



# e-Invoicing in Belgium: Roadmap to VAT Compliance & LIVE DEMO

Q&A Document

07 February 2024



**Q: Are import & export transactions apart of these new requirements for issuing and receiving electronic invoices?**

**A:** Import transactions are not in scope. Export transactions may be in scope if a client is BE VAT registered.

**Q: What about intercompany transaction? Do they fall under this scope?**

**A:** No exception foreseen for intercompany invoices. These are treated similar as third party invoices.

**Q: What do you expect regarding supply with installation cross-border? Thanks.**

**A:** Installation supplies abroad (outside BE) is not within the scope of the e-Invoicing mandate. Only transactions with the place of supply in Belgium are in scope.

**Q: Is this e-Invoice mandatory for EU transactions and for exports?**

**A:** Export transactions may be in scope if client is BE VAT registered. Intra-EU transactions are currently not in scope (e-Invoicing of these transactions are part of the VIDA proposal).

**Q: Does this mean for exports from BE to e.g. a CH customer with a BE VAT registration (which he is not using for this specific transaction), this is also subject to the new e-Invoicing rules?**

**A:** In theory, this is indeed the case! The e-Invoicing mandate applies to invoices issued to all customers who must communicate their Belgian VAT ID (which is the case for exports).



**Q: Hi, I am Satish Mangrey from Wilmar Europe Trading BV in The Netherlands, from 01.01.2026, we (a company in The Netherlands are supposed to:**

- 1. Download the purchase invoices of suppliers from Belgium from the Belgium tax authority portal?**
- 2. Upload all sales invoices into the Belgium tax authority portal?**

**What if we receive reminders of invoices not paid, but not yet available in the tax portal?**

**When the supplier sends an invoice via email, are we allowed to process and pay the invoice?**

**Same question for the AR part.**

**Other question:**

- 1. What is an invoice is wrong (for AP)?**
- 2. Also for AR, what if the customer is disputing the invoice?**

**Credit notes and new invoices have to be uploaded?**

**A:** 1. The e-Invoices should not be downloaded from the portal of the authorities. The Belgian authorities are actually not yet involved in the invoice data exchange and will not automatically receive nor validate e-Invoicing data.

The Belgian mandate, however, prescribes that invoices should be issued, sent, and received electronically in a structured way (with the PEPPOL-BIS format as standard). This means that the recipient is expected to invest in the capacity to receive the e-Invoicing so that it can automatically proceed in both sender and recipient systems. It is possible to get the purchase invoices into the cockpit with RTC Suite.

2. As mentioned, the supplier is, in principle, required to issue invoices in a structured way. The Belgian authorities should still clarify what the penalty exposure in case of non-compliance, both from the supplier and customer perspective, in case a structured e-Invoice is not issued by the supplier. We expect that not receiving an e-Invoice will not mean that a recipient cannot use the invoice for VAT deduction purposes.

Other questions:

1. The authorities will not validate the content of the invoice. If the VAT treatment is incorrect, the invoice will still be considered as issued.

2. The invoice will be considered as issued. However, incorrect invoices may have adverse consequences for both supplier and customer depending on the mistake (incorrect VAT deduction, underreporting of VAT, wrong reporting, etc.).

3. Credit notes should follow the same process as regular invoices. They are also in scope of the e-Invoicing mandate.

**Q: In earlier update, Belgium Tax authority talked about to eliminate customer listing along with e-Invoicing update? Is there any update on this?**

**A:** The abolishment of the client listing is part of the e-reporting future plans, which is expected to be rolled out in the next phase (currently not yet in the adopted legislation).

**Q: Will the Peppol PINT format be included in the legislation?**

**A:** At the first stage system will be established in the Peppol BIS 3.0 format. More regulatory updates should be announced soon.

**Q: So, e-Reporting is not mandatory already?**

**A:** No, it is not. B2G transactions are only currently mandatory.

**Q: Is Peppol the only possible form of transmitting an invoices? What about the possibility that taxpayers mutually agree to use any other system to exchange invoices, if that system meets the European Standard (EN16931)?**

**A:** Yes, it is possible. Parties have to ensure the standard of EN16931.

**Q: Do you think established companies issuing to non-established companies can still issue EDI's and e-Invoice at same time?**

**A:** Invoices to non-established entities are not within the scope of the e-Invoice mandate. The only exception would be if the customer is VAT registered in Belgium and the transaction is taxable in Belgium (excluding intra-EU transactions).



