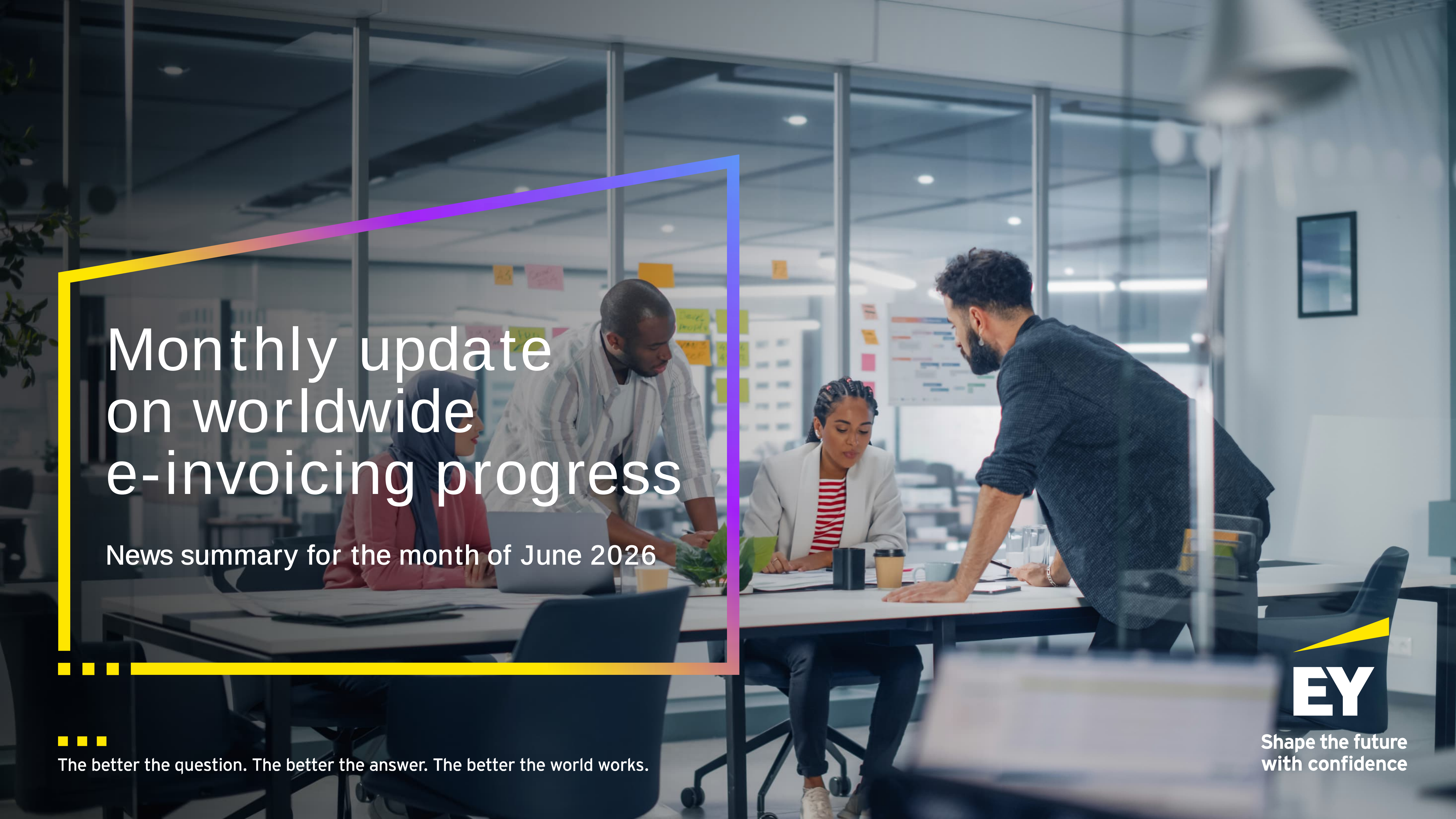

Monthly update on worldwide e-invoicing progress

News summary for the month of June 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 Electronic Service Invoice (NFS-e) for micro and small enterprises (Simples Nacional)	Mandatory
France	September	Receive (B2B) for all; issue (B2B) and report (B2B, B2C) for large and medium-sized enterprises	Mandatory
Bolivia	October	B2G, B2B, B2C	Mandatory (phased)*
Dominican Republic	November	B2G, 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 or new registrants	Refer footnote
Sri Lanka	TBD	B2G, B2B, B2C	Not mandatory (current position)

