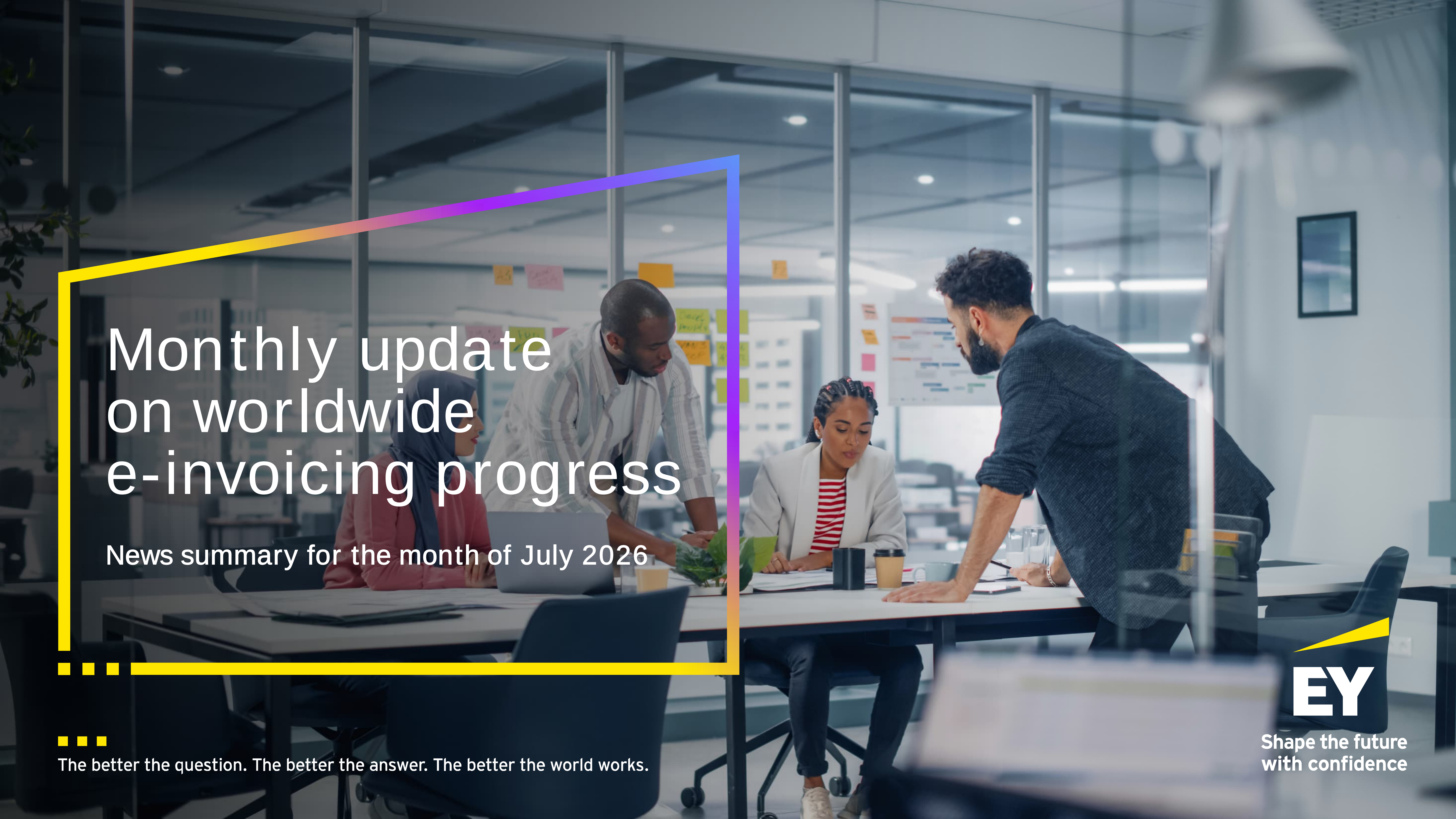

Monthly update on worldwide e-invoicing progress

News summary for the month of July 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

Draft law introduces e-reporting

- On 18 July 2026, the Council of Ministers approved a preliminary draft law introducing mandatory e-reporting for domestic B2B transactions, complementing the existing structured e-invoicing framework.
- The proposed e-reporting requirement is expected to take effect on 1 January 2028, subject to the legislative process.
- The proposal outlines a Continuous Transaction Reporting (CTR) model under which invoice data would be transmitted to the tax authority in near real-time through a five-corner Pan-European Public Procurement Online (Peppol)-based network.
- The preliminary draft has been submitted to the Data Protection Authority and the Council of State for review and advice.

EY Tax Alert

Refer link for more details

Bosnia and Herzegovina

Launch of preliminary market consultation for fiscalization implementation

- The tax authority published a preliminary market consultation and Request for Information (RFI) to support implementation of the Law on Fiscalization of Transactions.
- The consultation invited input on solutions for e-invoicing, fiscal receipts, real-time transaction reporting, system architecture, data security and interoperability.
- The initiative formed part of preparations for a future procurement process to implement a digital fiscalization system enabling real-time transaction monitoring and reporting across the Federation.

