



Monthly update on worldwide e-invoicing progress

News summary for the month of November
2025



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E-invoicing 2026 Timeline

The table below sets out upcoming 2026 e-invoicing developments. Please note that the information remains subject to change.

Jurisdiction	Go-live Month	Scope	Status
 Belgium	January	B2B	Mandatory
 Croatia	January	B2B	Mandatory
 Dominican Republic	May	B2G, B2B, B2C - small, micro and unclassified taxpayers	Mandatory (Phased)*
 France	September	B2B and B2C - receive for all, issue and report for large and mid-sized enterprises	Mandatory
 Greece	February, October	B2B - large enterprises, remaining other businesses	Mandatory (Phased)
 Malaysia	January	B2G, B2B, B2C - revenue > RM 1M to RM 5M	Mandatory (Phased)
 New Zealand	January	B2G - Agencies with > 2,000 invoices annually	Mandatory
 Oman	August	B2G, B2B, B2C	Transitional**
 Poland	February, April	B2B - large taxpayers (sales > PLN 200M), remaining other businesses (excluding micro-taxpayers)	Mandatory (Phased) for B2B; Allowed but not mandatory for B2C
 Singapore	April	B2B	Mandatory (Phased)
 United Arab Emirates	July	B2G, B2B	Transitional

*Mandatory (Phased) - Phased implementation already initiated

**Transitional - Pilot phases with selected taxpayers

E-invoicing updates



Argentina

New contingency procedure for issuance of e-invoices, receipts, credit and debit notes

- The tax authority has issued General Resolution 5782/2025, introducing a new procedure for issuing and storing electronic receipts, invoices, credit notes and debit notes during contingency situations for example, system outages. This replaces the previous Resolution 2926.
- The new process uses an Advance Electronic Authorization Code (CAEA) instead of the usual Electronic Authorization Code (CAE).
- Requests for CAEA must be submitted online via webservice and are valid for two periods each month.
- The resolution takes effect on **1 June 2026**.

[Refer link for more details](#)



Belgium

Tolerance period for the first three months of 2026

- The Ministry of Finance announced a three-month tolerance period during the first three months of 2026 for the mandatory e-invoicing requirement set to begin on **1 January 2026**.
- This grace period will allow VAT registered businesses to adapt to the new system without facing penalties for specific violations, provided they can demonstrate timely and reasonable preparations for compliance.
- This measure aims to ensure a smoother transition to e-invoicing while encouraging businesses to meet their obligations as soon as possible.

[Refer link for more details](#)



Bosnia and Herzegovina

Government approves draft law on fiscalization to modernize tax system

- On 18 November 2025, during an emergency session, the government approved the draft law on Fiscalization of Transactions, which now moves to parliamentary procedures.
- The draft law introduces mandatory invoicing for all transactions, real-time electronic reporting to the tax authority, and penalty provisions, aiming to modernize the fiscal system and curb tax evasion.
- This reform represents a strategic step toward harmonizing with European standards and strengthening sustainable economic development.

[Refer link for more details](#)



Croatia

Draft ordinance on business-to-consumer (B2C) clearance mandate

- The tax authority held a public consultation on the draft Ordinance on Fiscalization of Final Consumption Invoices. The consultation was open until 16 November 2025.
- The draft provided detailed regulations on the B2C invoice clearance mandate under the Fiscalization Act, specifically for final consumption invoices.

[Refer link for more details](#)

E-invoicing updates



Croatia

Updated list of certified e-invoicing intermediaries

- The tax authority has updated the 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.
- The list is updated on a recurring basis to reflect the latest certified providers.

[Refer link for more details](#)



Croatia

New guidance on advance payment e-invoices and test environments for Fiscalization 2.0

- As part of Fiscalization 2.0, which takes effect on **1 January 2026**, the tax authority has published guidance and examples on handling billing data and e-invoices for advance payments.
- This includes rules for providing information about e-invoice collection, issuing and canceling advance payment e-invoices, and creating the final e-invoice.
- Additionally, a consolidated document has been released providing an overview of the existing and planned test environments for Fiscalization 2.0, serving as a central guide for stakeholders preparing for the upcoming changes.

