

Monthly update on worldwide e-invoicing progress

News summary for the month of April 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
 Bolivia	October	B2G, B2B, B2C	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
 Dominican Republic	May	B2G, B2B, B2C: small, micro and unclassified taxpayers	Mandatory (phased)*
 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**
 France	September	B2B and B2C: receive for all, issue and report for large and medium-sized enterprises	Mandatory
 Singapore***	TBD	Voluntary GST registrants / new registrants	Refer footnote
 Sri Lanka	TBD	B2G, B2B, B2C	Not mandatory (current position)
 Morocco	TBD	B2G, B2B, B2C	Not mandatory (current position)

*Mandatory (phased) - Phased implementation already initiated

**Transitional - Pilot phases with selected taxpayers

***GST-registered businesses must transmit invoice data via InvoiceNow-Ready solutions. November 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



Belgium

End of grace period and scope clarification

- The tax authority has announced the end of the three-month grace period for mandatory structured e-invoicing that applied from 1 January 2026. From 1 April 2026, noncompliance with the e-invoicing obligation may result in penalties.
- A limited and temporary tolerance remains for self-billing arrangements until 30 June 2026, where technical implementation is still ongoing, subject to individual assessment.
- The tax authority also clarified that the e-invoicing obligation applies to all Belgian VAT-taxable persons, including those under the small business VAT exemption scheme, when issuing or receiving invoices with other Belgian VAT-taxable persons.
- The obligation does not apply to companies that neither issue invoices to nor receive invoices from Belgian VAT-taxable persons.

[Refer link for more details](#)



Bolivia

New e-invoicing rule for transport of goods

- The tax authority issued Normative Resolution No. 102600000006 (the Resolution) on implementation of e-invoicing for the transfer of goods within the national territory.
- The Resolution requires that purchase invoices presented at customs inspection points be issued using tax authority-registered online billing methods, such as online electronic or computerized billing or the online web portal, and be verifiable in the tax authority's database.
- The requirements apply only to invoices supporting the transport of goods and take effect from 4 May 2026.

[Refer link for more details](#)



Brazil

Delay in single-phase IBS/CBS validations in testing environment

- On 31 March 2026, the tax authority published version 1.35 of Technical Note 2025.002 for e-invoices (NF-e) and digital receipts (NFC-e) layouts.
- The technical note postpones the enforcement of single-phase Tax on Goods and Services (IBS) and Contribution on Goods and Services (CBS) validation rules in the homologation (testing) environment.
- The update clarifies that these validations are planned for future implementation and are therefore temporarily disabled during testing to avoid premature invoice rejections.
- The release confirms that the homologation update applies from 6 April 2026 and reiterates that mandatory single-phase IBS/CBS enforcement remains scheduled for 2027.

[Refer link for more details](#)



Brazil

Simplified rules introduced for e-invoice use in consumer transactions

- The tax authority has published SINIEF Adjustments No. 13/2026 and No. 10/2026, which refine how e-invoices (NF-e) may be used in transactions that are normally covered by the electronic consumer invoice (NFC-e).
- SINIEF Adjustment No. 13/2026 introduces the Simplified Auxiliary Document of the Electronic Invoice – Type 2 and allows offline issuance with later authorization.
- SINIEF Adjustment No. 10/2026 enables this document to be presented electronically, with printing required only in contingency cases or upon request.
- Together, these measures improve clarity and enable paperless processes. The rules take effect on 3 August 2026.

[Refer link for SINIEF No. 10/2026](#)

[Refer link for SINIEF No. 13/2026](#)

E-invoicing updates



Brazil

Expanded NFC-e data requirement for non-face-to-face transactions

- SINIEF Adjustment No. 9/2026, issued on 6 April 2026, amends the rules governing NFC-e to expand requirements for non-face-to-face transactions.
- Effective 3 August 2026, all non-face-to-face operations must include the recipient's address in the NFC-e, extending a requirement that was previously limited mainly to home deliveries.
- The change applies broadly to e-commerce sales, app-based transactions, telesales, marketplace sales and orders placed via channels such as WhatsApp or Instagram when the transaction is not conducted in person.
- The measure reinforces fiscal control and the traceability of remote sales.

