

# E-invoicing developments tracker

As of 21 October 2026

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# Disclaimer

- This document is intended to provide an overview of e-invoicing developments around the world. It provides an overview of jurisdictions where e-invoicing regimes have been implemented or announced to be implemented.
- The information is updated on a periodic basis to include the latest developments, but it is important to note that the information provided is subject to change. This material has been prepared for general information purposes only and is not intended to be relied upon for penalty protection, for assessing any specific fact patterns, or for any other purpose except for obtaining general familiarity with the subject matter thereof.
- To check for new developments or if you have questions regarding the specific items contained herein, please contact your EY engagement team or the EY professionals included in this document.

# New development updates in this edition of the tracker



Amendments made to Oman, Portugal and Slovakia in this edition.

# Status overview

## E-invoicing implementation and upcoming developments

| Jurisdiction | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------------|------------------------------|----------------------------|----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Albania      | Mandatory – 2021             | Mandatory – 2021           | Mandatory – 2021           | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Algeria      | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Argentina    | Mandatory – 2019             | Mandatory – 2019           | Mandatory – 2019           | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Armenia      | Mandatory – 2016             | Mandatory – 2016           | Allowed but not mandatory  | Not applicable                    | Mandatory e-invoicing for B2G and B2B transactions has been in place since 2016.                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Aruba        | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Australia    | Allowed but not mandatory    | Allowed but not mandatory  | Not applicable             | Yes – 2027                        | There is a current mandate effective from 1 July 2022 for Commonwealth Government agencies to be ready to receive e-invoices.<br>Mandatory B2G e-invoicing is expected to be implemented next (possibly 2027), followed by a B2B mandate; however, dates on timing of implementation have not yet been confirmed by the Australian Taxation Office. There is currently no expectation of a B2C mandate. The Peppol Authority has provided guidance to government agencies to transition to e-invoicing and to increase the use of e-invoicing. |
| Austria      | Mandatory – 2014             | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Azerbaijan   | Mandatory – 2017             | Mandatory – 2017           | Not applicable             | Not applicable                    | E-invoicing is not applicable to B2C transactions. Only new generation real-time cash registers and cash receipts are required to be issued to non-registered individuals.                                                                                                                                                                                                                                                                                                                                                                     |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction                                   | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------|------------------------------|----------------------------|----------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Bahrain                                        | Not applicable               | Not applicable             | Not applicable             | Yes – 2027                        | The National Bureau for Revenue is expected to publish e-invoicing legislation, with implementation anticipated in 2027. Timelines remain subject to official confirmation and publication of the legislation.                                                                                                                                                                                              |
| Bangladesh                                     | Not applicable               | Not applicable             | Not applicable             | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                             |
| Barbados                                       | Not applicable               | Not applicable             | Not applicable             | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                             |
| Belgium                                        | Mandatory – 2022             | Mandatory – 2026           | Allowed but not mandatory  | Not applicable                    | E-invoicing is mandatory for VAT-registered Belgium-established taxpayers for B2B transactions as of 1 January 2026, with a three-month tolerance period applied from that date, allowing businesses to transition to mandatory e-invoicing without penalties for certain violations. This tolerance period ended on 31 March 2026, and penalties may now apply in cases of noncompliance.                  |
| Bolivia                                        | Mandatory – 2021             | Mandatory – 2021           | Mandatory – 2021           | Not applicable                    | The mandatory e-invoicing requirements have been rolled out in a phased manner for different taxpayer groups. On 30 September 2026, the National Tax Service (SIN) issued RND No. 102600000038 repealing the resolutions mandating the adoption of e-invoicing for taxpayer groups nine through twelve. Any future e-invoicing requirements applicable to affected VAT taxpayers will be determined by SIN. |
| Bonaire, Sint Eustatius and Saba (BES Islands) | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                             |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction           | Business-to-Government<br>(B2G) | Business-to-Business<br>(B2B) | Business-to-Consumer<br>(B2C) | Upcoming years<br>(Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------|---------------------------------|-------------------------------|-------------------------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Bosnia and Herzegovina | Allowed but not mandatory       | Allowed but not mandatory     | Allowed but not mandatory     | Not applicable                       | The Federation of Bosnia and Herzegovina (FBiH) has enacted a new Law on Fiscalization of Transactions (Official Gazette No. 9/26, published 4 February 2026; in force from 12 February 2026). The law introduces mandatory e-invoicing for B2B transactions and certain B2G transactions. The Ministry of Finance must issue detailed implementation by-laws and the technical plan within 180 days, with the fiscalization measures applying 18 months after those by-laws are adopted. Further updates are awaited.                                                                                                                                                                                                                                                                    |
| Brazil                 | Mandatory – 2005, 2026          | Mandatory – 2005, 2026        | Mandatory – 2005, 2026        | Yes – 2026, 2027                     | E-invoices for services (NFS-e) have been implemented nationwide starting in January 2026 as part of the Tax Reform. Joint Act RFB/CGIBS No. 4/2026 established the implementation schedule for electronic tax documents (DF-e) under the CBS (Contribution on Goods and Services) and IBS (Tax on Goods and Services) tax reform. Mandatory issuance requirements will be phased in by document type between August 2026 and January 2027. The authorities also announced flexibility regarding certain CBS and IBS information requirements in DF-e validation rules. From 1 November 2026, micro and small enterprises (ME/EPP) under the Simples Nacional regime must issue the national NFS-e for applicable services exclusively via the National NFS-e Issuer (web portal or API). |

