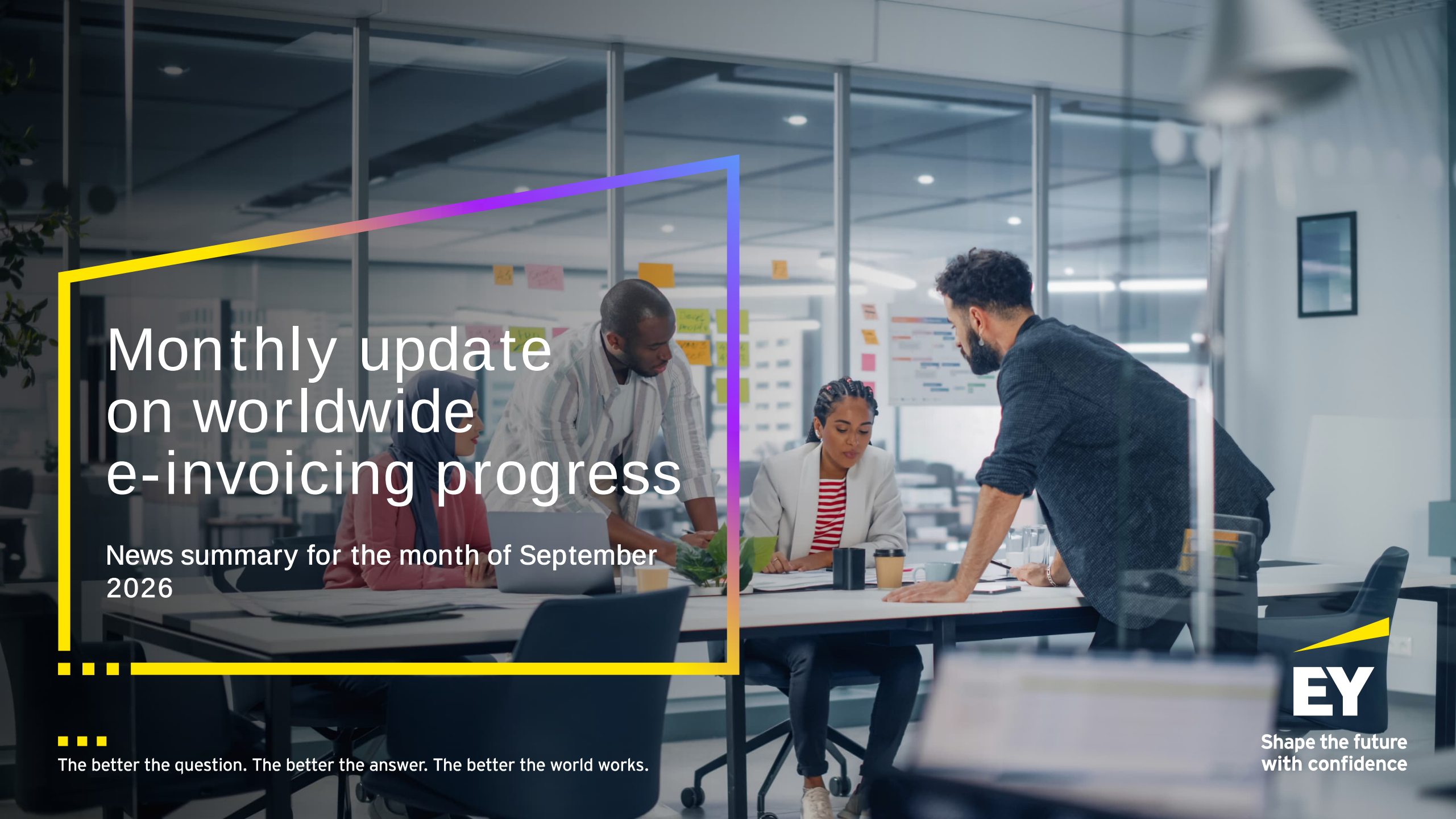




Monthly update on worldwide e-invoicing progress

News summary for the month of September
2026



The better the question. The better the answer. The better the world works.

The EY logo, consisting of the letters 'EY' in a bold, white, sans-serif font, with a yellow diagonal line element to the right.

