

Monthly update on worldwide e-invoicing progress

News summary for the month of May 2026



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E-invoicing 2026 timeline

The table below sets out 2026 e-invoicing developments. Please note that the information remains subject to change.








Jurisdiction	Go-live Month	Scope	Status
 Belgium	January	B2B	Mandatory
 Croatia	January	B2B	Mandatory
 Malaysia	January	B2G, B2B, B2C: revenue > RM 1m to RM 5m; one-year grace period	Mandatory (phased)*
 New Zealand	January	B2G: agencies with > 2,000 invoices annually required to be e-invoice capable	Not mandatory (current position)
 Poland	February, April	B2B: large taxpayers (sales > PLN 200m), remaining other businesses (excluding micro taxpayers)	Mandatory (phased) for B2B; allowed but not mandatory for B2C
 Greece	March, October	B2B: large enterprises, remaining other businesses	Mandatory (phased)*
 Malawi	May	B2G, B2B, B2C	Mandatory
 Paraguay	June	B2G, B2B, B2C: additional taxpayers (Group 19) mandated in phases	Mandatory (phased)*

B2G (business to government), B2B (business to business), B2C (business to consumer)

*Mandatory (phased) - Phased implementation already initiated

E-invoicing 2026 timeline

The table below sets out 2026 e-invoicing developments. Please note that the information remains subject to change.




Jurisdiction	Go-live Month	Scope	Status
 United Arab Emirates	July	B2G, B2B	Transitional**
 Nigeria	July	B2G, B2B, B2C: medium taxpayers (N1b -N5b) go-live July 2026; enforcement Q1 2027	Mandatory (phased)*
 Oman	August	B2G, B2B, B2C	Transitional**
 Brazil	September	B2B and B2G services: mandatory use of National NFS-e for micro and small enterprises (Simples Nacional)	Mandatory
 France	September	B2B and B2C: receive for all, issue and report for large and medium-sized enterprises	Mandatory
 Bolivia	October	B2G, B2B, B2C	Mandatory (phased)*
 Dominican Republic	November	BB2G, B2B, B2C: small, micro and unclassified taxpayers	Mandatory (phased)*

*Mandatory (phased) - Phased implementation already initiated

**Transitional - Pilot phases with selected taxpayers

E-invoicing 2026 timeline

The table below sets out 2026 e-invoicing developments. Please note that the information remains subject to change.

Jurisdiction	Go-live Month	Scope	Status
 Morocco	TBD	B2G, B2B, B2C	Not mandatory (current position)
 Singapore***	TBD	Voluntary GST registrants / new registrants	Refer footnote
 Sri Lanka	TBD	B2G, B2B, B2C	Not mandatory (current position)

***GST-registered businesses must transmit invoice data via InvoiceNow-Ready solutions. 2025 and April 2026 are key dates for voluntary GST registrants and new voluntary registrants. From 2028-31, the requirement will be phased in for new compulsory registrants and existing GST-registered businesses with total annual supplies ranging from up to SGD 200,000 to above SGD 4,000,000.

E-invoicing updates



Argentina

Updated framework with mandatory VAT status requirement

- The tax authority has published a manual on the technical framework for e-invoice issuance and real-time authorization under General Resolution (RG) 4291.
- The update introduces stricter validations and enhanced data requirements, most notably the introduction of the recipient's VAT status in line with General Resolution 5616.
- From 6 April 2025, this field may be reported on an optional basis, however, once General Resolution No. 5616 comes into effect, it will become mandatory and the issuance of receipts without this information will be rejected.

[Refer link for more details](#)



Belgium

Updated frequently asked questions (FAQs)

- On 6 May 2026, updates were made to the e-invoicing FAQs, including modifications to existing questions under the B2B, the Pan-European Public Procurement Online (Peppol) and technical e-invoicing sections.
- In addition, new content was introduced, including the addition of question nine under the Peppol section and questions 27-32 under the specific e-invoicing section, providing further clarity on technical and implementation aspects of the framework.

[Refer link for more details](#)



Brazil

Release of technical note updating NF-e and NFC-e layouts

- On 20 May 2026, the tax authority published version 1.40 of Technical Note 2025.002, introducing updates to the e-invoice (NF-e) and consumer e-invoice (NFC-e) layouts.
- The update incorporates new fields and validation rules to align with the requirements of the Consumption Tax Reform (RTC), reflecting ongoing adjustments to the country's e-invoicing framework.