# Status overview cont.

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|--------------|------------------------------|----------------------------|----------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Bulgaria     | Allowed but not mandatory    | Not applicable             | Not applicable             | Yes – 2028                        | For B2G, it is mandatory for state bodies to accept e-invoices from 2019. The Ministry of Finance published a draft VAT law on 23 September 2026 proposing mandatory domestic B2B and B2G e-invoicing, real-time reporting, and validation through the National Information System for Structured Electronic Invoicing and Digital Reporting from 1 January 2028. The proposal remains subject to legislative approval. There is no general B2C e-invoicing obligation proposed. However, under the draft law, any invoice issued voluntarily (at the supplier's or customer's request) for a domestic supply to a recipient established in Bulgaria should be issued as a structured e-invoice from 1 January 2028. |
| Cambodia     | Mandatory – 2025             | Allowed but not mandatory  | Not applicable             | Yes – 2027–28                     | B2G e-invoicing became mandatory for national-level government entities in 2025 and has now expanded to cover a total of 28 ministries and government bodies by June 2026. The Ministry of Economy and Finance (MEF) has announced plans to make B2B e-invoicing mandatory for a defined group of taxpayers, starting with a study in 2025 to expand e-invoicing to large taxpayers. There is a potential implementation of B2B e-invoicing in 2027 and 2028, targeting large and medium-sized taxpayers. The MEF has announced plans to make B2C e-invoicing voluntary by 2027–28.                                                                                                                                  |
| Canada       | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Chile        | Mandatory – 2018             | Mandatory – 2014           | Mandatory – 2021           | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction   | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------|------------------------------|----------------------------|----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| China Mainland | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    | E-invoicing has been implemented in China Mainland for normal VAT invoices (2015), special VAT invoices (2021), and fully digitalized e-invoices nationwide (1 December 2024). Special VAT e-Fapiao apply to B2B and General VAT e-Fapiao to B2C. However, e-invoicing remains voluntary, with no legal mandate in effect.                                                                                                                                 |
| Colombia       | Mandatory – 2019             | Mandatory – 2019           | Mandatory – 2019           | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Costa Rica     | Mandatory – 2018             | Mandatory – 2018           | Mandatory – 2018           | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Croatia        | Mandatory – 2019, 2026       | Mandatory – 2026           | Allowed but not mandatory  | Yes – 2027                        | As per the Law on Fiscalization published on 13 June 2025, mandatory e-invoicing applies to all domestic B2B transactions as of 1 January 2026 for VAT-registered businesses. Non-VAT registered businesses must accept e-invoices as of this date. Additionally, B2G, B2B and B2C transactions are subject to fiscalization obligations as of 1 January 2026. Non-VAT registered businesses will be required to issue e-invoices starting 1 January 2027. |
| Curaçao        | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Cyprus         | Mandatory – 2019             | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    | Public authorities are required to receive and process e-invoices for public procurement, but it is not yet mandatory for suppliers to issue e-invoices in B2G transactions.                                                                                                                                                                                                                                                                               |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction       | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                                                               |
|--------------------|------------------------------|----------------------------|----------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Czech Republic     | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    | The Danish Bookkeeping Act requires most companies to use a digital bookkeeping system. Such systems must have the technical capability to send and receive e-invoices in OIOUBL and Peppol BIS formats; however, the use of e-invoicing is not yet mandatory.                                                                                                                                                                              |
| Denmark            | Mandatory – 2005             | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Dominican Republic | Mandatory – 2024             | Mandatory – 2024           | Mandatory – 2024           | Yes – 2026                        | E-invoicing is being implemented in a phased approach across B2G, B2B and B2C. For large national taxpayers, mandatory e-invoicing was implemented in 2024, followed by large local and medium taxpayers from 15 November 2025. The obligation for small, micro and unclassified taxpayers, originally set for 15 May 2026, has been extended to November 2026 following a six-month administrative extension granted by the tax authority. |
| Ecuador            | Mandatory – 2014             | Mandatory – 2014           | Mandatory – 2014           | Not applicable                    | E-invoicing is mandatory across B2G, B2B and B2C transactions for all obligated taxpayers, while “Negocios Populares” taxpayers within the RIMPE regime (simplified Régimen Simplificado para Emprendedores y Negocios Populares) may opt in voluntarily. In 2014, a phased rollout of e-invoicing began for certain companies and public entities, bringing all remaining obligated taxpayers into scope by 29 November 2022.              |
| Egypt              | Mandatory – 2023             | Mandatory – 2020           | Mandatory – 2022           | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                             |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction   | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------|------------------------------|----------------------------|----------------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Estonia        | Mandatory – 2019             | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    | E-invoicing has been mandatory for B2G transactions in Estonia since 2019. However, an amendment effective 1 July 2025 adds the “buyer’s choice” principle. This amendment requires sellers to issue e-invoices upon request to any entity registered in the Commercial Register as an e-invoice recipient, including public sector entities. For B2B transactions, effective from 1 July 2025, e-invoicing is considered optional mandatory and is only applicable upon a buyer’s request, provided that the buyer is an entity registered as an e-invoice recipient.                                                                                                                                                                                                                                                                                                                                             |
