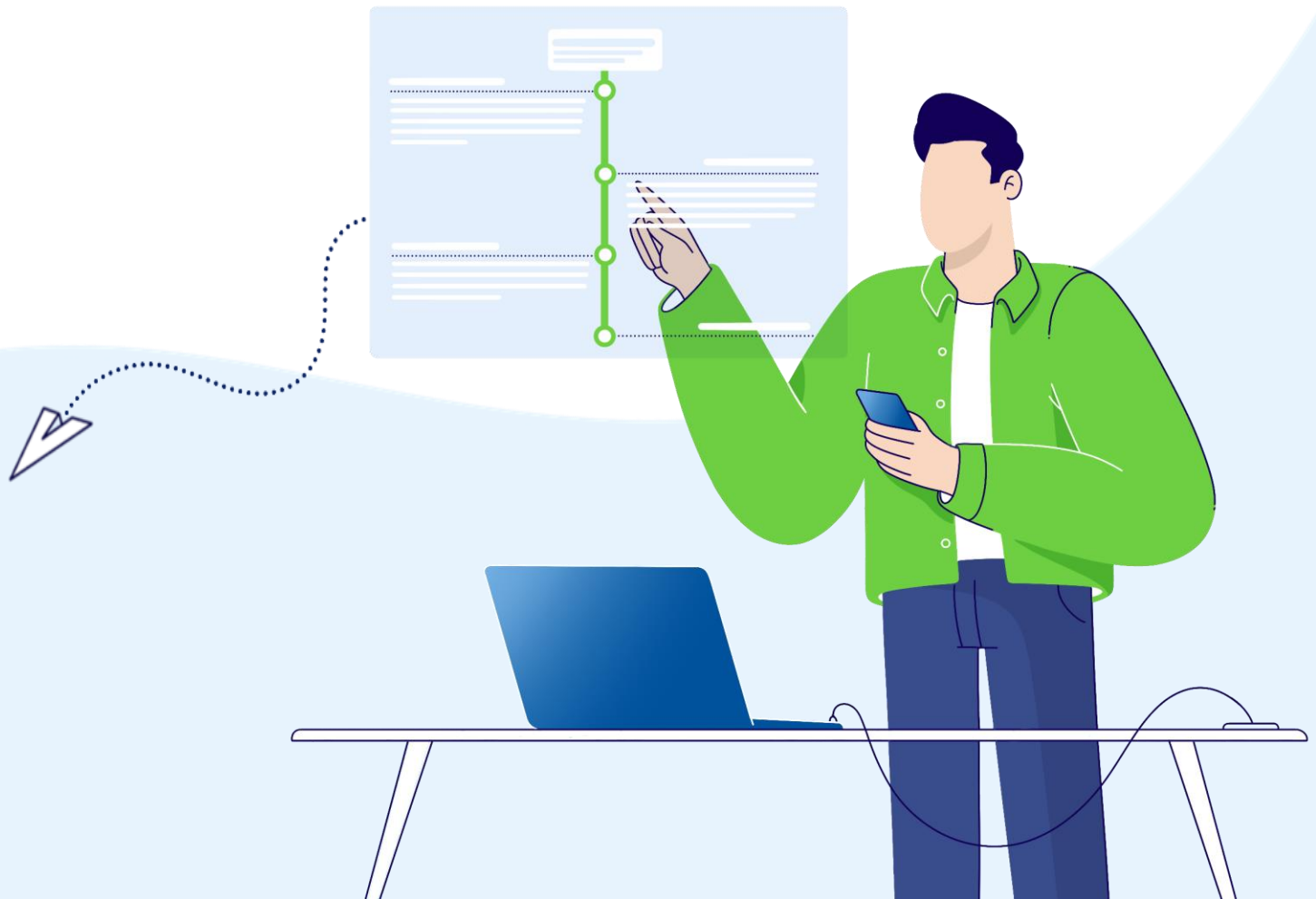


E-INVOICING COMPLIANCE TIMELINE





**JANUARY
2026**



ANGOLA

Mandatory e-invoicing for large taxpayers, government suppliers, and transactions over AOA 25 million.

- B2B, B2G
- SAF-T
- AGT-certified software



BULGARIA

Large businesses with turnover over 300 million BGN must begin e-invoicing.

- B2B
- SAF-T
- Businesses with turnover over 300 million BGN in 2023 or taxes above 3.5 million BGN

BELGIUM



Mandatory domestic B2B e-invoicing for all taxpaying entities.

- B2B
- Peppol-BIS standard
- 3 month grace period with no penalties

CROATIA



Mandatory use of e-invoicing and e-reporting for domestic transactions.

- B2B, B2G
- Peppol
- All VAT-registered companies



DENMARK

All companies with turnover over DKK 300,000 for 2 consecutive years must accept e-invoices. For companies with software developed in-house, the deadline is July 1, 2026.