[Refer link for more details](#)



Croatia

Parliament reviews bill to simplify e-invoicing compliance

- On 27 November 2025, the Parliament accepted for consideration bill no. PZ 229, aimed at amending the Fiscalization Act VAT provisions.
- The bill proposes to remove the requirement for recipients to consent to e-invoices when issuance is mandatory for domestic deliveries between Croatian taxpayers.
- The bill also aims to simplify administrative processes by removing certain forms under the Fiscalization 2.0 project, which introduces non-cash payments, e-invoice archiving, and online VAT accounting.

[Refer link for more details](#)



Dominican Republic

Expiration of non-electronic tax receipts for large national taxpayers

- The tax authority announced that sequences of type "B" non-electronic tax receipts for taxpayers classified as Large Nationals will expire on 31 December 2025.
- From **1 January 2026**, these taxpayers must exclusively issue e-invoices using electronic tax receipt sequences type "E".
- Non-electronic receipts will only be permitted in contingency situations under Regulation No. 587-24. Failure to comply after the deadline will result in tax infractions and penalties under Law No. 32-23.

[Refer link for more details](#)

E-invoicing updates



European Union

Minutes of 128th VAT Committee Meeting

- On 14 November 2025, the VAT Committee of the European Commission published the agenda for its 128th meeting, which was held on 17 November 2025.
- The agenda included discussions on new digital reporting obligations for intra-community transactions, requiring detailed reporting of VAT rates and taxable amounts under recently adopted provisions.
- These changes signal a continued push toward e-invoicing and real-time VAT data reporting across the European Union (EU).

[Refer link for more details](#)



European Union

Plans to revise rules on e-invoicing in public procurement

- The European Commission plans to revise EU rules on e-invoicing in public procurement to address shortcomings in the current framework, ensure harmonized e-invoicing across the EU, and improve interoperability.
- This initiative is presented as a proposal for a regulation and a call for evidence is open for feedback from 19 November to **17 December 2025**, inviting stakeholders to share views that will help refine the proposal.
- All feedback will be published on the European Commission's website.

[Refer link for more details](#)



European Union

European Commission publishes VEG and GFV meeting minutes

- On 20 November 2025, the VAT Expert Group (VEG) released minutes from its 41st meeting, detailing revised rules of procedure, confidentiality obligations, and progress on the VAT in the digital age (ViDA) strategy. Key challenges discussed included IT system readiness and varying national approaches.
- The Group on the Future of VAT (GFV) also published minutes from its 50th meeting held the same day, focusing on Digital Reporting Requirements (DRR). Discussions covered draft explanatory notes, invoice process clarifications, transitional measures and technical specifications shared by the European Commission.

[Refer link for VEG minutes](#)

[Refer link for GFV minutes](#)



France

Release of a new version of external e-invoicing specifications

- France released Version 3.1 of its external e-invoicing specifications, formalizing requirements for the reform starting **1 September 2026**.
- The update defines data exchange formats, reporting services, and public sector invoicing processes via the Public Billing Portal and Chorus Pro, while incorporating French Standardization Association (AFNOR) standards XP Z12-012, XP Z12-013, XP Z12-014.
- Version 3.1 updates the previous 3.0 release and provides downloadable resources, including specifications, appendices, and swagger files, on official portals and the AFNOR website, with prior versions remaining accessible for reference.

[Refer link for more details](#)

E-invoicing updates



Gambia

2026 Budget proposes e-invoicing rollout

- The Minister of Finance and Economic Affairs has presented the 2026 Budget to the National Assembly.
- Among other measures, the budget includes a proposal to introduce sector-specific digital systems, such as the rollout of e-invoicing solutions.

