European e-invoicing and e-reporting overview

Last update: 27 July 2026

Austria (contact: Günther Platzer; guenther.platzer@icon.at)

E-Invoicing *today*

- Paper invoice: default rule for any type of transaction
- e-Invoice:
  - voluntary for B2B and B2C (only upon acceptance by customer, no mandatory format – e.g. eMail, EDI, invoice is provided with a qualified electronic signature/seal)
  - mandatory for B2G (via the Austrian business service portal USP E-Rechnung.gv.at or PEP-POL)

Digital reporting *today*

- No electronic reporting obligation of transaction data to tax authorities besides VAT return and EC-sales list

E-Invoicing *in the future*

- Currently extensive discussions, no changes planned

Digital reporting *in the future*

- Currently extensive discussions, no changes planned

Belgium (contact: Gert Vranckx; gert.vranckx@tiberghien.com)

E-Invoicing *(until 31 December 2025)*

- Paper or (non-structured) electronic invoice: default rule for any type of transaction.
- e-Invoice:
  - Voluntary for B2B and B2C (only upon acceptance by customer, no mandatory format)
  - Mandatory for B2G (public contracts)

Digital reporting *today*

- No periodical reporting obligation of transaction data to tax authorities besides VAT return, EC-sales list and Annual Sales Listing.

E-Invoicing *today*

- Issuing e-invoices for B2G transactions is mandatory.
- B2B e-invoice: Obligation for B2B transactions when both issuer and customer are established in Belgium and the latter is obliged to communicate its Belgian VAT number. VAT exempt transactions (art. 132 EU VAT directive) are excluded.
- Format: PEPPOL-BIS, parties may agree on another format if they correspond with the EN 16931 requirements.

Digital reporting *in the future*

- The new Federal Government has proposed the introduction of "near real-time reporting" as from 2028. Details are however still under discussion.

Bulgaria (contact: Veselina Petkova; veselina.petkova@delchev-lawfirm.com)

E-Invoicing *today*

- Right to choose between a paper invoice and electronic invoice.
- Electronic invoice:
  - Not mandatory for B2B or B2C supplies;
  - Electronic invoicing must be explicitly or tacitly accepted by the customer;
  - Any business controls creating a reliable audit trail are acceptable, qualified electronic signature and EDI are mentioned as one of the example technologies.

Digital reporting *today*

- Monthly VAT returns are filed together with VAT listings of all input and output supplies through the monthly period reported on a transactional basis. The VAT listings contain invoice number, date, the name and VAT number of the issuer/customer, a description of the supply and its tax treatment.
- VAT returns, VIES and Intrastat returns are filed only electronically by registered persons.

E-Invoicing *in the future*

- In 2021 the transition to electronic invoicing was put up for discussion by the Bulgarian tax authorities to the business but the project never came to fruition.
- Currently there is no draft legislation on e-invoicing.

Digital reporting *in the future*

- A draft bill on SAF-T reporting was prepared by the interim Bulgarian government in December 2024 but has been since abandoned. According to the bill SAF-T was to be first applied by certain large taxpayers as of 01.01.2026 and was going to gradually encompass all taxpayers by 01.01.2030.
- Currently another piece of draft legislation is expected to be proposed by the government around mid-Feb 2025.

Croatia (contact: Nika Miloloža; nika.miloloza@tpprime.hr)

E-Invoicing *today*

- Paper invoice: default rule for any type of transaction
- e-Invoice:
  - voluntary for B2B and B2C (only upon acceptance by customer)
  - mandatory for B2G
  - the European Standard on eInvoicing (EN) is fully implemented in Croatia
  - the Croatian government recommends the use of the OASIS UBL 2.1 syntax for B2G public procurement (the Cross-Industry Invoice (CII) is accepted as an alternative)
  - since 2019, all state beneficiaries receive and send e-invoices through PEPPOL Network (sending e-invoices via Peppol network is in compliance with the European standard on eInvoicing (EN 16931) and PEPPOL BIS Billing 3.0 specification)

Digital reporting *today*

- The communication with the Croatian Tax Administration is in general done electronically using the e-Porezna (*e-Tax Administration*) online portal
- VAT return, EC Sales List, EC Acquisition List, Register of Purchase Invoices and Intrastat are submitted electronically

E-Invoicing *in the future*

- Mandatory for B2B transactions as of 2025 when parties resident in Croatia
- Reporting directly to the Croatian Tax Administration regarding the B2G segment
- Integrated e-archive service

Digital reporting *in the future*

- *Project Fiscalization 2.0* includes the implementation of real-time VAT reporting feature, and accessible and simple online accounting

Czech Republic (contact: Kristyna Klabikova; Kristyna.Klabikova@alferypartner.com)

E-Invoicing *today*

- Paper invoice: default rule for any type of transaction
- E-Invoice:
  - voluntary for B2B and B2C (only upon acceptance by customer, no mandatory format)
  - mandatory for B2G (public entities must be able to receive and process electronic invoices in accordance with the European Standard on e-invoicing (EN-16931).)