Refer link for more details

Brazil

Technical update enables alphanumeric business registration compatibility

- On 3 July 2026, the tax authority published Technical Note 2014.002 v1.40, updating the web service for the Distribution of Electronic Tax Documents (NFeDistribuicaoDFe).
- The update changes National Registry of Legal Entities (CNPJ)-related fields from a numeric format to a character format to support upcoming alphanumeric CNPJ structure, ensuring compatibility across document distribution, consultation and retrieval services.
- The update applied to both testing and production environments from 8 July 2026.

Technical Note 2014.002 v1.40

Refer link for more details

Brazil

Technical note revises e-invoice contingency controls

- On 15 July 2026, the tax authority published Technical Note 2014.001 v1.40, updating validation rules for the Prior Event of Contingency Issuance (EPEC) process used within the e-invoice system (NF-e).
- The update revises EPEC event authorization rules for taxpayers registered with the Paraná and Paraíba state tax administrations.
- The changes affect EPEC event authorization and validation procedures and do not introduce a new contingency process.

Technical Note 2014.001 v1.40

Refer link for more details

E-invoicing updates

Brazil

Extension announced for individual CNPJ registration requirement

- The Brazilian Federal Revenue Service (RFB) and the Goods and Services Tax Management Committee (CGIBS) announced that the mandatory requirement for individuals to register for a CNPJ for issuing tax documents has been postponed to 1 January 2027.
- The extension provides additional time for taxpayers to adapt while authorities develop a simplified CNPJ registration system modeled after the Individual Microentrepreneur (MEI) framework.
- Until then, existing tax identification mechanisms will remain valid, while new operational systems, guidance, training initiatives, technical manuals and a sandbox environment are gradually introduced to support implementation.

Refer link for more details

Brazil

Test alphanumeric CNPJs published for system testing

- The tax authority has made available a National CNPJ simulator that generates fictitious alphanumeric CNPJ numbers for testing and simulation purposes.
- The tool supports the simulation, validation and export of test CNPJs and is intended to support fiscal document testing activities associated with the transition to the new alphanumeric CNPJ format.

Refer link for more details

Brazil

Electronic Service Invoice (NFS-e) platform released updates ahead of production rollout

- On 27 July 2026, Brazil's NFS-e platform released updates in the Restricted Production (Homologation) environment.
- Updates include alphanumeric CNPJ support, Tax on Goods and Services (IBS) and Contribution on Goods and Services (CBS) integration, and Simplified Electronic Invoice for Electronic Services (DANFSe) changes aligned with Technical Note 008 (NT 008).
- Production deployment is scheduled in two phases: IBS/ and DANFSe updates on 3 August 2026, followed by alphanumeric CNPJ, web issuer and Simples Nacional updates on 10 August 2026.

Refer link for more details

Brazil

Implementation schedule for DF-e published

- The Federal Revenue Service and CGIBS have published an implementation schedule for electronic tax documents under Brazil's Consumption Tax Reform, outlining key dates for mandatory issuance requirements and the release of technical layouts.
- The rollout commenced on 3 August 2026 for several existing electronic tax documents (DF-e), including NF-e, Electronic Consumer Invoice (NFC-e), Electronic Transport Document (CT-e), Electronic Passenger Ticket (BP-e), Electronic Manifest of Tax Documents (MDF-e) and Electronic Electricity Invoice (NF3e) with additional document types and reporting obligations being phased in up to 1 January 2027.
- Several technical layouts have already been published while additional layouts are scheduled for release through November 2026 to support taxpayer and developer planning.

Refer link for more details

E-invoicing updates

Brazil

Authorities to relax mandatory and IBS information requirements

- The Federal Revenue Service and the CGIBS announced plans to relax mandatory and IBS information requirements in DF-e.
- Under a forthcoming Joint Technical Act, validation rules for documents such as NF-e, NFC-e, CT-e, CT-e Other Services (CT-e OS), Electronic Transport of Valuables Guide (GTV-e), BP-e, NF3e and Electronic Communication Services Invoice (NFCom) will be revised to suspend the obligation to complete certain and IBS fields.
- As a result, DF-e will not be rejected if the relevant and IBS information is not provided.

Refer link for more details

China Mainland

Zhejiang province transitions to fully digital e-invoices

- The State Taxation Administration of Zhejiang Province announced the phase-out of provincially managed invoices to support the adoption of fully digital e-invoices.
- Beginning 30 April 2026, the tax authority stopped accepting applications for the issuance and printing of provincial-level invoices and ceased their supply.
- From 30 June 2026, taxpayers are no longer permitted to issue provincial-level invoices, including any remaining blank stock.
- Provincial-level invoices will be replaced by e-invoices issued through designated government platforms and taxpayers must complete the verification and cancellation of any remaining provincial invoices by 31 December 2026.

Refer link for more details

China Mainland

Dalian phases out most tax supervision paper invoices

- The Dalian Municipal Taxation Bureau announced the phased discontinuation of most tax supervision paper invoices, defined as invoices other than tax-control invoices bearing the invoice supervision seal of the Dalian Municipal Tax Service to support the adoption of fully digital e-invoices.
- Effective 1 July 2026, the tax authority stopped accepting applications to issue and print most tax supervision paper invoices with limited exceptions for certain taxi and urban bus tickets.
- Digital e-invoices issued through the National Unified Standardized Electronic Tax Bureau or the Leqi Platform will replace these invoices and taxpayers must verify and cancel remaining paper invoices by 31 December 2026.

