

Overview of SAF-T reporting (or SAF-T equivalent)				
Countries	Regulation	Obligation	Due date reporting	Obligation Date
Austria	SAF-T AT	Mandatory for all businesses	Upon request of the authorities during audit	01.01.2009
Czech Republic	SAF-T (Control Statement VAT)	Mandatory for all businesses	By the 25 th of the month following the reporting period	01.01.2016
France	SAF-T (FEC)	Mandatory for all taxpayers	Upon request of the authorities	01.01.2014
Germany	e-Billanz (EBS)	Mandatory for all businesses, threshold is 600K EUR of turnover		01.01.2014
Greece	MyDATA	All companies	Quarterly, By the end of the month following the reporting period	01.10.2021
Hungary	SAF-T			Draft 2022
Lithuania	SAF-T (i.Mas)	Mandatory for all businesses registered for VAT in LT	By the 20 th of the month following the reporting period	01.01.2020
Luxembourg	SAF-T (FAIA)	Mandatory on-demand for all taxpayers, except If annual income is below 120KEUR	Upon request of the authorities	01.01.2011
Norway	SAF-T (NO)	Mandatory on-Demand for all taxpayers (threshold of annual sales of 5Million NOK)	Upon request of the authorities	01.01.2020
Norway	SAF-T based digital VAT return	Mandatory	By the 10 th of the second month following the reporting period	01.01.2022
Poland	SAF-T (JPK-VDEK)	Mandatory for all businesses	Monthly/quarterly reporting, by the 25 th of the month following the reporting period	01.10.2020

Portugal	SAF-T invoicing and SAF-T accounting	Mandatory	By the 12 th of the month following the reporting period	01.01.2019
Romania	SAF-T (D406 Informative Declaration)	Mandatory for all businesses	By the end of the month following the reporting period (for large taxpayers)	01.01.2022
Turkey	e-Ledger	Mandatory for all businesses		01.01.2015
United Kingdom	UK MTD VAT&CIT	Mandatory for all businesses (threshold of 85K GBP taxable turnover)		01.01.2019 (as of April 2022 for all taxpayers)

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