



Monthly update on worldwide e-invoicing progress

News summary for the month of April 2025



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- The e-invoicing monthly newsletter is designed to provide clients and stakeholders with updates, insights, and information related to global e-invoicing developments and trends. However, it is important to note that the information provided is subject to change.
- This material has been prepared for general information purposes only and is not intended to be relied upon for penalty protection, for assessing any specific fact patterns, or for any other purpose except for obtaining general familiarity with the subject matter thereof.
- To check for new developments or if you have questions regarding the specific items contained herein, please contact your EY engagement team or the EY professionals included in this document.

E-invoicing updates

Angola

Adoption of mandatory invoicing law

- In March 2025, the law was adopted which introduces mandatory invoicing, whether electronic or not, through certified software.
- Certified invoicing software providers must transmit invoice data in real-time to the tax authorities and generate a billing SAF-T file.
- The law will take effect 6 months after publication, with phased implementation:
 - **Phase 1** will begin in September 2025 for invoices exceeding EUR 25,000
 - **Phase 2** for selected large taxpayers and government suppliers
 - **Phase 3** for all taxpayers under general and simplified VAT regimes
 - **Remaining taxpayers** may voluntarily opt into the invoicing system by submitting a request to the General Tax Administration of Angola.

Argentina

Implementation of a VAT transparency regime

- In March 2025, the tax authorities announced that starting from **April 2025**, all invoices issued by sellers must detail the amount corresponding to the tax component.
- This requirement extends to all taxpayers, following a schedule from the Customs Collection and Control Agency.
- Initially effective for large companies since January under General Resolution No. 5,614/2024, the obligation now applies to all marketers of goods and services.

Australia

A guide for smooth business transition and partner collaboration

- In April 2025, the Australian Taxation Office published guidelines for businesses on how to get started with e-invoicing and collaborate with trading partners for a smooth transition.
- The guidelines include steps for registering for e-invoicing and planning a seamless transition to e-invoicing.

Belarus

Guidance on the use of e-invoicing for non-resident entities with permanent establishment (PE)

- On 21 April 2025, the tax authorities issued guidance on the taxation of non-resident entities operating through a PE in the country.
- Among other topics, the guidance clarifies that a PE includes a non-resident entity's branch, other permanent place of activity, or representatives authorized to enter into contracts.
- Further, the guidance specifies requirements for calculating and submitting VAT through e-invoicing.

[Refer link for more details](#)

E-invoicing updates

Belgium

FAQ on e-invoicing implementation

FAQ on e-invoicing implementation in Belgium has been released. The FAQ has been divided by the following themes:

- General questions about "what is electronic invoicing?".
- General questions about the B2B (invoicing to companies) and B2G (invoicing to governments) obligations, etc.

E-invoicing communication toolkit

- The tax authorities have provided a communication toolkit on e-invoicing to support companies and stakeholders.
- This toolkit includes materials such as banners, invoice headers, LinkedIn headers, infographics, informative texts, posters, and videos.
- The material can be utilized to provide an update about the upcoming e-invoicing mandate.

[Refer link for FAQ](#)

[Refer link for toolkit](#)

Belgium

Form to determine B2B mandatory e-invoicing status

- The tax authorities have released a form to help companies determine whether they are subject to mandatory B2B e-invoicing and how to find a suitable solution.
- The form includes 12 questions.

Brazil

Updated technical note for VAT related e-invoicing changes

- The National Council of Finance Policy (ENCAT) introduced **Technical Note 2025.002** in March 2025, implementing new fields and validation rules for the e-invoicing system in preparation for the new VAT taxes, IBS and CBS.
- The updates will apply to both **B2B** and **B2C** e-invoices.
- The timeline for these changes is as follows:
 - Testing environment will be available from **1 July 2025** to **30 September 2025**
 - The changes will be rolled out in the production environment from **1 October 2025** to **31 December 2025**
 - Full launch of the VAT system will take effect from **1 January 2026**

[Refer link for more details](#)

Chile

Mandatory issuance of electronic receipt for certain transactions

- In April 2025, the tax authorities issued Resolution Ex. SII N°44, detailing requirements under Article 92 of the Tax Code.
- From **1 September 2025**, sellers must issue an electronic receipt for transactions **exceeding 135 Unidades de Fomento** (units of promotion) and identify the payer with full name, tax identification number (RUT), and payment method.
- Sellers using market or proprietary software must record buyer details in designated fields.
- **Non-compliance** is punishable under Article 97(10).
- From **1 June 2025**, sellers must **maintain internal records** until their systems are updated.

