Worldwide Upcoming E-Invoicing Mandates, Implementations and Changes

Ranked by region, then chronological — 8 structured fields per mandate

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All source links point exclusively to VATupdate.com. Where a dedicated article exists it is linked directly; other entries link to the relevant VATupdate.com search feed.

Regions covered (in order):

- Europe — 32 mandates
- Middle East — 7 mandates
- Africa — 2 mandates
- Asia-Pacific — 8 mandates
- Latin America & Caribbean — 19 mandates

Europe

32 mandates, in chronological order

France — 01/09/2026

1. Implementation Date	01/09/2026
2. Type of Mandatory Regime	Both (E-Invoicing + E-Reporting)
3. Transaction Type Covered	B2B domestic (reception + issuance); B2C / cross-border e-reporting
4. Scope of Taxable Transactions	Mandatory reception of e-invoices for all companies and mandatory issuance for large and medium-sized companies.
5. Taxable Persons in Scope	All companies (reception); large and medium-sized companies (issuance).
6. Thresholds / Exclusions	Small enterprises' issuance obligation deferred to 01/09/2027.
7. Legal Status	Enacted (Loi de finances / ordinance)
8. Short Notes / Practical Remarks	PPF-lite / PDP model; obligation split by taxpayer size, with reception mandatory for everyone from day one.
Source (VATupdate.com)	https://www.vatupdate.com/2026/06/30/france-e-invoicing-e-reporting-begin-1-september-2026/

Greece — 01/10/2026

1. Implementation Date	01/10/2026
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B
4. Scope of Taxable Transactions	Mandatory e-invoicing for all companies.
5. Taxable Persons in Scope	All companies.
6. Thresholds / Exclusions	Aims to remove thresholds; universal B2B scope.
7. Legal Status	Enacted (subject to EU derogation)
8. Short Notes / Practical Remarks	Builds on the myDATA platform; mandatory structured B2B e-invoicing nationwide.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Greece+B2B+e-invoicing

North Macedonia — 01/10/2026

1. Implementation Date	01/10/2026
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B, B2C (non-cash invoices)
4. Scope of Taxable Transactions	Mandatory use of e-Faktura for all taxpayers issuing non-cash invoices.
5. Taxable Persons in Scope	All taxpayers issuing non-cash invoices.
6. Thresholds / Exclusions	Q3 2026 target (~1 October); cash transactions treated separately.
7. Legal Status	Enacted / Rollout

8. Short Notes / Practical Remarks	National e-Faktura system becomes mandatory for non-cash invoicing.
Source (VATupdate.com)	https://www.vatupdate.com/?s=North+Macedonia+e-Faktura

Bulgaria — 01/01/2027

1. Implementation Date	01/01/2027
2. Type of Mandatory Regime	E-Reporting (SAF-T)
3. Transaction Type Covered	Accounting / tax data
4. Scope of Taxable Transactions	SAF-T reporting for large, medium and small businesses.
5. Taxable Persons in Scope	Businesses with turnover above 300 million BGN in 2024 or taxes above 3.5 million BGN.
6. Thresholds / Exclusions	Turnover > BGN 300m (2024) or taxes > BGN 3.5m; smallest taxpayers excluded initially.
7. Legal Status	Enacted
8. Short Notes / Practical Remarks	First wave of Bulgaria's phased SAF-T introduction for the largest taxpayers.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Bulgaria+SAF-T

Croatia — 01/01/2027

1. Implementation Date	01/01/2027
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B / B2G (public entities)
4. Scope of Taxable Transactions	Obligation to issue e-invoices extended to budgetary and extra-budgetary entities not registered for VAT.
5. Taxable Persons in Scope	Budgetary and extra-budgetary entities not registered for VAT.
6. Thresholds / Exclusions	Non-VAT public entities added to scope.
7. Legal Status	Enacted (Fiscalization 2.0)
8. Short Notes / Practical Remarks	Extends Croatia's Fiscalization 2.0 e-invoicing to non-VAT public bodies.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Croatia+e-invoicing

Estonia — 01/01/2027

1. Implementation Date	01/01/2027
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B
4. Scope of Taxable Transactions	Mandatory adoption of electronic invoices for business-to-business transactions.
5. Taxable Persons in Scope	VAT-registered businesses (B2B).
6. Thresholds / Exclusions	To be confirmed (TBC).

7. Legal Status	Proposed / To be confirmed
8. Short Notes / Practical Remarks	Moves Estonia from a buyer's right to receive e-invoices toward a broader B2B obligation.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Estonia+e-invoicing

Germany — 01/01/2027

1. Implementation Date	01/01/2027
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B domestic
4. Scope of Taxable Transactions	Mandatory issuance of e-invoices for companies above the turnover threshold.
5. Taxable Persons in Scope	Companies with annual turnover exceeding EUR 800,000.
6. Thresholds / Exclusions	Threshold: turnover > EUR 800,000; smaller firms follow from 2028.
7. Legal Status	Enacted (Wachstumschancengesetz)
8. Short Notes / Practical Remarks	Second phase of Germany's staged mandate; EN 16931-compliant formats (XRechnung/ZUGFeRD).
Source (VATupdate.com)	https://www.vatupdate.com/2026/04/17/is-your-erp-ready-for-germanys-2027-e-invoicing-requirements/

Norway — 01/01/2027

1. Implementation Date	01/01/2027
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B
4. Scope of Taxable Transactions	Mandatory issuance of electronic invoices for all entities subject to bookkeeping.
5. Taxable Persons in Scope	All bookkeeping-obliged entities.
6. Thresholds / Exclusions	Applies to all bookkeeping-obliged persons.
7. Legal Status	Proposed / Consultation
8. Short Notes / Practical Remarks	Part of Norway's move toward mandatory structured invoicing and digital bookkeeping.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Norway+e-invoicing

Portugal — 01/01/2027

1. Implementation Date	01/01/2027
2. Type of Mandatory Regime	E-Invoicing (digital signature)
3. Transaction Type Covered	B2B, B2G
4. Scope of Taxable Transactions	Obligation to incorporate the qualified electronic signature in PDF invoices.
5. Taxable Persons in Scope	All issuers of PDF invoices.

