

SPAIN:

The purpose of QR code
according to
Veri*factu regulations

Spanish authorities have explained what is the purpose of the requirement to include QR codes on receipts/invoice which will be issued according to Veri*factu requirements.

First of all, this obligation is introduced so that the client receiving the invoice can compare or check whether the corresponding billing record is in the possession of the authorities or not. This comparison will take place when a verifiable invoice issuing system is used (VERI*FACTU system).

On the contrary, when the computerized billing system used is a system for issuing non-verifiable invoices, the sending of the information to the Tax Administration by the client receiving the invoice, by means of the QR code, serves to record the existence of the invoice itself and its essential content, which could serve for a possible future contrast by the Tax Administration.

In general, the QR code contributes to allowing better control of the tax compliance of the invoice issuer, that is, it is a way of showing greater fiscal "reliability" (if the invoice is registered with the Administration, the client can expect that their supplier is not committing any type of tax fraud, nor is charging them VAT that they then do not declare).

The response that the business or final consumer, recipient of the invoice, that sends the data contained in the QR code to the authorities will receive will depend on whether or not "VERI*FACTU" systems have been used to issue the invoice.

If the invoice has been generated through a "VERI*FACTU" system, the Tx Administration will proceed to compare the information received with the billing records sent by the invoice issuer. The responses given to requests made through the QR code by a "VERI*FACTU" system will be the following:

1. Invoice found. The Tax Agency has an invoice with identical characteristics to the one sent.
2. Invoice not found. The Tax Agency does not have any invoice with the characteristics sent.

If the invoice has been generated through a non-verifiable invoice issuing system, the Tax Agency cannot perform a comparison with the billing records because these have not been previously sent by the invoice issuer. In this case, the response message is "Invoice not verifiable." This invoice has been issued by a computerized billing system that is NOT "VERI*FACTU" (i.e., one that does not send invoice information to the Tax Agency), so it cannot be verified, although this information may help the Tax Agency in carrying out its tax compliance control tasks.

The QR code matching service can be performed from any device that has a camera and has access to QR code recognition to obtain the URL and connection to the website.

To carry out the above process, the use of the AEAT APP is recommended, although not essential. The AEAT APP is a guarantee when it comes to ensuring that the QR incorporated into the invoice and read is not irregular.

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