| European Union | -                            | -                          | -                          | Yes – 2030                        | The European Union’s (EU) VAT in the Digital Age (ViDA) package was formally adopted on 11 March 2025 and introduces a phased modernization of the EU VAT system through mandatory e-invoicing, digital reporting requirements, and other VAT simplification measures. Under the new framework, mandatory structured e-invoicing and near real-time digital reporting for intra-EU B2B transactions will apply from 1 July 2030. Cross-border e-invoices must generally be issued within 10 days of the taxable event, with suppliers required to submit transaction data electronically to tax authorities within the prescribed reporting timelines. Member States with existing digital reporting systems may continue operating them during the transition period but must align with the EU framework by 1 January 2035, when full harmonization of digital reporting requirements is expected across the EU. |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------|------------------------------|----------------------------|----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| El Salvador  | Mandatory – 2023             | Mandatory – 2023           | Mandatory – 2023           | Not applicable                    | Since July 2023, e-invoicing has been mandatory for certain taxable persons for B2G, B2B and B2C supplies under Decree No. 487. It applies only to those selected and notified by the tax authority.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Finland      | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Yes – 2030                        | Implementing VAT in the Digital Age (ViDA) for cross-border transactions by 2030. For B2G supplies, e-invoicing is not mandatory by law but allowed. However, according to the applicable law, the Finnish state has the right to demand that it be invoiced only with e-invoices. Furthermore, the Finnish state has announced that it will only accept e-invoices that are of European standard. Thus, in practice, e-invoicing for B2G supplies is mandatory. For B2B, the buyer has the right to require e-invoices from its vendors (EUR 10 000 annual turnover threshold applies). Thus, in practice, e-invoicing for B2B supplies is mandatory if the buyer demands an e-invoice. |
| France       | Mandatory – 2020             | Mandatory – 2026           | Mandatory – 2026           | Yes – 2027                        | All VAT-registered persons established in France are required to be able to receive e-invoices from 1 September 2026. Large and mid-sized established VAT taxpayers and VAT group members are required to issue e-invoices and submit e-reporting data from the same date. All other VAT-registered persons established in France are required to begin issuing e-invoices and transmitting e-reporting data from 1 September 2027. Non-established but VAT-registered entities in France are not required to issue B2B e-invoices; however, they are subject to e-reporting obligations (for a limited number of transactions).                                                         |
| Germany      | Mandatory – 2020             | Mandatory – 2025           | Allowed but not mandatory  | Yes – 2027, 2028                  | Transitional rules apply from January 2025. Extended scope for mandatory B2B e-invoicing in 2027 and 2028, based on turnover.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|--------------|------------------------------|----------------------------|----------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Ghana        | Mandatory – 2022             | Mandatory – 2022           | Mandatory – 2024           | Not applicable                    | The e-invoicing system was rolled out in a phased approach, starting in 2022. Currently, all taxable persons are mandated to comply with the e-invoicing requirements established by the Ghana Revenue Authority.                                                                                                                                                                                                                                                                                                                            |
| Greece       | Mandatory – 2023             | Mandatory – 2026           | Allowed but not mandatory  | Yes – 2026                        | The mandatory B2B e-invoicing requirement is being implemented in two phases: Period A commenced on 2 March 2026 for businesses with gross revenues exceeding EUR 1 million based on the tax year beginning in 2023. Period B, which was initially scheduled to begin on 1 October 2026, has been postponed and will now commence on 2 November 2026 for businesses with gross revenues of up to EUR 1 million. A gradual implementation period applies from 2 November 2026 to 31 January 2027, with full application from 1 February 2027. |
| Guatemala    | Mandatory – 2021             | Mandatory – 2021           | Mandatory – 2021           | Not applicable                    | E-invoicing is regulated under the Factura Electrónica en Línea (FEL) system, established by SAT Board Agreement No. 13-2018. Mandatory adoption began on 1 July 2021 for newly registered taxpayers, extended in 2022 to those under the general VAT regime, and became mandatory for all VAT-registered taxpayers from 1 July 2023.                                                                                                                                                                                                        |
| Guyana       | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Honduras     | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    | Taxpayers can opt to issue e-invoices provided they have followed a defined process to receive prior approval. In practice, e-invoicing is not commonly used.                                                                                                                                                                                                                                                                                                                                                                                |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------|------------------------------|----------------------------|----------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Hungary      | Mandatory – 2025, 2026       | Mandatory – 2025, 2026     | Allowed but not mandatory  | Not applicable                    | Effective 1 July 2025, electricity and natural gas traders are required to issue e-invoices for B2G and B2B transactions. In addition, Government Decree No. 159/2025 introduced a requirement for water utility service providers to issue e-invoices to non-residential users for B2G and B2B transactions as of 1 January 2026.                                                                                                                                                                                                                                  |
| India        | Mandatory – 2020             | Mandatory – 2020           | Not applicable             | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Indonesia    | Mandatory – 2014             | Mandatory – 2014           | Mandatory – 2014           | Not applicable                    | E-invoicing became mandatory in three stages: Certain taxpayers designated by the Indonesian tax authority were required to issue e-Faktur Pajak starting from 1 April 2014. Taxpayers located in Java and Bali were mandated to issue e-Faktur Pajak from 1 July 2015, and remaining taxpayers required to issue e-Faktur Pajak since 1 July 2016.                                                                                                                                                                                                                 |
| Ireland      | Mandatory – 2019             | Allowed but not mandatory  | Allowed but not mandatory  | Yes – 2028, 2029, 2030            | The tax authority announced a phased plan for mandatory B2B e-invoicing and real-time VAT reporting: Phase 1 (November 2028) targets VAT-registered large corporates; Phase 2 (November 2029) covers intra-EU VAT-registered businesses; Phase 3 (July 2030) applies to all intra-EU transactions. However, from 1 November 2028, all businesses must be able to receive structured e-invoices. Public sector bodies have been legally required to receive and process structured e-invoices since 2019 for Central Government and 2020 for Sub Central Government. |

