WORLDWIDE E-INVOICING

Mandates, Implementations & Changes

A chronological, region-by-region map of upcoming obligations — from August 2026 to 2031

VATupdate.com | Update: 31 July 2026

GLOBAL SNAPSHOT

The world is going real-time — fast

69

tracked mandates & milestones

40

jurisdictions covered

2026–31

rollout window (6-year horizon)

1 Jul 2030

EU ViDA DRR go-live

Why it matters

Structured e-invoicing and near real-time e-reporting are becoming the default across every region.
Clearance/CTC models (LatAm, Italy-style), post-audit + reporting (EU), and Peppol 5-corner frameworks are converging — with the EU's ViDA Digital Reporting Requirements as the 2030 anchor point for intra-EU trade.

NEAR-TERM RADAR

Key go-lives: Aug 2026 – Aug 2027

Date	Country	Description	Type
01 Aug 2026	Brazil	IBS/CBS reporting in NF-e + alphanumeric CNPJ	E-Inv
01 Aug 2026	Oman	Fawtara wave 1 — 100 largest taxpayers	E-Inv
01 Sep 2026	France	Mandatory e-invoice reception (all) + issuance (L/M)	Both
01 Oct 2026	Greece	Mandatory B2B e-invoicing for all companies	E-Inv
31 Dec 2026	Philippines	E-invoicing for large & e-commerce taxpayers	E-Inv
01 Jan 2027	Germany	B2B issuance > €800k turnover	E-Inv
01 Jan 2027	Slovakia	EN 16931 e-invoicing + real-time e-reporting	Both
01 Jan 2027	Spain	VeriFactu billing-record submission to AEAT	E-Rep
01 Jan 2027	UAE	B2B e-invoicing > AED 50m (Peppol PINT)	E-Inv
01 Jul 2027	Nigeria / UAE	Emerging taxpayers / sub-AED 50m wave	E-Inv

Europe (1/2)

32 mandates • chronological

The EU is the centre of gravity: national B2B mandates (DE, FR, ES, BE, SK, GR, PL-style) all funnel toward the ViDA Digital Reporting Requirements from 1 July 2030.

Date	Country	Regime	Transactions covered
01/09/2026	**France**	Both	B2B domestic (reception + issuance); B2C / cross-border e-reporting
01/10/2026	**Greece**	E-Invoicing	B2B
01/10/2026	**North Macedonia**	E-Invoicing	B2B, B2C (non-cash invoices)
01/01/2027	**Bulgaria**	E-Reporting	Accounting / tax data
01/01/2027	**Croatia**	E-Invoicing	B2B / B2G (public entities)
01/01/2027	**Estonia**	E-Invoicing	B2B
01/01/2027	**Germany**	E-Invoicing	B2B domestic
01/01/2027	**Norway**	E-Invoicing	B2B
01/01/2027	**Portugal**	E-Invoicing	B2B, B2G
01/01/2027	**Slovakia**	E-Invoicing	B2B domestic
01/01/2027	**Slovakia**	E-Reporting	B2B domestic
01/01/2027	**Spain**	E-Reporting	B2B, B2C (billing software)
01/01/2027	**Ukraine**	E-Reporting	Accounting / tax data
01/09/2027	**France**	Both	B2B domestic (issuance) + e-reporting
01/10/2027	**Serbia**	Electronic delivery note	B2B (goods movement)
01/10/2027	**Spain**	E-Invoicing	B2B domestic

Europe (2/2)

32 mandates • chronological

Date	Country	Regime	Transactions covered
01/01/2028	Belgium	E-Reporting	B2B domestic
01/01/2028	Bulgaria	E-Reporting	Accounting / tax data
01/01/2028	Germany	E-Invoicing	B2B domestic
01/01/2028	Latvia	E-Invoicing	B2B
01/01/2028	Luxembourg	E-Invoicing	B2B (reception)
01/01/2028	Portugal	E-Reporting	Accounting data
01/01/2028	Slovenia	E-Invoicing	B2B
01/07/2028	Luxembourg	E-Invoicing	B2B domestic (issuance)
01/10/2028	Spain	E-Invoicing	B2B domestic
01/11/2028	Ireland	Both	B2B domestic
01/01/2029	Luxembourg	E-Invoicing	B2B domestic (issuance)
01/04/2029	United Kingdom	E-Invoicing	B2B, B2G
01/11/2029	Ireland	Both	B2B intra-Community
01/01/2030	Norway	E-Invoicing / Digital bookkeeping	B2B
01/07/2030	European Union	Both	Intra-EU B2B, platform economy, ultimately all B2B (via national implementations)
01/07/2030	Netherlands	Both	Intra-Community transactions

Middle East

7 mandates • chronological

Gulf states are rolling out Peppol-based clearance models in tightly phased, turnover-driven waves — Oman (Fawtara) and the UAE lead.

