

Acelera
pyme

The electronic invoice, a new necessity for SMEs



VICEPRESIDENCIA
PRIMERA DEL GOBIERNO
MINISTERIO
DE ASUNTOS ECONÓMICOS
Y TRANSFORMACIÓN DIGITAL

SECRETARÍA DE ESTADO
DE DIGITALIZACIÓN
E INTELIGENCIA ARTIFICIAL

red.es



UNIÓN EUROPEA

Fondo Europeo de Desarrollo Regional

"Una manera de hacer Europa"

Contents

1 › Introduction	03.
2 › What is an electronic invoice?	06.
3 › Advantages and guarantees of choosing electronic invoicing	09.
4 › Implications of the new “Crea y Crece” Law	12.
5 › How to choose the best electronic invoicing program?	15.
6 › Conclusions	23.
7 › References	24.

Fondo Europeo de Desarrollo Regional

“Una manera de hacer Europa”



VICEPRESIDENCIA
PRIMERA DEL GOBIERNO
MINISTERIO
DE ASUNTOS ECONÓMICOS
Y TRANSFORMACIÓN DIGITAL

SECRETARÍA DE ESTADO
DE DIGITALIZACIÓN
E INTELIGENCIA ARTIFICIAL

red.es



UNIÓN EUROPEA

1. Introduction

In today's business landscape, the **transition to digitalization** has reshaped the way companies manage their business processes.

In this context, the **electronic invoice emerges as a key element in the evolution towards more efficient and sustainable practices**, which also impacts in SMEs and freelancers. Unlike paper invoices, the electronic invoice represents the evolution of how commercial transactions are documented and recorded.

The electronic invoice is a **digital document that systematically captures information related to a specific commercial transaction**. From details about the seller and the buyer, to a detailed description of the goods and services purchased, the electronic invoice encompasses the entire set of data that not only facilitates accurate accounting but also optimizes administrative processes.

In the specific context of SMEs and freelancers, the electronic invoice does not only present itself as an advanced technology option but a strategic imperative.

The implementation of electronic invoicing systems in SMEs not only implies the modernization of their operations but also **opens the door to a series of tangible benefits**. This ranges from the reduction of costs associated with printing and sending paper invoices to the **acceleration of payment times**. For this reason, the electronic invoice becomes a catalyst for efficiency and business agility.

Fondo Europeo de Desarrollo Regional

"Una manera de hacer Europa"



VICEPRESIDENCIA
PRIMERA DEL GOBIERNO
MINISTERIO
DE ASUNTOS ECONÓMICOS
Y TRANSFORMACIÓN DIGITAL

SECRETARÍA DE ESTADO
DE DIGITALIZACIÓN
E INTELIGENCIA ARTIFICIAL

red.es



UNIÓN EUROPEA

This shift towards digitalization is not just a business trend; it has also been supported by regulations and government norms in numerous countries. In Spain, the mandatory use of electronic invoices has been materialized in the “Crea y Crece” Law.

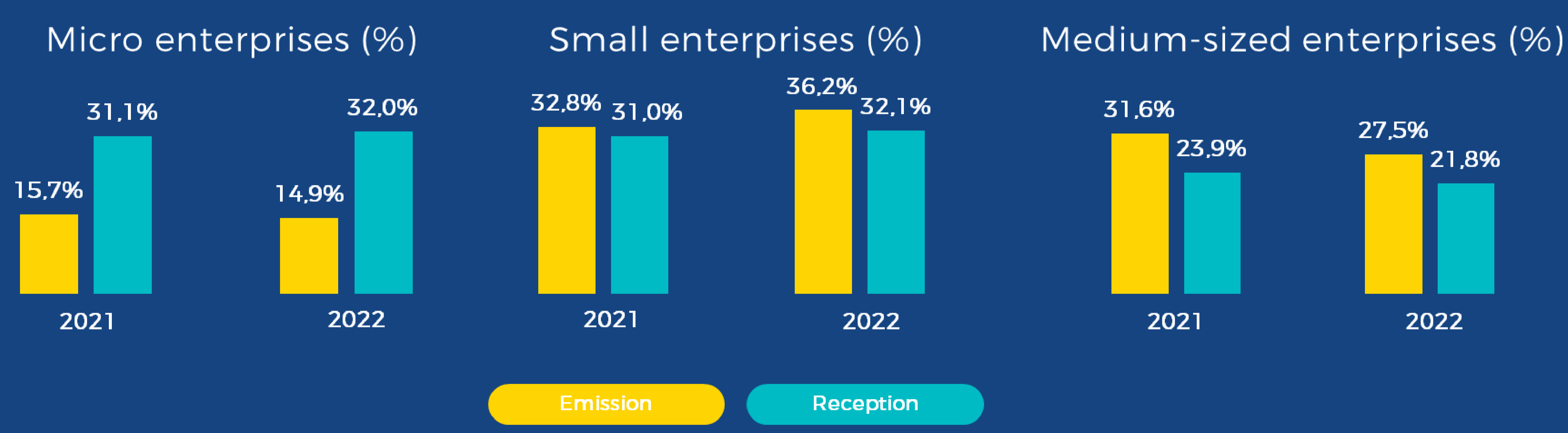
The adoption of electronic invoicing has thus become not only a business benefit but also a legal requirement in the Spanish business environment, aiming to improve transparency, combat tax evasion, and facilitate the traceability of commercial operations.

According to the **Electronic Invoice Study 2021-22** by the SERES group, SMEs still have a long way to go in the use of electronic invoices. While the percentages of **electronic invoice reception by SMEs** hover around 30%, the use of issuance is **much lower** when it comes to medium-sized enterprises and almost nonexistent for micro-enterprises. This makes it not only an obligation for the future but also a differentiation in the present [REF-01].

Fondo Europeo de Desarrollo Regional

“Una manera de hacer Europa”

Throughout this document, we will thoroughly explore the concept of electronic **invoicing**, from its fundamentals to its practical implementation in the SME context. We will examine the challenges and opportunities that arise with this technological transition, as well as the **legal implications** that must be considered when adopting this innovative approach in financial management.



Retrieved from: Estudio de Factura Electrónica SERES 2021-22.



2. What is an electronic invoice?

The electronic invoice is a digital document that supports commercial transactions between the buyer and seller. At the user level, it is important to note that the electronic invoice has the same characteristics as the paper invoice; the difference lies in the fact that it is issued and received in electronic format. By being electronically recorded, its existence and origin are guaranteed, both for the issuer and the recipient.

There are two types of electronic invoices distinguished both by their generation and the applications/software required for their use:



Invoices in unstructured format.

Invoices in unstructured format essentially consist of an image, implying that their processing to be introduced into the recipient's computer system requires manual intervention or a laborious process that is not usually fully automated, such as the use of complementary automations linked to optical character recognition (OCR). These include scanned paper invoices and PDF files [REF-02]. Therefore, these invoices do not comply with the latest regulations defined in the "Crea y Crece" Law.

Fondo Europeo de Desarrollo Regional

"Una manera de hacer Europa"



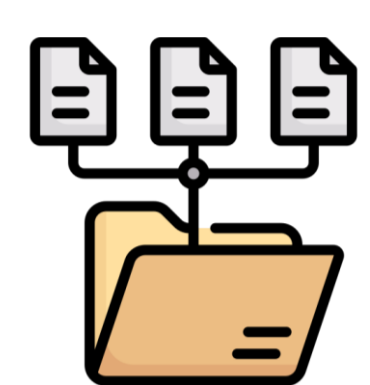
VICEPRESIDENCIA
PRIMERA DEL GOBIERNO
MINISTERIO
DE ASUNTOS ECONÓMICOS
Y TRANSFORMACIÓN DIGITAL

SECRETARÍA DE ESTADO
DE DIGITALIZACIÓN
E INTELIGENCIA ARTIFICIAL

red.es



UNIÓN EUROPEA



Invoices in structured format.

Invoices in structured format contain data and can be **automatically generated** by the invoicing computer systems of the selling company or service provider and processed in an equally automated manner by the payment and accounting computer systems of the client. These invoices often use the **XML language** (eXtended Markup Language). Simply put, this model can be explained as a **data scheme** that includes the order, mandatory elements, format, and groupings of invoice data. This is the **model**, for example, of invoices using the “Facturae” standard.

“Facturae” is the name given to the electronic invoice format in Spain, defined in 2006 by the Ministry of Economy and Finance in collaboration with the banking sector. [REF-03]

Taking this differentiation into account, throughout the document, we will only **discuss invoices in a structured format** since they are the ones that generate greater interest due to their new mandatory nature and relevance for the digitalization of a SME.

Electronic invoices, in general, share the same **minimum requirements** as paper invoices. Consequently, it is necessary to consider that, like paper invoices, electronic invoices must have some **minimum data**:

1. Issue **date**
2. **Name and surname, legal business name** (both for the issuer and the recipient of the invoice).
3. Tax identification number (**NIF**) of both parties.
4. **Adress** of the issuer and the recipient.

