

Global E-Invoicing, E-Reporting, ViDA and SAF-T Developments

Week 43/2026

Reporting period: 18 October 2026 to 24 October 2026

29 qualifying developments across five regions

Executive view

Actionable guidance sits alongside draft, proposed and test-stage measures.

Act now

Germany, France, Slovakia, Greece, the Philippines and the UAE.

Plan conditionally

Ireland, Bulgaria, Hungary, Portugal, Cabo Verde, Senegal and Poland.

Resolve uncertainty

Nigeria and India require open-decision governance and testing.

Global priorities: source-data quality • transaction scoping • provider governance • testing • correction workflows • lifecycle monitoring • reconciliation

Global footprint

29 developments organised by region, then country

19

Europe

5

Africa

2

Middle East

2

Asia-Pacific

1

Latin America

Europe

Guidance, live-operation lessons, draft mandates and ViDA architecture.

Austria Digital fiscal receipts may be delivered more simply at checkout

Belgium Practical handling of disputed Peppol invoices

Bulgaria Draft 2028 structured e-invoicing rules and retail boundary

Czech Republic EET 2.0 Playground switches to an EV TLS certificate

European Union ViDA implementation reality: businesses call for one EU digital VAT model

France Common electronic-invoice rejection causes require operational correction

France Fifty days after go-live: operational lessons from the first implementation wave

France One month into the mandate: focus shifts from enrolment to stable operation

Germany 2026 e-invoicing update clarifies structured content, advance invoices and transitional easements

Germany Supplementary guidance focuses on corrections and EN 16931 field mapping

Greece Mandatory e-invoicing and digital goods reporting deadlines revised

Hungary Proposed transition would phase mandatory eÁFA and retain ÁNYK during 2027

Ireland Finance Bill advances phased e-invoicing and near-real-time reporting

Poland Further deferral proposed for fiscal cash registers used by vending and parking equipment

Portugal Draft budget proposes extending PDF treatment through 2027

Portugal First SAF-T Accounting cycle would move back by one year

Slovakia Accounting rules remain unchanged as structured e-invoicing approaches

Slovakia SAP S/4HANA guidance details Peppol format and reporting flow

Spain Non-established VAT-only businesses require transaction-specific mandate analysis

Europe | EU, Austria and Belgium

Harmonisation, digital receipts and Peppol disputes.

Austria | Digital fiscal receipts may be delivered more simply at checkout

- VATupdate.com reports a simplification affecting how electronic fiscal cash-register receipts may be delivered to customers at checkout. The development concerns the customer-facing receipt process and the practical use of digital delivery methods. It should not be interpreted as the introduction of a general Austrian B2B structured e-invoicing mandate or a replacement of existing fiscal-record obligations.
- The practical impact falls mainly on retailers and other businesses using Austrian cash-register systems. Checkout applications may need to present electronic receipt access clearly, while ensuring that the fiscal receipt is generated correctly and remains available to the customer. Digital delivery must remain aligned with the underlying transaction record and the business's retention and audit requirements.
- Businesses should review point-of-sale configuration, receipt-generation logic, QR or other electronic access methods, customer communications and evidence that the receipt was made available. Tax, retail operations and IT teams should treat the change as a process simplification, while keeping fiscal data, transaction totals and archived records fully reconcilable with accounting and VAT reporting.

TECHNICAL / PROCEDURAL UPDATE

Belgium | Practical handling of disputed Peppol invoices

- VATupdate.com highlights that receiving a structured invoice through Peppol is a technical event that must be distinguished from commercial acceptance of the underlying charge. A recipient may dispute the invoice, but simply deleting the document or ignoring it does not create a controlled rejection, correction or VAT process and may weaken the available audit evidence.
- Accounts-payable procedures should identify who may reject or dispute an invoice, how quickly the supplier must be contacted, which Peppol or platform status messages are used, and when a credit note or corrected invoice is required. The original structured document, accompanying messages and internal approval evidence should remain available even where the commercial claim is contested.
- Belgian businesses should align Peppol operations with procurement, accounts payable, supplier communication, accounting and VAT treatment. Implementation should include clear reason codes, workflow ownership, escalation deadlines and reconciliation of the disputed invoice against later corrections. The guidance is operational rather than a new legal mandate, but it addresses a recurring control weakness in structured invoice processing.

