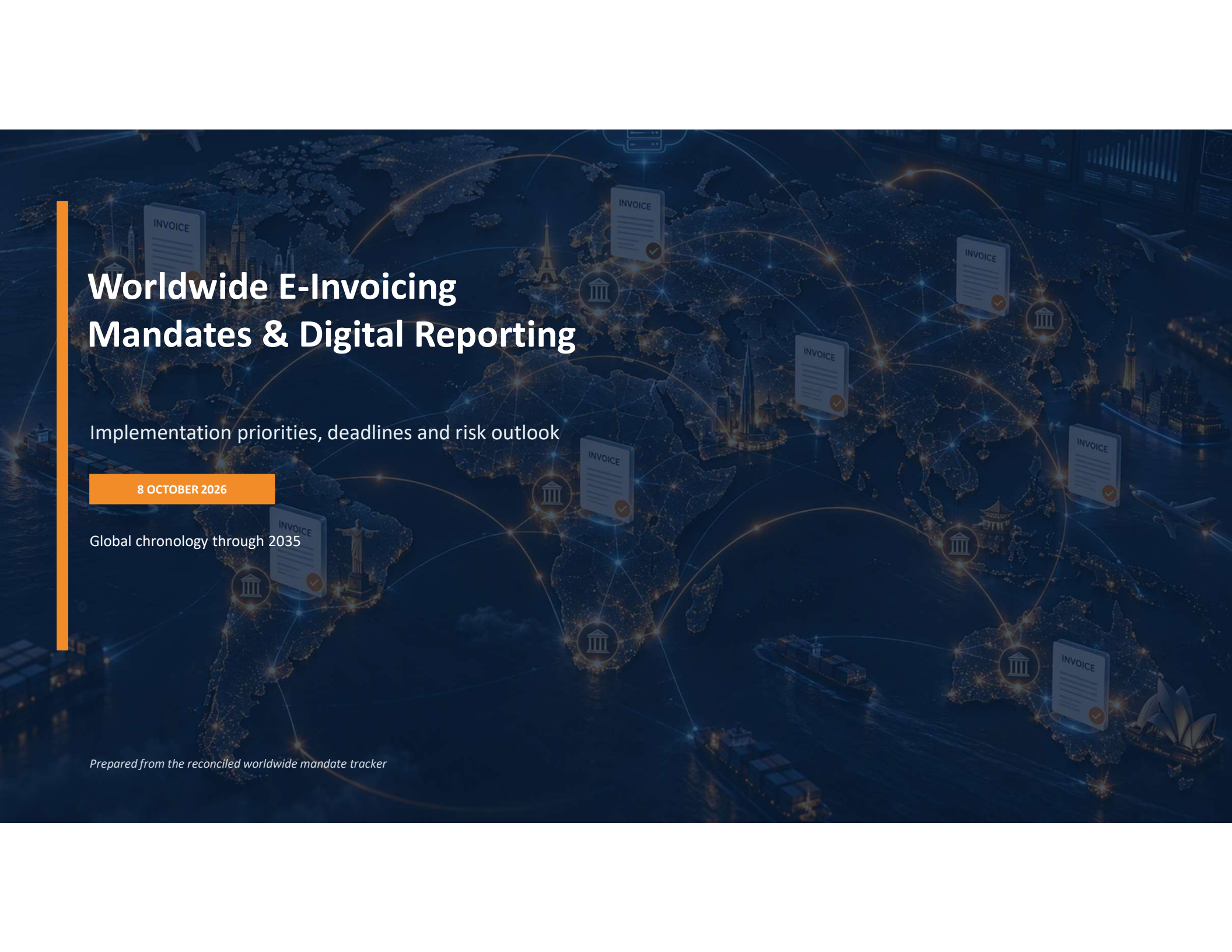


A dark blue world map serves as the background, overlaid with a network of glowing orange and blue lines connecting various global locations. Scattered across the map are several icons: document icons labeled 'INVOICE' with checkmarks, classical building icons representing government or regulatory bodies, and specific landmarks like the Eiffel Tower, Statue of Liberty, and Sydney Opera House. The overall theme is global digital commerce and regulatory compliance.