Fondo Europeo de Desarrollo Regional

“Una manera de hacer Europa”



VICEPRESIDENCIA
PRIMERA DEL GOBIERNO
MINISTERIO
DE ASUNTOS ECONÓMICOS
Y TRANSFORMACIÓN DIGITAL

SECRETARÍA DE ESTADO
DE DIGITALIZACIÓN
E INTELIGENCIA ARTIFICIAL

red.es



UNIÓN EUROPEA

5. **Description of the operations** to determine the taxable bases for the tax
6. **Unit Price** of the operations, i.e., excluding taxes
7. The applicable **tax rate** and the tax amount
8. The **date** on which the operations were carried out, provided it is different from the date of invoice

Detailed information on these fields can be found in the “Real Decreto 1496/2003”, which regulates invoicing. However, in essence, the **8 mentioned data points** are strictly necessary for any invoice [REF-04].

But then, what is needed for electronic invoicing? The electronic invoice has some specific characteristics that should be understood before contracting a system.

On one hand, its electronic format facilitates the integration of data into the invoicing system without the need for manual entry, enhancing the security conditions of the information. However, it is advisable to have an **electronic accounting system** to take advantage of this benefit, or alternatively, use the public electronic invoicing platform provided by the State Tax Agency (hereinafter AEAT).

It must be digitally signed with qualified certificates indicating the same legal validity as invoices in paper format. Therefore, it is necessary to have these **electronic certificates** [REF-05].

Fondo Europeo de Desarrollo Regional

"Una manera de hacer Europa"

3. Advantages and guarantees of choosing electronic invoicing

Opting for electronic invoicing in a small or medium-sized enterprise represents a strategic decision with a series of **key advantages** that positively impact **operational efficiency** and **financial management**. The benefits that small and medium-sized businesses, as well as self-employed individuals, can enjoy when using electronic invoicing are:



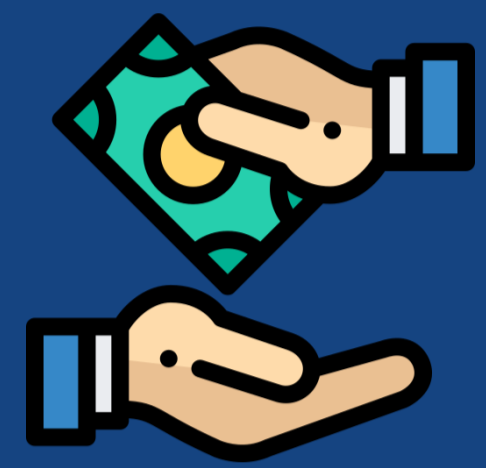
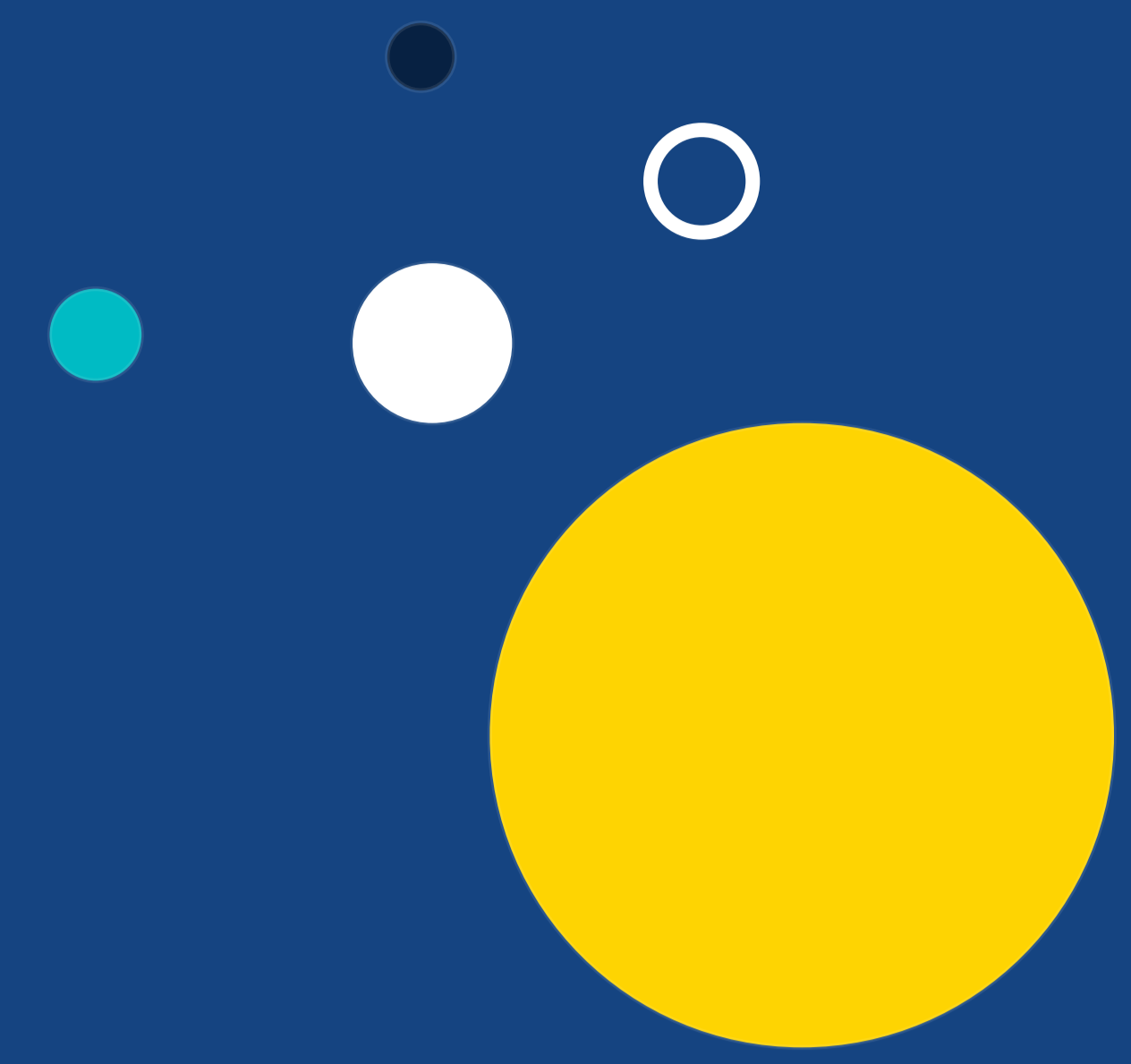
Efficiency and operational agility: Electronic invoicing significantly streamlines administrative processes by eliminating the need to handle paper documents. The generation, sending and receipt of invoices become instantaneous, reducing processing times and enabling quicker and more efficient management of business operations. Additionally, it eliminates the risk of physical documents being lost in organizations and facilitates their easy reference [REF-06].



Cost reduction: Electronic invoicing eliminates expenses associated with printing, paper, postal delivery, and physical storage of paper invoices. It is estimated that the cost per paper invoice sent is 3.55 euros, while the cost of an electronic invoice is 0.12 euros. Furthermore, the automation of accounting processes reduces the likelihood of human errors, thereby decreasing costs related to accounting corrections and adjustments [REF-05].



Improvement in accuracy and traceability: As it is digitally structured, electronic invoicing provides a detailed and precise record of each transaction. This facilitates the traceability of financial movements, which is crucial for informed decision-making and compliance with accounting and tax regulations.



Facilitates the management of payments and collections: Automating electronic invoicing facilitates the issuance of documents to other organizations or third parties and improves the tracking of outstanding payments, thereby streamlining account regularization. This improves cash flow by enabling more proactive management of accounts receivable.



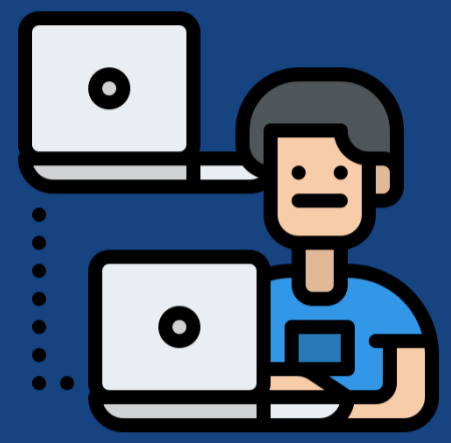
Contributes to the care of the environment and generates social awareness: The implementation of electronic invoicing significantly reduces the use of paper, which has a direct impact on forest conservation, water energy savings and pollution reduction, among others. All this contributes to the environmental cause and positively affects companies' social responsibility and commitment, which generates additional value to the innovative process brought about by electronic invoicing [REF-07].



Increased security: Electronic invoicing increases the security of SMEs and the self-employed by incorporating an encrypted password that prevents third parties from accessing the information. In addition, the electronic signature of electronic invoices prevents modifications from being made without the issuer being notified, thus avoiding the risks associated with the manipulation of information [REF-05].