Refer link for more details

Colombia

Enhanced security controls in the e-invoicing document search tool

- The tax authority announced new security measures for its e-invoicing system, effective 28 July 2026.
- Users searching for electronic documents through the "Search Document" tool will be required to provide the sender's or recipient's identification number and the same information must be entered again when downloading the document.
- The tax authority also introduced robot-detection controls that may require users to complete a human verification process when suspicious automated activity is detected, aiming to strengthen information security and ensure platform stability.

Refer link for more details

E-invoicing updates

Denmark

Launch of consultation on e-invoicing requirements for digital bookkeeping systems

- The tax authority published a consultation draft proposing amendments to the Executive Order on requirements for digital standard bookkeeping systems to support wider adoption of e-invoicing.
- The proposal includes a requirement for providers to register users for e-invoicing in the NemHandel register by default and to prioritize e-invoices when recipients are registered in the network.
- The consultation is open until 17 August 2026 and proposes additional security requirements with the amendments scheduled to take effect on 1 January 2027.

Refer link for more details

Denmark

Updated Danish and Peppol validation packages released

- Denmark has released version 1.17.0 of the Danish Core Invoice Usage Specification (CIUS) package and version 1.2.14 of the Danish Peppol Business Interoperability Specification (BIS3-Other) package, updating Peppol validation artifacts and supporting documentation.
- The releases include updated Peppol schematrons, with versions 3.0.21 (CIUS) and 3.0.17 (BIS3-Other) becoming mandatory from 17 August 2026.
- The packages include updated validation rules, sample files and technical documentation to support compliance with Danish and Peppol e-invoicing requirements.

Download the release packages

Refer link for more details

Dominican Republic

Tax penalties guide covering e-invoicing violations published

- The Directorate General of Internal Taxes (DGII) published a taxpayer guide outlining tax infractions, offenses, crimes and related penalties.
- The guide covers penalties for breaches of the e-invoicing Law (Law No. 32–23), including issuing e-invoices without DGII authorization, non-compliance with mandatory e-invoicing rules, use of invalid digital certificates, issuing non-compliant invoices and late submission of electronic tax receipts.
- Violations may result in fines of five to thirty minimum wages, suspension of concessions, privileges or business activities and in certain cases an additional penalty of 0.25% of income declared in the previous tax period.

Refer link for more details

Eswatini

Phased rollout of electronic fiscal data reporting framework

- The tax authority has issued the Electronic Submission of Fiscal Data and Return-Supporting Records Notice, 2026, effective 15 July 2026, establishing a framework for the electronic submission of VAT-related fiscal data and supporting records.
- The notice requires specified taxpayers to use accredited Electronic Fiscal Devices (EFDs) to generate fiscal documents and transmit fiscal data to the tax authority's e-invoicing system with implementation to be phased by taxpayer category or sector.
- Fiscal data may be required to be submitted in real-time or within prescribed timeframes, with delayed transmissions generally required within fifteen days.

Refer link for more details

E-invoicing updates

European Union

European Commission publishes VAT in the Digital Age explanatory notes discussion

- On 8 July 2026, the European Commission published the minutes of the joint Group on the Future of VAT (GFV) and VAT Expert Group (VEG) meeting held on 25 June 2026.
- The minutes include discussions on the third draft of the explanatory notes for e-invoicing and Digital Reporting Requirements (DRR) under VAT in the Digital Age (ViDA).
- Key topics discussed include interoperability, real time reporting, VAT group reporting, invoice rectifications, invoice transmission requirements and implementation guidance.
- The consultation closed on 31 July 2026 and stakeholders were invited to submit comments by that date.

Refer link for more details

European Union

European Parliament backs European Union Inc framework and digital VAT compliance

- The European Parliament approved Resolution P10_TA(2026)0270 supporting the proposed European Union (EU) Inc (Twenty-eighth regime) framework.
- The framework includes a centralized VAT compliance model and promotes interoperable digital solutions such as e-invoicing to simplify cross-border VAT compliance and reduce administrative burdens across the EU.
- The initiative focuses on procedural simplification and digitalization rather than harmonizing VAT rates among the Member States.

Refer link for more details

France

Publication of updated list of approved platforms

- On 6 July 2026, the tax authority updated its list of approved e-invoicing platforms authorized to support the upcoming e-invoicing and e-reporting framework.
- The update confirmed the operators that had completed all registration requirements, including interoperability testing and those awaiting final approval upon completion of testing.

Refer link for more details

France

Publication of updated specifications and standards

- On 2 July 2026, the tax authority updated its external e-invoicing specifications and standards supporting the upcoming e-invoicing and e-reporting framework.
- The update reflected the June 2026 release of French Association for Standardization (AFNOR) standards XP Z12-012, XP Z12-013 and XP Z12-014 covering invoice message formats, interoperability application programming interfaces (APIs) and B2B e-invoicing use cases.