[Refer link for more details](#)



Germany

Frequently asked questions (FAQ) on mandatory e-invoicing regulations

- On 5 November 2025, the Ministry of Finance released an FAQ addressing key questions on the introduction of mandatory e-invoicing in Germany from 1 January 2025 under the Growth Opportunities Act.
- The FAQ explains why e-invoicing is being introduced, transmission and storage requirements, transitional rules, and exceptions such as for private consumers and certain cases.
- The FAQ also clarifies that the Ministry of Finance provides guidance only on tax-related issues, not on technical implementation or business-to-government (B2G) specifics.

[Refer link for more details](#)



Germany

German Peppol community reviews first year of e-invoicing mandate

- On 12 and 13 November 2025, the German Pan-European Public Procurement Online (Peppol) community gathered in Kassel for the fifth network meeting hosted by Webware.
- The event reviewed experiences from the first year of the e-invoicing mandate, introduced the European Norm (EN) 16931-1:2025 standard as a key step toward ViDA, and addressed challenges such as network disruptions and regulatory compliance.
- The meeting reaffirmed Peppol's role as a cornerstone for standardized digital data exchange in Germany and across Europe.

[Refer link for more details](#)



Germany

Revised BMF letter on hospitality receipts

- The Federal Ministry of Finance (BMF) has updated its guidance on the deductibility of entertainment expenses, effective 1 January 2025, in light of mandatory business-to-business (B2B) e-invoicing under the Growth Opportunities Act.
- Hospitality invoices can now be transmitted digitally as e-invoices or other electronic formats and paper invoices may be digitized.
- Strict documentation rules apply, including combining digital self-receipts with invoices and fulfilling requirements for invoices above and below the EUR 250 small-amount threshold.

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E-invoicing updates



Greece

New version of myDATA digital platform released

- On 12 November 2025, the tax authority announced the release of myDATA v1.0.12, effective from 13 November 2025, to enhance interoperability and transparency in digital transactions.
- The update introduces key improvements, including e-invoicing for B2G, B2B, and B2C with a new "downloadingInvoiceUrl" field for retrieving documents in PDF, myDATA, or EU standard EN 16931 formats.
- It also adds the ability to issue delivery notes with reverse movement and new issuance reasons, along with new methods for managing data issuance statements.

[Refer link for more details](#)



Hungary

Mandatory e-invoicing for the water sector starting from January 2026

- The tax authority will require water utility service providers to issue e-invoices to non-residential users starting **1 January 2026**, as per the Government Decree 159/2025.
- Businesses were required to be prepared to receive e-invoices from water utility providers and submit their electronic contact details by 31 October 2025.

[Refer link for more details](#)



Hungary

Public consultation on plans for real-time e-invoicing and data reporting

- On 21 November 2025, the tax authority launched a public consultation on its e-invoicing concept under the EU's ViDA initiative.
- The tax authority and the Ministry for National Economy are inviting comments until **20 January 2026** on plans for a complete review of invoicing and data reporting.
- The proposal includes real-time data exchange between businesses and the tax authority, automation of processes, and potential integration with the Peppol network to ensure international interoperability.

[Refer link for more details](#)



Indonesia

Access to tax invoice issuance disabled for non-compliant taxable entrepreneurs

- Effective 22 October 2025, the tax authorities issued Regulation No. PER 19 PJ 2025 authorizing the deactivation of e-invoicing (e-Faktur) access for non-compliant taxpayers who fail to meet filing, withholding, or payment obligations.
- Suspension may apply in cases of repeated non-submission of returns, failure to withhold or report taxes, or significant outstanding tax debts.
- A clarification process is available, allowing affected taxpayers to seek reactivation once compliance is restored.

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E-invoicing updates



Kenya

Reminder on implementation of e-invoicing for fuel stations

- The tax authority reminds petroleum retailers to implement the Electronic Tax Invoice Management System (eTIMS) Fuel Station System, which enables real-time invoicing and accurate tax reporting through integration with point-of-sale (POS) systems.
- The compliance deadline was 30 June 2025, and retailers who fail to comply by 31 December 2025 will face enforcement measures.
- The eTIMS Fuel Station System is a tailored solution for the fuel sector, enabling seamless, real-time invoicing for every transaction.