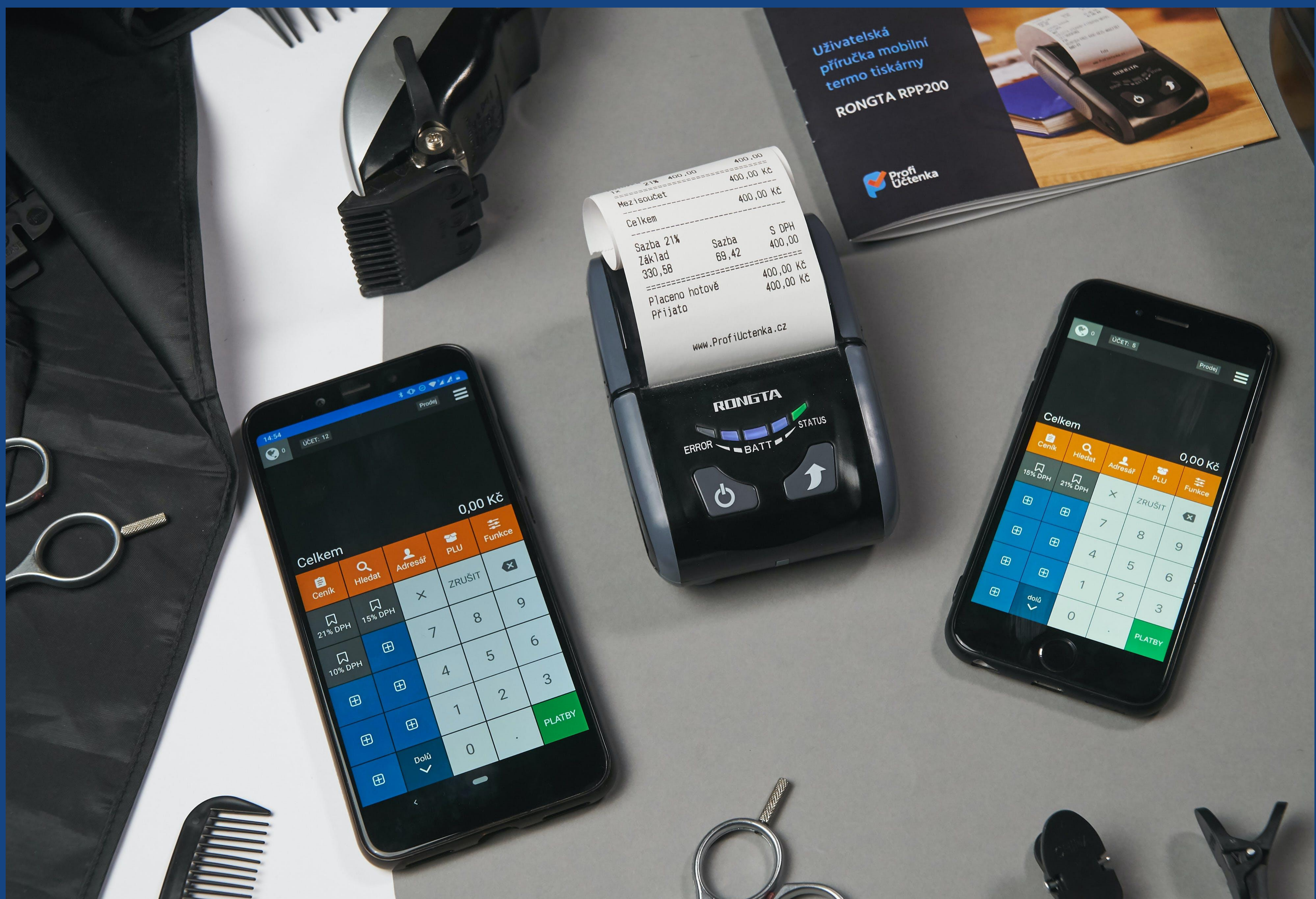


Regulatory compliance: With the primary goal of promoting the creation and growth of the Spanish business fabric and reducing late payments, the “Crea y Crece” Law was enacted. Through this law, regulations were modified, and the obligation for all entrepreneurs and professionals to issue and send invoices in digital format was expanded. Therefore, the adoption of electronic invoicing has become a legal requirement. Implementing this invoicing method not only ensures regulatory compliance but also helps avoid penalties [REF-08].



Remote access and flexibility: Electronic invoicing enables remote access to financial documents, which is especially beneficial in flexible work environments or telecommuting situations. This enhances the flexibility and responsiveness of the company to different scenarios.

In summary, electronic invoicing is not only a response to technological trends but also a **strategic tool** that drives efficiency, reduces costs, improves accuracy, and facilitates regulatory compliance in the operational environment of a small or medium-sized enterprise.



Fondo Europeo de Desarrollo Regional

"Una manera de hacer Europa"



GOBIERNO
DE ESPAÑA

VICEPRESIDENCIA
PRIMERA DEL GOBIERNO
MINISTERIO
DE ASUNTOS ECONÓMICOS
Y TRANSFORMACIÓN DIGITAL

SECRETARÍA DE ESTADO
DE DIGITALIZACIÓN
E INTELIGENCIA ARTIFICIAL

red.es



UNIÓN EUROPEA

4. Implications of the new “Crea y Crece” Law

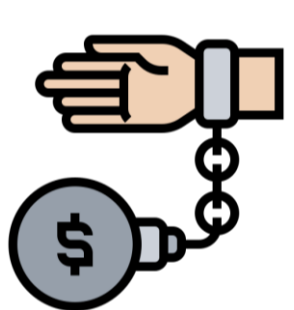
The “Crea y Crece” Law arises from the need to boost Spain's productive fabric by **reducing regulatory obstacles** to streamline the establishment of new commercial entities. It originates from the **Recovery, Transformation, and Resilience Plan**, whose main objective is to **promote the creation of companies and facilitate their growth**. This law is structured around four main principles [REF-09]:



Facilitate and expedite the creation of businesses.



Promote the growth of companies.



Combat late payments.



Reinforce financing.

The mandatory use of electronic invoicing is encompassed within the measures to combat late payments outlined in the “Crea y Crece” Law. Article 12 of the “Crea y Crece Law” [REF-09] **establishes the obligation to issue, send, and receive electronic invoices for all companies and self-employed individuals in their commercial relationships**. It includes, among other measures:

- The obligation for both the recipient and the issuer of electronic invoices to **provide information about the status of the invoice**.
- For a period of four years from the issuance of electronic invoices, recipients can **request a copy** without incurring additional costs.

Fondo Europeo de Desarrollo Regional

“Una manera de hacer Europa”



VICEPRESIDENCIA
PRIMERA DEL GOBIERNO
MINISTERIO
DE ASUNTOS ECONÓMICOS
Y TRANSFORMACIÓN DIGITAL

SECRETARÍA DE ESTADO
DE DIGITALIZACIÓN
E INTELIGENCIA ARTIFICIAL

red.es



UNIÓN EUROPEA

- The obligation on the part of companies providing electronic invoicing services to **guarantee free interconnection and interoperability** of the technological solutions and platforms offered to entrepreneurs and professionals. To ensure this, a **public platform for the exchange of electronic invoices** managed by the **AEAT** will be made available.
- The obligation of service providers to facilitate access to programs so that users can **read, copy, download, and print electronic invoices free of charge**.

Furthermore, Article 12 establishes fines of **up to €10,000** for companies that, being obligated to do so, **do not offer users the possibility of accessing and receiving electronic invoices** for those who have ceased to be customers.

- However, we must not forget that the **mandatory use of electronic invoices** is not new; it has been implemented in Spain and Europe long before the “Crea y Crece” Law through laws such as:
- Law 56/2007 on Measures to Promote the Information Society [REF-11].
- Royal Decree 1619/2012, Regulation of Invoicing [REF-12].
- European Directive on electronic invoicing in public procurement [REF-13].
- Law 25/2013 to promote electronic invoicing [REF-14].
- Law 9/2017 on Public Service Contracts [REF-15].

Fondo Europeo de Desarrollo Regional

“Una manera de hacer Europa”



