



# Monthly update on worldwide e-invoicing progress

News summary for the month of October  
2025



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# E-invoicing updates

## Africa



### International Monetary Fund (IMF) recommends e-invoicing in Sub-Saharan Africa

- The IMF urged Sub-Saharan African countries to improve domestic resource mobilization to meet growing development needs and manage rising debt.
- This guidance was part of the IMF's newly released regional economic outlook for Sub-Saharan Africa.
- Recommended tax administration measures include expanding digitalization to support e-invoicing and real-time reporting.

[Refer link for more details](#)

## Angola



### Revised timeline for e-invoicing rollout

- The tax authority announced that the implementation of e-invoicing, originally scheduled for 22 September 2025 under Presidential Decree No. 71/25, was postponed due to technical challenges.
- A transitional phase is running from 1 October 2025 to 31 December 2025, during which taxpayers can continue issuing traditional invoices without penalties.
- Starting **1 January 2026**, e-invoicing will become mandatory and exclusive for all applicable taxpayers, including large businesses and those invoicing state entities.

[Refer link for more details](#)

## Argentina



### New invoice authorization procedures introduced

- The tax authority, through General Resolution 5762-2025, announced a simplification of its invoicing system and changes to the authorization process for issuing type A invoices.
- Effective **1 December 2025**, type M will be phased out and replaced by type A invoices marked with a legend indicating that the operation is subject to withholding.
- To issue type A invoices, value-added tax (VAT) taxpayers must demonstrate financial solvency and comply with specific requirements.
- Mandatory e-invoicing has been in place since 2019. Therefore, these changes apply to the existing e-invoicing framework and aim to streamline compliance and enhance control over VAT invoicing.

[Refer link for more details](#)

## Belgium



### Updated frequently asked questions (FAQ)

- On 7 October 2025, the tax authority updated its FAQ page covering various aspects of e-invoicing.
- The updates include new and modified questions across multiple themes. A new question was added under "What is electronic invoicing."
- Updates were made to questions related to business-to-business (B2B) and business-to-government (B2G) obligations, including both additions and modifications.
- Additionally, a new question was added under the Pan-European Public Procurement Online (Peppol) section.

[Refer link for more details](#)

# E-invoicing updates

## Chile



### E-invoicing mandate for digital content creators (DCCs)

- On 3 October 2025, the tax authority issued Resolution Ex. SII No. 128-2025, outlining e-invoicing requirements for DCCs.
- DCCs residing in Chile must issue e-invoices for income earned through social media platforms, including details such as the income date, platform name, and net amount in Chilean pesos.

[Refer link for more details](#)

## Colombia



### Temporary shutdown of businesses due to e-invoicing non-compliance

- The tax authority temporarily closed 47 establishments including restaurants, bars, shops, and two health service providers, for failing to issue e-invoices and meet tax obligations such as VAT and withholding payments.
- These closures, lasting three days, were part of the tax authority's October control operations supported by its Electronic Invoicing Monitoring Center.
- So far in 2025, the tax authority has issued 272 closure orders for similar infractions, reinforcing its commitment to transparency and voluntary compliance.

[Refer link for more details](#)

## Croatia



### Updated list of certified e-invoicing intermediaries

- On 23 October 2025, the tax authority published an updated list of certified information intermediaries. These intermediaries are legal, or natural persons assigned a Personal Identification Number (OIB) and authorized to provide services such as issuing and receiving e-invoices, fiscalization of e-invoices, and e-reporting or metadata services.
- To use these services, taxpayers must confirm their e-invoice receiving address and manage fiscalization authorizations through the FiskApplication platform.
- Use of these registered intermediaries aims to ensure a secure and compliant exchange of e-invoices.

[Refer link for more details](#)

## Croatia



### Deadline for taxpayers to confirm information intermediaries

- The tax authority announced that information intermediaries are required to publish their user lists by the end of 2025, allowing taxpayers to confirm their selected intermediary for receiving e-invoices via the FiskApplication by 31 December 2025.
- Taxpayers are not obliged to accept intermediaries without a contractual relationship and should verify details carefully to avoid unauthorized messages.
- Any change of intermediary will automatically cancel the previous confirmation. Taxpayers are encouraged to respond only to communications from their contracted intermediary.