[Refer link for more details](#)



Malawi

Extension of transitional period for e-invoicing system implementation

- The tax authority has announced an extension of the transitional period for the full implementation of the Electronic Invoicing System (EIS), moving the deadline from 1 November 2025 to **1 February 2026**.
- This decision follows feedback from taxpayers and stakeholders requesting additional time to familiarize themselves with the system's technical requirements and operational processes.
- The extension aims to ensure a smoother and more informed migration from the current Electronic Fiscal Devices (EFDs) to the advanced EIS platform.

[Refer link for more details](#)



Oman

Details released on upcoming e-invoicing rollout and service provider accreditation

- The tax authority released key implementation details for the upcoming e-invoicing framework, confirming the adoption of a 5-corner model and a phased rollout approach.
- Phase 1 will begin in **August 2026** with 100 large VAT-registered taxpayers, followed by all large taxpayers by **February 2027**, and all remaining VAT-registered businesses by **August 2027**. Government entities will be onboarded subsequently.
- In addition, accreditation criteria for service providers were issued, specifying mandatory eligibility, technical standards, and compliance obligations for Accredited Service Providers (SPs).

[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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E-invoicing updates



Poland

Clarification on VAT deduction rules through ruling

- The tax authority has clarified that an entrepreneur purchasing goods or services for business purposes retains the right to deduct VAT, even if the seller fails to enter the invoice into the KSeF, contrary to their obligation.
- This clarification is provided through Ruling No. 0114-KDIP1-3.4012.739.2025.1.AMA.

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Poland

Launch of KSeF 2.0 test environment for taxpayers

- The Ministry of Finance launched the test environment for the KSeF 2.0 Taxpayer Application.
- The trial version includes functionalities that will be available in the production release on **1 February 2026**.
- Actions carried out in the test environment have no legal effect. Technical support is available via the KSeF application form.

[Refer link for more details](#)



Poland

Updated KSeF 2.0 downloads page featuring “Wednesdays with KSeF” materials

- On 5 November 2025, the Ministry of Finance updated the KSeF 2.0 downloads page, adding refreshed resources such as KSeF Manuals, documents, and an information brochure.
- The update also highlights the Wednesdays with KSeF series, which offers comprehensive learning materials, including PDF presentations and video recordings published on the Ministry's YouTube channel.
- Additionally, the page provides video tutorials on logging in, applying for certificates, managing administrators, granting permissions, and handling invoicing rights.

[Refer link for more details](#)



Poland

KSeF 2.0 demo environment launched

- The Ministry of Finance made the pre-production (Demo) environment of the KSeF 2.0 Taxpayer Application available.
- This allows users to test issuing and receiving invoices under conditions similar to those that will apply from **1 February 2026**.
- The demo uses real credentials but fictitious invoice data and has no legal consequences, enabling businesses to prepare for the upcoming mandatory e-invoicing system.

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E-invoicing updates



Poland

Understanding invoice issue and receipt dates in KSeF

- The Ministry of Finance clarifies that in KSeF, the date of issuing and receiving an invoice may differ. For online invoices, the issue date is the day the invoice is submitted to KSeF.
- In offline24 mode, the issue date is the value in the P_1 field, and the invoice must be sent to KSeF no later than the next business day.
- The receipt date is generally the date KSeF assigns a number to the invoice, except for buyers outside Poland, where the actual receipt by the buyer applies.

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Poland

Updated KSeF homepage

- On 14 November 2025, the Ministry of Finance updated the KSeF homepage as part of ongoing preparations for mandatory e-invoicing.
- Recent updates include enhancements to the questions and answers section, the downloads page with new user manuals and resources, and the KSeF 2.0 tools section, which offers improved test and demo environments for taxpayers to prepare for integration.