# Status overview cont.

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| Jurisdiction            | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------|------------------------------|----------------------------|----------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Israel                  | Allowed but not mandatory    | Mandatory – 2024           | Allowed but not mandatory  | Not applicable                    | For B2B transactions, Israel's e-invoicing model requires obtaining an allocation number for invoices above NIS 20,000 in 2025, NIS 10,000 from January 2026, and NIS 5,000 from June 2026 for the purpose of deducting input VAT. A buyer may request an allocation number at any time.                                                                                                                                                |
| Italy                   | Mandatory – 2015             | Mandatory – 2019           | Mandatory – 2019           | Not applicable                    | As per the legislative decree approved by the Council of Ministers on 4 June 2025, a permanent ban on e-invoicing applies to healthcare service providers for B2C transactions, including both those required and not required to report data to the Sistema Tessera Sanitaria (STS). B2G and B2B e-invoicing obligations remain unchanged.                                                                                             |
| Japan                   | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Jordan                  | Mandatory – 2023             | Mandatory – 2023           | Mandatory – 2023           | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Kazakhstan              | Mandatory – 2019             | Mandatory – 2019           | Allowed but not mandatory  | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Kenya                   | Mandatory – 2022             | Mandatory – 2022           | Mandatory – 2022           | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Kingdom of Saudi Arabia | Mandatory – 2023             | Mandatory – 2023           | Mandatory – 2023           | Yes – 2026, 2027                  | The initial phase of the e-invoicing system was first deployed in December 2021. E-invoicing implemented in a phased approach across B2G, B2B and B2C.<br>On 24 July 2026, the Zakat, Tax and Customs Authority (ZATCA) announced Wave 25 of Phase Two (Integration Phase), requiring taxpayers with VAT-subject revenues exceeding SAR 187,500 in 2022, 2023, 2024, or 2025 to integrate with the Fatoora platform by 1 February 2027. |

# Status overview cont.

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| Jurisdiction  | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                           |
|---------------|------------------------------|----------------------------|----------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Laos          | Mandatory                    | Mandatory                  | Mandatory                  | Not applicable                    | E-invoicing is mandatory in Laos for supplies of goods and services across B2G, B2B and B2C transactions under the VAT framework. The use of e-invoicing is subject to prior approval from the tax authority through the issuance of a VAT system certificate. No publicly available legislation or official decree specifies a clear implementation or go-live year.                                   |
| Latvia        | Mandatory – 2025             | Allowed but not mandatory  | Not applicable             | Yes – 2028                        | On 11 June 2025, the “Amendments to the Accounting Law,” which delay the B2B e-invoicing mandate from 1 January 2026 to 1 January 2028, was adopted by the legislator.                                                                                                                                                                                                                                  |
| Lithuania     | Mandatory – 2017             | Not applicable             | Not applicable             | Yes – 2030                        | There are no plans to introduce B2B e-invoicing before July 2030.                                                                                                                                                                                                                                                                                                                                       |
| Luxembourg    | Mandatory – 2022             | Allowed but not mandatory  | Allowed but not mandatory  | Yes – 2028, 2029                  | Draft Law No. 8815, published on 30 July 2026, proposes mandatory domestic B2B e-invoicing for businesses established in Luxembourg. The proposal would require all businesses to be able to receive e-invoices from 1 January 2028, with phased e-invoice issuance obligations from 1 July 2028 and 1 January 2029. The draft legislation must complete the parliamentary process before becoming law. |
| Liechtenstein | Mandatory – 2020             | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    | As of April 2020, in accordance with Directive 2014/55/EU, public authorities are legally required to receive and process e-invoices for public procurement contracts exceeding the monetary thresholds set under EU procurement rules. However, issuance by suppliers is not mandatory.                                                                                                                |
| Malawi        | Mandatory – 2026             | Mandatory – 2026           | Mandatory – 2026           | Not applicable                    | E-invoicing is mandatory for all VAT-registered taxpayers across B2G, B2B and B2C transactions under the Malawi Revenue Authority’s Electronic Invoicing System (EIS), with mandatory enforcement effective from 1 May 2026. From this date, only EIS-generated fiscal invoices will be valid for VAT purposes.                                                                                         |