PRACTICAL GUIDANCE

European Union | ViDA implementation reality: businesses call for one EU digital VAT model

- Businesses broadly support ViDA's objective of modernising VAT compliance, but VATupdate.com reports concern that national e-invoicing and e-reporting initiatives are creating a fragmented European landscape. The practical risk is that companies must build and maintain multiple country-specific interfaces, validation rules, reporting messages and exception processes instead of deploying one consistent European solution.
- The reported business priorities are a common invoice standard, a consistent reporting model, stronger legal certainty and interoperability across Member States. These objectives are especially relevant as national mandates increasingly combine EN 16931 invoices with local extensions, platform requirements, lifecycle messages and reporting obligations that may not be directly reusable in another jurisdiction.
- Multinational programmes should retain an EU architecture layer alongside country delivery. They should document national deviations, use common canonical data where possible, and prepare for ViDA's cross-border Digital Reporting Requirements from 1 July 2030. The item is an implementation perspective rather than a new legislative measure, but it highlights an important programme-design risk.

IMPLEMENTATION PERSPECTIVE

Europe | Bulgaria, Czech Republic and Greece

Mandate design, testing and revised timetables.

Bulgaria | Draft 2028 structured e-invoicing rules and retail boundary

- Bulgaria proposes mandatory structured e-invoicing from 1 January 2028 for specified domestic transactions involving Bulgarian VAT-registered suppliers and business or public-sector recipients. VATupdate.com reports that advance payments are also contemplated. The measure remains draft, so the proposed date, taxpayer scope, transaction coverage and technical design should not yet be treated as final legislation.
- Ordinary B2C retail sales would generally continue under the existing fiscal-receipt framework rather than moving into the structured invoice process. An expanded fiscal receipt or expanded system receipt may qualify as an invoice in relevant circumstances. This creates an important design boundary between B2B or B2G invoice processing and consumer-facing fiscalisation at the point of sale.
- Businesses should map Bulgarian transaction flows by customer type, supplier registration, advance-payment status and document type. ERP, POS and fiscal-device teams should identify where routing decisions are made and how numbering, corrections, archiving and VAT reporting remain consistent. Technical build decisions should remain conditional until the draft is adopted and implementing specifications are published.

DRAFT / CONSULTATION

Czech Republic | EET 2.0 Playground switches to an EV TLS certificate

- The Czech EET 2.0 Playground test environment is moving from an organisation-validated TLS server certificate to an extended-validation certificate during maintenance on 22 and 23 October 2026. VATupdate.com reports that the functionality and access method remain unchanged, making this primarily a connectivity, certificate-trust and technical-readiness update rather than a change in fiscal reporting scope.
- Software that relies on certificate pinning, restricted trust stores or tightly controlled middleware may experience TLS handshake failures after the certificate change. The update therefore matters for point-of-sale systems, fiscal software, integration platforms and security teams even though the functional interface remains the same. Successful browser access alone may not prove that machine-to-machine connectivity will continue.
- Businesses and software providers should test the Playground with production-like connectivity, trust-store configuration, outbound proxies and monitoring. VATupdate.com reports that production certificates become available on 1 November 2026 and that the main EET 2.0 regime starts on 1 January 2027. Test evidence and incident ownership should be completed before those milestones.

TECHNICAL UPDATE

Greece | Mandatory e-invoicing and digital goods reporting deadlines revised

- Greece revised the e-invoicing and Phase B digital goods-movement timetable, mainly affecting businesses with 2023 revenue up to EUR 1 million.
- The second group starts on 2 November 2026 with transition through 31 January 2027; from 1 February 2027 approved channels are mandatory.
- Businesses should confirm group status, file declarations, test provider or tax-authority tools and coordinate invoice data with myDATA and goods-movement reporting.

OFFICIALLY PUBLISHED TIMETABLE

Europe | France

Three distinct first-wave implementation updates.

