

Verifactu Statement of Compliance

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RESPONSIBLE STATEMENT FOR THE COMPUTERIZED INVOICING SYSTEM

1.a) Name of the IT system referred to in this responsible declaration : **Quipu App**

1.b) Identifier code of the IT system referred to in item a) of this responsible declaration : **1Q**

1.c) Full identifier of the specific version of the IT system referred to in this responsible declaration **5.27.0**

1.d) Components —hardware and software— of the IT system referred to in this responsible declaration, together with a brief description of what the system does and its main functionalities: It is purely a software product that enables invoicing and the management of issued invoices. The application is accessible from any device with an internet connection —no local installation is required— via a web browser or a mobile app compatible with common operating systems. The product is designed to operate exclusively online (cloud-based), hosted on secure infrastructure managed by the producing entity, which users access through individual authentication. Access can take place from different devices or by different users, with permission and role controls, allowing collaboration among several profiles within the same invoicing environment. The software offers the usual features for this kind of application: capturing invoicing data, issuing invoices, consulting invoices, viewing statistics, exporting invoicing data, integrating means of payment, and performing reconciliations. The system also includes additional administrative and treasury-management functions, multiple integrations with third-party services (such as banks, accounting tools, or business-management platforms), and an open API that allows external developers to connect their own applications. The software lets users manage several invoicing sets independently, each of which separately complies with the regulations mentioned in section 1.k) of this responsible declaration, as though, in practice, they were distinct invoicing IT systems.

- **1.e)** Indication of whether the IT system referred to in this responsible declaration has been produced so that, for the purposes of complying with the Regulation, it can operate exclusively as «VERIFACTU» : **S - Yes**
- **1.f)** Indication of whether the IT system referred to in this responsible declaration can be used by several taxpayers, or by a single user to support the invoicing of several taxpayers : **S - Yes**
- **1.g)** Types of signatures used to sign invoicing and event records when the IT system referred to in this responsible declaration is not used as «VERIFACTU». Because this invoicing product can only be used in the «VERIFACTU» modality, no explicit electronic signature is applied to the generated invoicing records: the regulation deems them signed once they are correctly transmitted to the Spanish Tax Agency's electronic services with the proper authentication via a qualified electronic certificate.
- **1.h)** Corporate name of the entity that produces the IT system referred to in this responsible declaration **Quipu App S.L.**
- **1.i)** Spanish Tax Identification Number (NIF) of the entity that produces the IT system referred to in this responsible declaration **B66086042**
- **1.j)** Full postal contact address of the entity that produces the IT system referred to in this responsible declaration **Carrer Pere IV, No. 78-84, 6-5 08005 - Barcelona Spain**
- **1.k)** The entity that produces the IT system referred to in this responsible declaration certifies that said IT system, in the version indicated herein, complies with the provisions of Article 29.2.j) of Law 58/2003, of 17 December, General Tax Law; with the Regulation establishing the requirements to be adopted by computer or electronic systems or programs that support the invoicing processes of entrepreneurs and professionals, and the standardisation of formats for invoicing records, approved by Royal Decree 1007/2023, of 5 December; with Order HAC/1177/2024, of 17 October; and with the additional specifications published on the electronic headquarters of the State Tax Administration Agency.
- **1.l)**
 - - Date on which the producing entity of this IT system signs this responsible declaration : **29 July 2025**
 - - Place where the producing entity of this IT system signs this responsible declaration : **Barcelona - Spain**

ANNEX

- **2.a)** Other ways to contact the entity that produces the IT system referred to in this responsible declaration : Email : support@getquipu.com
- **2.b)** Internet addresses of the entity that produces the IT system referred to in this responsible declaration : Company website : <https://getquipu.com>
- **2.c)** **The IT system referred to in this responsible declaration complies with the various technical and functional specifications set out in Order HAC/1177/2024 of 17 October and in the electronic headquarters of the Spanish Tax Agency for everything that supplements those specifications, as follows :**
 - **• Transactional database-management technology** that consolidates, within a single transactional unit, the issuance of the invoice and the creation of the corresponding invoicing record, preventing discrepancies and ensuring the integrity of the data sent to the AEAT.
 - **• Invoice-status control** that distinguishes between the "draft" status—in which all data can be modified—and the "finalised" status, in which, once the invoice has been validated and the AEAT's positive response has been received, the fields related to invoicing and taxes are locked for editing, guaranteeing the immutability of the record.
 - **• Dedicated Verifactu microservice** that isolates and centralises communication with the AEAT. This component operates in a decoupled fashion via a queuing system that manages the orderly and secure dispatch of records, as well as automatic retries in the event of outages or temporary errors in the Tax Agency's services.
 - **• Permission management and access control** ensuring that only authorised users within an account have the Verifactu-submission functionality enabled, in line with the principle of least privilege and the system's traceability and control requirements.