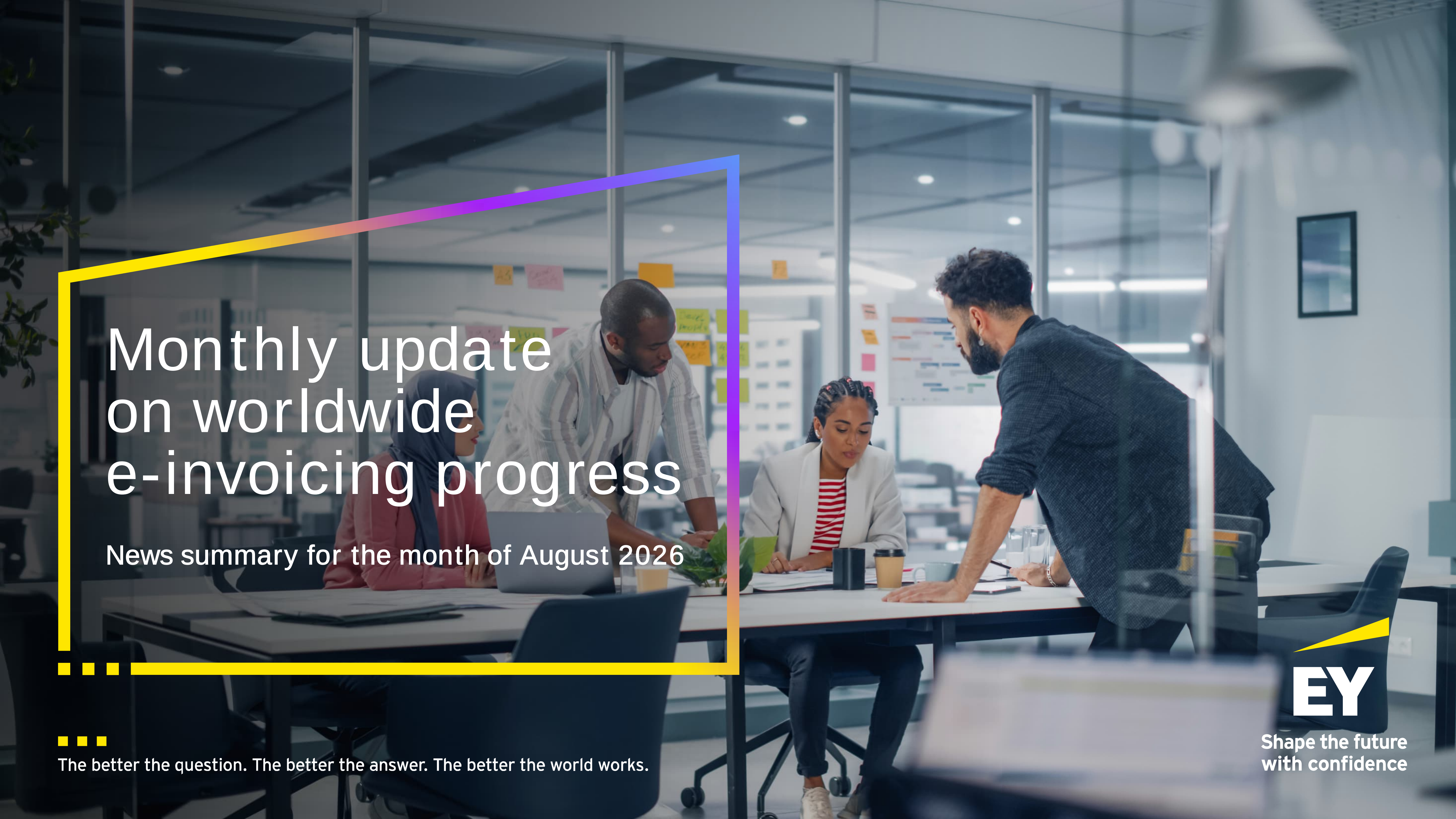

Monthly update on worldwide e-invoicing progress

News summary for the month of August 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 > RM1m–RM5m from January with one-year grace period; taxpayers below RM3m exempt from 1 September 2026, subject to certain conditions	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–December	B2G, B2B, B2C: phased rollout for additional taxpayers within Groups 19–24	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	November	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)*
Philippines***	December	Specified taxpayer groups	Refer footnote

**Transitional – Pilot phases with selected taxpayers

***The Philippine e-invoicing framework is taxpayer category based rather than transaction type based. For specified taxpayer groups, compliance with e-invoicing requirements is required on or before 31 December 2026.

