

E-invoicing compliance news

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Country updates

EUROPE

BELGIUM – New official guidelines for the B2B e-invoicing mandate are now available. Taxpayers are informed to use a Peppol Certified Service Provider (Esker is already accredited).

- **E-invoicing system:** Peppol
- **Formats:** Peppol BIS or all formats compliant with the CEN 16931 norm will be accepted.
- **Deadlines:**
 - January 1, 2026, for all businesses (e-invoicing acceptance and issuance),

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

ESTONIA – An amendment pending parliamentary approval could introduce B2B and B2G e-invoicing starting on January 1, 2025.

- **E-invoicing system:** The e-invoice transmission method will not be regulated, allowing the specific terms of invoice submission to be agreed upon between the parties.
- **Formats:** All formats compliant with the CEN 16931 norm will be accepted.
- **Deadlines:**
 - January 1, 2025, for all businesses (e-invoicing acceptance)
While suppliers will not be mandated to issue e-invoices, buyers have the legal right to request them.

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

GERMANY – The German Ministry of Finance (BMF) issued additional clarification in a draft guideline. A new BMF letter is scheduled for release in Q4 2024.

- **E-invoicing system:** The e-invoice transmission method will not be regulated (e.g. email will be allowed)
- **Formats:** All formats compliant with the CEN 16931 norm will be accepted (e.g. ZugFerd, XRechnung)

August 2024

E-invoicing compliance news

- **Deadlines:**
 - January 1, 2025, for all businesses (e-invoicing acceptance),
 - January 1, 2027, for large businesses with an annual turnover of at least 800,000 euros (e-invoicing issuance),
 - January 1, 2028, for all businesses (e-invoicing issuance)

[Official information](#) (in German)

LATVIA – The official timeline for the B2B and B2G e-invoicing mandate has been announced. Taxpayers registered in Latvia must issue invoices if goods or services are supplied to a recipient within the country. The technical documentation on e-invoice exchange, delivery, and receipt has yet to be announced.

- **E-invoicing system:** The electronic-address (e-address) authority solution, Peppol or any method agreed upon between the parties.
- **Formats:** All formats compliant with the CEN 16931 norm will be accepted.
- **Deadlines:**
 - January 1, 2025, for all businesses - B2G transactions (e-invoicing issuance)
 - January 1, 2026, for all businesses - B2B transactions (e-invoicing acceptance and issuance)

[Official information](#) (in Latvian)

ROMANIA – Mandatory B2C e-invoicing in Romania will start in January 2025 and apply to all taxable persons issuing invoices to consumers. Some points remain unclear, including whether it will be a pre-clearance or e-reporting model and what the exact timing will be for e-invoice submission.

- **E-invoicing system:** RO-eFactura central platform
- **Formats:** RO-CIUS
- **Deadlines:**
 - July 1, 2024, for voluntary phase (e-invoicing issuance),
 - January 1, 2025, for all businesses (e-invoicing issuance),

[Official information](#) (in Romanian)

SLOVAKIA – In April, the Slovakian Ministry of Finance published a draft National Reform Program outlining plans to implement the eFaktúra system as part of a nationwide e-invoicing initiative. This plan aligns with the EU's "VAT in the Digital Age" (ViDA) initiative, though a specific timeline for mandatory adoption has not yet been announced.

August 2024

E-invoicing compliance news

[Official information](#) (in Slovak)

SLOVENIA – The Government of the Republic of Slovenia has released a draft proposal for introducing B2B and B2C e-invoicing and e-reporting starting on June 1, 2026.

- **E-invoicing system:** e-SLOG
Taxpayers must issue and exchange B2B invoices electronically and report B2B and B2C transactional data to the tax authority in near real-time (clearance will not be required in the e-invoice issuance process).
- **Formats:** All formats compliant with the CEN 16931 norm will be accepted and other internationally recognized standards mutually agreed upon by the parties will be accepted.
- **Deadlines:**
 - June 1, 2026, for all businesses - B2B and B2C transactions (e-reporting issuance)
 - June 1, 2026, for all businesses - B2B and B2C transactions (e-invoicing issuance and acceptance)

[Official information](#) (in Slovenian)

SPAIN – After the draft Royal Decree for B2B e-invoicing was sent to the European Commission for approval, feedback was received. The recommendation is to use advanced electronic signatures and stamps, rather than relying solely on advanced electronic signatures, especially for individuals. The law will be effective 12 months after its official publication (unknown date).

[Official information](#) (in English)

ASIA

MALAYSIA – A grace period of six months was announced by LHDN (Malaysian tax authority) just before the first wave deadline. This doesn't postpone the mandatory go-live date, which remains August 1, 2024.

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

[Official information](#) (in Malaysian)

E-invoicing compliance news

NEW ZEALAND and SINGAPORE – On April 15, 2024, New Zealand and Singapore signed a Memorandum of Agreement (MoA) to promote e-invoicing adoption, formalizing the collaboration between Singapore's IMDA and New Zealand's MBIE and aligning with regional standards.

[Official information](#) (in English)

AMERICA LATINA

BRAZIL – The Brazilian government has presented new regulations to Congress introducing a dual VAT regime as part of a tax reform bill, which will affect both residents and nonresidents doing business in Brazil. This change will necessitate adaptations to compliance processes, including new indirect tax liabilities for nonresident sellers or digital platforms, and will also alter the way Brazilian taxpayers issue electronic invoices and manage digital compliance.

- **Deadlines:**
 - September 1, 2025 - October 30, 2025, for testing environment,
 - October 31, 2025 - December 31, 2025, for production environment,
 - January 1, 2026, for full effect.

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