[Refer link for more details](#)

E-invoicing updates

China

Public comments on tax administration reform and e-invoicing

- During March 2025, the government invited public comments on proposed amendments to its tax administration law, aimed at enhancing tax compliance.
- The changes, proposed by the tax authorities, focus on four key objectives: standardizing enforcement, ensuring tax data collection, promoting tax compliance, and modernizing administration.
- Notably, the amendments emphasize adapting to the reform of comprehensive digital e-invoicing, which can now be used for bookkeeping and calculating tax bills, with electronic financial documents holding the same legal weight as paper ones.
- The proposed amendments were open for public comment until **27 April 2025**.

[Refer link for more details](#)

Costa Rica

Ministry of Finance updated the catalogue for 2025

- In April 2025, the Ministry of Finance issued a press release on the updated version of the Catalogue of Goods and Services Codes (CAByS).
- CAByS provides codes for identifying goods and services commercialized in the country and is mandatory when issuing e-invoices.
- A transition period from **1 April 2025** to **1 June 2025** allows the use of both the 2023 and 2025 CAByS codes, with only the updated codes accepted after 1 June 2025.

[Refer link for more details](#)

Denmark

Expansion of the digital bookkeeping obligation

- On 20 March 2025, executive orders BEK no. 297 and BEK no. 303 extended compliance requirements under the digital bookkeeping obligation.
- Affected entities include personally owned businesses and associations with a turnover **exceeding DKK 300,000** for two consecutive years, as well as subsidiaries of financial and insurance companies.
- The **2026 deadline** requires businesses to ensure their bookkeeping systems align with the Bookkeeping Act, including e-invoicing and archiving capabilities.

[Refer link for BEK no. 297](#)

[Refer link for BEK no. 303](#)

Denmark

Postponement of OIOUBL 3 final release

- The tax authority has delayed the final release of the **OIOUBL 3** e-invoicing format, originally scheduled for 10 April 2025, and is now expected in **October 2025**.
- The delay follows multiple inquiries requiring further analysis.
- The authority will provide additional updates once the analysis is complete.
- Businesses should monitor further announcements to ensure compliance with the updated invoicing requirements.

[Refer link for more details](#)

E-invoicing updates

European Union

Minutes of the 48th meeting by Group on Future of VAT (GFV)

- On 15 April 2025, the GFV published the minutes of its 48th meeting, which was held on 28 March 2025.
- Key discussions included a presentation of the VAT Expert Group's report on VAT after ViDA (VAT in the Digital Age), exploring modernization priorities for the EU VAT system.
- The European Commission provided updates on the ViDA package, focusing on Digital Reporting Requirements (DRR) and e-invoicing, along with collaborative workshops and technical support.
- The new rules under the ViDA package, including Digital Reporting Requirements (DRR) and e-invoicing, are set to take effect on **1 July 2030**.
- The next GFV meeting is scheduled for **24 June 2025**.

[Refer link for more details](#)

European Union

EU ViDA package has entered into force

- Council Directive (EU) 2025/516, part of the EU's ViDA package, came into effect on **14 April 2025**, 20 days following its publication in the Official Journal of the EU on 25 March 2025.
- The new rules that standardize DRR will move VAT compliance closer to a real-time e-invoicing environment, fundamentally changing the way tax and finance functions operate.
- One of the most notable changes is the mandatory adoption of e-invoicing across the EU.
- Member States will implement a standardized e-invoicing framework, replacing fragmented national systems.

[EY article on ViDA](#)

[Refer link for more details](#)

France

Government rejects e-invoicing delay: e-invoicing timelines maintained

- On 11 April 2025, the National Assembly has adopted the government's amendment to eliminate the postponement of the reform of mandatory e-invoicing for small and medium sized enterprises and micro-enterprises (48 votes in favour; 22 votes against).
- Hence, the deadlines for September 2026 and September 2027 are maintained for the French e-invoicing mandate.
- The government emphasized that this reform will lead to cost savings and help combat fraud. However, some deputies raised concerns about the costs and the lack of a free public portal.