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 to 2031, 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 2027 timeline

The table below sets out 2027 e-invoicing developments. Please note that the information remains subject to change.

Jurisdiction	Go-live month	Scope	Status
Brazil	January	Electronic Tax Documents (DF-e): phased for Tax on Goods and Services (IBS)/Contribution on Goods and Services (CBS) implementation; Simples Nacional taxpayers	Mandatory (phased)*
Germany	January	B2B: businesses with turnover > EUR800k	Mandatory (phased)*
Portugal	January	B2G: micro, small and medium enterprises (MSMEs)	Mandatory (phased)*
United Arab Emirates	January, July	B2B, B2G: large businesses with turnover ≥ AED50m; small and medium-sized businesses with turnover < AED50m	Mandatory (phased)*
Slovakia	January	Domestic B2G and B2B transactions	Mandatory
Poland	January	B2B: micro-taxpayers with monthly sales < PLN10k	Mandatory (phased)*
Norway	January	B2B: bookkeeping-obliged businesses to issue e-invoices	Mandatory (phased)*

E-invoicing 2027 timeline

The table below sets out 2027 e-invoicing developments. Please note that the information remains subject to change.

Jurisdiction	Go-live month	Scope	Status
New Zealand	January	B2G: Agencies require large suppliers to submit e-invoices.	Mandatory
Croatia	January	B2B: non-VAT-registered businesses to issue e-invoices	Mandatory (phased)*
Paraguay	January–September	B2G, B2B, B2C: phased expansion to additional taxpayers continues	Mandatory (phased)*
Oman	April, October	B2G, B2B, B2C: businesses with annual supplies > OMR5m; remaining VAT-registered businesses	Mandatory (phased)*
Nigeria	July	B2G, B2B, B2C: emerging taxpayers with turnover < N1b go-live July 2027; enforcement Q1 2028	Mandatory (phased)*
France	September	Issue (B2B) and report (B2B, B2C) for micro-enterprises, very small enterprises and small and medium-sized enterprises (SMEs)	Mandatory (phased)*
Spain*****	October	B2B: large taxpayers with turnover > EUR8m	Mandatory (phased)*

*****For Spain, the timelines stated above will be officially confirmed only if the draft Ministerial Order is finalized and gazetted.

E-invoicing updates

Argentina

E-invoicing framework expanded to additional taxpayer categories

- On 31 August 2026, the tax authority published General Resolution 5893/2026, expanding the e-invoicing and compliance documentation framework to additional categories of taxpayers, including taxpayers not subject to VAT and taxpayers under the Simplified Regime (RS).
- The resolution generally takes effect on 1 November 2026. In addition, taxpayers not subject to VAT will be required to issue e-invoices from 1 March 2027.
- The measure further advances the country's digital invoicing framework and limits the use of paper invoices to contingency situations.

Refer link for more details

Botswana

Tax administration law introduces e-invoicing

- Botswana's Tax Administration Act (the Act) 2026 introduces a mandatory electronic billing system requiring taxpayers supplying goods or services to issue e-invoices through a Revenue Service-approved platform.
- The Act defines an electronic billing system as a platform for issuing e-invoices and recording and transmitting sales-related data, while an e-invoice is defined as an invoice issued through that system.
- The accompanying regulations provide that the electronic billing system will become mandatory nine months after the Act's commencement on 1 July 2026 with penalties applying for noncompliance, including failure to issue e-invoices.

