Fube

GUIDE

When to use a simplified invoice (and the €400 limit)



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> A small payment from a private individual comes in —a one-off session, a single consultation, a low-value extra— and asking for a NIF and address for a transaction worth a few euros slows down the sale. That is what the **simplified invoice** is for: the short version of the invoice, with fewer customer details and the same tax validity. This guide is for self-employed professionals and shops who want to know **when it applies**, what the €400 limit means and how to issue one in Fube step by step.



Before you start, it is worth having a series set up for your simplified invoices (Fube comes with its own series, separate from standard invoices) and, if you take payments in several ways, your usual payment methods. You do not need to add the customer: on a simplified invoice their details are optional.

What a simplified invoice is and when it applies

The simplified invoice is a document with full tax validity that replaced the old till receipt. It has **fewer formal requirements** than a full invoice: it does not have to include all of the recipient's details. In return, the invoicing regulations restrict its use to transactions below a certain amount.

The **general threshold is €400 (IVA included)**, under article 4.1 of RD 1619/2012. There is also an extended limit of **up to €3,000 (IVA included)** for the sectors listed in **article 4.2** of the same regulations:

- Retail sales.
- Hospitality and catering.
- Passenger transport.
- Hairdressers and beauty salons.
- Car parks and parking.
- Sports facilities.
- Photo processing.
- Vehicle washing.
- Toll motorways.

This is not a list that you define or that Fube interprets: it is set by the regulations, and whether you fall within it depends on your actual business activity. If in doubt, **check with your accountant** before issuing.

There are transactions for which a simplified invoice is **not** appropriate and you need to issue a standard invoice:

- When the customer expressly asks for a full invoice.
- Intra-community sales.
- Transactions subject to the reverse charge.

Steps to issue a simplified invoice in Fube

1. Open a new simplified invoice in its series

Go to **Sales › Simplified invoices** and create a new one. Fube opens it in its **own series** —typically with the prefix FS—, with sequential numbering separate from that of your standard invoices. The panel shows the provisional number while it is a draft; the final number is assigned when you issue it.

The list has **three tabs**: *Issued*, *Cancelled* and *Drafts*. If you save without issuing and then cannot find the document, it is in the third one.

If you need another series or want to change the numbering format, the **Series** entry sits in the same menu group, under **Sales › Simplified invoices** —not under Settings—. The step-by-step instructions are in the guide on creating an invoicing series.

2. Enter the transaction date and, if you wish, the customer

The transaction date is the date on which the sale or service takes place; if you do not specify it, Fube uses today's date. The **customer is optional**: on most simplified invoices there is no need to select one. It is only worth entering when the recipient will need the invoice to deduct IVA (see below). For one-off payments from private individuals, you would normally leave it blank.

3. Add the lines and check the amount

Describe what you are charging for and add the items with quantity, price and their tax rate. Fube calculates the subtotal and taxes on each line. If you work with IVA, IGIC or IPSI, the available rates are the actual ones for each territory; you can review how they are applied in the guide on taxes on your invoices.

If the **total amount —including IVA—** exceeds €400, Fube shows an **informational warning** reminding you that simplified invoices have amount limits and that you should check whether the document meets the requirements for your activity or sector. It is a warning: it **does not block** issuing, because in some sectors the limit goes up to €3,000. The decision to issue it or switch to a standard invoice is yours.

Note that **the comparison is made on the total, not on the base**, just as in the regulations. It is the easiest thing to get confused about, because the amount you type when adding items is the base:

Taxable base	IVA (21%)	Total	Over €400?
€380.00	€79.80	€459.80	**Yes** — even though the base is below it
€330.00	€69.30	€399.30	No

In other words, at 21% you go over the threshold from a base of around €330. If your amounts are usually close to that figure, check the total before issuing.

And a handy feature worth knowing about: once the simplified invoice has been saved, that same warning includes an **Issue as standard invoice** button, which immediately creates a full draft invoice with the simplified invoice's details and opens it for editing. If, on reaching the total, you decide that this payment calls for a full invoice, you do not have to start again from scratch. It takes whatever the simplified invoice has saved, so save your latest changes first. And the simplified invoice does not disappear: if you are going to issue the standard one, do not issue both.

