European Union
Upcoming Legislative Changes (excl. VAT rate changes & Covid-19-measures)

Country	Legislative status	Description	Implementation date	Link 1	Link 2
Poland	Approved	New VAT matrix	July 1, 2020	Link	_
Hungary	Approved	Real Time Invoice Reporting	July 1, 2020	Link	
Greece	Approved	MyData	As of July, 2020	Link	
Poland	Approved	Implmentation of JPK_VAT	Oct 1, 2020	Link	Link
Italy	Approved	E-invoicing new XML requirement for FatturaPA	As of Oct 1, 2020	Link	Link
Germany	Approved	B2G invoicing at Federal level	Nov 27, 2020	Link	
Italy	Draft	Pre-Completed VAT Returns	Jan 1, 2021	Link	Link
Portugal	Approved	Mandatory B2G E-invoicing for large enterprises	Jan 1, 2021	Link	_
UK		Brexit	Jan 1, 2021	Link	
Portugal	Approved	Certified billing software - new invoicing processing and mandatory storage rules for non-established entities	Jan 1, 2021	Link	
Romania	Draft	Electronic information transfer system between legal entities and ANAF – SAF-T at the end of 2020	Jan 1, 2021	Link	
Hungary	Draft	SAF-T	Jan 1, 2021	Link	
Portugal	Draft	VAT invoice series number pre-clearance - The unique number, UUID, must be accompanied by a QR Code on the printed version of any invoice.	Jan 1, 2021	LInk	
EU	Approved	E-Commerce package	July 1, 2021	Link	Link
Poland	Draft	Platform for the exchange of invoices between entrepreneurs	2021?	Link	
Czech Republic	Draft	Generalized Reverse-Charge	2021?	Link	Link
Poland	Draft	B2B electronic invoices for VAT clearance	2021/2022?	Link	
Poland	Draft	B2B E-Invoicing	2021	Link	
Serbia	Draft	B2B E-Invoicing	2021	Link	
Poland	Draft	B2B electronic invoices for VAT clearance	2021/2022?	Link	
France	Draft	B2B E-Invoicing/Real Time reporting (?)	2023-2025	Link	

Date: June 16, 2020