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E-invoicing compliance news

May 2025

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Angola



Angola's General Tax Administration announced the gradual rollout of mandatory e-invoicing for most goods and services.

- **E-invoicing systems:** Public Portal (Portal Do Contribuinte) and accredited providers
- **Deadlines:**
 - **September 2025:** For large businesses: e-invoicing for B2B transactions
 - **September 2026:** For all businesses: e-invoicing for B2B transactions

France



The French Tax Authority (DGFiP) released initial technical specifications from the AFNOR Commission.

- **E-invoicing systems:** PDP and the public portal (PPF)
- **Formats:** UBL 2.1, UNCEFACT CII, Factur-X
- **Deadlines:**
 - **September 2026:** For mid-sized and large businesses: e-invoicing for B2B transactions
 - **September 2027:** For all businesses: e-invoicing for B2B transactions

Latvia



A proposal has been put forward to delay the national e-invoicing mandate to January 1, 2027; the initial deadline was originally set to take effect on January 1, 2026.

- **E-invoicing systems:** Public platform (Latvija), Peppol network or via any method agreed upon between the parties
- **Formats:** All formats compliant with the CEN 16931 norm will be accepted
- **Deadline:**
 - **January 2027:** For all businesses: e-invoicing for B2B transactions

Malaysia



The implementation of e-invoicing for SMEs with annual sales between RM150,000 and RM500,000 has been postponed to January 1, 2026, accompanied by a six-month transition period.

- **E-invoicing system:** MyInvois
- **Formats:** XML, JSON, Peppol PINT
- **Deadline:**
 - **January 2026:** For SMEs: e-invoicing for B2B transactions

Nigeria



Beginning July 1, 2025, businesses will be required to issue e-invoices, starting with large taxpayers and gradually expanding to other groups.

- **E-invoicing system:** Peppol network
- **Format:** Peppol BIS 3.0.
- **Deadline:**
 - **July 2025:** For large businesses: e-invoicing for B2B transactions

Oman



The Omani Tax Authority announced the signing of an e-invoicing agreement with IT infrastructure provider Omantel to implement a nationwide digital invoicing system.

- **E-invoicing system:** Public platform (OTA)
- **Format:** Not yet specified
- **Deadlines:**
 - **January 2026:** Voluntary adoption for large businesses: e-invoicing for B2B, B2G, and B2C transactions
 - **July 2026:** Mandatory adoption for large businesses: e-invoicing for B2B, B2G, and B2C transactions
 - **January 2027:** For all businesses: e-invoicing for B2B, B2G, G2B, and B2C transactions

Poland



On May 8, 2025, Poland's Ministry of Finance released the draft FA(3) logical structure for the upcoming 2026 KSeF e-invoicing mandate.

- **E-invoicing system:** KSeF
- **Format:** FA_VAT(3)
- **Deadlines:**
 - **February 2026:** For large businesses: e-invoicing for B2B transactions
 - **April 2026:** For all businesses: e-invoicing for B2B transactions

Slovakia



Slovakia has recently announced the transition to a decentralized e-invoicing solution using the Peppol network.

- **E-invoicing system:** Peppol network
- **Format:** Not yet specified
- **Deadline:**
 - **January 2027:** For all businesses: e-invoicing for B2B transactions

Slovenia



The Slovenian Tax Authority (FURS) released a new draft law mandating B2B e-invoicing, postponing its implementation from June 2026 to January 2027.

- **E-invoicing system:** Peppol network
- **Formats:** e-SLOG, UBL, 2.1, UNCEFACT CII, all formats compliant with the CEN 16931 norm will be accepted
- **Deadline:**
 - **January 2027:** For all businesses: e-invoicing and e-reporting for both B2B and B2C transactions

Spain



The Spanish Tax Authority (AEAT) has published new public information outlining modifications to the upcoming e-invoicing mandate, Ley Crea y Crece.

- **E-invoicing system:** Public Platform (not yet defined).
- **Format:** UBL (to reach the Public Platform)
- **Deadlines:**
 - **2027 (TBD):** For large businesses: e-invoicing for B2B transactions
 - **2028 (TBD):** For all businesses: e-invoicing for B2B transactions

United Arab Emirates



The UAE introduced and presented the e-invoicing Service Providers Accreditation Portal to potential service providers in the country.

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

United Kingdom



HM Revenue & Customs and the Department for Business and Trade have opened a public consultation on e-invoicing for B2B and B2G transactions in the UK, aiming to explore its potential benefits for British businesses and assess different e-invoicing models.

A thick blue line starts at the top left, goes down, then right, and then curves down and right.

Timeline for upcoming mandates

as of May 2025

2026



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



January 2026 – January 2027
B2B e-invoicing mandate in Croatia
(deadline to be confirmed)

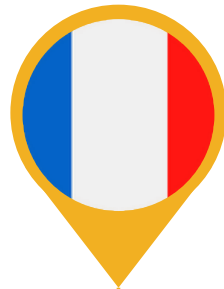
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Dates may shift as regulations continue to change.

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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Dates may shift as regulations continue to change.

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