Digital reporting *today*

- No electronic reporting obligation of transaction data to tax authorities besides VAT return and EC-sales list

E-Invoicing *in the future*

- Expected changes only in connection with the introduction of ViDA. There are no planned implementations of e-invoicing requirements at the local level yet

Digital reporting *in the future*

- Expected changes only in connection with the introduction of ViDA. There are no planned implementations of digital reporting requirements at the local level yet

Denmark (contact: Nicolai B. Sørensen; nbs@lundgrens.dk)

E-Invoicing *today*

- E-invoicing mandatory for B2G transactions

Digital reporting *today*

- Requirement of tax audit reporting via the SAF-T-format
- Currently no CTC clearance model for compliance with the ViDA Directive

E-Invoicing *in the future*

- E-invoicing will become mandatory for B2B transactions from 1 July 2024 (standard bookkeeping systems and specially made bookkeeping systems)

- In 2026, E-invoicing will become mandatory for personally owned businesses, where the commercial net turnover in each of the two latest fiscal years (2024 and 2025) exceeded 300,000 DKK

Digital reporting *in the future*

- Models for VAT clearance are being explored

Finland (contact: Taina Lautala; Taina.Lautala@wts.de)

E-Invoicing *today*

- Since 1 April 2020, all companies and public organizations can request an electronic invoice from their suppliers. Exceptions: Not applicable when turnover is less than 10.000 euros or the company conducts B2C business only.
- The State of Finland receives e-invoices only.
- Accepted formats: TEAPPSXML 3.0, Finvoice 3.0, Peppol BIS 3.0
- The Finnish Information Society Development Centre (TIEKE) maintains a registry of companies that have implemented e-invoicing.

Digital reporting *today*

- Current VAT return in Finland is narrow in content and does not provide a clear picture of the company's operations.
- Electronic filing of VAT return preferably via MyTax, which is the electronic portal of the Finnish Tax Administration.
- Filing on paper is allowed only in exceptional cases.

E-Invoicing *in the future*

- Finnish national legislation will be amended on the basis of the ViDA Directive. The matter is still in the preparation and implementation phase in Finland.
- E-invoicing will become mandatory in cross-border EU sales as of 1.7.2030.
- The share of B2B e-invoices has already exceeded 90%.

Digital reporting *in the future*

- Transaction-specific VAT reporting will become mandatory for intra-EU cross-border sales as of 1.7.2030, in line with the ViDA timeline.
- The Finnish Tax Administration participates in the "Real-Time Economy Project", which aims to build a national digital ecosystem for businesses that is compatible with similar systems in other Nordic countries. The ecosystem is intended to enable seamless, real-time and secure exchange of orders, e-invoices, digital sales receipts and business information between companies of all sizes. No implementation timeline has been announced so far.

France (contact: Florent Josseaume; florent.Josseaume@fidal.com)

E-Invoicing *today*

- E-Invoicing mandatory for B2G transactions since January 2017
- E-invoicing voluntary for B2B (only upon acceptance by customer (the acceptance can be tacit), no mandatory format)

Digital reporting *today*

No electronic reporting obligation of transaction data to tax authorities besides VAT return and EC-sales list

E-Invoicing *in the future*

- Obligation to **receive** e-invoicing will apply from 1st September 2026, regardless of the size of the company
- Obligations to **issue** e-invoicing will be applied gradually :
  - From 1 September 2026 for all taxable entities excluding micro, very small (TPEs), small and medium sized enterprises (SMEs) which are not members of a single taxable entity.
  - From 1 September 2027 for micro-enterprises, TPEs and SMEs which are not members of a single taxable entity
- To exchange their invoices, companies <u>**MUST**</u> **use a private platform (PDP) registered by the FTA**. It is no longer possible to connect directly to the public invoicing portal (PPF).

Digital reporting *in the future*

- In the same time frame as for e-invoicing, e-reporting shall take place through private platform (PDP) registered by the FTA.
- This applies for non-domestic B2B transactions, B2C transactions, and transaction payment data.
- Companies that are not established for VAT purposes in France could be subject to this obligation, depending on the nature of the transaction.