Refer link for more details

E-invoicing updates

France

Publication of startup guide ahead of mandatory e-invoicing launch

- The tax authority published a practical start-up guide for the launch of mandatory e-invoicing on 1 September 2026.
- The guide confirms that all businesses within the scope of the reform must be able to receive e-invoices from 1 September 2026, while large-and medium-sized enterprises must also issue e-invoices through an approved platform and comply with e-reporting obligations.
- The guidance emphasizes business continuity during the transition. Companies may temporarily use alternative channels, such as email, PDF invoices or paper invoices during technical issues, provided they subsequently regularize the invoices through the e-invoicing system and maintain a path toward compliance.

EY Tax Alert

Refer link for more details

France

Retention period for tax documents extended to ten years

- Law No. 2026-534 on the fight against social and tax fraud has been published, extending the retention period for tax documents, records and supporting documentation from six years to ten years.
- The extended retention requirement applies to documents and supporting evidence whose retention period expires after 1 January 2027.

Refer link for more details

France

Final e-invoicing and e-reporting rules published

- The tax authority has published the final implementing rules for the upcoming e-invoicing and e-reporting mandate through Decree No. 2026-677 and an Order issued on 27 July 2026.
- Published in the Official Journal on 28 July 2026 and effective from 29 July 2026, the measures complete the e-invoicing framework by defining detailed requirements for approved platforms, platform accreditation and audits, invoice formats and standards, data transmission and platform mobility procedures.
- The final texts also align the technical and operational provisions with the planned implementation phases commencing on 1 September 2026 and 1 September 2027.

Decree No. 2026-677

Order of 27 July 2026

France

Factur-X version 1.09.2 released to align with European standards

- On 4 August 2026, the French National Forum for E-invoicing and Electronic Public Procurement (FNFE-MPE) and the Forum for E-invoicing Germany (FeRD) released Factur-X 1.09.2/ZUGFeRD 2.5.2, an updated version of their joint e-invoicing format.
- The release corrects inconsistencies in the extended profile functionality introduced in the previous release, which was designed to support the forthcoming French B2B e-invoicing reform and the upcoming European standard EN 16931-1:2026.

Refer link for more details

E-invoicing updates

Gambia

Approval of e-invoicing system for VAT and other taxes

- The Gambia Revenue Authority (GRA) announced government approval of an e-invoicing system for VAT and other applicable taxes.
- The initiative forms part of the government's broader tax administration digitalization program and is intended to improve tax compliance, transparency and tax reporting accuracy.
- The GRA also announced a pilot phase involving selected taxpayers to test and improve the system before nationwide deployment.

Refer link for more details

Germany

ZUGFeRD version 2.5.2 e-invoicing standard released

- On 4 August 2026, FeRD published ZUGFeRD 2.5.2, the latest version of the hybrid e-invoicing standard jointly developed with FNFE-MPE.
- The corrigendum mainly resolves inconsistencies in the extended profile functionality introduced in Release 2.5, which incorporates features from the upcoming EN 16931-1:2026 standard.
- The new version becomes effective on 1 September 2026.

Refer link for more details

Germany

New action plan proposes VAT sales data e-reporting

- The Federal Ministry of Finance (the Ministry) has published a new Action Plan on Tax and Financial Crime, outlining a range of measures aimed at combating tax evasion and strengthening tax enforcement.
- As part of the action plan, the government proposes the introduction of an electronic VAT reporting system, under which businesses would be required to report sales data individually and in near real-time.
- According to the Ministry, the measure is intended to help close loopholes used in VAT fraud and carousel fraud schemes and improve the detection of tax evasion.

Refer link for more details

Guatemala

New online e-invoicing rules and validations published

- The tax authority published a new version (v2.1) of the Online Electronic Invoice (FEL) rules and validations in July 2026, updating the validation criteria and technical requirements applicable to electronic tax documents.

Refer link for more details

E-invoicing updates

India

GSTN publishes e-way bill and e-invoicing frequently asked questions and answers (FAQs)

- On 1 July 2026, the Goods and Services Tax Network (GSTN) published FAQs on ship-to Goods and Services Tax Identification Number (GSTIN) requirements, covering bill-to/ship-to transactions, export scenarios, and API changes affecting e-way bill and e-invoice systems.
- The FAQs confirmed that ship-to GSTIN would become a mandatory data element for bill-to/ship-to and combination transactions where the consignee is registered, with implementation scheduled for 1 August 2026.

Please note that the related e-way bill enhancements referenced in this update were subsequently placed on hold until further notice (refer to the next update)

Refer link for more details

India

GSTN puts proposed e-way bill enhancements on hold

- GSTN has postponed the implementation of the e-way bill system enhancements that were scheduled to take effect on 1 August 2026.
- GSTN announced that the enhancements, previously communicated through advisories issued on 9 June and 17 June 2026, have been put on hold until further notice.
- As a result, stakeholders are not required to make any production environment changes and the related advisories and FAQs will be withdrawn from the Goods and Services Tax (GST) Portal.

