PREPARING YOUR RESPONSIBLE DECLARATION FOR INVOICING SYSTEMS (BASED ON THE OFFICIAL EXAMPLE)

This manual is designed to help you, as a software developer using our efsta EFR fiscal middleware component, complete the "Declaración Responsable del Sistema Informático de Facturación" (Responsible Declaration of the Invoicing Computer System). Your declaration will describe your complete invoicing system, clarifying how it integrates and leverages our middleware to meet the required fiscal functionalities, in Spanish.

Please note that this guide is based on the provided example document "EjemplosDeclaracionResponsable(V0.5.1).pdf" that You can **download the official template** for the Responsibility Declaration as a PDF in Spanish or English here.

The official FAQ website for more information: Agencia Tributaria Sede Electronica

You should always refer to the official regulations and consult with legal or tax professionals as needed.

Here's how to prepare your Responsible Declaration, incorporating the specific examples provided in the sources:

Declaración Responsable del Sistema Informático de Facturación

Section 1: General Information about Your Invoicing System

This section requires details about the specific invoicing system you are declaring.

- **1.a) Nombre del sistema informático a que se refiere esta declaración responsable:**
    - **What to provide:** The official name of your invoicing software system. (30 characters max).
    - **Example from source:** "FactuEJEMPLO_AEAT Enterprise Edition".
    - **Your input:** Enter the full commercial name of your invoicing software.
- **1.b) Código identificador del sistema informático a que se refiere el apartado a) de esta declaración responsable:**
    - **What to provide:** A unique identifier code for your specific invoicing system. (1 letter + 1 number)

    - **Example from source:** "F1".
    - **Your input:** Assign a short, unique code for your product.
- **1.c) Identificador completo de la versión concreta del sistema informático a que se refiere esta declaración responsable:**
    - **What to provide:** The specific version number of your software that this declaration applies to.
    - **Example from source:** "1.1.5 SP1".
    - **Your input:** State the exact version number of your software.
- **1.d) Componentes, hardware y software, de que consta el sistema informático a que se refiere esta declaración responsable, junto con una breve descripción de lo que hace dicho sistema informático y de sus principales funcionalidades:**
    - **What to provide:** A detailed description of your invoicing system, including its software and hardware components, what it does, and its main functionalities. **This is where you should explain how our middleware integrates into your system.**
    - **Example from source:** The example describes a software that **"permite facturar y gestionar la facturación realizada"** (allows invoicing and managing invoices). It can be installed **"on-premise"** on the user's machines and can be used in **"máquinas individuales aisladas (stand-alone)"** or **"diferentes tipos de máquinas interconectadas (cliente-servidor)"**. It also highlights functionalities like **"capturar información de facturación, expedir facturas, consultar facturas, estadísticas de facturación, exportación de datos de facturación"** (capturing invoicing information, issuing invoices, consulting invoices, invoicing statistics, exporting invoicing data) and the ability to **"gestionar de forma independiente varias facturaciones"** (manage independently several invoicing processes).
    - **Your input:** Describe your invoicing software solution (e.g., "Our software is an invoicing management system designed for X type of businesses..."). Specify the hardware and operating system requirements for your software. Detail how your software functions (e.g., how it captures, issues, consults, and manages invoices). **Crucially, explain that your system incorporates our efsta EFR middleware as a core fiscal component.** Describe how this middleware assists your software in meeting the necessary tax regulations for invoicing and record-keeping (e.g., "Our system utilizes efsta EFR to ensure automatic generation and

secure transmission of fiscal records as required by Spanish tax regulations"). * Mention if your software supports standalone or client-server installations, or other deployment types.

