

Worldwide Upcoming E-Invoicing Mandates

Implementations and changes – chronological overview

Update: 27 September 2026

Previous edition: 31 July 2026 (VATupdate)



Dates marked draft, proposed or planned remain subject to final legislation – always verify against the official source.

At a glance

71 upcoming milestones from September 2026 to 2035

71

Milestones tracked

29

NEW in this edition

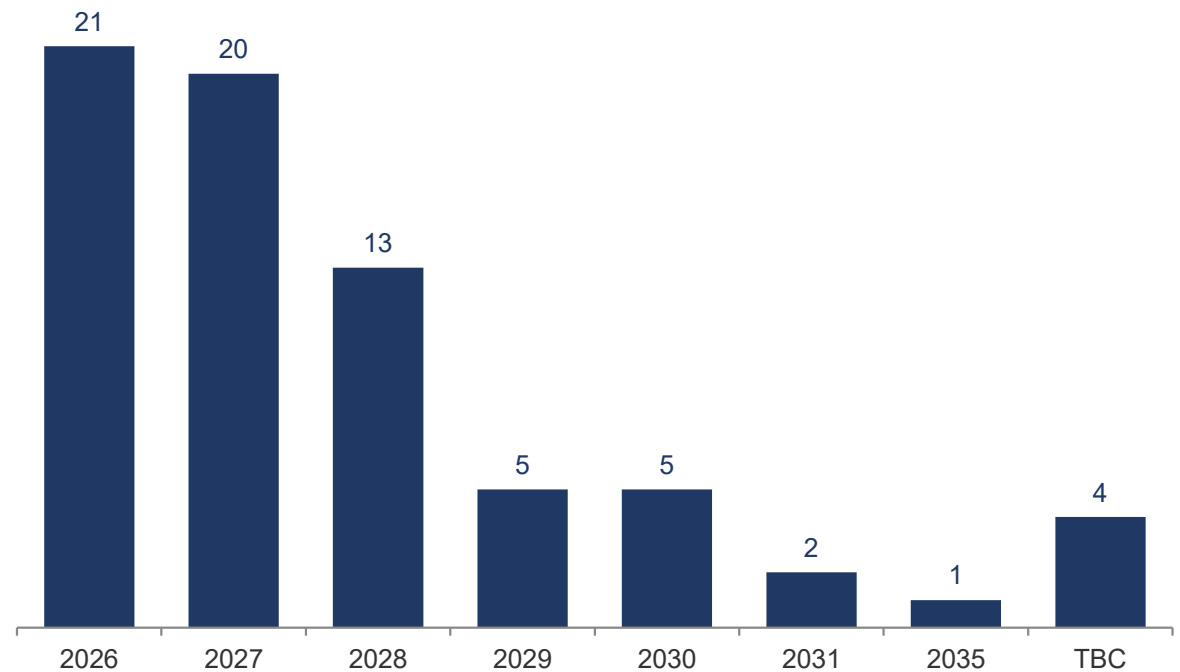
13

UPDATED (date, scope or status)

29

CONFIRMED (re-verified)

Milestones per year



Key changes since the 31 July 2026 edition (1/2)

Click a country name to open the source

Denmark

Voluntary e-invoicing campaign and bookkeeping-system rules deferred from 1 January to 1 March 2027; single Peppol-based format from mid-2028.

Germany

ViDA DRR from 1 July 2030; national domestic reporting system no earlier than that date (no bill yet). Draft bill on digital receipts and e-cash registers from 2028.

Luxembourg

Bill No. 8815: receipt from 1 January 2028; issuance 1 July 2028 (large/medium) and 1 January 2029 (others) via Peppol. No domestic e-reporting. Draft.

Netherlands

Cabinet confirms mandatory B2B e-invoicing (domestic + intra-EU) from 1 July 2030 and domestic e-reporting from 1 July 2031.

Oman

Decision No. 189/2026: mandatory from 1 April 2027 (> OMR 5m) and 1 October 2027; August 2026 was a voluntary pilot only.

Poland

KSeF penalty deferral to be extended to 31 December 2027 – legislative amendment still needed; KSeF obligation unchanged.

Key changes since the 31 July 2026 edition (2/2)

Click a country name to open the source

Spain

Updated draft Ministerial Order on SPFE presented 10 September; entry into force targeted 1 October 2026, pending BOE publication.