[Refer link for more details](#)



# E-invoicing updates

## Denmark



### OIOUBL 2.1 Schematron v1.16.0.RC released with key enhancements

- The Danish Business Authority has released Offentlig Information Online Universal Business Language (OIOUBL) Schematron version 1.16.0.
- This update applies to OIOUBL 2.1 and introduces minor enhancements, including new validations for CO2 data in e-invoices (optional but validated if used) and stricter enforcement of currency codes for all monetary amounts.
- The implementation deadline is set for **27 November 2025** to avoid disruptions during the year-end closing period.

[Refer link for more details](#)

## Dominican Republic



### Extension notice for free digital certificates

- On 8 October 2025, the tax authority issued a notice (RNC: 401-50625-4) extending the deadline for obtaining free digital certificates for use within the free billing system.
- These certificates, originally granted under notice no. 15-25 dated 1 August 2025, are available to eligible taxpayers classified as large local, medium, small, micro, unclassified, and state entities.
- The certificates are valid for one year from the date of issuance and must be renewed at the taxpayer's expense.
- The tax authority encourages timely application to ensure integration into the e-invoicing system.

[Refer link for more details](#)

## European Union



### Peppol BIS Billing 3.0 adopted as European Union (EU) Peppol International (PINT) Standard

- The EU Peppol authority announced the release of the EU PINT Billing V1.0.0 specification. This marks the adoption of Peppol Business Interoperability Specifications (BIS) Billing 3.0 as a PINT-compliant specification for both invoices and credit notes.
- The specification aligns with the European Norm (EN) 16931-1:2017 for e-invoicing and defines usage rules, clarifications, and restrictions within the scope of the Core Invoice Usage Specification (CIUS), ensuring full compliance with European e-invoicing requirements.

[Refer link for more details](#)

## European Union



### EN 16931 registry updated with new code lists

- On 23 October 2025, the EN 16931 registry was updated with validation artefacts release 1.3.15, which includes revised code lists and corrected validation rules.
- Key changes include the Value Added Tax Exemption (VATEX) Code List updated to version 8, introducing VATEX-EU-135-1, and the European Article Numbering System (EAS) Code List updated to version 15 with additional codes.
- These updates aim to ensure improved compliance and data accuracy for e-invoicing under EN 16931.

[Refer link for more details](#)

# E-invoicing updates

## European Union



### Strategic dialogue on VAT in the Digital Age (ViDA)

- On 28 October 2025, the Commissioner hosted a strategic dialogue on the ViDA package.
- The meeting gathered 38 stakeholders, including businesses and trade associations, to discuss implementation issues such as harmonized digital reporting, platform economy rules, and single VAT registration.
- The Commissioner emphasized ViDA's transformative potential to simplify VAT processes, reduce compliance costs, and combat fraud, while highlighting the importance of ongoing stakeholder engagement for effective implementation.

[Refer link for more details](#)

## European Union



### European Commission published documents for 50th Group on the Future of VAT (GFV) meeting

- The European Commission published the agenda and meeting documents for the 50th Group on the GFV meeting, held on 20 October 2025.
- Key topics included in the agenda are:
  - The first draft of explanatory notes on digital reporting requirements
  - The results from the Fiscalis workshop held in Madrid on 17-18 September 2025
  - The state of play of the Import One-Stop Shop (IOSS) and the One-Stop Shop (OSS)

[Refer link for more details](#)

## Fiji



### Public dashboard for VAT monitoring and invoice verification

- The tax authority launched a public dashboard for the VAT Monitoring System, enabling invoice verification even without a Quick Response (QR) code or verification URL. It also facilitates reporting of non-issuance of fiscal receipts.
- The dashboard provides insights into fiscalized taxpayers, business locations, secure elements, sales, invoices, and receipt verifications.
- Additionally, it empowers the public to verify invoices, report missing receipts, and flag suspicious transactions.

[Refer link for more details](#)

## France



### Updated list of registered dematerialization platforms

- On 6 October 2025, the tax authority released an updated list of approved platforms registered as dematerialization operators.
- Additionally, the authority outlined the procedural steps required to obtain the status of an approved operator.

