



COMARCH

e-Book

**E-Invoicing Policies
Around The World**

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INTRODUCTION

Over the last few years, electronic invoicing has gained in importance as never before. It is a hot topic everywhere, with many countries adopting various e-invoicing models. This model comes in different forms and schemes but is always based on the same principle: the government validates or controls the data of the business transactions carried out. For this, the government has the right to inspect any transaction performed.

There are different justifications for this procedure. The most important argument is the fight against tax evasion and the need to reduce the VAT gap. Further issues are digitization and modernization of economic transactions,

acceleration of processes, increase in data quality, and faster tax settlement.

In this eBook, we have compiled useful information about the e-invoicing requirements in different countries in order to provide a clear overview.





ARGENTINA

Electronic invoicing is **mandatory in Argentina for all tax-payers**, including self-employed workers. It streamlines operations across various sectors, with different invoice types issued based on tax status and the nature of transactions, such as A, B, C, and export invoices. All invoices must be authorized by the Federal Administration of Public Revenue through a system that includes a unique Electronic Authorization Code and a QR code. Since April 1, 2019, all companies are required to issue electronic invoices in XML format. Argentina has introduced a clearance model similar to other LATAM countries. Argentina has mandated the gradual implementation of QR codes in every e-invoice starting April 1, 2021.

For businesses operating within Argentina, particularly small and medium-sized enterprises, the transition to electronic invoicing has brought significant changes to how invoices are issued and managed. For MiPyMEs, the Electronic Credit Invoice (FCE) system enables these businesses to receive

early payment on invoices, especially when dealing with larger companies. The Secretariat for Small and Medium Enterprises (MiPyMEs) in Argentina has announced an extension of the deadline for accepting or rejecting Electronic Credit Invoices under Resolution 480/2024.

From November 1, 2024, to October 31, 2025, businesses will have a 21-day window to approve or reject these invoices, aligning with provisions in the "Productive Financing Law" (Law 27,440).

By issuing an FCE, MiPyMEs can improve their working capital and secure faster payment cycles. Both the issuer and the recipient must have established an Electronic Tax Address, and the invoice issuer must have a registered bank account to participate in the system.



AUSTRALIA

In Australia, B2B and B2G e-invoicing are still voluntary in terms of sending such documents.

Since July 1, 2021, government agencies in Australia have been able to receive and process electronic invoices. According to the Digital Business Plan, all government agencies have been obliged to introduce e-invoicing since July 1, 2022. One obligation concerning transactions with public entities is that they must be able to handle the receipt of e-invoices when the supplier chooses to send them this way.

The Australian government started a campaign to drive electronic invoicing in B2B by proposing a Business e-Invoicing Right (BER). During the consultation phase, stakeholders were invited to share their feedback on the proposed concept. The BER initiative aims to gradually empower all businesses to mandate their trading partners to send them electronic invoices in the PEPPOL format. Thus, obligatory e-invoicing would be introduced in Australia in several phases based on company size. The phases are as follows:

- **From July 1, 2023**, large companies (annual turnover of more than AUD 250 million) will be required to be able to send electronic invoices upon request.
- **From July 1, 2024**, medium-sized companies (turnover between AUD 10 million and AUD 250 million) will be required to send electronic invoices upon request.

- **From July 1, 2025**, all companies will be required to exchange electronic invoices.

The proposed timeline has not come into force just yet. We expect further updates from the Australian government regarding establishing new dates for the mandate introduction. In practice, companies whose customers ask for e-invoicing will be obliged to use e-invoicing in Australia.

The PEPPOL network is particularly important in this context because B2B and B2G invoices must be transmitted through PEPPOL. In July 2022, the Australian government adopted PEPPOL as the standard for the electronic exchange of invoices and other procurement documents.

An advanced electronic signature can be used to meet the integrity and authenticity requirements in Australia. The required storage period for e-invoices is five years from the invoice date.



AUSTRIA

Austria has been working on e-invoicing solutions since 2012, when the IKT-Konsolidierungsgesetz, a law to consolidate ICT solutions and IT procedures in Austria, was enacted. In 2014, it introduced an e-invoicing obligation for B2G transactions. Thus, EU directive 2014/55/EU has been applied.

According to Art. 5 of the Austrian ICT Consolidation Act 2012 (Gesamte Rechtsvorschrift für IKT- Konsolidierungsgesetz, Fassung vom 13/06/2012), transactions with federal government entities must be documented with structured electronic invoices. In April 2020, the obligation to use e-invoices was extended to municipal administration units. There are some exceptions to this rule in both cases.

The Austrian Ministry of Finance has developed a service portal for companies, USP (Unternehmensserviceportal). It supports uploading and manually creating invoices and submitting them through a web service or service provider.

Sending invoices via PEPPOL is also possible but requires a PEPPOL Access Point. Accepted e-invoicing formats are eblInterface (the national XML standard) and PEPPOL format BIS Billing 3.0.

Invoices issued by domestic companies are processed using the USP or PEPPOL network. The USP platform has all the authentication services required to send e-invoices and eliminates the need for electronic signatures.



BELGIUM

Belgium has already introduced mandatory e-invoicing for B2G transactions. On the national level, suppliers have been able to send invoices to public authorities electronically since January 1, 2017. By April 1, 2019, all public authorities in Belgium were required to receive and process such electronic invoices. In the context of public procurement, all Belgian public bodies must now be capable of receiving and processing electronic invoices, making it mandatory for all federal government suppliers to issue such invoices (transposition of Directive 2014/55/ EU). This obligation applies to contracts above EUR 30,000, but as of October 2023, it also includes contracts below this amount. Invoices with amounts below EUR 3,000 are exempt.

In federal countries, the separate regions or states often have their own regulations and schedules for mandatory e-invoicing. As with many other European countries, this is the case with Belgium. In the Flemish Region and Flanders, electronic invoicing was implemented particularly quickly. Since January 1, 2015, all public institutions have been required to receive and process electronic invoices. Suppliers to public authorities became obliged to send electronic invoices on January 1, 2017. In contrast, Brussels and the Walloon Region have taken longer to introduce similar requirements.

The Belgian Ministry of Finance expressed its support for mandatory B2B e-invoicing obligatory in its 2022 budget. Belgium has formalized its path toward full e-invoicing and digital tax reporting with a Royal Decree issued on July 14, 2025, confirming **the mandatory launch of B2B structured e-invoicing from January 1, 2026**. The reform will be significantly enhanced from January 2028, when near real-time transaction reporting to tax authorities becomes mandatory.

The Royal Decree of July 2025 confirmed mandatory B2B e-invoicing from January 1, 2026, requiring structured formats (Peppol or national standards) and planned phases for real-time reporting.

A B2C reporting requirement is also planned, and reporting requirements will be further expanded in the years following the introduction of the e-invoicing mandate.

The Belgian authorities aim to base their e-invoicing landscape on the PEPPOL network already used for B2G transactions. Access to the network requires an authorized PEPPOL services provider. However, the platform is expected to be phased out in the years following the mandate's introduction, making it essential for businesses to partner with an authorized e-invoicing provider.

E-invoices will have to be in a structured form in accordance with the EN 16931 standard. The new Belgian Federal Government has now agreed on pressing matters regarding VAT, with the intention to implement near real-time transaction reporting requirements by January 2028. The near real-time reporting requirements include automatic data transmission to Belgium's tax authority. Furthermore, the transmission system is expected to integrate cash registers and payment and invoicing systems.

The Belgian government has yet to clarify the details of the obligations and exact timelines; however, it is likely that Belgium is reinforcing its commitment to evolving the expected B2B e-invoicing requirements into a **5-corner model**, firmly aligning with the **VIDA** proposal.

BAHRAIN

In July 2022, after a public survey, the Bahrain National Revenue Office announced that e-invoicing would be introduced throughout 2025. The exact timeline has yet to be announced. Following the successful implementation of electronic invoicing in Egypt and Saudi Arabia, **Bahrain is now considering its**

own system as part of efforts to improve VAT compliance and tax collection efficiency. The National Bureau for Revenue is currently conducting a public consultation on the proposed system.





BOLIVIA

Bolivia is advancing its efforts to modernize tax processes with the publication of a new resolution that expands the requirement for electronic tax documents.

The Bolivian National Tax Service (SIN) has announced that a new group of taxpayers will be obligated to issue only electronic tax documents, effective March 1, 2025. The original deadline to comply with the obligations was March 1, 2025, but it has since been postponed to **October 1, 2025**.

This new requirement, detailed in resolution N° 102100000011, mandates that affected taxpayers must transition to digital invoicing and issue e-documents exclusively through their designated modality. Taxpayers can check their specific obligations and assigned modalities in the annex of resolution N° 102400000025.

Bolivia continues to digitize its tax system and this move is the next step toward streamlining tax reporting and improving efficiency across the country's businesses.



BOSNIA & HERZEGOVINA

A Draft Law on the Fiscalization of Financial Transactions in the Federation of Bosnia and Herzegovina (BiH) was unveiled on November 12, 2024. The legislation aims to reduce tax evasion by leveraging advanced technological systems that provide secure, real-time transaction data. Details regarding the implementation timeline and necessary bylaws are still pending. **The Draft Law defines an e-invoice as a structured electronic document compliant with EU standards, enabling automated electronic processing.**

It mandates e-invoicing for the B2G, B2B, and B2C sectors, along with real-time reporting of invoice data to the tax authorities. However, certain sectors, such as defense, health, and social protection, are exempt from the requirement. The mandate applies to various transactions, including but not limited to the sale of goods and services and property transfers.

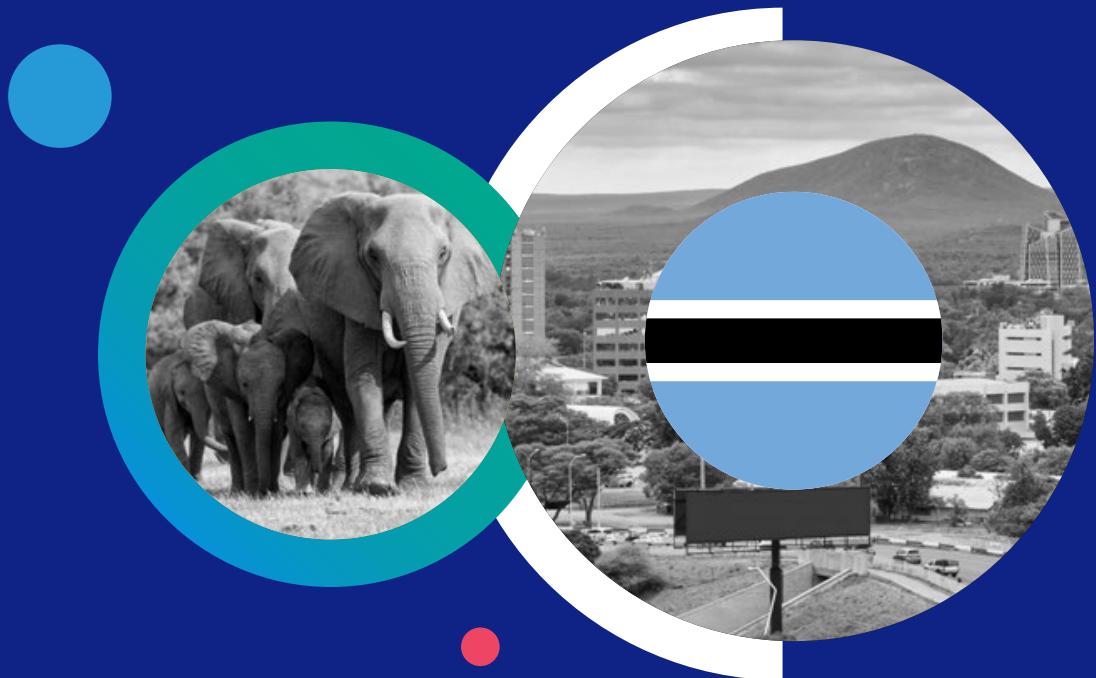
Currently, Bosnia and Herzegovina lacks a formal e-invoicing framework. The Draft Law proposes the creation of a central fiscalization platform supported by Electronic Fiscal Systems (EFS). These systems encompass electronic transaction recording tools (ESET) and/or fiscal hardware.

ESET software, which facilitates the issuance, reception, and reporting of invoice data to the tax administration, can take the form of a desktop-based fiscal system, integrated accounting software, or a cloud-based application, provided it meets the law's requirements.

EFS also covers hardware solutions, such as cash registers or electronic devices like laptops and mobile phones, for issuing receipts.

Taxpayers will have the option to validate invoices or receipts via a verification number or a QR code on the fiscalization platform.

From January 1 to March 1, 2025, the Federal Ministry of Finance of Bosnia and Herzegovina held a public hearing on the Draft Law on Fiscalization of Transactions. The public is encouraged to submit feedback via forms on the Ministry's website. This input will help refine the law into a practical and enforceable proposal.



BOTSWANA

On February 10, 2025, the Minister of Finance and Economic Development presented the 2025/2026 Budget Speech to the National Assembly. Below are some of the key points.

The strategic tax law review is progressing and intends to introduce three tax bills:

- The new Tax Administration Act
- Revised Income Tax Act
- Revised VAT Act

The following plans have been introduced to strengthen efficiency and compliance:

- Enhance the Botswana Unified Revenue Service (BURS) by investing in solutions powered by technology;
- Implement advance rulings on importations to provide clarity to taxpayers;
- Increase the inspection of imported goods at entry points.

BURS is focusing on advancing tax compliance:

- Introduction of VAT on digital transactions, anticipated to be completed by September 2025;
- Implementation of an electronic VAT invoicing solution enabling real-time tracking of VAT transactions, which will help taxpayers report accurately and enhance compliance. This solution is planned to be completed by March 2026;
- Implementation of a track-and-trace solution to monitor goods and reduce illicit trade.



BRAZIL

Electronic invoicing in Brazil follows the format of the three types of e-invoices: for goods (NF-e) and transportation (CT-e), which are harmonized at a federal level, whereas requirements (NFS-e) for services are set out at the municipal level.

Brazil has one of the most consolidated systems for the electronic exchange of tax documents globally and is the largest issuer of tax documents, thanks to its many electronic invoicing models. These models are differentiated based on whether the invoices are issued for products or services, and whether they are directed to businesses or consumers. NF-e e-invoicing is used for goods, and CT-e for transport. Electronic tax documents must be in XML format and signed by a certificate issued by the Brazilian certification authority (Authorized Service Provider).

All federally harmonized invoices are sent to SEFAZ. SEFAZ receives the signed XML invoice, validates it, and assigns a „signing attribute” (also known as an approval code) in real time. This attribute must be embedded back into the XML and the ERP system before the release of goods. After validation, the supplier receives the approved XML invoice from SEFAZ and prints out the physical invoice. This PDF is called a DANF-e and must accompany goods being transported.

With the release of SINIEF Adjustment No. 34/24, Brazil has updated the implementation timeline for NFCom, a new mandatory invoicing requirement for ICMS taxpayers. **The mandatory adoption of NFCom will begin on November 1, 2025.** The NFCom, established by SINIEF Adjustment No. 7 in 2022, is designed to modernize **Communication and Telecommunications services invoicing, replacing outdated models 21 and 22.**

Under the current system, companies generate monthly XML files (CAT 79) and manually submit them to the SEFAZ for post-audit review. This process is time-consuming and challenging to track. The NFCom will streamline this by introducing real-time validation, making compliance more efficient for businesses and tax authorities alike.

The scale of this change is substantial – according to ANATEL, as of **January 2023, over 336 million telecommunications service contracts were active in Brazil**, highlighting the economic importance of this sector.

BULGARIA

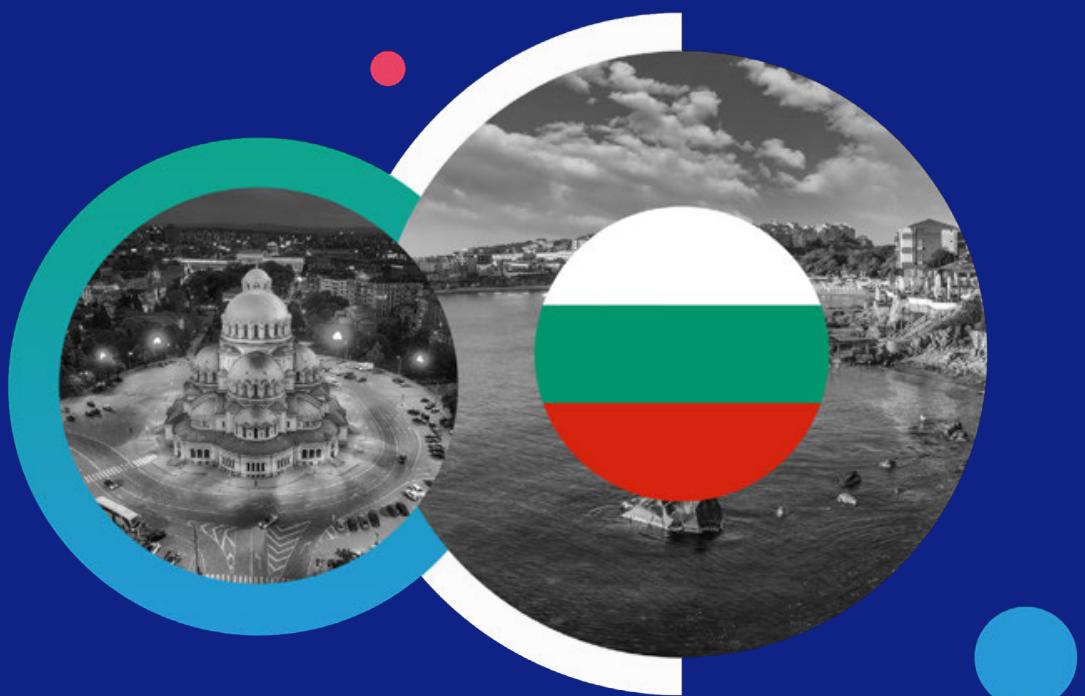
Since November 2019, all contracting authorities (central, regional, and local) have been required to accept and process e-invoices for payment under public procurement contracts. In Bulgaria, electronic invoices must be accepted by government authorities in compliance with [Directive 2014/55/EU](#).

