



Recommended Content Spain (FacturaE)

Value name	M/O	Description	Comments
Invoice level			
Invoice number	mandatory	invoice number	
Invoice date	mandatory	invoice date, indicated by the supplier	
Payment due date	mandatory	date of payment, indicated by the supplier	
Payment terms	optional	terms of payment	
Currency code	mandatory	currency referring to the amounts	
Document Type	mandatory	type that indicates if an invoice or credit note/correction	
Seller/Supplier information			
Name	mandatory	legal/registered name of the supplier company	
Address information			
Street	mandatory	street address	
Postcode	mandatory	zip code	If the seller are from Spain the post code must contain 5 digits, If not, there is no control of the postcode.
Town	mandatory	town/city name	
Country	optional	country	
Countrycode	mandatory	countrycode	
Province	mandatory	province	
VAT-number	mandatory	Company VAT number	
Bankaccount information			
Accountnumber		Bank account number	
Swift/BIC		SWIFT/BIC identifier	Must be 11 characters
Type (IBAN,BBAN,BG,PG)		Type of account	
Address information for the Bank			
Street	optional	street address	
Postcode	optional	zip code	
Town	optional	town/city name	
Country	optional	country	
Countrycode	optional	countrycode	
Province	optional	province	
RegistrationData			
Book	optional	Data as shown in the file at the Register of Companies	
RegisterOfCompaniesLocation	optional	Register of company's location.	
Sheet	optional	Sheet	
Folio	optional	Folio	
Section	optional	Section	
Volume	optional	Volume	
Buyer/Recipient information			
Name	mandatory	Name of the buying company	

Address information			
Street	mandatory	street address	
Postcode	mandatory	zip code	If the buyer are from Spain the post code must contain 5 digits, If not, there is no control of the postcode.
Town	mandatory	town/city name	
Country	optional	country	
Countrycode	mandatory	countrycode	
Province	mandatory	province	
VAT-number	mandatory	Company VAT number	
Unique identifier of the recipient (customer number)	optional	Customer number	
Invoice totals			
Total VAT amount of the invoice	mandatory	Total VAT amount of the invoice	
Total net amount of all line items	mandatory	Total net amount of all line items	
Total net amount including discounts/charges	mandatory	Total net amount including discounts/charges	
Total amount of invoice including VAT (Amount to Pay)	mandatory	Total amount of invoice including VAT (Amount to Pay)	
Withholding reason	optional	Reason for withholding	
Withholding amount	optional	Amount of withholding	
VAT specification for each VAT rate			
Net amount	mandatory	Taxable base amount of rate	
VAT rate	mandatory	Tax rate	
VAT amount	mandatory	Tax amount	
Tax code	conditional	Type of tax	Must be indicated if I.G.I.C or I.P.S.I tax is used.

Line item level

Article description	mandatory	Name of item	
Unit of measurement	mandatory	Unit of measure	
Quantity	mandatory	Quantity	
Unit price	mandatory	Price per item	
VAT Amount for line	optional	Item VAT amount	
VAT Rate for line	mandatory	Item VAT rate	
Net amount for line	mandatory	net amount of line	
Tax Code	conditional	Type of tax	Must be indicated if I.G.I.C or I.P.S.I tax is used.

Additional recommended content

Invoice level

Discount	optional		
Reason	optional	Text describing reason for discount	
Rate	optional	Discount rate	
Amount	mandatory	Discount amount	
Charge	optional		
Reason	optional	Text describing reason for charge	
Rate	optional	Charge rate	
Amount	mandatory	charge amount	
When using reversed VAT, a text explaining this should be included	conditional	Text descibing the reason for reverse charge	
Invoice document reference (Mandatory when credit/corrective)	conditional	Identifier of the original invoice	Mandatory for credit notes/corrections
Invoice document issue date (Mandatory when credit/corrective)	conditional	Issue date of the original invoice	Mandatory for credit notes/corrections

Correction Method	conditional	Method of correction	CorrectionMethod is used to define the how the correction is done, 01 is used if all the items in the original invoice is corrected. 02 is used if only part of the original invoice is corrected. The FacturaE element CorrectionMethodDescription is automatically populated by Pagero depending on the method code. Default is set to 01 and description "Rectificación modelo íntegro".
Invoice Period			
Start date	optional	Invoice period start date	
End date	optional	Invoice period end date	

Line item level

Discount	optional		
Reason	optional	Text describing reason for discount	
Rate	optional	Discount rate	
Amount	mandatory	Discount amount	
Charge	optional		
Reason	optional	Text describing reason for charge	
Rate	optional	Charge rate	
Amount	mandatory	charge amount	
Issuer contract reference	optional	Issuer contract reference	Can be required by some recipients
Issuer contract date	optional	Issuer contract date	Can be required by some recipients
Issuer transaction reference	optional	Issuer order reference	Can be required by some recipients
Issuer transaction date	optional	Issuer order date	Can be required by some recipients
Receiver contract reference	optional	Receiver contract reference	Can be required by some recipients
Receiver Contract Date	optional	Receiver Contract Date	Can be required by some recipients
Receiver Transaction Reference	optional	Purchase order reference	Can be required by some recipients
Receiver Transaction Date	optional	Purchase order date	Can be required by some recipients
File reference	optional	File reference	Can be required by some recipients, often referred as "Número de Expediente".
Delivery note number	optional	Deliver note number	Can be required by some recipients
Line Item Period			
StartDate	optional	Item period start date	Can be required by some recipients
EndDate	optional	Item period end date	Can be required by some recipients
Delivery Date	optional	Date of delivery of item	Can be required by some recipients

DIR3 Codes

Oficina Contable	conditional	Oficina Contable	Mandatory to provide when issuing B2G documents. The DIR3 codes works as routing codes to the correct end recipient
Órgano Gestor	conditional	Órgano Gestor	Mandatory to provide when issuing B2G documents. The DIR3 codes works as routing codes to the correct end recipient
Unidad Tramitadora	conditional	Unidad Tramitadora	Mandatory to provide when issuing B2G documents. The DIR3 codes works as routing codes to the correct end recipient
Órgano proponente/Unidad Organizativa	conditional	Órgano proponente/Unidad Organizativa	Órgano proponente/Unidad Organizativa is only mandatory to a portion of recipients.