[Refer link for more details](#)

# E-invoicing updates

## France



### Extension of software certification deadline

- The mandatory software certification deadline for software and cash register systems has been extended until 31 August 2026, with mandatory compliance now postponed from 1 March 2026 to **1 September 2026**.
- Publishers were initially required to commit to certification by 31 August 2025 and obtain the certificate by 1 March 2026. To accommodate the high volume of applications, the government has granted additional time to allow accredited bodies to process certification requests under this extended deadline.

[Refer link for more details](#)

## France



### Public Billing Portal (PPF) test environment opened for approved platforms

- On 8 October 2025, the Agency for State Financial Computing (AIFE) announced the opening of the test environment for the PPF, which began on 14 October 2025.
- Approved platforms are required to conduct interoperability tests with the PPF and between other platforms, and to submit the corresponding reports by 14 January 2026.
- The registration department will have two months from the date of report submission to validate the interoperability test results or notify the expiry of the registration. For technical queries, operators are advised to contact the AIFE.

[Refer link for more details](#)

## France



### Key questions to help businesses prepare for the e-invoicing mandate

- The tax authority has released a new e-invoicing guide, reconfirming that the issuance of e-invoices will become mandatory for large and medium-sized businesses, and that the obligation to receive e-invoices will apply to all companies from **1 September 2026**.
- To help businesses prepare, the guide advises assessing their situation by answering four key questions related to company size, customer type, business activity, and VAT regime.

[Refer link for more details](#)

## Germany



### Updated letter on mandatory e-invoicing guidelines

- The Ministry of Finance published an update to the October 2024 letter on B2B mandatory e-invoicing guidelines.
- The updated guidelines provide important clarifications on the scope, technical requirements, and archiving obligations of the e-invoicing mandate effective since January 2025.

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# E-invoicing updates

## India



### Introduction of "pending" option for credit notes

- On 17 October 2025, Goods and Services Tax Network (GSTN) introduced a new feature in the Invoice Management System (IMS) on the GST portal, allowing taxpayers to mark credit notes as "pending" for one tax period.
- Additionally, IMS now enables taxpayers to modify their Input Tax Credit (ITC) reversal upon acceptance of such credit notes, which should help resolve common business disputes.
- FAQs on this new functionality are available for further guidance.

[Refer link for more details](#)

## Ireland



### Phased rollout of B2B e-invoicing announced

- On 8 October 2025, the tax authority announced a phased implementation plan for mandatory B2B e-invoicing and real-time VAT reporting. This initiative is designed to align with the EU ViDA Directive requirements by 1 July 2030.
- The rollout is planned to occur in three phases:
  - November 2028:** VAT-registered large corporates must implement e-invoicing for domestic B2B transactions
  - November 2029:** All VAT-registered businesses engaged in intra-EU trade will be required to comply
  - July 2030:** Full implementation of ViDA requirements for all cross-border EU transactions

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## Kenya



### E-invoicing compliance now mandatory for Tax Compliance Certificate (TCC) issuances

- On 24 October 2025, the tax authority announced that compliance with the electronic tax invoice management system (eTIMS/TIMS) is now mandatory for all businesses for obtaining a Tax Compliance Certificate (TCC).
- New compliance requirements include registration with eTIMS/TIMS, timely filing of tax returns, payment of taxes by due dates, settlement of outstanding liabilities or an approved payment plan, and adherence to VAT obligations.

[Refer link for more details](#)

## Malta



### Pre-budget document reveals plans for e-invoicing and real-time reporting

- The tax authority plans to implement e-invoicing and real-time reporting systems as part of its digital transformation strategy outlined in the Strategic Plan 2023-25.
- These plans were highlighted in the 2026 Pre-Budget Consultation Document.
- While specific implementation dates have not been confirmed, the rollout is expected to follow a phased approach aligned with the EU's 2030 e-invoicing and digital reporting requirements under ViDA.