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| Jurisdiction | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                |
|--------------|------------------------------|----------------------------|----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Malaysia     | Mandatory – 2024             | Mandatory – 2024           | Mandatory – 2024           | Not applicable                    | E-invoicing is being implemented in a phased manner, based on the taxpayer's annual turnover. Effective 1 September 2026, taxpayers with an annual turnover or revenue below RM3,000,000 are exempt from mandatory e-invoice implementation, subject to certain conditions.                                                                                                  |
| Malta        | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Yes – 2030                        | For B2G, it is mandatory for public contracting authorities to accept and process e-invoices across the EU for procurement above the EU procurement thresholds. However, there is no obligation for suppliers to issue e-invoices. The B2B rollout is expected to follow a phased approach aligned with EU's 2030 e-invoicing and digital reporting requirements under VIDA. |
| Mauritius    | Mandatory – 2024             | Mandatory – 2024           | Mandatory – 2024           | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                              |
| Mexico       | Mandatory – 2014             | Mandatory – 2014           | Mandatory – 2018           | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                              |
| Moldova      | Mandatory – 2019             | Not allowed                | Not allowed                | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                              |
| Mongolia     | Mandatory – 2016             | Mandatory – 2016           | Mandatory – 2016           | Not applicable                    | Mandatory e-invoicing has been in effect since 1 January 2016 under the revised VAT Law and the implementation of the e-Barimt system, covering B2G, B2B and B2C supplies for resident taxable persons.                                                                                                                                                                      |
| Morocco      | Not applicable               | Not applicable             | Not applicable             | Yes – 2026                        | Phased implementation of e-invoicing is expected to begin in 2026, starting with large taxpayers.                                                                                                                                                                                                                                                                            |
| Namibia      | Not allowed                  | Not allowed                | Not allowed                | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                              |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------|------------------------------|----------------------------|----------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Netherlands  | Mandatory – 2017             | Allowed but not mandatory  | Allowed but not mandatory  | Yes – 2030, 2031                  | The government announced its intention to introduce mandatory domestic B2B e-invoicing from 1 July 2030 and e-reporting from 1 July 2031, extending the EU VIDA framework to domestic transactions. The legislative proposal will be submitted to Parliament before the 2027 summer recess, with completion scheduled before 1 July 2028.                                                                                                                                                                                                                                                                                                                                                                                                           |
| New Zealand  | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Yes – 2027                        | Rule 44 of government procurement rules requires agencies receiving or sending over 2,000 domestic trade invoices annually to be e-invoice capable as of 1 January 2026. Agencies must ensure that large suppliers submit e-invoices by 1 January 2027.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Nicaragua    | Not allowed                  | Not allowed                | Not allowed                | Not applicable                    | Taxpayers may submit a formal authorization request to the national tax authority in order to issue invoices using approved invoicing software. Once the authorization is granted, the taxpayer is permitted to use their own computerized billing system, but this is not an e-invoicing system.                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Nigeria      | Mandatory – 2025             | Mandatory – 2025           | Mandatory – 2025           | Yes – 2026, 2027, 2028            | Effective 1 November 2025, all large taxpayers with an annual turnover of five billion Nigerian naira (N5 billion) or more are required to register and onboard to the e-invoicing platform, with enforcement from April-June 2026. The Nigeria Revenue Service (NRS) is implementing the phased rollout in structured stages: stakeholder engagement, pilot rollout, go live, post go live review, and compliance enforcement. The rollout is as follows: medium taxpayers (N1 billion-N5 billion) go-live on 1 July 2026, with enforcement from January-March 2027, while emerging taxpayers (below N1 billion) go-live on 1 July 2027, with enforcement from January-March 2028. Timelines are indicative and subject to adjustments by the NRS. |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction    | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------|------------------------------|----------------------------|----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| North Macedonia | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Yes – 2027–28                     | The government has published a draft law introducing a mandatory e-invoicing framework. The draft law envisages a phased implementation approach, allowing taxpayers to voluntarily join the e-invoicing system from 1 October 2026, with mandatory e-invoicing requirements gradually extended to different categories of taxpayers from 1 April 2027 through 1 January 2028. The proposed e-invoicing framework remains subject to the legislative approval process. |
| Norway          | Mandatory – 2019             | Allowed but not mandatory  | Allowed but not mandatory  | Yes – 2027, 2030                  | Norway has approved legislation mandating B2B e-invoicing and digital bookkeeping. All enterprises subject to bookkeeping obligations will be required to issue structured B2B e-invoices from 1 January 2027 and implement accounting systems capable of receiving e-invoices from 1 January 2030.                                                                                                                                                                    |