6. Thresholds / Exclusions	Applies where PDF invoices are used.
7. Legal Status	Enacted (repeatedly deferred)
8. Short Notes / Practical Remarks	PDFs treated as e-invoices only with a qualified electronic signature; a step toward structured invoicing.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Portugal+qualified+electronic+signature

Slovakia — 01/01/2027

1. Implementation Date	01/01/2027
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B domestic
4. Scope of Taxable Transactions	All VAT-registered businesses must issue, receive and store structured e-invoices (EN 16931) for domestic B2B transactions.
5. Taxable Persons in Scope	All VAT-registered businesses.
6. Thresholds / Exclusions	No turnover threshold; universal domestic B2B.
7. Legal Status	Enacted
8. Short Notes / Practical Remarks	Structured EN 16931 invoicing; foundation for the parallel real-time e-reporting obligation.
Source (VATupdate.com)	https://www.vatupdate.com/2026/07/21/mandatory-e-invoicing-from-1-january-2027/

Slovakia — 01/01/2027

1. Implementation Date	01/01/2027
2. Type of Mandatory Regime	E-Reporting
3. Transaction Type Covered	B2B domestic
4. Scope of Taxable Transactions	Real-time e-reporting of transactions to the Tax Administration.
5. Taxable Persons in Scope	All VAT-registered businesses.
6. Thresholds / Exclusions	No threshold; universal.
7. Legal Status	Enacted
8. Short Notes / Practical Remarks	Near real-time transaction reporting complementing the e-invoicing mandate.
Source (VATupdate.com)	https://www.vatupdate.com/2026/07/30/slovakia-mandates-e-invoicing-and-real-time-tax-reporting-from-2027/

Spain — 01/01/2027

1. Implementation Date	01/01/2027
2. Type of Mandatory Regime	E-Reporting (VeriFactu)
3. Transaction Type Covered	B2B, B2C (billing software)
4. Scope of Taxable Transactions	Mandatory use of VeriFactu systems that electronically submit billing records to the AEAT.

5. Taxable Persons in Scope	Taxpayers using billing software (corporate income taxpayers first).
6. Thresholds / Exclusions	Corporate taxpayers from 01/01/2027; others follow later in 2027.
7. Legal Status	Enacted (Anti-fraud Law / RD 1007/2023)
8. Short Notes / Practical Remarks	Certified/VeriFactu software with tamper-proof billing records; distinct from the future B2B e-invoicing mandate.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Spain+VeriFactu

Ukraine — 01/01/2027

1. Implementation Date	01/01/2027
2. Type of Mandatory Regime	E-Reporting (SAF-T)
3. Transaction Type Covered	Accounting / tax data
4. Scope of Taxable Transactions	SAF-T mandatory for all taxpayers.
5. Taxable Persons in Scope	All taxpayers.
6. Thresholds / Exclusions	Universal after phased introduction for large taxpayers.
7. Legal Status	Enacted
8. Short Notes / Practical Remarks	SAF-T UA becomes a general obligation as part of e-VAT compliance.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Ukraine+SAF-T

France — 01/09/2027

1. Implementation Date	01/09/2027
2. Type of Mandatory Regime	Both (E-Invoicing + E-Reporting)
3. Transaction Type Covered	B2B domestic (issuance) + e-reporting
4. Scope of Taxable Transactions	Mandatory issuance of electronic invoices for all companies, including SMEs and micro-enterprises.
5. Taxable Persons in Scope	All remaining companies (small and micro-enterprises).
6. Thresholds / Exclusions	Removes the size threshold; universal issuance.
7. Legal Status	Enacted
8. Short Notes / Practical Remarks	Final phase completing France's issuance obligation for all taxpayers.
Source (VATupdate.com)	https://www.vatupdate.com/2026/06/30/france-e-invoicing-e-reporting-begin-1-september-2026/

Serbia — 01/10/2027

1. Implementation Date	01/10/2027
2. Type of Mandatory Regime	Electronic delivery note
3. Transaction Type Covered	B2B (goods movement)

4. Scope of Taxable Transactions	Private B2B companies must issue and receive electronic delivery notes; carriers must present them during inspections.
5. Taxable Persons in Scope	Private companies in B2B trade and carriers.
6. Thresholds / Exclusions	Follows earlier public-sector phase.
7. Legal Status	Enacted (SEF)
8. Short Notes / Practical Remarks	Extends Serbia's SEF system to electronic delivery notes (eOtpremnica).
Source (VATupdate.com)	https://www.vatupdate.com/?s=Serbia+electronic+delivery+note

Spain — 01/10/2027

1. Implementation Date	01/10/2027
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B domestic
4. Scope of Taxable Transactions	Mandatory B2B e-invoicing for companies above the turnover threshold.
5. Taxable Persons in Scope	Companies with annual turnover exceeding EUR 8 million.
6. Thresholds / Exclusions	Threshold: turnover > EUR 8m; smaller firms one year later.
7. Legal Status	Enacted (Crea y Crece Law – pending regulation)
8. Short Notes / Practical Remarks	Start of Spain's B2B e-invoicing mandate for larger companies; distinct from VeriFactu.
Source (VATupdate.com)	https://www.vatupdate.com/2026/04/27/spain-sets-the-date-mandatory-b2b-e-invoicing-starts-on-1-october-2027/