Germany (contact: Nils Bleckmann; Nils.Bleckmann@wts.de)

E-Invoicing *today*

- As of January 1, 2025: e-Invoice as default for B2B transactions when parties resident in Germany (specific VAT-exempt transactions excluded)
- Staged simplifications for implementation
- Format: generally EN 16931, parties may agree on other format (if data extraction suitable for EN 16931 requirements)

Digital reporting *today*

- No electronic reporting obligation of transaction data to tax authorities besides VAT return and EC-sales list

E-Invoicing *in the future*

- Phasing-out of simplifications for e-invoice implementation until 2028

Digital reporting *in the future*

- Changes intended as of 2028 (intended alignment with ViDA dates)
- Additional reporting to tax authorities:
  - for each individual transaction
  - besides ViDA obligations also for domestic transactions (scope of the mandatory e-Invoicing for B2B-supplies in Germany)
- Format: not yet defined

Greece (contact: Eleni Maragou; emaragou@accountingsolutions.gr)

E-Invoicing *today*

- For B2B and B2C (only upon acceptance by customer), no mandatory format-e.g. XML, PDF.
- Among others electronic signature and EDI qualify the authenticity of origin and integrity of content.
- Mandatory for B2G (Public Contracts) with specific structure based on the European Standards. Performed only through certified e Invoicing Service Provider.

Digital reporting *today*

- Mandatory online/real time reporting of invoice data as of 1 January 2024
- Invoices should be marked with two-dimensional matrix (QR code) including a link for direct access to IAPR's database
- Shipping documents should be transmitted to IAPR for entities with a turnover above EUR 200,000 or with business activities related to pharmaceutical and energy products, building materials, olive fruit and olive oil.

E-Invoicing *in the future*

- Mandatory E-Invoicing will be implemented gradually in two phases starting from 2 March 2026. A transitional period will be also provided.
- E-Invoice will be issued exclusively electronically for transactions: a) within the country wholesale. transactions/B2B, b) to a foreign entity, outside the European Union /B2B and c) public contracts, expenses of General Government entities/B2G.

Digital reporting *in the future*

- VAT Returns and Corporate Income Tax Returns will not be modifiable as of 1 January 2025.
- Retail transactions (B2C) data issued via electronic tax mechanism would be transmitted online to IAPR.
- As of 12 January 2025 all entities should transmit to IAPR their shipping documents.

Hungary (contact: Tamás László; tamas.laszlo@wtsklient.hu)

E-Invoicing *today*

- Paper invoice: default rule for any type of transaction
- e-Invoice:
  - mandatory: energy traders and network distributors on energy to non-residential users
  - otherwise, voluntary (only upon acceptance by customer, no mandatory format – e.g. e-mail, EDI or other digital forwarding)
  - Scanned invoice sent electronically also qualify
  - Digital archiving requirements have to be met on both sides

Digital reporting *today*

- Online real-time invoice data reporting exists
- Invoice data to be sent to tax authority immediately, automatically by the invoicing software, without any human intervention
- Manual invoices to be reported within four days (or next day if VAT exceeds HUF 500,000)
- Applies almost to all transactions, only limited exceptions
- Cash registers have direct online connection to the tax authority

E-Invoicing *in the future*

- No draft available yet with respect to e-invoicing
- Introduction of e-receipts is planned during 2025

Digital reporting *in the future*

- Since the application requirement of real-time invoice data reporting is broad, there are no plans for changes
- Changes are expected about reporting of cash register transactions with the introduction of e-receipts during 2025

Ireland (Aidan García Díaz; aidan.garcia@sabios.ie)

E-Invoicing *today*

- B2B e-invoicing is not mandatory in Ireland, businesses can issue tax invoices in electronic format subject to certain conditions.
- Ireland has chosen PEPPOL (Pan European Public Procurement Online) as the method of delivery for e-invoices to the public sector. While B2G e-invoicing in Ireland is not mandatory for businesses, in line with the European Directive 2014/55/EU, public bodies in Ireland must now be able to receive and process electronic invoices.

Digital reporting *today*

No electronic reporting obligation of transaction data to tax authorities beside VAT registered businesses in Ireland must e-file their VAT returns via the Revenue Online Service (ROS). This e-filing requirement covers:

- VAT return (Form VAT 3)
- Annual Return of Trading Details (RTD)
- Monthly/quarterly return relating to zero rated supplies for the VAT Information Exchange System (VIES/ECSL)
- IOSS/OSS
- Intrastat

E-Invoicing *in the future*

On 10 October 2023, Minister McGrath announced in his Budget Day speech that Revenue would launch a Public Consultation. This Public Consultation focuses on how we can use digital advances to modernise Ireland's VAT Invoicing and Reporting System. This initial consultation covers the reform of B2B and B2G VAT reporting, supported by e-Invoicing. This Public Consultation process will run from 13 October 2023 to 31 January 2024. Revenue will analyse all responses to this Public Consultation.

Digital reporting *in the future*

Please see "e-invoicing in the future."