[Refer link for more details](#)



Brazil

New intermediary model for e-invoice (NF-e) clearance

- Technical Note 2026.001 v.1.00 was published introducing the Provider of Signature and Authorization (PAA) model for issuing e-invoices (NF-e).
- The technical note defines how authorized intermediaries may digitally sign and submit NF-e on behalf of taxpayers while maintaining the existing clearance and control framework.
- Under this model, PAAs are permitted to build, digitally sign, and submit NF-e to the tax authority exclusively via the Virtual Tax Authority of Rio Grande do Sul (SVRS) environment.

[Refer link for more details](#)



Brazil

Mandatory national standard NFS-e for micro and small enterprises

- On 28 April 2026, CGSN Resolution No. 189/2026 was published, introducing a mandatory national standard for the issuance of the Electronic Service Invoice (NFS-e) by micro and small enterprises opting for the Simples Nacional regime.
- From **1 September 2026**, covered taxpayers must issue the national standard NFS-e exclusively through the National Issuer, using either the web portal or the application programming interface (API), whenever services subject to NFS-e issuance are provided.
- The national NFS-e will be valid throughout the territory, apply even where Simples Nacional enrolment is pending or under review and support tax credit recognition.

[Refer link for more details](#)



Croatia

Intensified fiscalization inspections focused on invoicing and software compliance

- Authorized officials of the Ministry of Finance have commenced enhanced supervisory activities during the Easter holidays, which will continue across the entire territory of the Republic of Croatia.
- These inspections focus on the proper issuance and recording of invoices, compliance with fiscalization procedures and the correctness of software solutions used for the fiscalization of cash transactions.
- The objective of these measures is to identify taxpayers who systematically and intentionally violate tax regulations while ensuring uninterrupted operations for compliant taxpayers.

[Refer link for more details](#)

E-invoicing updates



Croatia

FiskApp version updated with improved fiscalization features

- The tax administration has released a new version of FiskApp on 16 April 2026, introducing several enhancements aimed at improving the overall user experience.
- Users can export fiscalized data in CSV and XLSX formats and fiscalization authorizations can now be assigned with confirmation of the e-invoice delivery address.
- In addition, a new “Pending Pairing” status is available when reviewing fiscalized data.
- User instructions have also been updated within the application and on the tax administration’s website under the Fiscalization 2.0 / Documentation section.

[Refer link for more details](#)



Denmark

Reference implementation version 2.3.0 released for e-delivery and e-invoicing

- The tax authority released reference implementation version 2.3.0 on 26 March 2026, enhancing the e-delivery and e-invoicing infrastructure.
- The update introduces dual-mode support for both NemHandel and Pan-European Public Procurement On-Line (Peppol), enabling improved interoperability for the exchange of electronic business documents.
- In connection with the release, the updated source code was made publicly available and version 2.3.0 was deployed to the demo environment.
- The update supports new Peppol G3 certificates and ensures compliance with the latest mandatory Peppol and Offentlig Information Online Universal Business Language (OIOUBL) 2.1 schematrons, including versions 1.16.0 and 1.2.13.

[Refer link for more details](#)



European Union

CEN approves revised European e-invoicing standard

- The European Committee for Standardisation (CEN) has approved a revised version of the European e-invoicing semantic standard, published as EN-16931-1:2026.
- The revision was unanimously supported by national standardization bodies from 17 European Union Member States.
- The update reflects developments under the VAT in the Digital Age (ViDA) initiative, particularly the need to support e-invoicing for automated VAT reporting.
- The final text was completed and distributed on 18 March 2026, with the European Commission expected to publish the official reference shortly.
- Next steps include national-level publication and the development by CEN of guidance materials to support the implementation of more complex invoicing requirements.