[Refer link for more details](#)



Brazil

Updated technical note introduces alphanumeric CNPJ updates for NF-e and NFC-e

- The tax authority has published technical note 2026.004 (v1.00), introducing updates to the NF-e and NFC-e schemas.
- The update aims to adapt e-invoicing systems to support the new alphanumeric Corporate Taxpayer Identification Number (CNPJ) format, requiring corresponding schema adjustments.

[Technical note 2026.004 \(v1.00\)](#)

[Refer link for more details](#)

E-invoicing updates



Costa Rica

Annexes and structures v4.4 revised

- The Ministry of Finance and the tax authority announced that, as part of efforts to enhance the quality of information from electronic receipts and strengthen tax compliance processes, the annexes and structures document (version 4.4) has been updated.
- The changes include allowing alphanumeric identification numbers for legal entities, adding and modifying reference codes (codes 12-20) to enhance traceability and ensure correct accounting treatment and refining field descriptions to support accurate reporting.
- The updated specifications are already available in both test and production environments, with mandatory implementation scheduled for 1 November 2026 while early adoption is allowed.

[Refer link for more details](#)



Denmark

OIOUBL schematron v1.17.2 released as hotfix

- On 4 May 2026, the Danish Business Authority released OIOUBL Schematron v1.17.2 as a hotfix to correct a validation bug in v1.17.1.
- The bug caused the incorrect rejection of invoices with differing VAT codes between line and document levels.
- The update introduces a VAT consistency rule (F-LIB404), enhances currency validation and updates the tax category code list for improved mandatory Peppol compatibility with mandatory implementation effective from 18 May 2026.

[Refer link for more details](#)



Dominican Republic

Deadline extended for smaller taxpayers

- On 6 May 2026, the tax authority published a notice granting a six-month extension for the implementation of mandatory e-invoicing for taxpayers classified as small, micro and unclassified entities.
- Taxpayers were previously required to comply by 15 May 2026 have been automatically granted additional time until **November 2026**, without the need to submit a request.
- The extension was introduced as an exceptional administrative measure to support the transition to e-invoicing, while confirming that penalties under Law No. 32-23 may apply for non-compliance after the extended deadline.

[Refer link for more details](#)



European Union

European Commission publishes ViDA 2026 work program

- The European Commission has published the work program for VAT in the Digital Age (ViDA) 2026, outlining planned implementation activities.
- Key milestones include an extension of the One Stop Shop (OSS) VAT reporting scheme and related clarifications from 1 January 2027. New deemed supplier rules and single VAT registration reforms will apply from 1 July 2028.
- Mandatory e-invoicing and digital reporting for cross-border business-to-business transactions will follow from **1 July 2030**. By **1 January 2035**, Member States with domestic real-time reporting systems will be required to align them with the European Union (EU) cross-border digital reporting framework.

[Refer link for more details](#)

E-invoicing updates



France

Updated list of approved platforms

- On 13 May 2026, the tax authority updated the list of approved e-invoicing platforms, reflecting ongoing progress in the certification process.
- The revised list includes operators that have successfully met key requirements such as tax compliance, data security and interoperability with the Public Billing Portal and other platforms, as well as those still pending final validation.
- As part of the reform, the approved platform must issue, transmit and receive invoices in electronic format and extract data useful to the tax authority.
- Additionally, the platform must be capable of receiving and transmitting transaction and payment data

[Refer link for more details](#)



France

AFNOR publishes e-invoice archiving standards

- The French Association for Standardization (AFNOR) has published a new technical guidance document, FD Z42-029 (May 2026), outlining requirements and best practices for the electronic archiving of e-invoices as part of the 2026 reform.
- The guidance emphasizes that archived invoices must ensure authenticity, integrity, readability and traceability throughout their lifecycle from issuance to destruction while maintaining evidentiary value for audits and compliance purposes.
- It also clarifies retention obligations, including a general minimum retention period of 10 years for accounting documents, as well as the requirement to archive invoices in their original format along with related supporting documents.