Refer link for more details

Ireland

Tax authority publishes VAT Modernization overview

- The tax authority has published a dedicated VAT Modernization timeline page on 20 July 2026, outlining the phased implementation of e-invoicing and real-time VAT reporting measures in alignment with the EU's initiative.
- The page consolidates key implementation milestones, including the phased rollout beginning in 2028 and the requirement for businesses to be capable of receiving and processing structured e-invoices.

Refer link for more details

Kazakhstan

Eurasian Economic Union introduces supranational goods traceability mechanism

- Starting 1 September 2026, a supranational goods traceability mechanism will be introduced across the Eurasian Economic Union (EAEU), replacing the previous reliance on national traceability systems.
- Taxpayers dealing with goods included in the approved list will be required to issue e-invoices (ESFs) based on accompanying waybills generated through the virtual warehouse module.
- The measure strengthens the integration between product traceability and e-invoicing processes.

Refer link for more details

E-invoicing updates

Kosovo

New fiscalization request service introduced

- The tax authority has released a new version of its Electronic Declaration and Information (EDI) System, introducing the “Request for Fiscalization” service.
- The service allows taxpayers to obtain or view their Unique Fiscalization Code, a prerequisite for using Electronic Fiscal Software (EFS).
- It supports both businesses adopting EFS for the first time and those transitioning from Electronic Fiscal Devices (EFD) to EFS, further advancing the country's digital tax compliance and fiscalization framework.

Refer link for more details

Luxembourg

Draft law approved to extend mandatory e-invoicing to domestic B2B transactions

- On 17 July 2026, the government approved a package of draft legislative measures, including proposals to expand the country's e-invoicing framework as part of the implementation of the EU's initiative.
- The package included a draft law proposal to extend mandatory e-invoicing from public procurement and concession contracts to domestic B2B transactions between businesses established in Luxembourg.
- The government also approved a draft Grand-Ducal Regulation establishing a common delivery network and alternative technical solutions for the issuance, transmission and receipt of e-invoices with the aim of ensuring interoperability and avoiding the use of non-compatible invoicing systems.

Refer link for more details

Luxembourg

Draft law proposes mandatory B2B e-invoicing framework

- On 30 July 2026, the Minister of Finance published Draft Law No. 8815, proposing to extend Luxembourg's existing B2G e-invoicing framework to domestic B2B transactions.
- Under the proposal, all businesses would be required to receive structured e-invoices from 1 January 2028, with e-invoice issuance obligations phased in from 1 July 2028 for large-and medium-sized businesses and 1 January 2029 for all remaining businesses.
- The proposal would leverage the existing Peppol network and currently does not include a domestic e-reporting requirement. The draft law remains subject to parliamentary approval.

EY Tax Alert

Refer link for more details

Malawi

Migration to real time e-invoicing

- The Malawi Revenue Authority (MRA) announced that more than 8,260 VAT-registered businesses had migrated to its Electronic Invoicing System (EIS), representing over 91% of targeted taxpayers.
- Effective 1 May 2026, the nationwide rollout replaced EFD with a real-time e-invoicing platform that validates invoices and assigns unique reference numbers and quick response (QR) codes.
- The MRA stated that the reform supports real time transaction monitoring and compliance through web, mobile and API-based onboarding channels.

Refer link for more details

E-invoicing updates

Malaysia

Special voluntary disclosure program announced

- On 7 July 2026, the tax authority announced the Special Voluntary Disclosure Program (SVDP) for its e-invoicing system, allowing taxpayers to voluntarily disclose and correct certain e-invoicing issues until 31 December 2027 without penalties, subject to case-by-case assessment.
- The program applies to taxpayers that did not fully issue e-invoices, submitted e-invoices containing errors or failed to issue e-invoices during periods subject to mandatory e-invoicing.
- The government also allowed a full one-year capital allowance for qualifying information and communication technology (ICT) equipment and software costs related to e-invoicing implementation.

Refer link for more details

Malaysia

New e-invoice guideline version 4.7 published

- On 7 July 2026, the tax authority released e-invoice guideline version 4.7. The update introduces the Business Registration Number (BRN) as a new taxpayer identification reference and revises Appendix 1 and Appendix 2. Key changes include:
  - Introduction of BRN: Taxpayers registered with the Companies Commission of Malaysia (SSM) must use the new twelve-digit BRN as their official registration identifier. Those without a BRN may use an alternative Inland Revenue Board of Malaysia (IRBM)-issued identifier
  - Updates to Appendix 1 and Appendix 2: The revisions clarify e-invoice data requirements and reinforce compliance with applicable tax legislation and e-invoice guidelines

Refer link for more details

Malaysia

New e-invoice specific guideline version 4.8 published

- On 7 July 2026, the tax authority released version 4.8 of the e-invoice specific guideline, adding examples to clarify the treatment of late e-invoice submissions under the SVDP.
- The updated guidance confirms that missed consolidated e-invoices must be submitted separately for each affected month and that transactions exceeding RM10,000 require a transactional e-invoice.
- It also clarifies the treatment of late self-billed e-invoices and specifies the use of SVDP 1.2 and SVDP 1.3 submission versions.

