



WEEKLY REGULATORY MONITOR

E-Invoicing & E-Reporting Highlights

7–13 September 2026

Regulatory changes organised by region and country

Prepared from the supplied VATupdate.com news items

Executive snapshot

The week moved from policy announcements toward concrete implementation dates, technical rules and system controls.

32**countries tracked****15****European
jurisdictions****202
7****key go-live year****203
0****ViDA alignment
accelerates**

Mandates

New or confirmed mandates in France, Luxembourg, Netherlands, Norway, Oman, Philippines, San Marino and Slovakia.



Technical design

API, XML, validation and platform specifications progressed in Argentina, Brazil, Poland, Spain and Türkiye.



Reporting convergence

Belgium, Netherlands, Serbia and Kenya illustrate the growing link between invoicing, reporting, bookkeeping and return preparation.



Governance priority

Master data, provider readiness, exception handling, retention and evidence of implementation remain recurring control themes.

Europe

Policy and mandate developments

Belgium: [Near-real-time VAT e-reporting proposal](#)

Change: Transaction-level reporting would complement domestic B2B e-invoicing.

Impact: ERP extraction, dual-sided reconciliation and exception controls.

Timing: Scope, fields and dates remain subject to legislation.

Czech Republic: [Lower House advances ViDA implementation](#)

Change: Draft aligns national VAT rules with ViDA measures.

Impact: VAT payers, platforms and multinational registrations are affected.

Timing: Further legislative stages remain before enactment.

Denmark: [E-invoicing functions proposed for bookkeeping systems](#)

Change: Registered systems would need stronger structured-invoice capabilities.

Impact: Software providers and system users should assess functionality.

Timing: Final obligations depend on the regulatory process.

France: [Mandate starts with transitional penalty relief](#)

Change: Initial e-invoicing and e-reporting phase started 1 September 2026.

Impact: Large and mid-sized issuers; all in-scope businesses must receive.

Timing: SME issuance starts 1 September 2027; relief ends December 2026.

Related: [1](#) [2](#) [3](#)

Europe

Technical clarification and new mandates

Germany: [Structured invoice content clarified](#)

Change: Mandatory VAT content must sit in the structured component.

Impact: Hybrid invoice templates and supply descriptions require review.

Timing: Guidance is expected in the Administrative VAT Guidelines.

Related: [1](#)

Luxembourg: [Phased domestic B2B mandate proposed](#)

Change: Bill 8815 proposes structured invoicing via a common network.

Impact: Domestic established supplier-to-recipient transactions are covered.

Timing: Receive from January 2028; issue from July 2028/January 2029.

Related: [1](#)

Netherlands: [Domestic roadmap aligned with ViDA](#)

Change: EN 16931 invoicing plus domestic and intra-EU reporting confirmed.

Impact: ERP, master data and tax-administration connectivity need redesign.

Timing: E-invoicing July 2030; domestic reporting July 2031.

Related: [1](#) [2](#)

Norway: [B2B e-invoicing and digital bookkeeping mandated](#)

Change: EHF 3.0/Peppol structured invoices replace paper and PDFs.

Impact: Norwegian-accounting entities and VAT-registered foreign businesses.

Timing: E-invoicing January 2027; digital bookkeeping January 2030.

Related: [1](#) [2](#)

Europe

Platform, register and return developments

Poland: [KSeF API 2.7.1 expands retrieval and exports](#)

Change: New endpoint, higher page limits and longer export ranges.

Impact: ERP, middleware and KSeF integrations require regression testing.

Timing: Production deployment scheduled for 23 September 2026.

Related: [1](#) [2](#)

Romania: [RO e-Invoice Register procedure updated](#)

Change: Form 082 and registration scope expanded to specified nonprofits.

Impact: New entities must assess registration and platform obligations.

Timing: Procedure followed Gazette publication on 25 August 2026.

San Marino: [Domestic e-invoicing mandated from 2027](#)

Change: Structured invoicing extends from Italy flows to domestic transactions.

Impact: Domestic invoice formats, routing and archiving need implementation.

Timing: Mandatory from 1 January 2027.

Related: [1](#)

Serbia: [SEF preliminary VAT return framework introduced](#)

Change: SEF invoice data will support preliminary VAT returns.

Impact: Invoice accuracy and book-to-SEF reconciliation become critical.

Timing: Monitor detailed commencement rules and official instructions.

Related: [1](#)

Europe

2027 readiness and technical architecture

Slovakia: [eFaktúra guidance updated](#)

Change: FAQs add Peppol VAT and VATEX code mapping.

Impact: VAT payers need XML, provider connectivity and valid mappings.

Timing: Domestic mandate starts 1 January 2027.

Related: [1](#) [2](#)

Slovenia: [E-invoicing and e-reporting framework reviewed](#)

Change: Combined structured invoice and transaction-reporting model develops.

Impact: Suppliers and customers should assess formats and reporting capability.

Timing: Final legislation and technical specifications remain to be confirmed.

Spain: [AEAT details public e-invoicing solution](#)

Change: Draft specifies UBL 2.5, ebXML, validations and status reporting.

Impact: Businesses and platforms need Spain-specific services and controls.

Timing: Order targeted October 2026; phased obligations from October 2027.

Related: [1](#) [2](#)

Middle East & Central Asia

Mandates and technical updates

Kazakhstan: [e-Tamga controls and VAT refund rules updated](#)

Change: Automated invoice controls and refund procedures were revised.

Impact: Invoice, VAT balance and refund data must reconcile.