[Refer link for more details](#)



France

External specifications version 3.2 released

- Version 3.2 of the external specifications for e-invoicing for B2B, B2G and G2B was published providing updated technical documentation for data exchange with the administration.
- The release includes a comprehensive set of materials, such as specification documents, appendices, structured examples, XSD schemas and application programming interface API (Swagger) files, supporting system implementation and integration.
- Additionally, on 7 May 2026, the external specifications and associated standards were updated to define the formats and exchange modalities for e-invoicing between VAT payers, including integration with the public invoicing portal and Chorus Pro.

[Refer link for more details](#)



France

Questionnaire to check obligations

- A new interactive questionnaire is now available to help companies quickly understand how e-invoicing applies to them and what their specific obligations are.
- By answering a short set of targeted questions, businesses receive a personalized summary based on their size, activity and invoicing scenarios, aligned with the e-invoicing framework.
- This self-assessment tool is available immediately and helps companies prepare for upcoming requirements ahead of mandatory implementation.

[Refer link for more details](#)

E-invoicing updates



Greece

Updated timeline for digital goods movement reporting

- Decision A.1094/2026 was issued, amending Decision A.1122/2024 on the digital issuance and transmission of goods movement data under the myDATA framework.
- The amendment revises the implementation timeline by maintaining Phase A as mandatory from 1 December 2025, while splitting Phase B into two stages:
 - Phase B1, effective from 12 October 2026, covering the reporting of loading, transshipment, receipt and inventory control data
 - Phase B2, effective from 1 January 2027, introducing mandatory unified commodity coding (Combined Nomenclature)

[Refer link for more details](#)



Kazakhstan

VAT return pre-filling enhanced using e-invoicing data

- Tax authorities are pre-filling the VAT return (Form 300.00) using data sourced from state revenue systems, including e-invoices, taxpayer accounts and goods declarations.
- The pre-filling service operates with a one-day data lag and relies only on confirmed VAT offset notifications, making timely and accurate submission of e-invoices and notifications critical for correct VAT reporting and reduced audit interventions.
- Taxpayers should note that any subsequent changes to submitted data may affect pre-filled results and could trigger audit notifications, reinforcing the need for careful data validation as part of ongoing VAT compliance.

[Refer link for more details](#)



Kenya

Guidance on reverse invoicing

- The tax authority has published guidance on reverse invoicing under the Electronic Tax Invoice Management System (eTIMS) framework.
- Reverse invoicing allows buyers to generate electronic tax invoices on behalf of suppliers, particularly small-scale businesses that may not have the capacity to issue compliant invoices.
- This approach shifts invoicing responsibility to the buyer, ensuring transactions are captured within the tax system and improving compliance, transparency and reporting accuracy.

[Refer link for more details](#)



Kenya

Finance Bill 2026 proposes eTIMS compliance changes

- The Finance Bill 2026 ("the Bill"), submitted to the National Assembly, proposes amendments to strengthen compliance under eTIMS.
- The Bill introduces stricter penalties for non-compliance, including failure to issue electronic tax invoices or file returns electronically which would attract the higher of two times the tax due or KES 100,000.
- It also allows the tax authority to use eTIMS data and other system information to assess tax liabilities while providing for penalty waivers in cases of system errors, delays, or malfunctions.
- The measures are expected to take effect from 1 July 2026, subject to approval and assent.

[Finance Bill 2026](#)

[Refer link for more details](#)

E-invoicing updates



Malaysia

E-invoicing to support pre-filled income tax returns

- The tax authority is introducing a pilot initiative leveraging e-invoice data to support pre-filled individual tax relief information in the 2026 income tax return.
- Taxpayers will be required to request e-invoices and provide identification details (e.g., TIN) to enable accurate capture of eligible expenses for tax relief purposes.
- This initiative aims to enhance tax compliance, improve record keeping efficiency and support the broader digitalization of the tax ecosystem.

[Refer link for more details](#)



Malaysia

Updated FAQs

- On 5 May 2026, the tax authority updated its FAQs to clarify when taxpayers are considered related companies for e-invoicing purposes, particularly in scenarios involving common shareholders.

[Refer link for more details](#)



Netherlands

Peppol authority issues May 2026 validation updates

- The Dutch Peppol Authority (NPa) published the May 2026 releases of validation artefacts for SI-UBL 2 (NLCIUS) and Peppol Business Interoperability Specifications (BIS) 3, including updates aligned with European Norm (EN) 16931 version 1.3.16.
- The new versions will become mandatory from 17 August 2026, while the current versions remain applicable until that date.