France | Common electronic-invoice rejection causes require operational correction

- VATupdate.com reports recurring French electronic-invoice errors involving mandatory data, customer and supplier master data, routing information and invoice-format validation. The development does not change the legal timetable. It illustrates the operational reality that technically connected businesses may still fail to deliver compliant invoices when source data, business rules or platform-directory information are incomplete or inconsistent.
- Rejection management should distinguish technical failures, data-quality errors, routing problems and substantive invoice defects. Each rejection code should trigger a defined correction path, business owner and response deadline. Repeated manual corrections may conceal a systemic mapping or master-data problem and should therefore be analysed through root-cause reporting rather than handled as isolated platform incidents.
- Businesses should create rejection dashboards, assign ownership across billing, customer data, tax and platform operations, and verify that corrected documents are properly linked to the original attempt. Testing should cover real customer identifiers, mandatory fields, formats and routing scenarios. Operational metrics should measure successful delivery and processing, not merely whether the organisation has connected to an approved platform.

IMPLEMENTATION GUIDANCE

France | Fifty days after go-live: operational lessons from the first implementation wave

- VATupdate.com reports that France's infrastructure processed more than 20 million electronic invoices representing over EUR 70 billion by 4 October 2026. Approximately three quarters of businesses had designated a receiving platform. The first implementation wave was therefore operationally significant, but the remaining unregistered population and uneven trading-partner readiness continue to create practical delivery and processing issues.
- The first weeks exposed issues involving directory information, interoperability, lifecycle statuses, platform portability, ERP integration, fallback documents and e-reporting. These problems can block delivery, delay payment, create duplicate accounting or VAT treatment and weaken reconciliation. Selecting and connecting to an approved platform is therefore only one element of operational readiness, not the end of implementation.
- Multinational businesses should monitor invoice success rates, rejection reasons, lifecycle messages, duplicate prevention and reconciliation between invoice creation, platform transmission, accounting, payment, e-reporting and VAT returns. Lessons from large and intermediate-sized enterprises should be converted into controls, testing and onboarding guidance for SMEs and micro-enterprises entering the issuance and reporting phase on 1

IMPLEMENTATION UPDATE

France | One month into the mandate: focus shifts from enrolment to stable operation

- VATupdate.com reviews practical experience after the first month of France's e-invoicing implementation and the remaining preparation required from smaller businesses before their later issuance phase. Receiving capability, platform enrolment and directory registration remain necessary, but stable operation also depends on accurate customer and supplier records, clear invoice routing and controlled handling of rejected documents.
- The implementation focus is moving from project milestones to transaction performance. Businesses need to know whether invoices are delivered, accepted, accounted for and reported correctly, and whether lifecycle statuses return to the source systems. Platform connection without end-to-end monitoring can leave failures unresolved and may delay payment, distort accounting records or create inconsistencies between invoicing and e-reporting.
- Multinational groups should translate first-wave experience into a structured readiness package for the 2027 population. This should cover entity and transaction scope, platform selection, master-data remediation, invoice-format testing, status monitoring, fallback processes, reconciliation and user training. Implementation governance should keep legal readiness and operational stability visible as separate but connected objectives.

IMPLEMENTATION UPDATE

Europe | Germany

Structured content, corrections and transition easements.

Germany | 2026 e-invoicing update clarifies structured content, advance invoices and transitional easements

- The German BMF circular of 15 October 2026 clarifies advance and final invoices, descriptions of supplies in structured data, correction methods and the distinction between technical validation errors and defects affecting mandatory VAT information. VATupdate.com emphasises that structured XML content is decisive; a readable rendering or separate email attachment does not compensate for inadequate mandatory invoice data.
- Transitional protection is reported for e-invoices issued by 31 December 2026 that comply with earlier guidance. The simplified approach for deducting advance payments on final invoices is extended to 30 June 2030, while temporary treatment also applies to certain construction and gross-price scenarios. These easements should be documented precisely and not converted into general exceptions from structured-data requirements.
- Businesses should review XML mappings, service descriptions, embedded attachments, advance-payment and final-invoice processes, gross-price billing, construction scenarios and input-VAT controls. ERP and validation teams should distinguish business-rule warnings from errors affecting legal invoice content. The next issuance phase makes these clarifications directly actionable for requirements, test cases, user guidance and audit evidence.

