



Monthly update on worldwide e-invoicing progress

News summary for the month of June 2025



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The EY logo, consisting of the letters 'EY' in a bold, white, sans-serif font, with a yellow diagonal line element to the right.

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Disclaimer

- 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

Croatia

Fiscalization Act mandates e-invoicing and expands fiscal reporting to all transaction types

- On 13 June 2025, Croatia published its new Fiscalization Act (the Act). While the Act enters into force on **1 September 2025**, key provisions will apply from **1 January 2026**, including mandatory e-invoicing for all VAT-registered businesses in domestic Business-to-Business (B2B) transactions using the EN 16931-1:2017 standard. Non-VAT payers and public bodies must accept e-invoices from this date and begin issuing them by 2027.
- All B2B and Business-to-Government (B2G) e-invoices must be fiscalized, i.e., electronically reported to the tax authority with detailed invoice data for real-time verification.
- For Business-to-Consumer (B2C) transactions, e-invoicing remains optional, but fiscalization will apply to all invoices regardless of the payment method from **1 January 2026**.

[Refer link for more details](#)

Dominican Republic

Final e-invoicing deadline set for small businesses and public entities

- On 3 June 2025, the tax authority issued Notice No. 14-25 announcing that **15 May 2026** is the final deadline for micro and small businesses, unclassified taxpayers, and state entities to adopt mandatory e-invoicing.
- Failure to comply by the applicable deadline will constitute a tax infraction subject to penalties under Law No. 32-23.

[Refer link for more details](#)

France

France publishes new standards for e-invoicing reform

- On 13 June 2025, the AFNOR commission published the XP Z12-014 standard to guide businesses and certified Partner Dematerialization Platforms (PDPs) in preparation for the upcoming e-invoicing mandate.
- The standard includes significant changes to the 36 use cases outlined in the previous version and defines accepted data models and required lifecycle statuses. Additionally, it outlines stakeholder roles and responsibilities to support a smooth transition to mandatory e-invoicing.
- Mandatory e-invoicing requirements for B2B and B2C transactions are set to be implemented starting **1 September 2026**.

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Germany

Consolidation of federal invoice submission platforms, ZRE and OZG-RE

- The consolidation of the Central Invoice Receipt Platform of the Federal Government (ZRE) and the Online Access Act-compliant invoice receipt platform (OZG-RE) is scheduled for mid-2025 to streamline B2G e-invoicing processes.
- Transition for federal authorities using ZRE will occur in two phases, with the first wave having ended by 20 June 2025.
- The ZRE will no longer be available from 31 December 2025.

[Refer link for more details](#)

E-invoicing updates

Germany

Consultation on draft letter outlining B2B e-invoicing rules and exemptions

- On 25 June 2025, the Ministry of Finance released a second draft letter clarifying the rules for mandatory B2B e-invoicing, effective from 1 January 2025.
- The draft specifies compliance with EN16931 and includes updates on exemptions for small businesses, low-value invoices, and sector-specific guidance for the construction industry.
- The draft is open for industry feedback until mid-August, with the final letter expected by the end of 2025.

[Refer link for more details](#)

Greece

New version of myDATA REST API technical description (v1.0.11) for e-invoicing data transmission

- On 6 June 2025, the tax authority released technical description of REST API interface version v1.0.11 for transmitting and receiving data from e-invoicing providers.
- This version introduces new methods for sending unsigned invoices, submitting payment methods, and canceling delivery notes, along with updates to document types and the inclusion of a QR code URL in invoice submission responses.

[Refer link for more details](#)

Greece

Joint ministerial announcement on B2G e-invoicing implementation

- In a joint press release, the Ministries of National Economy and Finance, Development and Investment, Infrastructure and Transport, and Digital Governance, announced that mandatory B2G e-invoicing for expenditures by general government bodies will take effect from **1 September 2025**.
- Under this mandate, contracting authorities must receive and process e-invoices, and economic operators must submit e-invoices compliant with the European standard, regardless of contract value. However, exemptions may apply.
- E-invoicing became mandatory for suppliers to certain public entities in September 2023, with the scope extended to other parts of the public sector in 2024.

[Refer link for more details](#)

Italy

Permanent ban on e-invoicing for B2C healthcare services

- The Council of Ministers, in its meeting no. 130 on 4 June 2025, approved the legislative decree containing "Supplementary and Corrective Provisions on Tax Compliance, Two-Year Arrangement with Creditors, Tax Litigation, and Tax Penalties."
- This measure enacted a permanent ban on e-invoicing for those required to send data to the STS (Sistema Tessera Sanitaria) and those not required, for services to individuals, i.e., B2C transactions.
- There are sanctions for healthcare services that mistakenly issue e-invoices which should, instead, have been issued in analogue format.

[Refer link for more details](#)

E-invoicing updates

Ivory Coast

E-invoicing mandate dates confirmed with extended use of physical invoices

- On 13 June 2025, the tax authority confirmed the mandatory start dates for e-invoicing based on business regime: **1 June 2025** for standard taxpayers, **1 July 2025** for simplified taxpayers, **1 August 2025** for microenterprises, and **1 September 2025** for self-employed businesses.
- Due to requests from professional groups, physical standardized invoices remain valid until **2 September 2025**.
- Taxpayers holding preprinted or personalized invoices or stickers must declare them to the Chamber of Commerce and VAT Monitoring Unit.