Refer link for more details

Brazil

Social Contribution on Goods and Services (CBS) regulation amended for individual taxpayer obligations

- Decree No. 13,075/2026, published on 21 July 2026, amends Decree No. 12,955/2026, which regulates CBS.
- The decree provides that, from 1 January 2027, individuals acting as taxpayers or responsible persons as well as certain individual rural producers will be required to register in the National Register of Legal Entities (CNPJ).
- The decree also confirms that, from 1 January 2027, these individuals and rural producers will be required to issue tax documents in accordance with the CBS regulation.

Refer link for more details

Brazil

Mandatory NFS-e issuance deadline extended

- On 11 August 2026, the Simples Nacional Management Committee (CGSN) published Resolution No. 191, dated 4 August 2026.
- The resolution postpones mandatory use of the National NFS-e issuer for micro and small businesses under the Simples Nacional regime from 1 September 2026 to 1 November 2026.
- The extension provides additional time for municipalities and businesses to complete integration, testing and transition activities.
- The CGSN also issued guidance for local authorities, encouraging them to update taxpayer communications, support testing and onboarding efforts, and assist businesses in adopting the national NFS-e platform.

Refer link for more details

E-invoicing updates

Brazil

National Standard NFS-e Management Committee (CGNFS-e) issues guidance on IBS and CBS reporting deadlines for NFS-e

- On 7 August 2026, the Executive Secretariat of CGNFS-e issued guidance on the phased incorporation of the Tax on Goods and Services (IBS) and CBS information into NFS-e under the Consumption Tax Reform.
- The guidance establishes compliance deadlines for different service categories and confirms that validation rules have been relaxed, meaning invoices will not be rejected by the national system for missing IBS and CBS information until 31 December 2026.
- It also clarifies transitional identification rules for self-employed professionals and confirms the technical specifications for IBS and CBS reporting.

Refer link for more details

Brazil

NF-e technical note updated for tax reform implementation

- The tax authority has published version 1.51 of technical note 2025.002, updating the technical specifications for e-invoice (NF-e) and electronic consumer invoice (NFC-e) to support the implementation of the country's tax reform under Supplementary Law No. 214/2025.
- The update introduces new data fields, XML schema changes, validation rules, tax classification codes and event structures for reporting the new Tax on IBS, CBS and Selective Tax (IS) within e-invoices.
- These changes are intended to align the country's e-invoicing framework with the requirements of the ongoing Consumption Tax Reform.

Refer link for more details

Croatia

Replacement of fiscalization certificate announced

- The tax authority announced that the Fiskalcis certificate used in the fiscalization system for final consumption will be replaced on 8 September 2026 at 05:00 a.m.
- Taxpayers are required to download the new public certificate, which will be available from 1 September 2026, to ensure continued verification of electronically signed XML response messages exchanged with the fiscalization system.
- The certificate replacement is intended to maintain the security and trust of communications between taxpayers' payment devices and the tax authority.

Refer link for more details

Croatia

Tax authority maintains e-invoicing and fiscalization guidance

- The tax authority maintains a dedicated guidance page covering the issuance, receipt and fiscalization of e-invoices, including a series of practical questions and answers to support taxpayers in complying with the e-invoicing framework.
- The guidance addresses operational topics such as invoice issuance and receipt requirements, fiscalization procedures, data reporting obligations and the treatment of e-invoices issued in foreign currencies.

Refer link for more details

E-invoicing updates

Dominican Republic

E-invoicing reminder for large local and medium taxpayers

- On 26 August 2026, the tax authority reminded taxpayers classified as large local taxpayers and medium taxpayers that they must exclusively issue electronic tax invoices (e-CF) using type "E" electronic fiscal receipt sequences beginning 1 November 2026.
- The tax authority also clarified that non-electronic fiscal receipt sequences (type "B") assigned to these taxpayers will remain valid only until 31 October 2026 and may thereafter be used solely in authorized contingency situations.
- Failure to comply with the exclusive e-invoicing requirement may result in penalties under the country's Electronic Invoicing Law (Law No. 32-23).