Italy (contact: Chiara Mejnardi; chiara.mejnardi@ra-wts.it)

E-Invoicing *today*

- e-Invoice:
  - mandatory for B2G, B2B and B2C transactions, with few exemptions
  - specific format: XML (eXtensible Markup Language) format according to Italian Tax Authorities technical instructions

Digital reporting *today*

- In addition to VAT returns and EC listing/Intrastat forms relating to both sales and purchase of goods and services, each single e-invoice has to be transmitted via specific Italian Tax Authorities website/interface – i.e. Interchange System (SdI)

- Additional reporting to tax authorities:
- Esterometro: electronic reporting obligation of transaction data for cross-border transactions via e-invoice format to be transmitted via SdI

E-Invoicing *in the future*

- There is no official information about the e-invoice in the future in Italy

Digital reporting *in the future*

- There is no official information about digital reporting in the future in Italy

Latvia (contact: Kristine Erele; kristine.erele@sorainen.com)

E-Invoicing *today*

- Paper invoice: default rule for B2B, B2C
- E-Invoice:
  - voluntary for B2B and B2C (only upon acceptance by customer);
  - mandatory for G2G, B2G and G2B (EN 16931 - compliant XML (UBL 2.1 / PEPPOL BIS Billing 3.0));
  - Available channels include e-adrese, service provider/operator solutions, system integrations, PEPPOL channels and e-mail.

Digital reporting *today*

- E-invoice data submission is mandatory in G2G, B2G and G2B transactions; voluntary B2B e-invoicing and reporting possible from 1 January 2026
- No clearance model – e-invoice data is exchanged between parties first; then submitted to the tax authorities within 5 business days;
- Reporting obligation rests on the supplier/invoice issuer;
- Obligation to submit original invoices or e-invoices during the tax review/audit performed by the Latvian tax authorities

E-Invoicing *in the future*

- As of 1 January 2028: mandatory for domestic B2B transactions
- Important: the mandatory B2B e-invoicing regime is not expected to apply to non-Latvian businesses that are only VAT-registered in Latvia and do not have a Latvian branch or permanent establishment;
- Exemptions: cash register transactions, invoices issued through the National Health Service or Employment Agency systems, and certain state security and law enforcement transactions,
- Format: EN 16931-compliant XML (UBL 2.1 / PEPPOL BIS Billing 3.0)

Digital reporting *in the future*

- As of 2028: mandatory submission of e-invoice data to the tax authority in domestic B2B transactions;
- ViDA: Cross-border B2B digital reporting from 1 July 2030; domestic system to be ViDA – compliant by 1 January 2035.

Lithuania (contact: Andrius Klimas; andrius.klimas@sorainen.com)

E-Invoicing *today*

- Paper invoice: default rule for any type of transaction
- e-Invoice:
  - voluntary for B2B and B2C (only upon acceptance by customer)
  - mandatory for B2G (using electronic portal https://www.esaskaita.eu/)

Digital reporting *today*

- Obligations to digitally submit VAT invoice registers, VAT returns, and EC-sales lists.
- Obligation to submit a digital copy of accounting data during tax review/audit by the Lithuanian tax authorities (SAF-T)

E-Invoicing *in the future*

- Currently no information is available on future proposals by Lithuanian tax authorities

Digital reporting *in the future*

- Currently no information is available on future proposals by Lithuanian tax authorities

Luxembourg (contact: Ngoc-My Nguyen; Ngoc-My.Nguyen@Tiberghien.com)

E-Invoicing *today*

- Paper invoice: default rule for any type of transaction
- e-Invoice:
  - voluntary for B2B and B2C (only upon acceptance by customer, no mandatory format – e.g. eMail or PDF acceptable)
  - mandatory for B2G (through the use of "Peppol")

Digital reporting *today*

- No electronic reporting obligation of transaction data to tax authorities besides VAT return and EC-sales list
- Audit file must be provided to the VAT authorities upon request

E-Invoicing *in the future*

- No dates announced yet but at the latest as of July 1, 2030
- Format: not yet defined

Digital reporting *in the future*

- No dates announced yet but at the latest as of 2028 (intended alignment with ViDA dates)
- Format: not yet defined

Malta (contact: Silvio Cilia; Silvio@corriericilia.com)

E-Invoicing *today*

- Paper invoice: default rule for any type of transaction
- e-Invoice:
  - voluntary for B2B and B2C (requires customer consent, structured format e-Invoices must comply with non-structured format –e.g. email, EDI, scanned copies of paper versions acceptable)
  - mandatory reception in B2G context

Digital reporting *today*

- No electronic reporting obligation of transaction data to tax authorities besides VAT return and EC-sales list

E-Invoicing *in the future*

- Malta transposed the e-invoicing directive in 2018 and promotes the adoption of e-Invoicing by local actors in its Digital Malta national strategy.
- E-Invoices must be accepted by government authorities. However, there are no planned implementations of mandatory e-invoicing requirements on the local level yet.

Digital reporting *in the future*

- Although ViDA has been adopted in Malta, there are no planned implementations of digital reporting requirements at the local level yet.

