

April 2024

# E-invoicing compliance news

Stay informed about the ever-changing e-invoicing market!  
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## Country updates

### EUROPE

**BELGIUM** – Adopted by the parliament in early 2024, B2B e-invoicing mandate has been postponed from July 1, 2024 to January 1, 2026. Additional information is expected in the coming months.

- **E-invoicing system:** PEPPOL
- **Deadline:** January 1, 2026 for all businesses

[Official information](#) (in Dutch and French)

**GERMANY** – B2B e-invoicing will become mandatory following a 3-year phased roll-out starting on January 1, 2025. The mandate covers all invoices between any two business entities (corporations, subsidiaries, associations etc.) with an address in Germany.

- **E-invoicing system:** PEPPOL is expected but not officially confirmed.
- **Formats:** all formats compliant with the CEN 16931 norm will be accepted (e.g. ZugFerd, XRechnung)
- **Deadlines:**
  - January 1, 2025 for all businesses (acceptance),
  - January 1, 2027 for large businesses with an annual turnover of at least 800,000 euros (issuance),
  - January 1, 2028 for all businesses (issuance)

[Official information](#) (in German)

**FRANCE** – The French Tax authority has declared that registration to become Partner Digitalization Platform could be delivered as of July 2024. As a reminder, the B2B e-invoicing mandate in France has been postponed with a 2-year phased roll-out, starting on September 2026.

- **E-invoicing system:** Public portal (PPF)
- **Formats:** UBL 2.1, UNCEFACT CII, Factur-X
- **Deadlines:**
  - September 1, 2026 for all businesses (e-invoicing acceptance),
  - September 1, 2026 for mid-sized and large businesses with an annual turnover of at least 800,000 euros (e-invoicing issuance & e-reporting),
  - September 1, 2027 for all businesses (e-invoicing issuance)

[Official information](#) (in French)

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**POLAND** – B2B e-invoicing mandate has been postponed from July 1, 2024 to February 1, 2026, due to several technical issues with the public platform.

- **E-invoicing system:** KSeF
- **Formats:** FA(2), specific local XML
- **Deadlines:**
  - February 1, 2026 for all businesses (acceptance),
  - February 1, 2026 for businesses with an annual turnover of at least PLN 200 million (around EUR 46 million) in the previous year (issuance),
  - April 1, 2026 for all businesses (issuance)

[Official information](#) (in Polish)

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**SPAIN** – The latest version of the draft law “Crea y Crece” was published in February 2024, included a B2B e-invoicing mandate. This draft was sent to the European Commission for approval. The law will be effective 12 months after its official publication (unknown date).

[Official information](#) (in English)

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**LATVIA** – B2B e-invoicing and e-reporting are about to become mandatory by the end of 2025. Additional information is expected in the coming months.

[Official information](#) (in Latvian)

## MIDDLE EAST

**UNITED ARAB EMIRATES** – B2B and B2G e-invoicing will be gradually become mandatory in UAE, leveraging PEPPOL model and PEPPOL PINT specifications. In December 2025, the government will release the roll-out strategy details and timeline.

[Official information](#) (in English)

# E-invoicing compliance news

## ASIA

**MALAYSIA** - B2B and B2G e-invoicing will gradually become mandatory between 2024 and 2025. The pilot phase is underway, and new technical specifications are regularly being published.

- **E-invoicing system:** MyInvois
- **Formats:** XML, JSON, PEPPOL PINT
- **Deadline:**
  - August 1, 2024 for all businesses (acceptance)
  - August 1, 2024 for businesses with an annual turnover of at least MYR 100 million (around EUR 20 million)
  - January 1, 2025 for businesses with an annual turnover of at least MYR 25 million
  - July 1, 2025 for all businesses

[Official information](#) (in Malaysian and English)

## AFRICA

**ZAMBIA** – Starting from July 1, 2024, the Zambian Revenue Authority (ZRA) has mandated all VAT registered taxpayers to issue e-invoices via the new Smart Invoice system.

[Official information](#) (in English)

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