VICEPRESIDENCIA
PRIMERA DEL GOBIERNO
MINISTERIO
DE ASUNTOS ECONÓMICOS
Y TRANSFORMACIÓN DIGITAL

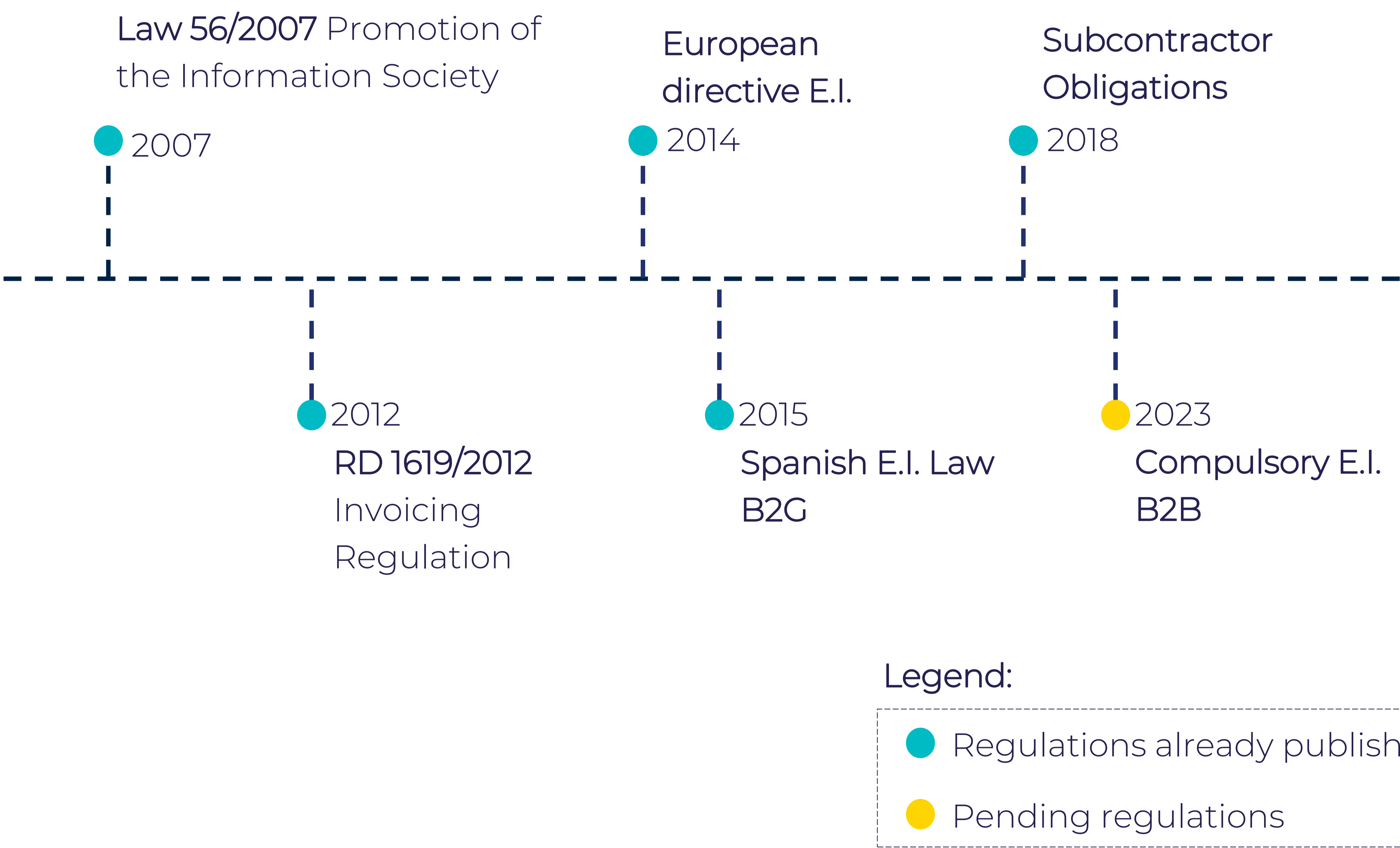
SECRETARÍA DE ESTADO
DE DIGITALIZACIÓN
E INTELIGENCIA ARTIFICIAL

red.es



UNIÓN EUROPEA

However, although the technical regulation for B2B electronic invoicing in Spain has not yet been published, it will be mandatory for entrepreneurs and professionals to issue an electronic invoice when conducting operations in the course of their business activities and the recipient is also a business or professional. This regulation has not been published yet, but it will provide details on what has already been established in the “Crea y Crece” Law.

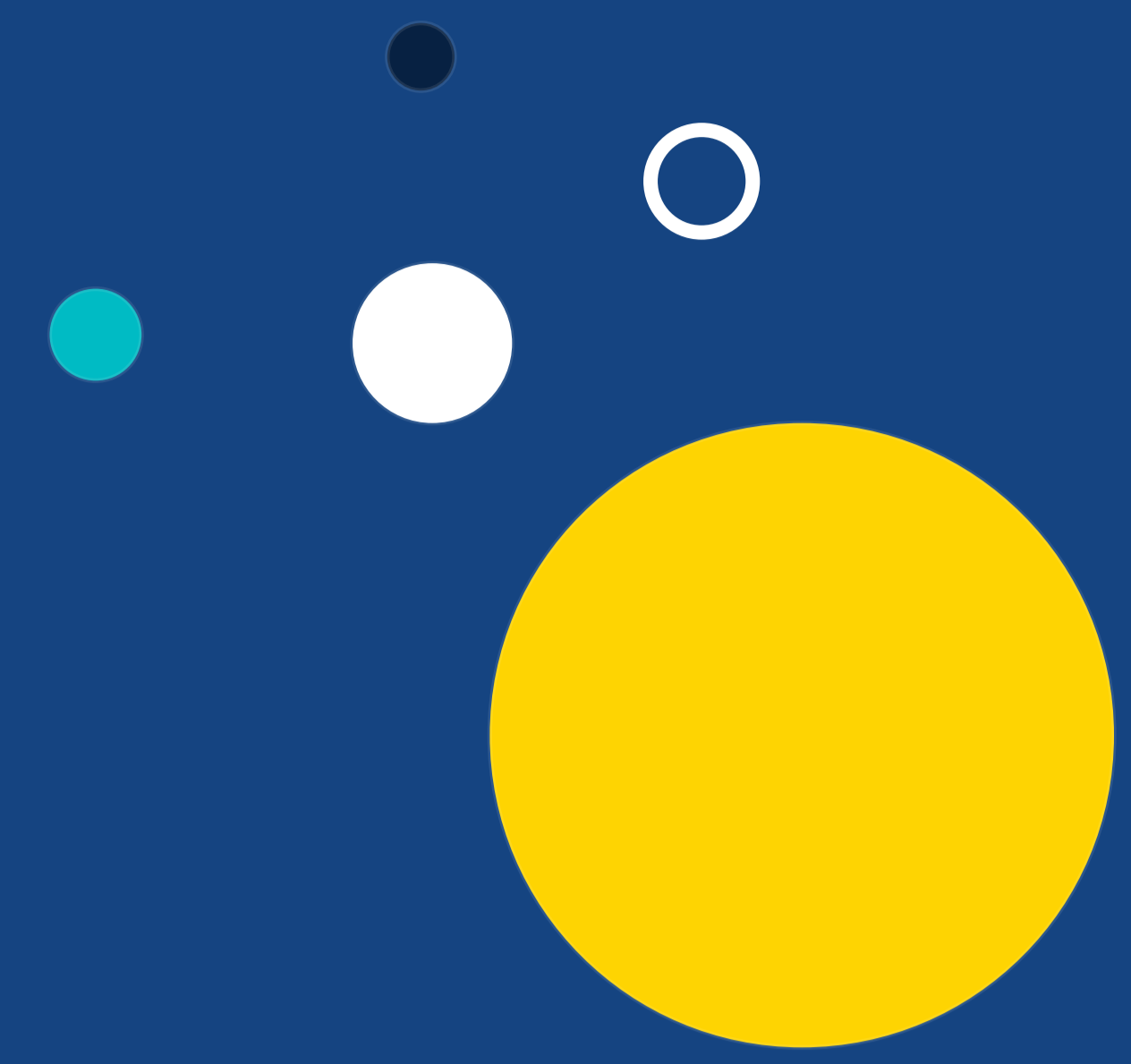


5. How to choose the best electronic invoicing program?

The choice of electronic invoicing software for a self-employed individual or a small or medium-sized enterprise (SME) is a strategic decision that should be made with caution. Although the process of selecting invoicing software is similar, the specific characteristics of each SME or self-employed individual must be taken into account. To illustrate this, we include, in addition to the steps to follow, the description of two fictional use cases:

- **Case 1:** This involves a self-employed individual who has just started their business and does not yet have any employees. Their activity involves providing digital marketing services. They do not have an accounting system but have a digital certificate. Additionally, as they have just started their business, they do not have many resources but need to be prepared for rapid growth as they are acquiring many clients.
- **Case 2:** This involves a medium-sized family business that has been operating for a long time, specializing in the production and distribution of cosmetics. They have a stable market that allows them to dedicate significant resources to digitization. They do not plan to grow or expand their staff, so stability is crucial for them.

