

Global e-Invoicing Mandates

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June 2025, excluding e-reporting requirements, all dates subject to change

January 2025



- China** – Special e-fapiao VAT invoice
- Germany** – e-invoicing B2B – Receiving
- Dominican Rep.** – B2B mandate issuance small taxpayers
- Greece** – B2G (phase 3)
- Latvia** – B2G mandate
- Senegal** – B2G
- Thailand** – B2B e-invoicing for large tax payers, phased

March 2025



- Greenland** – B2G

June 2025



- Pakistan** – B2G

2025

July 2025



- Australia** – All taxpayers are legally required to send e-invoices upon request from a trading partner
- Greece** – B2B
- Nigeria** – B2B, B2C
- Tunisia** – B2B, B2G

September 2025



- Angola** – Phase 1

November 2025



- Singapore** – B2B e-invoicing

January 2026



- Belgium** – Mandatory B2B e-invoicing
- Croatia** – Mandatory B2B & e-invoicing
- Latvia** – B2G mandate (B2B in 2028)
- New Zealand** – B2B
- Portugal** – e-Signature

February 2026



- Poland** – B2B & B2G e-invoicing mandate

2026

July 2026



- United Arab Emirates** – B2G & B2B e-invoicing mandate

September 2026



- France** – B2B e-invoicing mandate Receiving mandatory for all companies & Sending mandatory for large and mid-size companies. **Phase 2 September 2027.** Sending mandatory for SMEs including VSEs.

January 2027



- Estonia** – B2B e-invoicing mandate
- Germany** – Mandatory e-invoicing B2B sending turnover > 800k €
- Ivory Coast** – B2B
- Spain** – (Envisaged) mandatory B2B e-invoicing
- Slovakia** – B2B, B2G & B2C e-invoicing mandate, e-reporting
- Slovenia** – B2B

2027

July 2027



- EU (VIDA)** – Single VAT Registration possibly **July 2027.**

January 2028



- Germany** – Mandatory e-invoicing B2B sending
- Belgium** – e-Reporting

2028–2030

January 2028



- EU (VIDA)** – DRR mandatory for intra-EU transactions and optional for domestic transactions **(Envisaged 2030–2035)**

This reflects the situation at the end of the month. Changes may occur.



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