[Refer link for more details](#)

Germany

Update on e-invoice submission for input VAT refund procedure

- The tax authorities have issued a letter dated 27 March 2025, clarifying the submission process for e-invoices in the input VAT refund procedure for non-EU resident companies.
- Invoices received electronically can now be submitted via the BZSt online portal or on a storage medium.
- The updated regulations will apply to all open cases and have been incorporated into the VAT Application Decree.

[EY Tax Alert](#)

[Refer link for more details](#)

E-invoicing updates

Germany

New version of Xrechnung Bundle 3.0.2 from 21 March 2025

- The current bugfix release 2025-03-21 for Xrechnung has been released with new versions of the technical components.
- The bugfix release includes improvements and corrections of the technical components.
- There are no normative changes to the XRechnung standard. The technical components released in the XRechnung 3.0.2 bundle in version 2025-03-21 are still compatible with XRechnung 3.0.

[Refer link for more details](#)

Germany

Expansion of B2G e-invoicing requirements

- The Rhineland-Pfalz e-invoicing Ordinance RLP 2025 mandates e-invoicing for public entities, effective **1 April 2025**, in compliance with Directive 2014/55/EU.
- Invoice issuers can submit e-invoices via email, the state's portal, or the Peppol network, with required formats being XRechnung or ZUGFeRD.

[Refer link for more details](#)

Greece

Launch of online services for e-invoice govERP System

- The online services for the "e-invoice govERP" Information System have been activated as per Decision No. 10562 EX dated 1 April 2025, published in Government Gazette B' 1759/10-04-2025.
- These services are provided to the Ministry of National Economy and Finance through the Interoperability Centre of the General Secretariat for Information Systems and Digital Governance.
- The decision outlines the operational framework for managing and exchanging electronic invoice data.
- The provision aligns with EU Directive 2014/55/EU on e-invoicing in public procurement and complies with Regulation (EU) 2016/679 on personal data protection.

[Refer link for more details](#)

Hungary

Decree establishing legal framework for electronic cash registers (e-cash registers) and receipts (e-receipts) enacted

- Decree 8/2025 (III. 31.) of the Ministry of National Economy was officially enacted to establish the legal framework for e-cash registers and e-receipts.
- Starting **1 July 2025**, taxpayers may voluntarily adopt certified hardware based on e-cash registers, with mandatory implementation for specified sectors by **1 July 2028**.
- The tax authorities have opened the authorization process, requiring type testing to verify compliance with technical standards. The measure supports the digital transition of fiscal receipt systems.

[Refer link for more details](#)

E-invoicing updates

India

Advisory on case insensitivity in Invoice Reporting Number (IRN) generation issued

- On 4 April 2025, the tax authorities issued an advisory informing taxpayers that, effective **1 June 2025**, the Invoice Reporting Portal will treat invoice/document numbers as case-insensitive for IRN generation.
- To ensure consistency and avoid duplication, all invoice numbers, regardless of format (e.g., "abc", "ABC", or "Abc"), will be automatically converted to uppercase before IRN generation.
- This change aligns with the existing treatment of invoice numbers in Goods and Services Tax Return 1 form.

[Refer link for more details](#)

Ivory Coast

E-invoicing rollout in 2025

- A major shift to e-invoicing began in 2025. Under the Tax Annex of 2025, effective from **10 January 2025**, all VAT-registered taxpayers are required to issue electronic standardized invoices or receipts.
- Registrations opened on 24 February 2025 with phased deadlines:
 - 1 April 2025** for Normal Real Tax Regime
 - 1 June 2025** for Simplified Real Tax Regime
 - 1 August 2025** for Microenterprise Regime
 - 1 September 2025** for State Entrepreneur Tax and Municipal Entrepreneur Tax taxpayers
- Eventually, all VAT-registered businesses must issue e-invoices for B2C, B2B, and B2G transactions, with exemptions applicable to sectors such as utilities, oil, banks, and pharmacies.

[Refer link for more details](#)

Pakistan

New directives for mandatory e-invoicing integration

- On 22 April 2025, the tax authorities issued directives through Statutory Regulatory Order (SRO) 709(I)/2025, mandating registered taxpayers to integrate their invoicing systems electronically.
- The timelines for integration are as follows:
 - 1 May 2025** for corporate entities
 - 1 June 2025** for non-corporate registered persons
- This initiative aims to enhance tax digitization, curb evasion, and improve revenue collection.
- All registered persons must connect their systems to the centralized platform, ensuring that every transaction is supported by a digitally generated invoice.