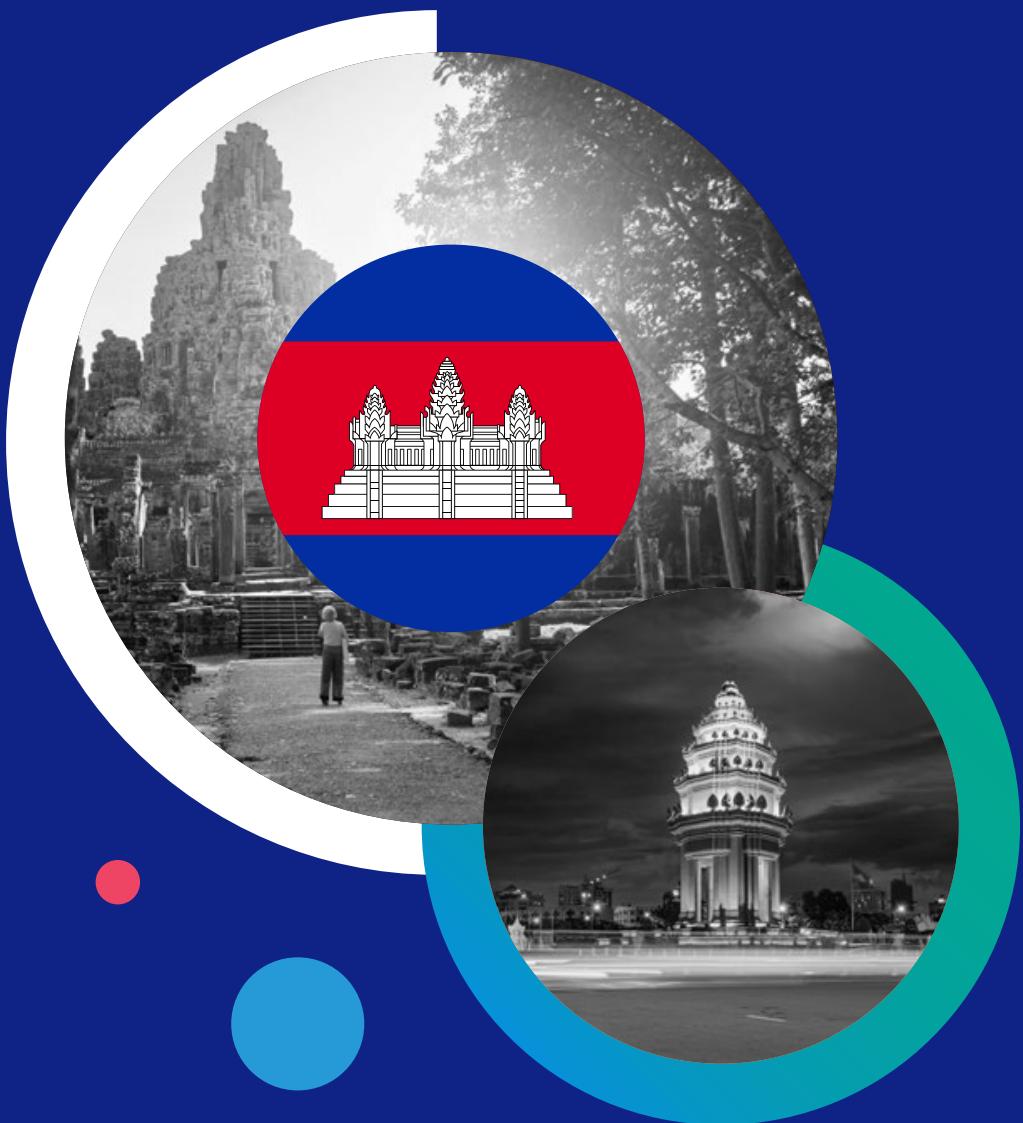
Currently, post-audit remains the predominant invoicing model in Bulgaria. The issuance of an electronic invoice is contingent upon mutual agreement between trading parties, with acceptance being either explicit or tacit. Additionally, taxpayers are required to ensure the integrity and authenticity of electronic invoices. However, there is no comprehensive B2G mandate, as suppliers are not generally obligated to issue electronic invoices, with exceptions applicable to certain taxable persons.

The National Revenue Agency (NRA) with industry stakeholders are discussing the idea of introducing mandatory e-invoicing for private entities. Taxpayers in Bulgaria will be required to submit sales invoices to the NRA for near real-time validation and approval. The NRA has initiated public consultations and discussions with various stakeholders regarding the implementation of electronic invoicing in the country. For B2B electronic invoicing stays still voluntary. In 2025, there is a possibility to launch a phase for SAF-T reporting.

Between 2026 and 2030, the SAF-T obligation will gradually apply to almost all enterprises, with exceptions for specific categories, such as micro-enterprises. The rollout will follow this schedule:

- **January 1, 2026:** Large enterprises with net sales revenue exceeding 300 million BGN (approximately 153.4 million EUR) in 2023.
- **January 1, 2027:** Large, medium, and small enterprises with net sales revenue over 300 million BGN (approximately 153.4 million EUR) in 2024.
- **January 1, 2028:** Large, medium, and small enterprises with net sales revenue exceeding 15 million BGN (approximately 7.7 million EUR) in 2025.
- **January 1, 2029:** Large, medium, and small enterprises categorized under the Accounting Act as of December 31, 2026.
- **January 1, 2030:** Enterprises specified under Article 2 of the Accounting Act.





CAMBODIA

In an effort to digitize tax administration and combat tax evasion, Cambodia has introduced a new e-invoicing system. Throughout 2025, the government plans to gradually expand voluntary participation.

The General Department of Digital Economy is encouraging taxpayers to adopt e-invoicing for B2G transactions. Over time, the initiative aims to make e-invoicing mandatory, streamline business operations, and reduce risks associated with manual invoicing, such as errors and fraud.

The system is designed with interoperability in mind, supporting formats like Peppol BIS and ensuring compatibility with various ERP systems. It also incorporates blockchain technology to guarantee the security and integrity of issued invoices.

Taxpayers can register and access more details through the dedicated e-invoice portal.



CANADA

There are no explicit legal requirements for B2B e-invoicing in Canada, but it is allowed. The Canadian government is taking steps to promote its use among businesses and is planning to take measures to boost the adoption of e-invoices among businesses and government organizations. However, since 2018, there has been a rule that all public service providers should be able to receive e-invoices.

Tax Authority Canadian Revenue Agency (CRA) strongly recommends maintaining evidence of integrity and authenticity for data retention and corporate governance purposes. Electronic invoices must be kept for a period of six years. The format accepted in Canada is UBL.



CHAD

In January 2025, Chad's Ministry of Finance and Budget announced a significant change in the country's VAT policy. The new regulations extend the existing VAT on digital services to include digital platforms and marketplaces, making these platforms responsible for collecting and remitting **17.5% VAT on behalf of third-party sellers, including both goods and services**.

This change is retroactive to January 1, 2025, and reflects Chad's ongoing efforts to regulate the digital economy. Since

January 2023, Chad has been imposing VAT on electronic services, covering both domestic and foreign providers. Non-resident providers must appoint a local VAT representative to comply with the regulations.

As Chad continues to streamline its digital tax landscape, these measures ensure that the government captures VAT on electronic transactions, improving the efficiency of tax collection while maintaining global alignment with digital service taxation.



CHILE

In Chile, voluntary electronic invoicing was introduced in 2001. On the basis of the regulation of 2014, obligatory e-invoicing was introduced for all companies. In addition, other documents are also covered by electronic exchange of documents. From 2018, B2B electronic invoicing is mandatory for all businesses. Thus, since January 2020, taxpayers have been obliged to issue waybills only electronically via the Internal Tax Service (SII) of Chile.

Taxpayers issuing electronic invoices must register with the SII to be able to issue DTEs (electronic tax documents)

invoices. DTEs are Commodity Deeds, Exempt Goods Invoice, Bills of Lading, Credit Notes, Debit Notes, Purchase Invoices, Consignment Invoices, Export Invoices, Export Credits, Export Charges and Consumer Invoice. They must all be issued in XML_DTE format.

After registration, a digital signature called CAF (Folio Authorization Code) will be obtained. Once SII approves an e-invoice, it sends it to the service provider to be forwarded to the customer.

CHINA

The Chinese invoicing system is based on the obligation to issue invoices (e-fapiao) through the government's central platform called the Golden Tax System. Invoices come in different forms: e-fapiao special VAT and e-fapiao general VAT. Both have the same legal effects as paper fapiao and regular e-fapiao. In B2B relations, a special VAT fapiao invoice is used, which allows tax deduction. Since 2015, e-fapiao for general VAT has been implemented in China. Despite this, a large number of invoices are still issued in paper form, which must be registered in the government portal or in the Golden Tax System.

In accordance with the requirements of the Chinese State Tax Administration (STA), in December 2021, a pilot program for a mandatory electronic special VAT invoice for newly created and registered taxpayers was implemented in several regions of China. It initially covered three provinces, and from October

2022, e-fapiao has also been able to be issued by taxpayers from Sichuan province. In a further step, the State Tax Administration extended the pilot program to 38 regions in the country. Special VAT e-fapiao was fully implemented in megacities in 2022, making it possible for all taxpayers to issue special VAT e-fapiao.

Nationwide adoption of the special VAT e-fapiao was implemented on December 1, 2024.

Using the state Public Service Platform of Electronic VAT must be preceded by obtaining an appropriate certificate, and each invoice must be signed electronically.

E-invoices are based on the clearance model, which means that invoices must be registered on the STA platform before they are sent to the recipient.



COLOMBIA

Electronic B2B invoicing has been mandatory in Colombia since November 1, 2020. Now, all companies have the possibility to issue electronic invoices, which are then subject to approval by DIAN (Colombian Tax Authority). To be approved, invoices must be issued in XML UBL 2.1 format and digitally signed. In addition, each invoice must be issued using a technical key (Clave Técnica) issued by the tax authority.

Its task is to support the generation of a unique electronic invoice code, which must be included in the invoice. After receiving confirmation from DIAN, the supplier can send the approved invoice to his customer in XML and PDF format. Buyer verification upon receipt is needed, but consent to receive e-invoices is not required.

Throughout 2024, the implementation of e-invoicing compliance requirements was fulfilled and became mandatory for all sectors. The Colombian Ministry of Health has extended the

deadline for implementing the Individual Registry of Health Services Provision (RIPS) to support electronic invoicing in the health sector.

Under Resolution No. 1884, the phased rollout is based on the complexity of services provided, starting in October 2024 for high-complexity providers, February 2025 for medium-complexity providers, and April 2025 for low-complexity providers and independent professionals.

The RIPS transition aims to streamline health service billing through electronic systems. It marks a significant milestone in Colombia's broader digital transformation of its tax and invoicing framework, driven by the **National Tax and Customs Directorate**. Providers entering the health registry after September 2024 will be required to adopt the system by April 2025.



CONGO



The Democratic Republic of the Congo is launching the pilot phase for its standardized invoice initiative. This initiative, which includes electronic invoices and devices for transmitting tax data, aims to enhance compliance and efficiency in the country's fiscal system.

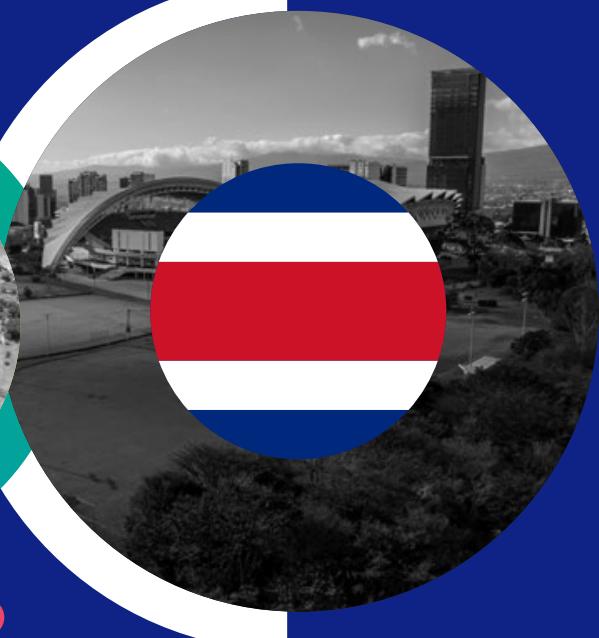
On September 5, 2024, the Congolese Ministry of Finance announced the commencement of the pilot phase for the mandatory e-invoicing and fiscalization device initiative. **Since September 15, selected taxpayers have been participating in this pilot program based on specific criteria established by the Congolese Tax Authority.**

In preparation for the pilot, training sessions were held from September 2 to 4, focusing on large and medium-sized taxpayers. These sessions aimed to familiarize participants with **two key components of the initiative:**

- **e-UF (Electronic Invoicing Units):** These fiscalized devices enable taxpayers without software-based invoicing capabilities to issue invoices while complying with tax regulations.

- **e-MCF (Billing Control Modules):** Designed for companies that already have e-invoicing capabilities, these modules facilitate better integration for issuing electronic invoices that meet tax requirements.

The criteria for selecting participants in the pilot phase are expected to encompass **organizations identified by the Directorate of Large Enterprises and the Tax Centre for Medium-Sized Enterprises**. This deliberate strategy is designed to rigorously evaluate the functionalities of the e-invoicing system and its effects on tax compliance within the Democratic Republic of Congo, ensuring a thorough assessment of the initiative's effectiveness.



COSTA RICA

The journey towards electronic invoicing in Costa Rica began in 2017 under the auspices of the General Directorate of Taxation. Initially launched as a phased adoption program across various sectors, the initiative culminated in 2018 with **the mandate that all taxpayers must issue and receive electronic invoices**.

The e-invoicing process in Costa Rica relies on a systematic exchange of electronic documents, known as electronic vouchers. The general steps in the e-invoicing workflow are as follows:

- **Submission:** Taxpayers submit an XML file of the invoice to the Ministry of Finance for validation.
- **Validation:** The Ministry has up to three hours to review the invoice, issuing either an acceptance or rejection message. This confirmation, known as the Hacienda Message, is crucial for the validity of the invoice.
- **Acceptance/Rejection:** Once the invoice is validated, the recipient must send a message back to the Ministry indicating acceptance, partial acceptance, or rejection of the invoice within eight business days.

By embracing e-invoicing, the Costa Rican government aims to enhance tax compliance, reduce fraud, and foster a more efficient economic environment. The continuous evolution of the e-invoicing system, supported by regulations like the upcoming version 4.4, ensures that taxpayers are well-equipped to meet their obligations while benefiting from the efficiencies of digital invoicing.



CROATIA

Since 2018, based on EU directive 2014/55 and in accordance with the act on electronic invoices in public procurement, all ordering parties in Croatia have been obliged to be able to receive and process e-invoices. Since July 1, 2019, all suppliers doing business with public entities have been obliged to issue invoices in electronic format.

The body implementing the service for receiving and sending e-invoices between suppliers and public procurers is the government platform Servis eRačun za državu. Through this platform, it is possible to exchange e-documents between public purchasers, contracting authorities, information intermediaries, and their customers. This platform is also connected to the Financial Agency (FINA), which is a PEPPOL Access Point. Thanks to the connection with PEPPOL, all its members have the ability to send e-invoices to public administration bodies.

Electronic invoicing for B2B transactions is voluntary but strongly recommended. Invoices are exchanged via the central platform Servis eRačun za državu. The platform serves as a connection point for all participants and helps to provide standardized e-invoices. Therefore, EDI providers and the PEPPOL network allow B2B e-invoices to be sent and received in Croatia.

The Fiscalization 2.0 Project ended at the end of 2024. In order to achieve all the stated objectives of the Fiscalization 2.0 Project, it is necessary to create a single legal framework for the exchange of e-invoices in all business segments. Accordingly, for the purpose of comprehensive monitoring of taxpayers, in all business segments, it is proposed to adopt a single regulation of the Fiscalization Act, which will replace the existing Fiscalization Act in Cash Transactions and prescribe a single tax and legal framework for the fiscalization of all invoices in the final consumption or B2C segment, the issuance and fiscalization of eInvoices between taxpayers in the B2B segment, and the fiscalization of invoices issued

in business between taxpayers and public bodies in the B2G segment. During a conference in Zagreb, the Croatian Ministry of Finance revealed that the legislative package, which aims to modernize the country's tax system, is in its final stages of development.

Transmission system in Fiscalization 2 tax reform:

The Fiscalization 2.0 tax reform introduces distinct but interconnected rules for B2C, B2B, and B2G transactions. Entities offering e-invoicing services must be capable of AS4 communication. A central directory of endpoints is going to be established. Taxpayers can also be their own Access Points.

For B2B & B2G, the new reform mandates e-invoicing and its fiscalization for all domestic B2B and B2G transactions from January 1, 2026. When e-invoices are issued and received, a process of "e-invoice fiscalization" occurs, which is separate from the e-invoice exchange itself. This process involves extracting specific data from the e-invoice and submitting it to the Fiscalization System (via Webservice). Recipients must report information about rejected e-invoices. This includes the e-invoice issue date, e-invoice number, OIBs of both the issuer and recipient, the date of rejection, and the reason for rejection.