Philippines

RMC 98-2026 of 22 September: 31 December 2026 deadline confirmed; PTI and EIS certification rules clarified.

Malaysia

E-invoice exemption threshold raised from RM1 million to RM3 million from 1 September 2026.

Saudi Arabia

Wave 25 (threshold SAR 187,500) with a 1 February 2027 integration deadline.

Slovakia

Infrastructure declared fully operational on 21 August 2026 ahead of the 1 January 2027 mandate.

UAE

5-corner model operational; ASP deadline 30 October 2026 and 1 January 2027 go-live reaffirmed.

France went live on 1 September 2026 with a good-faith start-up approach (no postponement); only the September 2027 SME phase remains on the list.

Europe spotlight: the road to ViDA (1 July 2030)

Domestic mandates and reporting models are converging on EN 16931 and Peppol

Country	Key date(s)	Milestone	Legal status
Belgium	01/01/2028	Near-real-time dual-sided e-reporting (5-corner)	Pre-draft law – parliament pending
Germany	2027 / 2028 / 2030	Issuance > €800k (2027), all (2028); Meldesystem ≥ 1 July 2030	E-invoicing in force; reporting: no bill yet
Luxembourg	2028 / 2029	Receipt 01/01/2028; issuance 01/07/2028 and 01/01/2029	Draft – Bill No. 8815
Netherlands	01/07/2030 / 2031	E-invoicing + intra-EU DRR 2030; domestic reporting 2031	Cabinet decision – bill before summer 2027
Poland	01/01/2027	KSeF for smallest businesses; penalties deferral to end-2027	Obligation in force; deferral needs amendment
Slovakia	01/01/2027	Peppol 5-corner e-invoicing and e-reporting	In force (Act 385/2025)
Spain	01/10/2027 / 2028	B2B e-invoicing (> €8m, then all) + status reporting	Conditional on Ministerial Order
Latvia / Slovenia	01/01/2028	Mandatory domestic B2B e-invoicing	Adopted

New in this edition: Germany and Luxembourg

Two different routes to ViDA – reporting-led versus e-invoicing-only



Germany – 2030 reporting roadmap

01/01/2027

E-invoice issuance for businesses with 2026 turnover > €800,000

01/01/2028

Issuance for all domestic B2B suppliers; digital receipts and e-cash registers (> €100k, draft bill)

01/07/2030

ViDA DRR for intra-EU supplies – replaces the recapitulative statement (ZM)

≥ 01/07/2030

National Meldesystem for domestic B2B – no bill yet; VeR recommends Peppol 5-corner

Business asks for ≥ 2 years' lead time after rules are published.



Luxembourg – Bill No. 8815

01/01/2028

All businesses must be able to receive structured e-invoices (Peppol 4-corner)

01/07/2028

Issuance for large/medium: 2 of 3 criteria – €7.5m balance sheet, €15m turnover, 50 staff

01/01/2029

Issuance for all remaining businesses, incl. SMEs

01/07/2030

EU cross-border DRR via separate bill – no domestic e-reporting

PDF, Word, scans are not invoices. Exempt financial/insurance services excluded.

Timeline: September – October 2026

11 milestones – click a milestone to open the source

Date	Country	Milestone	Legal status	Tag
30/09/2026	Greece	e-Invoicing – Deadline for Phase B businesses to declare their e-invoicing method to AADE	In force (Joint Decision A.1128/2025)	NEW
01/10/2026	Bolivia	e-Invoicing – Exclusive online invoicing for taxpayer Groups 9 to 12	In force (extended from 01/04/2026)	UPDATED
01/10/2026	Brazil	e-Invoicing – Second Joint Act wave for specified electronic tax documents	In force	NEW
01/10/2026	Greece	e-Invoicing – Phase B: mandatory B2B e-invoicing for all remaining Greek businesses	In force	CONFIRMED
01/10/2026	Moldova	e-Invoicing – e-Factura mandatory for all domestic B2B transactions	Announced – dated	NEW
October 2026	North Macedonia	e-Invoicing – National e-invoicing system go-live (reported)	Draft law	NEW
October 2026	Peru	e-Reporting – SIRE deadline for Principal Taxpayers (PRICOS)	In force	UPDATED
01/10/2026	San Marino	e-Invoicing – Domestic e-invoicing opens on an optional basis	Voluntary phase	NEW
01/10/2026	Spain	e-Invoicing – Target entry into force of the Ministerial Order on the public e-invoicing solution (SPFE)	Draft Order – entry into force depends on BOE publication	UPDATED
12/10/2026	Greece	e-Transport – Phase B1 of mandatory digital monitoring of goods movements	In force (Decision A.1094 of 29/04/2026, Gazette B' 2445)	NEW
30/10/2026	United Arab Emirates	e-Invoicing – Deadline to appoint an Accredited Service Provider (revenue ≥ AED 50m)	In force	UPDATED

