

WEEKLY NEWSLETTER

E-Invoicing & E-Reporting Regulatory Highlights

27 September 2026 to 3 October 2026

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Key themes: postponements in Denmark, Greece and Poland; new French e-reporting guidance; 2030 ViDA-aligned e-reporting dates in Germany and the Netherlands; Norway's 2027 issuance mandate and SAF-T 1.40.

Regulatory developments

13 developments, ordered alphabetically by jurisdiction

Tax Administration upgrades the free MIKROeRAČUN tool so users can issue e-invoices

Regulatory change

The Croatian Tax Administration is expanding its free MIKROeRAČUN application within the ePorezna environment. The existing tool already supports receipt, viewing, search, rejection, storage and fiscalisation of e-invoices. The upgraded version will also allow users to issue electronic invoices directly. Timing is based on the VATupdate.com publication date of 29 September 2026.

Business impact

The upgrade mainly concerns smaller businesses and taxpayers not registered for VAT that will rely on the free solution. These users should test invoice creation, master data, VAT treatment, delivery and archiving early. Larger businesses should consider how their smaller counterparties will issue compliant e-invoices to them under the extended rules.

Timing and action

A test version and related guidance are expected in October 2026. The e-invoice issuance obligation will then be extended to taxpayers not registered for VAT from 1 January 2027. Affected businesses should plan testing during the test release, so that errors can be identified and corrected before the legal start date applies.

Next e-invoicing phase delayed to 1 March 2027

Regulatory change

Denmark has delayed the next phase of its e-invoicing rollout from 1 January 2027 to 1 March 2027. Denmark is not yet imposing a general B2B e-invoicing mandate. Instead, bookkeeping software must make structured e-invoicing the default option when customers are registered in NemHandel. Timing is based on the VATupdate.com publication date of 28 September 2026.

Business impact

Providers of registered digital bookkeeping systems are affected, as they must inform users about automatic registration in the NemHandelRegister. Businesses using these systems will be registered unless they opt out. Denmark also plans to consolidate the OIOUBL and Peppol BIS formats into a single Peppol-based specification, affecting invoice format mapping.

Timing and action

From 1 March 2027, providers must inform users that they will be automatically registered, with a four-week opt-out period before registration. The single Peppol-based specification is planned from mid-2028, with the existing formats phased out by mid-2029. Businesses should review NemHandel registration status and plan the future format migration accordingly.

DGFiP publishes detailed BOFiP guidance on VAT transaction and payment e-reporting

Regulatory change

On 30 September 2026, the French tax administration (DGFiP) published detailed BOFiP administrative guidance on transaction e-reporting and payment e-reporting. The new guidance clarifies scope, required data elements, reporting frequencies, transmission procedures through accredited platforms, exemptions and the encaissée payment status. However, it does not change the legal framework or implementation timetable.

Business impact

French-established businesses and, in certain cases, non-resident taxable persons carrying out reportable transactions are affected. The guidance addresses reportable transaction data, payment information, deadlines and specific reporting scenarios, including non-standard commercial or accounting processes. Transmitting payment events requires very particular care and attention, especially where payment lifecycle statuses are complex to track.

Timing and action

Large enterprises, intermediate-sized enterprises and VAT groups have been subject to e-reporting requirements since 1 September 2026. SMEs and micro-enterprises will join the regime from 1 September 2027. Companies should review their current reporting designs, data mappings and platform configurations against this newly published guidance to ensure continued compliance with the French CTC framework.

Press-distribution services excluded; Finance Bill proposes exemption

Regulatory change

French guidance confirms that specified intermediation services performed by registered press-distribution intermediaries under article 298 undecies of the French Tax Code are excluded from the e-invoicing obligation. The 2027 Finance Bill, submitted to the National Assembly on 1 October 2026, proposes an invoicing exemption for certain zero-rated transactions, including specified press-distribution services.

Business impact

The guidance exclusion is narrow and applies only to qualifying intermediation services. Other transactions by the same intermediaries remain subject to ordinary e-invoicing or e-reporting rules where in scope. Businesses in the press-distribution sector should map transactions by legal basis and VAT treatment to apply the exclusion correctly and consistently.

Timing and action

The guidance exclusion is confirmed, but its timing is based on the VATupdate.com publication date of 29 September 2026. The Finance Bill measure is only a proposal under parliamentary consideration and may still be amended. Affected businesses should monitor the final wording, scope, effective date and interaction with the current e-invoicing rules.

Federal Ministry of Finance confirms domestic e-reporting from 1 July 2030

Regulatory change

Germany's Federal Ministry of Finance has confirmed a domestic e-reporting obligation starting 1 July 2030. This obligation comes in addition to the mandatory B2B e-invoicing obligation, which is being phased in between 2025 and 2028. Timing is based on the VATupdate.com publication date, because the official announcement date is not clearly stated.

