

WEEK 38 / 2026

Weekly Global VAT Newsletter

E-Invoicing • E-Reporting • CTC • ViDA • SAF-T • Fiscalisation • Case law

14 – 20 September 2026

218

news items

55

jurisdictions

6

regions



The week in five points

What matters most for multinational VAT and compliance teams

01

ViDA moves from directive to national law

The Netherlands adopted its Single VAT Registration implementation act and the Czech Republic approved its first ViDA legislation for 2027–2028.

02

Two more 2030 e-invoicing timetables land

The Netherlands confirmed mandatory B2B e-invoicing from July 2030 with domestic digital reporting to follow; Spain and Slovakia confirmed 2027 starts.

03

Poland buys time — again

KSeF penalties are suspended until the end of 2027 and tokens stay available indefinitely, while pre-filled e-VAT returns are announced.

04

Deduction timing under pressure at the CJEU

The AG opinion in C-167/26 on late invoice receipt could reshape retroactive deduction practice across Member States.

05

EU customs reform clears Parliament

A deemed importer for e-commerce and a new EU customs authority will directly affect import VAT and marketplace obligations.

EUROPE

ViDA · Court of Justice · EU level · Country by country

Structure: EU-wide developments first, then national VAT changes per Member State



ViDA – VAT in the Digital Age

EU-level developments and the shift into national legislation

Single VAT Registration takes shape

VATupdate published a Member State by Member State view of Single VAT Registration implementation, alongside commentary on both the promise and the limits of the concept for groups holding multiple EU registrations.

Digital reporting landscape to 2030–2031

The EU e-invoicing and digital reporting framework applying from 2030–2031 was set out in detail, covering intra-EU transactions for established and non-established traders alike.

€125 billion — the case for ViDA

Earlier EU VAT reforms are reported to have delivered €125 billion, positioned as the evidence base and political justification for the ViDA package.

First national implementing laws

The Netherlands adopted its Single VAT Registration implementation act; the Czech Republic approved its first ViDA legislation preparing businesses for 2027 and 2028.

Watch point: national implementation is now the critical path — not the directive text.



ECJ / CJEU / General Court

Judgments and Advocate General opinions with VAT relevance

CASE OF THE WEEK

C-167/26

Late receipt of an invoice and the timing of VAT deduction

The Advocate General addressed when the right to deduct may be exercised where the invoice is received late, in a Polish referral. Commentators describe it as a first stress test of the General Court's new VAT role, with retroactive deduction practice potentially at stake across Member States.

Loan servicing

Exemption for post-sale credit management restricted by the Court.

Chain transactions

No automatic exemption for excise-suspended movements; stricter triangulation conditions.

Margin scheme

Confirmed for loss-making promotional day trips.

Going concern

Gift of a business in two parts is not a transfer of a going concern.

2026 case list

Consolidated overview of EU VAT cases decided during 2026 published.



European Union – policy and customs

EU-level measures affecting VAT beyond the ViDA package

Customs reform approved by Parliament

The reform introduces a deemed importer concept for e-commerce and a new EU customs authority, following publication of the Council position. Direct consequences for import VAT, IOSS and marketplace liability.

Fraud enforcement steps up

EPPO dismantled a €60 million carousel network spanning Germany and Belgium and a €15.7 million mobile phone scheme involving Cyprus. A Parliamentary hearing targeted VAT and customs fraud loopholes.

Deduction on ICE vehicles

The Commission is reported to be considering limits on input VAT deduction for combustion engine company vehicles.

Circular economy consultation

Open consultation on how VAT rules interact with repair, reuse and leasing business models.

Standards move forward

The EU converter now supports EN 16931:2026, and UBL 2.5 becomes a critical dependency for the next standard.

Europe – e-invoicing and CTC mandates

Where national timetables moved this week

Netherlands

2030

Mandatory B2B e-invoicing from July 2030; domestic digital VAT reporting to follow by 2031.

Germany

2027

Rules tightened ahead of the 2027 rollout, with deadlines running 2025 → 2027 → 2028.

Serbia

2027

E-invoicing law amended; electronic delivery notes and VAT recording scope expanded.

Croatia

2027

Fiscalization rulebook updated with effect from 1 January 2027.

Spain

2027

Technical detail and timeline clarified for mandatory B2B e-invoicing, starting 2027.

Slovakia

2027

Mandatory eFaktúra e-invoicing and e-reporting from 2027, with preparation guidance issued.

San Marino

2027

B2B electronic invoicing becomes mandatory from 2027.

Denmark

Draft

Opt-out e-invoicing model proposed via NemHandel registration.



Poland – KSeF and the road to e-VAT

The most active national file of the week

31 Dec 2027

KSeF penalties suspended until this date

Tokens stay — indefinitely

Authentication tokens remain available without an end date, so taxpayers are not forced to migrate to KSeF certificates.

Pre-filled e-VAT returns

VAT returns will be pre-populated from KSeF invoice data, alongside a planned national e-cash register.

Invoices

Legal tension between commercial invoices and the structured KSeF invoice highlighted.

Deduction

Supreme Administrative Court: a debit note is not a valid basis for deduction, including after the limitation period.

E-commerce

Sejm considering VAT amendments on OSS, platform liability and distance sales.