The Netherlands (contact: Johan Visser; jv@atlas.tax)

E-Invoicing *today*

- e-Invoice:
  - Accepted as a correct VAT invoice for all transactions. Recipient should accept the e-invoice but is considered to do so if the invoice is processed and paid without comments, *i.e.* explicit confirmation is not required.
  - Mandatory for B2G supplies.
  - Definition of e-invoice: invoice that is issued and received in an electronic format. No further formal requirements are stated.

Digital reporting *today*

- No electronic reporting obligation of transaction data to tax authorities besides VAT return and EC-sales list.

E-Invoicing *in the future*

- No future changes announced.

Digital reporting *in the future*

- No future changes announced.

Poland (contact: Magdalena Szczepańska; magdalena.szczepanska@wtssaja.pl)

E-Invoicing *today*

- E-Invoicing through the Polish National e-Invoice System (KSeF) is obligatory between VAT taxpayers having seat, branch or fixed establishment in Poland with exception for the small entities (monthly turnover PLN 10k – c.a. EUR 2,5k) until the end of 2026.
- E-Invoices are issued in structured xml format in line with the official schema published by MoF.
- E-Invoicing via KSeF is done in a real time, under certain conditions it is also allowed to use off-line mode.
- Delivery of e-invoices outside KSeF possible only with additional QR codes and certificates, in manner agreed with purchaser.
- Paper or PDF invoice: possible only for entities excluded from KSeF and B2C invoices.

Digital reporting *today*

- Standard Audit File for Tax (SAF-T file) in xml format, which covers VAT registers and VAT-return must be submitted electronically on a monthly/quarterly basis by all taxable persons
- EC Sales List must be submitted electronically
- KSeF Id of e-Invoices as a part of SAFT reporting for Income Tax.

E-Invoicing *in the future*

- Possible changes in xml structure of e-Invoice or tools used to transfer e-Invoices to KSeF.

Digital reporting *in the future*

- No proposed changes in this area.

Portugal (contact: Conceição Gamito; crg@vda.pt)

E-Invoicing *today*

- Mandatory e-invoicing in B2G context beginning in 2021 (PT semantic data model is the standard XML format, called CIUS-PT which meets the requirements of European Norm EN 16931/2017; e-invoices must guarantee the authenticity of their origin and the integrity of their content through: (i) qualified electronic signature/seal; (ii) EDI system; (iii) other procedures that safeguard the authenticity/integrity).
- Optional in B2B and B2C context and dependent on the acceptance of the recipient (XML or PDF format; e-invoices must guarantee the authenticity of their origin and the integrity of their content through: (i) qualified electronic signature/seal; (ii) electronic data exchange system (European EDI type Agreement; (iii) other procedures that safeguard authenticity/integrity).

Digital reporting *today*

- Resident and non-resident companies with a local VAT registration must communicate the details of invoices and other tax relevant documents to the Portuguese Tax Authority, regardless of value, using one of the following methods: (i) electronic transmission of data using a standard structured file based on the Standard Audit File for Tax (SAF-T file); (ii) real-time transmission via webservice; or (iii) direct insertion of the data on the Portuguese Tax Authority's website (an primarily intended for micro-enterprises).
- This obligation covers all transactions carried out by taxable persons, irrespective of market segment (B2C, B2B, or B2G) or geographic origin or destination (domestic, intra-EU, or extra-EU transactions).

E-Invoicing *in the future*

- There is, as yet, no published roadmap for making B2B and B2C e-invoicing mandatory.

Digital reporting *in the future*

- From financial years beginning in 2027 (with first filings expected in 2028), companies will also be required to submit an annual SAF-T file on accounting data, which will then be used to pre-fill the IES (Simplified Business Information) return.
- There is still no timetable for the transition to a real-time digital reporting that is in line with the EC's ViDA proposal.

Romania (contact: Florin Gherghel; Florin.Gherghel@ensight.ro)

E-Invoicing *today*

- Invoices for B2B / B2G transactions ((including of VAT registered non-Romanian entities) and invoices for B2C transactions of VAT established entities must be submitted through RO e-Factura system in a 5-day period.
- Otherwise, input VAT cannot be deducted and fines for non-compliance are applicable.
- Only invoices related to specific external deliveries (e.g. exports, intra-community deliveries) are excepted.
- E-Invoice is a specific XML format, sent via the private virtual space.

Digital reporting *today*

- Romanian companies submit electronically 3 VAT returns (1 standard VAT return, 1 VAT return for intra-community transactions, 1 VAT return for Romanian domestic transactions) and SAFT returns mostly on a monthly basis.
- RO e-Transport system regarding the monitoring of international transport of goods is applicable.
- Pre-filled RO e-TVA returns, and non-compliance notifications are sent by the national tax authorities.

