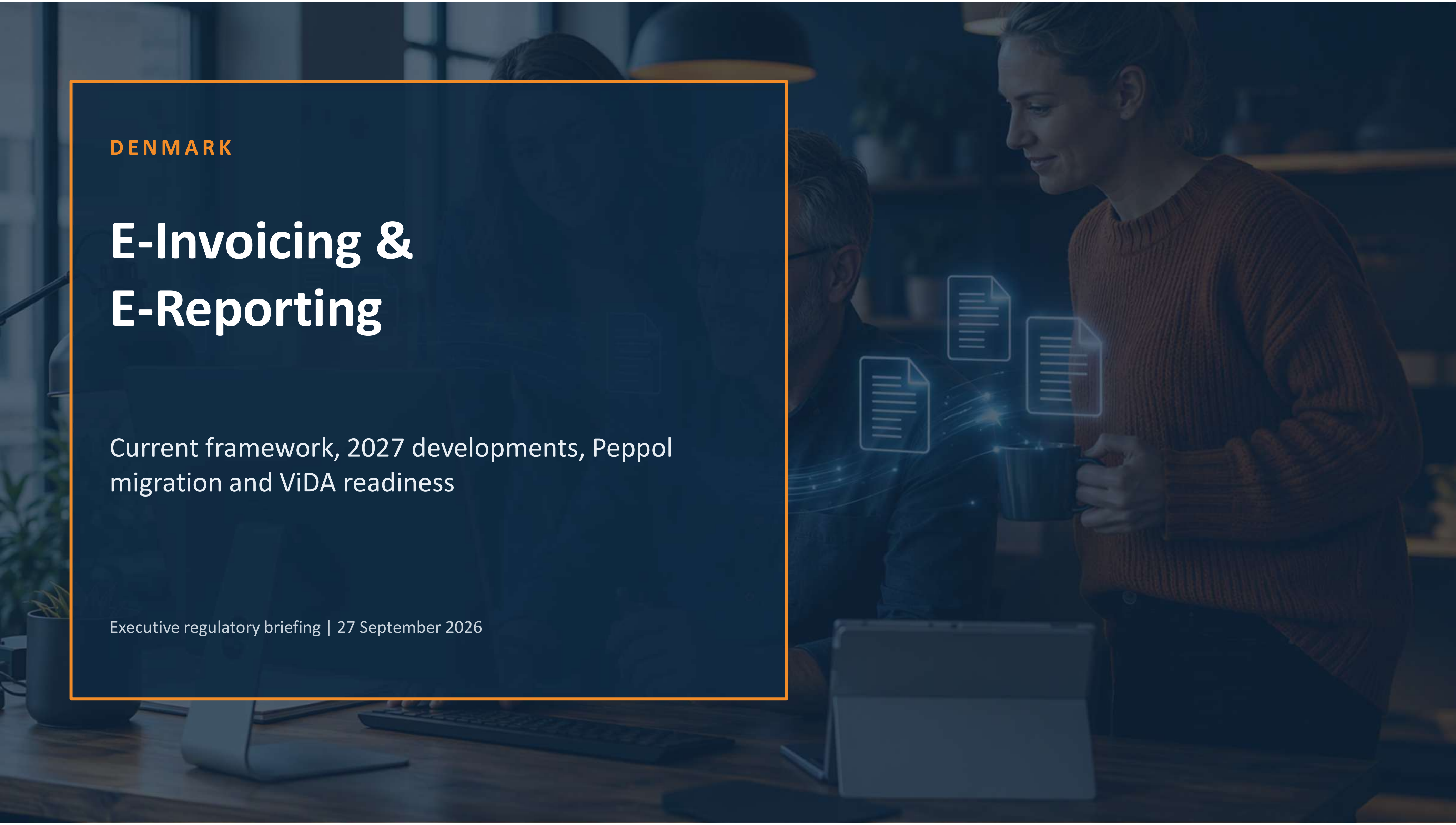


DENMARK

E-Invoicing & E-Reporting

Current framework, 2027 developments, Peppol migration and ViDA readiness

Executive regulatory briefing | 27 September 2026

Executive takeaways

Denmark is digitally advanced, but the legal picture is often overstated.