[Refer link for more details](#)

# E-invoicing updates

## New Zealand



### Fifth edition of procurement rules sets timeline for mandatory e-invoicing

- The Ministry of Business, Innovation and Employment announced the approved fifth edition of the Government Procurement Rules, effective **1 December 2025**.
- This edition which applies to B2G transactions, reduces the number of rules from 71 to 47 and introduces e-invoicing requirements under rule 44.
- Key updates include:
  - Agencies that send or receive more than 2,000 domestic trade invoices annually must be capable of receiving and sending e-invoices through their primary systems by **1 January 2026**
  - Agencies must require large suppliers to submit e-invoices by **1 January 2027**

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## Nigeria



### Federal Inland Revenue Service (FIRS) joins Peppol network as new authority

- The OpenPeppol website was updated to include the FIRS as a new Peppol Authority. FIRS is now responsible for governing the local Peppol network and onboarding access point providers.
- As part of its national e-invoicing strategy, FIRS has adopted Peppol standards to support cross-border e-invoicing and enhance international trade competitiveness.

[Refer link for more details](#)

## Philippines



### Compliance deadline extended for certain taxpayer groups

- The tax authority issued Revenue Regulation No. 26-2025, extending the deadline for the e-invoicing mandate to **31 December 2026** for certain taxpayers. This is an extension from the previous deadline of 14 March 2026.
- This extension applies to businesses engaged in e-commerce, those under the Large Taxpayers Service (LTS), and large taxpayers classified under the Ease of Paying Taxes Act (RA No. 11976) and RR No. 8-2024.
- Other taxpayer groups, including exporters and registered business enterprises availing of tax incentives, will be required to comply once the tax authority establishes a capable system, with deadlines to be determined in future regulations.

[Refer link for more details](#)

## Poland



### National e-invoicing system (KSeF 2.0) pre-production environment

- On 15 October 2025, the Ministry of Finance launched the pre-production (Demo) environment for the KSeF 2.0 Application Programming Interface (API).
- This environment allows financial and accounting system providers to test integration using real authentication credentials and simulate production-like conditions.

[Refer link for more details](#)



# E-invoicing updates

Poland



## Draft regulation mandating inclusion of KSeF invoice numbers in JPK\_VAT

- The Ministry of Finance published a draft regulation requiring the inclusion of KSeF invoice numbers in JPK\_VAT submissions for both sales and purchases starting **1 February 2026**, when the KSeF system becomes mandatory.
- Following the formal adoption of the regulation, there will be no transition period. Taxpayers will be required to apply specific codes in the absence of KSeF numbers: OFF for system failures, BFK for exempt formats, and DI for other documents. Corrections must be made once the KSeF number becomes available.
- Failure to correct may result in a financial penalty of PLN500 per error and potential fiscal liability of up to 240 daily rates.

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Poland



## Public consultation on draft of updated JPK\_MAG structure

- The Ministry of Finance has released a draft version of the updated Standard Audit File for Warehouse Operations (JPK\_MAG), referred to as JPK\_MAG(2). This draft is open for public consultation until 12 November 2025.
- The proposed JPK\_MAG(2) structure introduces significant updates to align warehouse reporting with evolving digital tax infrastructure.
- Key changes include the incorporation of dedicated fields for KSeF numbers, allowing direct linkage between warehouse documents and e-invoices.

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[Refer link for more details](#)

Poland



## Updated FAQs for KSeF 1.0

- On 22 October 2025, the Ministry of Finance updated a Questions & Answers resource for KSeF 1.0.
- This document addresses the most frequently asked questions to help taxpayers understand the system's functionalities and compliance requirements.

[Refer link for more details](#)

Poland



## Recent discussions on KSeF obligations for foreign entrepreneurs

- As Poland prepares for mandatory e-invoicing under KSeF, foreign entrepreneurs should note that they will be required to issue invoices through the system if they have a permanent place of business in Poland.
- Determining whether a business has a permanent establishment in Poland can be complex, as there is no universal definition and each case requires individual analysis.
- Factors such as having an office, staff, technical infrastructure, or real estate in Poland may indicate a permanent establishment. For example, authorities may assess the availability of human resources, ownership of real estate, or technical infrastructure.