Date	Country	Regime	Transactions covered
01/08/2026	**Oman**	E-Invoicing	B2B (first wave)
01/01/2027	**United Arab Emirates**	E-Invoicing	B2B
01/02/2027	**Oman**	E-Invoicing	B2B
01/07/2027	**United Arab Emirates**	E-Invoicing	B2B
01/08/2027	**Oman**	E-Invoicing	B2B, B2C
01/10/2027	**United Arab Emirates**	E-Invoicing	B2G
01/08/2028	**Oman**	E-Invoicing	B2G

Africa

2 mandates • chronological

Early-but-accelerating: Angola and Nigeria move to broad B2B/B2C mandates, often via national clearance platforms.

Date	Country	Regime	Transactions covered
21/09/2026	**Angola**	E-Invoicing	B2B
01/07/2027	**Nigeria**	E-Invoicing	B2B, B2C

Asia-Pacific

8 mandates • chronological

A Peppol-heavy region — Singapore's InvoiceNow GST waves, Australia/New Zealand government-buyer mandates, plus Philippines & Cambodia clearance.

Date	Country	Regime	Transactions covered
01/12/2026	**Australia**	E-Invoicing	B2G / B2B (NCEs)
31/12/2026	**The Philippines**	E-Invoicing	B2B, B2C, e-commerce
01/01/2027	**Cambodia**	E-Invoicing	B2G
01/01/2027	**New Zealand**	E-Invoicing	B2G
01/04/2028	**Singapore**	E-Invoicing	B2B (GST reporting)
01/04/2029	**Singapore**	E-Invoicing	B2B (GST reporting)
01/04/2030	**Singapore**	E-Invoicing	B2B (GST reporting)
01/04/2031	**Singapore**	E-Invoicing	B2B (GST reporting)

Latin America (1/2)

19 mandates • chronological

The birthplace of CTC/clearance e-invoicing — mature systems (Brazil, Peru, Chile, Bolivia) keep layering new documents, registers and tax-reform fields.

Date	Country	Regime	Transactions covered
01/08/2026	Brazil	E-Invoicing	B2B, B2C (all electronic fiscal documents)
01/08/2026	Brazil	E-Invoicing / E-Reporting	B2B, B2C
01/08/2026	Peru	E-Invoicing	B2B, B2C
03/08/2026	Brazil	E-Invoicing / E-Reporting	B2B, B2C
03/08/2026	Brazil	E-Invoicing	B2B, B2C
01/09/2026	Costa Rica	E-Invoicing	B2B, B2C
01/09/2026	Paraguay	E-Invoicing	B2B
20/09/2026	Colombia	E-Invoicing	B2C (airline tickets)
01/10/2026	Bolivia	E-Invoicing	B2B, B2C
01/10/2026	Peru	E-Reporting	B2B, B2C (registers)
01/11/2026	Chile	E-Invoicing	B2B (logistics / delivery)
01/11/2026	Costa Rica	E-Invoicing	B2B, B2C
01/11/2026	Peru	E-Invoicing	B2B (collaborative arrangements)
01/11/2026	Peru	E-Invoicing	B2C (airport services)
01/11/2026	Peru	Electronic Waybill	B2B (goods movement)
15/11/2026	Dominican Republic	E-Invoicing	B2B, B2C

Latin America (2/2)

19 mandates • chronological

Date	Country	Regime	Transactions covered
01/12/2026	**El Salvador**	E-Invoicing	B2B, B2C
01/12/2026	**Paraguay**	E-Invoicing	B2B
01/01/2027	**Peru**	E-Invoicing	B2C (air transport)

SPOTLIGHT

EU ViDA — Digital Reporting Requirements

The 2030 anchor that reshapes every EU national mandate

1 July 2030 — go-live

Mandatory structured e-invoicing (EN 16931) and near real-time digital reporting for all intra-EU B2B supplies.

Reporting deadlines

Suppliers report within 10 days; customers within 5 days. EC Sales Lists are abolished.

Central VIES

Transaction data is cross-matched at EU level to close the intra-EU VAT gap and combat carousel fraud.

No thresholds

Aims to remove turnover thresholds for intra-EU e-invoicing; domestic mandates converge on the same standard.

WHAT TO DO NOW

Five moves for multinational readiness

1	**Map your footprint**	Overlay this calendar onto your entity/ERP landscape — flag every country where you buy or sell.
2	**Standardise on EN 16931**	Adopt a canonical invoice model now; national CIUS and Peppol PINT are convergent, not divergent.
3	**Build once, reuse**	A single clearance/reporting engine can serve FR, DE, ES, BE, SK, IT and the 2030 ViDA DRR.
4	**Fix master data**	Alphanumeric tax IDs (BR, CR), VAT validation and party identifiers are the top rejection causes.
5	**Sequence by go-live**	Prioritise Aug 2026–Jan 2027 (BR, FR, GR, DE, SK, ES, UAE) — the busiest 6 months.

The direction of travel is clear

Structured, real-time, cross-matched VAT reporting is the new global baseline.
Build for interoperability today — and 2030 becomes an upgrade, not a rebuild.

Full 8-field data cards & clickable sources: VATupdate.com