B2G is mandatory

Structured invoices to Danish public authorities have been mandatory since 2005.

B2B is not mandatory

Domestic B2B remains voluntary. Digital-bookkeeping capability is not an issuance mandate.

No clearance

Nemhandel is decentralized interoperability. Skattestyrelsen does not clear each invoice.

March 2027

E-invoicing campaign, default Nemhandel enrollment and e-invoice-first behavior move to 1 March 2027.

2029 migration

Denmark intends to replace OIOUBL 2.1 invoices with one Peppol BIS 4-based profile.

2030 ViDA

Cross-border B2B e-invoicing and digital reporting begin on 1 July 2030.

Core distinction

Digital bookkeeping ≠ mandatory domestic B2B e-invoicing ≠ real-time VAT reporting

What is mandatory today?

A layered framework rather than one universal mandate.

B2G structured e-invoicing	Mandatory	Suppliers invoicing Danish public authorities
Digital bookkeeping	Mandatory by phase	In-scope entities must use compliant digital systems
Domestic B2B e-invoicing	Voluntary	PDF and paper remain possible absent agreement or sector rule
Invoice-level VAT e-reporting	Not implemented	No clearance, T+1 or periodic invoice feed

Implementation timeline

Past adoption, current transition and future EU obligations.

2005	2022	2024–26	Jan / Mar 2027	2028–29	1 Jul 2030
B2G e-invoicing mandatory via Nemhandel	New Bookkeeping Act adopted	Digital bookkeeping phased in	SAF-T 2.1 from 1 Jan; e-invoicing campaign from 1 Mar	Nemhandel BIS 4 migration	ViDA cross-border DRR

Important status point

The e-invoicing campaign moves to 1 March 2027. SAF-T 2.1 remains a separate 1 January 2027 milestone.

Transaction scope by channel

Mandatory structured channel

- Domestic B2G invoices
- Public procurement invoices covered by EN 16931
- Credit notes and corrections linked to those invoices

Primary route: Nemhandel / Peppol

Voluntary structured channel

- Domestic B2B
- Self-billing
- Cross-border invoices where both parties support Peppol
- Special VAT regimes

Parties may agree structured exchange.

Outside current invoice reporting

- B2C receipts
- Intra-EU acquisitions
- Imports and exports
- OSS / IOSS transactions
- Triangulation and chain transactions

Normal VAT and accounting reporting continues.

Taxable persons and system responsibility

WHO ENTERS DIGITAL BOOKKEEPING?

- Annual-reporting entities, phased by financial year and system type
- Non-reporting businesses above DKK 300,000 turnover in each of two consecutive years
- Foreign businesses with Danish permanent or VAT fixed establishments may be in scope

WHO OWNS SYSTEM COMPLIANCE?

Registered standard system

Provider is responsible for core statutory system functionality. The business remains responsible for use, data and tax accuracy.