***Goods and Services Tax (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

Belgium

Circular clarifies VAT deduction requirements and invoice formatting rules

- On 5 June 2026, the tax authority issued Circular 2026/C/65 providing guidance on the application of structured invoice requirements under the Royal Decree of 17 December 2025.
- The circular clarifies that VAT deduction generally requires a structured invoice but is not automatically denied when a non-structured invoice, such as a PDF, contains all required information under the "substance over form" principle.
- The circular aligns VAT rounding rules with European invoice standards and confirms that corrective documents, such as credit notes and debit notes must follow the structured invoice format where applicable.
- The circular primarily reflects a legal and technical alignment rather than a policy change.

Refer link for more details

Belgium

Transfer of Peppol authority to finance administration

- The Federal Public Service Finance (FPS Finance) will take over the role of Belgian Pan-European Public Procurement Online (Peppol) Authority from 2027, replacing the FPS Policy and Support (BOSA).
- The change is intended to support the expansion of e-reporting and continuous transaction controls (CTC) requirements by centralizing e-invoicing and e-reporting responsibilities under a single authority.
- The FPS Finance and FPS BOSA are working together to ensure a structured transition while maintaining continuity and a stable Peppol framework for businesses and service providers.

Refer link for more details

Belize

Tax authority releases frequently asked questions (FAQs)

- The tax authority has released a comprehensive FAQ document on e-invoicing following nationwide awareness sessions.
- The document covers six areas: scope and eligibility, system mechanics, integration with existing tax infrastructure, cost and support, data security and rollout status.
- The FAQs clarify that e-invoicing initially applies to large taxpayers for B2B transactions while B2C transactions and smaller businesses remain excluded or voluntary.
- The system follows a prior authorization model using Universal Business Language (UBL) version 2.4 XML invoices submitted to the Electronic Fiscal Document Reception (EFDR) platform for real-time validation.

Refer link for more details

Brazil

Updated technical note introduces NF-e and NFC-e changes

- On 3 June 2026, Technical Note 2025.002 version 1.50 was published, introducing further changes to align the e-invoice (NF-e) and consumer e-invoice (NFC-e) layouts with the Consumption Tax Reform (RTC).
- The update includes adjustments to data structures and validation rules, refining how tax information is reported in invoices and supporting alignment with the evolving tax framework.

Technical Note 2025.002 v. 1.50

Refer link for more details

E-invoicing updates

Brazil

Simplified DANFE introduced to enhance NF-e flexibility

- Technical Note 2026.003, version 1.00, was published, introducing the Simplified Auxiliary Document of the Electronic Invoice (DANFE) Type 2 for NF-e.
- The update establishes technical and operational specifications for DANFE, standardizing the representation and printing of e-invoices. It also enables NF-e issuance in scenarios typically covered by NFC-e while ensuring compliance, traceability and ease of consultation.

Technical Note 2026.003 v. 1.00

Refer link for more details

Brazil

Schemas revised for alphanumeric tax ID adoption

- On 8 June 2026, the tax authority published Technical Note 2026.004 version 1.01, updating NF-e and NFC-e schemas to support the transition to an alphanumeric National Registry of Legal Entities.
- The update includes changes from numeric to alphanumeric formats in identification and access key fields across XML layouts and related systems.
- Version 1.01 also revises timelines and introduces additional technical updates, including invoice number invalidation and e-invoice cancellation services.
- The testing phase was extended until 15 June 2026 while the production rollout remains scheduled for 1 July 2026.

Technical Note 2026.004 v1.01

Refer link for more details

Brazil

Municipalities urged to comply with NFS-e system requirements

- The Executive Secretariat of the Electronic Service Invoice Management Committee issued an alert urging municipalities to immediately regularize their adherence to and configuration of the National Electronic Service Invoice (NFS-e) system.
- The notice highlights that under Complementary Law No. 214/2025, municipalities that fail to comply are already subject to restrictions.
- The authority emphasized that compliance is essential for integration into the national NFS-e environment, particularly in preparation for the implementation of Tax on Goods and Services (IBS) and Contribution on Goods and Services (CBS) framework. Municipalities with pending requirements were advised to regularize them promptly.

