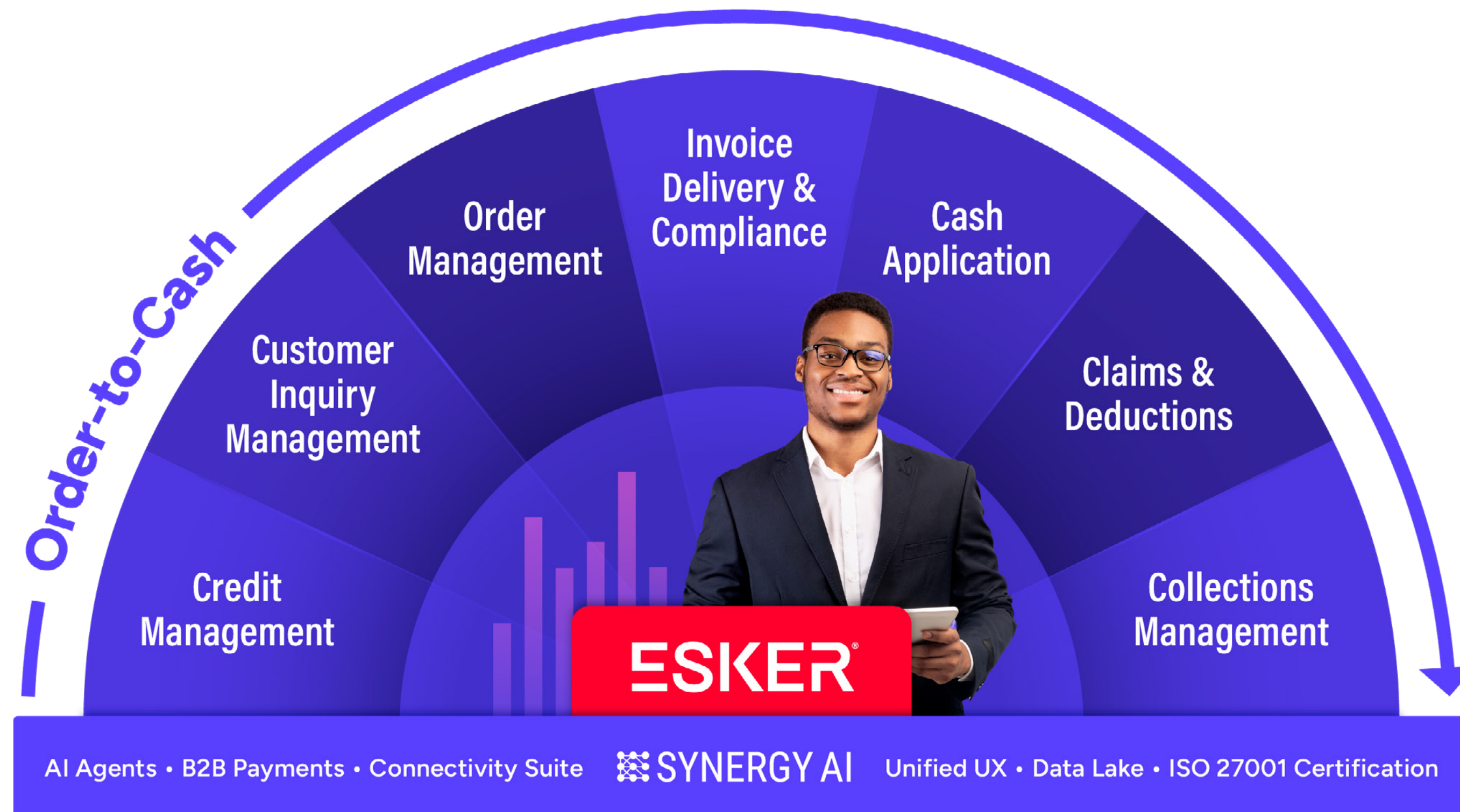
E-invoicing delivers far more than regulatory compliance. By transforming invoice data into a structured, machine-readable format, organizations can automate processes, improve decision-making and gain greater visibility across the business. When combined with AI-powered automation, e-invoicing becomes a catalyst for operational efficiency, financial control and business growth.

## Source-to-pay

From procurement to payment, structured invoice data enables organizations to:

- Automate invoice processing with touchless workflows and intelligent validation
- Reduce maverick spending and operational costs through real-time analytics and reporting
- Improve data accuracy, visibility and compliance across complex, multi-ERP environments
- Accelerate approvals and strengthen control over supplier-related processes





### Order-to-cash

A faster, more efficient order-to-cash cycle helps improve cashflow and optimize working capital.

Organizations can:

- Accelerate invoice creation and delivery to reduce billing delays
- Enable faster, more accurate payment allocation and collections management
- Increase visibility into customer information across Credit Management, Customer Service and Sales teams
- Improve cash forecasting and support more informed financial decisions

By combining e-invoicing with AI-driven automation, organizations can streamline financial operations, enhance business performance and unlock value well beyond compliance.

# Risks of delaying your e-invoicing project

Postponing your e-invoicing initiative can expose your company to both compliance and operational challenges, including:

- Rejected invoices and disrupted business relationships due to non-compliance with regulatory requirements
- Increased pressure on Finance and IT teams as implementation deadlines approach
- Higher project costs and resource constraints associated with last-minute projects
- Payment delays and cashflow disruptions caused by invoice processing issues
- Limited visibility into invoice status, reporting obligations and compliance performance
- Missed opportunities to improve efficiency, automate processes and reduce operational costs

# Public platform vs. private platform

Companies subject to Spain’s e-invoicing mandate will need to decide how they connect to the e-invoicing ecosystem. While the public platform provides a basic compliance pathway, private platforms offer additional capabilities that can support broader digital transformation goals.

| Public platform                  | Private platform                            |
|----------------------------------|---------------------------------------------|
| Managed by the AEAT              | Managed by specialized private providers    |
| Supports UBL format only         | Supports multiple invoice formats           |
| Limited integration capabilities | Seamless ERP integration                    |
| Focused on regulatory compliance | Combines compliance with process automation |

While both options enable compliance with e-invoicing requirements, private platforms can help companies go beyond compliance by automating processes, integrating with existing systems and delivering greater operational value.

# Hi, we're Esker

Esker's AI Automation Suite for the Office of the CFO leverages the latest in Agentic AI and automation technologies to optimize working capital and cashflow, enhance strategic decision-making, and improve human-to-human relationships with customers, suppliers and employees. Esker's Source-to-Pay and Order-to-Cash solutions automate any business process while supporting long-term growth strategies.



**40+**

years of experience with 20+ years focused on cloud solutions



**1,200+**

employees serving 1.12M+ users and 3,000+ customers worldwide



**15**

global locations with headquarters in Lyon, France



**~€250**

million in revenue in 2025



## Business success is best when shared

At Esker, we believe the only way to create real, meaningful change is through positive-sum growth. This means achieving business success that doesn't come at the expense of any individual, department or company — everyone wins! That's why our AI-driven technology is designed to empower every stakeholder while promoting long-term value creation.