Worldwide E-Invoicing Mandates & Digital Reporting

Implementation priorities, deadlines and risk outlook

8 OCTOBER 2026

Global chronology through 2035

Prepared from the reconciled worldwide mandate tracker

Executive summary

A concentrated implementation wave runs from late 2026 through 2028.

Immediate deadlines

UAE provider appointment by 30 Oct 2026
Greece Phase B starts 2 Nov 2026
Brazil and Dominican Republic November waves

1 January 2027 cluster

Germany, Norway, Poland and Slovakia
Spain VERI*FACTU corporate phase
UAE large-business go-live

Next structural wave

France SMEs in Sep 2027
Spain B2B in Oct 2027 and Oct 2028
Multiple European mandates on 1 Jan 2028

Management takeaway

Treat 2027 as a portfolio delivery year, not a series of isolated country projects. Standardise the core invoice model, provider governance, data controls and testing approach, while retaining country-specific overlays for clearance, reporting and legal exceptions.

What changed in this edition

Four developments materially affect planning assumptions.

UPDATED

Greece

Phase B moved from 1 October to 2 November 2026; transition relief runs through 31 January 2027.

UPDATED

Spain

B2B dates recalculated to 6 October 2027 and 6 October 2028 after approval of the Ministerial Order.

DRAFT

North Macedonia

Draft-law planning date moved to 1 April 2027 for VAT payers.

NEW

Bulgaria

Proposed clearance model added for 1 January 2028, with consultation still open.

Next 90 days

Near-term deadlines requiring active operational ownership.



Priority: confirm scope, provider readiness, master data, testing evidence and cutover support before the holiday period.

The 1 January 2027 implementation cluster

Seven regimes create a concentrated year-end cutover risk.