ADMINISTRATIVE GUIDANCE

Germany | Supplementary guidance focuses on corrections and EN 16931 field mapping

- Germany's supplementary guidance confirms that a correction invoice must itself be issued as an e-invoice where the structured mandate applies. VATupdate.com notes that one prescribed technical invoice type is not yet specified for every replacement correction, cumulative correction or commercial credit-note scenario. The combined original and correction must nevertheless make the final invoice particulars clear and unambiguous.
- The guidance recommends the KoSIT and FeRD mapping table for locating mandatory tax information in EN 16931 fields. This supports technical implementation, but schema validation does not establish that the invoice is substantively correct. Businesses must still assess whether descriptions, tax treatment, amounts, references and correction logic meet the VAT requirements and support the recipient's input-tax position.
- Tax and IT teams should maintain a correction matrix covering business scenario, invoice type, original-document reference, value adjustment, required structured fields and downstream accounting. They should test how corrections are transmitted, received, rendered, archived and reconciled. Controls should also identify when a technical error is harmless and when missing or incorrect data creates a VAT-relevant invoice defect.

ADMINISTRATIVE GUIDANCE

Europe | Hungary, Ireland and Poland

Proposed transitions and timing changes.

Hungary | Proposed transition would phase mandatory eÁFA and retain ÁNYK during 2027

- Hungary is considering a gradual move from ÁNYK, with mandatory eÁFA starting for the largest companies in 2027 and most VAT filers from 1 January 2028.
- ÁNYK would remain available during 2027 for several filings, but the revised timetable is not yet final.
- Companies should continue eÁFA data, mapping and reconciliation work while maintaining parallel readiness and a controlled cutover plan.

PROPOSED

Ireland | Finance Bill advances phased e-invoicing and near-real-time reporting

- Ireland's Finance (No. 2) Bill 2026 introduces the proposed legislative framework for phased domestic B2B e-invoicing and digital VAT reporting. The Bill entered the legislative process in October 2026 and was not yet enacted at the time of the VATupdate.com article. The programme should therefore be treated as draft legislation rather than a final operational mandate.
- The first phase is scheduled for 1 November 2028 for domestic B2B transactions of VAT-registered businesses managed by Revenue's Large Corporates Division and established, or having a fixed establishment, in Ireland. All Irish businesses would need the capability to receive structured e-invoices from that date, creating a broader readiness population than the initial issuance and reporting group.
- A second phase is planned for November 2029 for specified businesses engaged in zero-rated intra-EU B2B trade, ahead of ViDA's cross-border requirements from 1 July 2030. Multinational groups should separate receiving, issuance and reporting workstreams, scope Irish entities and transaction flows, and avoid assuming technical schemas or detailed reporting fields that have not yet been confirmed.

DRAFT LEGISLATION

Poland | Further deferral proposed for fiscal cash registers used by vending and parking equipment

- VATupdate.com reports a planned further deferral of fiscal cash-register requirements for vending machines and parking meters. The development concerns specialised unattended retail and parking equipment. It should be distinguished from Poland's KSeF structured e-invoicing programme because the affected technology, transaction population, customer interaction and implementation dependencies are different, even if both sit within digital tax compliance.
- The reported change remains proposed. Operators should therefore retain the currently applicable compliance baseline until the deferral is formally adopted and its scope and effective date are confirmed. Equipment replacement, connectivity, software certification and field deployment can require long lead times, making status monitoring important even where a later start date appears likely.
- Affected businesses should maintain an inventory of devices, software versions, transaction volumes and replacement dependencies. Project plans should link procurement, development, testing and rollout to the confirmed legal date and include a fallback if the proposal changes. Tax teams should also ensure that the deferral is not incorrectly applied to other fiscalisation or KSeF requirements.

PROPOSED DEFERRAL

Europe | Portugal, Slovakia and Spain

PDF, SAF-T, Slovak implementation and Spanish scope.

Portugal | Draft budget proposes extending PDF treatment through 2027

- Portugal's draft 2027 State Budget would permit plain PDF invoices to continue qualifying as electronic invoices through 31 December 2027. The stricter authenticity-of-origin and integrity-of-content treatment would consequently move to 1 January 2028 instead of the currently reported 1 January 2027 baseline. The change remains proposed and depends on parliamentary approval.

- VATupdate.com reports a scheduled final budget vote on 24 November 2026. Until approval, businesses should avoid replacing the current baseline with the proposed extension. The proposal changes timing rather than removing Portugal's wider invoice-content, software, QR-code, ATCUD, communication, retention or audit-trail requirements, which must continue to be assessed separately.

