Fube

GUIDE

How to issue a corrective invoice (credit note) in Fube and choose the right reason



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> You realise that an invoice you have already issued contains a mistake (an amount that is too high, a discount you forgot, a return from the customer) and your first temptation is to delete it or rewrite it. You can't, and for good reason: an issued invoice is a final document and the law does not allow it to be altered or deleted. The correct way to correct or cancel something already issued is a **corrective invoice** (what we usually call a 'credit note'). This guide explains when one is needed, how to issue it in Fube step by step, which **method** it uses and how to choose the **reason** without getting lost, leaving the original invoice intact and everything linked.

Before you start, one requirement needs to be clear: in Fube **only issued invoices can be corrected**, never a draft. If the invoice is still a draft, you don't need a corrective invoice: you simply edit it. The corrective invoice comes into play when the document has already gone out, has its number and, where applicable, has already been registered. You can go over the issuing workflow in the guide on **how to create and issue your first invoice** if you're not yet familiar with it.

When you need a corrective invoice (and when you don't)

A corrective invoice is used to correct or cancel an invoice that **has already been issued**. These are the typical scenarios:

- **Cancelling an entire invoice**: the customer cancels the order or the invoice was issued by mistake. The corrective invoice shows the same amount as a negative and brings the transaction to zero. (For this particular case there is also an alternative route, **Cancel invoice**, which you will see further down; the two are mutually exclusive, so it's worth knowing it exists before you choose.)
- **Correcting a detail on the invoice**: a misspelt name or company name, an incorrect NIF, a date, the taxable base or the tax rate applied.
- **Recording a return or a later discount**: the customer returns part of the goods or you agree a rebate after invoicing.

When do you **not** need one? If the invoice is still a **draft**, simply edit it and issue it once it's correct. The corrective invoice is for what can no longer be changed.

Step 1: Find the original invoice

Go to the invoices module and open the invoice you want to correct. Remember that it must be **issued**: Fube only lets you select invoices with issued status as the source of a corrective invoice, so if an invoice doesn't appear when you search for it, check that it hasn't been left as a draft.

The recommended route is to start from the invoice itself and use the **Create corrective invoice** action. That way Fube **automatically links it to the original**: it preselects the invoice to be corrected and carries over the customer and the line items, so you don't have to retype the details. The corrective invoice does, however, take its own series, its own number and its own dates; it does not inherit those of the original. You can also create the corrective invoice from the invoices module and specify the invoice to be corrected manually, but starting from the original document saves you steps and mistakes. You'll find full details of this feature on the corrective invoices page.

Step 2: Choose the method, by differences or by substitution

The **method** indicates how the corrective invoice is built in relation to the original. Fube offers two:

- **By differences**: the corrective invoice includes **only the difference** from the original, as a negative: the amount of the return, the discount or the cancellation. This is the usual option and the one selected by default: it covers credit notes, amount corrections and cancellations, whether full or partial.
- **By substitution**: the corrective invoice is **the invoice as it should be**, with the full correct amounts, and it replaces the original. If you choose this method, Fube brings in the lines from the original invoice exactly as they are, so you can amend them to how they should be.

A corrective invoice by substitution states on the PDF that it **replaces** the original invoice and includes its amounts and the difference, as required by the invoicing regulations. In Verifactu it is registered as **by substitution** (code S), with the amounts of the corrected invoice.

Substitution has its conditions, and Fube warns you when you save if any of them are not met:

- **It cannot increase the amount or the tax amount** of the original invoice. If you need to increase them, issue a new invoice for the difference.
- **It must be addressed to the same customer, with the same NIF.** If you invoiced the wrong recipient, bring the invoice to zero with a corrective invoice by differences and issue a new one to the correct customer.
- **It cannot be combined with other corrective invoices** for the same invoice: if it already has one, continue with differences.
- It is not allowed if the invoice includes a retention guarantee.

If you open an old draft with a different method, Fube will ask you to change it before saving or issuing it.

What you won't find is a full or partial 'type'. There is no such field, and none is needed: whether the corrective invoice cancels the entire invoice or corrects part of it **is the result of the lines and amounts you enter**, not a box you tick.

Step 3: Choose the reason (the AEAT cause)

The **reason** is why you are making the correction, and this is the part that raises the most questions. Fube offers the **standard AEAT reasons** in a selector: errors in invoice details (number, series, date, name or NIF of the issuer or recipient, address, description of the transaction), errors in amounts (taxable base, tax rate or tax amount) and corrections for reasons such as the return of containers or packaging, discounts and rebates, a final court or administrative ruling, or unpaid tax amounts following an insolvency order.

You don't need to memorise codes: **you choose the reason from the list and Fube automatically fills in the corresponding description**. Internally, that reason determines the **corrective invoice type that applies for Verifactu** (from R1 to R4, and R5 if it corrects a simplified invoice), so the record is classified without you having to decide the technical category yourself.