- B2B
- OIOUBL 3
- Support for Danish SAF-T



MALAYSIA

E-invoicing becomes mandatory for taxpayers with annual turnover between RM1 million and RM5 million.

- B2B, B2G
- Must be submitted to the tax authority through MyInvois portal or API
- Taxpayers with annual turnover between RM1 million and RM5 million



ISRAEL



Mandatory e-invoicing for invoices over NIS 10,000.

- B2B
- CTC model
- All companies

NEW ZEALAND



Government agencies must be able to send and receive e-invoices.

- B2G
- Peppol
- Agencies that send or receive over 2,000 domestic invoices



NIGERIA

All VAT-registered businesses must begin e-invoicing.

- B2B, B2C
- FIRSMBS platform
- CTC



TAIWAN

All companies must update to MIG 4.0 from MIG v. 3.2.1.

- B2B
- MIG 4.0
- All companies

SAUDI ARABIA



Taxpayers in group 22 must integrate with the FATOORA platform.

- B2B, B2C
- XML format
- Companies that earned over 1.0 million SAR in 2022, 2023, or 2024



TUNISIA



Proposal to expand mandatory e-invoicing to cover services and additional goods.

- B2B, B2G
- TTN platform
- CTC

**FEBRUARY
2026**



GREECE

Large companies must send e-invoices for all transactions.

- B2B,
- MyDATA
- Companies with revenue over €1 million in 2023



POLAND

E-invoicing becomes mandatory for large taxpayers.

- B2B, B2G
- KSeF
- Taxpayers with turnover over PLN 200 million in 2024

MALAWI



All taxpayers must begin using the Electronic Invoicing System (EIS).

- B2B
- EIS
- Applies to all VAT invoices

**MARCH
2026**



BOTSWANA



All VAT-registered taxpayers must begin e-invoicing.

- B2B
- BURS platform
- CTC model

PARAGUAY



Taxpayers in group 15 must begin e-invoicing.

- B2B
- SIFEN system
- E-kuatia platform

SAUDI ARABIA



Taxpayers in group 23 must integrate with the FATOORA platform.

- B2B, B2C
- XML format
- Companies that earned over 750,000 SAR in 2022, 2023, or 2024

**APRIL
2026**



BOLIVIA

Taxpayers in groups 9, 10, 11, and 12 are required to use e-invoices.

- B2B, B2G
- Virtual Invoicing System
- Taxpayers in groups 9 - 12



SINGAPORE

E-invoicing mandatory for all new voluntary GST registrants.

- B2B
- InvoiceNow
- Newly GST-registered businesses

POLAND



B2G and B2B e-invoicing mandatory for all taxpayers with monthly sales over PLN 10,000.

- B2B, B2G
- KSeF
- All taxpayers with monthly sales over PLN 10,000

MAY
2026

DOMINICAN REPUBLIC



E-invoicing is mandatory for all businesses.

- B2B
- XML format
- All taxpaying businesses

JUNE
2026

AUSTRALIA



At least 30% of government supplier invoices must be sent through Peppol.

- B2G
- Peppol
- A-NZ specifications

ISRAEL



Mandatory e-invoicing for invoices over NIS 5,000.

- B2B
- CTC model
- All companies



SAUDI ARABIA

Taxpayers in group 24 must integrate with the FATOORA platform.

- B2B, B2C
- XML format
- Companies that earned over 375,000 SAR in 2022, 2023, or 2024

PARAGUAY



Taxpayers in group 16 must begin e-invoicing.

- B2B
- SIFEN system
- E-kuatia platform



**JULY
2026**

DENMARK



Companies with turnover over DKK 300,000 over two consecutive years and using bookkeeping software developed in-house must accept e-invoices.

- B2B
- OIOUBL 3
- Support for Danish SAF-T

**AUGUST
2026**



OMAN

The 100 largest taxpayers must use e-invoicing.

- B2B
- Peppol
- 5-corner model



**SEPTEMBER
2026**



FRANCE

Mandatory processing of e-invoices for Accounts Payable

- B2B
- PAs required
- All businesses

ANGOLA



Mandatory e-invoicing for all VAT-registered taxpayers.

- B2B, B2G
- SAF-T
- AGT-certified software

FRANCE



All taxpayers must be able to receive e-invoices. Large and medium companies must issue e-invoices and submit e-reporting.

- B2B
- PAs required
- Taxpaying businesses



MALAYSIA

E-invoicing becomes mandatory for taxpayers with annual turnover up to RM1 million.

- B2B, B2G
- Must submit to tax authority using MyInvois Portal or API
- Taxpayers with annual turnover up to RM1 million

PARAGUAY



Taxpayers in group 17 must begin e-invoicing.

- B2B
- SIFEN system
- E-kuatia platform

**OCTOBER
2026**



GREECE

All companies must send e-invoices.