PROPOSED

scenarios through the vote and preserve readiness for qualified signatures, seals, EDI or other supported authenticity and integrity controls. Tax, accounts receivable, procurement and IT teams should agree one controlled timeline and decision gate. Supplier and

Slovakia | SAP S/4HANA guidance details Peppol format and reporting flow

- Slovakia uses Peppol BIS Billing based on UBL 2.1 and EN 16931 through certified providers from 1 January 2027.

- Supplier and relevant recipient reporting is generally due within five days of issuance or receipt, with the provider generating the Slovak Tax Data Document.

- SAP users should test source mapping, provider integration, timestamps, SK TDD generation, reporting clocks, advances, corrections and customer classification.

TECHNICAL / IMPLEMENTATION GU

Portugal | First SAF-T Accounting cycle would move back by one year

- Portugal's draft budget would postpone the first accounting periods covered by mandatory SAF-T (PT) Accounting from 2027 to 2028. First submissions would consequently move from 2028 to 2029. The change is a proposed timetable adjustment and should not be treated as final until the budget is approved and the resulting legal provisions are published.

- The VATupdate.com article does not establish a new schema, data model or validation catalogue. Businesses should therefore avoid inferring that the technical content of SAF-T Accounting is changing merely because the reporting cycle may move. Existing extraction, mapping, master-data, tax-code and reconciliation requirements remain relevant to readiness and should continue to be tested.

PROPOSED

if approved, to improve data quality and reconcile accounting records with VAT returns, invoicing and other digital reporting outputs. Programme plans should update decision gates rather than stop delivery. Entity scope, source-system ownership, historical-data availability and

Spain | Non-established VAT-only businesses require transaction-specific mandate analysis

- Spain's structured B2B e-invoicing timetable starts on 6 October 2027 for businesses whose Spanish turnover exceeds EUR 8 million and on 6 October 2028 for other in-scope businesses and professionals. VATupdate.com reports that invoice status and payment reporting form part of the system, making the change broader than structured invoice exchange alone.

- A non-established entity holding only a Spanish VAT registration is mainly affected where it acts as supplier to a customer established in Spain and the transaction is directed to that establishment. Intra-EU supplies and acquisitions, and purchases where the non-established entity is the customer, are generally reported as outside the e-invoicing obligation, subject to transaction-specific analysis.

IMPLEMENTATION ANALYSIS

registration by supplier or customer role, establishment status, transaction direction and customer establishment. They should also map the interaction with SII, VERI*FACTU, VAT returns and European Sales Lists, which remain separate requirements. Open questions involving domestic reverse charge and applicable invoicing rules should be tracked rather than resolved by broad assumptions.

Slovakia | Accounting rules remain unchanged as structured e-invoicing approaches

- From 1 January 2027 VAT payers must issue, send and receive structured e-invoices for specified domestic transactions, while non-VAT payers must receive them.

- Core accounting, VAT, correction, credit-note and retention rules remain unchanged; certified digital postmen transmit the structured documents.

- Businesses should confirm receiving-provider selection and end-to-end ERP support for creation, delivery, receipt, corrections, archiving and reporting.

ADMINISTRATIVE GUIDANCE

Africa

Proposals, registration changes and cross-border scope uncertainty.

Cabo Verde	2027 Budget proposes new VAT chargeability and e-invoicing rules
Nigeria	Digital service providers face uncertainty under the VAT e-invoicing framework
Nigeria	E-invoicing treatment of non-resident suppliers remains unclear

Senegal	Draft 2027 Finance Law signals wider e-invoicing
South Africa	Higher VAT registration threshold affects the future e-invoicing population

Africa | Cabo Verde and Nigeria

Budget proposals and two separate Nigerian uncertainty items.

Cabo Verde | 2027 Budget proposes new VAT chargeability and e-invoicing rules

- The 2027 Budget proposal covers e-invoicing, record retention, self-billing, rental invoices and contingency documents, with proposed application from 1 January 2027.
- E-invoices would carry tax-operation and product codes; non-electronic documents require a HASH, while contingency documents would not support deduction.
- Businesses should map standard, contingency, self-billing and rental scenarios while keeping implementation conditional on enactment and final technical specifications.