| Oman            | Not applicable               | Not applicable             | Not applicable             | Yes – 2027                        | The tax authority issued Decision No. 189/2026, confirming the implementation timeline for the phased e-invoicing regime, with mandatory compliance from 1 April 2027 for businesses with annual supplies exceeding OMR 5 million and from 1 October 2027 for all remaining VAT-registered businesses.<br>A voluntary pilot involving 100 selected companies commenced at the end of August 2026.                                                                      |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------|------------------------------|----------------------------|----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Pakistan     | Mandatory – 2025, 2026       | Mandatory – 2025, 2026     | Mandatory – 2025, 2026     | Not applicable                    | <p>The Federal Board of Revenue (FBR) implemented e-invoicing for taxable supplies of goods in a phased rollout between 1 November 2025 and 31 December 2025, covering various categories of registered taxpayers. Pakistan's e-invoicing and digital reporting framework operates at both the federal and provincial levels, with goods regulated by the FBR and services administered by the relevant provincial tax authorities. Separate integration and e-invoicing requirements for specified taxable service providers operating in the Islamabad Capital Territory (ICT) were introduced under Sales Tax General Order No. 05 of 2026 in May 2026.</p> <p>The e-invoicing system (SFEP) has been available for voluntary use since 1 June 2021. Mandatory B2G e-invoicing was first introduced as of 30 July 2022, when public entities were required to accept only SFEP e-invoices for the procurement of goods and services. B2B e-invoicing became mandatory from 1 January 2022 for newly registered taxpayers (new RUCs), with phased expansions thereafter. B2C e-invoicing follows the same go-live dates as the issuer's B2B obligation, with no standalone B2C mandate.</p> <p>Under Resolution DNIT No. 52 (2026), 3,000 taxpayers (Groups 19-24) are required to adopt e-invoicing in phases from 1 June 2026 to 1 September 2027. From the respective start date, the use of preprinted or self-printed invoices will no longer be permitted.</p> |
| Panama       | Mandatory – 2022             | Mandatory – 2022           | Mandatory – 2022           | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Paraguay     | Mandatory – 2022             | Mandatory – 2022           | Mandatory – 2022           | Yes – 2026, 2027                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------------|------------------------------|----------------------------|----------------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Philippines  | -                            | -                          | -                          | -                                 | The Philippine e-invoicing framework is taxpayer category-based rather than transaction type-based. Under RR No. 26-2025, mandatory e-invoicing by 31 December 2026 applies to specified taxpayer groups, including e-commerce taxpayers, taxpayers under the Large Taxpayers Service (LTS), taxpayers classified as Large Taxpayers under the Ease of Paying Taxes Act (EOPT), and taxpayers using Computerized Accounting Systems (CAS), Computerized Books of Accounts (CBA) with e-invoicing, or other invoicing software. Exporters, Registered Business Enterprises (RBEs), Point-of-Sale (POS) users, and other taxpayer categories designated by the Bureau of Internal Revenue (BIR) will be brought within the scope of mandatory e-invoicing and electronic sales reporting through future regulations once the necessary BIR system infrastructure is established. |
| Poland       | Mandatory – 2019             | Mandatory – 2026           | Allowed but not mandatory  | Yes – 2027                        | Obligatory for B2B from 1 February or 1 April 2026 depending on entity size and allowed (but not mandatory) for B2C in 2026. E-invoicing requirements extend to micro-taxpayers with monthly sales below PLN 10,000 from 1 January 2027.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction      | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------------|------------------------------|----------------------------|----------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Portugal          | Mandatory – 2021             | Allowed but not mandatory  | Allowed but not mandatory  | Yes – 2028                        | <p>The mandatory application of structured B2G e-invoicing (CIUS-PT) to micro, small and medium-sized enterprises (MSMEs) is expected to apply from 1 January 2028, following the proposed extension of the transitional exemption until 31 December 2027 under the 2027 State Budget proposal.</p> <p>For B2B transactions, the earliest potential implementation of mandatory e-invoicing is expected to align with EU ViDA timelines, subject to future legislative developments. Under the Portuguese State Budget Law for 2027, PDF invoices need to include a qualified electronic signature or a qualified electronic seal (QES), or to be issued via Electronic Data Interchange (EDI), as of 1 January 2028, if the draft State Budget for 2027 is enacted, since invoices in PDF format would continue to be accepted and considered e-invoices for tax purposes until 31 December 2027.</p> <p>The e-invoicing program is expected to cover B2G, B2B and B2C transactions, with implementation anticipated from 1 January 2027, although no official or legally binding dates have yet been confirmed.</p> |
| Qatar             | Not applicable               | Not applicable             | Not applicable             | Yes – 2027                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Republic of Korea | Mandatory – 2011             | Mandatory – 2011           | Not applicable             | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Romania           | Mandatory – 2022             | Mandatory – 2024           | Mandatory – 2025           | Not applicable                    | <p>B2C e-reporting has been mandatory since 1 January 2025. Law No. 88/2026 eliminated the obligation for certain taxpayers (including natural persons identified by a personal identification number (CNP), individual farmers, and foreign cultural institutes) to use RO e-Factura (e-invoicing) from June 2026, allowing them to opt in voluntarily or request removal from the register.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction                     | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------|------------------------------|----------------------------|----------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Rwanda                           | Mandatory – 2021             | Mandatory – 2021           | Mandatory – 2021           | Not applicable                    | E-invoicing is mandatory for all B2B, B2C and B2G transactions using certified Electronic Invoicing Systems or Electronic Billing Machines since 1 January 2021. Non-registered suppliers cannot issue e-invoices.                                                                                                                                                                                                                                                                                                                                                                                             |
| Saint Lucia                      | Not applicable               | Not applicable             | Not applicable             | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Saint Vincent and the Grenadines | Not applicable               | Not applicable             | Not applicable             | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Saint Kitts and Nevis            | Not applicable               | Not applicable             | Not applicable             | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Serbia                           | Mandatory – 2022             | Mandatory – 2023           | Not allowed                | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Singapore                        | -                            | -                          | -                          | -                                 | GST-registered businesses will be required to transmit invoice data to the tax authority using InvoiceNow-Ready Solutions via the InvoiceNow network. This mandatory participation will be implemented progressively: from 1 November 2025 for companies registering for GST voluntarily within six months of incorporation, and from 1 April 2026 for all new voluntary GST registrants. From 2028 through 2031, the requirement will expand in phases to new compulsory registrants and existing GST-registered businesses with total annual supplies ranging from up to SGD 200,000 to above SGD 4,000,000. |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------|------------------------------|----------------------------|----------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Slovakia     | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Yes – 2027–30                     | The phased implementation of VAT e-invoicing includes voluntary participation from May 2026 and mandatory e-invoicing and real-time reporting for domestic B2B and B2G transactions from 1 January 2027. The requirements apply where the supplier is a Slovak-established, VAT-registered business and the customer is a Slovak-established taxable person or a Slovak non-taxable legal person. Cross-border requirements are planned for 2030. B2C transactions remain excluded from the e-invoicing mandate.                                                    |
