Monthly update on worldwide e-invoicing progress

News summary for the month of December 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

Angola

Implementation of mandatory e-invoicing

- On 9 December 2025, the tax authority confirmed that e-invoicing became mandatory for large taxpayers from 1 January 2026, with the obligation to be extended to all companies from 1 January 2027.
- Companies must use invoicing software certified by the tax authority to comply with the mandate and the administration confirmed its continued support to assist businesses during the transition following the conclusion of the transitional period on 31 December 2025.

Refer link for more details

Belgium

Draft law on business-to-business (B2B) e-invoicing mandate published

- A draft law on the B2B e-invoicing mandate, published on 3 December 2025, introduced changes to align Belgian VAT legislation with upcoming Vat in the Digital Age (ViDA) requirements (2030) and clarified that the mandate applies only to Belgian-established taxpayers. It also addressed scenarios involving fixed establishments and agricultural sector taxpayers.
- The draft included a notable update allowing suppliers to issue non-structured invoices, such as paper or PDF, when customers are not ready to receive e-invoices. This replaces earlier interpretations suggesting suppliers would still need to issue a structured e-invoice alongside an alternative format.
- This development remains under review, with a three month tolerance period applying in Q1 2026.

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Refer link for more details

Belgium

VAT measures confirm scope and fallback rules for mandatory e-invoicing

- Starting 1 January 2026, mandatory B2B e-invoicing applies between Belgian VAT registered companies. While the draft VAT law had not yet been formally adopted, two key VAT measures were clarified to apply from the implementation date to avoid unnecessary transitional burdens.
- The clarified measures limit the e-invoicing obligation to VAT-registered companies established in Belgium and introduce a fallback rule allowing paper or non-structured e-invoices where technical issues prevent receipt of an e-invoice.
- Both measures were communicated through the official updated frequently asked questions (FAQs), alongside other e-invoicing guidance.

Refer link for more details

Refer link for FAQ

Brazil

Guidelines on CBS and IBS implementation from January 2026

- The tax authority issued guidelines on the implementation of the new tax types Contribution on Goods and Services (CBS) and the Tax on Goods and Services (IBS), effective 1 January 2026.
- Multiple electronic documents, including NF-e, NFC-e, CT-e, NFS-e, NFCom, NF3e and BP-e, will require CBS and IBS fields from 2026. Additional document types will also be updated as future technical notes introduce new or revised layouts.

Refer link for more details

E-invoicing updates

Croatia

Parliament approves amendments to the General Tax Act

- The Parliament approved amendments to the General Tax Act, effective 1 January 2026, to align the framework with the implementation of the mandatory domestic B2B e-invoicing regime. The government also withdrew its earlier proposal to expand tax inspection powers following public criticism.
- Key updates include, among others, a requirement for taxpayers to provide software access credentials upon request for fiscalization verification.

Refer link for more details

Croatia

VAT Act amendments enter into force and adjust e-invoicing rules

- The Parliament adopted amendments to the Value Added Tax Act on 5 December 2025 and the law entered into force on 1 January 2026 following its publication in the Official Gazette.
- The amendments clarified that recipient consent is not required for invoices issued in electronic form where e-invoicing is mandatory under fiscalization rules, reinforcing the legal framework for compulsory e-invoicing.
- In addition, the law revised several VAT compliance deadlines and reporting provisions.

Refer link for more details

Croatia

Guidance issued on VAT system exit and use of MIKROeRAČUN

- Following the entry into force of the Fiscalization Act, the Central Office of the Tax Administration issued guidance on the procedure for taxpayers exiting the VAT system and using the MIKROeRAČUN application as an access point for receiving e-invoices from 1 January 2026.
- Taxpayers with annual domestic turnover not exceeding EUR 60,000 were allowed to exit the VAT system and use MIKROeRAČUN, with early submission indicators enabled from 22 December 2025 to support continuity in e-invoice receipt.
- Where exit requests were rejected, taxpayers lost the right to use MIKROeRAČUN and were required to select an alternative information intermediary.