Business impact

Businesses carrying out domestic B2B transactions in Germany will need to report transaction data to the tax authority, in addition to issuing structured e-invoices. ERP systems, invoice data quality and reporting processes will need to support both obligations. Groups should plan these requirements with their wider EU ViDA reporting programme.

Timing and action

Germany's phased B2B e-invoicing rollout continues until 2028, while the domestic e-reporting obligation is set to start on 1 July 2030. This 2030 date is intended to align with the EU ViDA intra-Community e-reporting framework. Businesses should include German e-reporting in their own long-term system roadmaps, budgets and wider ViDA implementation plans.

Ministry and AADE extend Phase B digital delivery-note and e-invoicing deadlines

Regulatory change

The Greek Ministry of National Economy and Finance and the Independent Authority for Public Revenue have postponed Phase B digital delivery-note requirements from 12 October 2026 to 1 January 2027. Mandatory unified TARIC-based product coding moves to 1 January 2028. The e-invoicing timetable for businesses with gross revenue up to €1 million was also revised accordingly.

Business impact

All businesses must eventually report loading, transshipment, receipt and quantitative-control data through myDATA. Smaller businesses with gross revenue up to €1 million in 2023 face mandatory e-invoicing. Larger companies are not directly affected by the e-invoicing change but should still assess supplier readiness, invoice receipt and onboarding of smaller counterparties.

Timing and action

Voluntary transmission of Phase B data is possible through myDATA until the new mandatory dates. For smaller businesses, mandatory e-invoicing starts on 2 November 2026, with gradual implementation until 31 January 2027. From 1 February 2027, invoices must be issued only through accredited providers, timologio or myDATAapp. Businesses should continue system configuration, provider onboarding and testing.

Skatteetaten confirms B2B e-invoicing issuance from 2027 and defers receipt obligation to 2030

Regulatory change

Norway confirmed that businesses required to keep accounts must issue electronic invoices for sales to other bookkeeping entities from 1 January 2027. A new regulation postpones the obligation to receive documentation in electronic invoice format until 1 January 2030. This regulation entered into force immediately. Timing is based on the relevant VATupdate.com publication dates.

Business impact

The approved standards from 1 January 2027 are EHF Fakturering, Peppol BIS Billing, EHF Self-Billing and Peppol BIS Self-Billing, version 3.0 or later. Plain PDF invoices do not qualify as e-invoices unless the buyer cannot receive electronic invoices. Exemptions apply to bankruptcy estates, low-turnover businesses, financial undertakings and insurance or pension institutions.

Timing and action

Issuance obligations start on 1 January 2027, and receipt obligations start on 1 January 2030. Until 2030, other structured formats may be used if they meet legal requirements. From 1 January 2030, bookkeeping must generally use an electronic accounting system. Businesses should confirm their invoice format readiness and review the applicable exemptions well before 2027 begins.

Tax Authority launches Fawtara rollout checker for e-invoicing readiness

Regulatory change

The Oman Tax Authority has launched an online rollout-checking tool for the planned Fawtara e-invoicing system. This tool indicates the expected implementation phase for onboarding each business. It also aims to provide earlier visibility over onboarding and preparation timelines. Timing is based on the VATupdate.com publication date of 29 September 2026.

Business impact

Businesses operating in Oman can use the tool to plan resources, system changes and project governance for Fawtara. However, the rollout indication is not the sole legal determination of scope. Businesses should document their scope analysis and confirm the relevant taxpayer and transaction criteria within a broader e-invoicing readiness assessment.

Timing and action

The checker tool is available now, but the source does not provide specific mandatory go-live dates. Businesses should check their expected phase and continue to verify formal scope and deadlines in official implementation guidance. Technical preparation should be aligned with later official specifications and communications from the Oman Tax Authority.

FBR extends electronic invoicing rules to federal excise and Islamabad services tax

Regulatory change

Pakistan's Federal Board of Revenue amended its electronic invoicing rules. The rules now extend to persons required to issue electronic invoices or integrate under the Federal Excise Act, 2005. They also extend to services taxed under the Islamabad Capital Territory (Tax on Services) Ordinance, 2001. Timing reflects article publication date.

Business impact

Taxpayers already integrated with the FBR system do not need a separate technical integration solely for excise or ICT services tax liabilities. E-invoices must include additional excise fields, such as duty type, rate, unit price, amount payable and SRO reference. One invoice may cover sales tax, excise and services tax.