A couple of examples to help you get your bearings:

- Miguel issued an invoice with the **customer's company name misspelt**. He selects the reason for an error in the recipient's name or company name; the corrective invoice is linked to the original with the correction.
- A **discount or rebate agreed after** invoicing is recorded with the discounts and rebates reason, adjusting the base and the tax amount. For a return of goods, choose the reason that applies to your case (return of containers and packaging, change to the taxable base...) and, if in doubt, check with your adviser.

Choosing the exact reason matters because it determines the tax classification of the document. If your case doesn't clearly fit any of them or has nuances (intra-EU transactions, insolvency proceedings, rulings), **check with your adviser** before issuing: this guide explains how to do it in Fube; it is no substitute for tax advice on your specific case.

Step 4: Review, issue and let it be registered

Once the method and reason have been chosen and the description is right, review the amounts and issue the corrective invoice. From then on, Fube:

- **Assigns its own numbering**. The corrective invoice goes in its own series: Fube already includes one, with the prefix FR (FR260001), and you can create others. If you'd like to set up your own series first, you'll find the step-by-step instructions in the guide on how to create a numbering series.
- **Generates its PDF** with the reference to the original invoice.
- **Leaves the original invoice intact** and links both documents, so that in the list you can see the original and its corrective invoice linked together.

As for Verifactu: in Fube every document is recorded with its chained hash and its QR code, and **Fube sends every invoice — and every corrective invoice — to the AEAT as standard**, with the reference to the original. Once Verifactu is activated, sending is part of normal operation and you don't touch it invoice by invoice; activation itself is a one-off prior step, without which you cannot issue. If you want to understand what Verifactu is and who it applies to, it is explained in the guide on how to get started with Verifactu and on the Verifactu page.

It is worth remembering the two dates on which the Verifactu obligation comes into force for taxpayers: **companies (Corporation Tax) from 1 January 2027** and **all other business owners, professionals and self-employed people from 1 July 2027**. Fube already includes it in every plan, including the free one — although included is not the same as activated: you do the activation yourself, once.

How the amount works out: the three cases, with figures

The corrective invoice has no 'cancel in full' or 'correct a little' button: what decides it is what you enter in the lines. These are the three cases that come up every day.

Cancelling an entire invoice. You issued €1,000 and the transaction should never have been invoiced: you enter the same lines as negative amounts and the transaction comes to zero.

```
Factura original:       F260001        1.000,00 €
Factura rectificativa:  FR260001      -1.000,00 €
```

Correcting an amount. You invoiced €500 and it should have been €400: you correct **only the difference**.

```
Factura original:       F260002          500,00 €
Factura rectificativa:  FR260002        -100,00 €
```

Documenting a partial return. From an €800 order, the customer returns €200.

```
Factura original:       F260003          800,00 €
Factura rectificativa:  FR260003        -200,00 €
```

Replacing the invoice. You invoiced €1,000 + €210 of IVA and it should have been €800 + €168: with the **by substitution** method, the corrective invoice states what the invoice should be. What is subtracted from the original is the difference, and that is what you will see in the list and in the tax returns.

```
Factura original:                F260004        1.210,00 €
Rectificativa por sustitución:   FR260004          968,00 €
Diferencia que se declara:                        -242,00 €
```

What happens with your taxes

This is the question behind every corrective invoice, and the short answer is: **it counts in the period in which you issue it, not in the period of the original invoice**.

Item	Effect
Taxable base	Reduced or adjusted by the corrected amount
Output IVA	Adjusted in proportion to the change in the base
Modelo 303	Goes into the quarter of the corrective invoice, **by its own transaction date**, not that of the corrected invoice
Modelo 390	Reflected in the annual summary for the year in which it is issued

A corrective invoice by substitution counts in the same way: **by the difference** from the original. In the example above, the 303 records −€200 of base and −€42 of IVA in the period of the corrective invoice.

This means that **you do not have to redo or resubmit the quarter of the original invoice**: the correction travels in the return for the current period. You can correct an invoice from previous years — within the four-year limitation period — and it will still be accounted for in the current period. How to prepare each return is covered in the guides to Modelo 303 and Modelo 390.

Correcting is not the only option: you can also cancel

Here is an alternative that hardly anyone knows about and that is sometimes the right one.

An issued invoice has **Cancel invoice** in its actions menu. It is not a corrective invoice: it generates a **cancellation record** that is also sent to the AEAT and leaves the invoice with the status **cancelled** (you will see it in the *Cancelled* tab of the list). It is for the clean case: an invoice that should never have existed and for which there is nothing to offset.