[Refer link for more details](#)



European Union

Commission publishes minutes of meeting of the Group on the Future of VAT (GFV)

- On 13 April 2026, the European Commission (the Commission) published the minutes of the 51st meeting of the GFV, which took place on 3 March 2026.
- The meeting covered updates on VAT rules for the platform economy, single VAT registration, and digital reporting requirements. Discussions focused on scope, technical implementation issues, transitional arrangements, and the need for clearer terminology and practical examples.
- The Commission confirmed a series of joint online meetings in May, June, and November 2026 to discuss revised drafts and finalize the explanatory notes, which are expected to be published in 2027.

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[Refer link for more details](#)

E-invoicing updates



European Union

European Commission publishes minutes from 42nd meeting of VAT Expert Group (VEG)

- The European Commission has published the minutes from the VEG meeting held on 13 March 2026.
- The minutes recorded discussions on draft explanatory notes covering the platform economy and single VAT registration changes applicable from 1 January 2027.
- They also addressed revised explanatory notes on digital reporting requirements, including e-invoicing, reporting scope, data fields and transition issues under the ViDA package.

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Finland

Tax authority promotes e-invoices for tax payments

- In May 2026, the tax authority will send e-invoice proposals to around 400,000 taxpayers who have tax payments due in 2026 and have registered bank accounts with Nordea Bank or OP Financial Group.
- Taxpayers who accept the proposal will receive tax bills as e-invoices directly in their online or mobile banking, with pre-filled payment details for taxes such as real estate tax, prepayments, back taxes, inheritance tax and gift tax.
- The initiative supports the country's digital-first approach to official communications, helping taxpayers avoid late-payment interest by improving visibility of due dates and reducing reliance on paper correspondence.

[Refer link for more details](#)



France

External technical specifications and standards for B2B e-invoicing

- The tax authority maintains a dedicated page as the official reference point for all external technical specifications related to B2B e-invoicing under the e-invoicing reform starting **1 September 2026**.
- The page consolidates documentation on invoice formats, exchange and reporting mechanisms via the Public Invoicing Portal (PPF) and interactions with Chorus Pro.
- The page hosts the currently applicable external specifications v3.1 (31 October 2025), along with prior versions, schemas, examples and supporting materials, which stakeholders are expected to rely on when preparing for the e-invoicing reform.

[Refer link for more details](#)




Germany

New ZUGFeRD sample invoices released

- The Forum elektronische Rechnung Deutschland (FeRD) Competence Center 3 (CC3) published an updated set of Central User Guidelines Forum for Electronic Invoicing in Germany (ZUGFeRD) sample invoices as part of the semi-annual ZUGFeRD release cycle.
- The new reference documents support a consistent interpretation of the e-invoicing standard and address complex, industry-specific implementation scenarios.
- New examples include long-term rental invoices, construction invoices, partial and final invoices (including legally required XML attachments), cancellation of credit notes, simplified invoices for small businesses without a VAT identification number and insurance tax disclosures.

[Refer link for more details](#)

E-invoicing updates




Germany

ZUGFeRD 2.5 scheduled for release

- A new version of ZUGFeRD, version 2.5, is scheduled for release on 20 May 2026, in coordination with France's National Forum for Electronic Invoicing and Electronic Public Procurement (FNFE-MPE).
- This release incorporates the latest semi-annual updates to the EN-16931 code lists and other approved change requests.
- It also introduces support for gross invoices, which are commonly required in sectors such as the book trade, publishing and petroleum industries.