For B2C, Fiscalization is carried out only by the invoice issuer. When an invoice is issued in B2C, a fiscalization message containing specific data elements is sent to the Tax Administration. The Tax Administration returns a confirmation in the form of a Unique Invoice Identifier (JIR) and a Security Code of the Issuer (ZKI). The JIR and ZKI, along with other mandatory data, are then printed on the invoice. A QR code is also prescribed as part of the invoice content in B2C. This QR code contains information about the JIR, allowing consumers to verify if their invoice has been reported to the Tax Administration.

CZECH REPUBLIC

In the Czech Republic, government institutions and the Czech National Bank have been obliged to accept standard electronic invoices since 2016, should contractors decide to issue them. Electronic invoices must be reported in real-time to the Czech tax authorities for all cash transactions between taxpayers based in the Czech Republic and Czech customers.

E-invoices must be issued in XML format and be confirmed by Czech Tax Authorities as a guarantee of authenticity.

The Národní elektronický nástroj (NEN) platform enables central, regional, and local contracting authorities to process the entire eProcurement lifecycle. The NEN allows the connection of contracting authorities' internal systems for receiving and processing e-invoices.





DENMARK

Since 2005, all suppliers of services and goods in Denmark have been required to send electronic invoices (UBL) to public institutions and public authorities. Since April 18, 2019, with the implementation of Directive 2014/55/EU, all public entities have had to be able to receive and process electronic invoices in accordance with the European Standard on e-invoicing (EN-16931). This means that transactions with public entities must be documented with electronic invoices.

In B2B relations, these issues are still being regulated, and e-invoicing remains voluntary, but entrepreneurs can exchange electronic invoices if both parties agree to it.

Denmark has a centralized model which also operates the PEPPOL system. The entire system is supported by the official NemHandel platform. It is a shared public digital infrastructure for the exchange of business documents between private companies and public authorities, the use of which has been in place since 2005. In order to send and receive digital business documents via the NemHandel platform, the company's accounting system must be connected to an access point that ensures that invoice data meets the necessary security standards.

On November 21, 2024, Nemhandel unveiled the release candidate of the OIOUBL 3 Invoice Package, which includes mandatory invoice message responses, alignment with the European e-invoicing standard (EN 16931), and a detailed migration plan from the current OIOUBL 2.1 format.

The updated format introduces significant changes:

- **Separation of Responses:** Business and message-level responses are now distinct, with different customization IDs and profiles.
- **Mandatory Two-Way Profiles:** All institutional users must receive invoice responses at registered endpoints, eliminating the use of multiple profiles.
- **Field Updates:** Free-text fields are now read-only, structured fields have been revised, and negative credit notes are replaced with invoices.
- **EN16931 Alignment:** Includes field re-mapping, calculation adjustments, and support for ESG-related data, such as CO2 emissions.



In May 2022, the Danish Parliament adopted a package of reforms regarding the Danish Bookkeeping Act ("DBA"), which refers to the obligation to keep and archive accounts in a digital format. The major change the act brings is the requirement for businesses to use "digital bookkeeping systems" capable of issuing, receiving, exchanging, processing, and archiving invoices electronically. It will be implemented successively.

Under the DBA, all companies, regardless of size, which are currently required to submit an annual report and report it to the Danish Business Authority, have been covered by the new bookkeeping rules via a digital accounting system since January 1, 2024. Other companies subject to accounting, including partnerships, associations, branches, and others that are not required to file an annual report and report it to the Danish Tax Authority, will be covered by the new bookkeeping rules via a digital accounting system from January 1, 2026.

Detailed timeline:

- **January 2023:** The Danish Business Authority publishes requirements for system providers to adapt their products to new regulations and to apply for system approval.
- **January 2024:** All companies obliged to submit annual reports to ERST (class B, C, D) must be compliant with e-invoicing.
- **July 1, 2024:** Implementation begins for the requirement that companies (accounting classes B, C, and D) must use an approved digital accounting system.
- **January 2026:** Companies are not obliged to submit annual reports to the Danish Business Authority, but have a turnover of over DKK 300,000 in two consecutive years (class A), and using in-house developed bookkeeping software must be compliant with e-invoicing.
- **July 1, 2026:** Companies are not obliged to submit reports to the Danish Business Authority but have a turnover of over DKK 300,000 in two consecutive years (class A) and using in-house developed bookkeeping software must be compliant with e-invoicing.

On June 26, 2025, the Danish Business Authority launched a formal review of Denmark's national OIOUBL e-invoicing format and the supporting Nemhandel infrastructure. This strategic assessment follows **the earlier postponement of the planned OIOUBL 3.0 release in March 2025**, which was deferred to allow for further analysis of national and international developments in e-invoicing. **The outcome of this review could significantly influence the direction of Denmark's e-invoicing landscape**, potentially signaling a shift toward broader international standards. Stakeholders are encouraged to participate in the consultation process.

ESTONIA

In Estonia, the obligation for e-invoicing extends beyond the scope of Directive 2014/55/EU, as it has also applied to suppliers since 2019. This means that all B2G invoices can only be sent as e-invoices and must comply with the European Standard.

There is no uniform infrastructure for e-invoicing, which means freedom in terms of concluding contracts with e-invoicing service providers that operate under the interoperability model or the PEPPOL network. There are also no detailed requirements regarding the format or mechanism of invoice exchange.

The Estonian Center of Registers and Information Systems (RIK) has prepared a solution for small businesses that can send invoices to government entities. From July 2025, sellers will be required to issue an e-invoice upon a buyer's request. In cases where a buyer asks for an e-invoice and no other format has been agreed upon, the default format will be the European e-invoice standard (EU EN16931). On top of the right to request e-invoices, which comes into life in July 2025, the Ministry of Finance submitted the proposals and unveiled the intention to develop the bill for amending the VAT Act aiming for the introduction of mandatory e-invoicing for all VAT-subjected B2B transactions. The Estonian Ministry of Finance has announced a revised timeline for the mandatory implementation of e-invoicing, targeting a 2027 launch for domestic B2B transactions.



EGYPT

In March 2020, the Egyptian Ministry of Finance announced its plan to introduce mandatory e-invoicing. Subsequently, companies registered as VAT payers will be obliged step by step to issue electronic invoices. Such an electronic invoice must contain the digital signature of the issuer as well as a unique code identifying the product sold or service rendered. Furthermore, it needs to be approved by the tax authority.

In the first phase (starting mid-April 2022), 134 large enterprises were obliged to transmit electronic invoices to the Egyptian tax authority. In October 2022, this obligation was extended to another 400 companies.

Moreover, since January 1, 2022, paper invoices have no longer been accepted in applications for tax refunds. Likewise, input tax deductions are not permitted on these invoices. Exceptions are paper invoices issued before the e-invoicing obligation became applicable for the company that issued the invoice.

The e-invoicing system in Egypt is similar to the Italian clearance model, which requires every invoice to be reported and approved by the tax authority before its delivery to the final recipient. Tax registrants must be able to generate e-invoices in XML or JSON format and electronically sign them using an HSM or USB token. Furthermore, each invoice contains a dedicated UUID number, which is assigned by the Egyptian Tax Authority and is required in the event of amending documents (credit or debit notes).

The Egyptian Tax Authority announced that the sixth wave of taxpayers would be obligated to issue e-receipts in B2C transactions. The sixth wave of taxpayers is established under Resolution No. 405/2024. The effective date of this resolution is January 9, 2025.





FINLAND

In Finland, based on the e-invoicing act (241/2019) and the implemented European standard 2014/55/EU, all invoices issued to the government have been required to comply with standards for electronic invoicing since April 1, 2021. In the area of B2G invoicing, Finland has achieved impressive results: almost 100% of invoices received by public authorities are in electronic form.

For B2G invoicing in Finland, interoperability and the PEPPOL approach are used. B2G suppliers can use interoperable services with a contracted service provider of the Finnish government or send e-invoices via the PEPPOL network (using PEPPOL access points). Tieke (the Finnish Information Society Development Center) is responsible for e-invoicing for service providers.

For B2B invoicing in Finland, a post-audit model is used. B2B companies with an annual turnover in excess of EUR 10,000 have the right to request e-invoices from their suppliers in accordance with the Finnish e-Invoicing Act 241/2019. These e-invoices must comply with the European standard.

Finland has no state platform, but businesses can choose a private supplier to generate and send invoices. E-invoicing technology providers maintain and update a public database that exchanges information with every public or private entity that has enabled this option.

Invoice formats accepted in Finland are F invoice 3.0 and TEAPPSXML 3.0. As part of the process of electronic invoice exchange, invoice data can be validated in relation to the European Standard EN16931.



FRANCE

Since January 1, 2020, companies in France have been required to send invoices to the public sector electronically. Now, this digital transformation is expanding to B2B transactions with a nationwide reform introducing two distinct obligations: e-invoicing and e-reporting.

The aim is to simplify business operations, increase competitiveness by reducing administrative burdens, shorten payment times, and streamline VAT reporting obligations.

Implementation Timeline

September 2026 (or December 2026):

- Receiving: All businesses, regardless of size, must be able to receive electronic invoices.

- Issuing: Large and medium-sized enterprises must issue e-invoices.

September 2027 (or December 2027):

- Issuing: The obligation to issue e-invoices extends to small enterprises.

The e-reporting mandate (for data not covered by e-invoicing) is expected to follow the same phased timeline as the issuing obligation.

France is implementing a „Y“ model, where transaction data flows from businesses to their chosen platforms, and then simultaneously to the recipient's platform and the government's central portal. This ecosystem relies on several key actors:



- **The Public Invoicing Portal (PPF):** The state-run platform. It acts as the central directory (the Annuaire) to route invoices correctly. It also collects all invoicing data, lifecycle statuses, and transaction data for the tax administration (DGFiP).
- **Certified Platforms (Plateformes Agréées or PA):** These are private, registered service providers (formerly known as PDPs) that manage the end-to-end process. They exchange invoices with other PAs, send e-reporting data to the PPF, and manage lifecycle statuses for their customers.
- **Dematerialization Operators (OD):** Non-registered service providers. They cannot connect directly to the PPF or other PAs and must use a certified PA (like Chorus Pro) as an intermediary.

E-Invoicing vs. E-Reporting

The reform is built on two distinct requirements for all VAT-registered companies:

1. **E-Invoicing:** This is mandatory for all domestic B2B transactions. Invoices must be issued in one of the three core formats: UBL, CII, or Factur-X.
2. **E-Reporting:** This obligation covers data from transactions not included in e-invoicing. This data must be separately reported to the tax authorities and includes:

- B2C sales
- Cross-border B2B transactions
- Payment details

Peppol Integration

- As part of its preparations, France's tax administration (DGFiP) was formally appointed as the national Peppol authority on July 8, 2025. This move integrates the new French system with the OpenPeppol network, enhancing cross-border interoperability and simplifying standardized data exchange.

GERMANY



In Germany, the e-invoicing topic is more complicated than in any other European country. This is because the different federal states (Länder) have enacted their own laws and regulations on e-invoicing. And those contain as many differences as similarities. In April 2023, the Ministry of Finance has published a B2B e-invoicing discussion paper, and the consultation ended in May 2023.

Here are the outlined implementation timelines:

- Starting on January 1, 2025, EN16931-compliant e-invoices have become standard in Germany.
- Companies must be ready to accept structured electronic invoices that adhere to the EN 16931 standard.
- Suppliers are permitted to issue paper invoices. For invoices in unstructured formats (such as PDF) and non-CEN-compliant EDI invoices, the buyer's consent is required. However, these alternative formats will be progressively phased out according to the schedule detailed below.

On January 1, 2027, phase 2 of the gradual elimination of non-CEN-compliant invoices begins. Businesses with an annual turnover exceeding EUR 800,000 in the previous year will be prohibited from issuing invoices either on paper or in unstructured electronic formats, even with the buyer's consent.

On January 1, 2028, **Phase 3 of the gradual elimination of non-CEN-compliant invoices takes effect:**

- All other businesses will be restricted from issuing invoices on paper or in unstructured electronic formats, regardless of buyer's consent.
- EDI e-invoices that do not comply with EN16931 will also be prohibited unless they are „interoperable” with the CEN norm.

It is hard to say what kind of model is going to be implemented in Germany, i.e., a central solution, as well as a decentralized (similar to PDP in France), which is currently being considered. The German Ministry assures that they aim to introduce one solution for both ViDA-connected intracommunity transactions reporting as well as for the national solution.

In contrast with B2B, there are rules for B2G e-invoicing in Germany. Applying EU directive 2014/55/EU, B2G e-invoicing became obligatory on November 27, 2020. The format for B2G invoices is called XRechnung, which is a semantic data model based on XML. It complies with the European standard EN 16931. This format is to be used when sending an invoice to a public authority in Germany. The public authorities are obliged to receive and process this format.

If someone needs to issue an invoice to an entity of the public sector, they have to decide whether this entity belongs to the federal administration directly or indirectly or if it is an authority of a German federal state. For direct federal administration, the invoice is to be submitted through the Zentrale Rechnungseingangsplattform or ZRE. For indirect federal administration, invoices should go through the Onlinezugangs-gesetz-konforme Rechnungseingangsplattform or OZG-RE. The latter is also used by some of the federal states as an invoicing portal (more on this later). Besides that, a minimum amount of EUR 1,000 for e-invoicing has been set. Invoices below that figure are not subject to e-invoicing.

The ZRE and the OZG-RE platforms enable the creation of an XRechnung. Besides that, it is possible to generate an XRechnung in other systems, such as an ERP system. It can then be uploaded to the respective platform. Another option would be to connect through an EDI service provider.



What is also important in B2G e-invoicing is the LeitwegID. This number identifies the invoice recipient (a public authority, a municipality, a ministry, or their departments). Before sending an invoice, the Leitweg-ID must be determined in order to ensure that the invoice reaches the proper recipient. If a company sends a lot of invoices in the XRechnung format, it is advisable to look for a service provider who can collect those invoices from the company's IT system and transfer them to the recipients via EDI. Using such a service provider brings another advantage, offering data enrichment services or business data validation. Invoicing platforms such as ZRE or OZG-RE only check electronic invoices with regard to technical requirements, not for their business content.

Now let's have a look at B2G e-invoicing in the different German federal states. That's where it becomes really complicated because of the different regulations. **In general, the federal states can be divided into two groups:**

- Federal states that use the OZG-RE platform.
- Federal states that developed their own input channels for XRechnung invoices.

The first group includes Berlin, Brandenburg, Mecklenburg-Vorpommern, Saxony, and Thuringia. Possible transmission channels are web capture, web upload, e-mail, DeMail, and PEPPOL. However, there are differences even within this group. For instance, DeMail is not supported in Mecklenburg-Vorpommern.

The second group uses their individual input channels and different, implemented or planned transmission channels:

- Baden-Württemberg: Zentraler Rechnungseingang des Landes; web upload, email, and PEPPOL.
- Bavaria: email as there is no invoicing portal.

- Bremen: zERIKA portal; web capture, web upload, email, DeMail, and PEPPOL.
- Hamburg: E-Rechnungsportal; web upload, email, and DeMail and PEPPOL.
- Hesse: email or PEPPOL, as there is no invoicing portal.
- Lower Saxony: Zentrale ePoststelle; web upload, email, and PEPPOL.
- North Rhine-Westphalia: Zentraler.
- E-Rechnungseingang RLP; web capture, email, DeMail, and PEPPOL.
- Rhineland-Palatinate: Zentraler E-Rechnungseingang RLP; web upload, email, and PEPPOL.
- Saarland: Zentraler E-Rechnungseingang RLP; web upload, email, and PEPPOL.
- Saxony-Anhalt: E-Rechnungsportal; web capture, email, and PEPPOL.
- Schleswig-Holstein: E-Rechnungsportal; email, DeMail, and PEPPOL.

Bavaria is set to streamline its e-invoicing process with the introduction of a centralized platform in 2025. The chosen platform, OZG-RE, is already in use in several German states, including Berlin, Brandenburg, Mecklenburg-West Pomerania, Saxony, and Thuringia. **OZG-RE supports various invoicing methods, including web capture, email uploads, and Pep-pol sending.** This new initiative aims to reduce processing times, improve efficiency, and make e-invoicing more user-friendly for businesses and public entities alike.

GHANA

The Ghana Revenue Authority (GRA) launched the e-VAT invoicing system, starting with large taxpayers in October 2022. By the end of 2024, **all VAT-registered businesses were expected to comply with issuing electronic invoices**. The system aims to enhance transparency and efficiency in tax reporting. Taxpayers are gradually being onboarded through a phased approach, with training sessions provided by the GRA to facilitate the transition.

Ghana has begun the second phase of its Electronic VAT Invoicing System, adding 2,000 more VAT-registered businesses. These businesses will now be required to issue electronic VAT invoices.

As part of this phase, GRA is adding 2,000 additional taxpayers to the system. Those registered will need to provide electronic VAT invoices. This updated system will allow the GRA to track VAT transactions in real-time.

Similarly to the first phase, the taxpayers involved in this round have been invited to attend seminars hosted by the GRA to guide them through the onboarding process.





GREECE

Greece's approach to digital tax compliance is one of the most comprehensive in Europe. It is built upon the myDATA platform, a mandatory e-reporting system, and is expanding to include mandatory B2B e-invoicing, B2G e-invoicing, and digital stock movement (e-delivery) tracking.

While a full B2B e-invoicing mandate is just arriving, a mandatory e-accounting obligation known as myDATA (My Digital Accounting and Tax Application) has been in place for all businesses.

This system requires taxpayers to submit their accounting and transaction data to the Independent Authority for Revenue (AADE) in real-time or periodically. The platform receives:

- Invoices, credit notes, and debit notes
- Transaction classifications
- Payroll, depreciation, and other accounting settlement documents

The AADE uses this data to create a "digital book of accounts" for each taxpayer, which forms the basis for pre-filled VAT returns and financial statements.

In September 2025, the AADE announced the official timeline

for mandatory B2B e-invoicing, moving from a voluntary, incentive-based system to a full mandate.