The two routes **are mutually exclusive**, and this is worth knowing before you choose: if the invoice already has corrective invoices that have not been cancelled, Fube **will not let you cancel it** ('an invoice can only be cancelled if it has no active corrections and its registration has been accepted in Verifactu; a cancelled corrective invoice does not count'). So decide first:

- **Corrective invoice** when you need to document an adjustment, a return or a discount, or when your accountant needs the credit in the books. This is the default route.

- **Cancel** when the entire invoice is unnecessary and there is no amount to reflect as a negative.

Either way, **cancelling also requires Verifactu to be active**: the cancellation record goes to the AEAT just like the issue record.

After issuing it: refund or offset

A negative corrective invoice is money you owe the customer, and Fube shows it as **pending refund** until you settle it. There are two ways to do this, depending on what happened to that money:

- **You paid it back** — a bank transfer, cash… —: use **Record refund** on the corrective invoice. Depending on the amount returned, it becomes *Partially refunded* or *Refunded*. If the transaction is in your bank account, you can also record it by reconciling it.
- **There was no refund**, because the amount is deducted from what the customer owes you — from the original invoice itself, if they had not paid it in full, or from a future one —: use **Mark as offset** in the corrective invoice's actions menu. It becomes *Offset* without any bank transaction.

In a corrective invoice by substitution, what has to be refunded or offset is **the difference** from the original invoice. If there was no difference, there is nothing to settle.

The two routes are mutually exclusive: a corrective invoice with recorded refunds cannot be offset, and an offset one does not accept refunds. If you marked it by mistake, **Remove offset** returns it to pending.

An example: Lucía issues an invoice for €2,000, the customer pays her €1,000 and the rest is cancelled with a corrective invoice of -€1,000. She has nothing to pay back — the customer simply does not pay that part — so she marks the corrective invoice as offset.

```
Factura original:       F260010        2.000,00 €   (cobrados 1.000,00 €)
Factura rectificativa:  FR260010      -1.000,00 €   → Compensada
```

The original invoice does not change status: it still shows what was received for it. But payment reminders already deduct issued corrective invoices, so the customer will not be chased for what you have cancelled.

Edge cases and common mistakes

- **The invoice does not appear for correction**: this is almost always because it is still a draft. Only issued invoices can be corrected.
- **You make a mistake in the corrective invoice itself**: a corrective invoice is also a final document once issued. If you make a mistake in it, it is corrected with another corrective invoice, not by deleting it. A corrective invoice **by substitution** is corrected by cancelling it and issuing a new one, because the invoice does not allow more than one.
- **You want to keep your numbering separate**: corrective invoices already have **their own series**, separate from that of your invoices, in **Sales › Invoices › Settings**, section **Corrective invoices › Series**. There is no 'corrective series' box to tick on an invoice series: they are a different type of series. The one Fube provides has the prefix FR, which makes them easy to tell apart at a glance.
- **The reason does not quite fit**: choose the one closest to your actual case and, if you have tax doubts, check with your accountant before issuing.

Frequently asked questions

Can I correct a draft? No. In Fube only **already issued** invoices can be corrected. If it is a draft, you edit it directly and issue it once it is correct.

How does the 'by differences' method differ from the 'by substitution' method? The **differences** method records only the difference from the original (for example, the negative amount of a return). The **substitution** method replaces the original document with the full correct amounts. In Fube you choose the method when creating the corrective invoice; by substitution can reduce the amount or leave it the same, and it always goes to the same customer. The AEAT receives the type that applies in each case, and for everything else (tax returns, books, payments) the substitute invoice counts by the difference.

Can I cancel an invoice without issuing a corrective invoice? Yes: the menu of an issued invoice has **Cancel invoice**, which registers the cancellation with the AEAT. But it is **mutually exclusive** with the corrective invoice — if the invoice already has corrective invoices, it cannot be cancelled — so choose one route and do not mix them.

Do I have to choose the Verifactu technical code (R1 to R5)? No. You choose the **reason** from the AEAT's list of standardised grounds and Fube takes care internally of assigning the corresponding type of corrective invoice for the Verifactu record.

Do I have to refund the customer? Only if they had already paid you. If you refund them, record the repayment on the corrective invoice; if the amount is deducted from what they owe you, mark it as offset. Not both at once.

What happens to the original invoice? It remains **intact and linked** to the corrective invoice. An issued invoice cannot be deleted or modified; the corrective invoice documents the correction separately. A replaced invoice cannot be cancelled while its replacement corrective invoice is still active.

Correct with peace of mind

A mistake on an issued invoice is not a dead end: it is exactly what the corrective invoice exists for, and in Fube the workflow guides you so that you choose the right reason, leave the original intact and everything is recorded. If you want to have it ready from day one, **create your free account** or review all of **Fube's invoicing**. And for nuanced tax decisions, your accountant is still your best ally.

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