**Q: When should the law and detailed requirements be published in your opinion?**

**A:** The law has already been published. A Royal Decree with more detail will still follow (expected later this year).

**Q: From implementation perspective, is there any guidelines about invoices postings at ERP level like is it mandatory to hold invoice postings before getting approval from government?**

**A:** Data will not be pushed to the authorities for validation (e-reporting under a 5 corner model is expected in later phase).

**Q: Will XML e-Invoice structure be in English language or will a language translation be required?**

**A:** A Royal Decree with more detail will still follow (expected later this year), but ENG language should be OK.

**Q: Can taxpayers choose to adopt e-Invoicing in all transactions even if not mandatory or is the client acceptance still needed in such case?**

**A:** Client acceptance is needed for transactions outside the scope of the e-Invoicing mandate.

**Q: Just to be sure to understand well, there is a possibility to connect directly to the government site in web service mode (or other methodology) sending/retrieving invoices in XML based on EU16931 format.**

**A:** For the time being it is not clear if the direct communication to the government is permanent or temporary. We will keep providing updates as we hear further.

**Q: Who all should be included as part of implementation from IT teams? Along with tax team**

**A:** The implementation of structured e-invoicing is a complex project that requires preparation from both IT and Tax perspectives. Additionally, other stakeholders, including Accounts Payable (AP), Accounts Receivable (AR), Finance, Logistics, and Sales, need to be involved in the process.

**Q: Is there an option to run the RTC BTP service or framework on the customer SAP BTP platform?**

**A:** No.

**Q: Is it possible to see invoices from multiple countries simultaneously in the invoice cockpit?**

**A:** Yes, it is based on which country solutions are working on RTC Suite. One single cockpit for all e-Reporting and e-Invoicing obligations to manage.

**Q: Is there any information available on how cash/prompt payment discounts will be handled on electronic invoices? I have read that at the moment there are some challenges with these.**

**A:** Companies will be easily able to issue, send and receive credit notes, debit notes within the Peppol system while these documents issued as structured e-Invoice format. There is a new feature called negative invoices. You can see all the credit/debit notes on the final structured e-Invoice besides sending or receiving traditional credit/debit notes.



**Q: Is it possible to do a mass download of invoices from the cockpit?**

**A:** Yes, it is possible to download documents in bulk from the cockpit.

**Q: Does this cockpit will be supported for multiple ERP's (SAP, JDE etc.?) withing same business for consolidated reporting?**

**A:** Yes, RTC Suite is ERP Agnostic. We are able to extract the invoice data from any ERP system which you use and even from Excels.

**Q: Am I understanding correctly, the Invoice Cockpit is a third-party bold on to SAP?**

**A:** Yes, RTC Suite is ERP Agnostic. We are able to extract the invoice data from any ERP system which you use and even from Excels.

**Q: What is the e-Invoicing calendar for Belgium?**

**A:** The law has been approved and is pending publication. Starting date is January 2026 (EU authorization still required, but expected to follow).

**Q: Another question re. Hermes: Hermes will be canceled after 1 Jan. 2026? In our understanding it will be another option to issue structured invoices after 1 Jan. 2026 next to Peppol?**

**A:** There will be stages for the Hermes which will be announced soon.

**Q: Will e-Invoicing replace invoicing using EDI-invoices (Edifact)?**

**A:** No, EDI can be used within the standards of EN 16931 at the same time. But parties have to be agreed to do so.

**Q: To know what is the e-Invoicing calendar for B, what are the specifications for BE (model, type of flows, specificities..)**

**A:** The e-invoicing mandate is scheduled for January 2026. In a nutshell, it will basically cover all transactions by residents to VAT-registered customers with a place of supply in Belgium. This includes domestic zero-rated (exempt transaction with right of VAT deduction) and reverse charge transactions, excluding intra-EU supplies.

**Q: Would it be possible to send and receive Belgium invoices over the SAP DRC solution?**

**A:** Please get in contact with SAP DRC team for this question.

**Q: Whether the e-filing obligation will be extended to all entities, including those registered only for VAT purposes without a permanent establishment in Belgium. Whether there is a limit of transactions above which there will be such an obligation.**

**A:** No limits applicable. The e-invoicing mandate applies to all registered resident entities issuing invoices to VAT-registered entities. No transactional value limit or revenue limits foreseen. The e-Invoicing mandate is application to all registered resident entities issuing invoices to VAT registered entities regardless the value of the transaction and size/revenue of the parties involved.