[Refer link for more details](#)

Jordan

Penalty relief for taxpayers registered with JoFotara before end of May 2025

- The Director General of the tax authority announced that penalties will be waived for taxpayers who registered with the JoFotara e-invoicing system and reconciled their obligations before the end of May 2025.
- To remain compliant, all invoices must be issued through JoFotara or integrated systems, and only JoFotara-generated invoices are valid for tax deduction purposes.

[Refer link for more details](#)

Kenya

Finance Bill 2025: Proposal to exempt certain transactions from mandatory e-invoicing

- The government, through the Finance Bill 2025 (the Bill), has proposed exemptions from the mandatory issuance of e-invoices for certain transactions. This includes payments of emoluments, imports, interest, investment allowances, airline passenger ticketing, and payments subject to final withholding tax.
- The Bill also aims to empower the Cabinet Secretary for the National Treasury to waive interest and penalties due to errors, delays, or malfunctions of the electronic tax invoice management system (eTIMS).

[Refer link for more details](#)

Latvia

Final law confirms B2B e-invoicing postponement to 2028

- On 11 June 2025, the government promulgated "Amendments to the Accounting Law," officially postponing the B2B structured e-invoicing obligation for taxpayers.
- The amendments to the law stipulate that registered companies (B2B transactions) are granted a further extension, with the mandatory structured e-invoicing requirement deferred from **1 January 2026** to **1 January 2028**.

[Refer link for more details](#)

E-invoicing updates

Latvia

Public consultation on draft regulation for organizing and implementing mandatory e-invoicing

- The Cabinet launched a consultation on a draft regulation for organizing and implementing mandatory e-invoicing, detailing technical standards, transmission channels, and phased compliance timelines.
- The draft regulation requires taxpayers to submit e-invoices to the tax authority within five working days via approved digital channels, using XML format aligned with UBL and Peppol standards.
- The draft regulation mandates e-invoicing for B2B transactions from **1 January 2028**, with voluntary participation beginning on **1 January 2026**.
- The public consultation period closed on 23 June 2025.

[Refer link for more details](#)

Malaysia

Peppol releases PINT BIS Malaysia billing 1.2.0 to support compliance and interoperability

- On 3 June 2025, Peppol released version 1.2.0 of the PINT BIS Malaysia billing process.
- This update refines the national billing standard for invoice and credit note transactions, aligning with the tax authority's compliance framework.
- This version aligns with the latest requirements of the Inland Revenue Board of Malaysia and replaces version 1.1.0 published in November 2024. In addition, interoperability across e-invoicing platforms is enhanced.

[Refer link for more details](#)

Malaysia

Revised e-invoicing timeline extends deadlines for small businesses

- On 5 June 2025, the tax authority revised the national e-invoicing implementation timeline, extending deadlines for small businesses by adjusting the threshold ranges.
- Phase 3, covering taxpayers with annual revenue exceeding RM5 million and up to RM25 million, remains unchanged and will begin on **1 July 2025**.
- Phase 4, for businesses with revenue between RM1 million and RM5 million, has been deferred from **1 July 2025** to **1 January 2026**.
- Phase 5, for those with revenue up to RM1 million, has been postponed from **1 January 2026** to **1 July 2026**.
- Additionally, businesses with annual revenue below RM500,000 are exempt from e-invoicing. The threshold has been raised from the previous RM150,000 threshold.

[Refer link for more details](#)

Malaysia

New guideline versions published for e-invoicing

- On 5 June 2025, the tax authority published e-invoice guideline version 4.4, and e-invoice specific guideline version 4.2, providing updated instructions and clarifications on revised e-invoicing implementation and technical compliance.
- These documents refine the application of e-invoicing across business models, including validation rules, invoice scenarios, and error handling.
- The "e-invoice illustration guide" is being updated and is expected to align with the latest guideline versions.

[Refer link for more details](#)

E-invoicing updates

Mauritius

Budget 2025-2026 proposes lower e-invoicing threshold for suppliers

- As part of the 2025-2026 Budget Speech presented on 5 June 2025, the government proposed lowering the e-invoicing threshold from MUR 100 million to MUR 80 million in annual turnover.
- Suppliers exceeding the new MUR 80 million threshold are expected to be mandated to adopt the e-invoicing system during the financial year 2025-2026 under the proposed Value Added Tax Act amendment.

[Refer link for more details](#)

Norway

Consultation launched on mandatory e-invoicing requirements

- The Ministry of Finance issued a consultation on proposals to mandate e-invoicing for enterprises subject to bookkeeping obligations.
- The proposed timeline introduces the obligation to send e-invoices from **1 January 2028**, and the obligation to receive e-invoices from **1 January 2030**.
- Exemptions are proposed for sole proprietorships with low turnover and bankruptcy estates, with special rules suggested for financial activities, insurance companies, and pension companies.
- The consultation remains open until **31 October 2025**.

