

Global e-Invoicing Mandates

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

January



Denmark – Phased roll-out of e-invoicing mandate

Spain (Biscay province) – B2B mandate

Greece – B2G (phase 1)

Dominican Rep. – B2B mandate issuance mid-sized taxpayers

April



Israel – B2B e-invoicing

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

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)

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

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](#).