Refer link for more details

Colombia

New requirement links healthcare data to electronic sales invoices

- The Ministry of Health and Social Protection issued Resolution 948 of 2026, establishing the Individual Registry of Health Services Provided (RIPS) as the mandatory supporting document for the electronic sales invoice (FEV) in the health sector.
- The resolution consolidates and replaces previous regulations and formalizes the integration of healthcare service data with the FEV system validated by the National Tax and Customs Directorate.

Refer link for more details

E-invoicing updates

Democratic Republic of the Congo

Awareness campaign launched ahead of mandatory SFEC rollout

- The tax authority has launched a national awareness campaign on the Certified Electronic Invoicing System (SFEC) ahead of its planned rollout on 1 July 2026.
- The initiative includes demonstrations, training sessions and stakeholder engagement activities to prepare businesses for mandatory adoption with all companies required to connect to the system within the prescribed timeline.
- The SFEC aims to modernize tax administration, enhance transaction traceability and improve VAT monitoring through certified e-invoicing.

Refer link for more details

Denmark

Peppol transition to proceed following consultation

- The tax authority concluded its consultation on the transition from Offentlig Information Online Universal Business Language (OIOUBL) to Peppol Business Interoperability Specifications (BIS) billing 4.0 as part of the “one common e-invoice specification” project.
- Stakeholders broadly supported harmonization through a common Peppol-based invoicing format and alignment with future requirements. They also raised concerns about implementation costs and the proposed six-month transition period.
- The transition to Peppol will proceed, starting with invoices. Ongoing collaboration with public and private stakeholders will help define and implement the project's next phases.

Refer link for more details

Denmark

Nemhandel releases enhancements to national registry API

- Denmark's national infrastructure for exchanging structured e invoices, “Nemhandel,” announced updates to the National Registry for e invoicing (NHR) Application Programming Interface (API) that will take effect on 12 August 2026.
- The changes include updates to JSON response structures, new fields related to participant registration status and certificate management and support for additional profile information.
- Organizations integrating with the API are encouraged to test their systems in the demo environment and update their integrations before the new version is deployed to production.

Refer link for more details

Dominican Republic

Awareness campaign launched ahead of mandatory SFEC rollout

- The tax authority has launched a national awareness campaign on the Certified Electronic Invoicing System (SFEC) ahead of its planned rollout on 1 July 2026.
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Refer link for more details

E-invoicing updates

European Union

ViDA tax data document hotfix v1.0.0 published

- The Peppol network has published hotfix version 1.0.0 of the European Union (EU) Value Added Tax in the Digital Age (ViDA) Tax Data Document specification, introducing maintenance updates and a validation fix to address an inconsistency identified during pilot implementation.
- The update aligns with the Peppol International (PINT) general specification version 1.1.3 and revises self-billing examples to reflect the scope.
- The update also temporarily disables validation rule Business Rule for Invoice Content 12 (BR-IC-12) to prevent incorrect rejections caused by limitations in representing delivery country information.

Release notes

Refer link for more details

France

E-reporting obligations clarified for non-established foreign companies

- On 4 June 2026, the tax authority published updated guidance clarifying that foreign companies without a permanent establishment are not subject to e-invoicing but must comply with e-reporting obligations for transactions deemed to take place in France and subject to French VAT.
- Under this framework, non-established companies must report transaction data for qualifying B2B and certain B2C supplies, along with payment data for services and advance payments where VAT becomes due upon receipt. In reverse charge scenarios, the reporting obligation shifts to the VAT-registered customer.
- The obligation will be introduced in phases from 1 September 2026 for large and intermediate-sized enterprises and from 1 September 2027 for small and medium-sized enterprises and micro-enterprises.

Refer link for more details

France

E-invoicing reform to go live from September 2026

- On 8 June 2026, the Public Service portal highlighted that the e-invoicing reform will take effect on 1 September 2026, marking the start of mandatory e-invoicing for businesses.
- The publication outlines key elements of the reform, including implementation timelines, compliance requirements, penalties and the requirement to use authorized platforms and the central directory for invoice exchange and reporting.