Businesses must issue e-invoices using either a certified e-invoicing service provider or the AADE's free timologio application.

The B2B rollout is divided into two phases based on company size:

- Phase 1 (February 2, 2026): Mandatory implementation for large enterprises (those with gross revenues exceeding €1 million for tax year 2023).

A gradual adjustment period is allowed from February 2 to March 31, 2026.

- Phase 2 (October 1, 2026): Mandatory implementation for all other businesses.

A gradual adjustment period is allowed from October 1 to December 31, 2026.

To encourage adoption, Law 5073/2023 extended significant tax incentives for businesses that opt for e-invoicing through certified providers before the mandatory deadlines. These benefits include:



- A **2-year reduction** in the statute of limitations for tax audits (reducing the period from 5 years to 3 years).
- A **100% super-deduction** for the initial purchase of equipment and software, as well as expenses related to issuing e-invoices during the first year.
- A reduction in the tax refund processing time to **45 days** (down from the standard 90 days).

A phased mandate for B2G e-invoicing is already in effect and nearing completion. Greek taxpayers have two options for exchanging e-invoices with public bodies: using a locally accredited myDATA agent or any other e-invoicing service provider.

The obligation applies to contracts with:

- **September 1, 2023:** Key central government bodies (e.g., Ministries of Infrastructure, Digital Governance, Municipality of Athens).
- **January 1, 2024:** All other central administration bodies.
- **July 1, 2024:** All other government bodies.
- **January 1, 2025:** All other general government expenses (with minor exceptions, such as transactions under €2,500).

Greece is also mandating the digital issuance and transmission of stock movement and delivery documents to the myDATA platform. This "e-delivery" mandate is being rolled out in two phases:

- **Phase A: Digital Issuance & Transmission**

- June 2, 2025: Mandatory for certain taxpayers (e.g., those in specific sectors or with higher revenues)
- December 1, 2025: Mandatory for all remaining taxpayers.

- **Phase B: Digital Monitoring of Goods**

This phase includes real-time tracking of loading, unloading, and receipt verification.

- December 1, 2025 – April 30, 2026: Voluntary transmission period.
- May 1, 2026: Mandatory transmission begins for all businesses.

Penalties are in place for non-compliance with myDATA reporting requirements:

- **Failure to transmit invoice summaries:** A penalty equal to 10% of the net value of each non-transmitted document, capped at €250 per day.
- **Failure to transmit transport documents (e-delivery):** A penalty of €100 per violation, capped at €500 per day and €20,000 per tax year.
- **Failure to transmit accounting classifications or entries (payroll, depreciation):**
 - €250 per tax year for each violation (simple accounting).
 - €500 per tax year for each violation (double-entry accounting).
- **Late transmissions:** Specific flat penalty amounts were introduced for late transmission of MyDATA data: €100 per document (up to €2,000/year) for late invoices and €100 per tax year for late classifications. The 50% reduction rule is outdated/simplified. The current regulation (Law 5073/2023) establishes clear, lower, and separate penalty ceilings for late reporting versus total non-reporting.
- **Recidivism:** If the same violation occurs within 5 years, penalties are doubled. If repeated multiple times within 5 years, penalties are quadrupled.

GREENLAND

The Government of Greenland has announced the introduction of **mandatory e-invoicing for all public sector transactions, set to take effect in 2025**. The new executive order, published on November 11, 2024, mandates that both legal and natural persons must submit digital invoices when providing goods or services to public authorities.

Under this regulation, **digital invoices are defined as those issued, sent, and received in a structured electronic format that allows for automatic and digital processing**. To facilitate this, public authorities must be registered as recipients in the joint public NemHandelsRegister, managed by the Danish Business Authority.

When entering into contracts or placing orders, public authorities must include key details such as their CVR number, GLN number, reference person, order or requisition number, and any relevant account information.

Businesses and individuals who do not meet a yet-to-be-defined threshold for annual turnover will be exempt from the mandate, though the municipal board has yet to determine this exemption criteria.

The executive order officially came into effect on March 1, 2025. Invoices that are not compatible with digital processing will be rejected, marking a significant step in Greenland's move toward digitalizing public sector transactions.



HUNGARY

E-invoicing in Hungary for B2G and B2B transactions is not mandatory. However, real-time invoice e-reporting (RITR) of invoice data is obligatory for Hungarian companies and foreign companies with a branch office in Hungary. Since July 1, 2020, this obligation has applied to any company issuing an invoice to another Hungarian taxpayer if the relevant transaction is carried out in Hungary – irrespective of the VAT amount due.

The data from the issued invoices can be submitted electronically to the national tax and customs administration (Nemzeti Adó- és Vámhivatal – NAV). This also applies to business-to-customer (B2C) transactions and transactions issued by non-residents. The NAV provides a dedicated system for that purpose, the Online Invoice System (Számla platform), which accepts XML files. Those who are not able to generate XML files can use a web-based interface where the data can be entered manually. It is worth mentioning that the NAV reporting portal can, in some circumstances, be used to send an invoice and not only report it. Thus, if you flag a report as an invoice and have an agreement with a counterparty, the report becomes an invoice.

Data from invoices must be reported within three days at the latest but preferably immediately upon their issuance. As soon as the data has been transmitted successfully, a confirmation of receipt is returned.

Invoices can still be issued using printed invoice forms or an invoicing program (or cash register). However, data from issued invoices must be disclosed in the RTIR system. Manual invoice data must be entered into the online invoice system (Számla platform). The issuance of e-invoices by government suppliers is still voluntary, while public administrations must be able to receive and process electronic invoices.

Hungary has revised its regulations, including the mandatory e-invoicing requirement for electricity and gas suppliers by **July 2025. The e-invoicing obligation applies only to non-retail users, meaning businesses and other entities, excluding private consumers.**



INDIA

Partially mandatory e-invoicing has been introduced in India in phases since October 2020. Taxpayer regulations for each size of company state as below regulations:

- October 1, 2020, businesses > INR 500 crore
- January 1, 2021, businesses > INR 100 crore
- April 1, 2021, businesses > INR 50 crore
- April 1, 2022, businesses > INR 20 crore
- October 1, 2022, businesses > INR 10 crore
- August 1, 2023, businesses > INR 5 crore
- November 1, 2023, businesses with annual aggregate turnover (AATO) greater than INR 100 crore

In India, there is a CTC model that has been implemented on the basis of the Invoice Registration Portal (IRP) infrastructure to which all companies based or with branches in India are required to submit invoices electronically in JSON format for approval. All invoices receive an invoice reference number

(IRN) and a QR code from which all invoice details can be read. The IRP is not authorized to store invoices, so if the approval process is successful, digitally signed invoices will be uploaded to the GST system. IRP automatically reports invoices to the GST system.

The only method for ensuring the integrity and authenticity of e-invoices envisaged by legislation is to apply a digital signature in line with the Indian IT Act.

A new option for generating E-Way Bills for gold was added to the EWB system, became effective on January 20, 2025. The feature excludes the generation of EWB for imitation jewelry and applies only to the intrastate movement of those goods within Kerala. For imitation jewelry goods, the taxpayers can continue generating EWB using the usual option in the system.

The Indian Goods and Services Tax Network has announced a significant update to e-invoicing regulations. Starting April 1, 2025, taxpayers with an annual aggregate turnover of INR 10 crore (approximately EUR 110,000) or more will be required to report their e-invoices to the Invoice Registration Portal (IRP) within a 30-day window.



INDONESIA

The electronic invoice system e-Faktur Pajak, which is managed by the Directorate General of Taxation (DGT), was launched in 2013. On July 1, 2014, DGT implemented an e-Faktur solution for issuing tax invoices. **Currently, the obligation to use e-invoicing on the e-Faktur platform applies to all companies in Indonesia.** All companies with headquarters or branches on Indonesian territory are required to create e-invoices and send them to this platform.

E-invoicing was introduced in Indonesia in stages, first covering taxpayers based in Java and Bali (2015) and then other companies. In 2016, DGT introduced the obligation for all companies to use the e-invoicing platform in order to ensure correct

tax reporting. Since 2016, all enterprises have been obliged to use it. Indonesia is a leader among Asian countries in the large-scale use of the clearance model for e-invoicing.

Taxpayers in Indonesia must obtain an electronic certificate to use the e-Faktur Pajak system and request a range of serial numbers for e-invoices from the tax authority. They are required to register invoices via the government application and obtain pre-approval before sending them to buyers. This process consists of verifying and approving the data on the invoice. This results in assigning a QR code, which becomes part of the invoice. Additionally, e-invoicing forms the foundation for tax reporting.





ISRAEL

Israel's plans to implement an e-invoicing system place the country in a rapidly growing group of countries that plan to introduce mandatory electronic invoicing.

Recent announcements from the Israel Tax Authority (ITA) describe a system that is expected to include a B2B electronic invoicing solution and a real-time CTC reporting model.

The obligation to issue e-invoices is to be introduced in several stages, starting from May 2024, for invoices worth over NIS 25,000. It is planned that further implementation will be carried out according to the following preliminary schedule:

- **May 5, 2024:** invoices over NIS 25,000 (approx. EUR 6,200)
- **January 1, 2025:** invoices over NIS 20,000 (approx. EUR 4,900)
- **January 1, 2026:** invoices over NIS 10,000 (approx. EUR 2,450)
- **June 1, 2026:** invoices over NIS 5,000 (approx. EUR 1,250)

The first year of the mandate is planned to be a pilot year, allowing participants and authorities to develop the systems and address any potential issues arising from their use.

Every invoice in the scope of the mandate will have to be assigned an allocation number (האזרקה רפונט) prior to issuing it to a buyer. This will be possible either by uploading it to a public web portal or transferring it to the ITA via a dedicated API. Once it is validated by the authority, the numbered invoice will be returned to the issuer who will still be responsible for forwarding it to the buyer.



IRELAND

In late 2025, Ireland has officially announced plans to introduce a mandatory B2B e-invoicing and real-time digital reporting system.

The new mandate builds on the country's existing B2G foundation, where all public institutions are already required to receive and process e-invoices via the Peppol network with a potential preference for a 5-corner interoperability model. The required e-invoice format will be CEN-compliant, though the precise technical specifications have not yet been released. While supplier issuance in B2G remains voluntary for now, the new B2B plan signals a clear, mandatory direction for the entire economy.

The Irish government has outlined a three-phase rollout to ensure a gradual transition for businesses, starting with the largest entities.

- **November 2028:** Mandatory e-invoicing and real-time reporting will begin for large corporations engaging in domestic B2B transactions.
- **November 2029:** The obligation will extend to all VAT-registered businesses involved in cross-border EU B2B trade. This step is designed to prepare these businesses for the EU-wide ViDA system.
- **Aligned with ViDA:** Full implementation of the EU ViDA requirements for all cross-border EU B2B transactions will become mandatory by **July 2030**, transitioning all Irish businesses onto the unified system.

ITALY

B2G e-invoicing is mandatory in Italy for all central administrations under the European Directive 2014/55/EU. They have been introduced gradually since 2014 when the obligation to use electronic documents rested solely with ministries, tax offices, and national security agencies. A year later, in 2015, all public entities in the country were obliged to do so. Italy is also the first EU country to mandate national B2B and B2C e-invoicing. The obligation entered into force on January 1, 2019.

Since January 1, 2024, even micro-enterprises with annual revenues or fees up to EUR 25,000 have been required to issue and settle e-invoices.

Italy uses the clearance model system for e-invoices. In the CTC model, companies issue structured invoices in the Tax Authority's XML Schema format, called FatturaPA. In B2G transactions, companies are required to submit a qualified electronic signature. All electronic invoices in Italy must be sent to Sistema di Interscambio (SDI). SDI is a nationwide internet hub that provides a portal for sending and receiving e-invoices.

Since June 1, 2022, all cross-border invoices (export, import, intra-community, etc.) have to be sent to SDI on a transactional basis. Because all foreign transactions (including intra-community ones) are reported in SDI, report Esterometro is withdrawn. Invoices not submitted through the SDI system attract penalties of between 90% and 180% of the VAT due. Penalties for the non-declaration of invoices in the 'cross-border communication' will be EUR 2 per invoice up to a ceiling of EUR 400 per month.

The European Union Council has granted Italy an extension for its mandatory electronic invoicing system until December 31, 2027. This derogation remains in effect unless a new EU-wide electronic invoicing system is implemented under Article 113 of the Treaty on the Functioning of the European Union.

On June 4, 2025, the Council of Ministers approved a legislative decree that modifies tax compliance requirements. This decree includes a permanent ban on electronic invoicing through the SDI for healthcare services provided to individuals, in order to protect the confidentiality of healthcare data in B2C relations.



JAPAN

Electronic invoicing is not mandatory in Japan. However, since 2019, when Japan implemented a new consumption tax system that allows tax to be added to an invoice, it has been possible to better control tax in the country. This requires the sending and receiving parties to register with the Japan National Tax Authority (NTA).

This was the first step in reforms, which also included the implementation of the Qualified Invoice System (QIS), which came into force on October 1, 2023, and works similarly to the well-known VAT system in Europe. The Qualified Invoice System intends to organize the rules for issuing invoices and the information that must be included in them because there are currently no general requirements for Japanese businesses in that respect.

Businesses do not have to state the Japanese Consumption Tax (JCT) rate or amount on their tax invoices. JCT taxpayers are not obliged to use tax invoices to calculate the JCT input amount, because this amount is determined on the basis of the books and records of each business. Since October 1, 2023, under a new system, JCT taxpayers have generally

been able to recover the input JCT only if a qualified invoice is issued.

Qualified invoices may be issued only by certified invoice issuers. In order to obtain a certificate, entrepreneurs were required to submit their applications in their NTA by September 30, 2023.

On January 1, 2024, Japan introduced the obligation to store accounting records in electronic form.

The electronic exchange of documents in Japan is possible using the PEPPOL network. JP PINT is the standard specification for digital invoices in Japan. The PEPPOL authorities in Japan (EIPA) widely promote the electronic exchange of documents between contractors in order to reduce administrative burdens, costs, and the risk of errors. It should be emphasized that **e-invoicing is not mandatory in Japan**. However, bearing in mind the upcoming changes, e-invoicing may make it much easier to meet the requirements that taxpayers in Japan will have to face in the near future.





JORDAN

In Jordan, the process of implementing e-invoicing started in 2019, and its first stage was a pilot project. During this period, the Department of Income Tax and Sales (ISTD) introduced mandatory e-invoicing for B2B transactions. What's more, it also specified guidelines on the information that an e-invoice must contain (serial number of the invoice, full name, and address of the seller, tax identification number of the seller or national number, date of invoice, description of the goods or services, gross amount of the invoice, name of the buyer in the case of a sale deferred or installment).

In January 2023, the National E-Invoice System, JoFotara, was introduced, which supports the clearance model adopted in Jordan. In the pre-clearance model, taxpayers can approve invoices in JoFotara. Invoices delivered to the platform must be structured in UBL 2.1 format. In addition, JoFotara uses a QR string and an electronic signature that is assigned to invoices after approval. On May 2024, registration to the JoFotara system ended. The Ministry of Finance and Sales Tax Department announced that e-invoicing phase two took place on April 1, 2025.



LATVIA

Electronic invoicing is not yet mandatory in Latvia. However, public administration bodies involved in public procurement are required to have the capability to receive and process electronic invoices in compliance with Directive 2014/55/EU. Suppliers to these bodies are not obliged to issue electronic invoices. Such invoices can be delivered through various channels, including the e-address platform, email, or other methods such as EDI.

Latvia has launched a public consultation on a Draft Cabinet Regulation concerning the exchange and reporting of structured electronic invoices. The consultation is open **from June 9 to June 23, 2025**, and follows recent amendments to the country's Accounting Law.

The draft regulation recommended the following deadlines for the mandates:

- December 2025:
 - Publish guidelines for generating and issuing e-invoices
 - Consultations underway
- **January 1, 2026:** Mandatory e-invoicing and reporting for B2G, G2G, and G2B transactions
- **January 1, 2026:** Voluntary B2B e-invoice reporting for private businesses via integrated solutions
- **January 1, 2028:** Mandatory e-invoicing and reporting for B2B transactions.

LIECHTENSTEIN

Starting January 2025, **businesses in Liechtenstein are required to process all VAT transactions exclusively through the newly launched eVAT portal**. The transition was officially announced in October 2024, marking the end of paper submissions and previous digital methods for VAT-related processes. The eVAT portal is designed to handle VAT registration, deregistration, billing (including corrections), applications, and account management. The tax administration accepted paper VAT returns until December 30, 2024, but now all VAT-related submissions must be done through the portal.

Businesses need to complete three steps to access the new portal:

- Obtain eID.li for secure online identification.
- Activate eRepresentation, allowing companies to manage VAT and eDelivery authorizations.
- Register for the eVAT portal to submit all VAT transactions.



LITHUANIA

Electronic B2G invoicing is mandatory in Lithuania and has been implemented based on the centralized CTC model. On April 18, 2019, Lithuania launched the e-invoicing module, eSaskaita, for the new national e-invoice standard, which will enable contracting authorities and entities to receive and process electronic invoices compliant with EN (European Standard). This central platform supports transactions between suppliers and public institutions. Since this date, it has also been possible to use the PEPPOL network, and the connection to the government platform is via the PEPPOL-accredited service provider.

Initially, the Lithuanian government introduced the eSaskaita platform for public sector suppliers to submit invoices. This centralized platform allowed for both sending and receiving electronic invoices. In 2019, the platform became part of the Peppol network.

As of July 2024, the eSaskaita platform was replaced by the SABIS platform, which will now handle all invoices addressed to public entities and other contracting organizations.

To facilitate the transition, the government has set a two-month period for suppliers to migrate from eSaskaita to SABIS.

Since from July 2024, all invoices, including those based on verbal agreements exceeding EUR 1,000.00 (excluding VAT), must be submitted through SABIS.

