

Global Digital Reporting Requirements Live



● Live mandates

B2B and B2C (Mandatory)

Europe

Country	B2B/B2C	Pain	Country	B2B/B2C	Pain
Albania	B2B + B2C	●●●●	-	-	●●●●
Croatia	B2B + B2C	●●●●			
Hungary	B2B + B2C	●●●●			
Italy	B2B + B2C	●●●●			
Moldova	B2B	●●●●			
Portugal	B2B + B2C	●●●●			
Russia	B2B	●●●●			
San Marino	B2B + B2C	●●●●			
Serbia	B2B	●●●●			
Spain	B2B + B2C	●●●●			

APAC

Country	B2B/B2C	Pain
Azerbaijan	B2B + B2C	●●●●
China	B2B	●●●●
India	B2B	●●●●
Indonesia	B2B + B2C	●●●●
Kazakhstan	B2B + B2C	●●●●
Kyrgyzstan	B2B + B2C	●●●●
Pakistan	B2B + B2C	●●●●
South Korea	B2B + B2C	●●●●
Taiwan	B2C	●●●●
Vietnam	B2B + B2C	●●●●

Americas

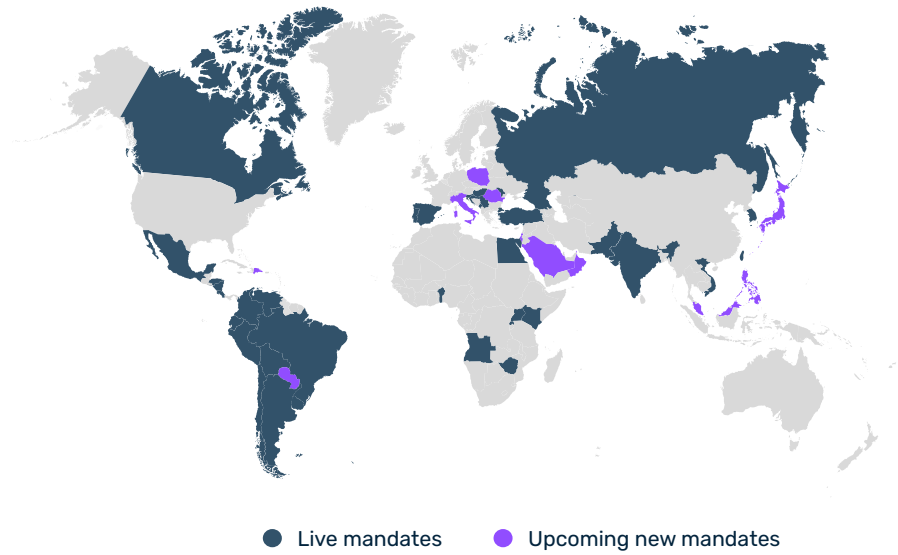
Country	B2B/B2C	Pain	Country	B2B/B2C	Pain
Argentina	B2B + B2C	●●●●	Peru	B2B + B2C	●●●●
Bolivia	B2B + B2C	●●●●	Uruguay	B2B + B2C	●●●●
Brazil	B2B + B2C	●●●●			
Canada	B2C	●●●●			
Chile	B2B + B2C	●●●●			
Colombia	B2B + B2C	●●●●			
Costa Rica	B2B + B2C	●●●●			
Ecuador	B2B + B2C	●●●●			
El Salvador	B2B + B2C	●●●●			
Guatemala	B2B + B2C	●●●●			
Mexico	B2B + B2C	●●●●			
Panama	B2B + B2C	●●●●			
Paraguay	B2B + B2C	●●●●			

Middle East and Africa

Country	B2B/B2C	Pain
Angola	B2B + B2C	●●●●
Benin	B2B	●●●●
Cabo Verde	B2B + B2C	●●●●
Egypt	B2B + B2C	●●●●
Ghana	B2B	●●●●
Kenya	B2B + B2C	●●●●
Rwanda	B2B + B2C	●●●●
Saudi Arabia	B2B + B2C	●●●●
Tanzania	B2B + B2C	●●●●
Turkey	B2B + B2C	●●●●
Uganda	B2B + B2C	●●●●
Zambia	B2B + B2C	●●●●
Zimbabwe	B2B + B2C	●●●●

Global Digital Reporting Requirements Upcoming 2024

B2B and B2C (Mandatory)



● Live mandates ● Upcoming new mandates

Europe

Country	Mandate	Timeline	B2B/B2C	Pain
Italy	SDI e-invoicing extended to small businesses	Jan 2024	B2B + B2C	●●●●
Poland	Countrywide B2B e-invoicing through KSeF	TBC	B2B	●●●●
Romania	Countrywide B2B e-invoicing	Jan 2024	B2B	●●●●

Middle East and Africa

Country	Mandate	Timeline	B2B/B2C	Pain
Israel	Mandatory Invoice Data Reporting	Apr 2024	B2B	●●●●
KSA	E-Invoicing for companies with ARR >70M SAR	Jan 2024	B2B + B2C	●●●●
Oman	Voluntary e-Invoicing	Apr 2024	B2B + B2C	●●●●
Oman	Mandatory B2B e-Invoicing	Oct 2024	B2B + B2C	●●●●

APAC

Country	Mandate	Timeline	B2B/B2C	Pain
Japan	Electronic Record retention law (Archiving)	Jan 2024	B2B	●●●●
Malaysia	B2B & B2C e-Invoicing for Taxpayers >22M USD	Aug 2024	B2B + B2C	●●●●
Philippines	B2B & B2C e-Invoicing; Still in the pilot phase	TBD 2024	B2B + B2C	●●●●

Americas

Country	Mandate	Timeline	B2B/B2C	Pain
Dom. Republic	Mandatory e-Invoicing	Jan 2024	B2B & B2C	●●●●