[Refer link for more details](#)




Germany

D-Easi initiative to automate public sector e-invoice processing

- As part of Germany's Federal Modernisation Agenda, the D-Easi project has been launched to automate and streamline incoming e-invoice processing across the direct federal administration, supporting the goals of reducing bureaucracy and improving efficiency.
- Automation is expected to enable faster invoice processing and payments for issuers, reduce manual effort and errors for recipients and support more efficient, future-ready workflows overall.
- The project entered its pilot phase in March 2026, with a broader rollout of initial results planned for March 2027.

[Refer link for more details](#)




Germany

KoSIT launches official LinkedIn presence

- XStandards Purchasing and the Coordination Office for IT Standards (KoSIT) are now active on LinkedIn, creating a new channel to share updates on digital public procurement and interoperable public sector processes.
- The LinkedIn channel will regularly highlight current developments and project activities. It will also feature releases, publications, events and working groups. Contributions from public administration, businesses and standardization bodies will be shared as well.
- The initiative aims to improve access to timely information. It also encourages knowledge sharing and strengthens networking within the growing community focused on digital procurement and public sector digital transformation.

[Refer link for more details](#)



Kazakhstan

Proposed exemption of interest income from e-invoicing requirements

- At the eighth meeting of the Project Office for the implementation of the Tax Code, the authorities considered e-invoicing-related proposals, including a plan to abolish the requirement to issue e-invoices for interest on credits, loans and microloans.
- Although such interest income is VAT exempt, it is currently subject to e-invoicing due to editorial inaccuracies in the Tax Code.
- The Project Office proposed correcting this by explicitly excluding these transactions from e-invoicing obligations, with the change intended to apply retroactively from 1 January 2026.

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E-invoicing updates



Kazakhstan

Extension of e-invoice deadlines for reverse charge VAT

- At the ninth meeting of the Project Office for the implementation of the Tax Code, the authorities discussed tax related issues, including e-invoicing for reverse charge VAT on services acquired from non-residents.
- To ease administrative challenges under the five-day rule, the e-invoice issuance deadline will be extended to 15 calendar days from the transaction date for services acquired from non-residents, while retaining VAT offset based on the payment date.
- The State Revenue Committee confirmed that no penalties will apply for late e-invoices in Q1 2026 and that the requirement will not apply to Q4 2025 transactions.
- The amendments are expected to take effect retroactively from 1 January 2026, with further guidance to follow.

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[Refer link for more details](#)



Malaysia

Tax incentives announced to support e-invoicing readiness

- The Official Gazette published P.U. (A) 162/2026, which introduces tax incentives in the form of accelerated capital allowances to support investments in information and communication technology (ICT) equipment required for e-invoicing implementation.
- The incentives cover eligible hardware, software and related technology costs and apply for the years of assessment 2024 to 2027, subject to full compliance with the prescribed e-invoicing timelines and technical requirements.
- The measure complements the existing e-invoicing framework by easing the cost burden of e-invoicing implementation.

[Refer link for more details](#)



Malaysia

Interim relaxation period extended for phase four e-invoicing

- The interim relaxation period for phase four of the e-invoicing rollout has been extended to 31 December 2027, replacing the previous deadline of 31 December 2026.
- This phase-specific period allows limited operational flexibility, such as issuing consolidated and self-billed e-invoices or continuing with existing invoicing documents.
- Following the extension, the tax authority updated the e-invoice specific guideline (version 4.7) on 20 April 2026 and the frequently asked questions (FAQ) on 22 April 2026, with both published on the official e-Invois site.

[Refer link for FAQs](#)

[Refer link for specific guidelines](#)

[Refer link for more details](#)



Malaysia

SDK release notes update

- The tax authority published release notes for the Software Development Kit (SDK) 1.0 updates through the MyInvois platform via Lembaga Hasil Dalam Negeri Malaysia.
- Validation rules were updated on 30 April 2026, including changes to State Code usage and amount field formatting.
- In addition, on 10 April 2026, "Hectare" was added to the list of supported units of measurement under the SDK codes.