On August 30, 2024, the eSaskaita platform was shut down, with SABIS becoming fully operational on September 1, 2024.

Since January 1, 2025, all invoices based on verbal contracts, regardless of amount, must be submitted via SABIS.

Invoices can be submitted through the following channels:

- SABIS Portal
- Direct API Integration
- Peppol

The required invoice formats and technical standards are:

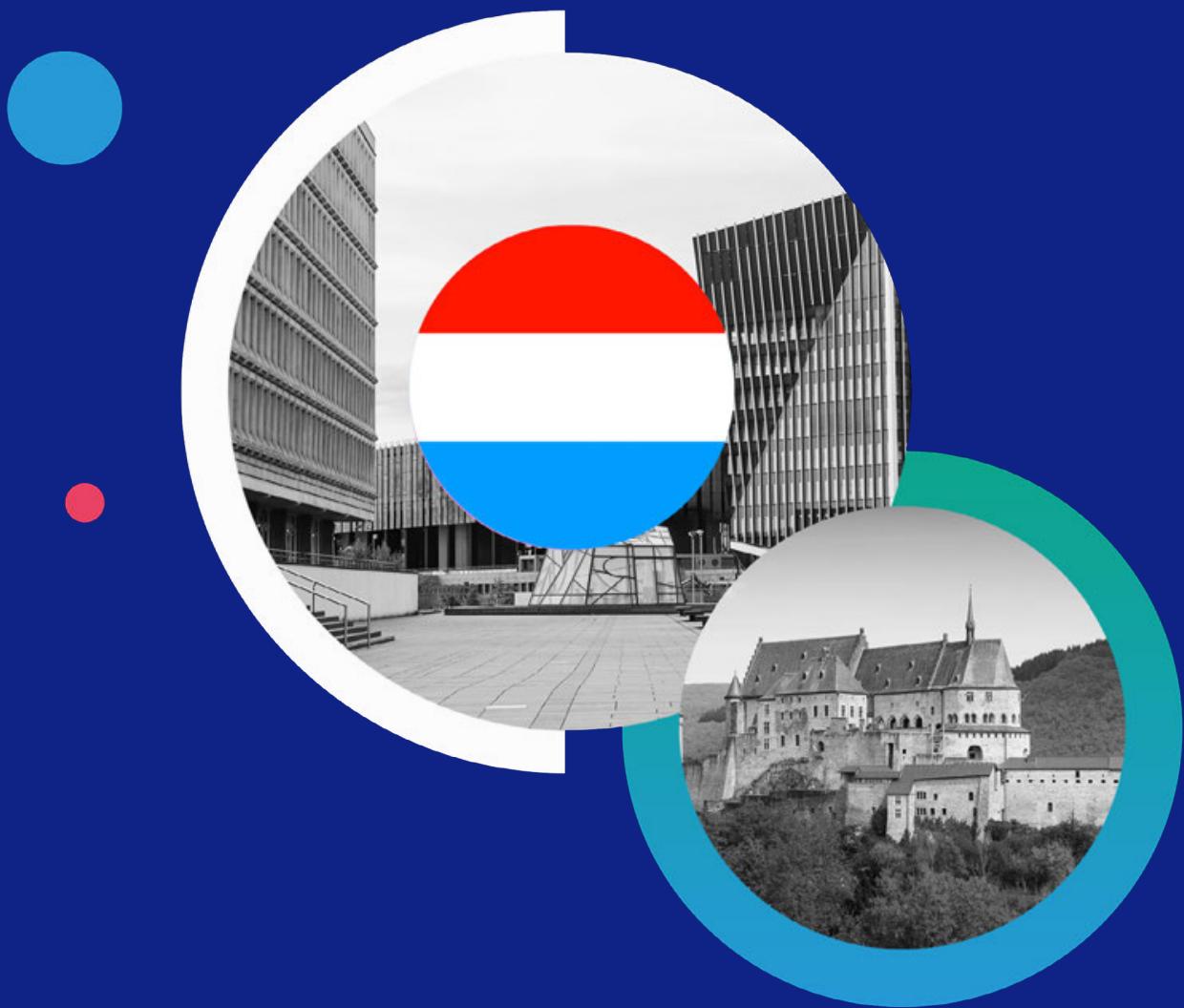
- Peppol BIS Billing 3.0 (Invoice and Credit Note)
- Peppol BIS Billing CII Invoice



LUXEMBOURG

In Luxembourg, as in the rest of the Benelux countries, **B2G e-invoicing is mandatory**. It was implemented on the basis of the law of December 13, 2021. This regulates the obligations of large Luxembourg companies to issue e-invoices to public authorities, which have been in force since May 18, 2022. Since that day, the obligation has covered medium-sized taxpayers. This was extended to small and new businesses on March 18, 2023.

The exchange of electronic invoices is based on the PEPPOL network, using PEPPOL access points. Once a company is connected to an Access Point, it is connected to all the PEPPOL participants in the network and can exchange not only invoices with Luxembourgian public authorities, but also other document types with any private company which is also connected to the network through their Access Point.



MALAYSIA



In Malaysia, e-invoicing is mandatory. However, since 2015, this option has been available, but written consent or authorization is required to receive electronic invoices. The implementation of e-invoicing is facilitated by the use of the TIN (Tax Identification Number), which was introduced in Malaysia in 2022.

In March 2023, Malaysia decided to implement mandatory e-invoicing. The Malaysian Revenue Agency (IRB) has unveiled a plan to gradually implement e-invoicing, starting with the launch of a pilot project for selected companies in 2024.

The mandatory exchange of electronic invoices will cover B2G and B2B, both domestic and cross-border. If e-invoices are not required by end consumers (B2C), it will be possible to issue a regular receipt or invoice. However, they will be required to periodically issue a consolidated e-invoice containing aggregated data from regular receipts or invoices issued to end consumers for the purpose of reporting these transactions. Detailed requirements in this regard have not yet been published.

- August 1, 2024: e-invoicing regime introduction for taxpayers with turnover >MYR 100 million (approx. EUR 20.5 million)
- January 1, 2025: e-invoicing regime introduction for taxpayers with turnover >MYR 25 million (approx. EUR 5.125 million)
- July 1, 2025: e-invoicing regime introduction for taxpayers above MYR 5 million (approx. EUR 1 million) with a 6-month soft launch

- January 1, 2026: e-invoicing regime introduction for taxpayers with annual turnover between MYR 1 million (approx. EUR 200,000) and MYR 5 million (approx. EUR 1 million) with a 6-months' soft launch
- July 1, 2026: e-invoicing regime introduction for taxpayers with annual turnover between MYR 500,000* (approx. EUR 100,000) and MYR 1 million (approx. EUR 200,000).

***For the time being, businesses earning below MYR 500,000 (approx. EUR 100,000) in annual turnover are exempt from the MyInvois mandate.**

The model planned by the Malaysian government is based on CTC connected to the PEPPOL network. Issuers of invoices will be required to deliver them to government entities before sending them to recipients for verification and approval. Each invoice at this stage will be provided with a certificate with its serial number, which will be proof for both the issuer and the recipient that it has been issued correctly. An additional invoice verification method will require a QR code.

On June 3, 2025, Peppol published the updated PINT BIS Malaysia Billing Process 1.2.0 and PINT BIS Malaysia Self Billing Process 1.2.0, further refining Malaysia's compliance with the Peppol Business Interoperability Specifications (BIS) and the Inland Revenue Board of Malaysia requirements.

MEXICO

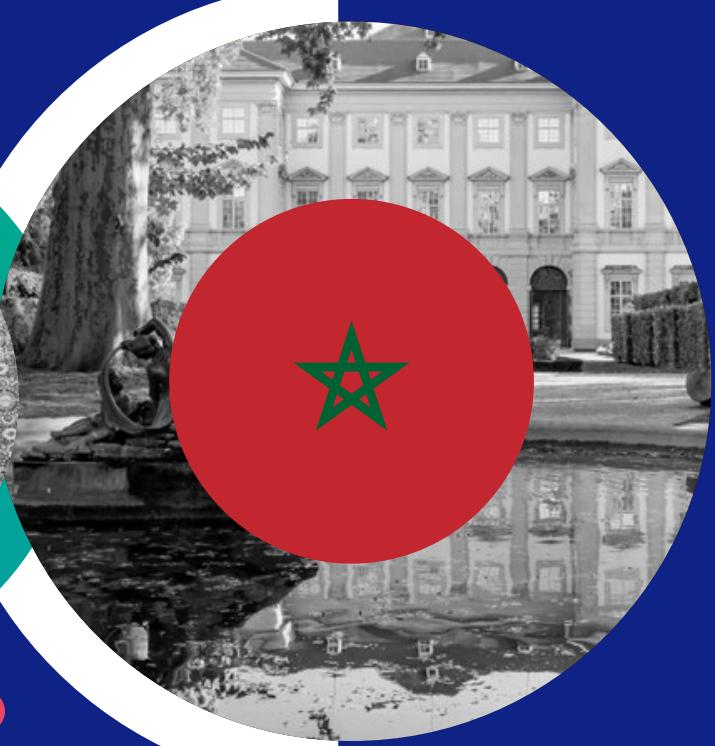
In Mexico, e-invoicing has been mandatory for large taxpayers since 2011, and for all companies since 2014. To be able to use electronic document exchange, taxpayers must be registered with the SAT and must obtain a unique electronic signature key (FIEL) and a digital seal called Certificado de Sello Digital (CSD).

Comprobante Fiscal Digital por Internet (CFDI) electronic invoices are based on an XML file and a readable PDF version. The process overseen by the Mexican Tax Administration Service SAT (Servicio de Administración Tributaria) is

based on the clearance model. The use of version 4.0 of CFDI e-invoices became mandatory in April 2023. It is also required that electronic invoices be processed by certified private operators (Proveedor Autorizado de Certificación (PAC)), and must include a digital signature. Each invoice must be signed with the supplier's CSD and then sent to the Provincial Administrative Court. The PAC is obliged to verify the XML format and signature, assign the folio (UUID), and sign it with the key provided to the tax authority. PAC performs these processes, known as Timbrado, and returns the result to the supplier (or service provider).



MOROCCO



Morocco is advancing its digital transformation with plans to introduce mandatory e-invoicing in 2026. The General Directorate of Taxes is spearheading the initiative, and xHub, a Moroccan software firm, has been selected as the technological partner.

The system will be built on a microservices architecture to ensure scalability and adaptability. It will also support widely

used electronic invoice formats, such as UBL and CII, to align with international standards.

A key part of the reform is the promotion of electronic signatures to enhance security.



NEW ZEALAND

There is no requirement for B2B or B2G e-invoicing in New Zealand. However, although transactions do not have to be documented with e-invoices, since March 31, 2022, central public entities have been obliged to be able to receive e-invoices if their supplier decides to use them.

In New Zealand, the electronic invoice exchange model is based on the PEPPOL network. After issuing the invoice, it is forwarded to the selected Access Point (AP). The PEPPOL BIS 3.0 format is accepted as the common e-invoicing standard.

The New Zealand government has introduced updated Procurement Rules to promote faster payment processing for small businesses and accelerate the adoption of e-invoicing among government agencies and enterprises from January 1, 2026.

Under the new rules, government agencies must meet the following obligations:

- **E-Invoicing Sending Capabilities:** Agencies issuing over 2,000 domestic trade invoices annually must implement systems to send e-invoices.
- **E-Invoicing Receiving Capabilities:** Agencies receiving more than 2,000 domestic trade invoices per year are required to adopt e-invoice receiving capabilities.
- **Payment Deadlines:**
 - Ensure that 95% of e-invoices for domestic trade are paid within 5 business days and report payment data to the Ministry of Business, Innovation & Employment, which also serves as New Zealand's Peppol Authority.
 - Pay all other invoices within 10 business days, a requirement effective from January 1, 2025.

NETHERLANDS



The Netherlands is among the e-invoicing pioneers in Europe. According to official information, 40% of invoices were already being exchanged electronically in 2011.

In the Netherlands, B2G e-invoicing became partially mandatory in 2017. The obligation to receive and process e-invoices applies only to local government units and other contracting authorities, while the receipt and processing of e-invoices is mandatory for the central government.

Since January 1, 2019, local authorities have also had to be able to receive and process electronic invoices. The e-invoicing principles have been developed and implemented in the Netherlands as a sub-standard of the European standard, meaning that these guidelines are based on European standards but adapted to Dutch law. Therefore, this Dutch substandard is called NLCIUS (the European standard is CIUS). NLCIUS e-invoices are supported by the Standardization Platform (STPE).

E-invoices can be sent to the public sector using the PEPPOL model. For central government bodies, there is a platform called DIGIPOORT for receipt of e-invoices, which is also connected to the PEPPOL network. This solution is used more often by suppliers with a large number of invoices. For smaller vendors, a web portal named Logius has been prepared to enter

and send invoices manually. The Dutch Ministry of Finance has released a letter outlining its strategic roadmap for implementing electronic invoicing and digital reporting obligations in alignment with the European Commission's VAT in the Digital Age proposal. The government has expressed its intention to finalize legislation and complete the necessary parliamentary procedures by 2028, **two years ahead of the proposed EU-wide start date of July 1, 2030.**

The implementation strategy is structured into four distinct phases: policy research, legislative process, technical design, and operational rollout.

The initial research phase will address several key issues, including:

- The introduction of a mandatory e-invoicing regime for domestic B2B transactions;
- The adoption of compulsory digital reporting for those same transactions;
- The identification of the most appropriate technical infrastructure to support e-invoicing and real-time data reporting to the Dutch Tax Administration.



NIGERIA

Nigeria has enacted legislation to implement a comprehensive electronic invoicing system. The framework is designed as a **hybrid model**, combining a Peppol-like Access Point infrastructure with a strict centralized clearance requirement for B2B transactions and data reporting for B2C.

The system is managed by the Federal Inland Revenue Service (FIRS) **and operates on a pre-validation (clearance) model**. This aligns with global CTC standards, requiring invoices to be approved by the tax authority before they are valid for distribution.

Implementation Timeline:

- **November 1, 2025:** Start of the pilot phase for mandatory e-invoicing for large taxpayers (companies with an annual turnover exceeding 5 billion NGN).
- **January 2026:** Full mandatory implementation of e-invoicing for all other taxpayers.

The system utilizes the MBS platform, which generates standardized electronic tax documents using the UBL format. To ensure swift verification, a QR code must be included on all invoices, whether they are in print or PDF format.

B2B Process:

- Submission: The supplier submits the invoice data via an Authorized Access Point (APP).

- Clearance: The document must obtain clearance and a digital stamp from FIRS to become a legally recognized invoice.
- Delivery: Once cleared, the invoice is routed to the buyer's Access Point for final delivery.
- Security: The process relies on digital signatures and OAuth 2.0 authentication.

B2C Process:

1. Issuance: The supplier issues the invoice and hands/sends it to the buyer.
2. Verification: The document must feature a QR code allowing the customer and authorities to verify its authenticity and reporting status.
3. Reporting: The invoice data must be reported by the supplier to FIRS through an Access Point Provider (effectively a post-audit data reporting model).

To ensure standardization and security, the system mandates the use of the Peppol Billing BIS 3.0 format for all transactions, supported by digital signatures and OAuth 2.0 authentication. Once validated and assigned a unique ID, these documents are centralized on the FIRS MBS platform. Businesses are required to securely store these e-invoices for a minimum of 24 months, ensuring they remain accessible for regulatory verification.

NORWAY

In Norway, business-to-government e-invoicing has been mandatory since 2011. This obligation was extended to all suppliers. Despite the lack of such an obligation for B2B transactions, e-invoicing in the private sector is widely used by companies.

To comply with national regulations in Norway, economic operators and contracting authorities rely on PEPPOL Access Point service providers. The PEPPOL standard has been adopted for the public sector and B2B transactions, but B2B e-invoicing, although possible since 2017, is not mandatory.

In order to be able to send and receive through the PEPPOL, public administrations and their suppliers must be registered with ELMA (Elektronisk mottakaradresseregister).

For B2B transactions, the post-audit model is used. Mandatory reporting is usually applied immediately before a tax audit, only at the request of the tax authorities. EHF 3.0 formats for internal transactions and PEPPOL BIS are accepted in Norway. Mandatory reporting is usually applied immediately before a tax audit, only at the request of the tax authorities.





In general, invoices must be stored for **5 years** from the end of the tax year in which they were received. Storage can be electronic or paper, provided that integrity, authenticity, and readability are guaranteed. Notably, keeping electronic accounting records **outside of Norway** (e.g., in a cloud server abroad) typically requires **individual consent** from the Ministry of Finance.

The Norwegian Ministry of Finance has released a consultation note proposing a phased introduction of mandatory electronic invoicing and digital bookkeeping for businesses with accounting obligations in Norway. **The proposed reform is scheduled to begin in 2028 and aims to modernize financial processes, enhance tax compliance, and ensure consistency with EU digital standards.**

In a consultation note published on July 1, 2025, the Ministry outlined plans to implement two primary requirements:

- Mandatory digital bookkeeping
- Mandatory B2B electronic invoicing

These obligations would apply to all entities subject to Norwegian accounting rules, including both Norwegian and foreign businesses operating under such requirements.