Refer link for more details

France

Updated list of approved platforms

- The tax authority published an updated list of approved e-invoicing platforms, outlining the systems authorized for compliance with the e-invoicing framework.
- An approved platform is a dematerialization operator registered by the state and authorized to issue, transmit and receive e-invoices, as well as extract and transmit transaction and payment data to the tax authority.

Refer link for more details

E-invoicing updates

France

Factur-X version 1.09 released to align with European standards

- On 10 June 2026, the French National Forum for Electronic Invoicing and Electronic Public Procurement (FNFE-MPE) and the Forum for Electronic Invoicing Germany (FeRD) released ZUGFeRD 2.5 / Factur-X 1.09, an updated version of their joint e-invoicing format.
- The update aligns code lists and validation artifacts with the latest version of the European standard for e-invoicing (EN 16931) published by the European Commission.
- The update also introduces new elements in the EXTENDED profile based on upcoming revisions to the EN 16931-1 semantic data model which has not yet been formally published.

Refer link for more details

France

Decision tree published for e-invoicing and e-reporting obligations

- The tax authority has published a decision tree to help foreign companies without a permanent establishment determine their obligations under France's e-invoicing and e-reporting framework.
- The guidance outlines scenarios based on VAT registration status and transaction types, indicating whether taxpayers are subject to reporting requirements or qualify for an exemption.

Refer link for more details

Germany

ZUGFeRD version 2.5 released to align with European standards

- On 10 June 2026, the Forum for Electronic Invoicing Germany (FeRD) and the French National Forum for Electronic Invoicing and Electronic Public Procurement (FNFE-MPE) released ZUGFeRD 2.5/Factur-X 1.09, an updated version of their joint e-invoicing format.
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- The update also introduces new elements in the EXTENDED profile based on upcoming revisions to the EN 16931-1 semantic data model which has not yet been formally published.

Refer link for more details

India

GSTN advisory on e-invoice and e-Way bill API updates

- On 17 June 2026, the Goods and Services Tax Network (GSTN) issued an advisory on updates to the e-invoice and e-Way bill systems.
- The advisory outlines changes to the underlying APIs, building on an earlier communication mandating the capture of the "Ship-to GST Identification Number (GSTIN)" or "Unregistered Person (URP)" where applicable.
- The advisory also clarifies stakeholder queries on applicability and the voluntary closure of e-Way bills.
- Updates are available in the sandbox environment for testing with implementation in the production environment effective from 1 August 2026.

Refer link for more details

E-invoicing updates

Latvia

E-invoicing framework enhanced with automated VAT reporting capabilities

- The tax authority has completed its e-invoicing initiative, enabling structured invoice data transfer through the Electronic Declaration System (EDS) and supporting the transition to automated VAT reporting.
- A new functionality introduced on 25 May 2026 enables the automatic population of VAT return annexes using e-invoice data submitted through the system.
- The feature is optional but simplifies compliance, reduces manual effort and helps reduce reporting errors. However, businesses remain responsible for verifying data accuracy.
- Mandatory B2B e-invoicing is expected from 2028, marking the next phase of Latvia's digital tax transformation strategy.

Refer link for more details

Malaysia

API update strengthens taxpayer identification validation

- On 12 June 2026, the tax authority announced updates to its Validate Taxpayer's Tax Identification Number (TIN) API, introducing validation of both the TIN and Business Registration Number (BRN) from 1 August 2026 to enhance data accuracy and quality.
- Taxpayers must comply with the updated Software Development Kit (SDK) requirements and ensure that BRN information obtained from buyers is accurate and consistent with the tax authority's records to support integrated e-invoicing processes.

Refer link for more details

Nepal

Measures and incentives announced in Budget 2026-27

- On 29 May 2026, Budget 2026–27 was presented to a joint session of the federal parliament, introducing measures to promote e-invoicing adoption.
- The measures include a requirement for businesses with annual turnover exceeding NPR 100m to connect to the Central Invoice Monitoring System when issuing e-invoices.
- The budget also promotes invoice-based compliance through a consumer lottery scheme and provides a 10% VAT rebate for purchases made using digital payments at the time of invoice issuance supporting the broader adoption of e-invoicing and digital transaction reporting.