- **1.e) Indicación de si el sistema informático a que se refiere esta declaración responsable se ha producido de tal manera que, a los efectos de cumplir con el Reglamento, solo pueda funcionar exclusivamente como «VERI*FACTU»:**
    - **What to provide:** Indicate whether your system is designed to function exclusively as "VERI*FACTU".
    - **Example from source:** "S - Sí". The EFR middleware also states it operates exclusively as "VERI*FACTU," remitting all invoicing records to the Tax Agency.
    - **Your input:** State "S - Sí" or "N - No" based on your system's design. Note that "VERI*FACTU" is generally simpler and more secure to manage for developers. Our solution efsta EFR is designed to function exclusively as "VERI*FACTU".
- **1.f) Indicación de si el sistema informático a que se refiere la declaración responsable permite ser usado por varios obligados tributarios o por un mismo usuario para dar soporte a la facturación de varios obligados tributarios:**
    - **What to provide:** Indicate if your system can be used by multiple taxpayers or supports invoicing for several taxpayers under a single user.
    - **Example from source:** "S - Sí".
    - **Your input:** State "S - Sí" or "N - No" according to your system's capabilities.
- **1.g) Tipos de firma utilizados para firmar los registros de facturación y de evento en el caso de que el sistema informático a que se refiere esta declaración responsable no sea utilizado como «VERI*FACTU»:**
    - **What to provide:** If your system is *not* exclusively "VERI*FACTU", you must describe the types of signatures used for invoicing and event records.
    - **Example from source:** The example states that since the product is **"SOLO VERI*FACTU"**, no **"firma electrónica expresa"** (express electronic signature) is performed, as records are considered signed upon correct submission to the Tax Agency's electronic services with proper authentication via a qualified electronic certificate.

    - **Your input:** If your system is "SOLO VERI*FACTU", you can provide a similar statement. If not, describe the signature methods your system employs.

Section 1 (Continued): Producer Information and Compliance

This part focuses on your company's details as the producer of the software and your declaration of compliance.

- **1.h) Razón social de la entidad productora del sistema informático a que se refiere esta declaración responsable:**
    - **What to provide:** Your company's legal name.
    - **Example from source:** "EmpresaProductoraEjemplo S. A.".
    - **Important note:** If you are a natural person (individual) producer, the example indicates you should replace "Razón social de la entidad productora" with "Nombre y apellidos de la persona productora" and provide your full name, e.g., "JUANA EJÉMPLEZ LÓPEZ".
    - **Your input:** Your company's full legal name.
- **1.i) Número de identificación fiscal (NIF) español de la entidad productora del sistema informático a que se refiere esta declaración responsable:**
    - **What to provide:** Your Spanish Tax Identification Number (NIF).
    - **Example from source:** "A999n999Z".
    - **Important note:** If you are a foreign producer, this section should be replaced with "Identificación de la entidad productora" and include your identification number, type of identification (e.g., NIF IVA / VAT Number), and country of issuance. For example: **"Número de identificación: PT999nnn999 - Tipo de identificación: 02 – NIF IVA - País de emisión de la identificación: PT - Portugal"**.
    - **Your input:** Your NIF, or relevant foreign identification if applicable.
- **1.j) Dirección postal completa de contacto de la entidad productora del sistema informático a que se refiere esta declaración responsable:**
    - **What to provide:** Your company's full postal address.
    - **Example from source:** "Calle Mayor, Nº 999 BIS – 9 º H. 30201 – Cartagena (Murcia). España."
    - **Your input:** Your company's complete postal address.