Refer link for more details

Dominican Republic

Expiration of authorized tax receipt number sequences announced

- On 31 December 2025, the tax authority confirmed that tax receipt number sequences NCF and e-NCF authorized during 2024 and not used by 31 December 2025 lost validity as of 1 January 2026, in accordance with General Rule No. 06-18.
- Taxpayers may request new NCF or e-NCF sequences through the tax authority virtual office, with quantities assigned based on factors such as registered economic activity, operational volume, tax compliance level and risk profile.

Refer link for more details

E-invoicing updates

Finland

EU co-financed Peppol pilot launched for construction supply chains

- Finland has launched a EU co-financed pilot under the Warehouse (Varasto) project to modernize procurement and supply chain data flows in the construction sector. The project runs from 1 October 2025 to 30 September 2027.
- The project is testing standardized electronic business messages based on Pan European Public Procurement Online (Peppol) to automate orders, delivery notices, invoices, and the exchange of carbon dioxide and other sustainability data across systems.
- Through studies, training and real world pilots, the initiative supports small and medium sized enterprises in reducing manual processes, improving data quality, and preparing for EU sustainability reporting and digitalization requirements.

Refer link for more details

France

New Facture-X version 1.08 released

- The National Forum for Electronic Invoicing and Electronic Public Procurement released version 1.08 of the Factur-X/ZUGFeRD 2.4 hybrid e-invoice format. The update remains aligned with European Norm (EN) 16931 and now allows the use of subitems, along with other technical and tax related adjustments.
- The new version is based on the United Nations Centre for Trade Facilitation and Electronic Business Cross Industry Invoice (UN CEFACT CII) D22B standard and will take effect on 15 January 2026.

Refer link for more details

France

Updated list of approved e-invoicing platforms published

- On 9 December 2025, the tax authorities published the list of state registered approved platforms authorized to act as dematerialization operators, responsible for issuing, transmitting, and receiving e-invoices, as well as extracting invoice data for tax administration purposes.
- The approved platforms must comply with applicable regulatory requirements, including tax obligations and information technology security standards, as a condition for maintaining their registered status.

Refer link for more details

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

E-invoicing updates

Germany

Five-year review of federal supplier e-invoicing obligation

- Germany reported continued progress five years after the supplier obligation for e-invoicing to the federal administration entered into force under the e-invoicing ordinance. Since 2020, suppliers have been required to submit structured e-invoices unless exempted under the ordinance.
- More than 14 million e-invoices have been submitted to the federal administration to date, with issuer registrations on the OZG-RE portal approaching 80,000 as of October 2025.

Refer link for more details

Germany

New ZUGFeRD version 2.4 released

- The Forum for Electronic Invoicing Germany and the French Forum for Electronic Invoicing and Electronic Procurement released version 2.4 of the ZUGFeRD/Factur-X 1.08 hybrid e-invoice format. The update remains aligned with European Norm (EN) 16931 and now allows the use of subitems, along with other technical and tax related adjustments.
- The new version is based on the United Nations Centre for Trade Facilitation and Electronic Business Cross Industry Invoice (UN CEFACT CII) D22B standard and will take effect on 15 January 2026.

Refer link for more details

Germany

Electronic business address standard published for Peppol network

- On 18 December 2025, a new publication introduced the German Electronic Business Address (GEBA) as a standardized addressing system enabling the unique identification of economic operators within the Peppol network.
- GEBA is based on the national business identification number and supports flexible addressing to reflect complex company structures, while remaining voluntary and usable alongside other addressing schemes.
- The specification has been registered in the International Organization for Standardization and International Electrotechnical Commission (ISO/IEC) 6523 code list and is scheduled for inclusion in Peppol code lists, supporting secure and interoperable electronic business data exchange.

Refer link for more details

Greece

MyDATA version 2.0.0 released

- The tax authority released myDATA version 2.0.0, introducing significant technical updates to support electronic issuance and tracking of goods movement documents.
- The updates aimed to streamline transport data reporting, improve integration with enterprise resource planning (ERP) systems and further align processes with the myDATA platform's digital compliance objectives.

