WEEKLY BRIEFING

E-Invoicing & E-Reporting Newsletter Week 31/2026

Mandates · CTC / Clearance · Digital Reporting · ViDA

Source: VATupdate.com only

Week ending 1 August 2026

8 curated items · 6 countries

Prepared for internal knowledge sharing · Neutral, regulatory-focused summaries

This Week at a Glance

EUROPE

6 items

- EU – ViDA transfer of own goods
- EU – Regulation (EU) 2026/1869
- France – Go-live checklist
- France – Rulebook complete
- Slovakia – eFaktúra 2027
- Spain – Unifying e-reporting

AMERICAS

1 item

- Brazil – CBS & IBS e-invoicing fields mandatory from August 2026

MIDDLE EAST

2 items

- Oman – Fawtara clearance rollout
- Saudi Arabia – ZATCA Wave 25 integration

EUROPEAN UNION

Transfer of Own Goods Under ViDA: Towards a Single VAT Registration

1

ViDA introduces an optional transfer-of-own-goods scheme with an extended One-Stop Shop, letting businesses declare cross-border movements of their own stock through a single VAT return instead of registering in every destination Member State. From 1 July 2028 this replaces the call-off stock simplification, cutting the foreign VAT registrations multinational supply chains maintain across the EU.

2

Businesses declining the scheme may still move goods the "old way," as a deemed intra-Community supply and acquisition between two of the company's own VAT numbers. This preserves existing deduction and reporting mechanics but keeps the registration burden, so firms must weigh simplification against control over local input-VAT recovery, invoicing practices and established ERP configurations before opting in or out.

3

Affected parties include manufacturers, distributors and e-commerce operators holding stock in several Member States. Those opting out remain subject to full Digital Reporting Requirements from July 2030, plus continuing Intrastat obligations. Early impact assessment is advised, since the choice drives VAT cash flow, compliance cost and system readiness; the scheme is optional but the strategic decision should be taken well ahead of 2028.

Read on VATupdate.com: https://www.vatupdate.com/2026/07/30/the-transfer-of-own-goods-under-vida-from-todays-registration-maze-to-the-single-vat-registration/

EUROPEAN UNION

Regulation (EU) 2026/1869: Technical Rules for OSS, IOSS & Own-Goods Scheme

1. Commission Implementing Regulation (EU) 2026/1869 of 27 July 2026 amends Regulation (EU) 2020/194, setting the detailed technical and administrative rules underpinning the ViDA package. It harmonises the electronic information exchanged between Member States and taxable persons across all special schemes, and formally introduces the new transfer-of-own-goods scheme, ensuring registration, identification and reporting are handled consistently through a common electronic framework EU-wide.

2. The Regulation clarifies how businesses register for and use the One-Stop Shop, Import One-Stop Shop and the own-goods scheme, including the structure of identification data, VAT-return details and corrections. By standardising these elements it aims to reduce divergent national implementations, simplify onboarding for taxable persons and give tax authorities a reliable, uniform dataset for cross-border VAT collection and administrative cooperation under the modernised architecture.

3. Application dates are staggered across 2027 and 2028 to align with the wider ViDA timeline, giving Member States and operators time to adapt systems. The measure affects all OSS/IOSS users, marketplaces and businesses planning to use the own-goods scheme. Tax and IT teams should review the specifications early, since return formats, identification requirements and data fields will directly shape ERP and reporting configurations.

→ **Read on VATupdate.com:** https://www.vatupdate.com/2026/07/30/commission-implementing-regulation-eu-2026-1869-new-technical-rules-for-oss-ioss-and-the-vida-transfer-of-own-goods-scheme/

FRANCE

FNFE-MPE Publishes Three-Part Go-Live Checklist for 1 September 2026

1. FNFE-MPE, France's national e-invoicing forum, has released a three-part go-live checklist to help businesses prepare for the mandatory e-invoicing and e-reporting reform starting 1 September 2026. The checklist structures readiness around organisational, functional and technical dimensions, giving companies a practical framework to verify that processes, master data and connections to approved platforms are in place before the first mandatory obligations take effect.

2. From 1 September 2026, all French businesses must be technically able to receive electronic invoices, while large and mid-size enterprises must also issue them through certified partner platforms (Plateformes Agréées) using structured formats. The checklist emphasises confirming platform selection, directory registration and interoperability, so inbound and outbound flows work from day one and invoices are not rejected for missing mandatory structured data fields.

3. The guidance targets tax, finance and IT teams responsible for compliance, encouraging early testing and coordination with chosen platforms and suppliers. It reinforces that reception capability is universal, whereas issuance obligations are phased by company size. Following the three-part structure, businesses can identify gaps, allocate responsibilities and reduce operational risk ahead of France's shift to structured, platform-based invoicing and associated e-reporting.