**Q: Interested to know if the e-invoicing in Belgium is different from the rest of Europe or we can adapt the similar design**

**A:** In the context of e-invoices, Belgium is very similar to other European countries. Peppol offers interoperability across all Europe.

**Q: How RTC is compliant with SAP DRC? Any overlap?**

**A:** SAP DRC is not a must for RTC Suite solution however DRC can be used as an orchestration tool for RTC Suite solution. We can arrange a call to discuss further, if needed.

**Q: E-Invoicing implementation in BE (timings and requirements)**

**A:** Timing = Jan 2026 with Peppol network and Peppolbis format as standard. Reference is made to the slide deck for the requirements.

**Q: It supports only SAP or Oracle as well?**

**A:** RTC Suite is ERP Agnostic. It is compatible with any ERP System including SAP, Oracle, JDE, Microsoft and etc.

**Q: What about entities with BE Fiscal rep?**

**A:** No requirement to send e-Invoicing, but they must have capabilities to receive the e-Invoice.

**Q: Hi team, is there any training, how to submit the invoices on Peppol portal**

**A:** You can use Peppol currently on a voluntary basis. At the same time if you involve in any business process with government, you have to use the Peppol network.

**Q: Main interest is to learn about the recent movements towards standardized Electronic Invoicing - PEPPOL**

**A:** If needed, we can arrange a meeting where we can discuss the recent movements in detail.

**Q: you noted that ICL are not part of e-Invoicing does this include services as well?**

**A:** Both intra-EU supplies of goods and intra-EU services are not in scope of the e-invoicing mandate.

**Q: Could you perhaps discuss the exemption for Article 44 entities a little bit more in detail? What will their main obligations be as from 2026 onwards.**

**A:** We can have another meeting for further discussion in more detail.

**Q: I am particularly interested in incoming invoices from suppliers, which format, from when, whether mandatory or not**

**A:** VAT-registered customers need to accept structured e-Invoices for domestic transactions. If there are no e-Invoicing capabilities, customers may (temporary?) rely on Hermes platform for conversion to PDF (this will serve as a fail-safe).



**Q: Could be interesting see BE vs Italian e-invoicing system**

**A:** Main difference between Italy and Belgium in that context is the clearance. Italy's SDL has to verify and approve the e-invoices through the platform while Belgium doesn't mandate to do so.

**Q: Will XML e-Invoice structure be only in English language or a language translation be required?**

**A:** There is no translation is done. It is retrieved directly from EDI. Thus, whichever language is maintained in the EDI will be reflected in the final version of the invoice.

**Q: How are EDI Idocs treated for invoices? Will there be a conversion to Peppol BIS, or will companies themselves have to switch from EDI to Peppol BIS?**

**A:** You can choose whether use EDI or Peppol BIS 3.0 as long as the transaction ensures the minimum requirements of the EN 16931.

**Q: 1) Any difference in solution between SAP ECC and S/4 Hana?**

**2) Is it possible to run testing for new e-invoicing process vs normal operations in 1 test system?**

**3) Any integration with other AP invoice solutions (VIM, Ariba)?**

**4) Any archiving features?**

- A:**
- 1) Since the solution is on SAP BTP, and RTC Suite is ERP agnostic, SAP versions is not a dependence or cause any difference.
  - 2) Surely test system will be applicable.
  - 3) RTC Solution is enable to connect with other systems like VIM, Ariba etc, if needed.
  - 4) Archiving is also available in the solution.

**Q: A quelle date la loi va telle être votée en Belgique ? y aura til comme en France un systeme d'homologation des plateformes privées entrant dans le modele 5 corner ? quelles specificités / extension sont elles previsibles versus la Norem EN 16931 ?**

**A:** Law has been voted/approved by Belgian Chambers of Representatives in plenary session on 1/02/2024. Currently, it is a corner 4 model. Corner 5 is expected in later phase.

**Q: Is dit voor b2b of ook voor b2c? Wat met Facturatie aan vme gebouwen?**

**A:** B2C is not in scope (only B2B / VAT registered customers).

**Q: How is EDI-invoicing covered in BE respectively with RTC Suite?**

**A:** Only EDI is expected from customer part. The rest of the processes like conversion, mapping etc. Will be handled by RTC Suite. No further customizations or actions are requested by customer in that regard.