Europe – country roundup (1 of 2)

Belgium · Netherlands · France · Germany · Denmark

Belgium

Stricter VAT rules on temporary cross-border use of own goods postponed to July 2028; new VAT chain confirmations published.

Netherlands

Tax Plan 2027 raises VAT on ornamental horticulture and balloon flights from 9% to 21%; low-care hospice services held not exempt.

France

First e-reporting deadline has passed — focus shifts to VAT data accuracy; restaurant B2C vs B2B treatment clarified.

Germany

Import VAT offset model approved from 2030; new external tax audit regulation modernises audit procedures and data access.

Denmark

Major VAT changes planned for food and books, with significant retail system cost; van scheme extension proposed by the Commission.



Europe – country roundup (2 of 2)

Italy · Spain · United Kingdom · Switzerland · Nordics and others

Italy	Supreme Court requires evidence for material amendments to VAT returns; incorrectly charged VAT stays due unless corrected.
Spain	Cost-plus recharges remain taxable consideration; a 100% share sale transferring an autonomous economic unit is outside scope.
United Kingdom	HMRC revises refund rules for non-UK VAT group members and issues GFC20 on fund management services.
Switzerland	Supreme Court confirms transfer pricing adjustments can trigger VAT consequences — a direct concern for cost-plus models.
Also this week	Greece myDATA 2.0.2 · Lithuania VAT gap plan · Norway deduction guidance · Ukraine e-commerce parcel reform · Austria ECJ referral.



Americas

E-invoicing expansion and a widening US digital tax base

United States – SaaS enters the base

California and Colorado will tax SaaS and digital products from 2027, with Maine and Indiana clarifying taxability. Rate changes take effect on 1 October 2026 — a direct action point for tax engine updates.

E-invoicing widens across Latin America

Argentina extends mandatory e-invoicing to VAT-exempt and simplified regime taxpayers. Bolivia consults on separating VAT from the invoice price, Chile adds document validation and Belize advances its GST pilot.

Canada

British Columbia brings professional services within PST from 1 October 2026; HST cannot be set off against commercial debts.

Mexico

2027 economic package proposes an optional 7% VAT regime for RESICO taxpayers.



Asia-Pacific

Platform liability, consumption tax relief and e-invoicing guidance

Japan	Cabinet approved a temporary two-year consumption tax cut on food from 2027, with the funding framework still open.
Malaysia	IRBM e-Invoice guideline updated with a special voluntary disclosure programme and a revised exemption threshold.
India	GST Council to discuss e-invoicing and ITC reforms in October; courts protect bona fide buyers from ITC denial.
Kazakhstan	Domestic platforms would become liable for VAT on foreign B2C sales; pre-import VAT planned on EAEU imports.
Indonesia	Payment institutions ordered to collect VAT on cross-border digital transactions.
Uzbekistan	Foreign marketplaces must register and account for tax from 12 December; VAT refund rules eased.



Middle East & Africa

Executive Regulation changes and VAT modernisation programmes

SPOTLIGHT

United Arab Emirates

VAT Executive Regulation amended

The amendments address input tax recovery, composite versus multiple supplies, medical products, the capital assets scheme, cash payments and employee accommodation. FTA public clarification VATP046 accompanies the changes and should be reviewed against current recovery positions.

South Africa

VAT modernisation: e-invoicing interoperability and e-reporting.

Seychelles

Preparations advance for real-time e-invoicing integration.

Kenya

KRA explains missing invoices in pre-filled returns; portal downtime hits filing.

Ghana

Analysis of compliance losses and revenue forgone in the VAT gap.

Zambia

Gold VAT cut considered to formalise artisanal mining.



World – concepts, briefings and trackers

Non-country-specific material worth keeping on file

Country profiles

Consolidated profiles on e-invoicing, e-reporting, e-transport, SAF-T mandates and ViDA initiatives — a reference base for global rollout planning.

Developments tracker

Running tracker of global e-invoicing developments and implementation dates, useful for maintaining an internal mandate calendar.

Briefing documents

Country briefings published this week for Norway (e-invoicing and e-reporting) and Nepal, both in booklet and podcast format.

Buyer side

Why buyer e-invoicing compliance is harder than seller reporting — relevant for AP process design.

SAF-T

Assessment of SAF-T reporting's contribution to narrowing the European VAT gap.

Incoterms

Delivery terms do not determine VAT obligations or responsibility for import and export formalities.



What this means for us

Suggested follow-up, owners to be confirmed

1

Confirm Dutch deregistration path

Single VAT Registration act adopted — assess which NL registrations can be replaced by OSS reporting.

2

Update the mandate calendar

Add NL 2030/2031, ES 2027, SK 2027, RS and San Marino 2027; revise the Polish KSeF penalty window to end-2027.

3

Review deduction timing controls

Assess exposure to the C-167/26 outcome where invoices are received late across EU entities.

4

Test transfer pricing adjustments

Swiss and Colombian rulings point in different directions — validate the VAT treatment of year-end true-ups.

5

Refresh US taxability matrix

SaaS becomes taxable in California and Colorado from 2027; 1 October 2026 rate changes need loading now.

Next edition

Week 39 / 2026

The full newsletter, with all 218 items and direct links to every VATupdate article, accompanies this deck.

Questions and additions welcome before circulation to the wider project team.

Source: VATupdate.com | 14 – 20 September 2026