[Refer link for more details](#)



Poland

KSeF 2.0 roadmap page updated with recent steps and upcoming milestones

- On 14 November 2025, the Ministry of Finance updated the KSeF 2.0 roadmap page, providing details on recent steps and upcoming milestones.
- The page highlights the launch of the certificates and permissions module, the release of the taxpayer application in test and demo environments, and open application programming interface (API) testing.
- The page also outlines what's next, including the invoice module with attachment functionality from **1 January 2026** and the full production rollout of KSeF 2.0 on **1 February 2026**.

[Refer link for more details](#)



Portugal

Parliament approves draft law postponing Qualified Electronic Signature (QES)

- The Parliament has approved Draft Law No. 37/XVII/1, which sets forth the 2026 State Budget and confirms key postponements.
- The draft law confirms that PDF invoices without a Qualified Electronic Signature (QES) will continue to be accepted as valid e-invoices until 31 December 2026. From **1 January 2027**, all non-electronic invoices, including PDFs, must carry a QES to be valid for tax purposes.
- Additionally, the draft law confirms the delay in introducing the mandatory periodic submission of the Standard Audit File for Tax (SAF-T) accounting file to **2028**, pertaining to the financial year of 2027.

[Refer link for more details](#)

E-invoicing updates



Serbia

Webinar recording available: VAT recording in the e-invoice system

- The Ministry of Finance held a webinar on 13 November 2025 in Belgrade titled "Electronic VAT Recording in the Electronic Invoice System."
- The session focused on explaining how VAT is recorded within the e-invoicing framework.
- The full recording of the webinar is now available for viewing.

[Refer link for more details](#)



Serbia

Release of SEF version 3.15.0 production timeline and webinar recording

- On 27 November 2025, the Ministry of Finance announced that the Electronic Invoice System (SEF) version 3.15.0 will be available in the production environment from **29 November 2025**.
- The official recording of the webinar held on 20 November 2025 has also been published, explaining the functionalities and changes introduced in version 3.15.0 of the SEF.

[Refer link for SEF 3.15.0](#)

[Refer link for webinar recording](#)



Singapore

Updated InvoiceNow homepage with key resources and compliance

- On 5 November 2025, the tax authority updated the InvoiceNow homepage featuring Singapore's nationwide e-invoicing framework based on the Peppol standard.
- The page provides sections on how InvoiceNow works, benefits, onboarding guides, GST compliance details, and resources for solution providers along with support links and FAQs.
- The timeline shows voluntary adoption starting in May 2025, mandatory for newly incorporated GST-registered businesses from November 2025, and for all new voluntary GST registrants from **April 2026**.

[Refer link for more details](#)



Singapore

Updated list of InvoiceNow Access Point (AP) providers

- The tax authority has published an updated list of InvoiceNow AP providers as of 1 December 2025.
- AP Providers offer various connectivity services to help businesses connect to the InvoiceNow network for e-invoicing.

[Refer link for more details](#)

E-invoicing updates



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](#)



Slovakia

Launch of international tender for e-invoicing service providers

- On 7 November 2025, the tax authority announced an international public procurement for a Service Metadata Publisher (SMP) to support a new e-invoicing system aimed at creating a fully electronic, standardized process for invoice issuance, receipt and processing.
- The initiative, which will operate within the Peppol network, is expected to provide benefits such as faster automated invoice processing, cost savings of up to 80% for medium and large enterprises and improved cash flow through quicker payments.
- The tender for the SMP closed on 24 November 2025.

[Refer link for more details](#)



Slovakia

Mandatory e-invoicing effective from 2027

- From **1 January 2027**, the mandatory e-invoicing requirement will apply to B2B and B2G transactions where the supplier is a Slovak established VAT-registered business and the customer is a Slovak-established taxable person.
- Preparatory steps and further details for 2026 will be defined by the government as the mandate approaches.
- The government also plans to introduce cross-border e-invoicing from 2030, in line with broader EU digital reporting developments. B2C remains excluded from the e-invoicing mandate.