E-Invoicing *in the future*

N/A

Digital reporting *in the future*

N/A

Serbia (contact: Željko Turudić; zeljko@wtsserbia.com)

E-Invoicing *today*

- Paper invoice: default rule for any type of transaction
- e-Invoice:
  - mandatory for B2B and for subjects of public sectors;
  - issuing is done via SEF (System of electronic invoices);

Digital reporting *today*

- Mandatory electronic recording of VAT calculations in the SEF;
- The majority of the VAT is recorded simultaneously with the issuance of an electronic invoice and fiscal receipt, while the remaining VAT is individually and collectively recorded in the SEF;

E-Invoicing *in the future*

- Currently extensive discussions, no changes planned

Digital reporting *in the future*

- As of September, 2024, there will be a change, data about VAT from supplier invoices will be included in the SEF;
- Companies will be required to record input VAT for which they are entitled to VAT deduction and input VAT for which they are not entitled to VAT reduction;
- The idea is to have a preliminary VAT return for tax period in SEF;

Slovakia (Lukas Mokos, Jana Kogler; lukas.mokos@mandat.sk; jana.kogler@mandat.sk)

E-Invoicing *today*

- Paper invoice: default rule for any type of transaction
- e-Invoice:
  - voluntary for B2B and B2C (only upon acceptance by customer, no mandatory format – e.g. EDI,PDF acceptable).

Digital reporting *today*

- No electronic reporting obligation of transaction data to tax authorities besides VAT return, Control Statement and EC-sales list.

E-Invoicing *in the future*

- Amendment to Act No. 222/2004 Coll. on VAT, published in the Collection of Laws on 19 December 2025, valid as of 1st January 2026.
- From 1st January 2027, amended VAT Act introduces the obligation of electronic invoicing for domestic transactions, initially for VAT payers established in Slovakia.

Digital reporting *in the future*

- From 1st January 2027, invoice data will be automatically sent to the financial administration, but VAT return, Control Statement and EC-sales list will remain unchanged.

Slovenia (contact: Jerneja Štremfelj; jerneja.stremfelj@wts-tax.si)

E-Invoicing *today*

- Paper invoice: default rule for any type of transaction
- E-Invoice:
  - voluntary for B2B and B2C (only upon acceptance by customer, no mandatory format – e.g. eMail, EDI or other acceptable);
  - mandatory for B2G (either sent via e-bank or UJPeRačun portal).

Digital reporting *today*

- Invoices paid in cash are subject to fiscal verification (i.e. cash registers).
- No other digital reporting of transaction data (invoices).
- The communication with the Slovenian Financial Administration is in general done electronically.
- VAT return, EC Sales List, Intrastat, Inland Recapitulative Statement (all forms) are submitted electronically.

E-Invoicing *in the future*

- Act on the Exchange of Electronic Invoices and Other Electronic Documents (sl. ZIERDED; Ur.l. 85/2025) has been adopted, applicable from 1. January 2028 onwards.
- E-Invoice: mandatory for domestic B2B transactions (some exceptions), for B2C only with consent (and together with the visualized invoice).
- Format: national standard e-SLOG, formats compliant with the EU e-invoicing standard (e.g. EN 16931) and other internationally established standards.
- B2B e-invoice exchange via registered online distribution channel providers.

Digital reporting *in the future*

- Changes expected with the implementation of ViDA.
- Additional reporting to tax authorities:
  - each e-invoice must be sent to the tax authorities within 8 days of being issued/received and in the format prescribed for e-invoices (e.g., e-SLOG, EN 16931).

Spain (contact: Miriam Vázquez; miriamvazquez@arcoabogados.es)

E-Invoicing *today*

- Paper invoice: default rule for any type of transaction
- e-Invoice:
  - Voluntary for B2B and B2C (only upon acceptance by customer, no mandatory format – e.g. eMail, EDI or ZUGFeRD acceptable);
  - Mandatory for B2G (specific format - "Facturae XML" format – Platform FACe, since 2015).

Digital reporting *today*

- VAT return and EC-sales list.
- SII – system for keeping registry books through the Tax Authorities Electronic Headquarters (SII). It involves the electronic supply of invoicing records in a short period of time (4 days). It is compulsory for taxpayers considered "large companies" (turnover over €6,010,121.04 in the previous year).

E-Invoicing in the future

› Verifactu has been delayed at least until 1 January 2027 for taxpayers that submit CIT and 1 July 2027 for individuals/entrepreneurs.

› Companies that submit to the SII registry and transactions that do not need to issue an invoice will be excluded to submit Verifactu. Taxpayers that do not use any form of edited invoices (i.e. issue manual invoices) would fall out of the scope.

› e-Invoice: default for B2B transactions when parties are residents in Spain (Spanish tax resident, or VAT taxpayers).

› Format: to ensure the interconnection and interoperability of the different invoicing systems, they will be restricted to authorized syntaxes: XML CII; UBL; EDIFACT; Facturae (used nowadays for B2G).

