

# Global e-Invoicing Mandates

(February 2024, excluding e-reporting requirements, all dates subject to change)

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## January



**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)

2024

## July



**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

## 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** – B2B e-invoicing issuance mandatory (TBC)  
**Slovenia** – B2B (TBC)  
**Croatia** – B2B (TBC)

2025

## July



**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



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

2026

## July



**UAE** – B2G & B2B

## September



**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** – (Envisaged) 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** – (Envisaged) Mandatory e-invoicing B2B sending

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



Discover more on our [Compliance Map](#).