Refer link for more details

Malaysia

Updates to MyInvois Software Development Kit (SDK) 1.0

- The tax authority has updated the MyInvois SDK 1.0 release with new guidance and technical specifications.
- Updates issued on 8 July 2026 introduced new document versions (SVDP 1.2 and SVDP 1.3) to support SVDP, which is available until 31 December 2027.
- A subsequent update on 17 July 2026 clarified the treatment of tax amounts for tax-exempt transactions, confirming that the reported tax amount does not need to be zero where a tax exemption applies.

Refer link for more details

E-invoicing updates

Mexico

Digital tax receipts online (CFDI) compliance controls strengthened

- On 9 July 2026, the First Resolution of Amendments to the 2026 Miscellaneous Tax Resolution introduced stricter compliance controls related to CFDI.
- The tax authority may temporarily restrict CFDI issuance and invalidate Digital Seal Certificates (CSDs) for taxpayers with unresolved tax irregularities or noncompliance issues.
- The measure applies to taxpayers using certain invoicing facilities across sectors including primary sector products, leasing, mining products, used vehicles, recycling activities, handicrafts and certain primary sector producers with restrictions remaining in place until the identified issues are corrected.

Refer link for more details

Nigeria

E-invoicing compliance notice published reiterating the deadline

- The Nigeria Revenue Service (NRS) has issued a public notice announcing the commencement of compliance monitoring activities for large taxpayers under the National E-Invoicing & Electronic Fiscal System (EFS), also known as the Merchant Buyer Solution (MBS).
- The notice reminded large taxpayers to achieve full compliance by 31 July 2026. This includes onboarding to the MBS, integration through approved providers, completion of testing activities and the transmission and receipt of compliant e-invoices containing a valid Invoice Reference Number (IRN).
- The NRS further notes that regulatory and enforcement actions may be initiated against taxpayers that failed to comply with the requirements by the deadline.

Refer link for more details

North Macedonia

Guidance issued for system testing participants

- The tax authority reminded participants in the e-invoice testing program to rely on information and guidance published through the official project website.
- The authority noted that unofficial tools related to the e-invoice signing process had appeared online and clarified that they were not developed by the official project contractor.
- Participants were encouraged to use resources made available through the official project website to support secure and reliable system testing.

Refer link for more details

Oman

Go-live of Fawtara release 2

- The tax authority announced the go-live of release 2 of the Fawtara platform, following the launch of the Peppol testbed on 25 June 2026.
- The release marked the start of service provider accreditation, enabling providers to apply for accreditation through the Fawtara platform following the launch of the OpenPeppol test environment.
- The update also introduced functionality for taxpayers to manage service provider relationships through the Fawtara platform as part of the ongoing e-invoicing rollout.

Refer link for more details

E-invoicing updates

Oman

Fawtara FAQ updated with implementation guidance

- The tax authority updated the Fawtara e-invoicing FAQ, adding clarifications on rollout timelines, Accredited Service Provider (ASP) onboarding and taxpayer-provider linking through the Fawtara portal ahead of the phased e-invoicing implementation.

Refer link for more details

Peru

Updates to electronic waybill requirements and goods transport procedures

- Effective 1 June 2026, the National Superintendence of Customs and Tax Administration (SUNAT) revised the electronic waybill (GRE) framework, updating the parties responsible for issuing a sender's GRE in foreign trade transactions.
- The resolution introduces the port terminal goods delivery appointment or order as a supporting document for certain foreign goods movements and enhances transport traceability requirements.
- SUNAT also added new scenarios for issuing an electronic event GRE and expanded exceptions and procedures for specific customs and free-zone goods transfers.

Refer link for more details

Peru

SUNAT postpones electronic issuance deadlines

- On 29 July 2026, SUNAT postponed deadlines under Resolution No. 000048-2026/SUNAT for taxpayers required to issue specific electronic documents, including certain airport service and attribution documents.
- The entry into force of the resolution was deferred from 1 August 2026 to 1 January 2027, while the designation of affected taxpayers as electronic issuers in Electronic Issuance System (SEE) was postponed from 1 November 2026 to 1 April 2027.
- The postponement provides additional time for system implementation and compliance preparations.

Refer link for more details

Poland

Guidance issued on national e-invoice numbers and collective identifiers

- The Ministry of Finance published guidance clarifying the National e-Invoice System (KSeF) number, a unique identifier automatically assigned to an invoice upon its acceptance into the KSeF system.
- The guidance also explains the collective identifier, which allows multiple KSeF invoices to be grouped under a single reference for payment purposes.
- From 1 January 2027, taxpayers will generally be required to provide either the KSeF number (for single-invoice payments) or a collective identifier (for payments covering multiple invoices). This requirement will also apply to payments made under the split payment mechanism (MPP).

Refer link for more details

E-invoicing updates

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 more details

Poland

Tax authority announces planned digital service enhancements

- On 23 July 2026, the tax authority published its roadmap for new digital services and system enhancements planned for the second half of 2026 as part of its 2024–2028 modernization strategy.
- Planned developments include enhancements to the KSeF such as the introduction of a collective identifier for KSeF numbers and new internal identifier management functionalities for taxpayers.
- Additional updates include expanded services within the Electronic Tax and Customs Services Platform (PUESC), new e-Tax Office functionalities and modernization of the VAT Taxpayer List service to improve efficiency and user experience.