› All invoices will contain a QR code.

› Staged simplifications for implementation.

Digital reporting *in the future*

- Changes intended as of January 2028 (intended alignment with ViDA dates).
- Additional reporting to tax authorities:
  - for each individual transaction
  - besides ViDA obligations also for domestic transactions (scope of the mandatory e-Invoicing for B2B-supplies in Spain)
- Format: not yet defined.

Sweden (contact: Elias Hellman; elias.hellman@svalner.se)

E-Invoicing *today*

- E-Invoicing is already the norm in many Swedish businesses and government agencies. However, it is not mandatory.

Digital reporting *today*

- No electronic reporting obligation of transaction data to tax authorities besides VAT return and EC-sales list
- VAT and EC- sales list may be reported electronically or physically, depending on the choice of the company.

E-Invoicing *in the future*

- No further actions are expected from the Government in Sweden within the near future.

Digital reporting *in the future*

- There are no official plans for implementation of real-time transactional reporting and the expansion of the OSS/IOSS scheme and platform economy.
- Generally good support for digital solutions in government and in relation to reporting obligations.

Switzerland (contact: Clara Bodemann; c.bodemann@wengervieli.ch)

E-Invoicing *today*

- According to the practice of the Swiss Federal Tax Administration (published last year), paper invoices, electronic and digital invoices (e.g. PDF invoices or scanned paper invoices) are treated equally for VAT purposes.

Digital reporting *today*

- As of 1 January 2024, all VAT reporting (registration, submitting of VAT returns, corrections of VAT returns) must be exclusively carried out digitally on the official platform (ePortal) of the Swiss Federal Tax Administration.

E-Invoicing *in the future*

- No future changes have yet been announced.

Digital reporting *in the future*

- For taxable persons who were already registered for VAT purposes in Switzerland before 1 January 2024, a one-year transitional period applies with regards to the digital reporting outlined above. The digital reporting obligation comes into force for the persons concerned on 1 January 2025.

United Kingdom (contact: Tom Shaw; Tom.Shaw@fticonsulting.com)

E-Invoicing *today*

- Suppliers to the NHS (National Health Service) have had to issue e-invoices since March 2022. There is no other requirement in effect in the UK.
- Businesses that choose to issue e-invoices therefore do so voluntarily, and with the consent of their customers. Where used, businesses need to guarantee the integrity, authenticity, availability and legibility of these documents in the same way that they do for non-electronic invoices.

Digital reporting *today*

- There is no real time VAT reporting requirement in effect in the UK.
- However, since April 2022, virtually all VAT-registered businesses have had to comply with the Making Tax Digital for VAT (MTDfV) program. Under these rules, businesses must keep digital records for VAT purposes, have 'digital links' in place throughout the VAT return preparation process and electronically deliver their VAT return information to HMRC.

E-Invoicing *in the future*

- The three core components of MTDfV are generally recognised as necessary enabling steps on the journey towards the creation of a digitized tax system, and so future e-invoicing is a possibility.
- However, there are no firm plans for mandatory invoicing to be introduced in the UK at the time of writing.

Digital reporting *in the future*

- Businesses operating in Northern Ireland may have to adhere to the EU's VAT in the Digital Age ("ViDA") proposals, but this has not yet been confirmed. The rest of the UK will be unaffected.
- There are other firm plans to introduce digital reporting, beyond the requirements of MTDfV.