Refer link for more details

E-invoicing updates

Israel

Accelerates implementation of the invoice allocation number system

- On 7 December 2025, the tax authority issued VAT Implementation Order 01/2025, confirming the implementation of the invoice allocation number system under the continuous transaction controls model.
- Businesses will be required to obtain allocation numbers for invoices of NIS 10,000 or more from 1 January 2026, and for invoices of NIS 5,000 or more from 1 June 2026, representing a significant acceleration from the initially communicated timeline.

Refer link for more details

Latvia

Regulation sets framework for structured e-invoice circulation

- On 9 December 2025, the Cabinet of Ministers adopted Regulation No. 749 establishing procedures for circulating structured e-invoices and submitting them to the tax authority, including mandatory use of designated delivery channels and prescribed digital methods.
- The regulation requires e-invoices to be submitted in Universal Business Language (UBL) 2.1 and Peppol Business Interoperability Specifications (BIS) Billing 3.0 XML formats and reported to the tax authority within five working days of issuance, with contingency rules applying in cases of technical failure.
- Voluntary submission applied from 1 January 2026 for non-government entities, while public-sector submission channels also became operational from the same date.

Refer link for more details

Malaysia

Revised timeline, threshold and exemption criteria

- On 7 December 2025, the tax authority released an updated national e-invoice implementation timeline, reflecting changes to the mandatory e-invoicing exemption threshold from RM 500,000 to RM 1 million in annual revenue.
- Subject to certain conditions, taxpayers with an annual turnover below RM 1,000,000 are exempt from e-invoice implementation. For those who do not qualify for the exemption, e-invoicing will commence on 1 July 2026.
- For taxpayers with annual revenue of more than RM 1 million and up to RM 5 million, e-invoicing applies from 1 January 2026.

Refer link for more details

Malaysia

Updated e-invoice guidelines and FAQ

- The tax authority released updated e-invoice guideline version 4.6 and the e-invoice specific guideline version 4.5.
- These updates introduced revised technical instructions, clarified compliance workflows and aligned document submission rules with the latest national implementation model.
- In addition, the tax authority published an updated FAQ to reflect the current implementation approach and provide further clarification on practical scenarios.

Refer link for guidelines

Refer link for FAQ

E-invoicing updates

Malaysia

Updated validation rules for e-invoice submissions

- The Software Development Kit (SDK) has been updated, introducing stricter e-invoicing validation rules to improve data accuracy.
- All date fields must now follow the YYYY-MM-DD format and entries such as "N/A" will no longer be accepted. Character limits have been defined for several fields, including the supplier's bank account number (150 characters), e-invoice code/number (50), certified exporter authorization number (300), Incoterms (3), and frequency of billing (50).
- Taxpayers are advised to update their systems promptly, as submissions that do not meet these requirements may be rejected. These changes took effect in the sandbox environment on 15 December 2025 and will take effect in the production environment on 9 January 2026.

Refer link for more details

Malaysia

E-invoicing compliance review framework introduced

- The tax authority has introduced the e-invoicing compliance review framework, effective 15 December 2025, to strengthen oversight of taxpayers' e-invoicing obligations.
- Reviews may cover up to two years of assessment and involve on-site examinations of business documents and processes.
- The framework also outlines conditions for voluntary disclosures, requiring complete supporting documents. Incomplete submissions will not be accepted.

Refer link for more details

Malaysia

Strategic engagement session strengthens e-invoicing implementation

- On 22 December 2025, the tax authority held a strategic engagement session with business and trade associations in Cyberjaya to address implementation challenges and strengthen collaboration on the rollout of e-invoicing.
- The session emphasized the importance of continuous dialogue with businesses, particularly small and medium sized enterprises, as Malaysia progressed toward Phase 4 of e-invoicing, covering taxpayers with annual revenue of up to RM 5 million.
- By December, more than 820.5 million e-invoices had been issued by over 111,600 taxpayers, supported by tools such as the MyInvois Portal, mobile applications and nationwide support counters.