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Pakistan

Further extension of e-invoicing integration deadlines

- On 20 June 2025, the Federal Board of Revenue announced a one-month extension to the mandatory e-invoicing integration deadlines.
- The revised implementation timeline requires corporate registered persons to complete their integration by **1 July 2025**, while non-corporate registered persons have until **1 August 2025**.
- This extension represents the second adjustment to the original deadlines established under S.R.O. 709(I)/2025, which initially set 1 May 2025, for corporate entities and 1 June 2025, for non-corporate entities.

[Refer link for more details](#)

Poland

Government adopts bill on the national e-invoicing system (KSeF)

- The government has adopted a bill for the KSeF to digitize the tax system. The parliament will continue legislative work on the bill.
- The bill proposes mandatory e-invoicing for all taxpayers in two phases: **1 February 2026** for large taxpayers and **1 April 2026** for others. For the smallest the implementation date will be postponed until **1 January 2027**.
- Until the end of 2026, businesses can still use cash registers for invoicing, and penalties for non-compliance will be postponed.
- Agricultural VAT invoices from flat-rate farmers are exempt from mandatory e-invoicing but can be issued voluntarily from **April 2026**.

[EY Tax Alert](#)

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E-invoicing updates

Poland

Release of KSeF 2.0 official API documentation and FA(3) logical structure

- On 30 June 2025, the Ministry of Finance published the official KSeF 2.0 API documentation and FA(3) logical structure, allowing businesses and providers to begin technical preparations.
- The release includes the FA(3) schema, API technical specifications, a comparison with KSeF API 1.0, and an overview of KSeF 2.0 features. The FA(3) schema will replace the current FA(2) version in the voluntary system from **1 February 2026**.
- The Ministry reaffirmed the phased KSeF 2.0 rollout, with a test environment launching on **30 September 2025**, a test taxpayer application in **November 2025**, mandatory adoption starting **February 2026**, and full rollout by **January 2027**.
- Final regulations expected by **July 2025**.

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Saudi Arabia

23rd wave of e-invoicing integration timeline announced

- On 27 June 2025, the tax authority announced the criteria for selecting targeted taxpayers in the 23rd wave of the e-invoicing integration.
- Taxpayers with annual VAT liable revenue exceeding SAR 750,000 in 2022, 2023, or 2024 must integrate their e-invoicing systems and share data with the Zakat, Tax and Customs Authority (ZATCA) from **1 January 2026 to 31 March 2026**.
- The tax authority will notify eligible businesses using official communication channels within the designated period.

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Singapore

New functionalities added to InvoiceNow for enhanced ordering and automation

- A new document standard, SG BIS Order Balance, and Advanced Ordering were introduced to support full order lifecycle management including initial orders, changes, and cancellations from both buyers and sellers.
- These enhancements enable vendors to automate key processes such as approval, picking, and invoicing by generating invoices directly from government-issued purchase orders.
- Government vendors will gain early access with trials beginning in **September 2025** to streamline invoice approval and accounting workflows.

[Refer link for more details](#)

Spain

Updated technical information for compliant billing systems

- The tax authority has published updated technical information for computer billing systems (SIF).
- The updated information includes declarations that act as a form of self-certification issued by companies developing compliant billing systems. It also provides assurance to businesses that the invoicing solutions meet the new legal requirements.
- Developers can access key specifications on fingerprint encoding, electronic signatures, and QR codes. Presentations and examples further assist users in correctly implementing and submitting billing records as per regulatory standards.

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E-invoicing updates

Tanzania

Budget 2025-2026: Electronic financial data management system (EFDMS) integration for e-invoicing

- On 13 June 2025, the government presented the 2025-2026 budget, and the proposal put forward includes integrating invoicing systems with the tax authority.
- E-invoices can be generated through various systems that connect to the EFDMS, including electronic fiscal devices, point of sale machines, accounting, and enterprise resource planning systems.

[Refer link for more details](#)

United Arab Emirates

Publication of technical specifications for B2B and B2G e-invoicing launch

- The Peppol Authority published United Arab Emirates billing specifications for the launch of mandatory B2B and B2G e-invoicing under the decentralized PINT Peppol 5-corner model.
- The release includes Peppol Authority Specific Requirements (PASR), PINT AE (the national invoice format), the Enterprise Interoperability Architecture, and the Solution Architecture.

[Refer link for more details](#)

Vietnam

Release of updated e-invoice guidance

- On 31 May 2025, the Ministry of Finance issued Circular 32/2025/TT-BTC, detailing updated guidance on invoices, including e-invoices, under Decree 123/2020/ND-CP as amended by Decree 70/2025/ND-CP.
- The circular, effective from **1 June 2025**, replaces Circular 78/2021/TT-BTC and provides guidelines for clauses of the Government's Decree No. 70/2025/ND-CP dated 20 March 2025 and other cases to meet management requirements, including guidelines for issuance of e-invoices for finance leasing activities and transition guidelines.

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