Timing: Rules take effect 15 September 2026.

Oman: [Mandatory VAT e-invoicing dates set](#)

Change: Decision 189/2026 requires secure approved electronic invoices.

Impact: Systems, service providers, security and contingency controls.

Timing: Large taxpayers April 2027; remaining taxpayers October 2027.

Related: [1](#)

Türkiye: [Taxi fiscal-device e-document formats updated](#)

Change: Version 2.0 changes QR, signature and ETTN requirements.

Impact: Operators, device makers and integrators need regression testing.

Timing: New guide replaces the June 2026 version.

United Arab Emirates: [FTA clarifies VAT amendments affecting e-invoicing](#)

Change: Clarification links e-invoicing, imports and input-tax evidence.

Impact: Invoice and deduction controls should preserve compliant evidence.

Timing: Monitor detailed specifications and future commencement dates.

Africa

Digital controls extend beyond invoice issuance

Gambia: [Revenue Authority launches e-invoicing](#)

Change: System will cover VAT and other applicable taxes.

Impact: Taxable businesses should assess billing and authority connectivity.

Timing: Detailed scope and implementation dates were not specified.

Kenya: [Stock management added to TIMS and eTIMS](#)

Change: Inventory information is linked with electronic transaction records.

Impact: Product masters, purchases, sales and stock adjustments must reconcile.

Timing: Review KRA engagement and implementation communications.

Related: [1](#) [2](#)

Asia-Pacific

Guidance, deadlines and digital enablement

Malaysia: [E-Invoice Specific Guideline 4.9 published](#)

Change: Adds voluntary disclosure guidance and updated transaction examples.

Impact: Review self-billing, cross-border, consolidated and industry scenarios.

Timing: Effective on publication; assess RM3 million exemption threshold.

Related: [1](#) [2](#)

Philippines: [December 2026 e-invoice deadline confirmed](#)

Change: Covered taxpayers must implement electronic-invoice issuance.

Impact: Large, e-commerce and specified computerised-system taxpayers.

Timing: Issuance capability required by 31 December 2026.

Related: [1](#)

Singapore: [InvoiceNow AI Skills Library soft-launched](#)

Change: Sample tools support ingestion, Peppol conversion and matching.

Impact: Businesses and providers may automate selected invoice processes.

Timing: Beta resource; deploy only with governance and validation controls.

Latin America & Caribbean

Mandate expansion and new validation controls

Argentina: [Mandate expanded to additional taxpayer groups](#)

Change: Resolution 5893/2026 adds Monotributo and VAT-exempt groups.

Impact: New issuers and buyers must update document and validation controls.

Timing: Phased implementation runs through March 2027.

Argentina: [Recipient VAT status becomes mandatory](#)

Change: WSFEv1 requests must include CondicionIVAREceptorId.

Impact: Customer master data and invoice interfaces need remediation.

Timing: Mandatory from 1 December 2026.

Bolivia: [Transparent VAT billing annex under consultation](#)

Change: Draft defines technical and data requirements for billing.

Impact: Taxpayers and software providers should assess proposed changes.

Timing: Submit comments during the authority consultation period.

Brazil: [NF-e and NFC-e XML event schemas published](#)

Change: Official schemas define fiscal-document event messages.

Impact: ERP and fiscal integrations must validate compatible versions.

Timing: Test against state and production deployment schedules.

Related: [1](#) [2](#)

Latin America & Caribbean

Relief, rollout and provider governance

Chile: [Electronic tax-document validation introduced](#)

Change: Resolution adds validation before documents are accepted or processed.

Impact: Billing and AP systems must capture outcomes and exceptions.

Timing: Monitor detailed formats and implementation procedures.

Colombia: [Temporary relief for disaster-affected areas](#)

Change: Contingency treatment applies where disruptions prevent normal invoicing.

Impact: Eligible operations need evidence, traceability and recovery controls.

Timing: Relief follows designated locations and temporary periods.

Dominican Republic: [Next mandatory e-CF phase confirmed](#)

Change: Additional taxpayer categories enter the electronic fiscal receipt regime.

Impact: Registration, certification, signatures and document controls are required.

Timing: Affected taxpayers must follow assigned category deadlines.

Related: [1](#)

Uruguay: [Software-provider registration rules updated](#)

Change: DGI revises recognition requirements for invoicing software providers.

Impact: Vendors and customers should revalidate provider compliance.

Timing: Review submission deadlines and provider status promptly.

Latin America & Caribbean

Provider authorisation reform

Venezuela: Special provider authorisation regime abolished

Change: SENIAT repealed the provider evaluation and certification framework.

Impact: Taxpayers retain responsibility and need stronger vendor due diligence.

Timing: Repeal was published in Official Gazette on 12 August 2026.

Recommended actions for multinational groups

Translate this week's announcements into a controlled global implementation backlog.

1

Confirm scope

Map affected legal entities, transaction types and taxpayer waves country by country.

3

Validate architecture

Separate invoice exchange, tax reporting, clearance, status reporting and bookkeeping requirements.

5

Test end to end

Cover happy paths, rejections, corrections, outages, duplicate controls, archiving and reconciliations.

2

Prioritise 2026–27

Accelerate France, Slovakia, Norway, Oman, Philippines, San Marino, Argentina and Spain readiness.

4

Strengthen master data

Focus on VAT status, identifiers, tax codes, exemption reasons, product data and routing information.

6

Evidence governance

Retain decisions, testing results, provider commitments, remediation logs and contingency plans.