

## **Global overview of future e-invoicing, e-filing and real time reporting – upcoming changes (status May 25, 2020)**

Disclaimer: The overview is based on newsletters issued till Aug 7, 2020

If you have any news for your country, please send to [info@vatupdate.com](mailto:info@vatupdate.com).

Australia and New Zealand (A-NZ) have jointly announced the adoption of the Peppol framework for e-invoicing.			<a href="#">Link</a>		
Albania	Draft: Mandatory e-invoicing	Jan 1, 2021	<a href="#">Link</a>		
Bolivia	Tax Administration Introduces Online Invoicing System – Mandatory as of 2021?		<a href="#">Link</a>		
Colombia	DIAN issues new regulations on electronic invoicing	Nov 1, 2020 (gradually)	<a href="#">Link</a>	<a href="#">Link</a>	
Egypt	Mandatory e-invoicing via clearance mandate	Nov-20	<a href="#">Link</a>	<a href="#">Link</a>	
European Union	B2G e-invoicing – overview across EU 2020		<a href="#">Link</a>	-	
Finland	E-invoicing mandatory for B2B sales upon request of purchaser	April 1, 2020	<a href="#">Link</a>	<a href="#">Link</a>	
Finland	New B2G invoicing postponed		<a href="#">Link</a>	-	
France	Draft: Mandatory B2B E-invoicing	2023-2025	<a href="#">Link</a>		
Germany	E-invoicing in the federal administration	Nov 28. 2020	<a href="#">Link</a>		
Germany	Electronic Invoice Germany Forum (ZUGFeRD) 2020 – a German e-invoicing hybrid becomes obligatory		<a href="#">Link</a>		
Greece	MyData (E-books)	As of Jun 1, 2020	<a href="#">Link</a>	<a href="#">Link</a>	
Hungary	Amendment of the XSD-schema to be uploaded to the Online Invoice system is postponed	July 1, 2020	<a href="#">Link</a>	<a href="#">Link</a>	
India	Mandatory e-invoicing	Oct 1, 2020	<a href="#">Link</a>	<a href="#">Link</a>	<a href="#">Link</a>
India	Last-Minute Changes to the Proposed E-Invoicing System		<a href="#">Link</a>	-	-
Japan	Qualified Invoice System	2023	<a href="#">Link</a>	-	-

Philippines	Draft: E-invoicing	Jan 1, 2022	<a href="#">Link</a>		
Poland	Rollout of B2B electronic invoices for VAT clearance (according to Italian SDI model) as of mid 2021, perhaps only in 2022 electronically (so called JPK_VDEK)		<a href="#">Link</a>	<a href="#">Link</a>	
Portugal	<p>The Portuguese government has published a decree (Decree-Law no. 4-A/2020 of 7th April) stipulating new deadlines for the suppliers of public entities to adopt e-invoicing. The dates are as follows:</p> <ul style="list-style-type: none"> <li>- The date for large enterprises has been changed from 1st April to 31st December 2020.</li> <li>- The date for small- and medium-sized enterprises has been moved from 31st December 2020 to 30th June 2021.</li> <li>- Micro-enterprises will have an additional year to prepare and must switch to e-invoicing by 31st December 2021.</li> </ul>		<a href="#">Link</a>		
Saudi Arabia	Saudi Arabia also started promoting a national electronic invoicing platform called ESAL		<a href="#">Link</a>		
Singapore	Singapore Encourages the Use of E-Invoicing With Peppol		<a href="#">Link</a>		
Turkey	Introduction fo e-filing (Jan 1, 2020) and extension of mandatory e-invoicing (July 1, 2020)		<a href="#">Link</a>	<a href="#">Link</a>	
Vietnam	Vietnam prepares to roll out e-invoicing for all businesses		<a href="#">Link</a>		