→ **Read on VATupdate.com:** https://www.vatupdate.com/2026/08/01/fnfe-mpe-publishes-a-three-part-go-live-check-list-for-frances-1-september-2026-e-invoicing-reform/

FRANCE

E-Invoicing Rulebook Complete: Decree No. 2026-677 & Order of 27 July 2026

1. Decree No. 2026-677 and the Order of 27 July 2026, published on 28 July and effective from 29 July, complete the legal framework governing France's e-invoicing and e-reporting reform. Together they finalise the outstanding technical and procedural rules, giving businesses and platform providers the definitive rulebook needed to build compliant solutions ahead of the mandate's staged entry into force across the French market.

2. The texts set out accreditation requirements for partner platforms (Plateformes Agréées), rules on platform mobility and switching, accepted structured formats, data-transmission obligations and audit and archiving standards. By codifying these details, France closes previous uncertainty over how certified platforms operate and how invoice and reporting data must flow to the tax administration, allowing vendors and taxpayers to finalise system design with legal certainty.

3. The framework confirms the reform calendar, with key obligations from 1 September 2026 and further phases from 1 September 2027. It affects all businesses subject to French VAT, plus platform operators serving them. Tax and IT stakeholders should map these final rules against their implementation roadmaps, ensuring format compliance, platform contracts and archiving processes align with the now-complete regulatory requirements before go-live.

→ **Read on VATupdate.com:** https://www.vatupdate.com/2026/07/29/frances-e-invoicing-rulebook-is-complete-decree-no-2026-677-and-the-order-of-27-july-2026/

SLOVAKIA

FAQ on Mandatory E-Invoicing (eFaktúra) from 1 January 2027

1. From 1 January 2027, Slovak VAT payers must issue and receive structured electronic invoices for domestic B2B and B2G transactions under the eFaktúra system. Invoices must comply with the European EN 16931 standard in UBL or CII formats and be exchanged through certified delivery providers and the Peppol network, replacing paper and unstructured PDF invoicing for the affected domestic supply flows.

2. The obligation to receive structured e-invoices applies broadly, including sole traders and freelancers, meaning virtually all businesses must ensure they can accept compliant electronic documents. Issuance requirements centre on VAT-registered suppliers of domestic B2B and B2G supplies. Business-to-consumer transactions are excluded from the mandate, keeping the scope focused on inter-business and public-sector invoicing where structured data delivers the greatest control and reporting value.

3. The FAQ clarifies formats, delivery mechanisms, certified provider roles and the position of Peppol within Slovakia's model, helping taxpayers understand practical onboarding steps. Companies should confirm access to a certified delivery provider, validate ERP output against EN 16931 and test exchange capability well before the January 2027 start. Early preparation reduces the risk of non-compliant invoices and associated processing or deduction difficulties.

→ **Read on VATupdate.com:** https://www.vatupdate.com/2026/07/27/faq-on-mandatory-einvoicing-efaktura-from-1-january-2027/

SPAIN

Spain Considers Unifying VAT E-Reporting and E-Invoicing Systems

1. Spain is exploring the consolidation of its separate e-reporting and e-invoicing systems into a single centralised platform, potentially bringing together the existing SII real-time ledger reporting and the newer VeriFactu billing-software regime. The aim is to reduce administrative burden and duplication for taxpayers who currently face overlapping digital obligations, streamlining how invoice and transaction data are captured and transmitted to the Spanish tax administration.

2. Under the current framework, large taxpayers with turnover above €6 million must report invoice data through SII within four days, while VeriFactu targets certified billing software for smaller businesses. Unifying these tracks could also absorb periodic and annual summary obligations, such as Form 390, into one flow, lowering compliance costs and simplifying data management for a wide range of Spanish VAT-registered businesses.

3. The proposal remains under consideration, with no confirmed legislation or implementation timeline yet announced. Businesses operating in Spain should monitor developments closely, since a unified system could significantly change reporting workflows, software requirements and internal controls. Tax and IT teams may wish to track how SII, VeriFactu and future obligations converge, to anticipate system changes and avoid duplicated investment in parallel compliance solutions.

Read on VATupdate.com: https://www.vatupdate.com/2026/07/29/spain-considers-unifying-vat-e-reporting-and-e-invoicing-systems/

BRAZIL

VAT Reform: Mandatory CBS and IBS E-Invoicing Begins August 2026

1. As part of Brazil's landmark VAT reform, most businesses must from 3 August 2026 include new CBS (federal) and IBS (state and municipal) fields on their electronic invoices. Invoices submitted without these mandatory fields will be rejected by the tax system, and missing or incorrect data may trigger a penalty of around 1%, making accurate e-invoice configuration an immediate operational priority for affected taxpayers.

