



Monthly update on worldwide e-invoicing progress

News summary for the month of May 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

Australia

Updated list of government entities enabled for e-invoicing

- On 14 May 2025, the tax authority updated the list of entities registered on the Peppol network to receive e-invoices.
- These entities include federal departments as well as state, territory, and local government bodies. Suppliers that are e-invoicing enabled may benefit from faster payments.
- The list is available on the Peppol directory, and suppliers are encouraged to consult the Department of Finance or their government contract manager for details.

[Refer link for more details](#)

Brazil

Amendments to archiving rules of electronic tax documents

- The National Council for Fiscal Policy (CONFAZ) published [SINIEF Adjustment No. 2/2025](#), modifying the rules for archiving and maintaining digital files (XML) of electronic tax documents.
- As of **1 May 2025**, all electronic tax documents must be archived in digital format for a minimum period of 132 months (11 years).
- Affected tax documents include NF-e, NFC-e, CT-e, CT-e OS, MDF-e, BP-e, NF3e, GTV-e, DC-e, and NFeCom. This adjustment mandates long-term digital preservation to ensure data availability and compliance.

[Refer link for more details](#)

Brazil

Implementation of alphanumeric CNPJ (Cadastro Nacional da Pessoa Jurídica) in electronic fiscal documents

- The tax authority issued Technical Note 2025.001 announcing the implementation of an alphanumeric CNPJ format to expand company registration capacity.
- This change includes updates to the regular expressions used to validate CNPJ fields in the XSD schemas for all layouts related to tax documents and services in the authorization environments.

[Refer link for more details](#)

Brazil

Technical note on adjustments for Goods Electronic Invoice (NF-e) and Electronic Consumer Invoice (NFC-e)

- The Federal Revenue Service has released version 1.01 of Technical Note (NT) 2025.002, outlining the adjustments needed for NF-e and NFC-e to align with the Consumption Tax Reform.
- Technical Note 2025.002.v.1.01 introduces significant adaptations to electronic tax documents to accommodate the new tax system, including numbering standards, authorization protocol for NF-e / NFC-e, etc.
- The timeline for these changes is as follows:
 - Testing environment will be available from **1 July 2025**
 - Production environment will be available from **1 October 2025**

[Refer link for more details](#)

E-invoicing updates

Chile

Mandatory delivery of e-tickets or vouchers for Business-to-Consumer (B2C) transactions

- The tax authority issued Exempt Resolution No. 53 establishing the obligation to provide a printed or virtual representation of the e-ticket or voucher for B2C transactions made through face-to-face channels.
- For payments via cash or bank transfer, the e-ticket must be delivered to the final consumer.
- For electronic payments, either the e-ticket or voucher must be provided based on the issuance model. Virtual delivery may include email, SMS, QR code, or other digital methods.
- The resolution took effect on **1 May 2025** for taxpayers with printing devices and takes effect on **1 March 2026** for others.

[Refer link for more details](#)

Colombia

Simplified requirements for issuing e-invoices

- The tax authority issued Resolution 000202 of 2025 introducing simplified requirements for issuing e-invoices and equivalent electronic documents.
- Effective **April 2025**, issuers may generate these documents using only the buyer's full name or business name, identification type and number, and email address, removing the need to collect address, phone number, or tax identification number (RUT - Rol Único Tributario).
- The resolution also limits public utility companies to using equivalent electronic documents exclusively for service-related transactions, unless additional use is authorized by the customer.

[Refer link for more details](#)

Dominican Republic

Deadline extended for e-invoicing implementation for large local and medium taxpayers

- The tax authority granted a six-month extension through Notice 12-25 for the mandatory implementation of e-invoicing.
- This applies to taxpayers classified as large local and medium taxpayers, extending the deadline from **15 May 2025** to **15 November 2025**.
- The extension only applies to taxpayers who have already begun the process of implementing e-invoicing and does not require an application.
- After the extension period, noncompliant taxpayers will incur the tax penalties established as per Law No. 32-23 on e-invoicing and the expiration of their Series B tax invoices and other monetary fines.

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European Union

Minutes of the European Union (EU) VAT Committee regarding e-invoicing rules in the context of VAT in the Digital Age (ViDA)

- The EU VAT Committee released minutes from its 126th meeting, held on 21 March 2025, focusing exclusively on the implementation of the ViDA package adopted by the Council on 11 March 2025.
- During the session, delegates reviewed Working Paper No. 1102, detailing proposed amendments to articles 218 and 232 of the VAT Directive regarding mandatory e-invoicing.
- With no objections raised, the Commission was tasked with drafting guidelines to support a uniform application by Member States ahead of the **1 July 2030** enforcement date.