Therefore, to choose the best electronic invoicing software, it is **recommended to follow** the following tips:



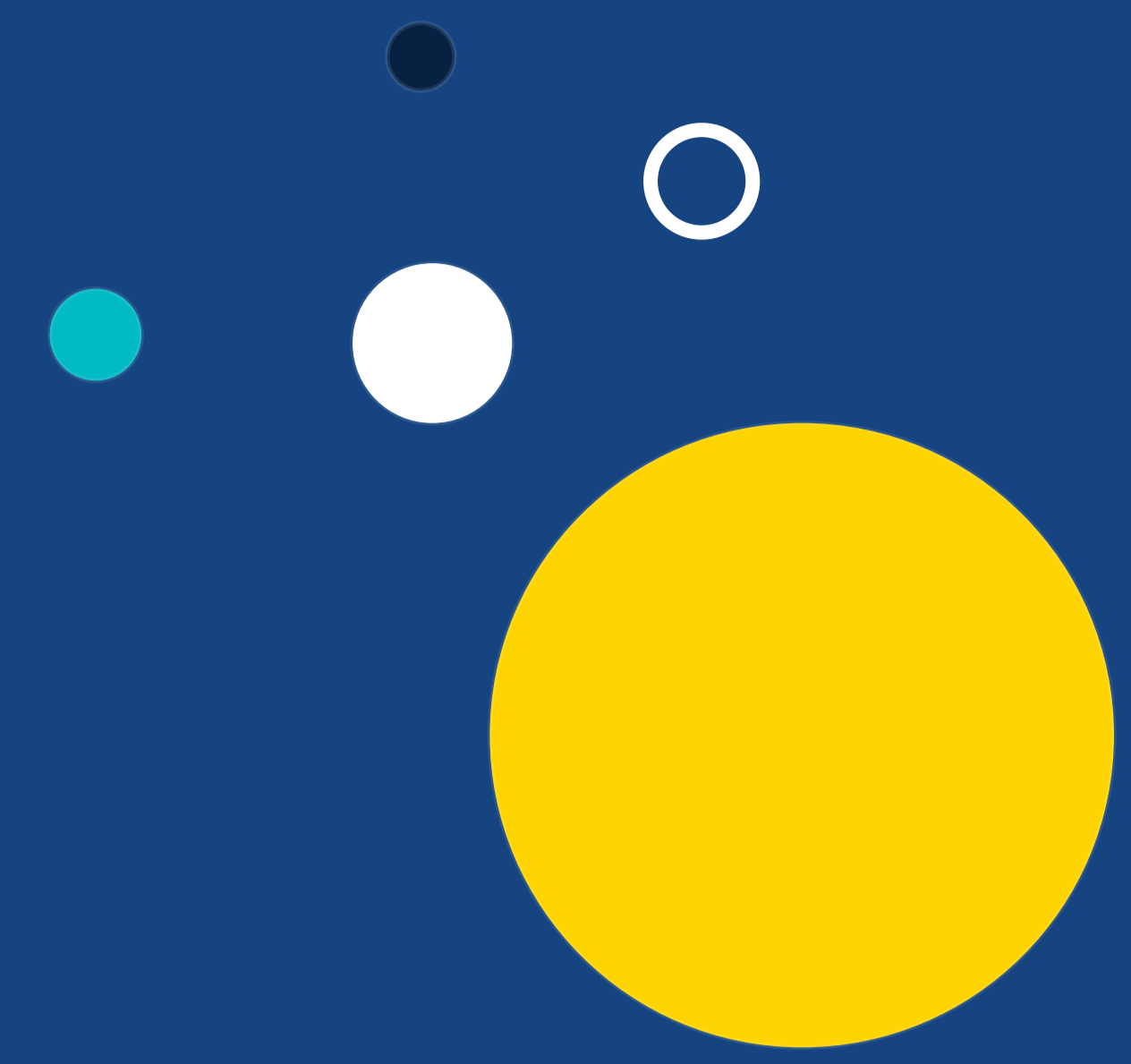
1. Evaluating the starting situation:

Electronic invoicing presents some characteristics that require the SME to meet certain starting points or acquire them:

- Having an **electronic accounting system** to facilitate the integration of data into the invoicing system without having to enter the data manually.
- Having an **electronic certificate** to digitally sign and give the same legal validity as with electronic invoices.

Case 1: The self-employed individual does not have an accounting system, so the optimal solution for them is to contract electronic invoicing software that comes with an integrated accounting system or connects to the public administration's exchange platform that will be enabled. However, as they already have a digital certificate, they must confirm that the certificate they possess is compatible with the selected software.

Case 2: Since the company has been operating for a long time and already has an electronic accounting system, their initial approach should be to contact the provider of this service to inquire whether they offer an electronic invoicing system. As a family business, none of the partners have an electronic certificate as they have not needed it in the years they have been operating. It would be advisable for them to obtain a company-level signing certificate to use it globally.



2.

Ensure that the software to be contracted complies with regulations:

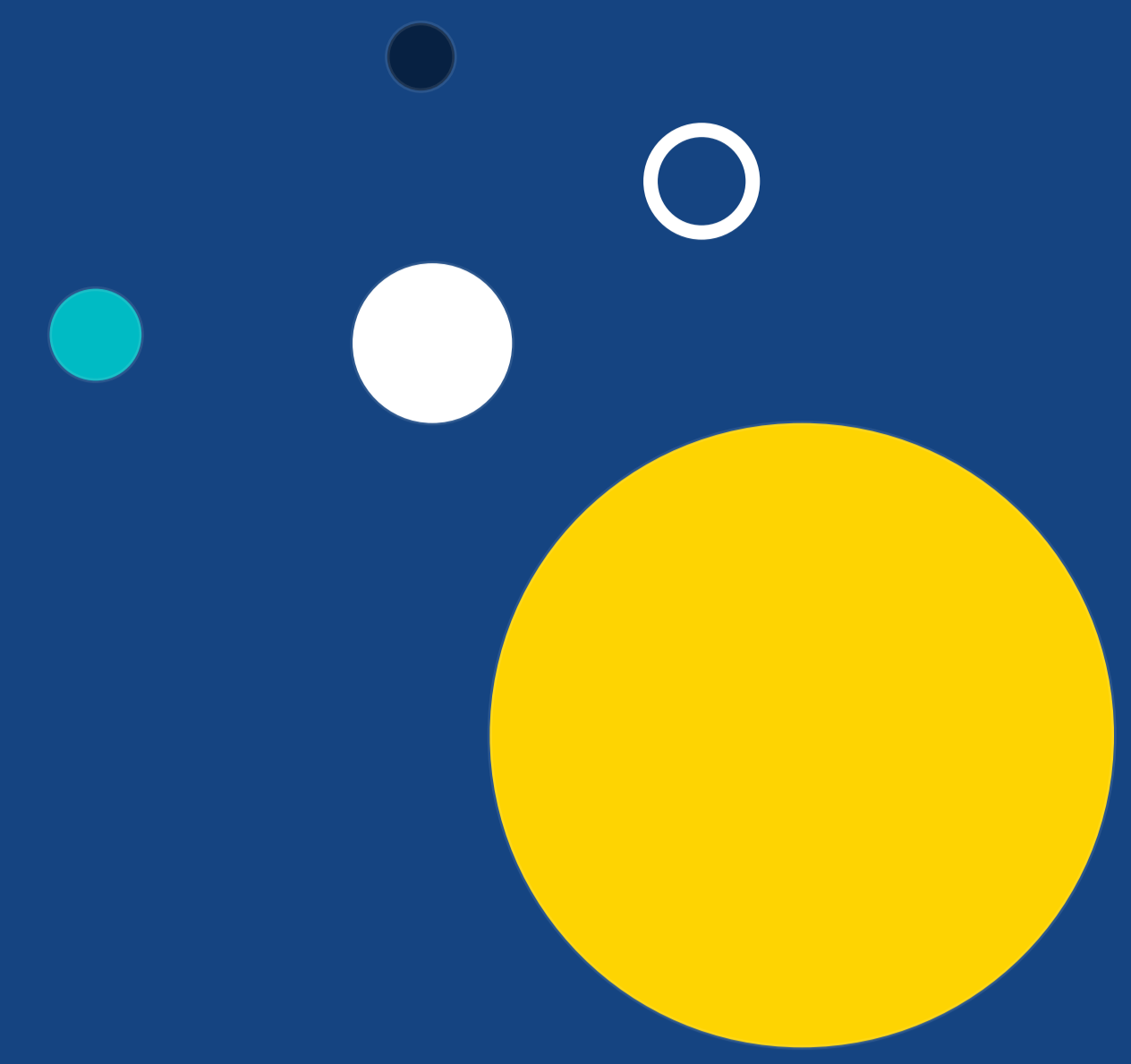
Once the evaluation of the SME's situation has been carried out, it is **essential** to verify that the software complies with local regulations and laws regarding electronic invoicing.

In general, invoices, and specifically electronic invoices, are regulated by the Royal Decree 1619/2012, of November 30, approving the Regulation that regulates invoicing obligations. This Regulation establishes the mandatory rules that invoices, whether on paper or electronic, must adhere to [REF-12].

Furthermore, all invoices, whether electronic or on paper, must guarantee the following:

- The legibility of the invoice.
- The authenticity of the origin of the invoice (i.e., ensuring the identity of the entity obligated to issue it and the issuer of the invoice, which can be the same person).
- The integrity of the content of the invoice (i.e., ensuring that its content has not been modified).

Both for the self-employed individual (Case 1) and the medium-sized family business (Case 2), the applicable regulations are the same, and therefore, there is no differentiation in the procedure to be followed.