- B2B
- MyDATA
- All companies, all transactions

NORTH MACEDONIA



All taxpaying businesses must begin e-invoicing.

- B2B
- E-Faktura format
- CTC model



DECEMBER 2026



AUSTRALIA

Agencies must automatically send and receive Peppol e-invoices.

- B2G
- Peppol
- A-NZ specifications

PARAGUAY



Taxpayers in group 18 must begin e-invoicing.

- B2B
- SIFEN system
- E-kuatia platform

JANUARY 2027



BULGARIA

Businesses with turnover over 300 million BGN must begin e-invoicing.

- B2B
- SAF-T
- Businesses with turnover over 300 million BGN in 2024 or taxes above 3.5 million BGN

CROATIA



Entities not registered for VAT must use e-invoicing for domestic transactions.

- B2B, B2C
- Peppol
- All companies



GERMANY

Companies with annual revenue over €800,000 must send e-invoices for B2B transactions.

- B2B
- Peppol recommended
- Companies with over €800,000 annual turnover



OMAN

All large taxpayers must begin e-invoicing.

- B2B
- Peppol
- 5-corner model

ESTONIA



Proposal to mandate e-invoicing for B2B transactions and e-reporting on all transactions, even those under €1,000.

- B2B
- CTC model
- All companies

NEW ZEALAND



Large government suppliers must use e-invoicing.

- B2G
- Peppol
- Businesses with annual revenue over NZD 33 million



THE PHILIPPINES



E-invoicing is mandatory for large taxpayers and e-commerce companies.

- B2B
- EIS platform
- CTC model



POLAND

B2G and B2B e-invoicing is mandatory for all taxpayers.

- B2B, B2G
- KSeF
- All taxpayers



SLOVAKIA

All VAT-registered businesses must begin e-invoicing and e-reporting.

- B2B, B2G
- Peppol 5-corner model
- All taxpayers



UAE

Large taxpayers must begin e-invoicing.

- B2B
- Peppol 5-corner model
- Businesses with annual revenue over AED 50 million

PORTUGAL



PDF invoices used in B2B transactions must include a qualified electronic signature (QES).

- B2B
- QES required for PDFs to be considered e-invoices
- All B2B e-invoices

SPAIN



Corporate taxpayers must comply with VeriFactu requirements.

- B2B, B2C
- Structured electronic invoices following the AEAT's specifications
- VAT-registered businesses

JULY
2027

SPAIN



All taxpayers must comply with VeriFactu requirements.

- B2B, B2C
- Structured electronic invoices following the AEAT's specifications
- VAT-registered businesses

UAE



All taxpayers must begin e-invoicing.

- B2B
- Peppol 5-corner model
- All taxpaying businesses

SEPTEMBER
2027

FRANCE



Small companies must issue e-invoices and submit e-reporting.

- B2B
- PAs required
- Small companies



OMAN



All taxpayers must begin e-invoicing.

- B2B
- Peppol
- 5-corner model

OCTOBER
2027

UAE



All government entities must begin e-invoicing.

- B2G
- Peppol
- 5-corner model

JANUARY
2028

BELGIUM



All companies must begin e-reporting B2B transactions.

- B2B
- Peppol
- 5-corner model

BULGARIA



Business with turnover over 15 million BGN must begin e-invoicing.

- B2B
- SAF-T
- Businesses with turnover over 15 million BGN in 2025 or taxes over 1.5 million BGN



LATVIA

All companies must issue e-invoices for B2B transactions.

- B2B
- Peppol
- All companies



OMAN

E-invoices must be used in B2G transactions.

- B2G
- Peppol
- 5-corner model

**AUGUST
2027**

GERMANY



All businesses must begin e-invoicing.

- B2B
- Peppol recommended
- All taxpayers

SLOVENIA



All businesses must begin e-invoicing.

- B2B
- E-SLOG or format compliant with EN 16931
- All taxpaying businesses

**NOVEMBER
2027**

IRELAND



Large taxpayers must begin e-invoicing and e-reporting.

- B2B
- Peppol
- Domestic transactions

JANUARY
2029



BULGARIA

All businesses must begin e-invoicing.

- B2B
- SAF-T
- All businesses

APRIL
2029

THE UK



E-invoicing is required for all VAT transactions.

- B2B
- Peppol
- VAT-registered businesses

NOVEMBER
2029



IRELAND

All VAT-registered companies must begin e-invoicing and e-reporting.

- B2B
- Peppol
- Domestic transactions

JULY
2030



Ireland

ViDA requirements will be fully implemented in Ireland's e-invoicing system.

- B2B
- Peppol
- Intra-EU transactions

**JANUARY
2035**

EU



Companies must be able to send and receive intra-EU e-invoices that conform to EN-16931.

- B2B
- EN-16931 standard
- ViDA



EU



Countries must adapt their e-invoicing systems to comply with ViDA.

- B2B, B2G
- EN-16931 standard
- ViDA