Customized / non-registered system

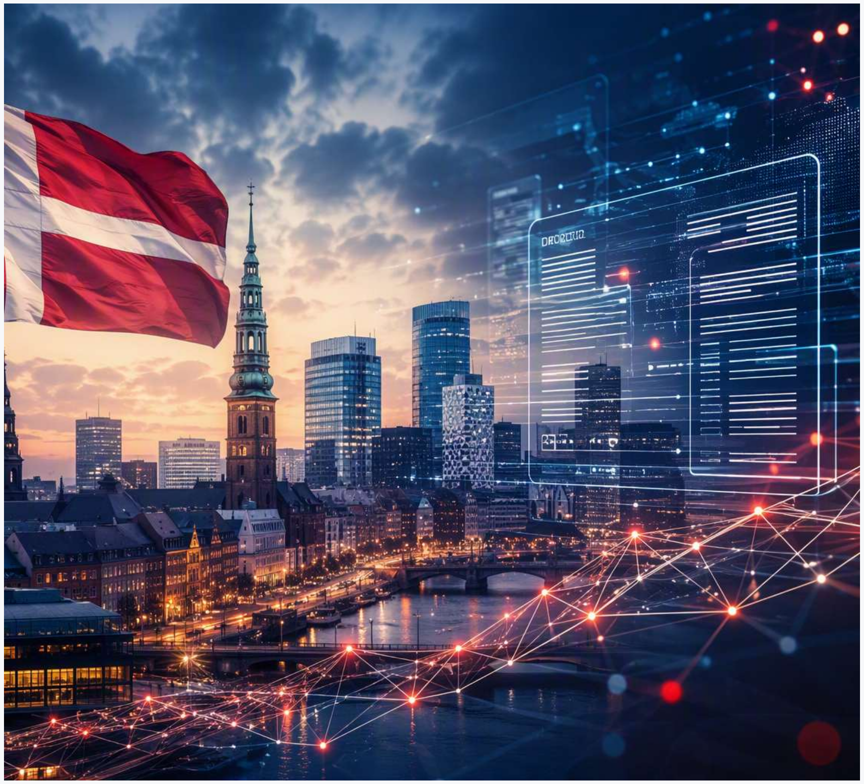
The business must demonstrate that the combined accounting environment meets Danish requirements.

Open point: a foreign entity that is merely Danish VAT registered, without a fixed or permanent establishment, does not yet have a clearly confirmed digital-bookkeeping commencement date.

Operating model: decentralized interoperability

Invoices move between parties. The tax authority is not in the invoice path.

1. **Create** — ERP generates structured invoice
2. **Discover** — Recipient found in Nemhandelsregistret
3. **Validate** — Schema and business-rule checks
4. **Exchange** — AS4 via access points
5. **Process** — Buyer imports and archives



No clearance number • No tax-authority approval • No buyer acceptance required for fiscal issuance

Formats: current state and target architecture

OIOUBL 2.1

National UBL-based format. Still operational and widely used in public-sector invoicing. Planned phase-out for invoice documents by 2029.

Peppol BIS Billing 3.0

EN 16931-aligned structured format currently supported for interoperable domestic and cross-border exchange.

Nemhandel BIS 4

Planned single Danish invoice specification based on Peppol BIS 4 with limited national adaptations. Not yet final.

PDF is not a structured e-invoice

1 March 2027: what changes and what does not

PROPOSED CHANGE

- Provider enrolls users of registered standard systems in Nemhandel unless they opt out
- System checks whether the recipient can receive an e-invoice
- E-invoice is presented as the first delivery option
- Additional identity and master-data security controls

NOT CREATED BY THE PROPOSAL

- No universal obligation to issue domestic B2B e-invoices
- No tax clearance or government validation of every invoice
- No real-time invoice reporting to Skattestyrelsen
- No removal of the business opt-out

Updated timing: the e-invoicing campaign is scheduled for 1 March 2027, not 1 January 2027.

E-reporting reality: SAF-T capability, not periodic filing

CURRENT REQUIREMENT

System extraction capability

Registered bookkeeping systems must generate, import and export Danish SAF-T data. SAF-T supports standardized data sharing, audits and system migration. Version 2.1 support starts 1 January 2027, two months before the e-invoicing campaign.

WHAT DENMARK DOES NOT YET HAVE

No continuous transaction reporting

No automatic invoice feed to Skattestyrelsen. No T+1 deadline. No monthly SAF-T return. VAT returns and EU sales listings remain separate taxpayer filings.

Control priority: reconcile invoice data → VAT accounts → VAT return → EU sales list → SAF-T extract

Corrections, self-billing and special scenarios

Corrections

Failed validation: correct and retransmit.