Refer link for more details

Republic of the Congo

Certified e-invoicing system enters operational phase

- The government announced that the Certified Electronic Invoicing System (SFEC) has entered its operational phase following the publication of Decree No. 2026–101 of 31 March 2026.
- Companies were required to ensure their invoicing systems were compliant by 1 July 2026 to begin issuing SFEC-certified invoices.
- The framework supports invoice certification through a centralized platform, including a web portal, API integration and certified invoicing terminals.

Refer link for more details

Republic of the Congo

Authorities continue certified e-invoicing awareness campaign ahead of compliance deadline

- On 15 July 2026, representatives of the Directorate General of Taxes and Estates (DGID) and the service provider presented SFEC to members of the Union of Economic Operators of Congo (UNOC) as part of ongoing awareness efforts.
- The session highlighted the role of SFEC in securing invoicing, improving tax transparency and combating tax fraud while reiterating the 1 August 2026 compliance deadline for businesses.

Refer link for more details

E-invoicing updates

Saudi Arabia

Tax authority reinforces e-invoicing compliance through inspections

- The Zakat, Tax and Customs Authority (ZATCA) conducted more than 61,000 inspection visits during the second quarter of 2026 across markets and commercial establishments throughout the Kingdom.
- The initiative focused on improving tax compliance, promoting tax fairness and reducing unlawful commercial activities.
- Inspections targeted key sectors including retail, gold and tobacco businesses.
- Common violations identified included failure to issue e-invoices, failure to collect VAT and the sale of tobacco products without the required tax stamps.

Refer link for more details

Saudi Arabia

ZATCA announces twenty-fifth wave of e-invoicing integration phase

- ZATCA has identified taxpayers for the twenty-fifth wave of the e-invoicing integration phase. The wave includes taxpayers whose VAT-subject revenues exceeded 187,500 Saudi riyals (SAR) during any of the years 2022, 2023, 2024 or 2025.
- As part of phase two (Integration Phase), affected taxpayers must integrate their e-invoicing solutions with the Fatoora platform, issue invoices in the required format and comply with additional data field requirements.
- ZATCA will notify taxpayers included in this wave. Affected taxpayers are required to integrate with the Fatoora platform by 1 February 2027.

Refer link for more details

Serbia

Electronic invoice system (SEF) update version 3.17.2

- The SEF version 3.17.2 was released on 1 July 2026 and is now available in the production environment.
- The update reflects continued system enhancements to support stable and reliable invoicing operations.
- This release primarily focuses on resolving identified issues and improving overall system performance.

Refer link for more details

Serbia

Mandatory registration for public sector e-invoices with the Central Invoice Register (CRF)

- The Ministry of Finance announced a new e-invoicing compliance requirement effective 1 July 2026, mandating the registration of all e-invoices issued to public sector recipients in CRF.
- The obligation applies to all public sector recipients and is intended to enhance transparency and oversight of public-sector transactions.
- Businesses supplying public sector entities should ensure their invoicing processes are aligned with the new registration requirements and can leverage the e-invoice system's DEMO environment to test CRF registration functionality before implementation.

Refer link for more details

E-invoicing updates

Serbia

SEF version 4.0.0 available in demo environment and production release postponed

- The SEF version 4.0.0 became available in the demo environment on 3 July 2026, allowing users to test new functionalities before production deployment.
- The update introduces a temporary uniform resource locator (URL) feature that enables third parties to securely view e-invoice data and status without logging into the system. Further details are available in the downloadable PDF accessible via the link below.
- Although production deployment was initially scheduled for 25 July 2026, it was postponed to allow additional time for users to adapt their internal systems. A new deployment date will be announced at a later stage.

Refer link for postponement details

Refer link for more details

Serbia

SEF update version 4.1.0

- Serbia's SEF version 4.1.0 was released to the production environment on 3 August 2026.
- The authorities have published supporting documentation detailing the enhancements and changes included in the new release.
- Businesses using SEF should review the release documentation to understand any operational or system impacts arising from the update.

Refer link for more details

Serbia

Guidance issued for VAT record numbering under shared VAT IDs

- The authority issued guidance on 24 July 2026 regarding the recording of VAT calculations for entities that operate under a shared value-added tax identification number (PIB).
- Where multiple public sector entities use the same VAT identification number, a unique identifier must be added to individual and summary VAT record numbers to ensure differentiation.
- The guidance recommends using the entity's Public Funds User Number (JBKJS) as a prefix or suffix to the record number when submitting VAT records through SEF.

Refer link for more details

Serbia

Amendment to the e-invoicing rulebook published

- The tax authority published the amendments to the rulebook on e-invoicing in the Official Gazette of the Republic of Serbia No. 71/2026.
- The rulebook amendments update the regulatory framework governing Serbia's SEF.

Refer link for more details

E-invoicing updates

Slovakia

Updated FAQ provides implementation guidance for 2027 e-invoicing regime

- The tax authority published updated FAQ guidance explaining how the mandatory e-invoicing framework under the amended VAT Act will operate from 1 January 2027.
- The FAQ confirms that domestic VAT payers will be required to issue and receive structured e-invoices compliant with EN 16931 using Universal Business Language (UBL) or Cross Industry Invoice (CII) Extensible Markup Language (XML) formats.
- The guidance also clarifies that the requirements will apply to B2B and B2G transactions and that invoices will be exchanged through certified delivery service providers.