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[Refer link for KSeF 2.0 FAQ](#)

# E-invoicing updates

## Poland



### Launch of Certificates and Authorizations Module (MCU)

- The Ministry of Finance has launched the Certificate and Authorizations Module (MCU) in the KSeF.
- This module enables users to manage permissions, apply for certificates, and download certificates required for system access.
- Certificates serve as electronic proof of identity and allow issuing and receiving invoices on behalf of a company, making their protection critical.
- From this date, granting new permissions is only possible through the MCU, replacing the previous KSeF 1.0 Taxpayer Application.
- Early access to the MCU helps businesses prepare for KSeF 2.0, effective from **1 February 2026**, by adapting IT systems, ensuring compliance and enhancing security.

[EY Tax Alert](#)

[Refer link for more details](#)

## Portugal



### Extension of the validity of PDF e-invoices until the end of 2026

- On 9 October 2025, the Minister of Finance formally presented draft law no. 37/XVII/1, which sets forth the state budget for 2026.
- If approved, PDF invoices will continue to be accepted as valid e-invoices until 31 December 2026.

[Refer link for more details](#)

## Romania



### E-invoice deadline extended for farmers and cultural institutes

- On 2 October 2025, Order no. 52/2025 was published in Official Gazette No. 907, amending Government Ordinance No. 120/2021 to extend the deadline for using the e-invoice system until 1 June 2026.
- This extension applies to individual farmers under the special VAT scheme and foreign cultural institutes operating in the country.

*Please use the corresponding Gazette date to access the official publication from the link below.*

[Refer link for more details](#)

## Romania



### New procedure for reporting invoice delays in the e-invoicing (e-Factura) system

- The National Agency for Fiscal Administration (ANAF) introduced an official procedure through Order No. 2229/2025, enabling buyers to notify them when suppliers fail to submit invoices on time in the e-Factura system, particularly for payments made upon delivery or a service being provided.
- Buyers can report delays using electronic form 800, prompting ANAF to notify the supplier via the virtual private space.
- Suppliers must issue the invoice by the next day and update the upload index in the e-Factura system.

[Refer link for more details](#)

# E-invoicing updates

## Saudi Arabia



### Taxpayers encouraged to benefit from penalty relief

- The tax authority is encouraging taxpayers to take advantage of the cancellation of fines and exemption of penalties.
- This initiative covers fines for late registration, late payment, late filing of returns, and violations related to e-invoicing regulations. The initiative ends on **31 December 2025**.
- To benefit, taxpayers must be registered with the tax system, submit all outstanding returns, and pay the principal tax debt.

[Refer link for more details](#)

## Serbia



### System for e-invoicing (SEF) version 3.14.0 available in production environment

- The Ministry of Finance released SEF version 3.14.0 to the production environment on 11 October 2025.
- This update introduced several new features, including a functionality for recipients to send notifications regarding previously calculated input VAT.
- These notifications are optional, not mandatory, as outlined in the amended regulation on e-invoicing published in Official Gazette No. 85/25 on 3 October 2025 and adopted by the Minister of Finance on 1 October 2025.

[Refer link for more details](#)

## Slovakia



### Draft VAT Act amendment submitted to the parliament

- The government submitted a draft amendment to the VAT Act to the parliament, introducing mandatory e-invoicing and real-time data reporting for VAT payers.
- Beginning **1 January 2027**, VAT payers are expected to issue and receive e-invoices in a specified format for domestic supplies of goods and services.
- By **1 July 2030**, this obligation is expected to extend to all taxable persons and include cross-border supplies, aligning with the ViDA package.
- This development marks a key step in the legislative process toward making e-invoicing a legal requirement.

[Refer link for more details](#)

## Slovakia



### Ministry of Finance publishes progress on e-invoicing project

- The Ministry of Finance (MoF) announced that the e-invoice project is entering its next stage, with over 85% of accounting software providers already preparing for Peppol Ready integration.
- In cooperation with major software companies and large enterprises, the Financial Administration is working to ensure voluntary use by early Q2 2026. The system aims to simplify business processes, reduce errors, cut costs by up to 80%, and improve cash flow through faster invoice processing.
- The MoF continues to provide consultations, training, and support to ensure a smooth transition for entrepreneurs.