Refer link for more details

Ethiopia

E-invoicing rules formalized under the new directive

- The government has published Electronic Invoicing System Administration Directive No. 1142/2026, establishing the legal framework for e-invoicing.
- The directive forms part of the country's broader efforts to modernize tax administration and digital invoicing processes.
- No implementation deadlines have been announced under the directive. Further implementation measures and operational requirements are expected to be administered by the tax authority.

Refer link for more details

France

Startup checklists published for September 2026 rollout

- The French National Forum for Electronic Invoicing (FNFE) published three start-up checklists to help businesses and service providers prepare for the e-invoicing launch.
- The checklists provide a common framework for addressing key implementation requirements before go-live.
- The checklists cover three areas: invoice reception and processing, approved platforms and invoice issuance and e-reporting.

Refer link for more details

France

B2B e-invoicing reform now in effect

- As of 1 September 2026, the B2B e-invoicing reform has entered into force.
- All VAT-registered taxpayers are now required to be capable of receiving e-invoices regardless of size.
- In addition, large and mid sized VAT-registered taxpayers, as well as VAT group members, must issue e-invoices and transmit e-reporting data to the tax administration.
- All other VAT-registered taxpayers will be required to begin issuing e-invoices and transmitting e-reporting data from 1 September 2027.

EY Tax Alert

Refer link for more details

E-invoicing updates

Germany

XRechnung 4.0 implementation update

- On 1 September 2026, the Coordination Office for IT Standards (KoSIT) announced further progress on the implementation of XRechnung 4.0, which is being developed to align with the new European Standard (EN 16931-1:2026).
- A pre-release version of CIUS (Core Invoice Usage Specification) XRechnung 4.0 is expected in September 2026, providing stakeholders with an early view of the upcoming changes.
- The update introduces over 50 new business terms and five business groups, including enhanced delivery information and support for multiple orders and deliveries per invoice.
- The current and updated EN 16931 versions will run in parallel until March 2029.

Refer link for more details

Greece

Guidance available on mandatory e-invoicing implementation

- The tax authority published guidance on mandatory e-invoicing, including implementation timelines, compliance requirements and available e-invoicing options.
- Mandatory e-invoicing has applied since 2 March 2026 to large enterprises with gross revenues exceeding EUR1 million for the 2023 tax year. All other businesses will be required to issue invoices exclusively in digital form from 1 October 2026, either through a certified e-invoicing provider or through the tax authority's free timologio and My Digital Accounting and Tax Application (myDATA) app.
- Digital invoices will be transmitted automatically and in real-time to the myDATA platform and assigned a mandatory Unique Registration Number (MARK).

Refer link for more details

Kenya

eTIMS and IFMIS integration goes live for government procurement transactions

- The tax authority, in collaboration with the National Treasury, has announced the successful implementation of the integration between the Electronic Tax Invoice Management System (eTIMS) and the Integrated Financial Management Information System (IFMIS).
- Under the new framework, suppliers to government entities must generate valid eTIMS invoices before payment processing through IFMIS and ensure invoice details match records in eTIMS.

Refer link for more details

Luxembourg

Draft regulation specifies Peppol network and alternative e-invoicing solutions

- The government has published a draft Grand-Ducal Regulation supporting the planned B2B e-invoicing rollout. B2B e-invoicing is proposed to be mandated from 2028.
- The draft designates the Pan-European Public Procurement Online (Peppol) network as the common delivery network for e-invoices and introduces alternative solutions via MyGuichet.lu for entities not yet connected to Peppol.
- Once adopted, the regulation will replace the existing 2021 Grand-Ducal Regulation on e-invoicing in public procurement.

Refer link for more details

E-invoicing updates

Malaysia

MyInvois Software Development Kit (SDK) 1.0 validation updates

- On 6 August 2026, the tax authority announced updates to SDK 1.0, introducing a maximum length of 26 digits for all monetary amount fields and a 12-character limit for passport identification (ID) values to enhance validation consistency and data integrity.
- The updated validation requirements are scheduled to take effect in the production environment on 23 October 2026.