[Refer link for more details](#)

E-invoicing updates



Mexico

New CFDI complement for hydrocarbons and petroleum products

- The tax authority has published the technical documentation for the Complement Concept for Hydrocarbons and Petroleum Products, which must accompany the Digital Tax Receipt via the Internet (Comprobante Fiscal Digital por Internet – CFDI) issued for the sale of gasoline and diesel.
- The complementary documentation requires inclusion of permit numbers issued by the energy authority and details on the type of fuel sold.
- Mandatory use applies from **24 April 2026** for affected taxpayers.

[Refer link for more details](#)



Oman

New tool launched to check e-invoicing rollout phase

- The tax authority has now launched the e-invoicing rollout checking tool.
- Taxpayers can verify their rollout phase by entering their VAT Identification Number (VATIN).
- This tool provides an important early indicator of a taxpayer's readiness and obligations under the phased e-invoicing mandate, enabling timely compliance planning.

[Refer link for more details](#)



Oman

Draft Peppol international specifications

- The draft Peppol International (PINT) specifications for e-invoicing were published on the Peppol test site.
- The specifications define the framework for e-invoicing and tax reporting, including data structures, validation rules and exchange processes.
- The draft set includes PINT OM (Oman) billing for invoice, credit and self-billing transactions. Additionally, the tax data document for reporting invoice data to the tax authority is included.

[Refer link for more details](#)




Poland

Temporary increase of API KSeF 2.0 limits

- The tax authority has introduced an option to temporarily increase API request limits in the National e-Invoicing System (KSeF) 2.0, available in both pre-production and production environments. The measure supports integrators adapting financial and accounting systems to the KSeF 2.0 API.
- Temporary limit increases may be granted upon request in justified cases to allow system adjustments and communication improvement. Requests must be submitted via the official contact form under the integrator role and are approved for a limited period, after which default limits may be restored.
- This is a technical facilitation measure and does not affect mandatory e-invoicing obligations.

[Refer link for more details](#)

E-invoicing updates




Poland

Business event model consultation for KSeF 2.0

- The tax authority published a proposal on a business event model and change synchronization as the next step in developing the KSeF 2.0 API, with the goal of collecting market feedback.
- The proposal outlines a technical approach to synchronizing document changes and introduces a broader business events catalog, which will be discussed separately to reflect different business needs.
- Stakeholders were invited to submit comments by 8 May 2026, after which the feedback is expected to be reviewed to define the final scope and direction of further KSeF 2.0 API development.
- Additionally, the support resources for KSeF 2.0 API integrators were updated, with the page last updated on 21 April 2026.

[Refer link for support tool](#)

[Refer link for more details](#)




Poland

KSeF 2.0 latest platform and support updates

- The Ministry of Finance continues to expand KSeF 2.0 support materials, making downloadable technical resources available to assist taxpayers and system integrators.
- The Ministry of Finance has updated its guidance on supported web browsers for KSeF 2.0 applications, recommending the use of the latest available browser versions to ensure proper system performance.

[Refer link for downloads](#)

[Refer link for supported browsers](#)




Poland

KSeF news portal updated

- The Ministry of Finance updated the KSeF news portal on 27 April 2026.
- The portal serves as a central reference hub for KSeF 2.0, consolidating official guidance on system usage, technical topics, security, access and authorization, invoice issuance and receipt, offline modes and QR codes, system integration and the applicable legal framework.
- For detailed information across the relevant categories, please visit the portal.

[Refer link for more details](#)




Poland

Reporting scam invoices in the KSeF 2.0 Taxpayer Application

- On 24 April 2026, the Ministry of Finance introduced new functionality in the KSeF 2.0 Taxpayer Application, allowing taxpayers to report invoices suspected of fraud or abuse directly to the tax administration.
- This enhancement represents the next stage in the development of the KSeF and responds to requests from businesses to strengthen post-issuance controls and system usability.
- Scam invoices must now be reported exclusively through the KSeF 2.0 Taxpayer Application, with detailed guidance available in the user manual and additional support provided via the National Tax Administration hotline.