Timing and action

The VATupdate.com article does not state a specific effective date for the amended rules. Affected taxpayers should update invoice data fields, mapping and validation for federal excise particulars. Where several taxes apply, each tax must be separately identifiable on one invoice. Levy, collection, payment, adjustment and return treatment remain unchanged.

Draft legislation extends KSeF penalty suspension until end of 2027

Regulatory change

Poland's government has issued draft legislation to extend the suspension of penalties for errors made when using the National e-Invoicing System (KSeF) until the end of 2027. KSeF is still scheduled to become mandatory from 1 January 2027. Under the current draft, KSeF-related penalties would not apply during the whole of 2027.

Business impact

All taxpayers within the scope of KSeF are affected, including businesses still stabilising their invoice processes and system integrations. The deferral reduces short-term penalty exposure for errors, but it does not remove the obligation to use KSeF. Businesses should continue to monitor data quality, invoice issuance and receipt processes carefully.

Timing and action

This measure is currently only a draft and is not yet adopted law. The KSeF obligation remains scheduled from 1 January 2027, while penalties would be suspended until the end of 2027 if adopted. Businesses should monitor the legislative process and keep compliance controls in place during the extended penalty-free transition period.

Ministry of Finance announces additional KSeF functionality and larger invoice files

Regulatory change

Poland's Ministry of Finance announced further KSeF technical and functional enhancements. These include richer invoice descriptions at invoice and line level, automated accounting classification and a collective payment identifier. The invoice-file size limit is expected to increase from 1 MB to 5 MB, while corrective invoices may reach 10 MB.

Business impact

Large businesses issuing complex or high-volume invoices benefit most from larger file sizes. A collective payment identifier would link one transfer to up to 500 invoices, or potentially 5,000 on request. New certificate types would identify dependent entities, branches or units. Foreign-transaction handling and token transition arrangements will also change.

Timing and action

Changes were presented as planned measures, and the source does not provide specific effective dates. Some changes require regulatory amendments, while others can be introduced through technical specification and API updates. Businesses should prepare agile release plans and monitor specifications, because technical changes may be deployed faster than legislative changes.

Parliament adopts e-invoicing amendments effective 1 July 2027

Regulatory change

Serbia's Parliament has formally adopted amendments to the e-invoicing rules. Electronic VAT recording will be extended to supplies made by farmers. The definition of cross-border transactions will also be broadened to include data on the export or dispatch of goods. Timing is based on the VATupdate.com publication date of 29 September 2026.

Business impact

Businesses making supplies to or receiving supplies from farmers will be affected by the extended electronic VAT recording requirements. Exporters and businesses dispatching goods from Serbia will need to capture and provide additional data related to these transactions. ERP systems and e-invoicing interfaces may require changes to support this data.

Timing and action

The amendments have been formally adopted and will take effect on 1 July 2027. Affected businesses should review which supplies and cross-border transactions fall within the extended rules. They should also promptly update data capture, system mapping and internal procedures before the effective date, allowing sufficient time for testing and staff training.

AEAT targets 1 October 2026 for B2B e-invoicing technical rules

Regulatory change

The Spanish tax authority (AEAT) is targeting 1 October 2026 for the entry into force of the Ministerial Order detailing technical rules for the Public Electronic Invoicing Solution (SPFE). This remains an expected development, as the Ministerial Order has not yet been formally adopted. Timing is based on the VATupdate.com publication date.

Business impact

All businesses and professionals in Spain will eventually fall within the B2B e-invoicing obligation. Businesses with annual turnover exceeding EUR 8 million are affected first. The final technical specifications will determine required changes to invoicing processes, ERP systems and integration with the Public Electronic Invoicing Solution and external service providers.

Timing and action

The mandatory B2B e-invoicing obligation would apply from 1 October 2027 for businesses with annual turnover exceeding EUR 8 million. It would apply from 1 October 2028 for all other businesses and professionals. Businesses should review their invoicing processes, systems and integration requirements now, and finalise designs once the Ministerial Order is formally adopted.

ViDA developments

VAT in the Digital Age: national implementation

Government plans mandatory B2B e-invoicing and digital reporting under ViDA from 2030

Regulatory change

The Dutch government plans mandatory B2B e-invoicing from 1 July 2030 for domestic and intra-EU transactions, implementing the EU ViDA package and Council Directive (EU) 2025/516. Digital reporting for intra-EU B2B transactions starts on the same date, followed by domestic transaction-level reporting from 1 July 2031. Timing is based on the VATupdate.com publication dates.

Business impact

E-invoices must comply with EN 16931, and no separate national format is expected. Businesses under the KOR scheme, with turnover up to EUR 20,000, are expected to remain outside domestic obligations. For covered cross-border transactions, invoices would generally need issuing within 10 days, affecting ERP, VAT coding and master data.

