

I. General Provisions

MINISTRY OF ECONOMY AND FINANCE

18911 RESOLUTION of 24 October 2007, issued by the Tax Agency and relating to the approval procedure for digitisation software dealt with in Order EHA/962/2007, dated 10 April 2007.

Section 7 of Order EHA/962/2007, of 10 April, deals with certified digitisation of invoices, substitute documents and any other documents, establishing that the invoices, substitute documents and other documents thus digitised enable the taxpayer to discard the hardcopy originals from which said digitisations were made.

This requires not only certified digitisation software, but also that the digitisation process guarantees a faithful and entire image of each document signed with the electronic signature and that the digitisation is organised in a document database with certain guarantees, both in terms of the database itself and in terms of its conservation.

On the other hand, point 3 of the aforementioned section establishes the formalities that have to be fulfilled by development companies that wish to obtain approval for digitisation software, approval that is granted by the Director of the Tax Agency's Tax IT Department. In this respect, the validity of the digitised image is dependent on having in place the corresponding procedures and controls that guarantee the faithfulness of the certified digitisation, in order to ensure the quality of the image obtained and its metadata, regardless of when the digitisation software is used. Together, these procedures and controls make up what is called the Quality Management Plan, which must be submitted jointly with the application for approval of the digitisation software.

The First Final Provision of Order EHA/962/2007, of 10 April, authorises the Director General of the Tax Agency to dictate whatsoever provisions as may be required to apply said Order.

In virtue of the foregoing, I hereby stipulate:

One. *Common use standard formats.*—"Common use standard formats" shall mean the formats, which shall be accepted as such, that are published on the Tax Agency's web page (www.agenciatributaria.es), similar to ISO 19005 (PDF/A), PNG, or JPEG2000. The compression technique applied, when appropriate, must not allow any loss of information.

To guarantee the independence of the technological platform and avoid obsolescence, the formats used must be self-documented and self-sufficient as regards content, in order to ensure access to the images.

Two. *Resolution level.* —The "resolution level" of the coded digital image shall mean the spatial resolution of the image obtained. It is hereby established that the spatial level of resolution of the final image must be at least 200 ppi (pixels per inch), both for black and white and for greyscale or colour images.

Three. *Guarantee of a faithful and entire image.* —"Image" shall mean a single digital file, different for each invoice, whether comprising one or several pages, that represents the physical appearance of the invoice, in the manner of a fax, within the parameters established in the previous paragraph. The image obtained must respect the geometry of the original in size and proportions.

For the image to be considered faithful and entire, it must be obtained by an automatic computerised process in which the following tasks are carried out, without interruption and without the intervention of any operator at any time:

1. Invoice digitisation by photoelectric means, which generates a file in the memory of the device's associated system.

2. Process of optimisation of said image in order to guarantee legibility, making the entire content of the original document visible and valid for its processing (thresholding, reorientation, elimination of black borders, etc.).

3. Introduction in the image file, as metadata, of the information required by the Tax Agency, which includes the identification reference number of the approval granted, a time mark, as well as the name and version number of the digitisation software. For representing metadata, the Tax Agency establishes the standard specification called XMP (Extensible Metadata Platform) as reference.

4. File signature containing the optimised image and the metadata, by way of recognised electronic signature or by any other electronic signature system accepted by the Tax Agency, based on an electronic certificate installed in a digitisation system and invoked by certified digitisation software. The signature process, which may include a time stamp, shall entail, in any case, prior calculation of the key or value summary of the aforementioned file. Any algorithm that fulfils the minimum technical requirements may be used for calculating the key or value summary, SHA-1 being the minimum established by the currently state of technology. The file, with the resulting image and its metadata, must remain unchanged from this moment on.

The validity of the digitised image of the invoice is dependent on having in place the corresponding procedures and controls that guarantee the faithfulness of the digitised document in the certified digitisation procedure.

Four. *Quality Management Plan.* —"Quality Management Plan" shall mean the set of preventive maintenance operations and routine checks that, once carried out, make it possible to guarantee, at all times, that the digitisation software and the associated devices are in the appropriate condition to produce

faithful and entire images. The aim is to ensure the appropriate quality of the images obtained and their metadata, regardless of when the digitisation software is used.

Five. *Additional data that must accompany the image.* –The result of the certified digitisation must be organised in a document database and each digitised document stored in a data record with all the fields applicable for register management regulated under Section 62 and subsequent sections of Royal Decree 1624/1992, of 29 December, which approved the Value Added Tax Regulations, as well as a field containing the binary image of the digitised document, or one that links with the file that contains it, in both cases with the electronic signature of the image of the document as indicated in point three of this Resolution.