Issued invoice: use a credit note or corrective invoice referencing the original.

VAT-return error: amend the relevant period in TastSelv Erhverv.

No fiscal cancellation workflow exists.

Self-billing

Permitted with prior written agreement and supplier approval process.

Full invoice data plus “self-billing” and buyer registration number.

Nemhandel is required only where the underlying invoice is subject to structured exchange.

Special transactions

Triangulation, chain transactions, reverse charge, margin schemes and exports follow normal VAT rules.

No special invoice-reporting workflow.

Use correct VAT category, notation and exemption basis in structured invoices.

Archiving and audit evidence

5 years

Retention after the end of the relevant financial year

Original data

Retain structured XML, not only a visual PDF

Foreign storage

Allowed subject to notification, access and mutual-assistance conditions

Audit ready

Provide records promptly and in a recognized file format

Nemhandel transports documents. It does not replace the taxpayer's statutory archive.

Penalties and enforcement exposure

- No specific penalty for not issuing a domestic B2B e-invoice because no general mandate exists
- Non-compliant B2G invoices can be rejected, delaying processing and payment
- Bookkeeping Act breaches may trigger remediation orders, fines and adverse annual-report consequences
- Serious or repeated bookkeeping violations may attract substantial fines; advisor analyses cite exposure up to DKK 1.5 million
- Late VAT filing can produce a provisional assessment and a DKK 1,400 fee per tax type
- Missing invoice evidence may undermine input VAT deduction and permit estimated assessments

Primary control risks

- System scope
- Invoice evidence
- VAT coding
- Retention
- Timely corrections
- Reconciliation

VAT returns: automation without full pre-filling

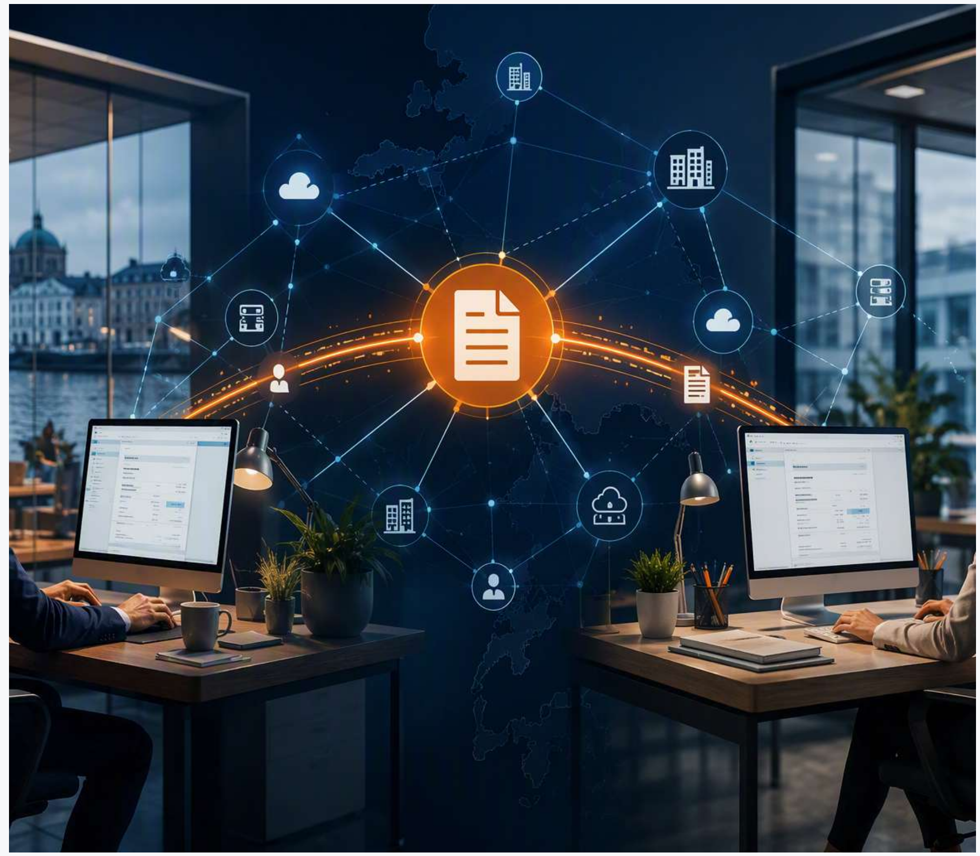
Bookkeeping data → Software draft / submission → Taxpayer review