Refer link for more details

North Macedonia

Third phase launched with web-based testing

- The tax authority has launched the third phase of its e-invoicing project.
- As part of this phase, the authority is enabling testing of the e-invoice system through a web-based application that allows companies of all sizes to create, exchange and process invoices in a simplified environment.
- Building on earlier phases which focused on Enterprise Resource Planning (ERP) integration and API functionality, the new phase expands access and usability, supporting broader participation and gradual system readiness.
- To support adoption and gather feedback ahead of full implementation, the authority is also conducting structured testing with selected companies alongside ongoing educational sessions and planned webinars.

Refer link for more details

E-invoicing updates

Norway

Legislation mandating e-invoicing and digital bookkeeping approved

- The Parliament has approved legislation introducing mandatory B2B e-invoicing and digital bookkeeping.
- The legislation requires businesses to use electronic accounting systems and structured, machine-readable invoice formats with limited exemptions such as businesses with annual turnover below NOK 50,000.
- The legislation provides for phased implementation with the obligation to issue e-invoices to entities registered in the Electronic Recipient Register (ELMA) expected from 1 January 2027.
- From 1 January 2030, businesses must maintain digital bookkeeping systems and be able to receive e-invoices. Transitional provisions are included to facilitate system readiness and adoption particularly for smaller enterprises.

Refer link for more details

Oman

Launch of OpenPeppol testbed

- The OpenPeppol testbed was launched as part of Oman's Peppol-based e-invoicing program.
- Pre-approved Accredited Service Providers (ASPs) can now begin mandatory interoperability and connectivity testing before joining the live network.
- The testbed enables service providers and software vendors to validate message exchange, document validation and network connectivity. Its launch confirms that Oman's technical infrastructure is operational and ready to support onboarding of certified service providers.
- Furthermore, the OpenPeppol testbed provides access to Oman-specific test suites and the Oman Solution Architecture document to support compliance and interoperability testing.

Refer link for more details

Pakistan

Finance Bill 2026 strengthens e-invoicing and digital compliance framework

- The Finance Bill 2026 (the Bill) introduces enhanced digital compliance measures focused on e-invoicing, system integration and centralized reporting.
- The Bill mandates e-invoicing for federal excise transactions, requiring unique system-issued invoice numbers and expands invoicing requirements to taxable and exempt supplies.
- Input tax adjustments and refund claims are linked to compliance with e-invoicing and related digital systems.
- Businesses that fail to integrate with the prescribed systems may face penalties, expense disallowance, or the suspension or exclusion from sales tax registration.

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Refer link for more details

Poland

KSeF consultation on next-phase enhancements

- On 9 June 2026, the Ministry of Finance (the Ministry) held its first post-implementation consultation to gather feedback on changes to the National e-Invoicing System (KSeF).
- Key topics included revisions to business event models, improved synchronization of e-invoice data and further development of KSeF 2.0 API functionality, building on technical proposals released for review in April.
- Feedback gathered during the consultation will inform the Ministry's decisions on the scope and direction of future system enhancements shaping the next phase of KSeF development.

Refer link for more details

E-invoicing updates

Poland

Support for integrators under KSeF 2.0

- On 9 June 2026, the Ministry of Finance updated support for integrators under KSeF 2.0, providing production, integration and pre-production (demo) API environments for testing and implementation.
- The API documentation based on the OpenAPI specification supports development through detailed endpoints, data schemas and usage scenarios.
- KSeF 2.0 API updates are published through a GitHub changelog. The latest version 2.6.1 was released in the production environment on 16 June 2026, introducing enhancements to authentication status handling, invoice export processing and documentation references.

GitHub changelog

Refer link for more details

Poland

VAT refund procedures updated with KSeF requirements

- On 5 June 2026, the Ministry of Finance published changes to VAT refund procedures to incorporate structured e-invoicing under KSeF.
- For invoices issued through KSeF, taxpayers must include the corresponding KSeF ID numbers in refund claims. Traditional invoices must continue to be submitted with the claim, subject to relevant thresholds.
- The updated requirements apply to VAT refund claims for 2026 periods submitted after 5 June 2026.

