

## VeriFactu postponed until 2027

The Official State Gazette (**Boletín Oficial del Estado**) of 3 December 2025 (BOE-A-2025-24446) has published Real Decree 15/2025, of 2 December, which introduces significant amendments regarding the mandatory adaptation of billing systems and software in accordance with the requirements of the Verifactu Regulation ([Real Decree 1007/2023, of 5 December](#)).

### What does this extension imply?

- **New deadlines for adaptation:**
  - **Obligated parties under Article 3.1(a)** of the Regulation: must have their systems adapted **by 1 January 2027**.
  - **All other obligated parties under Article 3.1:** must comply with the adaptation **by 1 July 2027**.
- **Deadlines for software producers and vendors:**
  - They must offer products fully compliant with the Regulation **within a maximum period of nine months from the entry into force of [Ministerial Order HAC/1177/2024, of 17 October](#)**, without prejudice to the required adaptation before the new deadlines (1 January or 1 July 2027, as applicable).
  - Within the same nine-month period, the **Spanish Tax Agency** (Agencia Estatal de Administración Tributaria, AEAT) will make available the service for receiving billing records.

### Justification for the postponement

According to the explanatory statement of the Real Decree, the new extension responds to the need to:

- Align companies' and professionals' billing systems with the regulatory and technical requirements.
- Ensure an orderly and uniform implementation across all business sectors.

### Summary:

Companies and professionals affected by the implementation of the Verifactu system now have until **1 January 2027 or 1 July 2027** (depending on their obliged category) to adapt their billing systems to the new legal requirements. Software providers must deliver compliant solutions within a maximum period of nine months from the entry into force of Order HAC/1177/2024.

For further information, it is recommended to consult the full text of Real Decree 15/2025, of 2 December, published in the BOE on 3 December 2025 (BOE-A-2025-24446).