Refer link for more details

Malaysia

Malaysia PINT specifications FAQ published

- The Malaysia Digital Economy Corporation made available a dedicated FAQ resource for the Malaysia Peppol International Invoice (PINT) specifications under the national e-invoicing section.
- The FAQ was released as version 1.0 and published on 24 December 2025, providing clarifications on technical and implementation aspects of the Malaysia PINT specifications.

Refer link for more details

E-invoicing updates

Mali

Budget 2026 proposes introduction of e-invoicing

- Under Budget 2026, the Ministry of Economy and Finance proposed the introduction of e-invoicing as part of broader tax administration digitalization measures aimed at expanding the tax base and modernizing compliance systems.
- The proposal formed part of a wider package of digital reforms, alongside electronic receipts and enhanced tax management systems. It was presented to the National Assembly on 9 December 2025, with a proposed effective date of 1 January 2026, subject to enactment and publication.

Refer link for more details

Mozambique

Draft VAT amendments strengthen e-invoicing requirements

- On 2 December 2025, the Council of Ministers approved draft legislative amendments to the VAT framework aimed at modernizing and harmonizing the national tax system, including measures related to the digital economy.
- As part of the approved VAT amendments, the government proposed to strengthen the electronic submission of invoices, signaling enhanced use of e-invoicing as a compliance tool. The amendments will take effect once approved by the Assembly of the Republic.

Refer link for more details

Oman

Fawtara e-invoicing service providers consultation held

- On 9 December 2025, the tax authority conducted a consultation session with service providers for the Fawtara e-invoicing project, outlining the overall project scope, implementation phases, and accreditation requirements.
- The session also covered technical and security standards, the introduction of the five corner model, data dictionary, and included an open question and answer discussion with participants.

Refer link for more details

Poland

Key clarifications on KSeF implementation

- The Ministry of Finance explains that invoices in the National e-Invoicing System (KSeF) will become mandatory for all issuers, including active and exempt VAT taxpayers and sole proprietors.
- E-invoicing issuance implementation will be phased, starting with the largest entities from 1 February 2026 and gradually covering others from 1 April 2026, with the smallest businesses from 1 January 2027.
- However, from February 2026, all taxpayers must be able to receive invoices via KSeF.

Refer link for FAQ

E-invoicing updates

Poland

Budget Act for 2026 approved by the Parliament

- On 5 December 2025, the Parliament approved the Budget Act 2026, confirming the implementation of the KSeF for B2B and business-to-government (B2G) transactions.
- On 9 December 2025, the Act was submitted to the President and the Marshal of the Senate.

Refer link for more details

Poland

New addresses introduced for KSeF environments

- The Ministry of Finance announced technical changes to the addresses of KSeF environments as part of preparations for the launch of KSeF 2.0.
- New uniform service addresses were introduced on 15 December 2025, with a transition period allowing integrators to switch gradually, while existing addresses remain active.
- Redirects from old addresses will begin on 10 January 2026 and all old KSeF environment addresses will be fully deactivated on 17 January 2026.
- From 1 February 2026, the production environment will operate exclusively under the new address. The Certificates and Authorizations Module (MCU) service address remains unchanged.

Refer link for more details

Poland

Regulation introducing e-invoicing exemptions published

- The government published Regulation No. 1740 in the Official Gazette, amending the mandatory VAT e-invoicing system.
- The regulation introduces exemptions from the structured invoice requirement for certain services, including documented toll motorway services and documented passenger transport by rail, road, sea, inland waterways, ferries, airplanes, and helicopter.
- It also exempts documented air traffic control services for which route charges are collected, as well as transactions involving legal-tender currencies, banknotes and coins. Lastly, self-billing transactions are exempt when either party does not hold a Polish Tax Identification Number (NIP).

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Poland

Regulation sets detailed rules for use of KSeF

- The government published Regulation No. 1815 in the Official Gazette, governing the detailed rules for the use of KSeF, including authorization types, user authentication methods, identity verification of invoice issuers, and technical access requirements.
- The regulation also defined data access rules, invoice marking requirements for invoices shared outside KSeF, procedures for invoices with attachments, and technical standards applicable to all processes related to issuing and transmitting invoices through KSeF.