Belgium — 01/01/2028

1. Implementation Date	01/01/2028
2. Type of Mandatory Regime	E-Reporting
3. Transaction Type Covered	B2B domestic
4. Scope of Taxable Transactions	Mandatory near real-time B2B e-reporting based on the 5-corner Peppol model.
5. Taxable Persons in Scope	VAT-registered businesses (B2B).
6. Thresholds / Exclusions	Follows the 2026 structured B2B e-invoicing obligation.
7. Legal Status	Announced / Legislation in preparation
8. Short Notes / Practical Remarks	Adds transaction-level e-reporting on top of Belgium's Peppol e-invoicing mandate; aligns with ViDA.
Source (VATupdate.com)	https://www.vatupdate.com/2026/07/24/belgium-moves-from-e-invoicing-to-near-real-time-e-reporting-in-2028/

Bulgaria — 01/01/2028

1. Implementation Date	01/01/2028
2. Type of Mandatory Regime	E-Reporting (SAF-T)

3. Transaction Type Covered	Accounting / tax data
4. Scope of Taxable Transactions	SAF-T reporting extended to a wider band of businesses.
5. Taxable Persons in Scope	Businesses with turnover above 15 million BGN in 2025 or taxes above 1.5 million BGN.
6. Thresholds / Exclusions	Turnover > BGN 15m (2025) or taxes > BGN 1.5m.
7. Legal Status	Enacted
8. Short Notes / Practical Remarks	Second wave broadening Bulgaria's SAF-T obligation.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Bulgaria+SAF-T

Germany — 01/01/2028

1. Implementation Date	01/01/2028
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B domestic
4. Scope of Taxable Transactions	All companies must issue B2B e-invoices.
5. Taxable Persons in Scope	All companies, regardless of turnover.
6. Thresholds / Exclusions	Removes the EUR 800,000 threshold; universal.
7. Legal Status	Enacted
8. Short Notes / Practical Remarks	Final phase making structured B2B issuance mandatory for every business.
Source (VATupdate.com)	https://www.vatupdate.com/2026/07/13/complying-with-germanys-e-invoicing-mandate-without-an-expensive-erp/

Latvia — 01/01/2028

1. Implementation Date	01/01/2028
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B
4. Scope of Taxable Transactions	Mandatory electronic invoicing between companies.
5. Taxable Persons in Scope	All companies (B2B).
6. Thresholds / Exclusions	Follows the 2025 B2G phase.
7. Legal Status	Enacted
8. Short Notes / Practical Remarks	Extends Latvia's structured e-invoicing obligation from B2G to B2B.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Latvia+e-invoicing

Luxembourg — 01/01/2028

1. Implementation Date	01/01/2028

2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B (reception)
4. Scope of Taxable Transactions	All businesses must be able to receive electronic invoices.
5. Taxable Persons in Scope	All businesses (reception capability).
6. Thresholds / Exclusions	Universal reception obligation; issuance phased later.
7. Legal Status	Announced / In preparation
8. Short Notes / Practical Remarks	First step of Luxembourg's phased Peppol-based mandate.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Luxembourg+e-invoicing

Portugal — 01/01/2028

1. Implementation Date	01/01/2028
2. Type of Mandatory Regime	E-Reporting (SAF-T)
3. Transaction Type Covered	Accounting data
4. Scope of Taxable Transactions	Obligation to submit the SAF-T accounting file.
5. Taxable Persons in Scope	Taxpayers subject to accounting SAF-T.
6. Thresholds / Exclusions	Repeatedly deferred; applies to relevant taxpayers.
7. Legal Status	Enacted (deferred)
8. Short Notes / Practical Remarks	Accounting SAF-T submission on top of the existing billing SAF-T.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Portugal+SAF-T

Slovenia — 01/01/2028

1. Implementation Date	01/01/2028
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B
4. Scope of Taxable Transactions	Start of B2B electronic invoicing for all taxpayers.
5. Taxable Persons in Scope	All taxpayers (B2B).
6. Thresholds / Exclusions	Universal B2B scope.
7. Legal Status	Proposed / In preparation
8. Short Notes / Practical Remarks	Launch of Slovenia's mandatory structured B2B e-invoicing.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Slovenia+e-invoicing

Luxembourg — 01/07/2028

1. Implementation Date	01/07/2028

2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B domestic (issuance)
4. Scope of Taxable Transactions	Large and medium-sized businesses must issue electronic invoices for domestic B2B transactions.
5. Taxable Persons in Scope	Large and medium-sized businesses.
6. Thresholds / Exclusions	Smaller businesses follow in 2029.
7. Legal Status	Announced / In preparation
8. Short Notes / Practical Remarks	Second phase adding issuance for larger taxpayers.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Luxembourg+e-invoicing

Spain — 01/10/2028

1. Implementation Date	01/10/2028
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B domestic
4. Scope of Taxable Transactions	Mandatory B2B e-invoicing for companies below the turnover threshold.
5. Taxable Persons in Scope	Companies with annual turnover below EUR 8 million.
6. Thresholds / Exclusions	Captures companies under EUR 8m turnover.
7. Legal Status	Enacted (Crea y Crece Law – pending regulation)
8. Short Notes / Practical Remarks	Second phase completing Spain's B2B e-invoicing coverage.
Source (VATupdate.com)	https://www.vatupdate.com/2026/04/27/spain-sets-the-date-mandatory-b2b-e-invoicing-starts-on-1-october-2027/

Ireland — 01/11/2028

1. Implementation Date	01/11/2028
2. Type of Mandatory Regime	Both (E-Invoicing + E-Reporting)
3. Transaction Type Covered	B2B domestic
4. Scope of Taxable Transactions	Large VAT-registered companies must implement mandatory e-invoicing and real-time reporting for domestic B2B transactions.
5. Taxable Persons in Scope	Large VAT-registered companies.
6. Thresholds / Exclusions	Large taxpayers first; wider rollout in 2029.
7. Legal Status	Announced (Revenue / VAT Modernisation)
8. Short Notes / Practical Remarks	First phase of Ireland's ViDA-aligned e-invoicing and digital reporting model.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Ireland+e-invoicing