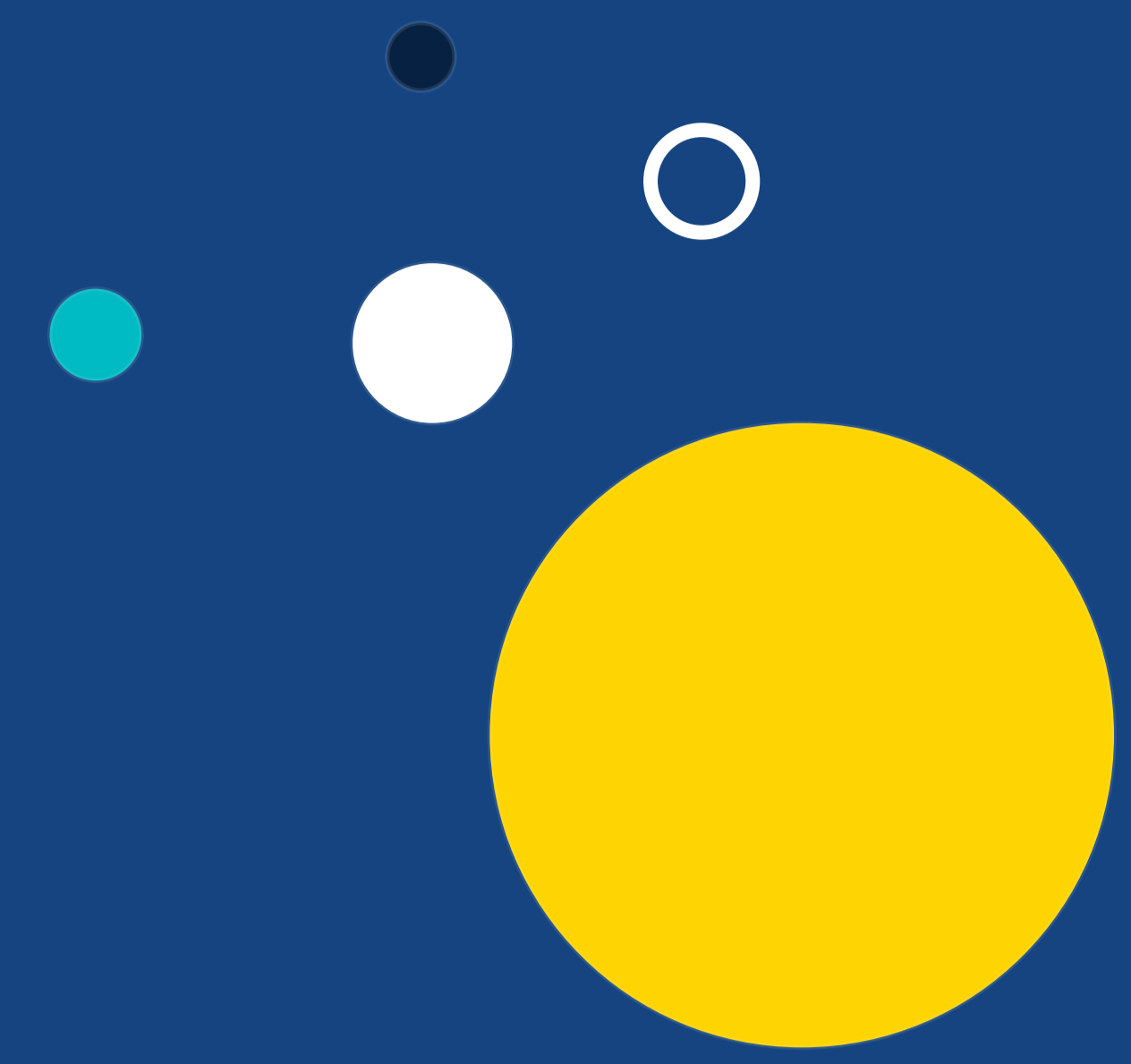


3. Adaptability and Compatibility:

The next step will be to check both the compatibility and adaptability of the software with the features we possess. That is, **verify the software's capacity to adapt** to the specific needs of the SME, as it should be flexible enough to integrate with other existing systems, such as accounting software, ERP, or business management systems. Additionally, ensure that the software is **compatible with the systems and platforms commonly used** in the company, including integration with accounting systems, payment platforms, and other business programs.

Case 1: The self-employed individual does not have other systems, so it is advisable that, in addition to electronic accounting, their provider has the rest of the digital solutions they will need in the course of their business. However, since they provide a service, their needs will be more limited as they do not have to manage suppliers, shipments, or product inventory.

Case 2: The medium-sized company should select software that is compatible with all its applications, thus ensuring the maximum utilization of the advantages of electronic invoicing. This is particularly relevant in aspects such as shipment control, inventory management, order management, customers, and any other regularly used applications, such as a customer relationship management (CRM) system, facilitating not only control but also data exploitation.



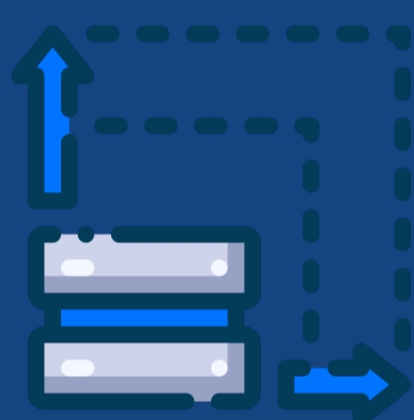
4.

Evaluation of Key Aspects

Subsequently, certain aspects should be **taken into account when selecting electronic invoicing software**. This way, SMEs will be able to make an informed decision when choosing electronic invoicing software that aligns with their specific needs and promotes efficient and effective financial management:



Usability: Electronic invoicing software should be intuitive and easy to use. The learning curve should be minimal so that SME staff can make the most of its features without extensive training.



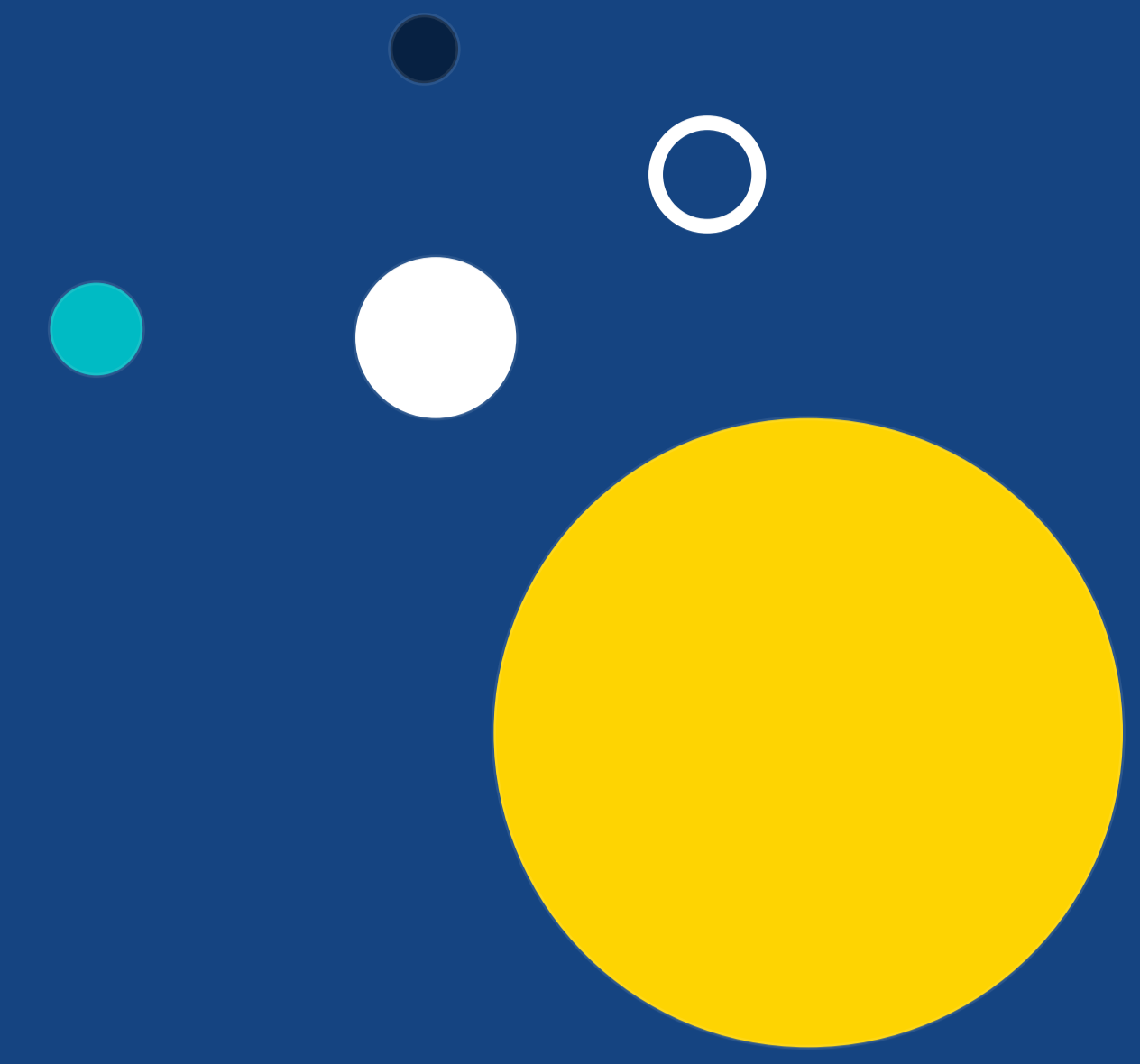
Scalability: The software's ability to grow alongside the company is crucial. It should be scalable to adapt to increases in transaction volume and the growth of the company over time.



Security: Data security is a priority. The software should comply with robust security standards to ensure the protection of sensitive financial information.