Foreign companies not required to maintain Norwegian accounts may opt to issue e-invoices voluntarily. The obligation will not apply to export transactions where Norwegian

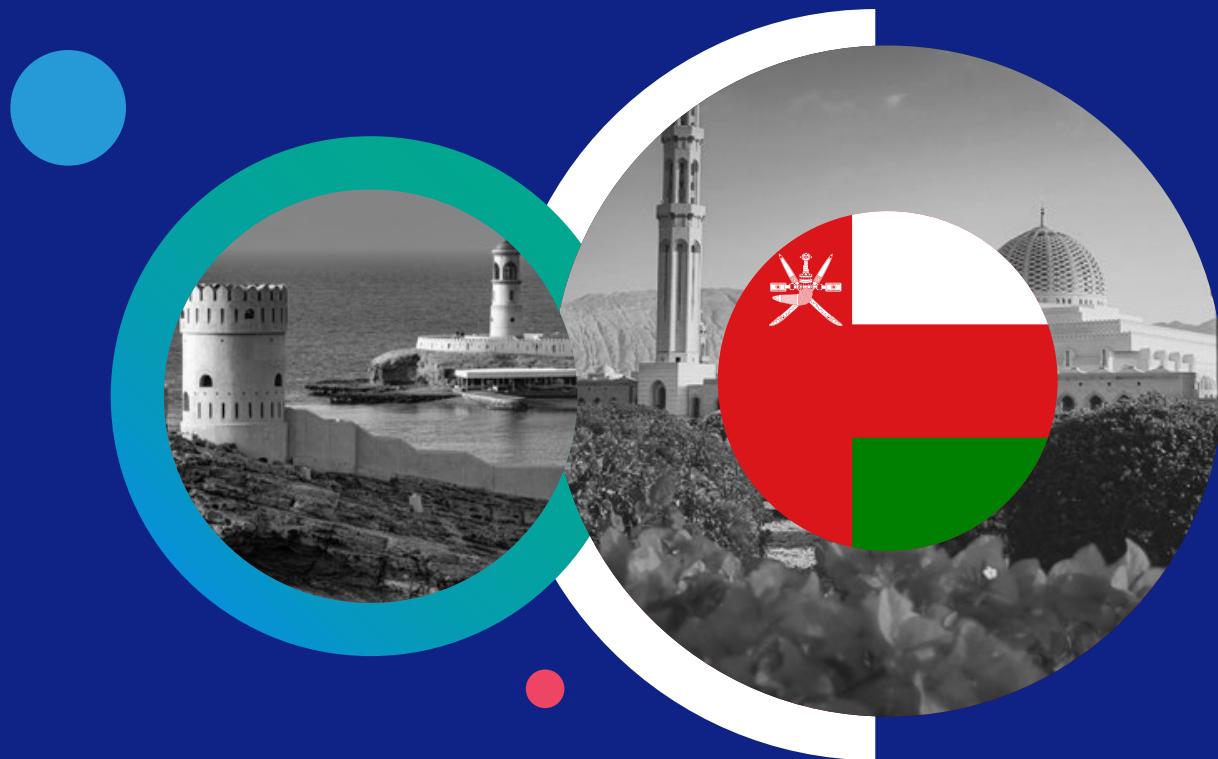
companies invoice foreign customers.

The Ministry proposes EHF version 3.0 as the required e-invoicing standard. **It is based on Peppol BIS and complies with the European Norm EN 16931.** Businesses falling under the mandate would need to register with ELMA, Norway's national e-invoicing directory, to ensure proper invoice exchange.

The Norwegian Ministry of Finance released a consultation note on July 1, 2025, with the public consultation period ending in November 2025. The proposed timeline is:

- **January 1, 2028:** Obligation for resident taxpayers (subject to the Bookkeeping Act) to be able to issue structured electronic invoices.
- **January 1, 2030:** The obligation expands, requiring these businesses to:
 - Maintain digital books (i.e., use an electronic accounting system).
 - Be able to receive structured electronic invoices.

OMAN



Following the introduction of its VAT system in 2021, the Sultanate of Oman is now actively moving to implement a mandatory e-invoicing system. After initial delays, the Oman Tax Authority (OTA) confirmed in September 2025 that the initiative is restarting with a clear, phased roadmap for adoption.

Oman is planning to adopt a **Peppol-based 5-corner model**. While the model has been confirmed, the final technical specifications and required e-invoice format are expected to be announced by the OTA following industry consultations.

The system will be introduced gradually, beginning with the country's largest businesses and expanding over the next two years.

- **Wave 1 (August 2026):** Mandatory B2B e-invoicing begins for the 100 largest taxpayers. Voluntary registration also opens for other businesses.
- **Wave 2 (January 2027):** The mandate extends to the next wave of large B2B taxpayers.

- **Wave 3 (September 2027):** Implementation continues for other specified taxpayers.
- **Wave 4 (August 2028):** The scope expands to include B2G transactions.

To support this timeline, the OTA has announced a detailed preparation phase beginning in late 2025:

- **October 2025:** Consultations and initial model design.
- **November 2025:** Issuance of technical specifications.
- **December 2025:** Service provider standards released and workshops commence.
- **February 2026:** A developer test portal is scheduled to be available.
- **May 2026:** Service provider registration and accreditation begins.



PAKISTAN

On January 29, 2025, Pakistan's Federal Board of Revenue (FBR) introduced significant changes to the country's sales tax invoicing system with the issuance of Notification S.R.O. 69 (I) 2025. The amendments to the Sales Tax Rules, 2006, mandated that all registered businesses integrate their invoicing systems with the FBR's computerized system by February 3, 2025.

Under the new rules, businesses must use approved hardware and software to generate electronic invoices, including QR codes, and transmit transaction data in real-time to the FBR. Registered persons must also store transaction data securely and maintain logs for auditing purposes.

- **Integration with FBR System:** All registered persons must link their invoicing systems to FBR's platform.
- **Digital Invoices:** Invoices must include unique numbers and digital signatures, with QR codes for verification.
- **Data Storage:** Systems must store transaction data securely for at least six years for auditing.

PANAMA

In Panama, e-invoicing has been possible since 2016, when the SFEP electronic invoicing system was launched. After a period in which only selected companies were authorized to invoice electronically, any entrepreneur who wanted to start issuing invoices electronically could do so.

In 2022, the staged transition to mandatory e-invoicing began. From the middle of the year, all public entities were obliged to receive invoices only in electronic form. Since January 1, 2023, all new RUCs (Taxpayer Identification Numbers – TINs) have been obliged to use the PAC invoicing method. In both cases, invoicing is done with the Qualified Authorized Supplier, PAC.

The full implementation and adoption of the Panama Electronic Invoicing System have been planned in stages, beginning in January 2023. It covers, among other things, oil products, cargo transport services, some hotels and inns, and others. Since March 1, 2023, mandatory e-invoicing has been applied to all international public passenger transport services and domestic public air and passenger transport services.

The implementation of mandatory electronic invoicing in banks and other financial institutions is carried out in stages appropriate for different product groups of these institutions from April 30 to August 31.

Since August 31, 2023, mandatory e-invoicing has also applied to taxpayers listed on the Panama Stock Exchange and in the insurance sector.

As in Mexico and Peru, businesses in Panama also need to appoint an e-invoicing agent with an Authorized Qualified Supplier, or the taxpayer can use DGI's free online invoicing portal, Facturador Gratuito. Moreover, suppliers in Panama must obtain approval from DGI to issue e-invoices instead of using fiscal devices and obtain an electronic certificate issued by the National Directorate of Electronic Signature.

Invoices should be converted to XML for live transmission. Each invoice is assigned a Unique Electronic Invoice Code.



PERU

The electronic billing system in Peru has been in force since 2010 and was introduced gradually. The last phase of the implementation of e-invoices in Peru was completed on June 1, 2022. As of 2023, all companies must use the e-invoicing system. Each issued invoice must be sent to the SUNAT system for validation. The certified Electronic SO prevalidates invoices prior to uploading to SUNAT. Mandatory e-invoicing concerns large and medium B2B, including B2C transactions. Since January 1, 2025, it has been mandatory for all taxpayers.

The taxpayers are obliged to appoint an e-invoicing agent, OSE (Electronic Services Operator), who is responsible for verifying the invoice, sending it to the tax authority, and gaining confirmation of a receipt (CDR).

Electronic payment receipt in Peru (CPE) is in XML_DTE format. Invoices, debit and credit notes, sale notes, dispatch notes (waybills), withholding, and collection vouchers are termed CPE in Peru.

To issue CPEs (electronic invoices), taxpayers must use an electronic service provider (PSE) that oversees the construction and signature of the documents. Issued CPEs must be pre-validated by an OSE-SEE (Electronic Service Operator). The OSE-SEE verifies the validity of the CDR by issuing a reception acknowledgment. The OSE-SEE sends the CDR to the invoice issuer and the SUNAT, which attaches the CPE's XML.





PHILIPPINES

In 2018, the Philippines launched the Tax Reform for Acceleration and Social Inclusion (TRAIN) Act. According to this, large taxpayers and exporters are required to issue e-invoices and receipts and report sales data to the Tax Office (BIR) at the point of sale.

After launching a pilot program with the 100 largest taxpayers in July 2022, the BIR has clarified the timeline for the mandatory rollout. Taxpayers in scope were initially required to comply with the obligation by March 2026. However, this deadline has been extended.

The new deadline for these taxpayers to comply with the structured e-invoicing requirements is now **December 31, 2026**.

BIR is considering implementing a real-time transmission model. The solution realized in South Korea is used as a model.

The new system, called EIS (Electronic Invoicing System), supports the transmission of official receipts, sales invoices, credit and debit notes, as well as further similar accounting documents. It is a web-based system that can be accessed

through its URL. Taxpayers can use it to issue electronic invoices and receipts for their customers.

The system consists of three portals:

- EIS Taxpayer Portal
- EIS Certification Portal
- EIS Portal for Revenue Officers

The Philippines requires the issuance of an electronic invoice to the recipient and the reporting of this invoice data to the tax authority (JSON format) through EIS (Electronic Invoicing System).

Documents must be sent to the BIR via API in real or near real-time, but never later than three days after the transaction is done. The documents exchanged with the BIR must be in JSON format, and a JSON Web Signature must be applied once the documents are validated by the BIR. The BIR is in charge of validating the documents and sending the corresponding acceptance or rejection responses.



POLAND

From January 1, 2022, the National e-Invoice System was introduced as a voluntary solution in Poland, making it possible to exchange structured invoices. During a press briefing on January 19, 2024, Poland's Minister of Finance announced a postponement of the mandatory implementation of the National e-Invoice System (Krajowy System e-Faktur, KSeF).

According to the Minister's statement, the obligation will come into force in **February 2026 for large taxpayers** (with sales value exceeding PLN 200 million in the previous tax year) and in **April 2026 for the remaining taxpayers**. It is also likely that taxpayers exempt from VAT will be affected by that obligation from 2026. B2C transactions are out of the scope of the mandate.

The Ministry of Finance presented new objectives regarding KSeF in the draft legislation with the following main points:

- **June 2025:** Publication of the FA(3) logical structure on ePUAP and release of the KSeF 2.0 API documentation.
- **July 2025:** Completion of the relevant legislation.
- **September 1, 2025:** Deactivation of some elements (in preparation for the new system).
- **September 30, 2025:** Launch of open tests for the KSeF 2.0 API.



- **Mid-October 2025:** The pre-production (demo) environment is opened for testing.
- **November 2025:** Issuance of invoice issuer certificates to entrepreneurs and provision of a test version of the KSeF 2.0 Taxpayer Application.
- **February 2026:** Implementation of Mandatory KSeF 2.0
 - **Stage I**
- **April 2026:** Implementation of Mandatory KSeF 2.0
 - **Stage II**
- **January 2027:** Obligation for "digitally excluded" taxpayers whose transactions involve small amounts (up to PLN 450 for a single invoice and a total sales value of up to PLN 10,000 per month) - Stage III

The Polish Ministry of Finance has released final versions of key technical components of the system. These include the target logical structure of the FA(3) e-invoice, the complete KSeF 2.0 API documentation, and extended support materials for system integrators and users.

The National e-Invoices System addresses all enterprises established and operating in Poland, including foreign entities conducting business there. Using KSeF will bring several benefits to taxpayers. It will facilitate the settlement of structured correcting invoices, eliminate the obligation to deliver invoices in the JPK (Jednolity Plik Kontrolny—Uniform Audit File) format, enable a faster refund of turnover tax, and ensure that invoices are archived in KSeF for ten years.

Effective **January 1, 2026**, Poland will raise its annual VAT registration threshold **from PLN 200,000 to PLN 240,000** (approx. EUR 56,000). This adjustment, introduced as part of

E-invoicing for B2G has been in place in Poland since 2019. For the issuance of invoices to public authorities, a special e-invoicing platform was provided: the PEF portal (Platforma Elektronicznego Fakturowania). This portal was developed within the scope of implementing EU Directive 2014/55/EU. It enables suppliers to the public sector to submit their invoices electronically and obliges public entities to receive e-invoices via this platform if suppliers choose to do so. For this, PEPPOL BIS Billing 3.0, as well as UBL 2.1 and UN/CEFACT CII are to be used.

PORTUGAL



Electronic invoicing in Portugal is currently mandatory for B2G transactions but remains optional for B2B transactions.

In B2G, e-invoicing became mandatory for large enterprises in 2022. As of January 2023, this obligation has also applied to medium-sized, small, and micro-companies.

- **Large enterprises:** More than 250 employees, annual sales over EUR 50 million, balance sheet total of EUR 43 million.
- **Medium-sized companies:** Fewer than 250 employees, annual sales no more than EUR 50 million, balance sheet total no more than EUR 43 million.
- **Micro-companies:** Fewer than 10 employees, annual sales or balance sheet total no more than EUR 2 million.

For receiving electronic invoices in B2G, the eSPap platform (Entidade de Serviços Partilhados da Administração Pública) was developed by the relevant public authority. Compliance with the UBL 2.1 CIUS-PT or CEFACCIUS-PT standards is required.

Electronic invoicing in the B2B sector is still optional in Portugal. While the Portuguese government has indicated plans to introduce an e-invoicing obligation, no official statement has been released.

Despite several postponements, invoices in PDF format are still accepted as electronic invoices for all tax purposes in Portugal. However, since January 1, 2023, every PDF invoice must include a digital signature to be considered valid. For instance, all invoices have to contain a QR code and a unique ID, the ATCUD, which is additionally required for all invoices and tax documents. A component of this ID is a validation code that needs to be obtained from the tax authority and is valid for at least a fiscal year. From January 1, 2026, PDF invoices must also include a Qualified Electronic Signature or a Qualified Electronic Seal, issued to taxpayers by certified third-party providers.

ROMANIA

Romania introduced mandatory e-invoicing under the clearance model in 2024.

On September 19, 2023, the Romanian Ministry of Finance published a long-awaited draft law proposing mandatory e-invoicing starting January 1, 2024. The legislation outlined a phased plan for implementation:

- **January 1, 2024:** Entities based in Romania required to continue reporting all B2B invoices via the RO-eFactura system.
- **July 1, 2024:** The obligation to issue invoices through RO-eFactura took effect, extending to non-resident Romanian businesses registered as VAT payers.
- **July 1, 2024:** Reporting obligations transitioned into a mandatory requirement to issue e-invoices via RO e-Factura.

The project also introduces additional sanctions against prospective e-invoice recipients with a distinction between B2B

and B2G relations.

While Romania works toward national-scale e-invoicing, it has already implemented measures targeting high-risk industries to address its significant VAT gap exceeding 30%.

Since July 1, 2022, companies involved in high-tax-risk products have been required to issue electronic invoices. These high-risk categories include:

- Fruits and vegetables
- Alcoholic beverages
- Construction work
- Mineral products
- Clothing and footwear

Additionally, since that date, B2G suppliers have been required to submit their invoices to public authorities in electronic form.

For e-invoicing purposes, the Romanian government has introduced the RO e-Factura platform. Since November 1, 2021,





the platform has been available for voluntary B2G and B2B use. It enables businesses to submit and download invoices in an XML format defined by the national standard, RO_CIUS (UBL 2.1). Upon submission, each invoice is assigned an ID and can be downloaded by its recipient within a 60-day period. The platform performs syntactic and semantic validation of documents but does not verify the business content, which remains the responsibility of the submitting company or its service provider.

Both invoicing parties generally have to be registered in the platform. However, when high-risk businesses are involved, invoice recipients are not required to register. In these cases, the main point is to notify authorities of the transaction rather than to facilitate invoice delivery via the platform.

In addition to RO e-Factura, Romania introduced RO e-Transport, a national system for monitoring the transportation of goods with a high tax risk. Available for optional use since April 1, 2022, its use became mandatory alongside e-Factura on July 1, 2024.

Under this system, suppliers must register the transport of goods at least three days before their shipment, providing:

- Sender and recipient details
- Quantity and value of goods

- Loading and unloading locations
- Transport and carrier details
- Shipment start date

Once processed, a unique UIT code is generated, which must be physically attached to the goods before shipping.

On January 1, 2025, the use of B2C RO-eFactura became mandatory for B2C transactions, marking the end of the grace period for RO e-Transport.

Romania has rolled out new updates to the e-Factura system. To support businesses and maintain response times for B2B and B2G invoices, new services for B2C reporting have been added to both the test and production environments. Additionally, the new B2C invoice upload URL became mandatory on March 31, 2025.

Details can be found in the updated web service documentation provided by the tax authorities.



SAUDI ARABIA

On June 24, 2022, the Saudi Arabian tax authority, ZATCA, published an e-invoicing regulation describing the relevant requirements, technical specifications, and procedures. It defines, amongst others, XML implementation standards, measures to be realized for the protection of electronic invoices, as well as the individual invoice elements.

At this time, the first phase of e-invoicing implementation was already underway in Saudi Arabia. For the purpose of preparation, companies subject to VAT were obliged, as of December 4, 2021, to use IT systems to create and store VAT invoices.

In the second phase, which started on January 1, 2023, the IT systems used to issue invoices have to be integrated with the e-invoicing platform of the Saudi Arabian tax authority. This integration phase is carried out in steps, so different groups of taxpayers will be obliged, one after the other, to comply with this requirement.