- **1.k) La entidad productora del sistema informático a que se refiere esta declaración responsable hace constar que dicho sistema informático, en la versión indicada en ella, cumple con lo dispuesto en el artículo 29.2.j) de la Ley 58/2003, de 17 de diciembre, General Tributaria, en el Reglamento que establece los requisitos que deben adoptar los sistemas y programas informáticos o electrónicos que soporten los procesos de facturación de empresarios y profesionales, y la estandarización de formatos de los registros de facturación, aprobado por el Real Decreto 1007/2023, de 5 de diciembre, en la Orden HAC/1177/2024, de 17 de octubre, y en la sede electrónica de la Agencia Estatal de Administración Tributaria para todo aquello que complete las especificaciones de dicha orden:**
    - **What to provide:** This is the formal declaration of compliance.
    - **Example from source:** The **full statement is provided above**. The efsta EFR declaration similarly states compliance with these regulations, specifically mentioning integrity, conservation, accessibility, legibility, traceability, and inalterability of invoicing records, and compliance with technical and functional specifications for VERI*FACTU mode.
    - **Your input:** You must include this exact compliance statement, as it affirms that *your* software, in the specified version, complies with all relevant Spanish tax laws and regulations regarding invoicing systems. The fact that you use our middleware is the means by which your software achieves this compliance, but the declaration itself refers to your final product.
- **1.l) - Fecha en que la entidad productora de este sistema informático suscribe esta declaración responsable del mismo: - Lugar en que la entidad productora de este sistema informático suscribe esta declaración responsable del mismo:**
    - **What to provide:** The date and place where you, as the producer, sign this responsible declaration.
    - **Example from source:** "17 de mayo de 2025. Cartagena (Murcia) – España.". efsta EFR's declaration is signed in "Steyr, a 4 de julio de 2025".
    - **Your input:** The current date and the city/region and country where the declaration is signed.

Section 2: Annex - Additional Contact and Compliance Details

This section provides supplementary information.

- **2.a) Otras formas de contacto con la entidad productora del sistema informático a que se refiere esta declaración responsable:**
  - **What to provide:** Other methods for contacting your company.
  - **Example from source:** "Teléfono: 9685nnnn1 - Fax: 9685nnnn2 - Correo electrónico: contacto@correo.empresaproductoraejemplo.es".
  - **Your input:** Your company's phone number(s), fax number (if applicable), and email address.
- **2.b) Direcciones de internet de la entidad productora del sistema informático a que se refiere esta declaración responsable:**
  - **What to provide:** Relevant internet addresses for your company and product.
  - **Example from source:** "Sitio web de la empresa: https://www.empresaproductoraejemplo.es/ - Información sobre este producto en el sitio web de la empresa: https://www.empresaproductoraejemplo.es/productos/f1/ - Acceso al histórico de declaraciones responsables de las versiones de este producto: https://www.empresaproductoraejemplo.es/productos/f1/historicodr/". The efsta EFR declaration lists "www.efsta.eu".
  - **Your input:** Your company's main website, a direct link to information about the specific product being declared, and if available, a link to the historical declarations of your product's versions.
- **2.c) El sistema informático a que se refiere esta declaración responsable cumple las diferentes especificaciones técnicas y funcionales contenidas en la Orden HAC/1177/2024, de 17 de octubre, y en la sede electrónica de la Agencia Estatal de Administración Tributaria para todo aquello que complete las especificaciones de dicha orden, de la siguiente manera:**
  - **What to provide:** Detailed explanation of how your system complies with the technical and functional specifications outlined in the referenced Order and the Tax Agency's electronic headquarters. This is another key section to describe how our middleware contributes to your compliance.
  - **Example from source:** The example mentions:
    - **"Empleo de la tecnología transaccional del sistema gestor de base de datos utilizado para lograr la consolidación, en una sola unidad transaccional, de la expedición de la factura y la generación del registro de facturación correspondiente a la**

factura." (Use of transactional database technology for consolidating invoice issuance and record generation).