Timeline: November – December 2026

10 milestones – click a milestone to open the source

Date	Country	Milestone	Legal status	Tag
01/11/2026	Brazil	e-Invoicing – National-standard NFS-e mandatory for Simples Nacional ME and EPP	In force	NEW
01/11/2026	Chile	e-Invoicing – Goods movement / traceability data in invoices and dispatch guides	In force (Res. Ex. 154/2025, postponed by Res. Ex. 52 of 10/04/2026)	UPDATED
15/11/2026	Brazil	e-Invoicing – Third Joint Act wave for specified electronic tax documents	In force	NEW
15/11/2026	Dominican Republic	e-Invoicing – Deadline for small, micro and unclassified taxpayers	In force	CONFIRMED
01/12/2026	Brazil	e-Invoicing – Fourth Joint Act wave for specified electronic tax documents	In force	NEW
01/12/2026	El Salvador	e-Invoicing – Mandatory DTE system update	In force	NEW
15/12/2026	Norway	e-Invoicing – Technical regulations (forskrift) due, formally mandating EHF	Rollout underway – regulations pending	NEW
31/12/2026	Australia	e-Invoicing – B2G target: automated eInvoicing processing and sending	Government policy target	NEW
31/12/2026	Greece	e-Invoicing – End of Phase B transition – e-invoicing becomes the exclusive method	In force	NEW
31/12/2026	Philippines	e-Invoicing – EIS e-invoicing deadline for Group 1 – RMC 98-2026 implementing rules issued	In force	UPDATED

Timeline: January 2027

9 milestones – click a milestone to open the source

Date	Country	Milestone	Legal status	Tag
01/01/2027	Croatia	e-Invoicing – Fiscalization 2.0 Phase 2 – non-VAT taxpayers and public bodies start issuing eRačun	In force (Zakon o fiskalizaciji, NN 89/2025)	CONFIRMED
01/01/2027	Germany	e-Invoicing – E-invoice issuance obligation for businesses with 2026 turnover above €800,000	In force (Wachstumschancengesetz; §14 and §27(38) UStG)	CONFIRMED
01/01/2027	New Zealand	e-Invoicing – Large suppliers to government brought into scope	Government policy (phasing)	NEW
01/01/2027	Norway	e-Invoicing – Mandatory EHF e-invoicing for B2B sales (reported)	Subject to technical regulations due 15/12/2026	NEW
01/01/2027	Poland	e-Invoicing – KSeF mandatory for the smallest businesses – penalty deferral to be extended to end-2027	KSeF obligation in force	UPDATED
01/01/2027	Portugal	e-Invoicing – Qualified electronic signature or seal required on PDF invoices	In force	CONFIRMED
01/01/2027	Slovakia	e-Invoicing – Mandatory B2B/B2G e-invoicing via Peppol with 5-corner e-reporting	In force (Act 385/2025 amending the VAT Act)	CONFIRMED
01/01/2027	Spain	e-Reporting – VERI*FACTU for companies	In force (postponed one year by Real Decreto-ley 15/2025)	CONFIRMED
01/01/2027	United Arab Emirates	e-Invoicing – Phase 1 go-live for businesses with revenue ≥ AED 50m	In force	CONFIRMED

