WEEK 39 | 20–26 SEPTEMBER 2026

Weekly Global VAT Newsletter

Legislation • digital VAT • implementation • policy

VAT

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Executive overview

Week 39 is dominated by digital VAT implementation, with proposals, confirmed launches and technical guidance across regions.

Europe | Americas | Asia-Pacific | Middle East | Africa | World

Europe	ViDA implementation and national e-invoicing programmes accelerate	15+
Asia-Pacific	Philippines confirms December 2026 compliance deadline	2
Africa	South Africa proposes a digital VAT model	3
World	OECD highlights fragmentation and interoperability risks	8

Europe | ViDA implementation

The EU moves from policy design toward national transposition, standards alignment and operational reconciliation.

Single VAT Registration advances

- Member States progress national implementation.
- Expanded OSS, reverse charge and own-goods scheme.
- Phased application begins in 2027 and July 2028.

EN 16931 prepares for ViDA

- Revised standard expands structured VAT data.
- ERP mappings and validation may need updates.
- Migration period preserves previous compliance.

Reconciliation enters focus

- IOTA explores invoice-to-return reconciliation.
- Tax administrations could compare data earlier.
- Procedural safeguards remain part of the model.

OSS results support broader reform

- OSS and IOSS reportedly collected more than €125 billion since July 2021.
- More than 193,000 businesses were registered.
- Results provide context for ViDA's broader single-registration approach.

Platform and OSS changes begin in 2027

- ViDA modifies deemed-supplier and Union OSS rules.
- Electronic interfaces and OSS users may be affected.
- Implementation occurs through phased EU and national measures.

Europe | Benelux

Belgium moves on ViDA and SAF-T while the Netherlands sets a longer-term digital VAT roadmap

Belgium advances ViDA bill

- Initial national transposition bill tabled.
- Covers OSS, platforms and call-off stock.
- Most initial measures targeted for January 2027.

Belgium opens BE SAF-T channel

- MyMinfin submissions available from October 2026.
- Relevant to audit-file preparation and testing.
- This is a channel, not a recurring mandate.

Belgium delays goods-transfer change

- Temporary own-goods rule postponed.
- Cross-border inventory movements are affected.
- New application date is July 2028.

Netherlands plans 2030–2031 rollout

- B2B e-invoicing planned for July 2030.
- Domestic digital VAT reporting planned for July 2031.
- Draft legislation is expected during 2027.

Dutch ViDA law clears Lower House

- Single VAT Registration legislation approved.
- Expands OSS and reverse charge provisions.
- Measures phase in from 2027 to 2029.

Europe | Central and Eastern Europe

A concentrated wave of 2027–2030 e-invoicing, reporting and SAF-T changes

Bulgaria proposes 2028 reform

- Domestic e-invoicing and real-time reporting proposed.
- Affected systems include ERP and invoice exchange.
- Measures remain subject to legislation.

Croatia upgrades MIKROeRAČUN

- Free tool supports issue, receipt and storage.
- Targets eligible taxpayers outside VAT register.
- Testing begins October 2026; outgoing invoices in 2027.

Slovakia begins in 2027

- Domestic structured e-invoicing starts January 2027.
- Certified Peppol providers exchange EN 16931 XML.
- Cross-border reporting follows in July 2030.

Slovakia buyer reporting may slip

- Draft delays received-invoice reporting to July 2030.
- Receipt of structured invoices still begins in 2027.
- Supplier reporting remains on original timetable.

Ukraine publishes SAF-T errors

- Tax service lists common technical errors.
- Relevant to file generation and testing.
- Supports stronger validation before submission.

Lithuania targets lower VAT gap

- VAT gap target falls to 9% by 2028.
- Data analysis and correction capabilities expand.
- E-invoicing planned from July 2030.

Europe | Poland KSeF

Implementation detail expands beyond invoice transmission into payments, penalties and process design

Penalty deferral remains proposed

- Draft postpones KSeF penalties to end-2027.
- Reverse-charge treatment is also extended.
- Final status depends on legislative adoption.

KSeF number in payment references

- Poland clarifies when payment references require KSeF IDs.
- Accounts payable and treasury processes are affected.
- Certain insurance payments are treated differently.

Invoice form versus duty to issue

- KSeF changes format and transmission.
- Underlying VAT rules determine if invoicing is required.
- System logic must preserve this distinction.

VAT-exempt taxpayers clarified

- KSeF does not broaden substantive invoicing duties.
- Exempt taxpayers assess invoice need first.
- KSeF applies only where transmission is required.