2. The reform introduces CBS and IBS as the new dual VAT-style taxes replacing several existing levies, and the e-invoicing changes are the practical first step in operationalising them. Companies must update invoicing systems, tax-determination logic and ERP integrations to populate the new fields correctly, ensuring both the calculation and the structured transmission of the new taxes meet the tax authority's validation requirements from the start date.

3. A July 2026 decree defers certain registration and invoicing obligations for individuals and rural producers to January 2027, providing transitional easing for specific taxpayer categories. Nonetheless, the broad business population faces the August 2026 deadline. Brazilian and multinational groups operating locally should prioritise system testing and data validation to avoid invoice rejection, cash-flow disruption and penalties during the transition to the reformed framework.

Read on VATupdate.com: https://www.vatupdate.com/2026/07/29/brazils-vat-reform-mandatory-cbs-and-ibs-e-invoicing-begins-august-2026/

OMAN

Oman Launches Fawtara Clearance E-Invoicing: Rollout from August 2026

1. Oman's Tax Authority is launching Fawtara, a clearance-based national e-invoicing system built on a five-corner model with real-time validation of invoices before they reach the customer. The system integrates taxpayers, accredited service providers and the tax authority, requiring structured electronic invoices to be cleared through the platform, marking a significant modernisation of Oman's VAT compliance and transaction-control infrastructure across the business economy.

2. The rollout proceeds in four phases. Phase 1 begins in August 2026 with the first 100 large VAT-registered companies, followed by all large companies from February 2027, then the remaining taxpayers from August 2027, and finally government entities. This phased, size-based approach gives businesses staggered onboarding windows, allowing larger, more resourced taxpayers to lead while smaller entities and public bodies follow on defined later timelines.

3. Affected businesses must prepare ERP and billing systems to generate compliant structured invoices, connect with accredited providers and support real-time clearance workflows. The accompanying FAQs clarify scope, model design and phase timing, helping taxpayers plan implementation. Early-wave companies in particular should begin readiness work promptly, since clearance failure would prevent valid invoice issuance and could disrupt sales, VAT recovery and normal commercial operations.

→ **Read on VATupdate.com:** https://www.vatupdate.com/2026/07/27/oman-launches-fawtara-e-invoicing-four-phase-rollout-begins-august-2026-e-invoicing-faqs/

SAUDI ARABIA · UPDATE

ZATCA Announces 25th E-Invoicing Integration Wave for VAT Taxpayers

1 ZATCA has announced Wave 25 of the Phase 2 (Integration) e-invoicing programme, covering resident Saudi taxpayers whose VAT-taxable revenue exceeded SAR 187,500 in any of the years 2022 to 2025. Targeted taxpayers must integrate their e-invoicing systems with the Fatoora platform by 1 February 2027, moving beyond simple electronic generation to full technical integration and real-time clearance of standard tax invoices.

2 Phase 2 integration requires taxpayers to connect via APIs, generate invoices in the mandated XML format, include additional mandatory fields such as QR codes, and comply with cryptographic and archiving requirements. This is a substantial technical step beyond Phase 1, demanding coordination between tax, finance and IT functions, plus testing against ZATCA's specifications to ensure invoices are successfully cleared or reported without rejection under the platform's validation rules.

3 ZATCA notifies each targeted group at least six months before its integration deadline, giving affected businesses time to prepare. This item consolidates two 31 July posts describing the same Wave 25 population and 1 February 2027 deadline. Saudi-resident taxpayers meeting the revenue threshold should confirm their wave status early and begin integration work, since late readiness risks non-compliance, invoice rejection and potential penalties.

Read on VATupdate.com: https://www.vatupdate.com/2026/07/31/zatca-announces-25th-e-invoicing-integration-wave-for-saudi-vat-taxpayers/

Editorial Notes & Controls

How this newsletter was compiled

- **Single source:** Built exclusively from the VATupdate.com posts provided — no external sources introduced.
- **Scope filter:** Only e-invoicing, e-reporting, CTC/clearance, digital reporting and ViDA items included; general VAT, rate and policy news excluded.
- **De-duplication:** Saudi Arabia's two 31 July posts describe the same ZATCA Wave 25 population and 1 Feb 2027 deadline — consolidated and labelled "Update".
- **Multi-country:** Items genuinely covering several countries would be listed under each, using the same link. None applied this week.
- **No items:** No qualifying items this week for Asia-Pacific or Africa.