Luxembourg — 01/01/2029

1. Implementation Date	01/01/2029
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B domestic (issuance)
4. Scope of Taxable Transactions	The issuance requirement is extended to all remaining businesses.
5. Taxable Persons in Scope	All remaining businesses.
6. Thresholds / Exclusions	Removes size threshold; universal issuance.
7. Legal Status	Announced / In preparation
8. Short Notes / Practical Remarks	Final phase of Luxembourg's e-invoicing rollout.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Luxembourg+e-invoicing

United Kingdom — 01/04/2029

1. Implementation Date	01/04/2029
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B, B2G
4. Scope of Taxable Transactions	Mandatory B2B and B2G electronic invoicing for all companies.
5. Taxable Persons in Scope	All companies.
6. Thresholds / Exclusions	Indicative date; subject to consultation outcome.
7. Legal Status	Proposed / Consultation
8. Short Notes / Practical Remarks	Prospective UK mandate following the 2025 e-invoicing consultation (timing not yet confirmed).
Source (VATupdate.com)	https://www.vatupdate.com/?s=United+Kingdom+e-invoicing

Ireland — 01/11/2029

1. Implementation Date	01/11/2029
2. Type of Mandatory Regime	Both (E-Invoicing + E-Reporting)
3. Transaction Type Covered	B2B intra-Community
4. Scope of Taxable Transactions	National mandate extended to all VAT-registered businesses engaged in intra-Community B2B trade benefiting from the 0% VAT regime.
5. Taxable Persons in Scope	All VAT-registered businesses in intra-Community B2B trade.
6. Thresholds / Exclusions	Extends beyond large taxpayers to all relevant businesses.
7. Legal Status	Announced (Revenue / VAT Modernisation)
8. Short Notes / Practical Remarks	Second phase aligning Ireland with ViDA intra-EU digital reporting.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Ireland+e-invoicing

Norway — 01/01/2030

1. Implementation Date	01/01/2030
2. Type of Mandatory Regime	E-Invoicing / Digital bookkeeping
3. Transaction Type Covered	B2B
4. Scope of Taxable Transactions	Obligation to implement fully digital accounting systems capable of automatically receiving and processing e-invoices.
5. Taxable Persons in Scope	Bookkeeping-obliged entities.
6. Thresholds / Exclusions	Applies to bookkeeping-obliged persons.
7. Legal Status	Proposed / Consultation
8. Short Notes / Practical Remarks	Completes Norway's shift to end-to-end digital invoice processing.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Norway+digital+accounting

European Union — ViDA Digital Reporting Requirements (DRR) — 01/07/2030

1. Implementation Date	01/07/2030
2. Type of Mandatory Regime	Both (E-Invoicing + E-Reporting – harmonisation framework)
3. Transaction Type Covered	Intra-EU B2B, platform economy, ultimately all B2B (via national implementations)
4. Scope of Taxable Transactions	Standardised B2B e-invoicing for intra-EU supplies; near real-time digital reporting for intra-EU transactions; expanded VAT rules for the platform economy.
5. Taxable Persons in Scope	All VAT-registered businesses transacting intra-EU (mandated through national laws).
6. Thresholds / Exclusions	Aims to eliminate thresholds for intra-EU e-invoicing; details in final national legislation.
7. Legal Status	Directive – adopted (national transposition pending)
8. Short Notes / Practical Remarks	EU-wide modernisation of the VAT system: mandatory EN 16931 e-invoices for intra-EU B2B, supplier reporting within 10 days and customer reporting within 5 days, replacing EC Sales Lists with Central VIES cross-matching. Triggers national legal changes across all Member States.
Source (VATupdate.com)	https://www.vatupdate.com/?s=ViDA+digital+reporting+requirements+2030

Netherlands — 01/07/2030

1. Implementation Date	01/07/2030
2. Type of Mandatory Regime	Both (E-Invoicing + E-Reporting)
3. Transaction Type Covered	Intra-Community transactions
4. Scope of Taxable Transactions	Entry into force of mandatory e-invoicing and digital reporting for intra-Community transactions.
5. Taxable Persons in Scope	VAT-registered businesses with intra-Community transactions.
6. Thresholds / Exclusions	To be confirmed (TBC); tied to ViDA.
7. Legal Status	Proposed / To be confirmed
8. Short Notes / Practical Remarks	Dutch implementation of the ViDA intra-EU digital reporting requirements.

Source (VATupdate.com)	https://www.vatupdate.com/?s=Netherlands+e-invoicing

Middle East

7 mandates, in chronological order

Oman — 01/08/2026

1. Implementation Date	01/08/2026
2. Type of Mandatory Regime	E-Invoicing (clearance – Fawtara)
3. Transaction Type Covered	B2B (first wave)
4. Scope of Taxable Transactions	Structured e-invoicing via the national Fawtara platform.
5. Taxable Persons in Scope	The 100 largest taxpaying companies.
6. Thresholds / Exclusions	First wave limited to 100 largest taxpayers; voluntary opt-in not yet reconfirmed.
7. Legal Status	Announced / Phased rollout
8. Short Notes / Practical Remarks	Launch of the Fawtara platform; start of Oman's phased mandatory e-invoicing programme.
Source (VATupdate.com)	https://www.vatupdate.com/2026/03/20/oman-tax-authority-launches-fawtara-platform-for-nationwide-e-invoicing-rollout-starting-august-2026/