Refer link for more details

E-invoicing updates

Poland

Amendment to invoice issuance regulation published

- The government published Regulation No. 1742 in the Official Gazette, amending the rules on the issuance of invoices.
- From 1 February 2026, taxpayers issuing simplified invoices through KSeF must include the issuer's NIP. Simplified invoices issued outside KSeF, such as those issued to consumers, will remain exempt from this requirement, and the buyer's tax identification number will be included where used.

Refer link for more details

Poland

Regulation amends JPK VAT data scope to align with KSeF

- The government published Regulation No. 1800 in the Official Gazette, amending the detailed scope of data reported in JPK VAT returns and records to align with legislative changes to the VAT Act adopted in August 2025.
- The amendments introduce the requirement to report the KSeF invoice number in JPK VAT sales and purchase records, while allowing specific designations for invoices issued or received outside KSeF and for non invoice documents.
- The updated rules will apply to JPK VAT records with a declaration submitted for settlement periods starting from 1 February 2026, with no automatic penalties for errors provided taxpayers correct them upon request.

Refer link for more details

Poland

KSeF 2.0 API production contract frozen

- On 22 December 2025, the Ministry of Finance announced the freeze of the KSeF 2.0 Application Programming Interface (API) production contract, confirming that the interface has reached functional maturity.
- Following the freeze, the API structure will remain unchanged, including endpoints, formats, and validation rules, with further updates limited to optimization and clarification.
- From the freeze date, the API will operate without the Release Candidate designation and return Official Confirmation of Receipt (UPO) v4-3 responses, with shorter three month query periods for metadata and invoice exports.

Refer link for more details

Poland

Support tools made available for KSeF 2.0 API integrators

- The Ministry of Finance made available dedicated integration and pre production demo environments for the KSeF 2.0, allowing integrators to test API functionality using anonymized data with no legal effect.
- Comprehensive KSeF 2.0 API documentation, including OpenAPI specifications, interactive online documentation, integration guides, and developer libraries, were provided to support system implementation and testing, with additional assistance available through the KSeFan chatbot.

Refer link for more details

E-invoicing updates

Poland

Autumn edition of "Wednesdays with KSeF" concludes as a new training cycle announced

- From 24 September to mid December 2025, the tax authorities conducted the autumn edition of "Wednesdays with KSeF," reaching over 420,000 entrepreneurs through in person and online training sessions across all tax offices and tax administration chambers.
- Building on this outreach, a new training cycle titled "Wednesdays with KSeF – KSeF in a nutshell" will run from 7 January to 11 February 2026, focusing on practical guidance for using the KSeF.
- In addition, an "Open Day with KSeF" will be held nationwide on 24 January 2026, allowing taxpayers to receive hands on support and individual explanations from KSeF experts.

Refer link for more details

Poland

Validity of ZAW FA notification version 2 confirmed until end of January 2026

- The notification on granting or revoking authorization to use the KSeF ZAW FA version 2 remains valid until 31 January 2026 and applies to entities that cannot authenticate electronically in KSeF such as companies without a qualified electronic seal.
- From 1 January 2026, ZAW FA submissions sent via ePUAP were no longer treated as effectively delivered. Electronic submission remains possible through the e-Tax Office or e-delivery channels.

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 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

Portugal

State budget law extends validity of PDF invoices

- The Parliament published the final text of the 2026 State Budget Law on 12 December 2025, confirming the extension of the transitional rule allowing PDF invoices to be recognized as e-invoices for all tax purposes.
- The measure extends the acceptance of PDF invoices until 31 December 2026, delaying the transition to fully structured e-invoicing requirements.

Refer link for more details

E-invoicing updates

Romania

E-invoice signature verification application updated

- The tax authority previously announced that, ahead of the business-to-consumer (B2C) reporting obligation that took effect on 1 January 2025, new services were implemented in the test and production environments to support B2C reporting, with a new upload URL required from 31 March 2025.
- On 2 December 2025, the updated e-invoice signature verification application was released, representing the latest technical update on the RO e-Factura (e-invoicing) platform.