Common implementation issues

- Businesses report recurring operational challenges.
- Invoice data, integrations and responsibilities need alignment.
- Exception handling requires dedicated procedures.

E-VAT and e-cash register planned

- Poland plans further VAT digitalisation.
- Cash-register and transaction reporting may be affected.
- Scope and timetable require continued monitoring.

Europe | France, Germany and Spain

Technical invoice content and platform architecture are becoming implementation priorities

France monitors RFE launch

- Volumes increase while errors persist.
- Platforms and taxpayers should monitor rejections.
- Issue-resolution processes remain important.

France rejects PDF-only model

- Emailed PDFs are not structured e-invoices.
- Compliant formats and channels are required.
- Readiness must focus on machine-readable data.

Germany clarifies invoice content

- Mandatory information belongs in structured data.
- Descriptions must support VAT verification.
- Corrections should generally be electronic.

XRechnung 4.0 preview published

- Preliminary specification signals future changes.
- Mappings and validations may require updates.
- Final version should be tracked before production deployment.

Spain details hybrid platform

- Private platforms will coexist with SPFE.
- UBL 2.5 and status reporting are expected.
- Start depends on the final Ministerial Order.

Verifactu is a separate obligation

- Verifactu addresses traceable records.
- B2B e-invoicing addresses structured invoice exchange.
- The projects have separate scope and timing.

Europe | Nordics, Balkans and others

Timelines range from immediate testing to full digital accounting by 2030

Denmark shifts campaign to 2027

- Campaign postponed to March 2027.
- Businesses and software providers gain preparation time.
- Unified Peppol format is planned by 2029.

Norway sets 2027 framework

- Mandatory B2B e-invoicing framework starts in 2027.
- Invoice and accounting systems may need adaptation.
- Full digital accounting is planned by 2030.

San Marino mandates from 2027

- Domestic B2B e-invoicing begins January 2027.
- Voluntary transition runs October–December 2026.
- Penalties begin in January 2028.

Serbia expands VAT reporting

- Farmer purchases enter electronic records.
- Aggregated records due by the twelfth day.
- Customs export data appears from July 2027.

Estonia reviews 2026 rules

- Overview covers current B2B e-invoicing requirements.
- Format and recipient rights remain relevant.
- Businesses should assess their 2026 position.

Americas, Asia-Pacific and Middle East

Confirmed deadlines and targeted administrative changes dominate the week

Dominican Republic eases withholding

- Certain e-CF transactions between authorised issuers are exempt.
- Both-party status and qualifying documentation matter.
- Other withholding obligations remain.

Philippines confirms December 2026

- BIR issued detailed e-invoicing guidance.
- Covered businesses may build or buy solutions.
- Deadline remains December 2026.

Taiwan warns on duplicate numbers

- Issuers must prevent duplicate e-invoice numbers.
- Number allocation and reconciliation controls matter.
- Errors can affect prize reimbursements.

UAE clarifies VAT foundation

- VATP046 defines e-invoices and credit notes.
- Substantive VAT invoice rules continue to apply.
- Electronic retention supports input-tax recovery.

UAE prepares for 2027

- Structured invoices replace PDF-only processes.
- Finance, tax and technology readiness is required.
- Businesses should prepare data and connectivity.

Uruguay updates test certificate

- Test certificate changed for specified RUT.
- Developers and service providers may be affected.
- Testing environments should use the new certificate.

Africa | Digital VAT modernisation

Proposals and correction periods show different stages of implementation maturity

South Africa proposes digital VAT

- Structured e-invoicing and automated transmission proposed.
- ERP and accounting systems may require changes.
- Consultation also envisages data-driven assessments.

Ivory Coast grants correction period

- Businesses receive 45 days to fix interfaces.
- Technology and integration teams may need action.
- Corrections and retesting must fit the deadline.

Namibia tracks status and timeline

- Current initiative and proposed roadmap reviewed.
- Businesses should assess system readiness.
- Final obligations depend on further development.

World | Concepts and global signals

Interoperability, structured data and global fragmentation are central themes

OECD: digital enforcement accelerates

- Tax administrations increasingly use transaction data.
- E-invoicing and continuous reporting expand globally.
- Multinationals face differing national models.

OECD: fragmentation is growing

- Formats, models and frequencies differ.
- Global businesses face complex mappings and integrations.
- Interoperability remains a policy priority.

XML is the invoice

- Structured XML supports automation.
- PDF generally remains a human-readable representation.
- Mandates increasingly require machine-readable data.