[Refer link for more details](#)



New Zealand

GST consultation signals potential introduction of e-invoicing

- The tax authority has released an officials' issues paper (the paper) identifying current GST challenges, including proposals to modernize GST administration through the adoption of e-invoicing and transaction-level reporting.
- The paper signals consideration of e-invoicing as part of a broader compliance and reporting framework, alongside changes to error correction, refund timelines and filing frequency for high-risk taxpayers with the aim of improving data accuracy and system usability.
- Public submissions on the proposals, including the potential introduction of e-invoicing requirements are open until 29 June 2026, after which the tax authority will assess feedback and determine next steps.

[Refer link for more details](#)

E-invoicing updates



North Macedonia

Second phase of system testing launched ahead of rollout

- The Public Revenue Administration (UJP) has launched the second phase of e-invoice system testing, requiring companies with invoicing software and solution providers to actively participate to ensure readiness ahead of mandatory implementation.
- This phase expands testing through API integrations, enabling functionalities such as downloading, accepting, rejecting and reversing e-invoices. It also supports the validation of an extended set of VAT indicators, including exemptions, non-taxable supplies and reverse charge scenarios.
- Companies that participated in the first phase should note that earlier test data is no longer available and they must re-test in the updated environment with UJP support available to assist in completing testing before the production rollout.

[Refer link for more details](#)



Paraguay

Phased rollout for additional taxpayer groups

- The tax authority issued general resolution no. 52, designating six new groups of taxpayers (Groups 19-24; total 3,000 taxpayers) to mandatorily adopt e-invoicing in phases from **1 June 2026** to **1 September 2027**.
- From each group's start date, pre-printed and self-printed invoices will no longer be valid.
- Taxpayers may request a one-time extension of up to three months, subject to a separate approval.

[Refer link for more details](#)



Peru

Updated timing and bookkeeping requirements

- The tax authority has issued resolution 000075-2026/SUNAT, revising the timing for e-invoicing and electronic bookkeeping obligations.
- Under the new rules, taxpayers subject to the MYPE Tax Regime (Micro and Small Enterprises Tax Regime), Special, or General Income Tax regimes must issue e-invoices upon registering while purchase and sales ledgers must be maintained through the Integrated System of Electronic Records (SIRE) from the start of the obligation, effective **1 June 2026**.
- Additionally, penalty relief has been extended under Resolution 000019-2026, allowing non-enforcement of penalties for non-compliance between December 2025 and May 2026, provided issues are rectified by 30 June 2026.

[Link for Resolution 000019-2026](#)

[Link for Resolution 000075-2026](#)



Poland

Updated KSeF 2.0 questions and answers

- On 5 May 2026, the Ministry of Finance updated the National e-Invoicing System (KSeF) 2.0 questions and answers page to provide comprehensive guidance on system functionalities, including invoice issuance, receipt and storage through the centralized platform.
- The tax authority has developed a comprehensive FAQ knowledge base in collaboration with businesses, integrators and stakeholders addressing practical and technical aspects of the system.

[Refer link for more details](#)

E-invoicing updates



Poland

KSeF training program and resources updated

- The Ministry of Finance has rolled out comprehensive training initiatives, including “Wednesdays with KSeF,” offering free sessions to help businesses understand and practically apply e-invoicing requirements.
- A structured set of learning materials and modules covering authentication, invoicing processes and authorizations has been developed to support different user groups in implementing KSeF.
- The training content is continuously updated and enhanced, including revised modules and industry specific sessions to address evolving user needs.

[Refer link for more details](#)



Poland

VAT refund rules proposed to align with KSeF

- The Ministry of Finance and Economy launched a public consultation on proposed changes to VAT refund rules for foreign taxpayers, including both EU and non-EU claimants.
- The draft regulation updates the existing VAT refund regulation to reflect that invoices will generally be issued through KSeF. It also clarifies how foreign taxpayers should provide evidence for VAT refund claims, recognizing that invoices issued under KSeF may be available in different structured formats.