Refer link for more details

Serbia

SEF version 3.16.0 released in demo environment

- On 18 December 2025, version 3.16.0 of the Electronic Invoice System (SEF) was made available in the DEMO environment, together with documentation outlining the new functionalities and system changes.
- Additionally, on the same date, an updated internal technical manual was published to support system implementation and integration activities.

Refer link for more details

Refer manual for more details

Serbia

Amendments to e-invoicing law published

- The Law on Amendments and Supplements to the Law on Electronic Invoicing was adopted by the National Assembly and published in the Official Gazette No. 109/2025.
- The law requires private-sector entities that voluntarily use the e-invoicing system, as well as tax representatives of foreign entities, to issue e-invoices for payment requests to the National Bank of Serbia, while exempting certain transactions such as retail sales to corporate cardholders.
- Additionally, penalties ranging from RSD 200,000 to RSD 2 million apply for non-compliance.
- The amendments entered into force on 12 December 2025 and apply from tax periods after 31 March 2026.

Refer link for more details

Slovakia

Bill introducing mandatory e-invoicing gazetted

- On 19 December 2025, a bill amending the VAT Act was published in the Collection of Laws following its signature on 16 December 2025, transposing elements of the EU ViDA framework into national law.
- The bill introduces mandatory e-invoicing for domestic VAT registered taxpayers for domestic transactions with effect from 1 January 2027.
- From 1 July 2030, the mandatory e-invoicing requirement is expected to be extended to foreign VAT-registered taxpayers and will also cover intra EU cross border transactions.

Refer link for more details

E-invoicing updates

Slovenia

Key takeaways from the 14th National e-invoice forum

- At the 14th meeting of the National Forum for Electronic Invoices, members learned about the new Act on the Exchange of Electronic Invoices and Other Electronic Documents (ZIERDED).
- From January 2028, all companies and sole proprietors in Slovenia must exchange invoices electronically. The key legislative changes were presented by representatives of the Ministry of Finance, the Financial Administration of the Republic of Slovenia, and the Public Payments Administration of the Republic of Slovenia.
- The Act sets standards for e-invoices, exchange procedures, data protection, and supervisory rules.

Refer link for more details

Türkiye

Guide on use of new generation cash registers (YN ÖKC) issued

- The tax authority issued the YN ÖKC guide, requiring certain retail traders to document non invoiced transactions using certified devices.
- The guide confirms that taxpayers using e-invoices or e-archive invoices must still meet cash register obligations where required and outlines the key procedures, compliance rules and enforcement measures.
- It also explains how fiscal data, including so-called Z-reports (daily cash register closing reports), will be transmitted to the tax authority and formally recognized to support stronger retail fiscal controls and alignment with e-invoicing processes.

Refer link for more details

Türkiye

Updated file in e-Archive invoice package

- On 18 December 2025, the tax authorities announced that the EArsiv.xsd file in the e-Archive Invoice Package has been updated.

Refer link for more details

Vietnam

Administrative penalties updated to align with e-invoicing framework

- On 2 December 2025, the government issued decree no. 310/2025/ND CP amending the administrative penalty framework for taxation and invoicing, with effect from 16 January 2026 to align with the implementation of e-invoicing.
- The decree abolished penalties related to paper and pre printed invoices and introduced clearer rules for invoice timing violations, including consolidated penalties where multiple violations are reviewed at the same time and revised thresholds for large scale violations.
- The amendments also expanded the scope of penalized entities, clarified penalty principles including aggravating and mitigating factors and differentiated fines for providing incorrect information versus failing to provide information.

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E-invoicing updates

Vietnam

E-invoice usage set to expand under draft decree

- The Ministry of Finance has issued a draft decree on e-invoice usage, which proposes requiring business households and individuals with annual turnover of VND 1 billion or more to use e-invoices with the tax authority's code or invoices generated from connected cash registers. Smaller businesses may opt in voluntarily.
- Eligible businesses that meet the necessary software conditions will receive support in adopting coded e-invoices, whereas those not registered must declare and pay tax before obtaining a coded invoice for each transaction.

Refer link for more details

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