UBL and CII differ

- Both syntaxes represent invoice semantics.
- Mappings and validation rules differ.
- Conversions must preserve meaning and compliance.

Global tracker updated

- Tracker consolidates mandates and timelines.
- Useful for prioritising jurisdiction reviews.
- Detailed country rules still require assessment.

Country profiles consolidate mandates

- Coverage includes e-invoicing, SAF-T and ViDA.
- Profiles distinguish country-level digital VAT models.
- Supports global compliance monitoring.

World | New country briefings

VATupdate.com briefing documents provide consolidated reference points for implementation teams.

Albania

E-invoicing and e-reporting briefing

Bulgaria

E-invoicing and e-reporting briefing

Kyrgyzstan

E-invoicing and e-reporting briefing

Netherlands

E-invoicing and e-reporting briefing

Philippines

E-invoicing and e-reporting briefing

Slovakia

E-invoicing and e-reporting briefing

Spain

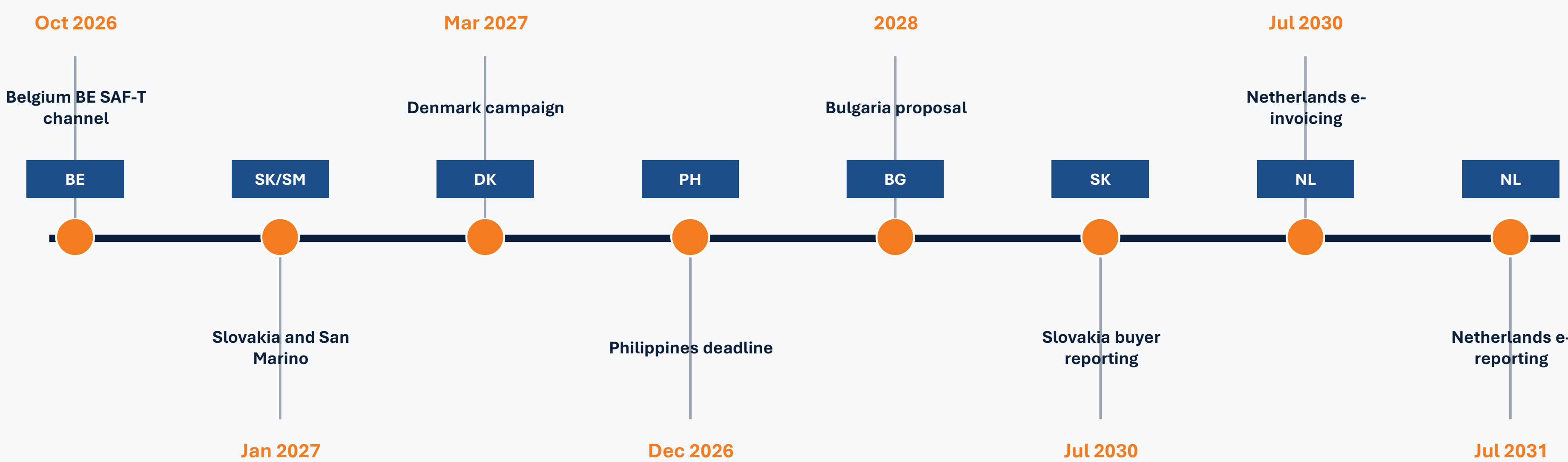
E-invoicing and e-reporting briefing

Taiwan

E-invoicing and e-reporting briefing

Implementation timeline

Selected dates explicitly stated in the week's VATupdate.com articles



What tax and finance teams should track

A practical monitoring agenda derived from the selected VATupdate.com developments

1

Legislative status

- Separate adopted measures from drafts and consultations.
- Track national transposition dates for ViDA.
- Maintain country-by-country evidence of status.

2

Data and systems

- Map structured invoice fields to EN 16931 and local rules.
- Test validation, rejection and correction flows.
- Prepare invoice-to-return reconciliation controls.

3

Operational readiness

- Align tax, finance, treasury and technology ownership.
- Update payment references where KSeF IDs are required.
- Plan testing before 2027–2028 launches.

4

Global governance

- Use country profiles to prioritise mandates.
- Monitor fragmentation and interoperability risks.
- Keep country exceptions visible in global design.

Key takeaway

Digital VAT is moving from mandate tracking to implementation control.

The immediate focus is no longer only “when does the mandate start?” It is also whether invoice data, validation, payment references, correction processes and reconciliation controls are ready.

[Source: VATupdate.com]