Timeline: February – December 2027

11 milestones – click a milestone to open the source

Date	Country	Milestone	Legal status	Tag
01/02/2027	Saudi Arabia	e-Invoicing – Wave 25 integration deadline – threshold halved to SAR 187,500	In force (ZATCA announcement of 24/07/2026)	NEW
01/03/2027	Denmark	e-Invoicing – Voluntary e-invoicing campaign and new bookkeeping-system rules deferred to 1 March 2027	Executive order under the Bookkeeping Act – deferral announced 25/09/2026	UPDATED
31/03/2027	United Arab Emirates	e-Invoicing – ASP appointment deadline for revenue < AED 50m and government entities	In force	CONFIRMED
01/04/2027	Oman	e-Invoicing – Mandatory Fawtara e-invoicing – Phase 1 (annual supplies > OMR 5m)	In force (Decision No. 189/2026 of 09/08/2026)	UPDATED
01/07/2027	Spain	e-Reporting – VERI*FACTU for self-employed	In force	CONFIRMED
01/07/2027	United Arab Emirates	e-Invoicing – Phase 2 go-live for businesses with revenue < AED 50m	In force	CONFIRMED
01/09/2027	France	e-Invoicing – SMEs and micro-enterprises must issue e-invoices and e-report	In force (CGI Art. 289 bis; Decree 2026-677 and Order of 27/07/2026)	CONFIRMED
01/10/2027	Oman	e-Invoicing – Mandatory Fawtara e-invoicing – Phase 2 (annual supplies ≤ OMR 5m)	In force (Decision No. 189/2026)	UPDATED
01/10/2027	Spain	e-Invoicing – B2B e-invoicing and status reporting for turnover above €8 million	Royal Decree 238/2026 in force	UPDATED
01/10/2027	United Arab Emirates	e-Invoicing – Phase 3 go-live for government entities	In force	CONFIRMED
31/12/2027	Malaysia	e-Invoicing – End of relaxation period and SVDP – exemption threshold raised to RM3 million	In force (e-Invoice Guideline v4.8 of 30/08/2026)	UPDATED

Timeline: January 2028

7 milestones – click a milestone to open the source

Date	Country	Milestone	Legal status	Tag
01/01/2028	Belgium	e-Reporting – Near-real-time dual-sided e-reporting via Peppol 5-corner (proposed)	Pre-draft law approved by Council of Ministers 18/07/2026	CONFIRMED
01/01/2028	Germany	e-Invoicing – E-invoice issuance obligation for all domestic B2B suppliers	In force	CONFIRMED
01/01/2028	Latvia	e-Invoicing – Mandatory B2B e-invoicing with reporting to the SRS	In force (Accounting Law amendments, June 2025)	CONFIRMED
01/01/2028	Lithuania	e-Invoicing – B2B e-invoicing mandate targeted (not yet enacted)	Proposed – no statute published	NEW
01/01/2028	Luxembourg	e-Invoicing – All businesses must be able to receive structured e-invoices (Bill No. 8815)	Draft law – Bill No. 8815 lodged with the Chamber of Deputies on 30/07/2026	NEW
01/01/2028	Slovenia	e-Invoicing – Mandatory domestic B2B e-invoicing	Adopted law	CONFIRMED
2028	Germany	e-Receipts – Digital receipts replace paper receipts; electronic cash registers mandatory above €100,000 turnover (draft bill)	Draft bill approved by the Federal Cabinet on 23/09/2026 – parliamentary adoption pending	NEW

Timeline: February 2028 – 2029

11 milestones – click a milestone to open the source

Date	Country	Milestone	Legal status	Tag
February 2028	Oman	e-Invoicing – B2G onboarding of government entities (proposed)	Proposed	NEW
01/04/2028	Singapore	e-Reporting – GST InvoiceNow: new compulsory registrants and existing businesses ≤ S\$200,000	In force (IRAS e-Tax Guide)	CONFIRMED
Mid-2028	Denmark	e-Invoicing – Start of transition to a single Peppol-based e-invoice specification	Announced by the Danish Business Authority	NEW
01/07/2028	Luxembourg	e-Invoicing – Mandatory issuance of e-invoices for large and medium-sized businesses	Draft law (Bill No. 8815)	NEW
01/10/2028	Spain	e-Invoicing – B2B e-invoicing for all remaining businesses and professionals	Conditional on the Ministerial Order entering into force on 01/10/2026	UPDATED
01/11/2028	Ireland	e-Invoicing – Phased rollout starts with large companies via Peppol	Planned (phased roadmap)	CONFIRMED
01/01/2029	Luxembourg	e-Invoicing – Mandatory issuance of e-invoices for all remaining businesses, incl. SMEs	Draft law (Bill No. 8815)	NEW
01/04/2029	Singapore	e-Reporting – GST InvoiceNow: existing businesses ≤ S\$1 million	In force	CONFIRMED
01/10/2029	Spain	e-Reporting – Invoice status reporting for self-employed and income-attribution entities below €8m	Draft Ministerial Order	NEW
01/11/2029	Ireland	e-Invoicing – Medium and small companies join the Peppol mandate	Roadmap	CONFIRMED
2029	United Kingdom	e-Invoicing – Mandatory e-invoicing for all VAT invoices	Announced at Budget 2025 – legislation to follow	CONFIRMED