The first group consisted of companies whose annual sales exceeded SAR 3 billion in 2021. From July 1, 2023, entrepreneurs whose income is subject to VAT exceeds SAR 0.5 billion were obliged to join the ZATCA, from October 1, 2023 - those whose income exceeds SAR 250 million, and from November 1, 2023, taxpayers whose

income exceeds SAR 150 million. The phase, which was implemented on December 1, 2023, was attended by companies that have achieved at least SAR 100 million (approx. USD 25 million) in revenue subject to VAT for 2021 or 2022.

- **January 1, 2024:** Taxpayers with VATable income exceeding SAR 70 million are required to integrate their e-invoicing systems with the FATOORA platform.
- **February 1, 2024:** The integration requirement extends to taxpayers with VATable income exceeding SAR 50 million.
- **March 1, 2024:** The threshold lowers further, obligating those with VATable income over SAR 40 million to integrate.
- **June 1, 2024:** Taxpayers with VATable income exceeding SAR 30 million must integrate their e-invoicing systems with the FATOORA platform.
- **November 1, 2024:** Taxpayers obliged to integrate their e-invoicing systems with the FATOORA platform are those with VATable income exceeding SAR 15 million in 2022 or 2023.



- **December 1, 2024:** Taxpayers obliged to integrate their e-invoicing systems with the FATOORA platform are those with VATable income exceeding SAR 10 million in 2022 or 2023.
- **January 1, 2025:** Taxpayers obliged to integrate their e-invoicing systems with the FATOORA platform are those with VATable income exceeding SAR 7 million in 2022 or 2023.
- **February 1, 2025:** Taxpayers obliged to integrate their e-invoicing systems with the FATOORA platform are those with VATable income exceeding SAR 5 million in 2022 or 2023.
- **May 31, 2025:** Taxpayers obliged to integrate their e-invoicing systems with the FATOORA platform are those with VATable income exceeding SAR 4 million in 2022 or 2023.
- **June 30, 2025:** Taxpayers obliged to integrate their e-invoicing systems with the FATOORA platform are those with VATable income exceeding SAR 3 million in 2022 or 2023.
- **July 31, 2025:** Taxpayers obliged to integrate their e-invoicing systems with the FATOORA platform are those with VATable income exceeding SAR 2.5 million in 2022 or 2023.
- **August 31, 2025:** Taxpayers obliged to integrate their e-invoicing systems with the FATOORA platform are those with VATable income exceeding SAR 2 million in 2022 or 2023.
- **September 30, 2025:** Taxpayers obliged to integrate their e-invoicing systems with the FATOORA platform are those with VATable income exceeding SAR 1.75 million in 2022 or 2023.
- **October 31, 2025:** Taxpayers obliged to integrate their e-invoicing systems with the FATOORA platform are those with VATable income exceeding SAR 1.5 million in 2022 or 2023.
- **November 30, 2025:** Taxpayers obliged to integrate their e-invoicing systems with the FATOORA platform are those with VATable income exceeding SAR 1.25 million in 2022, 2023, or 2024.
- **December 31, 2025:** Taxpayers obliged to integrate their e-invoicing systems with the FATOORA platform are those with VATable income exceeding SAR 1 million in 2022, 2023, or 2024.
- **March 31, 2026:** Taxpayers with VATable income over SAR 750,000 in 2022, 2023, or 2024.

Along with the introduction of e-invoicing, the requirement to have VAT invoices (including debit and credit notes) approved by the tax authority and to report relevant transactions has also been introduced.

On June 27, 2025, ZATCA confirmed that its **penalty cancellation initiative will continue from July 1 to December 31, 2025**. To benefit, taxpayers must:

- Be registered under applicable tax laws
- Submit any outstanding VAT returns
- Pay all principal tax dues

Installment payment plans are also available upon request. However, **the exemption does not apply to:**

- Tax evasion violations
- Penalties paid before July 1, 2025
- Penalties on VAT returns filed after June 30, 2025.

SENEGAL

Since 2008, Senegal's General **Tax Code** has permitted the use of e-invoicing. However, adoption has been optional, and no centralized system has been established, resulting in limited use among businesses. In recent years, Senegal has looked to Benin's e-invoicing system, which requires taxpayers to submit structured JSON files to a centralized platform (e-MECeF), as a potential model.

With the introduction of the **2025 Finance Bill**, the voluntary approach will end. The new legislation mandates the use of electronic invoices, pushing for widespread adoption across various industries in Senegal.

The bill proposes that invoices must be submitted in a structured electronic format, although it does not specify the exact

format to be used. Businesses will need to transmit their e-invoices through either a public invoicing portal or another digital platform designated by the authorities.

The mandatory e-invoicing requirements will apply to all taxable entities in Senegal. Businesses failing to issue, transmit, or receive electronic invoices may face fines of 25% of the VAT that should have been invoiced electronically, up to a **maximum of XOF 5 million (approximately EUR 7,700) per invoice**.

An official timeline for enforcing the mandate has not yet been released. However, the announcement signals a significant step forward in Senegal's efforts to digitize invoicing and tax processes.





SERBIA

Mandatory e-invoicing for B2B was introduced in Serbia on January 1, 2023. Since then, taxpayers have been obliged to report VAT to the Serbian tax authorities via the national e-invoicing system (SEF). The new obligation applies only to taxpayers who are required to calculate VAT on the supply of goods or services and pay it to the tax authority but are not required to document these transactions with an e-invoice (e.g., deliveries to individuals) or when such an invoice will not be issued in SEF (e.g., services taxed in Serbia and performed for foreign entities) due to the lack of access to the system.

The process of introducing mandatory e-invoicing began on May 1, 2022, when all B2G suppliers became obliged to send their invoices electronically. Since July 1, 2022, they have also had to be able to receive and process electronic invoices. The additional VAT reporting obligation imposed on taxpayers is based on Art. 4 of the RS e-Invoicing Act (Special Obligation to Record Value Added Tax Calculation Electronically), under which all transactions that result in VAT but are not covered by the e-invoicing system must be additionally reported. Generally, registration of VAT in the SEF system is done by the 15th of the month for the previous month or quarter, depending on which period the taxpayer submits tax returns. The applicable standard for e-invoices is UBL 2.1. In addition to invoices, Serbia also requires credit notes to be transmitted electronically.

The SEF platform is an IT solution provided by the Serbian Ministry of Finance for the sending, receipt, registration, processing, and storage of electronic invoices. It is also to be used by tax representatives of foreign companies to record their B2B and B2G transactions. Companies exempt from VAT are not legally obliged to use the SEF platform but may do so voluntarily. If they decide to use SEF, they are obliged to issue, receive, and store invoices in the same way as companies obliged to use SEF.

To use the SEF portal, registration is required. For this, Serbian and foreign citizens differ. In any case, username, password, and passport copy are needed to register. Another possibility is registration with a qualified digital certificate, which can be obtained through the portal. This certificate needs to be installed.

Complementary to SEF, an invoice management system – Sistem za Upravljanje Fakturama (SUF) – is available to support users in managing incoming invoices (receiving, storing, and approving invoices, as well as entering them in the accounting system). There is a demo and a production version of SUF. The production version requires a qualified digital certificate or two-factor authentication (without a digital certificate) using a mobile device app for registration. It is available in different languages. Users have to complete the installation process successfully before they can start electronic invoicing.



SINGAPORE

In Singapore, the obligation of B2G electronic invoicing was introduced in 2008. In this area, Singapore was one of the pioneers in the ASEAN region, and the standard for the exchange of electronic invoices adopted by this country is PEPPOL. This means that state authorities exchange e-invoices with private companies via the PEPPOL network.

E-invoicing for B2B is not mandatory in Singapore at any level, but it is strongly recommended by IMDA (Infocomm Media Development Authority). There are many fragmented standards in this area that have no mandate.

In April 2024, Singapore's Inland Revenue Authority (IRAS) announced plans to gradually open access to the new InvoiceNow system for businesses registered for Goods and Services Tax (GST). The rollout will be implemented in stages:

- **Voluntary Soft Launch (May 2025):** This initial phase will involve some existing GST-registered businesses.
- **New Business Registration (November 2025):** Businesses registering for GST after this date will be automatically included in the system.
- **Full Launch (April 2026):** By this date, all remaining GST-registered businesses can join the InvoiceNow network.

Appointed in IMDA, it was established in 2019 as the first accredited PEPPOL Authority operating outside Europe. The goal of this organization is to digitize and promote e-invoicing in Singapore. On her initiative, a nationwide e-invoicing network,

InvoiceNow, was created, which is dedicated in particular to electronic invoicing in the private sector.

Recently, the Singaporean government also announced plans to use InvoiceNow in B2G relationships. Based on it, all electronic invoices will be issued by sellers delivering goods and services to customers from the public sector. Plans to replace the vendors@gov portal with InvoiceNow have been spread over the next few years. During this time, suppliers will need to implement solutions to enable invoicing using the new mandatory method.

Participants in Singapore's InvoiceNow network will soon benefit from expanded capabilities designed to streamline and automate invoice-related processes. **The new Advanced Ordering functionality will support key order lifecycle activities, including the creation of purchase orders, handling of changes, and processing of cancellations.** In support of these features, a new document specification-SG BIS Order Balance-has been introduced.

These enhancements will allow sellers to automate core steps such as **order approval, order picking, and invoice generation.** On the other hand, vendors will be able to create invoices directly from purchase orders received from public sector entities, significantly reducing manual processing.

For procuring agencies, **the system will enable automated invoice approval and accounting,** while structured ordering will be facilitated through catalog integration

SLOVAKIA



In Slovakia, there is currently no e-invoicing obligation for B2B or B2G transactions, but a draft VAT Amendment Bill introduced on August 11, 2025, sets out the legal framework for a mandatory system from January 1, 2027. In 2014, an e-reporting system was introduced in Slovakia, enabling the submission of VAT verification reports (kontrolný výkaz) in XML format.

In B2G relations, public entities must be able to handle the receipt of e-invoices when the supplier decides to send them in this way. As part of the test phase, effective since June 1, 2022, all suppliers have been able to issue electronic invoices for public authorities, and only certain B2G transactions in excess of EUR 5,000 will be mandated to use e-invoicing via the new government IS EFA interface.

The Slovak government has confirmed plans to implement a Continuous Transaction Controls system for domestic B2B and B2G transactions, becoming mandatory on January 1, 2027, following publication of the draft VAT Amendment Bill in August 2025.

The implementation of e-invoicing and reporting will happen in three phases:

- **January 2027:** Businesses will be required to issue, receive, and store structured e-invoices for domestic B2B and B2G transactions in compliance with the EU EN16931 standard, using a Peppol-compliant format.
- **January 2027:** Real-time reporting of domestic transactions to tax authorities via the IS EFA platform will also be mandatory.

- **July 2030:** A ViDA-based e-invoicing and reporting requirements for intra-community B2B transactions will come into effect.

For the submission of invoices, IS EFA supports two main methods:

- Automatic upload directly from the ERP system of the taxpayer (large and medium-sized companies)
- Manual upload in the EFA user application (small companies subject to VAT)

The current e-invoice format is XML (UBL 2.1), but from 2027 the mandatory system will require a Peppol-compliant EN 16931 format.

For foreign suppliers to Slovakian public authorities, a separate procedure for e-invoicing applies. They have to send an email with the invoice attached to an official government email address (zahránská-invoice@einvoice.mfsr.sk). The attached invoice will be checked and entered into the system manually; the email body will be ignored.

In addition, to combat tax fraud, since January 2022, the Slovakian financial administration has been publishing a list of all bank account numbers officially registered by companies (the "white list"). This list is updated daily. Any payment to settle an invoice must be made to a bank account contained in the list. If an unregistered account is used, the invoice issuer's VAT obligation will become applicable to the invoice recipient as well. The list of registered bank accounts can be checked on the Internet. Likewise, it is possible to download it as a flat file, which can be used to automate the validation process.



SLOVENIA

In Slovenia, electronic invoicing for B2G relationships is in force, and it was introduced in 2015. The standard in force in this country is e-SLOG, which is a local adaptation of the XML standard, as well as UBL 2.1, UN/CEFACT CII D16B. The scope of mandatory B2B invoicing has not yet been specified, but since March 2023, work has been underway to obtain Slovenia's support for the proposed changes to the EU VAT Directive 2006/112/EC and the ViDA proposal on electronic invoicing in the European Union.

The Slovenian government published a draft bill set to establish a **B2B** electronic invoicing mandate starting from **January 1, 2028**. The envisioned invoicing mechanism will allow issuing the documents in three distinct forms – **e-SLOG national standard, EN16931-compliant standard, or any other internationally recognized structured invoice if agreed upon by all parties to the transaction**. Slovenia uses the post-audit model for B2B invoicing, and the buyer's consent to receive e-invoices is required. The issuing of e-invoices is not subject to any specific requirements. Furthermore, both issuers and recipients will be required to report these invoices to the Tax Authority within 8 days of issuing or receiving said invoice. This time, the **reporting will have to be done exclusively in e-SLOG format**. These rules will apply to both

domestic and international transactions alike. Authorities are not anticipating the introduction of a B2C mandate in the foreseeable future.

E-invoices can be submitted directly via a web portal, certified e-invoice solution providers, and through Bankart e-Invoicing solutions, which are provided by banks participating in the e-invoice interbank exchange in Slovenia via Public Payments' Administration of the Republic of Slovenia. PPA has been connected to Peppol since 2018.

Timeline:

- **January 2015:** B2G e-invoicing is mandatory for all taxpayers.
- **2018:** Connected to PEPPOL by the Public Payments Administration of the Republic of Slovenia.
- **January 2028:** B2B e-invoice reporting mandate.

SOUTH KOREA

In South Korea, e-invoicing is mandatory for all legal entities and most physical taxpayers.

Effective July 1, 2022, the mandatory e-invoicing threshold has been lowered to KRW 200,000,000 (approximately USD 160,000), and on-demand transaction reporting has been implemented for non-resident digital or electronic service providers. Effective July 1, 2023, another change was made, which lowered the threshold to KRW 100,000,000 (approximately USD 83,000).

There is no clearance model in Korea. However, it is required that digitally signed invoices be sent to the Government Tax System within one day of their issuance. The required format of an e-invoice is XML.



SPAIN



B2G e-invoicing has been mandatory for certain entities in Spain under Law 25/2013 since 2015. Currently, the obligation to send and process e-invoices as part of B2G covers all relationships between suppliers and recipients where the value of transactions exceeds EUR 5,000.

The Spanish Tax Authority is the State Tax Administration Agency. For B2B e-invoicing, which is currently voluntary, the FAcCeB2B platform has been introduced as a General Entry Point (GEP) to encourage entrepreneurs to use electronic invoicing.

On March 22, 2023, Spain concluded public consultations regarding the planned implementation of B2B e-invoicing. The Spanish government wanted to find out how entrepreneurs, social organizations, public entities, and providers of technological solutions related to the planned implementation of mandatory e-invoices. Based on the draft law Ley Crea y Crece (Creation and Growth of Companies) in Spain, e-invoicing for B2B transactions will soon become mandatory. Giving an exact date of its entry into force is somewhat difficult at this stage, but it seems likely that it will take place in the second half of 2027. This is related to the fact that the B2B regulations will not enter into force until 12 months after publication in the Official State Gazette, and this has not yet taken place.

However, it is known that 12 months after the publication of the final regulations, large taxpayers (turnover over EUR 8 million) will be covered by them, and after another 12 months, they will become applicable to all other taxpayers. Detailed requirements and technical specifications are not yet known, but information on the planned activities has been provided.

The e-invoicing obligation will apply only to domestic B2B transactions, which means that cross-border B2B transactions concluded between parties, one of which is not established or has a permanent establishment in Spain, will be exempt from it. In addition, transactions are documented

with simplified invoices and those that do not have to be documented with an invoice (for example, B2C transactions).

Within the first 12 months after the Royal Decree comes into force, companies will need to issue e-invoices with a PDF document, ensuring their legibility for companies for which the obligation to receive e-invoices has not yet entered into force. B2B e-invoicing in Spain follows the post-audit model.

The Spanish Tax Agency has introduced updated web services for submitting and querying invoices in the PREPRODUCTION environment, applicable to both Verifactu and non-Verifactu systems.

As of December 2, 2024, these new services included options for submitting invoices upon request for non-Verifactu systems and querying invoices for Verifactu systems. The updated WSDL (Web Services Description Language), along with the necessary access URLs, can be found on the Developer Portal.

Key updates included in the new web services:

- Introduction of new invoice submission services for non-Verifactu systems
- New invoice query services tailored for Verifactu systems
- Revised WSDL with additional XSDs (XML Schema Definitions) for query functionality
- Updates to Web Services Description and Validation/Error documentation
- Enhanced test client now supporting the new services

SWEDEN

In Sweden, electronic invoicing to government institutions has been mandatory since 2008.

Since 2019, this obligation has been extended to the entire public sector and is handled within the PEPPOL network. In March 2021, the Swedish government went a step further and made B2G procurement mandatory for public entities with more than 50 employees.

In the B2B scope, e-invoicing in the post-audit model is not mandatory, although the introduction of the PEPPOL CTC model is being considered in the future.

However, due to the need to accelerate digital transformation in the private and public sectors, the Swedish government decided to appoint a special entity to conduct research related to the introduction of mandatory e-invoicing in the field of B2B and B2G transactions. With the ViDA project in mind, the Digital Government Agency, together with the Swedish Companies Registration Office (Bolagsverket) and the Swedish Tax Agency (Skatteverket), has formally requested the Swedish government to investigate the feasibility of

mandatory invoicing in both B2B and B2G segments.

The Swedish Customs Authority (Tullverket) adopts the Peppol BIS Billing 3 format starting March 1, 2025. The Peppol invoices will replace the current format, and customers who have been receiving invoices via EDI need to connect to the Peppol Network and register their Peppol ID with the customs authority.