[Refer link for more details](#)

E-invoicing updates

European Union

The European Commission presents new Single Market Strategy

- On 21 May 2025, the European Commission presented its new Single Market Strategy, which identifies the 10 most burdensome barriers to the development of the Single Market, including the critical role of e-invoicing.
- The Commission aims to address the current low adoption rates of e-invoicing.
- Among others, key proposals include mandating e-invoicing under the EU ViDA initiative, enforcing the EN16931 EU e-invoice standard, and encouraging Member States to require e-invoicing components to be integrated into all accounting packages following the example set by Denmark's e-invoicing regulations.

[Refer link for more details](#)

Finland

E-invoice proposals for taxpayers with Nordea bank accounts

- The tax authority has issued e-invoice proposals to taxpayers who hold Nordea bank accounts, recommending that they settle their taxes using e-invoices.
- This applies to those with real estate tax, back tax (residual income tax), or prepayment due. E-invoicing helps avoid late-payment interest, which starts the day after the due date.
- If no e-invoice proposal is received, taxpayers can request e-invoicing via MyTax or Nordea's Netbank. Repeat messages were sent on 20 May 2025 to those who have not signed up yet.

[Refer link for more details](#)

France

Factur X 1.07.3 released as part of updated EU aligned e-invoicing standard

- France and Germany jointly released updated synchronized versions of their national e-invoicing formats, published as Factur X 1.07.3 and ZUGFeRD 2.3.3, respectively, effective from **14 May 2025**.
- These aligned formats comply with the EU standard EN16931 and support both countries' upcoming e-invoicing mandates and are designed to support seamless Business-to-Business (B2B) and Business-to-Government (B2G) transactions across borders.
- Key updates include revised code lists, VATEX codes aligned with French tax law, new document codes, and technical corrections.

[Refer link for more details](#)

France

Initial publication of documents for e-invoicing reform

- On 13 May 2025, the tax authority announced that a standardization commission held by the French Association for Standardization (AFNOR) released the first publication of documents.
- The material outlines the foundational structure for e-invoicing. The external B2B specifications are accessible under the professional documentation section for businesses and associations transitioning to e-invoicing.

[Refer link for the announcement](#)

[Refer link for B2B specifications](#)

E-invoicing updates

France

New Partner Dematerialization Platforms (PDP) API interface standard issued for e-invoicing reform

- On 27 May 2025, the French Association for Standardization (AFNOR) issued the new PDP API interface standard, XP Z12-013.
- This standard defines the interface between taxpayers and their certified e-invoice service providers, known as PDPs. The standard is the result of the work conducted by Working Group 5 of the e-invoicing initiative.

[Refer link for more details](#)

Germany

Consolidation of federal invoice submission portals ZRE and OZG-RE

- The consolidation of two federal government invoice submission portals, the Federal Central Invoice Submission Portal (ZRE) and the Online Access Act-compliant Invoice Submission Portal (OZG-RE), will take place in 2025.
- This decision was made by the Federal Ministry of the Interior and Community and the Federal Ministry of Finance. They have instructed that all institutions of the direct federal administration connect to the OZG-RE, with a pilot phase planned for spring 2025 to minimize adjustments and expenses.
- Suppliers will be informed by their relevant government institutions as soon as the conversion date has been set. The ZRE will be discontinued once all institutions are connected to the OZG-RE.

[Refer link for more details](#)

Germany

The information package for ZUGFeRD 2.3.3 is now available for download

- The Forum for Electronic Invoicing Germany (FeRD) published a press release announcing the availability of the information package for ZUGFeRD 2.3.3 for free download.
- This version aligns with the French release of Factur-X 1.07.3 to ensure international compatibility.
- A key update in version 2.3.3 is the change in validation for the EXTENDED profile, which now permits rounding inaccuracies.
- ZUGFeRD 2.3.3 and Factur-X 1.07.3 are fully compatible and suitable for exchanging e-invoices between businesses and government entities.

[Refer link for more details](#)

Italy

Updated technical rules (version 2.6) relating to managing European invoices

- On **15 May 2025**, updated technical rules (version 2.6) for e-invoicing to the public administration took effect.
- Annexed to the Order of 18/04/2019, these updates introduced new values for the Tax Regime and Document Type in the latest FatturaPA format, enhancing regulatory compliance and efficiency in e-invoicing.