Refer link for more details

Malaysia

E-invoice exemption threshold increased and guideline updated

- On 30 August 2026, the government announced an increase in the mandatory e-invoice implementation threshold from RM1m to RM3m, effective 1 September 2026.
- As a result, micro, small and medium enterprises with annual revenue below RM3m are exempt from mandatory e-invoicing, benefiting more than 1.1m businesses.
- In addition, version 4.8 of the e-invoice guideline was published, providing further clarification on revenue threshold calculations, implementation timelines for newly established businesses and other implementation-related matters.

E-invoice guideline

Refer link for more details

Oman

Tax authority issues decision on electronic tax invoices

- On 9 August 2026, the tax authority issued Decision No. 189/2026, amending the VAT regulations to require tax invoices to be issued, transmitted and retained in an approved electronic format.
- Electronic tax invoices must be issued in XML format through tax authority-accredited service providers. Paper invoices, PDF invoices and invoices sent as digital images will not qualify as electronic tax invoices under the new requirements.
- Mandatory e-invoicing will be introduced from 1 April 2027 for VAT-registered businesses with annual supplies exceeding OMR5m and from 1 October 2027 for businesses below this threshold.

Refer link for more details

Oman

Fawtara e-invoicing FAQ updated

- On 31 August 2026, the tax authority released an updated Fawtara e-invoicing frequently asked questions (FAQ) document.
- The update provides additional guidance on taxpayer onboarding timelines and clarifications relating to accreditation, VAT groups, self-billing and implementation requirements.
- The document also provides clarity for taxpayers and service providers preparing for compliance with the upcoming e-invoicing regime.

Refer link for more details

E-invoicing updates

Oman

Peppol releases Oman specifications v1.0.1

- Version 1.0.1 of the Oman specifications was released, including the Tax Data Document (TDD), Peppol International Invoice (PINT) Oman billing and PINT Oman self-billing specifications.
- The TDD specification defines a tax reporting document that must be submitted to the Oman Tax Authority for tax reporting and compliance purposes. This tax reporting document is not exchanged between trading partners.
- The PINT OM billing specification defines the use of the PINT methodology for e-invoices issued in Oman, while the PINT OM self-billing specification establishes additional rules and constraints for self-billing transactions where buyers issue invoices on behalf of suppliers.

Refer link for more details

Poland

National E-Invoice System (KSeF) 2.0 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.

Refer link for more details

Serbia

SEF version 4.1.1 released to production environment

- On 21 August 2026, the tax authority announced that Serbia's Electronic Invoicing System (SEF) version 4.1.1 is available in the production environment.
- The authorities have published supporting documentation detailing the enhancements and changes included in the release.

Refer link for more details

Slovakia

Tax identification number assignment ahead of mandatory e-invoicing

- On 7 August 2026, the tax authority announced the continued assignment of tax identification numbers (TINs) to legal entities as part of preparations for mandatory e-invoicing from 1 January 2027.
- Approximately 58,000 legal entities are expected to be registered by the end of October 2026, enabling them to participate in the future e-invoicing framework.
- From 2027, legal entities must use their TIN for e-invoicing system identification and access to electronic tax administration services.

Refer link for more details

E-invoicing updates

Slovakia

E-invoicing rollout preparation resources available

- The tax authority provides information on the country's upcoming e-invoicing framework effective from 1 January 2027, including implementation timelines, technical specifications and service provider arrangements.
- The guidance outlines the use of the Peppol network and EN 16931 for e-invoicing to support the exchange of electronic invoices.
- The resources include information on implementation requirements, certified service providers and the planned rollout of the e-invoicing framework.

Refer link for more details

Slovakia

Businesses advance e-invoicing preparations

- The tax authority announced that more than 5,000 organizations have selected a certified digital postman and started preparing for mandatory e-invoicing.
- The authority also published a practical implementation guide covering VAT status verification, solution selection, software readiness and voluntary participation.
- Businesses continue to prepare for the mandatory e-invoicing requirement scheduled to take effect on 1 January 2027.