        - **"Existe la posibilidad de elegir una forma especial que permite entrar en la aplicación de facturación de tal manera que solo se da acceso a la información con trascendencia tributaria, ocultando o impidiendo el acceso a la posible información confidencial de carácter no patrimonial, de forma que la Administración tributaria pueda acceder directamente a la consulta y al resto de funcionalidades exigidas sobre la información de los registros de facturación y de eventos. En este caso se ha implementado mediante un control tipo "check" que puede ser seleccionado (por defecto no lo está) antes de entrar en la aplicación."** (Special mode for tax administration access to tax-relevant data only, implemented via a checkbox).
        - It also mentions the **"algoritmo de huella a emplear"** (algorithm for hash to be used).
    - **Your input:** Describe how *your* system implements these technical and functional requirements. For example: Explain how your system, using our middleware, ensures the transactional integrity of invoice issuance and record generation. Detail if and how your system provides a specific access mode for tax administration, allowing them to view only tax-relevant information while protecting other confidential data. If your software uses a similar "check" control, describe it. Specify how your system handles the required hashing algorithm, particularly if our middleware is responsible for this critical fiscal function.

Key Considerations for Developers Using Our Middleware

- **Focus on Your End Product:** Remember that this declaration is for *your complete invoicing software system*, not just our middleware component. You are responsible for the overall compliance of your software.
- **Highlight Middleware's Role:** In sections 1.d) (components and functionalities) and 2.c) (technical and functional compliance), clearly articulate how our middleware is integrated into your system and how it specifically helps your software meet the stringent fiscal requirements (e.g., ensuring data integrity, specific record formats, secure transmission, or specific algorithms). efsta EFR clarifies that it does not constitute a complete invoicing system but acts as a main component, with clients maintaining overall responsibility for compliance.

- **Adapt Descriptions:** While the example provides specific phrases, you should adapt them to accurately reflect your software's unique architecture, features, and how it leverages our middleware for fiscal compliance.

Additional Context on Systems and Compliance

- **System Identification (SIF):** A SIF (Sistema Informático de Facturación) is identified by the concatenation of three fields: Id.OEF (NIF of the Obligated to Issue Invoices), Id.SIF (2-position code given by the manufacturer to its SIF product), and NºInstalación (Installation Number). The version is also important but doesn't change the SIF's ID. For "multiOT" (multiple taxpayer) SIFs, conditions must be met individually for each user/obligated taxpayer.
- **Architectures:** Various architectures, including "mixed" ones involving multiple programs or components from different manufacturers, are permitted as long as they meet security, inalterability, and certification requirements. A common architecture involves TPVs (Point of Sale terminals) connected in real-time to a centralized backoffice server.
- **Component Certification:** If a SIF is composed of multiple components, especially from different manufacturers, all components providing functionalities related to invoicing must have their own "Declaración Responsable". Components irrelevant to the generation of invoicing records, their chaining, QR generation, or secure transmission do not require certification. If your fiscal component is produced by a third party with its own development cycle, your declaration should explicitly mention its indefectible invocation, the specific version used, and the requirements it implements.
- **Compliance Deadlines:** Producers and commercializers of SIFs were obligated to offer only adapted SIFs as of July 29, 2025, unless there were existing maintenance contracts. The mandatory use of adapted systems for legal entities (personas jurídicas) begins on January 1, 2026, and for natural persons (personas físicas) on July 1, 2026. Early adoption of adapted systems is recommended.
- **Responsible Party:** The decision to adapt invoicing systems rests with the user, not the software manufacturer. Therefore, if a user does not acquire an adapted SIF within the stipulated deadlines, the responsibility falls on the user, not the provider. However, providers should inform clients about the new requirements.
- **No Duplication of Records:** The system does not allow reusing invoice numbers for "test" or "trial" invoices. Any invoice generated, even for testing, must be treated as a real invoice and, if not corresponding to a real transaction, must be subsequently annulled, with a corresponding annulment record submitted to the

AEAT (Tax Agency). The SIF should offer functionalities to manage "test" invoices by ensuring they are clearly identified and automatically annulled.

- **Multiple Norms:** If a software product is capable of complying with multiple regulations (e.g., TicketBAI, SII, RD 1007/2023), it is considered a "package or family" of different SIF products. The user must select which type of SIF they want to use, and this choice must be permanent (not dynamic per invoice or session). A "Declaración Responsable" should only be issued for the SIF product that complies with RD 1007/2023.