PROPOSED

Nigeria | Digital service providers face uncertainty under the VAT e-invoicing framework

- Uncertainty remains over how Nigeria's Electronic Fiscal System applies to remote digital service providers with limited or no physical presence.
- The available article does not confirm whether all affected suppliers must use the Merchant Buyer Solution or how this interacts with non-resident VAT collection.
- Digital providers should map customer types, invoicing entities, registration and payment flows and keep the operating model as an open decision pending guidance.

STATUS NOT FULLY CONFIRMED

Nigeria | E-invoicing treatment of non-resident suppliers remains unclear

- VATupdate.com separately highlights uncertainty over when non-resident suppliers must participate directly in Nigeria's national e-invoicing system.
- Treatment may depend on registration, place and nature of supply, customer status, contractual invoicing and any local representative or establishment.
- Groups should build a transaction matrix covering resident status, B2B and B2C, imported services, digital supplies, self-accounting and platform obligations.

STATUS NOT FULLY CONFIRMED

Africa | Senegal and South Africa

Policy direction and future e-invoicing population.

Senegal | Draft 2027 Finance Law signals wider e-invoicing

- Senegal's draft Finance Law for 2027 signals a further expansion of electronic invoicing and continued digitalisation of tax and customs procedures under the Senegal 2050 agenda. VATupdate.com describes the measure as a policy direction subject to parliamentary approval. It should not yet be interpreted as a final mandate with a confirmed taxpayer population or implementation date.
- The available article does not confirm the invoice format, clearance or reporting architecture, affected transactions, onboarding sequence, transition relief or penalties. It also indicates that the precise treatment of foreign digital services will depend on the final law and implementing measures. These gaps should remain explicit in multinational regulatory trackers rather than being filled with assumed design choices.
- Businesses should identify Senegal legal entities, registrations, customer channels and invoice-generation systems, and assign ownership for monitoring the legislative process. Early assessment can cover structured-data capability, local identifiers, document retention and system connectivity. Technical commitments should wait until final legislation and implementation guidance provide sufficient detail on scope, dates and the required operating model.

PROPOSED

South Africa | Higher VAT registration threshold affects the future e-invoicing population

- South Africa raised the compulsory VAT-registration threshold from ZAR 1 million to ZAR 2.3 million from 1 April 2026.
- The change reduces the smaller-business population expected to fall within future e-invoicing, although deregistration may create VAT consequences on assets.
- Groups should update entity and supplier segmentation while tracking the developing digital VAT model and coordinating any deregistration with tax, invoice and customer impacts.

OFFICIALLY PUBLISHED

Middle East

UAE scope, retention and provider governance.

United Arab Emirates Framework refinements introduce intra-group relief and more flexible data retention

United Arab Emirates Service-provider accreditation moves to a direct testing and approval model

Middle East | United Arab Emirates

Two published implementation updates.

United Arab Emirates | Framework refinements introduce intra-group relief and more flexible data retention

- The UAE has refined its e-invoicing framework ahead of the 2027 rollout. Transactions between members of the same UAE Tax Group will be treated as excluded transactions for 24 months from 1 January 2027. The relief is temporary and specific to members registered as a single taxable person, so it should not be extended to wider accounting or corporate groups.
- Electronic invoices, credit notes and related data no longer need to be stored physically within the UAE, provided they are retained for the statutory period and can be produced to the Federal Tax Authority on request. The earlier requirement to notify a system failure within two business days has also been removed, although continuity and recovery controls remain operationally necessary.
- Groups should validate Tax Group membership, identify excluded intra-group flows, and ensure that the temporary relief has an expiry control. Data-retention design should support prompt authority access regardless of storage location. Implementation teams should also update incident procedures, business-continuity testing and provider contracts without assuming that removal of the notification deadline removes responsibility for reliable invoice processing.