Germany

Issue e-invoices above EUR 800k

Norway

Mandatory domestic B2B issuance

Poland

KSeF remaining transitional group

Portugal

Signature or seal for PDF invoices

Slovakia

Domestic B2B/B2G e-invoicing

Spain

VERI*FACTU for corporates

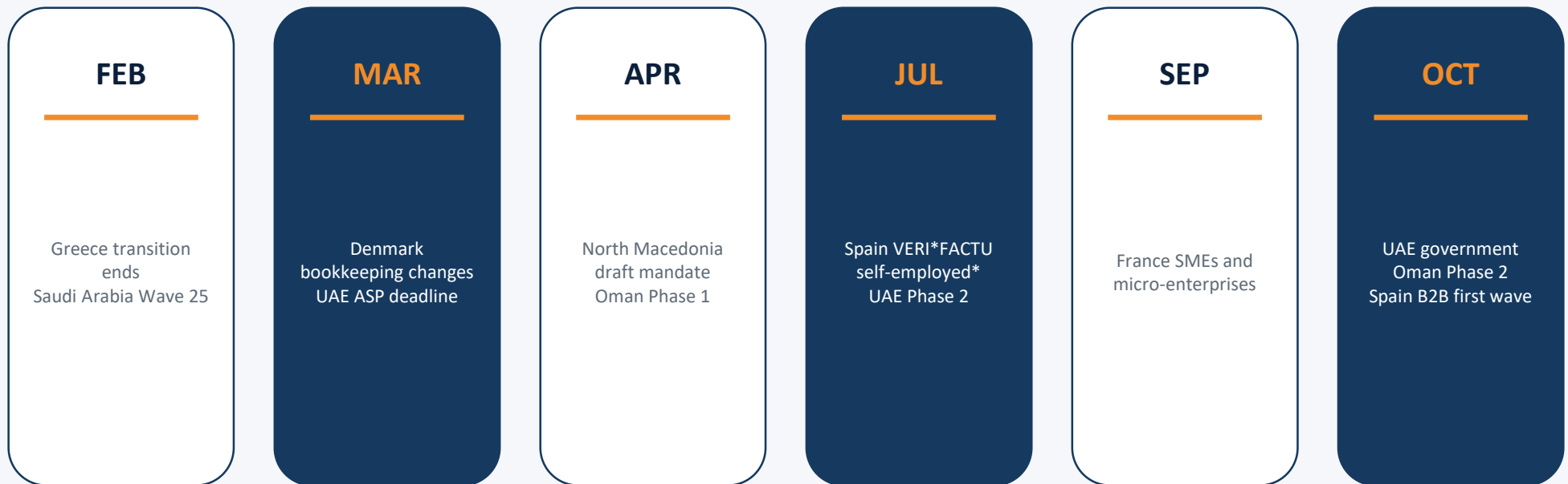
UAE

Phase 1 for revenue $\geq$ AED 50m

Common delivery pressure: year-end freezes, limited testing windows, provider dependencies and overlapping finance-system releases.

2027 rollout timeline

The mandate wave extends well beyond the January cluster.



** Spain's announced postponement requires legislative amendment; current-law date remains relevant until enacted.*

2028 becomes the European scale-up year

A broad set of mandates shifts from planning to deployment.

Belgium

Near-real-time dual-sided B2B reporting

DRAFT

Luxembourg

Receipt from Jan; large/medium issuance from Jul

DRAFT

Bulgaria

Clearance with conformity code

DRAFT

Slovenia

Domestic B2B e-invoicing

ADOPTED

Germany

Full domestic B2B issuance

ADOPTED

Spain

Remaining businesses from 6 Oct

APPROVED
TIMING

Latvia

B2B e-invoicing and reporting

ADOPTED

Singapore

GST InvoiceNow phase begins

IN FORCE

Planning implication: scalable architecture and reusable controls must be in place before 2028.

The landscape is not one model

Different regulatory architectures require a standard core with controlled local variants.

Clearance

Tax authority validates or assigns an identifier before, or as part of, issuance.
Examples: Poland, Bulgaria proposal, North Macedonia draft.

Peppol / provider network

Structured exchange through access points or accredited service providers.
Examples: UAE, Norway, Slovakia, Oman.

E-invoicing + reporting

Invoice exchange combined with transaction-data reporting.
Examples: France, Latvia, Belgium proposal.

Software / fiscal controls

Certified software, fiscal documents or invoice-record reporting.
Examples: Spain VERI*FACTU, Brazil.

Design principle: harmonise data, controls and governance; localise only the legally required transmission and reporting layer.

Key implementation risks

Legal certainty and delivery readiness do not always move at the same speed.

Legal status

Draft measures may change before adoption

Bulgaria, North Macedonia, Belgium, Luxembourg

Technical detail

Final schemas, exemptions and operating rules may still be pending

Norway and several future regimes

Timeline dependency

Dates can be driven by publication or entry into force

Spain B2B anniversary dates

Penalty uncertainty

Mandate and sanction dates may diverge

Poland proposed penalty deferral

Portfolio capacity

Multiple cutovers compete for the same finance and IT resources

Late 2026 and 1 January 2027 cluster

Recommended portfolio actions

Move from country tracking to an integrated global delivery model.

1

Prioritise

Lock ownership and readiness for deadlines through 1 January 2027.

2

Standardise

Define one canonical invoice data model, controls baseline and evidence pack.

3

Segment

Group countries by clearance, provider-network, reporting and software-control model.

4

Industrialise

Use reusable provider onboarding, testing, cutover and hypercare playbooks.

5

Govern

Maintain legal-status gates so draft measures do not become premature build commitments.

Outcome: faster deployment, stronger control evidence and fewer country-specific design exceptions.

Longer-term outlook: 2029 to 2035

Domestic programmes increasingly converge with ViDA’s cross-border digital reporting model.



Strategic direction: structured data first

From deadline tracking to scalable delivery

The immediate focus is operational readiness for late 2026 and January 2027. The strategic focus is a reusable global model that can absorb the 2028 wave and ViDA convergence.

NEXT STEPS

- Confirm scope
- Assign owners
- Close readiness gaps
- Standardise controls
- Sequence 2027–2028 delivery