[Refer link for more details](#)

E-invoicing updates




Poland

Updated JPK_VAT reporting rules following mandatory KSeF e-invoicing

- The Ministry of Finance has updated the VAT Standard Audit File (JPK_VAT) reporting rules following the introduction of mandatory e-invoicing via the KSeF from 1 February 2026. Official tabular guidance has been published clarifying invoice reporting in the JPK_VAT with declaration.
- Under the guidance, taxpayers are required to report either the KSeF invoice number or apply specific tags, as follows:
 - OFF – for invoices issued during a KSeF system failure that do not yet have a KSeF number
 - BFK – for invoices issued outside KSeF, such as paper invoices or non-KSeF e-invoices
 - DI – for documents other than invoices, including certain internal documents

[Refer link for more details](#)




Poland

Clarification on KSeF penalties during system failures

- The Ministry of Finance has clarified the application of penalties for non-compliance with KSeF obligations following media inquiries.
- Under the VAT Act provisions applicable from 1 January 2027, following a grace period in place until 31 December 2026, penalties may apply where, during a standard KSeF system failure (i.e., partial unavailability), a taxpayer issues an invoice outside KSeF in breach of the specific procedural rules applicable during such failure.
- In these cases, the fine may amount to up to 100% of the VAT shown on the invoice or where no VAT is reported, up to 18.7% of the invoice value.
- It was clarified that these penalties are not intended to apply during a total KSeF system failure, as invoices issued in total failure mode are not transmitted to the system.

[Refer link for more details](#)




Qatar

Cabinet approves draft e-invoicing law and executive regulations

- The Cabinet has approved a draft law on e-invoicing and its executive regulations, prepared by the Ministry of Finance in coordination with the General Tax Authority (GTA).
- The draft law aims to establish a legal framework for the issuance of e-invoices and notices, supporting transparency and regulatory oversight.
- The initiative aligns with the country's digital transformation objectives, enabling the creation of reliable databases for compliance, monitoring and control purposes.
- The approval marks a significant policy step toward modernizing tax administration and strengthening governance through digital invoicing.

[Refer link for more details](#)



Romania

Modernization of the cash register system

- The Ministry of Finance has published an official proposal (draft Government Decision) to digitize fiscal cash registers by introducing digital tax receipts with QR codes and unique identifiers, aligned with national tax authority e-invoice systems.
- The proposal reduces bureaucracy by simplifying procedures, allowing electronic receipts for card payments and cutting record retention periods from 10 to five years.
- Businesses have until 1 November 2026 to upgrade systems and comply with the new requirements.

[Refer link for more details](#)

E-invoicing updates



Serbia

SEF version 3.17.0 updated

- The Serbian Electronic Invoicing System (SEF) was updated to version 3.17.0 in the production environment on 1 April 2026, as published on the official SEF updates page of the Ministry of Finance.
- The update primarily focuses on strengthening data integrity, improving VAT period control and enhancing governance over post-recording corrections.

[Refer link for more details](#)



Serbia

Amendments to the regulation on e-invoicing published

- Amendments to the regulation on e-invoicing have been published in the Official Gazette No. 30/2026-23, further refining rules on registration, system use and electronic VAT reporting.
- The changes clarify e-invoice content and VAT reporting requirements, including the treatment of foreign-currency invoices, tax-category codes, advance invoices and increase or reduction documents.
- The amendments apply to tax periods beginning after 31 March 2026, reinforcing the structured e-invoicing framework and the ongoing digitalisation of VAT reporting.

[Refer link for more details](#)



Singapore

GST InvoiceNow guidance updated

- On 7 April 2026, the tax authority issued updated guidance on the InvoiceNow implementation requirement for GST registered businesses, clarifying the phased application of mandatory e-invoicing.
- The **1 April 2026** deadline applies to new voluntary GST registrants applying on or after that date, while the **1 April 2028** deadline applies to new compulsory GST registrants applying on or after that date.
- The guidance also clarifies that "total annual supplies" for GST purposes include standard rated, zero rated and exempt supplies reported in box 4 of the GST return.