OFFICIALLY PUBLISHED AMENDMEN

United Arab Emirates | Service-provider accreditation moves to a direct testing and approval model

- The UAE Ministry of Finance issued Ministerial Decision No. 168 of 2026, effective from 1 October 2026, replacing the earlier service-provider framework. The preliminary-approval stage is removed. Providers must complete eligibility checks, technical and interoperability testing, onboarding verification and successful tax-data reporting tests before accreditation, reflecting the programme's transition from development into operational readiness.
- Accredited providers will appear in the Ministry's official register. Eligibility includes technical competence, company registration, information security, financial stability, operational reliability, active Peppol-certified status and OpenPeppol conformance testing. Businesses should therefore verify current accreditation rather than relying on an earlier preliminary approval, marketing statement or assumption that a provider's general Peppol capability automatically satisfies UAE requirements.
- Businesses preparing for mandatory structured e-invoicing from January 2027 should incorporate accreditation evidence into provider governance and contracting. This includes monitoring register status, testing responsibilities, subcontracting, operating support, security and exit arrangements. Provider selection should also assess ERP integration, exception handling, reporting, business continuity and the ability to meet implementation timelines, not only the accreditation label.

OFFICIALLY PUBLISHED / TECHN

Asia-Pacific

Testing and provider accreditation.

India
GSTN introduces sandbox e-invoicing for reverse-charge self-invoices

Philippines
Mandatory accreditation introduced for commercial e-invoicing service providers

Asia-Pacific | India and Philippines

Sandbox self-invoices and provider accreditation.

India | GSTN introduces sandbox e-invoicing for reverse-charge self-invoices

- India's GSTN has introduced a sandbox facility for recipient-generated reverse-charge self-invoices for eligible taxpayers with aggregate annual turnover of INR 5 crore or more. VATupdate.com reports two supply types: RCMDOM for specified domestic supplies from unregistered persons and RCMIMP for imported services where the registered recipient accounts for GST under reverse charge.
- Eligible recipients will select the relevant supply type through an authorised Invoice Registration Portal and obtain an Invoice Reference Number after validation. The capability is available for testing across all six authorised IRPs. No mandatory implementation date has yet been notified, so the development should be classified as a testing facility rather than a currently effective production obligation.
- Businesses should identify reverse-charge self-invoice scenarios, confirm turnover eligibility, and test ERP or middleware creation of the new supply types in the sandbox. They should verify supplier and recipient data, tax determination, IRN handling, accounting and return reconciliation. Production planning should remain conditional until a government notification confirms applicability, timing and any final operating rules.

TESTING / IMPLEMENTATION DATE

Philippines | Mandatory accreditation introduced for commercial e-invoicing service providers

- RMC No. 110-2026 requires BIR accreditation before commercial e-invoicing or electronic sales-reporting solutions can be deployed.
- Accreditation covers financial, technical, cybersecurity, interoperability and production-readiness checks, is valid for five years and is reviewed annually.
- Businesses should verify provider and system-version accreditation, continuity, data access, portability and exit arrangements while retaining taxpayer responsibility for accurate reporting.

OFFICIALLY PUBLISHED

Latin America

Dedicated exempt e-invoicing process.

Bolivia

Dedicated e-invoicing procedure introduced for VAT-exempt productive goods

Latin America | Bolivia

Officially published procedure for productive goods.

Bolivia | Dedicated e-invoicing procedure introduced for VAT-exempt productive goods

- Bolivia introduced a dedicated VAT-exempt electronic-invoicing procedure for the first domestic sale of eligible productive goods, including agricultural inputs, drones, machinery, capital goods and specified transport or mining equipment.
- Sellers must register the authorised activity and issue exempt e-invoices through the dedicated Virtual Tax Office module during the five-year exemption period.
- Importers and distributors should verify product eligibility, registrations, tax codes and invoice routing, and reconcile exempt invoice data to sales, inventory and VAT records.

OFFICIALLY PUBLISHED

Priority actions

Apply status-sensitive governance across country programmes.

- | | | |
|---|----------------------------|---|
| 1 | Published / live | Requirements, tests, controls and operational KPIs |
| 2 | Draft / proposed | Scenarios, dependencies, owners and decision gates |
| 3 | Testing / unclear | Sandbox tests and open decisions without assumed scope |
| 4 | Global architecture | Canonical core data plus isolated national extensions |
| 5 | Providers | Accreditation, continuity, security, portability and exit |

Source and completeness

VATupdate.com was used as the exclusive source.

All VATupdate.com items in the seven-day period were reviewed against the defined digital VAT scope. Qualifying and materially distinct developments were included.

Reporting period	18–24 October 2026
Coverage	29 developments
Organisation	Region, then country
Same-country items	Retained where materially distinct