Costs: Evaluate the costs associated with the software, including user fees, maintenance, and potential hidden costs. The cost-benefit ratio should be considered based on the features offered and the needs of the SME.



Technical support: The availability of good technical support service is essential. The ability to obtain quick and efficient assistance in case of problems or questions can make a difference in the user experience.



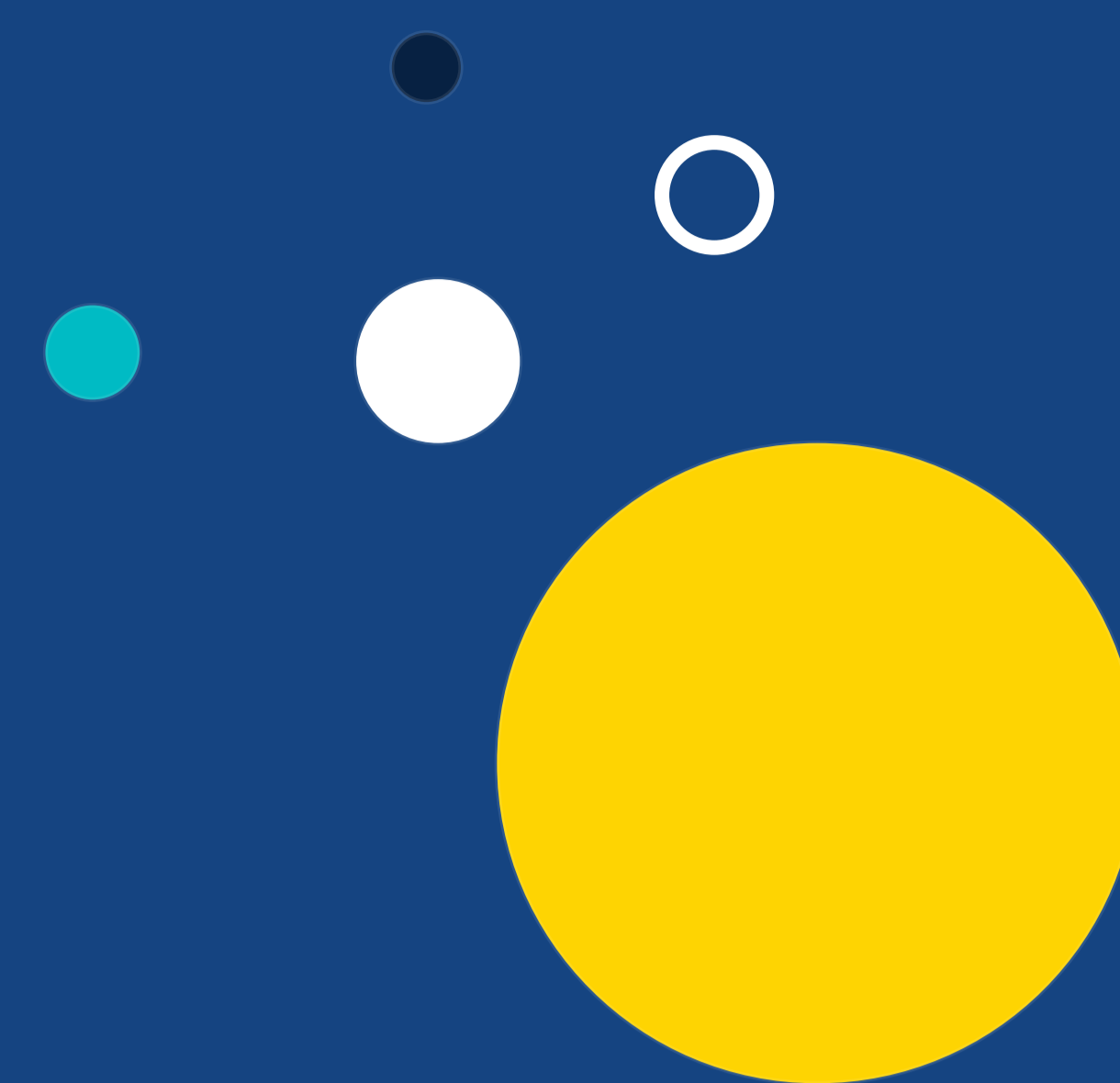
Updates and maintenance: Ensure that the software is subject to regular updates and that the provider offers ongoing support and maintenance to ensure optimal functionality.



Reviews and references: Researching and collecting reviews from other users or seeking references in the industry can provide valuable information about practical experiences with the software.

Case 1: For the self-employed individual working in digital marketing, usability and scalability are likely to be less relevant aspects, given that they are familiar with digital applications and their business volume is more static. However, costs (remembering that they don't have a large budget) and updates and maintenance will be more critical aspects.

Case 2: In the case of a medium-sized family business with older personnel and higher turnover, usability should be a primary requirement. Security, when dealing with sensitive shipping data, and technical support, given the importance of timely invoicing, will also be crucial.



5.

List of FACe Providers

As a final step, it is advisable to verify that the chosen provider is included in the **list of suppliers of the General State Administration**. This ensures that they are connected to the current public electronic invoicing platform (FACe) and, most likely, will be on the new platform to be defined, facilitating any current or future relationships with the administration.

FACe is the General Entry Point for Electronic Invoices of the General State Administration through the automated web services interface available for suppliers. [REF-16].

In the list of FACe providers, you can find suppliers of all kinds: specialized in a particular sector, with special features and connections, and much more. **Here are 4 examples:**



InnoQubit: Software development for the digital transformation of business processes related to electronic invoicing, bank integration, and other financial areas. [REF-17].



Ivnosys: If you do not have electronic signature certificates, Ivnosys has integrated the issuance and sending of electronic invoices as a service on the C-Office portal, which allows various types of electronic signature operations and making documents available with legal validity. [REF-18].

Fondo Europeo de Desarrollo Regional

"Una manera de hacer Europa"



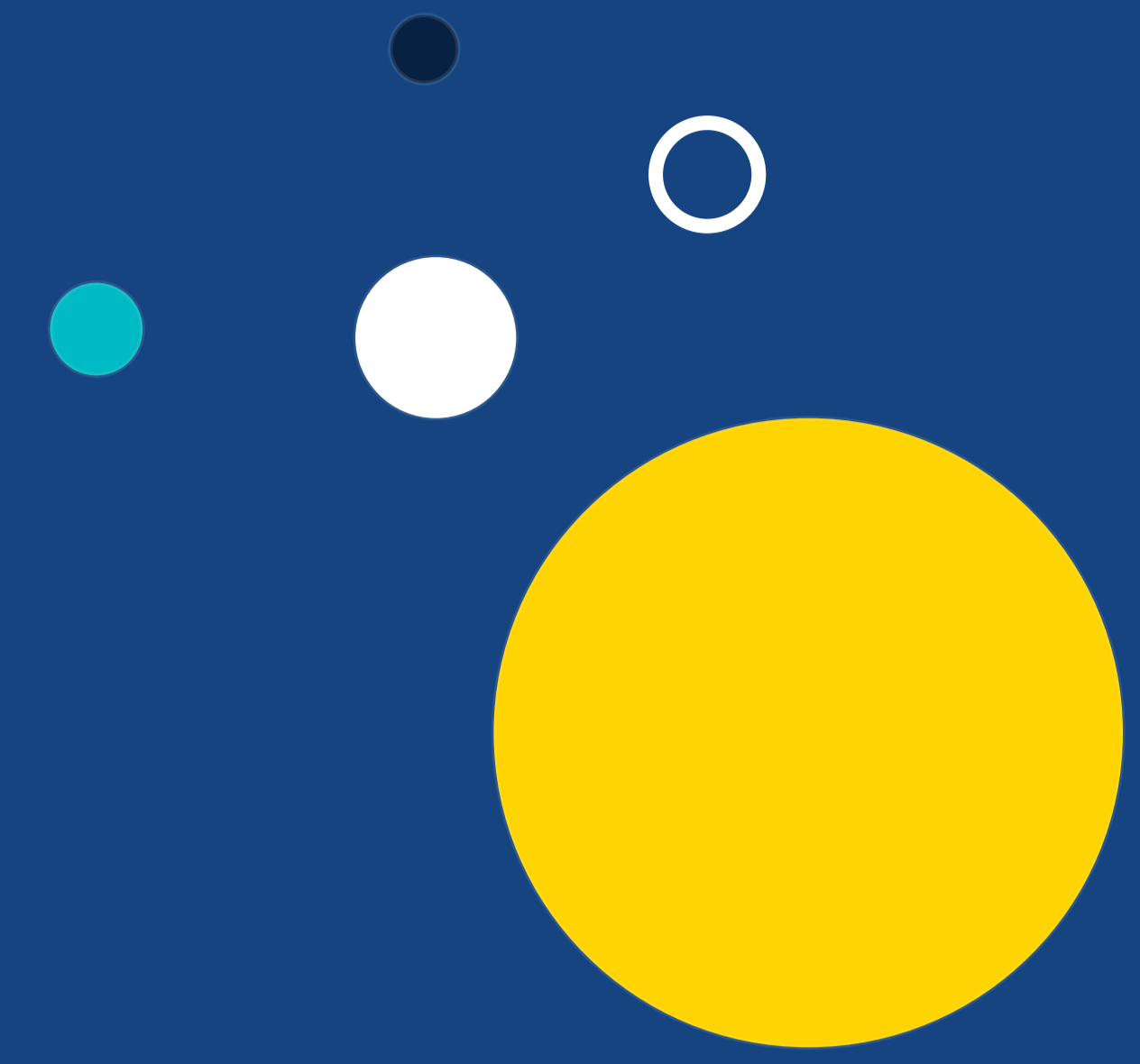
VICEPRESIDENCIA
PRIMERA DEL GOBIERNO
MINISTERIO
DE ASUNTOS ECONÓMICOS
Y TRANSFORMACIÓN DIGITAL

SECRETARÍA DE ESTADO
DE DIGITALIZACIÓN
E INTELIGENCIA ARTIFICIAL

red.es



UNIÓN EUROPEA



Bavel Voxel Group: If your company operates in the tourism sector, Bavel Voxel Group is one of the specialized providers that is also widely introduced in electronic invoicing services for the HORECA channel in Spain. [REF-19].



