



Ghent, February 19, 2026

Subject: Recommendations to enhance E-Invoicing framework in Belgium

To: To whom it may concern

The In-House Tax Forum (IHTF) is a Belgian non-profit network of in-house tax professionals from multinational companies with a presence in Belgium. It currently brings together around 370 members representing more than 120 companies. The Forum provides a practitioner-driven platform for exchanging experience and discussing Belgian, European and international tax developments from an operational business perspective. Where appropriate, IHTF consolidates insights from its members and shares them constructively with policymakers and tax authorities, with the objective of supporting clear, proportionate and workable tax legislation.

Executive Summary

The transition to mandatory electronic invoicing (e-invoicing) in Belgium presents complex challenges that affect businesses of all sizes, including small and medium-sized enterprises (SMEs) and large corporations. High implementation costs arise from a fragmented and non-standard approach to e-invoicing and e-reporting mandates across Europe. This situation is compounded by unclear legislation, varying functionalities of Peppol, and a shortage of qualified service providers. Additionally, the differing positions of customers and suppliers, confusion over the distinction between e-invoices and PDF/paper invoices, and inconsistent interpretations of legislative FAQs contribute to the complexity. To address these challenges, this document outlines a series of actionable recommendations designed to enhance the e-invoicing landscape in Belgium, focusing on streamlining processes, improving clarity, and fostering compliance.

Current Challenges in the E-Invoicing Landscape

The e-invoicing landscape in Belgium is marked by several critical challenges that hinder effective implementation and compliance. Members of the IHTF currently receive between 50 and 90% of their incoming invoices as e-invoices, , many companies are still unable to send e-invoices themselves, which underscores the ongoing challenges in the transition to digital invoicing.

The high costs associated with transitioning to e-invoicing are not limited to SMEs; large corporations also face significant financial burdens due to the need for system upgrades and workflow redesigns. The fragmented and non-standard implementation of e-invoicing and e-reporting mandates across Europe creates inconsistencies and raises compliance challenges, leading to increased operational costs for businesses.

Furthermore, the lack of clarity in legislation surrounding e-invoicing adds to the confusion. Many companies struggle to understand the differences between e-invoices and traditional PDF or paper invoices, leading to differing interpretations among customers and suppliers. This ambiguity is

compounded by the challenges associated with complex business transactions, such as self-billing and discount handling, which often lack clear guidelines and consistent processing standards.

Extend the Grace Period

To facilitate a smoother transition to mandatory e-invoicing, it is recommended to extend the current three-month grace period for compliance to six months. This extension will provide businesses the necessary time to implement robust e-invoicing systems and adapt their processes without the immediate pressure of compliance. Companies, particularly those with limited resources or facing fragmented implementations, need this additional time to ensure that their systems are fully operational and compliant. A longer grace period will reduce the risk of operational disruptions and instill confidence in organizations as they navigate the transition.

Strengthen Peppol Data Quality & Validation

Enhancing the quality of data exchanged through the Peppol network is vital for successful e-invoicing adoption. Currently, organizations face challenges with incomplete or ambiguous data in their invoices, leading to processing delays and compliance risks. Implementing stricter validation rules to ensure mandatory fields are accurately completed is essential. Establishing standardized fields for discounts and VAT exemptions will help eliminate confusion and enhance the reliability of invoicing data. By improving data quality and validation processes, businesses can reduce errors and enhance the efficiency of their invoicing operations.

Improve Clarity of Business Terms & Technical Specifications

A significant barrier to effective e-invoicing is the lack of clear guidance regarding business terms and technical specifications. To address this issue, a comprehensive Belgian localization guide should be published, detailing the correct usage of fields and mandatory data elements. This guide must include an overview of various VAT transactions linked to the appropriate Peppol tax codes. Additionally, creating sector-specific annexes for industries such as construction, healthcare, FMCG, automotive, and the public sector will cater to the unique needs of different sectors. Clear documentation will empower businesses to navigate the complexities of e-invoicing, ensuring compliance and enhancing operational efficiency.

Reduce Fraud and Enhance Identity Security

As e-invoicing adoption increases, the risk of fraudulent activities, particularly concerning Peppol IDs, becomes a pressing concern. To mitigate these risks, it is crucial to implement real-time validation of sender identities against the Belgian KBO registry. This measure will ensure that only legitimate entities can issue invoices through the Peppol network. Furthermore, establishing a whitelist system for high-risk industries can bolster security measures and protect businesses from fraud. By focusing on identity verification, organizations can safeguard their invoicing processes and maintain the integrity of their operations.

Enhance Interoperability with EDI

The simultaneous use of Peppol and Electronic Data Interchange (EDI) systems presents challenges for businesses that must navigate multiple standards. It is vital to provide clear guidelines on how these two systems can operate together, including the development of mapping tables and transition

strategies for companies migrating from one system to another. Facilitating interoperability between Peppol and EDI will optimize invoicing processes and reduce the complexity of managing various systems, ultimately improving overall efficiency.

Improve Communication and Support

Effective communication and support are essential for the successful implementation of e-invoicing. Establishing an official implementation portal that includes FAQs, legal interpretations, configurable templates, and recorded webinars is necessary to provide businesses with the resources they need. Additionally, launching a national supplier onboarding campaign targeting SMEs will ensure that all businesses, regardless of size, have access to the necessary information and support during the transition. By enhancing communication channels and offering robust support resources, businesses will be better equipped to implement e-invoicing solutions.

Provide Economic Support & Realistic Transition Timelines

The financial burden of transitioning to e-invoicing can be substantial for both SMEs and large enterprises, particularly given the high costs associated with system upgrades and workflow redesigns. To alleviate this burden, consideration should be given to offering grants or tax credits for SMEs that adopt e-invoicing technologies. Moreover, reevaluating the timelines for compliance, especially for sectors facing unique challenges, will create a more equitable transition process. By providing economic support and realistic timelines, the government can facilitate a smoother transition for all businesses, ensuring they are well-prepared to meet the new requirements.

Address Self-Billing and Domestic Reverse Charge Issues

The complexities surrounding self-billing and domestic reverse charge transactions add another layer of difficulty for businesses navigating the e-invoicing landscape. Clarifying how self-billing statements align with Peppol workflows and ensuring explicit definitions of VAT compliance within these frameworks are essential steps in reducing confusion. Additionally, providing guidance on how domestic reverse charge transactions should be represented in structured invoices will help businesses understand their obligations more clearly. By addressing these complexities, the regulatory environment can become more conducive to successful e-invoicing implementation.

Enhance Testing and Validation Cycles

The current testing and validation cycles for e-invoicing solutions can be lengthy and cumbersome, leading to delays in implementation and potential compliance issues. Streamlining these cycles to allow for more efficient testing across customers, suppliers, and government platforms is critical. By simplifying the testing process, businesses can accelerate their readiness for e-invoicing compliance, thereby reducing the risk of operational disruptions and ensuring a more seamless integration into the new system.

Conclusion

The recommendations outlined in this document aim to address the critical challenges currently faced by businesses in the Belgian e-invoicing landscape. By implementing these actions, Belgium can facilitate a smoother transition to mandatory e-invoicing, enhance compliance, and support businesses in leveraging the numerous benefits of digital invoicing. The In-House Tax Forum remains

at your disposal to discuss how to strengthen the e-invoicing mandate and create greater certainty and simplification in the landscape. Collaboration among government entities, industry stakeholders, and technology providers will be vital to the successful realization of these recommendations, ultimately contributing to a more efficient and effective invoicing ecosystem in Belgium.

Kind regards,

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