Six. *Database signature.* –The database signature referred to in point 2.d) 1, Section 7 of Order EHA/962/2007, may be carried out by any of the electronic signature systems considered in Electronic Signature Act 59/2003 (Ley 59/2003) dated 19 December.

Seven. *Full access without delay.* –"Full access without delay" shall mean that which enables online consultation of the data that makes it possible to view the documents and all the details of their content; selective search for any of the data that should be included in the registers regulated under Section 62 and subsequent sections of Royal Decree 1624/1992, of 29 December; online copying or downloading in their original formats, and printing on paper of any documents necessary to carry out verifications or for documentation of tax control actions.

Likewise, the created database shall enable consultation of the following data: the image's electronic signature data including, when appropriate, the time stamp; the certificate information and metadata referred to in point three of this Resolution; the identification reference number of the approval granted, and a time mark, as well as the name and version number of the digitisation software.

Eight. *Applications.* –Development companies that wish to obtain approval for digitisation software must submit an application addressed to the Director of the Tax Agency's IT Department, in any registry office, pursuant to that established in point 4, Section 38, Law 30/1992 (Ley 30/1992), of 26 November, regulating the Legal System for Public Administrations and Common Administrative Procedures (*Ley del Régimen Jurídico de las Administraciones Públicas y del Procedimiento Administrativo Común*).

This application may be submitted by development companies established in Spain or in any European Union Member State. "Development company" shall mean both those that develop their own software and those that make up their software by integrating different already existing software modules.

The application must contain a signed declaration of compliance with the requirements established in Section 7 of Order EHA/962/2007, of 10 April, accompanied by the documentation that proves said compliance. Said declaration must include the contact person or persons for the purposes of processing the application, together with their postal or electronic addresses.

The applicant shall provide, together with the application, a description of the technical standards that form the basis of the certified digitisation procedure, as well as the protocols or standards and procedures for security, control and operation related to the creation of queries to the document database that contains the digitised images of the original paper documents supplied by the taxpayer, as well as the electronic signature systems used.

Additionally, the applicant must supply a report issued by an independent computer auditing entity with accredited technical solvency in their area of analysis and evaluation of the activity carried out, in which said entity expresses an opinion regarding the applicant entity's compliance with the conditions established in the aforementioned Order and in this Resolution for the acceptance of the certified digitisation system for which approval is being sought and regarding the procedures employed.

Likewise, the applicant must submit the Quality Management Plan referred to in point four above, which must be applied during the whole of the process of digitisation, signature and storage in the database.

The aforementioned Plan shall describe the maintenance of the devices associated, when appropriate, to the digitisation software, as well as other aspects that could affect the software itself, such as monitoring that the standards and algorithms employed are current, the associated database's maintenance rules, aspects of maintenance of the operative systems that could affect the performance of the digitisation software, etc.

The Quality Management Plan shall contain a model format of registration in the plan, to be signed by the person who is going to carry out the digitisation process.

When the application submitted does not contain all the elements necessary to enable verification of the legislated requirements, the procedure followed will be that established under Section 7.3.c) of Order EHA/962/2007. In order to carry out the aforementioned verification, the Tax IT Department may obtain any complementary information it deems necessary to verify the accuracy of that declared by the applicant as well as to carry out any additional verification it deems appropriate.

Nine. *Authorisation for approval.* –Once the documentation submitted has been checked and compliance with the requirements established in Order EHA/962/2007 has been verified, the Director of the Tax Agency's IT Department will proceed, within the period established in Section 7.3.f) of the aforementioned order, to authorise, if appropriate, the requested approval, describing in the resolution the terms under which it is deemed granted and assigning, for the purposes of that established under point three of this Resolution, an identification reference number to the name and version number of the software submitted for approval. The approved digitisation software will be included in a list, which will be published on the Tax Agency's web page (<http://www.aeat.es>).

When approval is not granted, the motives that prevent authorisation must be reasoned in the rejection notification. The decision handed down may be appealed against as set forth under Section 7.3.e) of Order EHA/ 962/2007.

The validity of the digitised images will be conditioned on compliance by the software user with the requirements contained in the aforementioned Order and in this Resolution.

Ten. *Application.* –This Resolution shall be applicable as from the day following that of its publication in the "Official Spanish Gazette".

Madrid, 24 October 2007. –Director General of the Tax Agency, Luis Pedroche y Rojo.