[Refer link for more details](#)



Romania

RO e-invoice simplification amendments

- On 18 May 2026, the Ministry of Finance supported an amendment adopted by the Budget and Finance Committee to simplify the RO e-invoice system and reduce the administrative burden for certain taxpayer categories.
- The amendment introduces key exemptions from mandatory e-invoicing, including individuals using personal identification numbers (CNP), farmers under the special regime and foreign cultural institutes while allowing optional system use for these groups.
- The changes also enable deregistration from the RO e-invoice system and reinforce the country's broader objective of continuing digitalization while ensuring proportional and practical implementation for taxpayers.

[Refer link for more details](#)



Romania

RO e-Factura scope reduced for certain taxpayers

- Law No. 88/2026, published in Official Gazette No. 459 of 29 May 2026, amends Government Emergency Ordinance (GEO) No. 120/2021 concerning the administration and implementation of the national e-invoice system (RO e-Factura).
- The law removes the mandatory use of the RO e-Factura for certain taxpayers, including individuals conducting economic activities with personal ID number, individual farmers under the special VAT scheme and foreign cultural institutes.
- These entities may opt in voluntarily and request registration while those no longer in scope can seek deregistration with changes effective from **1 June 2026**.

Please use the corresponding Gazette date and number to access the official publication from the link below.

[Refer link for more details](#)

E-invoicing updates



Serbia

Update on registration of obligations in central invoice register (CRF)

- On 29 May 2026, the Ministry of Finance informed users of the Electronic Invoice System about the introduction of optional registration of obligations in the CRF for invoices issued to certain public sector recipients.
- This applies to electronic invoices where users of public funds of type seven are listed as recipients and will be effective from 1 July 2026.

[Refer link for more details](#)



Slovakia

Tax authority conference eases concerns as voluntary adoption begins

- On 26 May 2026, the tax authority hosted an expert conference on e-invoicing, bringing together representatives from the Ministry of Finance, the technology sector and the business community.
- The session aimed to clarify the upcoming mandatory framework, expected to take effect in 2027 and address concerns around system complexity.
- Authorities outlined a centralized eFaktura model supported by certified service providers with solutions for businesses of all sizes, including free tools for smaller entities.
- Voluntary participation in the system will open from early June, allowing businesses to onboard and test the framework ahead of the mandatory rollout.

[Refer link for more details](#)



Slovakia

Updated FAQs document released

- The tax authority updated its document 9/DPH/2025/IM - FAQs on e-invoicing, in May 2026 to provide additional clarity to taxpayers ahead of the 2027 mandate.
- The update remains largely consistent with the previous version with no major changes to the underlying rules or timelines.
- Notably, the revised FAQ includes one additional question addressing whether e-invoices must be received exclusively through the Peppol network or whether alternative methods are permitted, thereby clarifying the available channels for invoice receipt.

[Refer link for FAQs](#)

[Refer link for more details](#)



Slovakia

Draft VAT amendment introduces updates to e-invoicing and digital reporting

- The Ministry of Finance has introduced a draft amendment to the VAT Act as part of its broader tax modernization efforts, aligning e-invoicing and digital reporting rules with evolving EU requirements.
- The proposal simplifies certain e-invoicing obligations by removing the requirement to report data from received invoices for domestic customers during the transitional period.
- The draft is currently under inter ministerial public consultation from 27 May 2026 to 16 June 2026 and the measures remain subject to stakeholder feedback and further legislative refinement.

[VAT Act amendment bill](#)

[Refer link for more details](#)

E-invoicing updates



Spain

Seminar highlights on framework and public e-invoicing solution (SPFE)

- On 19 May 2026, the tax authority held a seminar presenting updates on the e-invoicing framework and the SPFE and published two supporting documents covering technical aspects of the session.
- The upcoming system is designed as a mixed model, combining private platforms with an SPFE managed by the tax authority.
- The seminar highlighted key features such as structured Universal Business Language (UBL)-based invoicing, interoperability, invoice traceability and payment status reporting.
- According to the documents, implementation will begin with the entry into force of the order on 1 October 2026, followed by obligations for large companies from **1 October 2027** and extending to other companies from **1 October 2028**.

[Refer link for more details](#)



Sri Lanka

VAT invoice data integration

- The tax authority issued notice SEC/PN/VAT/2026-03 confirming that a pilot phase is underway with selected VAT-registered taxpayers integrating their enterprise resource planning (ERP) systems with the Revenue Administration Management Information System (RAMIS) through a web API.
- The notice enables real-time transmission of VAT invoice data, reduces reliance on manual uploads and introduces a phased rollout starting with export oriented sectors before expanding to all VAT-registered taxpayers.
- It also confirms that live reporting has begun for certain sectors such as tea brokers from 1 May 2026, alongside the introduction of system-based matching and validation of invoice data.