United Arab Emirates — 01/01/2027

1. Implementation Date	01/01/2027
2. Type of Mandatory Regime	E-Invoicing (5-corner Peppol PINT)
3. Transaction Type Covered	B2B
4. Scope of Taxable Transactions	Mandatory e-invoicing for taxpayers above the turnover threshold.
5. Taxable Persons in Scope	Taxpayers with annual turnover above AED 50 million.
6. Thresholds / Exclusions	Threshold: turnover > AED 50m; smaller taxpayers from 07/2027.
7. Legal Status	Enacted (Ministerial Decisions)
8. Short Notes / Practical Remarks	First mandatory wave of the UAE's Peppol-based e-invoicing and reporting framework.
Source (VATupdate.com)	https://www.vatupdate.com/2026/07/18/uae-two-ministerial-decisions-set-e-invoicing-scope-and-timeline/

Oman — 01/02/2027

1. Implementation Date	01/02/2027
2. Type of Mandatory Regime	E-Invoicing (Fawtara)
3. Transaction Type Covered	B2B
4. Scope of Taxable Transactions	Extension to other large B2B taxpayers.
5. Taxable Persons in Scope	Additional large B2B taxpayers beyond the first wave.
6. Thresholds / Exclusions	Large taxpayers; SMEs follow later.
7. Legal Status	Announced / Phased rollout

8. Short Notes / Practical Remarks	Second phase widening the Fawtara mandate.
Source (VATupdate.com)	https://www.vatupdate.com/2026/03/20/oman-tax-authority-launches-fawtara-platform-for-nationwide-e-invoicing-rollout-starting-august-2026/

United Arab Emirates — 01/07/2027

1. Implementation Date	01/07/2027
2. Type of Mandatory Regime	E-Invoicing (5-corner Peppol PINT)
3. Transaction Type Covered	B2B
4. Scope of Taxable Transactions	Mandatory e-invoicing for taxpayers below the AED 50m threshold.
5. Taxable Persons in Scope	Taxpayers with annual turnover below AED 50 million.
6. Thresholds / Exclusions	Captures taxpayers under AED 50m turnover.
7. Legal Status	Enacted (Ministerial Decisions)
8. Short Notes / Practical Remarks	Second wave completing B2B coverage of the UAE mandate.
Source (VATupdate.com)	https://www.vatupdate.com/2026/05/31/uae-e-invoicing-a-phased-approach-to-digital-transformation/

Oman — 01/08/2027

1. Implementation Date	01/08/2027
2. Type of Mandatory Regime	E-Invoicing (Fawtara)
3. Transaction Type Covered	B2B, B2C
4. Scope of Taxable Transactions	All remaining VAT-registered taxpayers, including SMEs.
5. Taxable Persons in Scope	All remaining VAT-registered taxpayers (incl. SMEs).
6. Thresholds / Exclusions	Final wave; no turnover threshold remains.
7. Legal Status	Announced / Phased rollout
8. Short Notes / Practical Remarks	Completes the general VAT-registrant coverage of the Fawtara mandate.
Source (VATupdate.com)	https://www.vatupdate.com/2026/02/18/oman-e-invoicing-fawtara-guide/

United Arab Emirates — 01/10/2027

1. Implementation Date	01/10/2027
2. Type of Mandatory Regime	E-Invoicing (5-corner Peppol PINT)
3. Transaction Type Covered	B2G
4. Scope of Taxable Transactions	Mandatory e-invoicing for government entities.
5. Taxable Persons in Scope	Government entities.
6. Thresholds / Exclusions	Public sector.

7. Legal Status	Enacted (Ministerial Decisions)
8. Short Notes / Practical Remarks	Adds B2G flows to the UAE e-invoicing framework.
Source (VATupdate.com)	https://www.vatupdate.com/2026/07/18/uae-two-ministerial-decisions-set-e-invoicing-scope-and-timeline/

Oman — 01/08/2028

1. Implementation Date	01/08/2028
2. Type of Mandatory Regime	E-Invoicing (Fawtara)
3. Transaction Type Covered	B2G
4. Scope of Taxable Transactions	Extension of the mandate to Business-to-Government (B2G) transactions.
5. Taxable Persons in Scope	Suppliers to government / government entities.
6. Thresholds / Exclusions	Public-sector flows.
7. Legal Status	Announced / Phased rollout
8. Short Notes / Practical Remarks	Final scope extension of the Fawtara mandate to B2G.
Source (VATupdate.com)	https://www.vatupdate.com/2026/02/18/oman-e-invoicing-fawtara-guide/

Africa

2 mandates, in chronological order

Angola — 21/09/2026

1. Implementation Date	21/09/2026
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B
4. Scope of Taxable Transactions	Mandatory use of electronic invoicing for all taxpayers under the General or Simplified regime.
5. Taxable Persons in Scope	All taxpayers under the General or Simplified regime.
6. Thresholds / Exclusions	Excludes taxpayers outside General/Simplified regimes.
7. Legal Status	Enacted
8. Short Notes / Practical Remarks	Broad go-live of Angola's e-invoicing obligation across the main tax regimes.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Angola+e-invoicing

Nigeria — 01/07/2027

1. Implementation Date	01/07/2027
2. Type of Mandatory Regime	E-Invoicing (FIRS MBS)
3. Transaction Type Covered	B2B, B2C
4. Scope of Taxable Transactions	Mandatory B2B and B2C electronic invoicing for emerging taxpayers.
5. Taxable Persons in Scope	Emerging (mid-tier) taxpayers.
6. Thresholds / Exclusions	Phased after large-taxpayer pilot.
7. Legal Status	Enacted (FIRS)
8. Short Notes / Practical Remarks	Expansion of Nigeria's Merchant-Buyer Solution e-invoicing to a wider taxpayer base.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Nigeria+e-invoicing