| South Africa | Not applicable               | Not applicable             | Not applicable             | Not applicable                    | On 24 March 2026, the Royal Decree mandating B2B e-invoicing was approved under Law 18/2022 (the Create and Growth Law). Following publication of Order HAC/1028/2026 on 5 October 2026 and its entry into force on 6 October 2026, the implementation periods commenced. The e-invoicing requirements will apply from 6 October 2027 to businesses and professionals with annual turnover exceeding EUR 8 million and from 6 October 2028 to all remaining businesses and professionals.                                                                           |
| Spain        | Mandatory – 2015             | Allowed but not mandatory  | Allowed but not mandatory  | Yes – 2027, 2028                  | Budget 2026 proposed the phased implementation of a national e-invoicing system using Application Programming Interface (API) integration between taxpayers' Enterprise Resource Planning (ERP) systems and the Revenue Administration Management Information System (RAMIS), with the system expected to be implemented in 2026. The rollout is expected to begin with export-oriented enterprises and selected pilot companies, expand to all VAT-registered taxpayers, and later integrate with point-of-sale (POS) systems for real-time transaction reporting. |
| Sri Lanka    | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Yes – 2026                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------|------------------------------|----------------------------|----------------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Suriname     | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Sweden       | Mandatory – 2019             | Allowed but not mandatory  | Allowed but not mandatory  | Yes – 2030                        | Looking at mandatory e-invoicing as part of the EU ViDA package.                                                                                                                                                                                                                                                                                                                                                         |
| Switzerland  | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    | The Confederation requires e-invoices from its suppliers under certain conditions. PDF invoices sent electronically are accepted as e-invoices.                                                                                                                                                                                                                                                                          |
| Taiwan       | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    | Mandatory for foreign e-commerce operators conducting B2C sales in Taiwan to issue a cloud-based Government Uniform Invoice (GUI), which is a type of eGUI, to consumers for B2C transactions. The MIG 4.1 standard has been fully implemented across all transaction types as of January 2026.                                                                                                                          |
| Tanzania     | Mandatory – 2012             | Mandatory – 2012           | Mandatory – 2012           | Not applicable                    | E-invoicing is mandatory for B2G, B2B and B2C through a fiscalization model enforced via government approved Electronic Fiscal Devices under the Income Tax Electronic Fiscal Devices Regulations 2012. Fiscal receipts and invoices issued through these devices are legally recognised as e-invoices and are transmitted in real-time to the Electronic Fiscal Device Management System operated by the tax authority. |
| Thailand     | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    | E-invoicing is allowed but not mandatory. Its use is subject to Revenue Department approval, with policy-level indication toward future digital expansion but no enacted mandate.                                                                                                                                                                                                                                        |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction         | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                                |
|----------------------|------------------------------|----------------------------|----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The Bahamas          | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                              |
| Tunisia              | Mandatory – 2016             | Mandatory – 2019           | Allowed but not mandatory  | Not applicable                    | E-invoicing has been mandatory for B2G supplies since 2016 for companies classified under the Division for Large Enterprises. Mandatory for pharmaceutical and hydrocarbon B2B transactions between professionals (excluding retail traders); allowed but not mandatory for all other B2B transactions.                                                                      |
| Türkiye              | Mandatory – 2013             | Mandatory – 2013           | Mandatory – 2013           | Not applicable                    | In the context of B2G, B2B and B2C transactions, e-invoicing was introduced in 2011 and 2013, with mandatory usage having begun in 2013.                                                                                                                                                                                                                                     |
| Uganda               | Mandatory – 2021             | Mandatory – 2021           | Mandatory – 2021           | Not applicable                    | Since 2021, it has been mandatory for VAT-registered taxpayers to enroll in the Electronic Fiscal Reporting and Invoicing System (EFRIS).                                                                                                                                                                                                                                    |
| United Arab Emirates | Allowed but not mandatory    | Allowed but not mandatory  | Not applicable             | Yes – 2027                        | The Electronic Invoicing System commenced with a pilot phase and voluntary adoption on 1 July 2026. Mandatory implementation applies to B2B and B2G from 1 January 2027 for businesses above AED 50 million, from 1 July 2027 for all others. B2C remains out of scope until a future decision.                                                                              |
| United Kingdom       | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Yes – 2029                        | As announced in the Autumn Budget 2025, the government will require all VAT invoices to be issued in a specified electronic format from April 2029. The government will work with stakeholders to develop an implementation roadmap to be published at Budget 2026. Mandatory B2G e-invoicing for suppliers to National Health Service England has already been implemented. |