T-Systems: If your SME regularly deals with the Public Administration, T-Systems' Electronic Invoicing Cloud platform, known as TS-Factura, allows for the creation, management, and exchange of electronic invoices between companies and/or with the Public Administration. [REF-20].

Furthermore, as we have already mentioned, **one of the applications with the greatest impact** due to the use of electronic invoicing is CRM applications. If you want **more information** about these applications, you can find it by clicking on [this link](#).



Fondo Europeo de Desarrollo Regional

"Una manera de hacer Europa"



VICEPRESIDENCIA
PRIMERA DEL GOBIERNO
MINISTERIO
DE ASUNTOS ECONÓMICOS
Y TRANSFORMACIÓN DIGITAL

SECRETARÍA DE ESTADO
DE DIGITALIZACIÓN
E INTELIGENCIA ARTIFICIAL

red.es



UNIÓN EUROPEA

6. Conclusions

In the specific context of Spanish SMEs, electronic invoicing emerges as an **essential tool** to drive efficiency and adaptability in financial management. As we delve into its definition and explore its advantages, it becomes clear that this digital innovation is not only relevant but **necessary for the growth and operations of SMEs in Spain**.

Electronic invoicing is not just a strategic option but a legal requirement. Compliance with these regulations not only provides security for operations but also establishes a solid legal framework for SMEs, **ensuring the integrity of their financial transactions**.

When choosing an electronic invoicing model, Spanish SMEs must carefully **consider flexibility and adaptability**. The selected solution should seamlessly integrate with existing systems and **align with the specific needs of the company**. Scalability, considering potential growth, becomes a **determining factor**.

In addition to the evident benefits in efficiency and cost reduction, electronic invoicing contributes to **environmental sustainability**, something that resonates especially in the business fabric of SMEs. The ability to provide **transparency in operations and facilitate traceability** of financial movements not only enhances business relationships but also **strengthens trust in the business ecosystem**.

In summary, electronic invoicing is not just a technological tool but a **strategic ally** for Spanish SMEs aiming not only to stay at the forefront of financial management but also to **ensure compliance** with current regulations. The conscious choice of a suitable model becomes a crucial investment for a solid and sustainable financial future.

Fondo Europeo de Desarrollo Regional

"Una manera de hacer Europa"

7. Referencias

[REF-01] – SERES publica el estudio de Factura Electrónica 2021-22, SERES Grupo Docaposte. [SERES publica el estudio de Factura Electrónica 2021-22 \(groupseres.com\)](https://groupseres.com)

[REF-02] – Factura Electrónica, ¿qué es y para qué sirve? Características y normativa legal, PROCYS. [Factura electrónica, ¿qué es y para qué sirve? Características y normativa legal. – Procys](#)

[REF-03] – Formato de factura electrónica XML Facturae: Ejemplo, b2brouter. [Formato XML Facturae: Ejemplo de la Factura Electrónica \(b2brouter.net\)](https://b2brouter.net)

[REF-04] – Real Decreto 1496/2003, de 28 de noviembre, por el que se aprueba el Reglamento por el que se regulan las obligaciones de facturación, y se modifica el Reglamento del Impuesto sobre el Valor Añadido. [BOE-A-2003-21845 Real Decreto 1496/2003, de 28 de noviembre, por el que se aprueba el Reglamento por el que se regulan las obligaciones de facturación, y se modifica el Reglamento del Impuesto sobre el Valor Añadido.](#)

[REF-05] – Facturación electrónica y facturación tradicional: diferencias, Sage. [Facturación electrónica y facturación tradicional: diferencias | Sage](#)

[REF-06] – 10 beneficios de utilizar la factura electrónica, Quipu Blog. [10 beneficios de utilizar la factura electrónica \(2023\) \(getquipu.com\)](https://getquipu.com)

[REF-07] – Ventajas y Desventajas de la factura electrónica, Adm Cloud. [Ventajas y Desventajas de la factura electrónica \(admcloud.net\)](https://admcloud.net)

[REF-08] – Ley Crea y Crece: qué es y entrada en vigor, Wolters Kluwer. [Ley Crea y Crece: qué es y entrada en vigor | Wolters Kluwer](#)

Fondo Europeo de Desarrollo Regional

"Una manera de hacer Europa"



VICEPRESIDENCIA
PRIMERA DEL GOBIERNO
MINISTERIO
DE ASUNTOS ECONÓMICOS
Y TRANSFORMACIÓN DIGITAL

SECRETARÍA DE ESTADO
DE DIGITALIZACIÓN
E INTELIGENCIA ARTIFICIAL

red.es



UNIÓN EUROPEA

[REF-09] – Ley 18/2022, de 28 de septiembre, de creación y crecimiento de empresas. [BOE-A-2022-15818 Ley 18/2022, de 28 de septiembre, de creación y crecimiento de empresas.](#)

[REF-10] – Ley 11/2021, de 9 de julio, de medidas de prevención y lucha contra el fraude fiscal, de transposición de la Directiva (UE) 2016/1164, del Consejo, de 12 de julio de 2016, por la que se establecen normas contra las prácticas de elusión fiscal que inciden directamente en el funcionamiento del mercado interior, de modificación de diversas normas tributarias y en materia de regulación de juego. [BOE-A-2021-11473 Ley 11/2021, de 9 de julio, de medidas de prevención y lucha contra el fraude fiscal, de transposición de la Directiva \(UE\) 2016/1164, del Consejo, de 12 de julio de 2016, por la que se establecen normas contra las prácticas de elusión fiscal que inciden directamente en el funcionamiento del mercado interior, de modificación de diversas normas tributarias y en materia de regulación del juego.](#)

[REF-11] - Ley 56/2007 de Medidas de Impulso de la Sociedad de la Información. [«BOE» núm. 312, de 29/12/2007](#)

[REF-12] - Real Decreto 1619/2012 del Reglamento de Facturación. [«BOE» núm. 289, de 01/12/2012.](#)

[REF-13] - Directiva Europea relativa a la facturación electrónica en la contratación pública. [«DOUE» núm. 133, de 6 de mayo de 2014, páginas 1 a 11 \(11 págs.\)](#)

[REF-14] - Ley 25/2013 de impulso de la factura electrónica. [«BOE» núm. 311, de 28/12/2013.](#)

[REF-15] - Ley 9/2017 de Contratos del Servicio Público. [«BOE» núm. 272, de 09/11/2017.](#)

[REF-16] – FACe. [Empresas de servicios de facturación electrónica.](#)

Fondo Europeo de Desarrollo Regional

"Una manera de hacer Europa"



VICEPRESIDENCIA
PRIMERA DEL GOBIERNO
MINISTERIO
DE ASUNTOS ECONÓMICOS
Y TRANSFORMACIÓN DIGITAL

SECRETARÍA DE ESTADO
DE DIGITALIZACIÓN
E INTELIGENCIA ARTIFICIAL

red.es



UNIÓN EUROPEA

[REF-17] – InnoQubit. [InnoQubit Business Software](#)

[REF-18] – Ivnosys. [Signaturit Ivnosys](#)

[REF-19] – Bavel Voxel Group. [Bavel Voxel Group](#)

[REF-20] – T-Systems. [T-Systems](#)

Fondo Europeo de Desarrollo Regional

"Una manera de hacer Europa"



VICEPRESIDENCIA
PRIMERA DEL GOBIERNO
MINISTERIO
DE ASUNTOS ECONÓMICOS
Y TRANSFORMACIÓN DIGITAL

SECRETARÍA DE ESTADO
DE DIGITALIZACIÓN
E INTELIGENCIA ARTIFICIAL

red.es



UNIÓN EUROPEA

Acelera *pyme*

Fondo Europeo de Desarrollo Regional

"Una manera de hacer Europa"



VICEPRESIDENCIA
PRIMERA DEL GOBIERNO
MINISTERIO
DE ASUNTOS ECONÓMICOS
Y TRANSFORMACIÓN DIGITAL

SECRETARÍA DE ESTADO
DE DIGITALIZACIÓN
E INTELIGENCIA ARTIFICIAL

red.es



UNIÓN EUROPEA