[Refer link for more details](#)



Slovakia

Voluntary participation in e-invoicing from May 2026

- On 7 April 2026, the Financial Administration published guidance on the upcoming e-invoicing system, allowing for voluntary participation from **May 2026** ahead of mandatory adoption.
- Mandatory e-invoicing will apply from **1 January 2027** to B2B transactions, requiring all taxable persons established in the country to issue e-invoices and all business entities (including non-VAT payers) to accept them.
- The Financial Administration recommends that entities prepare by ensuring their accounting solutions can issue and receive e-invoices in the required format and connect to certified delivery service providers, with solution options varying based on size and invoicing volume.

[Refer link for more details](#)

E-invoicing updates



Slovakia

Digital postmen introduces solutions for both small and large companies

- The e-invoicing project has progressed to its next phase. For the first time, the so-called “digital postmen” presented their upcoming solutions during a Financial Administration webinar, showcasing offerings for sole traders, accounting firms and large companies using the Peppol network.
- The webinar showcased a wide range of market-ready tools, from simple web or mobile solutions for small businesses to fully integrated Peppol-based systems for large enterprises, supporting readiness for the e-invoicing Act effective **1 January 2027**.
- An educational open-source example, Peppolbox, was introduced by the Financial Administration to demonstrate how e-invoices can be received and processed quickly and easily, illustrating that e-invoicing can be accessible even without full system integration.

[Refer link for more details](#)



Slovakia

Peppol BIS standard transposition into Slovak law

- The transposition of the Peppol Business Interoperability Specifications (BIS) standard into the Slovak legislative framework is documented in an official excel reference file.
- The file reflects version 1.8, which was approved and released by the tax authority on 16 April 2026 and serves as the authoritative mapping for alignment with Slovak regulatory requirements.

[Refer link for more details](#)



Slovakia

Tax authority launches interactive e-invoicing guide

- The tax authority has launched an interactive e-invoicing guide to help entrepreneurs and businesses assess whether they are subject to e-invoicing obligations and how to prepare for them.
- The tool, available on info-efaktura.sk, considers different types and sizes of entities and provides an overview of applicable obligations and recommended preparatory steps.
- Additional resources are available via the tax authority portal, including detailed guidance, over 100 FAQs, webinars and a dedicated call center to support taxpayers.

[Refer link for more details](#)



South Africa

Enactment of the Tax Administration Laws Amendment Act, 2026

- On 1 April 2026, the Tax Administration Laws Amendment Act (The Act), 2026 was enacted and published in the Government Gazette, establishing a legal framework for e-invoicing and voluntary e-reporting under the Value-Added Tax Act No. 89 of 1991.
- The Act defines e-invoices, e-debit notes and e-credit notes as structured electronic documents and introduces a decentralized interoperability model based on service providers, without introducing mandatory e-invoicing.
- It also authorizes the Minister of Finance to issue regulations for a voluntary e-reporting system. At this stage, e-reporting remains voluntary, with no mandatory scope, timelines or technical specifications announced and further details are expected through future regulations.

[Refer link for more details](#)

E-invoicing updates



Spain

Public consultation on draft order regulating the public e-invoicing solution

- On 16 April 2026, a draft Ministerial Order was published for public consultation to regulate the public e-invoicing solution, implementing the mandatory B2B e-invoicing framework introduced by royal decree 238/2026. Stakeholders were able to submit comments until 8 May 2026.
- The draft confirms a hybrid e-invoicing model, allowing the use of private platforms while requiring mandatory interoperability with a state-run public platform acting as a central repository.
- It sets out key technical and reporting requirements, including compliance with EN-16931, to be implemented using a UBL syntax.
- If the Order enters into force on **1 October 2026**, this will trigger the phased mandatory e-invoicing timelines already established.