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[Refer link for more details](#)

Poland

New draft regulations published by the Ministry of Finance

- In April 2025, the Ministry of Finance published a new draft of the KSeF regulations in which it has confirmed the phased rollout of the mandatory KSeF e-invoicing system.
- The relevant timelines are **1 February 2026** for large taxpayers with 2024 turnover exceeding PLN 200 million, and **1 April 2026** for all other taxpayers, except the smallest businesses, who will join from **1 January 2027**.
- Key changes include a permanent offline 24 mode for issuing invoices during system issues, and standardized QR codes to ensure invoice authenticity.
- Until 31 December 2026**, certain obligations will be postponed, including the requirement to provide the KSeF invoice number in payments and the imposition of penalties for invoicing errors related to KSeF.

[Refer link for more details](#)

E-invoicing updates

Singapore

Infocomm Media Development Authority (IMDA) publishes list of accredited access points

- On 1 April 2025, the IMDA published the list of accredited access points, including Pagero as a certified provider.
- The GST InvoiceNow Requirement has begun with voluntary adoption in May 2025, before becoming mandatory in phases.
- From 1 November 2025, newly incorporated companies registering for GST voluntarily must comply, followed by all new voluntary GST registrants from 1 April 2026.
- Businesses will be required to transmit invoice data including standard, zero-rated, and exempt supplies to Inland Revenue Authority of Singapore via an accredited access point.

[Refer link for more details](#)

Slovakia

Plans to adopt Peppol-based e-invoicing system

- On launching its national e-invoicing project, the Financial Administration announced plans for mandatory e-invoicing across the country.
- The initiative aims to digitalize the invoicing process through a decentralized system built on the Peppol network.
- Once implemented, businesses will be registered in the Peppol system, allowing structured invoices to be sent without buyer consent, streamlining B2B communication and compliance.

[Refer link for more details](#)

Sweden

Transition to new e-invoicing system for customs duties

- The tax authority has implemented a new e-invoicing system that will affect those who receive invoices from the Swedish Customs Authority from **April 2025**.
- This transition will impact all businesses currently interacting with customs invoices.
- The final invoice using the existing XML-based system was sent on 31 March 2025.
- From **6 April 2025** onwards, all customs invoices will be distributed via the Peppol format, which represents an internationally recognized standard for electronic document exchange, ensuring secure, efficient, and standardized communication between businesses and governmental bodies.

[Refer link for more details](#)

Uganda

Enhanced penal tax for electronic fiscal device requirements

- In March 2025, the government presented the Tax Amendment Bills, 2025 (the Bills) to Parliament for discussion, and if approved by Parliament and signed by the President of the Republic of Uganda, they will become effective from **1 July 2025**.
- Among other bills, the Tax Procedure Code (Amendment) Bill, 2025 aims to amend the penal tax provisions under Section 80(2) of the Act, increasing penalties for noncompliance with electronic fiscal device requirements, including a rise from UGX8m to twice the tax due for failing to use an electronic fiscal device.
- Additionally, the penalty for not issuing an e-invoice or e-receipt, or tampering with an electronic fiscal device, will also increase from UGX6m to twice the tax due on the goods or services.

[EY Tax Alert](#)

E-invoicing updates

Vietnam

New decree introduces amendments to e-invoice regulations

- On 20 March 2025, the government issued Decree No. 70/2025/ND-CP, amending Decree 123/2020/ND-CP to enhance e-invoicing regulations effective **1 June 2025**.
- The decree simplifies invoice issuance procedures, improves integration with tax authority systems, and expands the mandatory use of e-invoices.
- It broadens the scope of eligible entities to include non-resident suppliers in e-commerce, individual businesses, and households that can authorize third parties for e-invoice issuance.
- Additionally, it specifies required information on e-invoices, such as buyer identification numbers and detailed descriptions of goods and services.

[Refer link for more details](#)

Global contacts



Sanjeev Fernandez

EY Global E-invoicing & E-reporting
Leader

sanjeev.fernandez@sa.ey.com



Chiu Ming Man

EY Global Indirect Tax
SaaS Go To Market Lead
chiu.ming.man@uk.ey.com



Kevin MacAuley

EY Global Indirect Tax Leader
kmacauley@uk.ey.com

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