Refer link for more details

Slovakia

Reinforces readiness for mandatory e-invoicing

- The tax authority has clarified key misconceptions about mandatory e-invoicing, which will be introduced on 1 January 2027 as part of the EU's ViDA initiative.
- The clarification addresses the expected impact of mandatory e-invoicing on businesses and consumers and provides additional information on implementation.
- The tax authority will continue to support stakeholders through webinars, guidance materials and regional outreach activities ahead of the 2027 go-live date.

Refer link for more details

Thailand

Extension of tax incentives for e-Tax invoice

- The Cabinet approved draft Royal Decrees extending tax incentives supporting the adoption of Thailand's e-Tax invoice and e-receipt and e-withholding tax frameworks until 31 December 2027.
- The measures continue enhanced deductions for eligible investments and service costs related to electronic tax systems and maintain the reduced 1% withholding tax rate for qualifying payments processed through the e-withholding tax system.

Refer link for more details

Türkiye

Updated e-Fatura special integration guide released

- The tax authority has published version 1.14 of the e-invoice application special integration guide.
- The update enhances envelope structures and user account creation and cancellation procedures. It also expands document and service coverage, including e-delivery note and e-archive processes.
- The revised guidance also strengthens technical and compliance requirements for private integrators and provides greater clarity on their role in facilitating e-invoice exchanges through integrated systems.

Refer link for more details

E-invoicing updates

Türkiye

Renewal of security certificates announced

- The tax authority announced the renewal of Secure Sockets Layer (SSL) and Transport Layer Security (TLS) certificates for the *.gib.gov.tr and *.efatura.gov.tr domains, effective 14 July 2026.
- Updated certificates have been published to support secure communication with e-invoicing and related tax administration services.

Refer link for more details

Türkiye

Updated guidance on export e-invoice transmission errors

- The tax authority and the Ministry of Trade published updated guidance on handling disruptions in the issuance and transmission of export e-invoices.
- The e-invoice customs procedures manual was updated to version 1.6, covering export, passenger-accompanied (tax-free) and Central Management System (MYS) e-invoice processes and requiring the correct destination label or alias to be selected.
- The update also outlines corrective actions for common transmission errors to help exporters complete filings and ensure the accurate transmission of data to the tax authority's system.

Refer link for more details

Türkiye

Updated e-Fatura, e-Arşiv and Turkish code list packages released

- On 27 July 2026, the tax authority announced updates to the e-Fatura (e-Invoice) package, e-Arşiv (e-Archive invoice) package and Universal Business Language–Turkey (UBL-TR) code list guide.
- The updated specifications are scheduled to take effect on 14 September 2026, providing taxpayers and solution providers with advance notice to prepare for the upcoming changes.

Refer link for more details

United Arab Emirates

Ministry of Finance announces pilot phase of e-invoicing system at awareness event

- The pilot phase involves participation from businesses and Accredited Service Providers (ASPs) to test system functionality, technical integration and operational readiness ahead of broader implementation.
- The authorities also provided guidance on upcoming implementation steps, including onboarding through the Emara Tax platform and preparation for secure e-invoice exchange.
- The implementation roadmap outlines next steps for in-scope businesses, including selecting ASPs and completing the necessary onboarding requirements.

Refer link for more details

E-invoicing updates

United Kingdom

His Majesty's Revenue and Customs (HMRC) transformation roadmap update 2026

- On 2 July 2026, HMRC published its transformation roadmap update 2026, outlining progress toward a more digital and modernized tax administration.
- The update highlights the implementation of Making Tax Digital (MTD) for Income Tax and HMRC's ongoing efforts to improve compliance and revenue collection through digital services.
- The accompanying annex outlines planned activities for 2026–27, including continued work on digital tax administration and the exploration of e-invoicing and digital reporting initiatives.

Refer link for annex

Refer link for more details

Vietnam

New decree introduces key changes to e-invoice framework

- The government issued Decree 254/2026/ND-CP on e-invoices and electronic documents, replacing Decree 123/2020/ND-CP.
- Effective 1 July 2026, the Decree and Circular 91/2026/TT-BTC introduced changes to the e-invoicing framework, including narrower eligibility for unauthenticated e-invoices and clearer guidance on invoice types, issuance timing and transactions that do not require invoices.
- The framework also introduces new invoice content requirements and delegates further guidance on e-invoice registration, formats, replacement and adjustment procedures to the Ministry of Finance.

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E-invoicing updates

Peppol

Peppol mandates international information security certification for service providers

- OpenPeppol published the amended implementation plan in June 2026, along with responses to comments received during the member review process.
- The Managing Committee confirmed its decision to require all Peppol service providers to obtain International Organization for Standardization/International Electrotechnical Commission (ISO/IEC) 27001 certification, reinforcing security, compliance and standardization across the network.
- To support implementation, the Operating Office released a guidance document for member review.

Refer link for more details

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