Refer link for more details

Singapore

Tax authority to notify businesses of GST InvoiceNow mandate timelines

- The tax authority has announced that it will inform GST-registered businesses that were registered before 2026 of their mandatory implementation dates by mid-2026.
- Under the GST InvoiceNow requirement, businesses must transmit invoice data to the tax authority through the nationwide InvoiceNow e-invoicing network.
- Mandatory adoption is being implemented in phases starting in November 2025 and extending through April 2031, based on registration status and turnover.
- In the interim, businesses can use a dedicated calculator to estimate their implementation timeline ahead of formal notification.

Refer link for more details

Singapore

Financial support measures announced for GST InvoiceNow adoption

- The tax authority has introduced a package of financial support measures to accelerate GST InvoiceNow adoption and support the transition to mandatory invoice data submission.
- GST-registered businesses can access free InvoiceNow solution packages through participating providers until 31 March 2027 with support continuing through 31 March 2031.
- Eligible businesses may receive grants of SGD 1,000 to SGD 5,000 for onboarding and integration while large enterprises may qualify for up to SGD 25,000 under the InvoiceNow Queen Bee Grant for ERP integration and network adoption.
- Grant applications open on 1 July 2026 with eligibility linked to GST InvoiceNow activation and timely invoice data submission.

Refer link for more details

E-invoicing updates

Slovakia

Tax authority emphasizes efficiency gains from e-invoicing adoption

- On 9 June 2026, the tax authority published a press release highlighting the benefits of e-invoicing as part of the EU-wide modernization of the VAT system.
- The announcement emphasizes that traditional invoice handling, characterized by lost invoices, repeated data entry and administrative inefficiencies can be significantly improved through the adoption of structured e-invoicing.
- The tax authority highlighted that Slovak businesses process more than 100m invoices annually with a high proportion still handled manually or paid late.
- By contrast, structured e-invoicing enables automated processing, verified delivery and improved data accuracy reducing duplication of effort and reducing errors throughout the invoice lifecycle.

Refer link for more details

Slovakia

Certified e-invoicing provider network expands ahead of mandate

- The tax authority has registered 36 certified delivery service providers with 16 additional entities undergoing accreditation, establishing a strong ecosystem ahead of the mandate.
- More than 130 businesses selected their digital postman within the first week of the directory launch, indicating early adoption of the forthcoming system.
- Mandatory e-invoicing is scheduled to take effect on 1 January 2027 with certified providers responsible for secure invoice exchange, identity verification and fraud risk reduction.

Refer link for more details

Slovakia

National e-invoicing model gains OpenPeppol recognition

- The national e-invoicing and e-reporting model was presented at the Peppol Conference Europe 2026, receiving recognition from the European Commission and OpenPeppol for its interoperability and alignment with the EU's VAT in the Digital Age (ViDA) initiative.
- The solution was recognized for its strong identification and authentication controls and its production-ready infrastructure which already supports voluntary participation.
- With mandatory e-invoicing scheduled to take effect on 1 January 2027, Slovakia continues to expand its network of certified service providers and encourage businesses to prepare for the transition to digital invoice exchange.

Refer link for more details

Slovakia

Non-governmental sector prepares for e-invoicing through TIN allocation

- The tax authority is preparing the non-governmental sector for upcoming e-invoicing requirements by automatically assigning TINs to approximately 58,000 entities.
- The measure removes administrative barriers and helps organizations prepare for participation in the country's digital invoicing framework.
- The TIN will serve as the primary identifier within the Peppol-based e-invoicing system, enabling the accurate routing and receipt of e-invoices.
- The rollout will take place gradually ahead of the 2027 implementation timeline, giving entities in the non-governmental sector additional time to prepare for mandatory e-invoicing.

Refer link for more details

E-invoicing updates

Spain

Senate requests alignment of VERI*FACTU with ViDA

- The Senate approved a motion requesting the government to reconsider the deployment of the Verifiable Invoice Issuance System (VERI*FACTU) in the context of the forthcoming ViDA framework.
- The motion includes a proposal for a roadmap integrating mandatory e-invoicing, VERI*FACTU and the Immediate Supply of Information (SII) system into a single transaction-reporting model.
- The proposal notes that such an approach could support consistency with future European requirements and help reduce potential duplication in compliance processes.

[Refer link for more details]

Türkiye

E-archive application guide updated

- On 22 May 2026, the tax authority announced an update to the e-archive application guide, introducing revisions to the technical and operational framework.