[Refer link for more details](#)



Türkiye

Electronic document issuance from payment recorders

- The Ministry of Treasury and Finance issued Tax Procedure General Communiqué no. 593 on 8 May 2026 (the Communiqué), introducing rules for issuing electronic documents (e-documents) through new generation payment recorders.
- The Communiqué allows taxpayers to generate, sign and transmit e-documents directly from approved payment devices, strengthening integration between point of sale (POS) systems and tax reporting processes.
- It also establishes technical, authorization and compliance requirements for device manufacturers, aligning their responsibilities with authorized service providers and enhancing real time data transmission and tax control capabilities.

[Refer link for more details](#)




United Arab Emirates

Accredited service provider deadline extension

- The Ministry of Finance amended Ministerial Decision No. 244 of 2025 to extend the deadline for appointing an accredited service provider (ASP) from 31 July 2026 to 30 October 2026 for entities with annual revenues exceeding AED 50m.
- The extension was introduced in response to market readiness concerns and aims to allow more service providers to complete accreditation, thereby improving competition and expanding available technical solutions.
- The amendments also enable partnerships between local and international providers and confirm that the mandatory implementation timeline remains unchanged with full adoption required by **1 January 2027**.

[Refer link for more details](#)


E-invoicing updates

 **United Arab Emirates**

Ministry of Finance hosts second awareness event

- The Ministry of Finance held the second e-invoicing awareness event in collaboration with the Federal Tax Authority (FTA) and Dubai Chambers, focusing on system readiness, implementation steps and stakeholder engagement.
- The session highlighted the rollout of the four-corner model with a planned transition to a five-corner model and provided guidance on selecting accredited service providers and preparing for integration via EmaraTax.
- The event also addressed the launch of the pilot phase in **July 2026**, encouraging businesses to begin early onboarding to enhance compliance, efficiency and digital readiness.

[Refer link for more details](#)


 **United Arab Emirates**

Amendments to e-invoicing implementation framework

- The Ministry of Finance announced Ministerial Decision No. 66 of 2026, introducing updated requirements for the implementation of the e-invoicing system for certain taxpayers.
- Businesses with annual revenue equal to or exceeding AED 50m are required to appoint an accredited service provider (ASP) by 30 October 2026 and implement e-invoicing by **1 January 2027**.
- The decision amends earlier provisions under Ministerial Decision No. 244 of 2025, providing clearer timelines and reinforcing the phased rollout of e-invoicing.

Ministerial Decision No. 66

[Refer link for more details](#)


 **United Arab Emirates**

New rules update eligibility criteria and accreditation procedures for service providers

- The Ministry of Finance announced Ministerial Decision No. 56 of 2026, revising the eligibility criteria and accreditation process for service providers under the e-invoicing system.
- The decision introduces stricter requirements, including mandatory Peppol certification, compliance with security and tax obligations and a minimum of two years of operational experience for the e-invoicing solution.
- It also allows the use of third party platforms and outsourcing arrangements while holding the accredited provider fully responsible for compliance.

Ministerial Decision No. 56

[Refer link for more details](#)

 **United Arab Emirates**

GTES recognized in updated pre-approved e-invoicing service providers list

- The Ministry of Finance has released an updated list of pre-approved e-invoicing service providers.
- EY Consulting LLC has been successfully added to this list for the EY global tax e-invoicing solution (GTES), reinforcing its capability to support compliant and scalable e-invoicing requirements.
- The list now includes more than 35 providers that meet the required technical and compliance standards.

[Refer link for more details](#)

E-invoicing updates

Peppol

Peppol BIS and related documents version updates May 2026

- In May 2026, Peppol released updated BIS including billing v3.0.21, self-billing v3.0.2 and other BIS 3 documents v3.0.17, effective from 24 August 2026.
- These updates introduce revised code lists and validation rules, stricter enforcement of key checks, new identifier validations and several bug fixes, improving data quality and consistency across Peppol transactions.

[Peppol BIS billing v3.0.21](#)

[Peppol BIS self-billing v3.0.2](#)

[Other BIS documents v3.0.17](#)

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