[Refer link for more details](#)

E-invoicing updates

Kenya

Finance Bill 2025: Amendments to electronic tax invoice requirements proposed

- The Cabinet Secretary to the National Treasury presented the Finance Bill, 2025 (the Bill) to Parliament.
- The Bill seeks to amend various tax laws, including the VAT Act, Excise Duty Act, Tax Procedures Act, 2015, and Miscellaneous Fees and Levies Act.
- Among other proposals, the Bill proposes amendments to the Tax Procedures Act, 2015 to exclude payments from the electronic tax invoicing requirements that are subject to a withholding tax.

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Latvia

Draft law proposes postponement of B2B e-invoicing

- The parliament submitted a draft law to the Budget and Finance Tax Committee proposing a one-year postponement of the B2B e-invoicing mandate from **1 January 2026** to **1 January 2027**.
- The delay aims to allow taxpayers more preparation time and to ensure proper regulatory and procedural readiness for effective implementation.

[Refer link for more details](#)

Malaysia

Updated general frequently asked questions (FAQs) of MyInvois e-POS System

- On 30 April 2025, the general FAQs of MyInvois e-POS were updated.
- MyInvois e-POS System is a digital Point-of-Sale (POS) platform specially provided by tax authority and is accessible free of charge to enhance business operational efficiency and meet the requirements for e-invoice implementation.

[Refer link for more details](#)

Malaysia

Latest updates to Software Development Kit (SDK) version 1.0

- The Inland Revenue Board of Malaysia (LHDN) announced the latest updates to the e-invoicing SDK version 1.0.
- A key update includes the introduction of a new Application Programming Interface (API) definition for "Taxpayer's QR Code" in the e-invoice API section. This API allows Enterprise Resource Planning systems to search and retrieve taxpayer information using a Base64 formatted string obtained from scanning the corresponding QR code.
- Further, on 25 April 2025, it was announced that the sandbox environment for the SDK is intended for functional testing and will have a lower API rate limit compared to the production environment, effective **28 April 2025**.
- Additionally, data in the sandbox environment will be retained for a maximum of 3 months, after which it will be permanently deleted.

[Refer link for more details](#)

E-invoicing updates

New Zealand

Expansion of e-invoicing rules for B2G transactions proposed

- The government has proposed an update to Rule 44 of its procurement rules for e-invoicing.
- The rule suggests that public agencies processing over 2,000 domestic trade invoices annually must be capable of processing e-invoices for B2G transactions and require large suppliers to submit them.
- This expansion follows the fifth edition of the Government Procurement Rules and a public consultation. If accepted, the requirement will come into effect by **1 January 2026**.

[Refer link for more details](#)

Oman

Agreement with Omantel on e-invoicing system

- The tax authority signed an agreement with Omantel to implement a national e-invoicing system, marking a major step in modernizing the tax system and to keep pace with global trends towards comprehensive digitization.
- It is mentioned that the partnership consolidates the national objectives of the Sultanate of Oman for institutional and digital transformation.

[Refer link for more details](#)

Pakistan

The deadlines for mandatory e-invoicing integration have been extended by one month

- The tax authority issued directives through Statutory Regulatory Order (SRO) 709(I)/2025, mandating registered taxpayers to integrate their invoicing systems electronically.
- Initially, the deadlines were set for 1 May 2025 and 1 June 2025. However, on 30 April 2025, the timelines for integration were extended by one month as follows:
 - **1 June 2025** for corporate entities
 - **1 July 2025** for non-corporate registered persons

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Poland

New draft version of KSeF FA(3) schema released

- On 8 May 2025, the Ministry of Finance published the draft FA(3) schema for the National E-invoicing System (KSeF), featuring key technical and functional enhancements over FA(2).
- FA(3) is set to replace FA(2) from **1 February 2026**, when KSeF becomes mandatory for large taxpayers.
- Updates include new data types (allowing historical contract dates from 1990), support for attachments, improved VAT code categories, and refined payment fields. The address field for Entity3 is now optional.
- The final FA(3) version is expected in June 2025, with API testing scheduled to begin on **30 September 2025**.

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E-invoicing updates

Saudi Arabia

Taxpayers encouraged to benefit from cancellation of fines and exemption of penalties

- The tax authority is encouraging taxpayers to take advantage of the cancellation of fines and exemption of penalties.
- This initiative covers fines for late registration, late payment, late filing of returns, and violations related to e-invoicing regulations. The initiative ends on **30 June 2025**.
- To benefit, taxpayers must be registered with the tax system, submit all outstanding returns, and pay the principal tax debt.

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