

TicketBAI requirement in the Basque Country

The TicketBAI (TBAI) project aims to establish a series of legal and technical obligations intended to compel individuals and legal entities that carry out B2B or B2C economic activities to use software (or hardware) that reports invoice data to taxation authorities in real time.

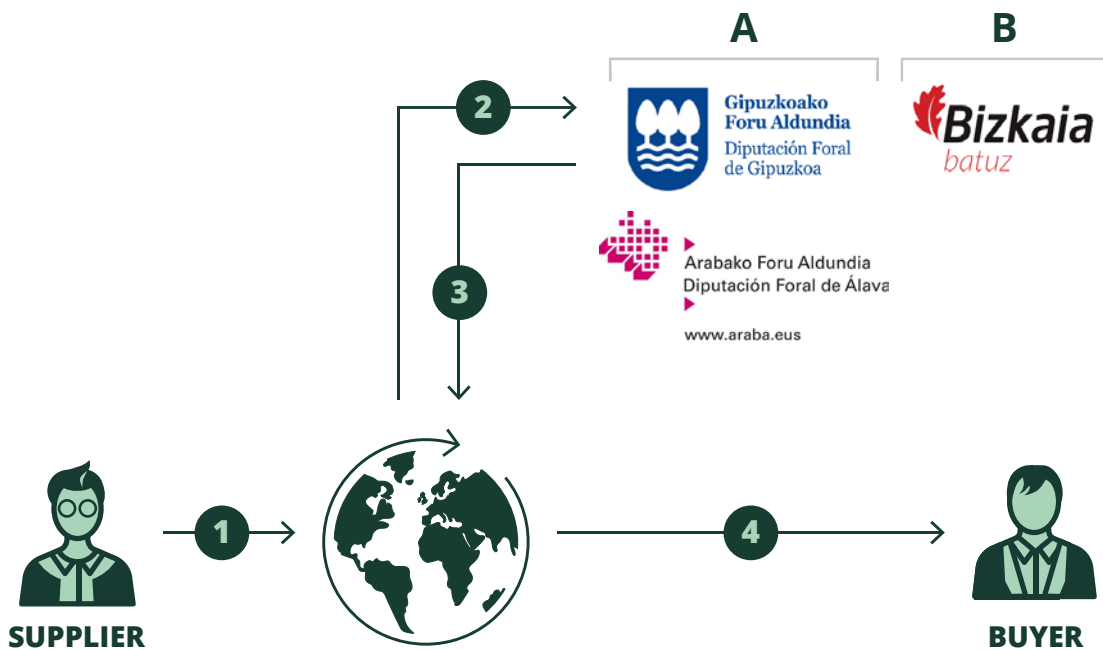
This new system will enable taxation authorities to monitor taxpayers' financial activities and speed up the detection of attempted tax fraud, reducing the VAT gap.



The invoice generation process:

1. Generate the TicketBAI XML file in your financial system.
2. The TicketBAI XML file is chained with the corresponding invoice data and electronically signed.
3. Send the TicketBAI XML file to the respective tax administration.
4. Generate and distribute the structured or graphic representation of the invoice. The invoice must include a TicketBAI code (UUID) and a QR code generated from the certified software.

Pagero's solution for TicketBAI



1. The supplier provides invoice dataset in preferred format.
2. Pagero does the following:
 - a) validates the content of the invoice dataset
 - b) where required, enriches the invoice dataset
 - c) converts to the mandatory TBAI format, and
 - d) applies an e-signature
 - e) submits the invoice dataset in TBAI format to the tax authority (TA).
3. Pagero receives a technical response from the TA.
4. Pagero distributes the tax invoice to the buyer
 - a) If PDF or paper: with TBAI number and QR code, or
 - b) If XML: TBAI number only.
5. Pagero archives all relevant documents
 - a) Archiving period: 6 years according to commercial law
 - b) Archiving documents: TBAI XML and tax invoice.

In Álava and Gipuzkoa, the certified agent will immediately initiate the transmission of the invoice data to the local tax administration.

In Biscay, the certified agent will create an LROE report using the provided data, which then can be submitted to the local tax administration on a periodic basis. LROE submission is a semi-manual process.

Key dates for the TicketBAI implementation

Although TBAI will be introduced in the entire Basque Country, the three provinces in the region have their own timelines and some territorial singularities:

Álava

1 January 2022 – e-invoicing on a voluntary basis

1 April 2022 – mandatory TicketBAI adoption for consultancies (individuals and legal entities) collaborating with the Provincial Council of Álava

1 July 2022 – B2C suppliers of medicines, medical and personal hygiene products, and representatives of certain other professional activities

1 October 2022 – all other taxpayers

Gipuzkoa

1 July 2022 – mandatory TicketBAI adoption for tax management service providers

1 September 2022 – professional activities

1 November 2022 – accommodation and hospitality service providers

1 April 2023 – construction, property, transportation, and recreational and cultural service providers

1 June 2023 – manufacturing, wholesale, telecommunications, financial services, artists, and taxpayers in the remaining sectors

Biscay

1 January 2022 – e-invoicing on a voluntary basis

1 January 2024 – mandatory for all taxpayers



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