Asia-Pacific

8 mandates, in chronological order

Australia — 01/12/2026

1. Implementation Date	01/12/2026
2. Type of Mandatory Regime	E-Invoicing (Peppol)
3. Transaction Type Covered	B2G / B2B (NCEs)
4. Scope of Taxable Transactions	Non-Corporate Commonwealth Entities (NCEs) must implement automated processing and issuance of electronic invoices.
5. Taxable Persons in Scope	Non-Corporate Commonwealth Entities.
6. Thresholds / Exclusions	Public-sector NCEs; broader B2B remains voluntary.
7. Legal Status	Policy mandate (government)
8. Short Notes / Practical Remarks	Extends Peppol-based e-invoicing capability across federal government bodies.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Australia+e-invoicing+NCE

The Philippines — 31/12/2026

1. Implementation Date	31/12/2026
2. Type of Mandatory Regime	E-Invoicing (EIS)
3. Transaction Type Covered	B2B, B2C, e-commerce
4. Scope of Taxable Transactions	Mandatory e-invoicing for large taxpayers, e-commerce businesses and companies using a CAS/CBA with accounting records and other invoicing software.
5. Taxable Persons in Scope	Large taxpayers, e-commerce operators and CAS/CBA users.
6. Thresholds / Exclusions	Targeted at large taxpayers and defined categories.
7. Legal Status	Enacted (CREATE MORE / BIR)
8. Short Notes / Practical Remarks	Rollout of the Electronic Invoicing System (EIS) reporting obligation.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Philippines+e-invoicing

Cambodia — 01/01/2027

1. Implementation Date	01/01/2027
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2G
4. Scope of Taxable Transactions	Mandatory e-invoicing for all government entities.
5. Taxable Persons in Scope	All government entities.
6. Thresholds / Exclusions	Public sector; B2B/B2C to follow later.
7. Legal Status	Announced / Rollout
8. Short Notes / Practical Remarks	First mandatory phase of Cambodia's national e-invoicing system.

Source (VATupdate.com)	https://www.vatupdate.com/?s=Cambodia+e-invoicing

New Zealand — 01/01/2027

1. Implementation Date	01/01/2027
2. Type of Mandatory Regime	E-Invoicing (Peppol)
3. Transaction Type Covered	B2G
4. Scope of Taxable Transactions	Businesses above the revenue threshold must submit e-invoices to government buyers.
5. Taxable Persons in Scope	Businesses with annual revenue over NZD 33 million.
6. Thresholds / Exclusions	Threshold: revenue > NZD 33m.
7. Legal Status	Policy mandate (government)
8. Short Notes / Practical Remarks	Extends Peppol e-invoicing to large suppliers of central government.
Source (VATupdate.com)	https://www.vatupdate.com/?s=New+Zealand+e-invoicing

Singapore — 01/04/2028

1. Implementation Date	01/04/2028
2. Type of Mandatory Regime	E-Invoicing (InvoiceNow / Peppol)
3. Transaction Type Covered	B2B (GST reporting)
4. Scope of Taxable Transactions	Mandatory for all newly compulsory GST registrants and existing GST-registered businesses within the supplies band.
5. Taxable Persons in Scope	New compulsory GST registrants and existing registrants with annual taxable supplies up to SGD 200,000.
6. Thresholds / Exclusions	Supplies up to SGD 200,000 in this wave; higher bands phased later.
7. Legal Status	Enacted (IRAS)
8. Short Notes / Practical Remarks	Part of the phased InvoiceNow GST transmission programme.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Singapore+GST+InvoiceNow

Singapore — 01/04/2029

1. Implementation Date	01/04/2029
2. Type of Mandatory Regime	E-Invoicing (InvoiceNow / Peppol)
3. Transaction Type Covered	B2B (GST reporting)
4. Scope of Taxable Transactions	Mandatory for existing GST-registered businesses within the supplies band.
5. Taxable Persons in Scope	Existing GST-registered businesses with annual taxable supplies up to SGD 1 million.
6. Thresholds / Exclusions	Supplies up to SGD 1m in this wave.
7. Legal Status	Enacted (IRAS)

8. Short Notes / Practical Remarks	Next InvoiceNow band widening GST transmission coverage.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Singapore+GST+InvoiceNow

Singapore — 01/04/2030

1. Implementation Date	01/04/2030
2. Type of Mandatory Regime	E-Invoicing (InvoiceNow / Peppol)
3. Transaction Type Covered	B2B (GST reporting)
4. Scope of Taxable Transactions	Mandatory for existing GST-registered businesses within the supplies band.
5. Taxable Persons in Scope	Existing GST-registered businesses with annual taxable supplies up to SGD 4 million.
6. Thresholds / Exclusions	Supplies up to SGD 4m in this wave.
7. Legal Status	Enacted (IRAS)
8. Short Notes / Practical Remarks	Further InvoiceNow band before full coverage.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Singapore+GST+InvoiceNow

Singapore — 01/04/2031

1. Implementation Date	01/04/2031
2. Type of Mandatory Regime	E-Invoicing (InvoiceNow / Peppol)
3. Transaction Type Covered	B2B (GST reporting)
4. Scope of Taxable Transactions	All remaining GST-registered businesses.
5. Taxable Persons in Scope	All remaining GST-registered businesses.
6. Thresholds / Exclusions	Final wave; no threshold remains.
7. Legal Status	Enacted (IRAS)
8. Short Notes / Practical Remarks	Completes the phased InvoiceNow GST transmission rollout.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Singapore+GST+InvoiceNow

Latin America & Caribbean

19 mandates, in chronological order

Brazil — 01/08/2026

1. Implementation Date	01/08/2026
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B, B2C (all electronic fiscal documents)
4. Scope of Taxable Transactions	Start of issuance of new alphanumeric CNPJ numbers for legal entities registered in Brazil.
5. Taxable Persons in Scope	All legal entities registered in Brazil (new registrations).
6. Thresholds / Exclusions	No thresholds; applies to all new legal-entity registrations.
7. Legal Status	Enacted / In force
8. Short Notes / Practical Remarks	Systems must accept alphanumeric taxpayer IDs across all fiscal documents; transitional coexistence with numeric CNPJs.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Brazil+CNPJ+e-invoicing