[Refer link for more details](#)

# E-invoicing updates

## Slovenia



### Mandatory e-invoicing implementation postponed to 2028

- The National Assembly has accepted a law mandating the exchange of e-invoices and documents between business entities, with implementation postponed to **1 January 2028** to allow sufficient time for adjustments.
- From that date, all registered businesses and self-employed individuals are expected to use e-invoices for domestic B2B transactions, while paper invoices will remain allowed for consumers and foreign companies.
- The law does not change invoicing practices for consumers. Companies may continue issuing paper invoices unless consumers opt for electronic ones, and consumers can withdraw consent anytime.
- The final step will be the President's signature before the law is officially enacted.

[Refer link for more details](#)

## Taiwan



### Study highlights e-invoice potential for real-time economic monitoring

- On 23 October 2025, the Ministry of Finance released a study examining the use of e-invoices in compiling same-store sales indicators, leveraging cloud invoice system, which has seen over 630,000 businesses adopt e-invoices since its launch in 2009.
- The study highlights the potential of e-invoice data for real-time economic monitoring, particularly in assessing private consumption trends.
- By analyzing data from various industries, the research aims to enhance the accuracy of same-store sales metrics, providing valuable insights for businesses and policymakers alike.

[Refer link for more details](#)

## Taiwan



### Clarification on returns and e-invoice discount slips

- On 28 October 2025, the Ministry of Finance clarified that when a seller and buyer agree to a return, withdrawal, or discount of goods or services after an e-invoice has been issued, the seller must issue an e-invoice discount slip and upload it to the national e-invoice integration service platform.
- The upload deadline is two days if the buyer is a non-business entity or seven days if the buyer is a business entity.
- Failure to upload within the time limit may result in fines ranging from TWD1,500 to TWD15,000 and the seller must retain relevant consent and supporting documents for five years.

[Refer link for more details](#)

## Tunisia



### Draft Finance Law expands mandatory e-invoicing to services

- On 15 October 2025, the draft Finance Law for 2026 was submitted, expanding the scope of mandatory e-invoicing to include service provision operations in addition to goods transactions.
- This initiative aims to modernize tax administration and simplify compliance processes, facilitating the digital transformation of tax services.
- The law is expected to be enacted and published in the Official Gazette before 31 December 2025.

*Please access the 'Project Documents' section to view the draft Finance Bill from the link below.*

[Refer link for more details](#)



# E-invoicing updates

## Türkiye



### New deadline announced for medical sector e-invoice technical improvements

- The tax authority announced a postponement of the implementation timeline for updates to the "Technical Guide for Invoices Related to Medicine and Medical Device Deliveries."
- Originally, taxpayers trading in pharmaceuticals and medical devices and using the e-invoice system were required to implement the new technical improvements by 1 October 2025. This deadline has now been extended to **1 December 2025**.
- For pharmacies and optician institutions, the existing deadline of **1 October 2026** remains unchanged. An updated version of the e-invoice package incorporating these changes will be released shortly.

[Refer link for more details](#)

## Vietnam



### Decision introducing e-invoicing requirements to business households

- The Ministry of Finance recently issued Decision No. 3389/QĐ-BTC, introducing mandatory e-invoicing requirements for certain business households as part of a broader tax administration reform effective **1 January 2026**.
- Business households with annual revenue of VND1 billion or more must complete registration and implement e-invoicing from cash registers capable of transmitting electronic data to the tax authority.
- For households with annual revenue above VND3 billion, e-invoicing will be strictly required, including invoices with authentication codes or generated from cash registers, along with opening a separate business bank account.
- These measures aim to modernize tax administration and support digital transformation.

[Refer link for more details](#)

## Vietnam



### Clarification on invoice rules for payments from state agencies

- The General Department of Taxation issued Official Letter 4762/CT-CS to clarify invoice obligations for certain transactions.
- According to Decree 181/2025/NĐ-CP and Decree 70/2025/NĐ-CP, amounts received by businesses from state agencies that are unrelated to the sale of goods or provision of services, such as fees for performing collection or payment on behalf of state agencies, are not included in the VAT taxable price and do not require issuing invoices.
- This guidance responds to inquiries from Vietnam Social Security and aims to ensure consistent application of VAT and invoicing rules for transactions involving reimbursements or intermediary payments.

[Refer link for more details](#)

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