No comprehensive pre-filled periodic VAT return is generated from Nemhandel invoice data today.

Standard chart of accounts + VAT codes + SAF-T improve automation, but responsibility stays with the taxpayer.

Migration to one Peppol-based specification

- Move from two invoice standards toward Nemhandel BIS 4
- Base architecture: Peppol BIS 4 / PINT with Danish adaptations
- Release candidate targeted for November 2027
- Final specification targeted for May 2028
- Mandatory system support targeted for November 2028
- OIOUBL 2.1 invoice migration targeted for completion in May 2029



Design principle

Keep Danish extensions limited to reduce cost and preserve cross-border interoperability.

ViDA readiness: Denmark starts from a strong base

Already in place

Peppol and EN 16931 experience
Digital bookkeeping
SAF-T extraction
Structured invoice infrastructure

Still to legislate

Mandatory intra-EU structured invoices
Near-real-time DRR
Correction and status rules
EU data-exchange integration

Business design response

Canonical invoice model
Transaction-level reconciliation
Format-agnostic interfaces
2030 cross-border readiness

ViDA cross-border B2B digital reporting starts 1 July 2030

SME and startup impact

Initial burden

Software migration, subscriptions, access-point fees, data cleanup and training.

Structural relief

DKK 300,000 two-year threshold for certain non-reporting businesses.

Operating benefit

Automated entry, fewer errors, faster delivery and better audit trails.

March 2027 adoption

Campaign and default enrollment begin 1 March; clear notices and affordable service models remain essential.

Recommended preparation roadmap

Now	**Confirm entity scope and system classification**	Inventory invoice channels, identifiers and archives
Q4 2026	**Prepare for split 2027 dates**	SAF-T 2.1 on 1 January; Nemhandel campaign on 1 March
2027	**Engage providers on Nemhandel BIS 4**	Build canonical EN 16931-aligned invoice data model
2028–29	**Execute format migration**	Dual-run, validate, archive XML and retire OIOUBL safely
By 2030	**Implement ViDA DRR**	Reconcile invoice, ledger, VAT return and cross-border reporting

Decision rule: treat every milestone as proposed until the final Danish legal or technical instrument is published.

Key authoritative sources

- **Danish Business Authority | Nemhandel common infrastructure** https://erhvervsstyrelsen.dk/nemhandel-faelles-digital-infrastruktur
- **Retsinformation | Bookkeeping Act No. 700 of 24 May 2022** https://www.retsinformation.dk/eli/lta/2022/700
- **Danish Business Authority | Digital bookkeeping guidance and system register** https://erhvervsstyrelsen.dk/digital-administration-og-indberetning
- **Nemhandel | Technical introduction and Peppol migration strategy** https://nemhandel.dk/afsluttet-hoering-om-overgangen-til-peppol-en-faelles-e-faktura
- **Danish Tax Administration | VAT accounting, corrections, self-billing and retention** https://info.skat.dk/data.aspx?oid=2062764
- **European Commission | VAT in the Digital Age** https://taxation-customs.ec.europa.eu/taxation/vat/vat-digital-age-vida_en
- **VATupdate | Denmark delays e-invoicing campaign to March 2027** https://hoeringsportalen.dk/Hearing/Details/71305

All regulatory dates should be revalidated against final Danish publications before implementation decisions.