Refer link for more details

Slovakia

FAQ updated ahead of 2027 mandate

- In August 2026, the tax authority updated its FAQ on eFaktúra (the national e-invoicing system), providing additional guidance on EN 16931-1:2026 compliant e-invoicing, Peppol service providers, invoice transmission and implementation requirements ahead of the 1 January 2027 mandate.

FAQs document

Refer link for more details

Slovakia

Regional conferences announced ahead of mandatory e-invoicing

- On 12 August 2026, the tax authority announced a series of seven regional conferences to support businesses in preparing for the mandatory e-invoice framework effective from 1 January 2027.
- The conferences will provide practical guidance on e-invoice requirements, implementation options, technical considerations and available service providers.
- The events are aimed at businesses, accountants, software providers, public sector entities and other stakeholders impacted by the upcoming mandate.

Refer link for more details

E-invoicing updates

Slovakia

E-invoice readiness campaign for NGOs launched

- On 14 August 2026, the tax authority launched an information and education campaign to help nongovernmental organizations (NGOs) prepare for the mandatory e-invoice framework effective from 1 January 2027.
- The campaign includes guidance materials, webinars, regional conferences and practical recommendations tailored to the NGOs.
- The tax authority has also begun automatically assigning TINs to eligible organizations to support participation in the e-invoice framework.
- NGOs are encouraged to assess their VAT status, review software readiness and consider voluntary participation ahead of the mandatory implementation date.

Refer link for more details

Slovenia

VAT group data guidance published for the Slovenian electronic invoice standard (e-SLOG) 2.0

- On 6 August 2026, the Public Payments Administration of the Republic of Slovenia published guidance on recording VAT group and VAT group member data in the e-SLOG 2.0 standard following the introduction of VAT grouping effective 1 January 2026.
- The guidance explains how VAT group information should be included in e-SLOG 2.0 e-invoices and is intended to support businesses in complying with the new VAT group reporting requirements.

Refer link for more details

South Africa

Public consultation on proposed digital VAT framework

- On 17 August 2026, the tax authority launched a public consultation on a proposed Digital VAT Model as part of its VAT Modernization program.
- The proposed model combines e-invoicing, e-reporting and an interoperability framework to support digital VAT administration and near-real-time transaction reporting.
- The tax authority indicated that implementation would follow a phased and consultative approach with stakeholder feedback being sought on the policy, technical and operational aspects of the proposed model.
- Stakeholders may submit comments on the consultation paper until 16 October 2026.

Refer link for more details

Türkiye

Version 2.0 technical guide issued for taxi fiscal devices

- On 17 August 2026, the tax authority published version 2.0 of the Taxi Fiscal Device (TMC) Technical Guide, updating requirements for fiscal devices used in taxi passenger transportation.
- The guide defines technical and security standards for TMCs, including payment integration, Global Positioning System (GPS) functionality, digital certificates, electronic records and e-document issuance.
- The guide also outlines reporting, data transmission and lifecycle management requirements for TMCs, including integration with the Taxi Fiscal Device Central Management System (TMC MYS) and tax authority systems.

Refer link for more details

E-invoicing updates

Uganda

Public notice outlines Electronic Fiscal Receipting and Invoicing Solution (EFRIS) requirements

- On 11 August 2026, the tax authority published a public notice outlining the categories of taxpayers required to use EFRIS.
- The notice covers taxpayers operating in sectors including manufacturing, mining and quarrying, construction, transportation and storage, accommodation and food services, information and communication, real estate, professional services and fuel retail activities.
- The publication also outlines applicable exclusions, turnover thresholds for certain small businesses and requirements relating to the use of e-invoices and e-receipts for tax deduction purposes.

Refer link for more details

United Arab Emirates

Electronic document specifications updated to v1.0.4

- The OpenPeppol Authority Specific Requirements (PoAC) site for the United Arab Emirates (UAE) published version 1.0.4 of the PINT AE billing, PINT AE self-billing and UAE TDD specifications.
- The updated specifications provide technical requirements for invoice exchange and tax reporting under the UAE's e-invoicing framework, supporting both billing and self-billing scenarios as well as reporting to the tax authority.

Refer link for more details

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