[E-archive guide]

[Refer link for more details]

Türkiye

Technical standards published for taxi fiscal devices and e-documents

- On 11 June 2026, the tax authority published version 1.0 of the Technical Guide for receipt, e-document and report formats issued by taxi fiscal devices (TMCs), setting out the required formats, content and reporting standards.
- The guide defines requirements for receipts, e-invoices, e-archive invoices, payment scenarios such as cash, card, partial payments and taxi-hailing applications as well as related reporting functionalities.
- The specifications support the integration of taxi fiscal devices with the e-document ecosystem, including QR codes, e-reporting and data transmission to the tax authority, further advancing digitalization and fiscal compliance within the transportation sector.

[Refer link for more details]

Uganda

President assents to tax amendment acts impacting electronic receipting and invoicing

- On 18 May 2026, the President assented to the Tax Procedure Code (Amendment) Act, 2026, introducing electronic receipting and invoicing provisions effective 1 July 2026.
- The amendment revises penalties for failing to use electronic fiscal devices (EFDs), issue e-invoices or e-receipts, or for tampering with EFDs.
- The Value Added Tax (Amendment) Act, 2026 removes VAT withholding where payments are supported by a valid e-invoice or e-receipt.
- The law also lowers the eligibility threshold from UGX 5m to UGX 2m, allowing non-taxable persons to claim a 5% tax refund on qualifying e-invoice and e-receipt transactions.

[EY Tax Alert]

[Refer link for more details]

E-invoicing updates

United Arab Emirates

Updated e-invoicing guidelines

- The Ministry of Finance issued version 1.1 of the e-invoicing guidelines on 1 June 2026.
- While the core framework remains unchanged, including the five-corner model involving accredited service providers and reporting to the tax authority, the update provides additional guidance on storage obligations and the treatment of advance payments and retention.
- The update introduces Appendix 4 covering storage obligations under Ministerial Decision No. 243 of 2025 and Appendix 5 covering advance payments and retention under PINT AE.

Guidelines v 1.1

Refer link for more details

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 40 service providers that have met the required technical and compliance standards.

Refer link for more details

United Kingdom

Peppol selected as core interoperability network for e-invoicing

- The government has announced that Peppol will serve as the core interoperability network for the country's future e-invoicing framework.
- The announcement enables taxpayers, service providers and software developers to begin planning system development, integration and implementation activities ahead of the anticipated 2029 e-invoicing mandate.
- The government will continue to engage with stakeholders on the role of legacy systems that may not interoperate with the future e-invoicing framework, supporting a smoother transition to a standardized digital invoicing environment.

Refer link for more details

United Kingdom

Public procurement guidance clarifies e-invoicing and payment requirements

- On 19 June 2026, the government updated its guidance under the Procurement Act 2023 (the Act), confirming that public contracting authorities must accept and process structured e-invoices that comply with the EN 16931-based standard.
- The guidance reiterates payment obligations, requiring most valid and undisputed invoices to be paid within 30 days.
- The update clarifies the application of existing e-invoicing requirements within the public procurement framework and confirms that the Act does not fundamentally change current e-invoicing obligations.

Refer link for more details

E-invoicing updates

Uruguay

Electronic Tax Receipt (CFE) format update introduces new validation requirements

- The tax authority published CFE format version 25.2, which became available in production on 30 June 2026.
- From that date, validations introduced in versions 25.1 and 25.2 began to be enforced.
- The version 25.2 update introduces an additional validation for reference information (Zone F), requiring the referenced document date to match the referenced CFE. The publication also notes that taxpayers and software providers should review their systems to comply with the new validation requirements.

Refer link for more details

Vietnam

Biometric authentication required for e-invoicing registration

- The tax authority issued Official Letter No. 3078/CT NVT on 15 May 2026, introducing biometric authentication requirements for legal representatives registering for or updating e-invoice information in line with amendments under Decree No. 70/2025/ND-CP.
- The requirement applies to enterprises, organizations, business households and individuals. Legal representatives must complete facial biometric authentication through the eTax Mobile application after submitting an e-invoice registration or change declaration.
- The measure aims to strengthen taxpayer identification, enhance security controls and reduce fraud risks within the e-invoicing system.

Refer link for more details

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