[Refer link for more details](#)



Slovenia

New act enforces B2B mandatory e-invoicing from 2028

- Slovenia has enacted the Act on the Exchange of Electronic Invoices and Other Electronic Documents (3032), published in the official gazette on 6 November 2025. Under the Act, mandatory e-invoicing for domestic B2B transactions takes effect from **1 January 2028**.
- Under this act, all businesses must issue e-invoices to other businesses using approved exchange methods such as registered e-route providers, the Peppol network, or a free system offered by the tax authority for smaller businesses.
- For B2C transactions, consumers may choose between e-invoices and paper invoices and can revoke consent for e-invoices at any time. When e-invoices are issued to consumers, they must include a visualized invoice in a standard format for easy review.

[Refer link for more details](#)

E-invoicing updates



Spain

VERIFACTU implementation deferred to 2027

- The government has postponed the implementation of the VERIFACTU regime by one year, moving the start date for corporate taxpayers to **1 January 2027** and for SMEs and self-employed to **1 July 2027**, following royal decree Law No. 15/2025 approved on 2 December 2025.
- VERIFACTU requires businesses to use certified billing software that ensures authenticity, integrity, traceability, and accessibility of invoice records.

[Refer link for more details](#)



Spain

Draft bill approved to begin ViDA transposition

- On 25 November 2025, the Council of Ministers approved a draft bill to amend Law No. 37/1992, partially transposing Directive 2025/516/EU on ViDA.
- The bill includes measures to implement Spain's legislative transposition of the ViDA directive.

[Refer link for more details](#)



United Arab Emirates

Penalty for non-compliance with e-invoicing

- Cabinet Decision No. 129 of 2025, issued on 9 October 2025 and effective from **14 April 2026**, amends the administrative penalties for violations of tax procedures.
- Businesses that fail to comply with the conditions and procedures for issuing a tax invoice and a tax credit note electronically will incur a penalty of AED 2,500 per document.

[Refer link for more details](#)



United Arab Emirates

List of pre-approved e-invoicing accredited service providers published

- The Ministry of Finance has published a list of pre-approved e-invoicing service providers in the UAE, as per Article 15 of Ministerial Decision No. 64 of 2025 on eligibility criteria and accreditation procedures under the e-invoicing system.
- This list is updated periodically to include newly approved providers, and final accreditation will be granted in accordance with Article 16 of the same decision.

[Refer link for more details](#)

E-invoicing updates



United Arab Emirates

Cabinet decision on e-invoicing violations and penalties

- The Ministry of Finance published Cabinet Decision No. 106 of 2025, which outlines the administrative penalties for violations of the legislation regulating the e-invoicing system.
- Penalties include AED 5,000 per month for failing to implement an e-invoicing system or appoint an accredited provider, AED 100 per e-invoice (capped at AED 5,000 per month) for failing to issue and transmit invoices, and AED 1,000 per day for not notifying the tax authority or service provider of system failures or data updates.
- Penalties apply from the official compliance timelines but do not affect entities that voluntarily issue or report e-invoices.

[Refer link for more details](#)



United Kingdom

E-invoicing implementation date announced in Budget 2025

- The Budget 2025 document confirms that the government will require all VAT invoices to be issued in a specified electronic format from **April 2029**.
- An implementation roadmap will be developed in consultation with stakeholders and published at Budget 2026.

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E-invoicing updates

Peppol

Peppol BIS billing 3.0.20 version published in November 2025

- On 24 November 2025, Peppol released version 3.0.20 of the Business Interoperability Specifications (BIS) Billing 3.0 standard, introducing compliance updates and technical improvements.
- Key updates include revisions to the BIS document, code lists and validation artifacts, and country-specific rules, among others.
- The effective use date for the updated release is 23 February 2026.

[Refer link for more details](#)

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