[Refer link for more details](#)



Türkiye

Deferral of VAT rate checks based on registry and activity codes

- The tax authority announced that planned VAT rate checks based on taxpayer registry and activity codes for electronic documents issued via private integrator systems will not take effect from 1 April 2026 as previously communicated.
- Following stakeholder feedback, the authority decided to postpone the implementation until a second announcement, allowing time to ensure the controls can be applied across all transaction types and that taxpayers' systems are adequately prepared.
- As a result, no action is required on the 16 March 2026 updates related to the e-Invoice Package, Universal Business Language - Türkiye (UBL-TR) Code Lists Guide and UBL-TR 1.2.1 Package. These are suspended until further notice.

[Refer link for more details](#)



Ukraine

VAT credit recovery for registered digital invoices

- The State Tax Service in the Kyiv region clarified that when a digital tax invoice has been duly registered but not included in the VAT return for the relevant reporting period, the taxpayer's right to claim the VAT credit is not immediately forfeited, even though the invoice data is already recorded electronically.
- Under Article 198.6 of the Tax Code of Ukraine, tax invoices registered in the Unified Register of Tax Invoices (URTI) remain valid for VAT credit, provided the amount is claimed within 365 calendar days from the invoice or adjustment date.
- The guidance underscores the importance of regular reconciliation between electronically registered invoices and accounting records, as the right to claim VAT credit expires once the 365 day period lapses.

[Refer link for more details](#)



United Arab Emirates

Electronic document specifications published (version 1.0.3)

- On 27 March 2026, the electronic document specifications for e-invoicing were published, introducing Peppol PINT AE billing version 1.0.3 and PINT AE self-billing version 1.0.31, both developed in accordance with the PINT methodology.
- The PINT AE self-billing specification was enhanced to include self-billing invoices and credit notes, confirming that these transactions use the same data model as PINT AE billing, ensuring alignment and consistency across documents.

[Refer link for more details](#)

E-invoicing updates




United Arab Emirates

Updated pre-approved e-invoicing service providers list

- The Ministry of Finance updated the list of pre-approved e-invoicing service providers.
- The list currently identifies more than 30 service providers that have met the required technical and compliance standards.
- Article 15 of Ministerial Decision No. 64 of 2025 establishes the eligibility criteria and accreditation procedure for service providers under the e-invoicing system. However, the final accreditation will be granted in accordance with Article 16 of Ministerial Decision No. 64 of 2025.

[Refer link for more details](#)



United Arab Emirates

Launch of the e-invoicing four-corner model announced

- The Ministry of Finance has announced the launch of the e-invoicing four-corner model, enabling businesses to exchange e-invoices through accredited service providers (ASPs).
- Businesses can now access the Federal Tax Authority's Emaratax system to select an ASP, complete onboarding and begin exchanging e-invoices between suppliers and customers.
- This development supports more efficient, secure and compliant transactions, enhances transparency and strengthens integration across the tax ecosystem.
- The tax reporting capability (five-corner) is expected to go live ahead of the July pilot phase, aligning the United Arab Emirates' e-invoicing framework with international best practices and reinforcing its broader digital transformation goals.

[Refer link for more details](#)

E-invoicing updates

Peppol

March hotfix released for Peppol BIS self-billing 3.0

- A March 2026 hotfix for Peppol BIS self-billing 3.0 (version 3.0.1) has been released.
- The hotfix introduces targeted clarifications and fixes while maintaining full alignment with EN -16931 and UBL syntax and it applies to both self-billed invoices and self-billed credit notes.
- The update refines validation rules, code lists and schematron files to ensure consistent implementation and interoperability across the Peppol network, without introducing changes to the underlying self-billing model.

[Refer link for more details](#)

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EYG no : 003629-26Gbl
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