Timeline: 2030 – 2035 and dates to be confirmed

12 milestones – click a milestone to open the source

Date	Country	Milestone	Legal status	Tag
01/04/2030	Singapore	e-Reporting – GST InvoiceNow: existing businesses ≤ S\$4 million	In force	CONFIRMED
01/07/2030	European Union	e-Invoicing / DRR – ViDA Digital Reporting Requirements for intra-EU B2B transactions	Adopted (Directive (EU) 2025/516)	CONFIRMED
01/07/2030	Germany	e-Reporting / DRR – Roadmap for B2B digital VAT reporting: ViDA DRR for intra-EU supplies and a national reporting system (Meldesystem) for domestic B2B	Intra-EU: adopted	NEW
01/07/2030	Ireland	e-Invoicing – Micro companies join the Peppol mandate	Roadmap	CONFIRMED
01/07/2030	Netherlands	e-Invoicing – Mandatory B2B e-invoicing (domestic and intra-EU) and intra-EU digital reporting	Cabinet decision 11/09/2026 – consultation autumn 2026, bill before summer 2027	NEW
01/04/2031	Singapore	e-Reporting – GST InvoiceNow: existing businesses > S\$4 million	In force	CONFIRMED
01/07/2031	Netherlands	e-Reporting – Digital reporting of domestic B2B invoice data	Planned – legislation to follow	NEW
01/01/2035	European Union	DRR – Domestic real-time reporting systems must align with the EU model	Adopted (ViDA)	CONFIRMED
2027 (planned)	Estonia	e-Invoicing – General B2B e-invoicing mandate and abolition of the €1,000 VAT reporting threshold	Planned – pending legislation	CONFIRMED
2027 (expected)	Philippines	e-Invoicing – Stage 2: exporters, incentivised enterprises and POS retailers; e-sales reporting	Dependent on BIR system readiness and separate regulations	NEW
2028	Portugal	SAF-T – First mandatory annual SAF-T (PT) accounting file (financial year 2026)	In force (2026 State Budget Law)	CONFIRMED
TBC	Qatar	e-Invoicing – E-invoicing draft law approved – go-live not yet published	Draft law approved 06/05/2026	NEW

What to watch next

Open decisions that can still move dates or scope



Spain

BOE publication of the SPFE Ministerial Order – starts the countdown to 01/10/2027 and 01/10/2028.



Netherlands

Infrastructure choice (Peppol vs. European Business Wallet) expected October 2026; consultation this autumn.



Poland

Legislative amendment needed for the KSeF penalty deferral to 31/12/2027.



Norway

Technical regulations (forskrift) due 15/12/2026 before the reported 01/01/2027 EHF mandate.



Belgium / Luxembourg

Belgium: second reading and parliament for 2028 e-reporting.
Luxembourg: Council of State opinion on Bill No. 8815.



Germany

BMF detailed concept and bill for the national Meldesystem; digital receipts bill in parliament.

Key takeaways

- 1 January 2027 is the next big wave: Germany (> €800k), Poland (smallest businesses), Slovakia, Croatia Phase 2, UAE and Portugal QES.
- EU countries are converging on EN 16931 and Peppol ahead of ViDA on 1 July 2030 – Belgium, Luxembourg and the Netherlands have all tabled domestic plans.
- Reporting models differ: Belgium and Slovakia use 5-corner e-reporting; Luxembourg plans e-invoicing only; Germany's Meldesystem is still open.
- Many dates remain draft or conditional (Spain, Luxembourg, Belgium, Netherlands, Poland penalties) – track legal status, not just the date.