Brazil — 01/08/2026

1. Implementation Date	01/08/2026
2. Type of Mandatory Regime	E-Invoicing / E-Reporting
3. Transaction Type Covered	B2B, B2C
4. Scope of Taxable Transactions	Mandatory reporting of IBS and CBS taxes in NF-e, NFC-e, NFS-e, CT-e, CT-e OS, BP-e, MDF-e, NFCom, NF3e, GTV-e and DC-e.
5. Taxable Persons in Scope	All taxpayers issuing the listed electronic fiscal documents.
6. Thresholds / Exclusions	None specified.
7. Legal Status	Enacted (tax reform – dual VAT)
8. Short Notes / Practical Remarks	New IBS/CBS tax fields must be populated in electronic fiscal documents as part of Brazil's consumption-tax reform.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Brazil+IBS+CBS+e-invoicing

Peru — 01/08/2026

1. Implementation Date	01/08/2026
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B, B2C
4. Scope of Taxable Transactions	New technical requirements for the Electronic Issuance System (SEE): updated validation rules, revised SUNAT catalogs and additional data fields.
5. Taxable Persons in Scope	Electronic issuers under the SEE.
6. Thresholds / Exclusions	None specified.
7. Legal Status	Enacted (SUNAT resolution)
8. Short Notes / Practical Remarks	Technical upgrade to the SEE; issuers must update mappings, catalogs and validations.

Source (VATupdate.com)	https://www.vatupdate.com/?s=Peru+SEE+e-invoicing

Brazil — 03/08/2026

1. Implementation Date	03/08/2026
2. Type of Mandatory Regime	E-Invoicing / E-Reporting
3. Transaction Type Covered	B2B, B2C
4. Scope of Taxable Transactions	Mandatory reporting of IBS and CBS groups in NF-e and NFC-e documents.
5. Taxable Persons in Scope	Companies under the General Tax Regime.
6. Thresholds / Exclusions	General Tax Regime companies; simplified regimes phased separately.
7. Legal Status	Enacted (tax reform)
8. Short Notes / Practical Remarks	Group-level classification of the new IBS/CBS taxes in NF-e/NFC-e.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Brazil+IBS+CBS+NF-e

Brazil — 03/08/2026

1. Implementation Date	03/08/2026
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B, B2C
4. Scope of Taxable Transactions	New rules for the electronic issuance of Credit Notes (CN) and Debit Notes (DN) through NF-e.
5. Taxable Persons in Scope	All NF-e issuers.
6. Thresholds / Exclusions	None specified.
7. Legal Status	Enacted / In force
8. Short Notes / Practical Remarks	Standardised electronic CN/DN issuance to align adjustment documents with the reformed tax framework.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Brazil+credit+note+NF-e

Costa Rica — 01/09/2026

1. Implementation Date	01/09/2026
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B, B2C
4. Scope of Taxable Transactions	New alphanumeric format for legal identification numbers identifying legal entities.
5. Taxable Persons in Scope	All legal entities.
6. Thresholds / Exclusions	Scheduled for Q4 2026 (TBC).
7. Legal Status	Proposed / To be confirmed
8. Short Notes / Practical Remarks	New alphanumeric legal-ID format; systems must accommodate revised identifiers.

Source (VATupdate.com)	https://www.vatupdate.com/?s=Costa+Rica+e-invoicing

Paraguay — 01/09/2026

1. Implementation Date	01/09/2026
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B
4. Scope of Taxable Transactions	Mandatory issuance of electronic invoices for taxpayer Group 17 (DNIT General Resolution No. 21).
5. Taxable Persons in Scope	Taxpayers designated in Group 17.
6. Thresholds / Exclusions	Phased by taxpayer group; only Group 17 in this wave.
7. Legal Status	Enacted (DNIT GR No. 21)
8. Short Notes / Practical Remarks	Continuation of Paraguay's SIFEN phased rollout by taxpayer group.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Paraguay+e-invoicing+group

Colombia — 20/09/2026

1. Implementation Date	20/09/2026
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2C (airline tickets)
4. Scope of Taxable Transactions	New Air Departure Tax takes effect; airlines must incorporate the charge into tickets and, where applicable, electronic invoices.
5. Taxable Persons in Scope	Airlines / air transport operators.
6. Thresholds / Exclusions	Sector-specific (air transport).
7. Legal Status	Enacted
8. Short Notes / Practical Remarks	New departure levy to be reflected in ticketing and e-invoicing flows.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Colombia+air+departure+tax

Bolivia — 01/10/2026

1. Implementation Date	01/10/2026
2. Type of Mandatory Regime	E-Invoicing (online)
3. Transaction Type Covered	B2B, B2C
4. Scope of Taxable Transactions	Mandatory online invoicing for Groups 9, 10, 11 and 12, plus taxpayers listed in the 2024 resolutions.
5. Taxable Persons in Scope	Taxpayers in Groups 9-12 and those named in RND 102400000004, ...005, ...012 and ...025.
6. Thresholds / Exclusions	Phased by taxpayer group.
7. Legal Status	Enacted (RND resolutions)

8. Short Notes / Practical Remarks	Continuation of Bolivia's grouped rollout of the online (SFE) invoicing system.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Bolivia+online+invoicing

Peru — 01/10/2026

1. Implementation Date	01/10/2026
2. Type of Mandatory Regime	E-Reporting (SIRE)
3. Transaction Type Covered	B2B, B2C (registers)
4. Scope of Taxable Transactions	Principal Taxpayers (PRICOS) must maintain the RVIE and RCE through SIRE.
5. Taxable Persons in Scope	PRICOS with annual revenue above 2,300 UIT in FY2024.
6. Thresholds / Exclusions	Threshold: annual revenue > 2,300 UIT (FY2024).
7. Legal Status	Enacted (SUNAT resolution)
8. Short Notes / Practical Remarks	Electronic Sales & Revenue Register (RVIE) and Purchase Register (RCE) via SIRE become mandatory for large taxpayers.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Peru+SIRE+RVIE+RCE

