

Upcoming B2B E-Invoicing mandates in Europe

Green = confirmed, Red = draft/proposal/rumor

Update: January 24, 2024

2024	2025		2026		2027		2028	2030+	Date unknown
Jul 1, 2024	Jan 1, 2025	Jul 1, 2025	Jan 1, 2026	Sept 1, 2026	Jan 1, 2027	Sept 1, 2027	Jan 1, 2028		
Romania B2B E-Factura E-Invoicing (E-Reporting as of Jan 1, 2024).	Bulgaria Proposal - Implementation of SAF-T	Spain VeriFactu Systems, B2B E- Invoicing?	Belgium No EU approval yet, draft law approved by Council of Ministers	France France: EU approved, law enacted. Draft Implementation date: Sept 1, 2026 for Large/mid size cies and obligation to receive e- invoices. May be further delayed with 3 months)	Germany B2B E-Invoicing - Companies with turnover above 800 K EUR	France Mandatory E-Invoicing - SME's. May be further delayed with 3 months	Germany B2B E-Invoicing - Companies with turnover below 800 K EUR	ViDA (EU) Dreaft under dicussion in European Council> European Parliament suggested 1 year delay. European Commission representative suggested a 2 years delay or even more).	Poland EU Approved, law enacted, format available, tax technical regulations issued, Q&A issued - BUT delayed - no new date known
	Germany EU approved (obligation to receive e-invoices as of 2025)		Croatia No EU approval yet - no further details known						Bulgaria, Estonia, Finland, Greece, Ireland (pending public consultation), Hungary, Latvia, Lithuania, Luxembourg, Slovakia, Slovenia, Sweden
	Slovakia No EU approval, B2B and B2C								