Global e-Invoicing Mandates

(March 2024, excluding e-reporting requirements, all



January

dates subject to change)

Denmark – Phased roll-out of e-invoicing mandate Spain (Biscay province) – B2B mandate Greece – B2G (phase 1) Dominican Rep. – B2B

May



Israel – B2B e-invoicing delayed until May Dominican Rep. – B2G

June



Greece - B2G (phase 2)

January



Latvia – (Envisaged) B2B & B2G mandate China – (Expected) Special e-fapiao VAT invoice Slovakia – Mandatory e-invoicing B2B/B2C Germany – e-invoicing B2B – Receiving Sweden – B2B e-invoicing mandate Dominican Rep. – B2B mandate issuance small taxpayers Greece – B2G (phase 3) Thailand – B2B e-invoicing for large tax payers, phased Poland – Envisaged B2B e-invoicing issuance mandatory (TBC) Slovenia – B2B (TBC) Croatia – B2B (TBC)

2024



Australia – Large and medium taxpayers are legally required to send e-invoices upon request from a trading partner

Romania - (Envisaged) mandatory B2B e-invoicing

August



Malaysia - B2B e-invoicing, phased

December



Ghana – B2B e-invoicing **Botswana** – Mandatory e-invoicing

July

2025



 Australia – All taxpayers are legally required to send e-invoices upon request from a trading partner
 Spain – (Envisaged) mandatory B2B e-invoicing
 United Arab Emirates – B2B e-invoicing mandate

January

July



Belgium – Mandatory B2B e-invoicing Croatia – Envisaged mandatory B2B e-invoicing



UAE – B2G & B2B

September

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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



Germany – Mandatory e-invoicing B2B sending turnover > 800k €

2027-2028

January



EU (VIDA) – DRR mandatory for intra-EU transactions and optional for domestic transactions (Envisaged postponed 1 year) **Germany** – Mandatory e-invoicing B2B sending

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



Discover more on our **Compliance Map.**