Timing and action

The measures are not yet law. Public consultation is expected in autumn 2026, and parliamentary completion is targeted before 1 July 2028. The technical infrastructure details are also not yet finalised. Businesses should follow the consultation, assess which flows fall under EU or Dutch rules, and plan ERP and invoicing changes now.

SAF-T developments

Standard Audit File for Tax

SAF-T Financial version 1.40 mandatory from 2027

Regulatory change

Norway will require SAF-T Financial version 1.40 for accounting periods starting on or after 1 January 2027. This change only updates the required file format and data structure. It does not create a new reporting obligation, because SAF-T Financial has already applied since 2020. Timing is based on the VATupdate.com publication date.

Business impact

The rule generally affects businesses subject to Norwegian bookkeeping rules that keep accounting records electronically. Businesses with turnover below NOK 5 million may qualify for an exemption in some cases. SAF-T Financial is not filed periodically, but must be provided to Skatteetaten on request, during an audit or tax control.

Timing and action

Version 1.40 becomes mandatory for accounting periods starting on or after 1 January 2027, while voluntary earlier adoption is permitted. Businesses should check that their ERP and accounting systems can generate version 1.40 files. They should also carefully test file readiness before the 2027 accounting period begins to avoid later audit difficulties.

SAF-T: further reading

Türkiye: SAF-T-inspired connected audit evidence framework for digital tax audits

2 October 2026

Country profiles on e-invoicing, e-reporting, e-transport, SAF-T mandates and ViDA initiatives

29 September 2026

Guides, booklets and briefings

New e-invoicing reference material on [VATupdate.com](https://vatupdate.com)

Country guides and booklets (1/2)

Africa and other regions

- [Burundi: e-invoicing rules and EBMS compliance guide](#)
- [Cabo Verde: e-invoicing rules and 2026 QR code requirements](#)
- [Ethiopia: e-invoicing and e-reporting framework](#)
- [Ethiopia: requirements, scope and implementation timeline](#)
- [Malawi: e-invoicing and e-reporting country booklet](#)
- [Mauritius: e-invoicing and e-reporting guide](#)
- [Mexico: revoked PACs and protecting invoicing continuity](#)
- [UAE: briefing and podcast on e-invoicing](#)

Europe

- [Denmark: briefing on digital reporting and e-invoicing](#)
- [Estonia: conditional B2B e-invoicing rules explained](#)
- [Germany: B2B e-invoicing mandate timeline and compliance](#)
- [Norway: briefing and podcast on e-invoicing and e-reporting](#)
- [Slovakia: mandatory eFaktura regime 2027, rules, scope and Peppol model](#)

Country guides: France (2/2)

Mandate, retail and overseas

- [Comprehensive briefing on the French e-invoicing mandate](#)
- [E-invoicing and e-reporting for retailers](#)
- [B2C e-reporting for retailers: integration models and approved platforms](#)
- [Mayotte: e-invoicing and e-reporting status explained](#)

E-reporting guide series (1 October 2026)

- [Transaction data obligations and exclusions](#)
- [Obligations and scope](#)
- [Transmission format and frequency](#)
- [Payment data reporting](#)
- [Transactions with non-taxable persons](#)

Technical guides, overviews and trackers

Technical and thematic guides

- [Is the PDF still relevant when an XML invoice exists?](#)
- [Must start-up period paper or PDF invoices be recreated as XML?](#)
- [Peppol and the 4-corner model explained](#)
- [Converting an EDI invoice into an EN 16931-compliant e-invoice](#)
- [Automated VAT reconciliation: the next step after e-invoicing](#)

Overviews and trackers

- [Worldwide upcoming e-invoicing mandates in chronological order](#)
- [Global e-invoicing and e-reporting regulatory update: September 2026](#)
- [VAT updates in September 2026: key changes and developments](#)
- [Innovate Tax: September 2026 tax headlines and global VAT news](#)

Webinars

24 SEP

Fiscal Solutions: Norway fiscalisation update: system overview, in-house development and key changes

15:00 CET | Recording available

29 SEP

Fintua: Choosing an e-invoicing solution: what implementation really looks like

10:00 GMT | Held

8 OCT

Babelway: One month after France's first e-invoicing go-live: what's next for SMBs?

14:00 CET | Upcoming

22 OCT

RTC: 2026 Tax Compliance Virtual Symposium: the evolving e-invoicing landscape across APAC

Upcoming

Key dates to watch



Proposed or draft measures (Poland penalty deferral, Netherlands, French Finance Bill) remain subject to adoption.