On July 3, 2025, the Tax Delegation of the Confederation of Swedish Enterprise (Näringslivsskattedelegationen, NSD) submitted a formal request to the Swedish Ministry of Finance, calling for a **public inquiry into how e-invoicing and digital reporting should be implemented domestically**.

In parallel, the Swedish Tax Agency (Skatteverket) has launched an **online survey to gather input from businesses on their perspectives toward e-invoicing**. The survey, available throughout June and July 2025, reflects a commitment to inclusivity and transparency as Sweden prepares for its digital VAT transformation.





SWITZERLAND

In Switzerland, e-invoicing has been mandatory since January 2016 for B2G transactions only.

B2B electronic invoicing is voluntary. However, in the area of B2B transactions conducted by large companies, EDI is a widely used solution. Also, with regard to issuing B2G invoices to public institutions, even by small companies, it is common to use the services of e-invoicing providers, which not only send the invoice to the recipient but also sign and archive it.

The authority responsible for e-invoicing is the Federal Finance Administration, which has not established a central government platform, and certified Swiss suppliers are responsible for processing e-invoices. Suppliers working with the Federal Public Administration must submit invoices to the Federal Finance Administration electronically for order values over CHF 5,000.

In Switzerland, there is no central platform for electronic invoicing. It's recommended that a hybrid invoice format based on the German/French ZUGFeRD/Factur-X standard be used.



TAIWAN

Foreign suppliers providing B2C services to customers based in Taiwan are required to comply with Taiwan's electronic Government Uniform Invoice (eGUI) system, which forms part of the broader e-invoicing framework. The GUI system is also applicable to domestic taxpayers for both B2C and B2B transactions.

Under this system, invoices must be issued, canceled, or adjusted – whether for returns, purchase withdrawals, or discounts – only with the explicit approval of the transaction counterpart. Submission of GUI data is conducted through either government-provided software or an authorized third-party e-invoicing platform.

Since 2021, the use of the eGUI e-invoicing system is mandatory for B2B and B2C transactions. The obligation applies to all Taiwanese businesses.

Each issuer must hire a VAT and e-invoicing agent. The issuer must request a batch of a sequence of invoice numbers from the authorities before starting invoicing. The invoice must be transmitted to the system within 48 hours of issuance.

THAILAND

Electronic invoicing is currently not mandatory in Thailand. However, the Thai government is taking steps towards digitizing the tax system to create a comprehensive digital tax ecosystem that should be available by 2028. The possibility of exchanging electronic invoices will be introduced in stages starting from 2024.

In 2016, the Thai government introduced a new policy called „Thailand 4.0”, which includes two main long-term objectives: to transform Thailand into a digital economy, and for it to become an advanced economic nation by 2032.

To achieve those objectives, the Thai government, together with the Electronic Transactions Development Agency (ETDA), which is the main agency responsible for standards and the development, promotion, and support of electronic transactions in the country, is promoting e-invoicing and encouraging companies to make the switch. The e-tax system in Thailand is intended to replace paper-based tax invoices in many common business transactions. It is already possible for VAT parties to send e-invoices and receipts on a voluntary basis using the e-tax system (which is dedicated to e-invoicing).

The implementation of the Thai government's e-invoicing plan will be phased:

- **2024:** Service providers wishing to offer electronic invoice exchange services were required to:
 - Electronically issue invoices
 - Archive invoices
 - Deliver invoices on behalf of taxpayers
- **2025:** Large companies were expected to begin issuing electronic invoices.

- **2027:** Large companies should be able to submit tax returns electronically.
- **2028:** All entrepreneurs will be required to settle taxes electronically.

Nowadays, taxpayers who choose to exchange e-invoices with customers must submit them to a central system operated by the Thai tax authorities, called e-tax invoice and receipt. This data must be exported and submitted to the Thai tax authority on a monthly basis (by the 15th of the month following the month in which the invoice was issued). The e-Tax solution can create files in XML format to be sent to the Tax Office (RD) and automatically deliver them to the buyer or service recipient.

The Thai e-invoicing system cannot be considered as a full clearing model. This is due to the fact that only the data contained in e-invoices are transferred to the Thai tax authorities (ETDA), while the e-invoices themselves are transferred directly by the seller to their recipients. Prior notification is required to issue e-invoices to the central system run by the Thai tax authorities.

All e-invoices must meet certain requirements: first, they must be digitally signed, and, moreover, they must have an electronic time stamp confirming the date of issue and must contain defined information. Data from invoices issued in this way are delivered to the Thai tax authority by the 15th day of the month in monthly cycles.





TURKEY

Starting on April 1, 2014, many tax-registered persons in Turkey could use e-invoicing but continued to use paper invoices.

Turkish taxpayers must register with the Turkish Tax Authority (TRA) to issue e-invoices, while foreign suppliers cannot issue e-invoices to Turkish buyers. E-invoices can be delivered to TRA directly or through a certified partner.

In the area of B2G relations, there is a rule that suppliers with a turnover of over TRY 5 million registered in the TRA may receive invoices in electronic form, and all public entities are required to do so.

Since January 2022, when the draft invoice communiqué was approved, changes have been made to invoices that must be issued as e-Arşiv invoices. Mandatory electronic invoicing is largely based on each organization's annual turnover. On July 1, 2023, all companies in the B2B sector with a gross annual turnover of TRY 3 million were required to digitize their invoices. Additionally, taxpayers engaged in e-commerce, real estate, motor vehicles, construction, and as professional intermediaries must register for e-fatura if their gross sales revenue from the previous year exceeded TRY 500,000.

In the B2G area, public entities must mandatorily receive and

process invoices in electronic form.

In Turkey, the following types of e-invoices exist:

- For companies registered in the TRA and carrying out B2B transactions, e-invoicing applies.
- For companies not registered in the TRA and carrying out B2B and B2C transactions, e-Arsiv applies.

Turkey has an established clearance model. The Turkish Revenue Service will start requiring taxpayers to place Quick Response Codes (QR codes) on the following tax documents from September 1, 2023:

- E-fatura invoices for B2B and B2G transactions (Turkish e-invoices).
- E-arsiv for all B2C transactions, plus any B2B transactions where the customer is below the e-invoice registration threshold.
- e-Delivery Notes, which report physical movements of goods.

UKRAINE

In Ukraine, since 2015 it is mandatory to submit sales and services invoice data to the tax authority Unified Register of Tax Invoices (URTI) if the issuing taxpayer exceeds 1 million UAH revenue annually. In case of failure to do so the authority may impose penalties, together with revoking the right to deduct VAT from incorrectly reported invoices.

Additionally, since January 1, 2023, mandatory SAF-T reporting has been implemented for small and medium-sized entities, with a reporting obligation for large enterprises already present since 1 January 2022.

Since August 27, 2021, large taxpayers have been obligated to provide SAF-T UA files within two business days when requested during audits. The submission was made mandatory for all large taxpayers on **January 1, 2025, and by January 1, 2027, all VAT payers will also need to comply.**

To facilitate these changes, the Ukrainian State Tax Service (STS) is upgrading its electronic systems and advising large

taxpayers to ensure readiness for prompt audit responses. As outlined in Order No. 561, SAF-T UA submissions will require detailed data, including accounting records, tax details, and supporting source documents.

To address technical challenges, a collaborative meeting was held with representatives from the State Tax Service, Ministry of Finance, National Bank, banking associations, and IT companies. This discussion focused on converting banking data into SAF-T UA format. Tax service experts provided guidance and stressed the importance of ongoing collaboration, particularly through test runs for integrating SAF-T UA in the banking sector.

Taxpayers must now ensure their software systems are equipped to handle SAF-T UA requirements, maintain precise records, and meet strict submission deadlines. Proper preparation is critical to achieving compliance and avoiding penalties as the implementation deadlines draw closer.



UNITED ARAB EMIRATES



Despite introducing VAT only in 2018, following the European model, the UAE is now moving toward mandatory electronic invoicing to digitize settlements between taxpayers and public entities, reduce paperwork, and improve transaction efficiency.

Electronic invoices can currently be exchanged on a **voluntary basis**, but the government plans to implement a Peppol-based 5-corner system, in which all in-scope businesses and B2G entities will be required to issue and report invoices through Accredited Service Providers. The system will be rolled out in phases, starting with pilot programs in 2026 and mandatory implementation for large businesses in 2027.

Electronic invoicing is already permitted for business and government transactions through the Digital Procurement Platform. Taxpayers must ensure the integrity and authenticity of electronic invoices, and invoices must be stored securely for **five years** after the end of the tax period. Electronic signatures are regulated but not mandatory, and solutions may be hosted outside the UAE.

The implementation timeline for the mandatory system is as follows:

- **July 1, 2026** – pilot program begins with selected taxpayers
- **July 31, 2026** – large businesses (annual revenue \geq AED 50 million) must appoint an ASP
- **January 1, 2027** – mandatory e-invoicing for large businesses
- **March 31, 2027** – smaller businesses and in-scope government entities must appoint an ASP
- **July 1, 2027** – mandatory implementation for smaller businesses
- **October 1, 2027** – mandatory implementation for government entities.

The mandatory system will use the Peppol PINT AE format and a 5-corner model, with transaction reporting required for both accounts payable and accounts receivable flows from day one. Invoices must be securely stored to guarantee authenticity, integrity, and availability for the required five-year retention period, but local storage within the UAE is not required.



UNITED KINGDOM

There is no general obligation to e-invoice in the UK. However, the UK government encourages businesses to send, receive, and process e-invoices when making B2G transactions.

The only exception to that general rule regards conducting transactions with the National Health Service. In this case, contractors are required to issue and transmit invoices to the NHS electronically via a solution provided by NHS Shared Business Services. The solution allows automated invoice exchange with a possible connection to the contractor's internal systems via an API.

Other contracting public authorities need to be able to receive and process e-invoices if their suppliers want to do so. Furthermore, the Small Business, Business, and Employment Act 2015 gives ministers the power to regulate the use of e-invoicing in the field of public procurement in England. Notably, this

does not apply to Northern Ireland, Scotland, or Wales, which have their own rules.

There is no single or central government e-invoicing platform for the whole of the UK, but such solutions do exist in Wales and Scotland. Solutions provided by an external service provider are used based on the three-party model, in which the contracting authority and contractors use a common platform, supported (if necessary) by interoperability agreements with other service providers. Importantly, it is possible to exchange invoices via the PEPPOL network as well.

In the UK, invoices may be in structured format, such as XML, or unstructured, such as PDF. It is also permitted to use traditional EDI standards such as UN/EDIFACT, EANCOM, and ODETTE.



A combined UK HMRC and Department for Business & Trade has launched on February 13 a public consultation on standardizing or even mandating B2G and B2B e-invoicing is set to launch with the following possible (caution: these are our estimates) timetable:

- **February 13-May 7, 2025:** Public consultation for businesses, trade associations, tech vendors, etc., to submit their views on the design and timetable of any regime
- **June to October 2025:** Review and clarifications of submissions; develop UK e-invoicing framework proposal
- **November 2025:** Announcement of the proposed regime at UK Chancellor of the Exchequer's Autumn Budget
- **2030:** Potential full mandate launch, allowing/estimating for:
 - 2026-7: legal and technical specifications development, including a number of rounds of consultation; and
 - 2028-9: build, test and pilot phases.

The purpose of the consultation is to gather views on standardizing e-invoicing and how to increase the adoption of e-invoicing across UK businesses and the public sector. It evaluates:

- Opinions on centralized vs decentralized models (4-corner and 5-corner model);
- Voluntary vs mandatory policy;
- How much time is needed to prepare for a mandate;
- Awareness and adoption of e-invoicing;
- Government submissions via e-invoicing or real-time e-reporting;
- Potential for pre-filled VAT returns, and should these be only voluntary.

UNITED STATES

In the United States, e-invoicing is not mandatory at the federal or state level for B2B or B2G relationships. Paper and PDF-based invoices are accepted in the United States for B2B transactions. Communication between invoicing systems is practically non-existent, and only a small number of companies send e-invoices, which means huge communication limitations and higher costs. These invoices are based on cXML or EDI (ANSI X.12) formats.

In April 2022, more than 600 organizations formed the Business Payments Coalition (BPC) with the aim of promoting the wider adoption of electronic payments and a pilot program for the exchange of e-invoices in the United States. The pilot was carried out in the United States, the aim of which was to build and test a virtual network that would enable companies of all kinds to exchange electronic invoices with each other by establishing a secure, open framework for the delivery of e-invoices between service providers. Its goal was to establish

an operational framework for the exchange of B2B invoices for the American market in 2023. The result of the pilot is the establishment of the Digital Business Networks Alliance. DBNAlliance is a legal entity whose purpose is to supervise the electronic document exchange network.

It was assumed that the purpose of its activity would be to enable access points (service providers) for suppliers and recipients to exchange documents via the Exchange Framework. The Exchange Network is based on open, non-proprietary standards and enables support for various types of companies providing technological and service services, ensuring the secure exchange of electronic documents between them.

DBNAlliance thus first provides exchange policies and standards, and then also provides access point membership and handles their connection to the exchange framework.





URUGUAY

Like other South American countries, Uruguay's e-Invoice system is an example of the clearance model. The tax authority (DGI) introduced an implementation plan between 2016 to 2022. Electronic invoice regulation's scope expanded gradually and was finalized when all of the taxpayers in the country were included. Electronic invoices issued must be in XML format and digitally signed.

In Uruguay, e-Invoices are called Comprobantes Fiscales Electrónicos (CFE), and the Dirección General Impositiva (DGI) tax authority manages the process of issuing, receiving, and storing the CFEs. The DGI started the e-invoice implementation schedule in 2016 for companies or taxpayers that had to start e-invoicing, and it ended in 2022.

The Uruguayan tax authority (DGI) has released Resolution 531/2022 which contains a new version of electronic invoice that was replaced with old versions.

According to Resolution N° 798/2012, the e-Invoice is the system established by the Dirección General Impositiva (DGI) for small, medium, and large companies to issue electronically the documents associated with their commercial operations. Known as the „Electronic Tax Receipts Documentation Regime”, it establishes the conditions for companies to issue the CFEs for transactions carried out, having the same legal and tax validity as hard copies.

From December 2022, B2B e-invoicing is mandatory for all taxpayers. As for B2G transactions, e-invoicing is obligatory since January 2019.

VIETNAM



Alongside many other countries, Vietnam has been reached by the e-invoicing revolution. On July 1, 2022, electronic invoices became obligatory for all taxpayers in Vietnam. From this point on, all businesses have been obliged to issue e-invoicing to buyers, digitally report all their transactions to the tax authority (GDT), and register (on the GDT website) before using e-invoices to obtain approval from the General Department of Taxation.

Guidelines for the development of e-invoicing in Vietnam have been set out in circular 78/2021/TT-BTC issued by the Ministry of Finance, which sets out guidelines for the development of e-invoicing implementation under Regulation 123/2020/NĐ-CP as well as several other regulations, including technical and infrastructural ones. The implementation of e-invoicing was gradual and has been optional in Vietnam since 2011. As a first step, GDT implemented the e-invoicing rollout plan in a two-phase nationwide pilot, encouraging businesses that were ready to switch to e-invoicing to apply early and start the implementation process. The approach chosen is the clearance model.

The required data format is an XML format. Electronic invoices consist of two main data formats: electronic invoice data and digital signature data. Digital signing is mandatory. Furthermore, electronic invoices have to be retained securely for a period of 10 years.

Regarding the transmission of the electronic invoice data to the tax authority, companies can choose between realizing direct transmission themselves and using an authorized e-invoicing provider.

In Vietnam, companies must submit e-invoicing data to the tax authorities either directly or through an authorized e-invoicing service provider. Invoices issued by taxpayers need to be transferred to the General Department of Taxation in order to obtain a unique verification code. Once received, e-invoices will be sent to the buyer.

Enterprises and economic organizations are obliged to use electronic invoices with tax authority codes when selling goods or providing services, regardless of the value of these goods and services, except for the cases specified in art. 91 of the Tax Law 2019 No. 38/2019/QH14. A new Value Added Tax Law will come into effect on July 1, 2025, replacing the existing VAT Law No. 13/2008/QH12 and its amendments. The new VAT Law simplifies the regulatory framework and brings significant changes, such as broadening the taxpayer definition, increasing the VAT exemption threshold, and re-defining the VAT rates for certain goods and services.

On May 31, 2025, the Ministry of Finance published **Circular No. 32/2025/TT-BTC**, which offers additional guidance on invoices and related documents under the Law on Tax Administration 2019 and Decree No. 123/2020/NĐ-CP, amended and supplemented by Decree No. 70/2025/NĐ-CP.

The key aspects include:

- **Authorization of a third party for e-invoice issuance**
- **Invoice numbering format**
- **Guidance for specific invoice scenarios**
- **Requirements when switching to the e-invoice regime**
- **Identification of high-risk taxpayers**
- **Criteria for e-invoice service providers**
- **Personal income tax certificates**
- **Lucky invoice program**

SUMMARY

One thing is certain – the trend of introducing new e-invoicing policies will continue in more and more countries. To face these changes and carry on with achieving your business goals in the international market, your company must be able to support many different e-invoicing standards. As the contents of this eBook show, the sheer number of platforms, formats, and legal requirements make it a challenge to become VAT-compliant in individual countries.

In this situation, it is worth using an e-invoicing solution that ensures not only compliance with country-specific legal

regulations and modern data transfer standards but also the integrity and quality of the content featured in one's e-invoices, the authenticity of their origin and legibility, security, and archiving for the period specified by law.

One way to address it is with Comarch e-Invoicing, which is a platform that allows you to exchange electronic invoices effortlessly in over 60 countries around the world. The system is regularly upgraded so that it meets the everchanging legal B2B and B2G requirements – no matter where you run your business operations.



If you want to learn more about the processes you can automate with the help of Comarch e-Invoicing, visit our [official website](#) or [get in touch](#) with us.

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