		e-Invoicing today		e-Invoicing in the future		Digital reporting				
	Country	Mandatory cases	Voluntary application for other cases	Mandatory cases	Voluntary application for other cases	Mandatory as of today	Format	Transactions in scope	Filing period	Via sepcific website, interface
1	Austria	only for B2G	(with consent)	Only for B2G	(with consent)	X	X	X	X	X
2	Belgium	N/A	N/A	As of 2026: B2G and B2B (some exceptions)	(With consent)	X	X	X	X	X
3	Bulgaria	X	(with consent)	N/A	N/A	VAT returns and VAT listings (on a transaction basis)	TXT	All (B2B, B2C, B2G)	monthly	Via the electronic service portal of the tax authorities
4	Croatia	only for B2G	(with consent)	Planned as of 2025: B2G and B2B	(with consent)	x	Depending on the type of report	All	Monthly/Quarterly	Via the electronic service portal of the tax authorities
5	Czech Republic	only for B2G	(with consent)	X	(with consent)	X	X	X	X	X
6	Denmark	only B2G	X	Planned as of 2024: (B2G and B2B)	X	X	SAF-T Format	X	X	X
7	Finland	only for B2G	The buyer may choose to accept e-invoices only.	B2G; B2B mandatory in practise already now.	no timeline available	X	X	Goal: Sellers report all sales e-invoices; buyers report B2B and B2G purchase invoices.	monthly (exceptions: quarterly, annual)	via MyTax electronic portal, or through an API or the Ilmoitin.fi e-service
8	France	only for B2G	(with consent)	› Obligation to receive e-invoicing from 1st September 2026, regardless of the size of the company › Obligations to issue e-invoicing gradually depending on the size of the company from 1st September 2026 to 1st September 2027	N/A	Planned as of Sep. 2026	UBL, CII Standard EN16931 (with extensions)	Non-domestic B2B transactions, B2C transaction, payment data	Depending on the VAT tax regime. For real normal tax regime, deposit frequency is three one-month submissions	Companies must use a private platform registered by tax authorities (PDP) for e-invoicing and e-reporting
9	Germany	only for B2G	(with consent)	Planned as of 2025: B2G and B2B (some exceptions)	(with consent)	X	X	X	X	X
10	Greece	B2G with exceptions	(with consent)	Planned as of January 2025 for all B2G	X	B2B, B2C B2G	Specific format per type of transaction	B2B B2C B2G	Real time with invoice issuance	Via "MyData" Platform (IAPRS Platform)
11	Hungary	Energy to non-residential users	(with consent)	Energy to non-residential users	(with consent)	+	XML	Most (some exceptions)	Immediately	Machine-to-machine interface / manual invoice via website
12	Ireland	No mandatory cases	Yes	X	X	X	X	X	X	X
13	Italy	for B2G, B2B, B2C, with few exemptions	X	No info	No info	for B2G, B2B, B2C, with few exemptions	XML	supply of goods, provision of services	outgoing transactions: within 12 days; incoming transactions by the 15th of the following month	Interchange System (SdI)

		e-Invoicing today		e-Invoicing in the future		Digital reporting				
	Country	**Mandatory cases**	**Voluntary application for other cases**	**Mandatory cases**	**Voluntary application for other cases**	**Mandatory as of today**	**Format**	**Transactions in scope**	**Filing period**	**Via sepcific website, interface**
14	Latvia	G2G, G2B, B2G	B2B, B2C	Planned as of 2028: B2B	B2C	G2G, G2B, B2G	XML (UBL 2.1 / PEPPOL BIS Billing 3.0)	Domestic	5 business days	via tax authority's system or automatically
15	Lithuania	only for B2G	(with consent)	No changes planned	No changes planned	X	X	X	X	X
16	Luxembourg	only for B2G	(with consent)	No dates set yet	(with consent)	X	X	X	X	X
17	Malta	only for B2G	(with consent)	Planned as of 2025: B2G and B2B (some exceptions)	(with consent)	X	X	X	X	X
18	Netherlands	only for B2G	(with acceptance)	No changes announced	(with acceptance)	X	X	X	X	X
19	Poland	B2B VAT taxpayers with a seat, branch or FE in PL	Foreign entities VAT registered in Poland	Planned as of 2025: B2B (exception of foreign taxpayers without a FE in Poland)	X	SAF-t file	XML	VAT taxable transactions	monthly	either MoF's application or an external provider's tool
20	Portugal	only for B2G	B2B/B2C (dependent on the acceptance of the recipient)	B2B (no forecast)	B2C (dependent on the acceptance of the recipient)	Communication of invoice and other relevant tax documents	XML	All	5th of the month following their issue	Three options available (see slide)
21	Romania	For B2B and B2G	B2C	Already implemented	No information	Yes	XML with seal of Min. of Finance	Please see slide	Monthly / Quarterly	Yes
22	Serbia	B2B and public sector	No	No information	No information					
23	Slovakia	N/A	With consent	Effective from January 2027	Yes, for taxable persons not registered for VAT for issued invoices	X	X	X	X	X
24	Slovenia	only for B2G	(with consent)	Planned as of January 2028 B2G and domestic B2B (some exceptions)	Planned as of January 2028 for individuals (with consent)	All VAT forms submitted electronically / invoices paid in cash must be sent to fiscal verification in due time	Prescribed VAT returns	VAT returns / invoices paid in cash	Within statutory deadlines / real time for invoices paid in cash	Via eDavki – system of the Slovenian Financial Administration / invoices paid in cash real time reporting
25	Spain	only for B2G	B2B – B2C (with consent)	Planned as of January 2027: B2G and B2B (some exceptions) Planned as of July 2027: individuals/entrepreneurs	Others	For large companies (SII report)	X	All VAT transactions	4 working days	SII report
26	Sweden	X	X	Not yet planned	Not yet planned	X	X	X	X	X
27	Switzerland	X	Yes	X	X	Yes	X	X	X	**ePortal by the Swiss Federal Tax Administration**
28	United Kingdom	only for suppliers to NHS	(with consent)	X	(with consent)	MTDfV - as of April 2022	Digital records and digital links required	All, but some manual adjustments allowed	In VAT return	MTD compliant software required for submission

wts global

Disclaimer