Chile — 01/11/2026

1. Implementation Date	01/11/2026
2. Type of Mandatory Regime	E-Invoicing (transport documents)
3. Transaction Type Covered	B2B (logistics / delivery)
4. Scope of Taxable Transactions	Mandatory additional transport details, transaction-type classification and registration of delivery notes in the SII system.
5. Taxable Persons in Scope	Taxpayers issuing transport/delivery documents.
6. Thresholds / Exclusions	None specified.
7. Legal Status	Enacted (SII)
8. Short Notes / Practical Remarks	Enhanced electronic delivery-note (guía de despacho) data and SII registration.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Chile+transport+documents+SII

Costa Rica — 01/11/2026

1. Implementation Date	01/11/2026
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B, B2C
4. Scope of Taxable Transactions	Mandatory implementation of the update to Annexes and Structures 4.4 (new codes and validation rules for electronic receipts).
5. Taxable Persons in Scope	All electronic-receipt issuers.
6. Thresholds / Exclusions	None specified.
7. Legal Status	Enacted

8. Short Notes / Practical Remarks	Version 4.4 technical schema becomes mandatory; new codes and validations.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Costa+Rica+4.4+electronic+receipts

Peru — 01/11/2026

1. Implementation Date	01/11/2026
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B (collaborative arrangements)
4. Scope of Taxable Transactions	Mandatory issuance of the Operator Document for Electronic Attribution (DOAE) for collaborative business arrangements without separate accounting records.
5. Taxable Persons in Scope	Operators of collaborative contracts without independent accounting.
6. Thresholds / Exclusions	Sector/arrangement-specific.
7. Legal Status	Enacted (SUNAT)
8. Short Notes / Practical Remarks	New DOAE document to attribute costs/credits within consortia.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Peru+DOAE

Peru — 01/11/2026

1. Implementation Date	01/11/2026
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2C (airport services)
4. Scope of Taxable Transactions	Mandatory issuance of the Electronic Authorized Airport Services Document (DAE-SEAE) for passenger airport services.
5. Taxable Persons in Scope	Airport-service providers to passengers.
6. Thresholds / Exclusions	Sector-specific (airport services).
7. Legal Status	Enacted (SUNAT)
8. Short Notes / Practical Remarks	Dedicated electronic document for passenger airport services.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Peru+DAE-SEAE

Peru — 01/11/2026

1. Implementation Date	01/11/2026
2. Type of Mandatory Regime	Electronic Waybill (GRE)
3. Transaction Type Covered	B2B (goods movement)
4. Scope of Taxable Transactions	GRE-Sender becomes mandatory for certain movements of imported goods, replacing the exit ticket.
5. Taxable Persons in Scope	Consignors moving certain imported goods.
6. Thresholds / Exclusions	Specific import-goods movements.
7. Legal Status	Enacted (SUNAT)

8. Short Notes / Practical Remarks	Electronic despatch guide (GRE-Remitente) replaces the paper exit ticket for defined flows.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Peru+GRE+waybill

Dominican Republic — 15/11/2026

1. Implementation Date	15/11/2026
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B, B2C
4. Scope of Taxable Transactions	Implementation of electronic invoicing for small, micro and unclassified taxpayers.
5. Taxable Persons in Scope	Small, micro and unclassified taxpayers.
6. Thresholds / Exclusions	Final phase covering smaller taxpayers.
7. Legal Status	Enacted (Law 32-23)
8. Short Notes / Practical Remarks	Completes the phased rollout of the e-CF (comprobante fiscal electrónico) mandate.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Dominican+Republic+e-invoicing

El Salvador — 01/12/2026

1. Implementation Date	01/12/2026
2. Type of Mandatory Regime	E-Invoicing (DTE)
3. Transaction Type Covered	B2B, B2C
4. Scope of Taxable Transactions	Version 2.0 of the DTE Compliance Regulation enters into force for taxpayers using the DTE Transmission System.
5. Taxable Persons in Scope	Taxpayers using the DTE Transmission System.
6. Thresholds / Exclusions	None specified.
7. Legal Status	Enacted
8. Short Notes / Practical Remarks	Updated DTE technical/compliance rules (v2.0) become mandatory.
Source (VATupdate.com)	https://www.vatupdate.com/?s=El+Salvador+DTE

Paraguay — 01/12/2026

1. Implementation Date	01/12/2026
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2B
4. Scope of Taxable Transactions	Mandatory issuance of electronic invoices for taxpayer Group 18 (DNIT General Resolution No. 21).
5. Taxable Persons in Scope	Taxpayers designated in Group 18.
6. Thresholds / Exclusions	Phased by taxpayer group.
7. Legal Status	Enacted (DNIT GR No. 21)

8. Short Notes / Practical Remarks	Next SIFEN wave adding Group 18 taxpayers.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Paraguay+e-invoicing+group

Peru — 01/01/2027

1. Implementation Date	01/01/2027
2. Type of Mandatory Regime	E-Invoicing
3. Transaction Type Covered	B2C (air transport)
4. Scope of Taxable Transactions	The Informative Sworn Statement for air transport tickets must be issued electronically in XML UBL 2.1 format.
5. Taxable Persons in Scope	Air transport ticket issuers.
6. Thresholds / Exclusions	Sector-specific (air transport).
7. Legal Status	Enacted (SUNAT)
8. Short Notes / Practical Remarks	Electronic UBL 2.1 sworn statement for airline ticketing.
Source (VATupdate.com)	https://www.vatupdate.com/?s=Peru+air+transport+tickets