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E-invoicing compliance news

February 2025



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Bosnia & Herzegovina



In November 2024, the Draft Law on the Fiscalisation of Financial Transactions in the Federation of BIH was published.

- **E-invoicing system:** Electronic Fiscal Systems (EFS).
- **Formats:** Structured formats, compliant with the CEN 16931 norm will be accepted.
- **Deadlines:**
 - Implementation timelines are not yet been published.

Cambodia



The General Department of Digital Economy is actively promoting the adoption of the e-invoicing system for B2G transactions.

- **E-invoicing system:** Caminv.
- **Formats:** Peppol BIS.
- **Deadlines:**
 - **2025:** Voluntary phase starts for B2B domestic transactions.

Croatia



The Croatian Ministry of Finance has confirmed that "Fiscalisation 2.0" is in its final stage of development.

- **Formats:** All formats compliant with the CEN 16931 norm will be accepted.
- **Deadlines:**
 - **January 2026:** B2B domestic transactions.

Estonia



Estonia's Ministry of Finance has announced a postponement of the mandatory e-invoicing requirement for VAT-applicable B2B transactions.

- **E-invoicing system:** The method of e-invoice transmission 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:**
 - **2027:** B2B domestic transactions.

European Union



The European Parliament has approved the draft Council directive on ViDA (VAT in the Digital Age). The Council's final approval will establish electronic invoicing as the default across the EU.

- **Deadlines**

- **January 1, 2025**, member states can introduce e-invoicing mandates without prior approval from the European Commission.
- **July 1, 2030**, e-invoicing (compliant with the CEN 16931 norm) will become mandatory for intra-community invoices.
- **July 1, 2030**, recapitulative statements will be replaced by Digital Reporting Requirements for cross-border transactions.
- **January 1, 2035**, all national systems must align with the EU model.

Greece



On January 13, 2025, the European Commission approved a derogation permitting Greece to mandate e-invoicing for B2B transactions.

- **E-invoicing system:** myDATA (data from e-invoices will be transferred to the myDATA platform in real time).
- **Formats:** All formats compliant with the CEN 16931 norm will be accepted.
- **Deadlines:**
 - **Between July 1, 2025, and June 30, 2026:** B2B domestic transactions.

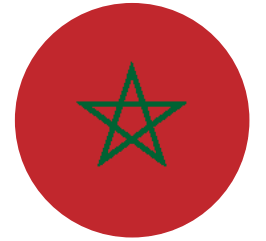
Jordan



Starting April 1, 2025, businesses in Jordan must obtain original, tax-compliant invoices for deductible tax expenses.

- **E-invoicing system:** JoFotara.
- **Deadlines:**
 - **April 1, 2025:** Phase 2 for B2B domestic transactions.

Morocco



The DGI (General Tax Directorate) is set to take a step forward in its digital transformation with the introduction of e-invoicing.

- **E-invoicing system:** The operational schema for e-invoicing has not yet been adopted.
- **Formats:** UBL, CII.
- **Deadlines:**
 - **2026:** Expected implementation date.

Norway



Skatteetaten (the Norwegian Tax Administration) will evaluate the feasibility of introducing mandatory e-invoicing and digital bookkeeping. The Ministry of Finance has requested preliminary proposals by June 2025 and is showing a preference for adopting a system like Denmark's e-invoicing and digital bookkeeping model.

Slovakia



To ensure compliance with the forthcoming ViDA application, the Slovakian government will launch a public consultation on the e-invoicing mandate and implement the requirement by January 2027.

- **E-invoicing system:** eFaktúra.
- **Formats:** Structured electronic format.
- **Deadlines:**
 - **January 2027:** B2B domestic transactions.

Spain



Congress approved an amendment that included the corrections requested by the Spanish Data Protection Agency in its report on the "Crea y Crece" law.

The draft bill introduces several new tax regulations and is currently pending approval by the Senate. Additional clarifications and details regarding public electronic invoicing can be found in the Official Gazette (Boletín Oficial del Estado).

United Arab Emirates



The Ministry of Finance has announced the launch of a public consultation on UAE eInvoicing to gather stakeholder feedback on the proposed data requirements.

- **E-invoicing system:** Peppol network.
- **Formats:** Peppol PINT AE.
- **Deadlines:**
 - **Q2 2025:** Legislation updates.
 - **Q2 2026:** Phase 1 go-live of e-Invoicing reporting obligation.



Timeline for upcoming mandates

as of February 2025

2026



January 2026
**B2B e-invoicing
mandate in Belgium**



January 2026
**B2B e-invoicing
mandate in Latvia**



January 2026
B2B e-invoicing mandate in Croatia
Deadline to be confirmed

2026



February – April 2026
**B2B e-invoicing
mandate in Poland**



Sept. 2026 – Sept. 2027
**B2B e-invoicing
mandate in France**



July 2026
**B2B & B2G e-reporting
mandate in UAE**

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