# Status overview cont.

## E-invoicing implementation and upcoming developments

| Jurisdiction             | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Business (B2C) | Upcoming years (Horizon scanning) | Jurisdiction specific details                                                                                                                                                                                                                                                                                                                                   |
|--------------------------|------------------------------|----------------------------|----------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| United States of America | Not applicable               | Not applicable             | Not applicable             | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                 |
| Uruguay                  | Mandatory – 2012             | Mandatory – 2012           | Mandatory – 2012           | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                 |
| Uzbekistan               | Mandatory – 2020             | Mandatory – 2020           | Mandatory – 2020           | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                 |
| Venezuela                | Allowed but not mandatory    | Allowed but not mandatory  | Allowed but not mandatory  | Not applicable                    | E-invoicing is allowed but not mandatory for B2B, B2C and B2G transactions, provided that the business obtains administrative approval from the tax authority. The framework primarily applies to large service providers (e.g., utilities, telecoms, insurers, airlines, cargo couriers and travel agencies) that meet specific criteria for digital issuance. |
| Vietnam                  | Mandatory – 2022             | Mandatory – 2022           | Mandatory – 2022           | Not applicable                    | Mandatory from July 2022 subject to specific exceptions.                                                                                                                                                                                                                                                                                                        |
| Zambia                   | Mandatory – 2024             | Mandatory – 2024           | Mandatory – 2024           | Not applicable                    |                                                                                                                                                                                                                                                                                                                                                                 |
| Zimbabwe                 | Not applicable               | Not applicable             | Not applicable             | Not applicable                    | Zimbabwe does not provide for e-invoicing in its legislation; however, it operates a mandatory fiscalization and real-time reporting regime under which VAT-relevant transactions across B2G, B2B, and B2C must be captured through approved fiscal devices or compliant electronic systems.                                                                    |

# Global contacts



**Sanjeev Fernandez**

EY Global E-invoicing & E-reporting  
Leader

[sanjeev.fernandez@sa.ey.com](mailto:sanjeev.fernandez@sa.ey.com)



**Chiu Ming Man**

EY Global Indirect Tax Technology  
Markets Lead

[chiu.ming.man@uk.ey.com](mailto:chiu.ming.man@uk.ey.com)



**Jamie Ratcliffe**

EY Global Indirect Tax Leader  
[jratcliffe@uk.ey.com](mailto:jratcliffe@uk.ey.com)

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