**Q: Hello, what about e-commerce sales done in Belgium territory? Is it mandatory to issue e-Invoice?**

**A:** Main rules are; The issuer of the invoice: the issuer must be VAT registered in Belgium.  
The recipient of the invoice: The recipient must accept e-invoices if they use a VAT number for the transaction. Concerns taxpayers who have been assigned a VAT identification number whether or not established in Belgium. The only exception of taxpayers who only carry out exempt transactions under Art. 44 of the Code.  
The transaction: The rule mainly applies to taxable goods and services sold in Belgium and not exempted under Art. 44 of the VAT Code.



**Q: What about "official" channels like the Ebox program? will the authorities still use these channels to send invoices? Or will they use the Peppol for these invoices as well?**

**A:** B2G e-invoicing is mandatory in Belgium right now. Current law mandates the use of Peppol in order to send or receive e-invoices from/to Government.

**Q: Is it a way to put a destination person or service in the invoice/XML schema? The target is to distribute directly the invoices to the good people of the recipient company, these that have to deal with the content of the invoices.**

**A:** In our solution we have emailing functionalities where you can also directly send the XML/HTML/PDF of the invoice to preferred email addresses. Aside of that, there is also related person fields in the UBL too.

**Q: What's the plus-value of the RTC Suite if my ERP is already compliance with Peppol?**

**A:** RTC Suite has dashboards in the solution where you can check the daily/monthly invoice numbers or transactions. Alongside with it, you may have the reconciliation functionalities are also getting ready. For further details, we can schedule a call.

**Q: Are Permanent Establishments and VAT registrations in scope for the Belgian mandate?**

**A:** Yes.

**Q: How about the PDF attachment, can you set the language per customer?**

**A:** Hi Xavier,

If you have any specific requests per customers, We can design separate schema and that can cover the XML and can be converted to PDF on our Suite.

So, yes you can.

**Q: How about ecommerce - when will they be effected by it - will there be a real time reporting?**

**A:** Real-time reporting to the authorities is not yet in place. B2C invoicing is not within the scope of the e-Invoicing mandate. The e-invoicing mandate applies only to domestic transactions when there is a requirement to issue an invoice, which is the case for B2B transactions. There are no exceptions for e-commerce.

**Q: French and Germany allow Factur-X format that has the XML embedded in the PDF. But can not be sent via PEPPOL, which allows only XML, right?**

**A:** For transactions within Belgium or involving Belgian entities, utilizing the XML format in compliance with Peppol BIS 3.0 standards would be necessary because BIS 3.0 supports pure XML.

**Q: What is the impact of the e-Invoicing legislation on the archiving requirements? Is there also a need to archive the invoices the same structured format? And how should one deal with this in case a company would decide to change from one service provider to another?**

**A:** The standard archiving period changed recently to 10 year.



**Q: Hi all, you mentioned that e-Invoicing obligation applies for all taxable person established in BE, however above you replied main rules are; "The issuer of the invoice: the issuer must be VAT registered in Belgium.. Concerns taxpayers who have been assigned a VAT identification number whether or not established in Belgium" So now I am a little a bit confused, should e-Invoicing be mandatory only for companies established in BE?**

**A:** Intra-EU transactions are not in scope. In a nutshell, the e-invoicing mandate will basically cover all transactions by residents to VAT-registered customers with a place of supply in Belgium. This includes domestic zero-rated (exempt transactions with right of VAT deduction) and reverse charge transactions, excluding intra-EU supplies.

**Q: Is it expected to filter invoices at ERP level which are mandated based on country before sending to Peppol or it is possible to send everything then filter which is supposed to be sent further to the portal for approval based on rule?**

**A:** There is no need to filter anything. Once an EDI/IDOC is received, then the rest of the configurations will be handled by RTC Suite, eliminating the need of filtering. You may also make customizations in the cockpit according to your needs or business rules, if needed.

**Q: Isn't Belgium obligated to accept any supported EN16931 format, which is also UN/CEFACT CII from other countries?**

**A:** The Belgian legislation allows deviation from the Peppol standard format if parties mutually agree, and the format complies with EN 16931.

# Thank you!



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