An important point about the warning: Fube does not know your sector. The threshold it monitors is always €400, for everyone. If you are in one of the sectors in article 4.2, the warning will still appear and you can knowingly ignore it; and if you are not, the fact that Fube lets you issue it does not mean it is appropriate.

4. Choose the format: receipt or invoice

This is the field most people overlook, and it decides **what the customer receives**. In the additional information section there is a **Format** selector with two values:

Format	What you get
Receipt (default)	An **80 mm wide** PDF, the format of a till receipt. **No header or footer**: they do not fit in 80 mm
Invoice	The PDF with the usual look of an invoice, on a full page

It is set to **Receipt** by default, which is what you want at a counter and what you do not want if the document is going by email to a customer who will file it. Change it before issuing: it is a property of the document and defines its layout.

5. Save as draft or issue

While it is a draft, the document remains editable. When you **issue** it, Fube assigns the final number and locks the document. From then on it cannot be modified or deleted: an issued invoice is always corrected with a **corrective invoice**.

6. Share the PDF

Once issued, download the PDF or send it. Simplified invoices also go through Verifactu: in Fube **every invoice is sent to the AEAT as standard**, with its chained hash, and the PDF includes the verification **QR code**. It is not something you switch on or off invoice by invoice: once the initial Verifactu activation is complete —a one-off prior step without which you cannot issue—, it is part of how Fube issues invoices. You will find the full context in the guide to getting started with Verifactu and on the simplified invoices page.

Edge cases and mistakes to avoid

- **Your customer wants to deduct IVA.** For a simplified invoice to allow the recipient to deduct, it must include their **NIF** and the details required by the regulations. If you know the customer will need it, ask for their NIF and enter it when issuing; if not, consider issuing a standard invoice straight away.
- **The customer asks for a full invoice later.** There is a shortcut, and it takes one click: in the menu of a simplified invoice that has **already been issued** you have **Convert to…** → **Convert to invoice**, which instantly creates a draft standard invoice with the customer, lines and amounts, and opens it for editing. However, **converting does not affect the simplified invoice**: it creates a new document and the original remains issued. Complete the standard invoice with the customer's tax details and issue it; what to do afterwards with the simplified invoice, whether to cancel it with **Cancel invoice** or correct it, is for your accountant to decide.
- **The amount is close to the limit.** If the total including IVA exceeds €400 and you are not sure whether you belong to a sector with the limit extended to €3,000, the prudent thing is to issue a standard invoice or check with your accountant. Fube does not stop you issuing, but the threshold is set by the regulations, not by the tool.
- **Small recurring payments.** If you have low-value subscriptions or fees from private individuals, you can rely on recurring invoices so you do not have to create them by hand each time.

Frequently asked questions

Is the limit always €400? The general threshold is €400 (IVA included), but the regulations allow up to €3,000 in certain authorised sectors. There is no single absolute limit: it depends on your business activity. Check with your accountant if you are unsure.

Is a simplified invoice as valid as a full one? Yes, it is fully valid for tax purposes. The difference is that it requires fewer formal details about the recipient and is limited by amount.

Does a simplified invoice also carry the Verifactu QR code? Yes. In Fube every invoice, including simplified ones, is sent to the AEAT and the PDF includes its verification QR code.

Can I convert an issued simplified invoice into a standard invoice? Yes, from its menu: **Convert to…** → **Convert to invoice**, which creates the standard invoice as a draft and opens it for editing. The conversion **does not affect** the simplified invoice, which remains issued: what to do with it is up to your accountant.

Why does my simplified invoice come out in narrow receipt format? Because the **Format** field is set to *Receipt* by default, and that format is 80 mm wide with no header or footer. Change it to *Invoice* in the document itself if you want the PDF on a full page.

Can I use a simplified invoice for an intra-community sale? No. It requires a standard invoice, just as when the customer expressly asks for a full invoice or the reverse charge applies.

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