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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 VAT-registered persons established in France; issue (B2B) and report (B2B, B2C) for large and medium-sized established VAT taxpayers and VAT group members	Mandatory
 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 all other VAT-registered persons established in France	Mandatory (phased)*
 Spain	October	B2B: large taxpayers with turnover > EUR8m	Mandatory (phased)*

E-invoicing updates



Belgium

Draft bill published to partially implement VAT in the Digital Age reforms

- On 10 September 2026, a draft law was published to partially transpose Articles 2 and 4 of the European Union (EU) measures on VAT in the Digital Age (ViDA), introducing changes to e-commerce and One Stop Shop (OSS) VAT regimes.
- Key changes include the gradual phase-out of the call-off stock simplification, broader deemed supplier rules for digital platforms and harmonized VAT chargeability rules for transactions reported through OSS regimes.
- The draft also broadens access to the non-Union OSS regime and simplifies registration requirements.
- Most provisions would apply from 1 January 2027, while ViDA's digital reporting and e-invoicing reforms are expected to be addressed separately.

[Draft Law 1718/001](#)

[Refer link for more details](#)



Belize

Orientation manual for Electronic Tax Document issuers published

- On 3 September 2026, the tax authority announced the availability of version 1.30 of the Orientation Manual for Issuers of Electronic Tax Documents (ETDs).
- The manual provides technical guidance for businesses and software providers integrating with the VERTX-BZ E-Invoicing Receiving System.
- The manual outlines the requirements, standards, processes and technical specifications for the transmission, validation and authorization of ETDs within the e-invoicing framework.

[Refer link for more details](#)



Bolivia

Pilot testing announced for updated billing system requirements

- The tax authority has issued Normative Resolution No. 102600000034, making available the draft Technical Annex Law No. 1733 (version 0.0) as part of planned adjustments to the billing system.
- The changes introduce new tax receipt formats and updates to the authorization process for billing information systems.
- Taxpayers can review the draft annex and prepare for upcoming changes, with pilot testing and authorization activities scheduled from 1 October to 16 November 2026.
- Until the updated billing system rules enter into force, the existing regulatory, technical and operational framework will remain applicable.

[Normative Resolution](#)

[Refer link for more details](#)



Bolivia

E-invoicing rollout for taxpayer groups nine through 12 repealed

- On 30 September 2026, the National Tax Service (SIN) issued RND No. 102600000038 repealing the resolutions mandating the adoption of e-invoicing for taxpayer groups nine through 12.
- The repeal removes the previously established implementation timeline of 1 October 2026 for these taxpayer groups. Any future implementation arrangements for affected taxpayers will be determined by SIN.
- The decision was taken to accommodate system adjustments related to recent VAT reforms.

[Refer link for more details](#)

E-invoicing updates



Brazil

Nota Fiscal Fácil (NFF) launches new web-based e-invoice issuance portal

- On 10 September 2026, the Technical Coordination of the National Meeting of State Tax Coordinators and Administrators (ENCAT) announced the launch of the NFF Web Issuer, a web-based portal that enables the issuance of electronic tax documents.
- The first version enables rural producers to issue e-invoices through the web portal while maintaining synchronization with their mobile application registrations.
- Additional NFF modules are expected to be made available through the web platform in the future.

[Refer link for more details](#)



Brazil

Frequently asked questions (FAQ) published

- On 16 September 2026, Brazil's NFS-e portal published an FAQ document to address common questions.
- The FAQ was developed using questions submitted by municipalities, taxpayers and software developers, covering topics such as registration, access, login procedures and platform operations.
- With more than 170 questions across 30 topics, the FAQ helps municipalities and taxpayers navigate the NFS-e platform.

[Link for FAQ](#)

[Refer link for more details](#)



Brazil

New feature helps businesses prepare for national NFS-e adoption

- The National NFS-e platform introduced a new functionality in the Municipal Administrative Panel to support the transition to the mandatory use of the National NFS-e issuer.
- The feature allows municipalities operating their own invoicing systems to grant early access to the National NFS-e issuer for eligible taxpayers, helping businesses prepare for the upcoming migration and ensuring continuity of invoicing operations.
- Under Simples Nacional Management Committee (CGSN) Resolution No. 191/2026, use of the National NFS-e issuer will become mandatory for all Simples Nacional taxpayers from **1 November 2026**.

[Refer link for more details](#)



Bulgaria

Draft VAT law proposes mandatory structured e-invoicing

- On 23 September 2026, the Ministry of Finance published a draft VAT law proposing mandatory structured domestic e-invoicing through a National Information System for Structured Electronic Invoicing and Digital Reporting.
- The proposed mandate would apply from **1 January 2028**, with testing available six months prior and penalties for non-compliance effective from 1 July 2028.
- The proposal is currently under public consultation until 23 October 2026 and remains subject to legislative approval.

[Refer link for more details](#)

E-invoicing updates



Chile

New validations introduced for Electronic Tax Documents (DTEs)

- The tax authority has issued Resolution No. 121, introducing new technical and business validations for DTEs to strengthen data integrity, improve transaction traceability and enhance compliance controls.
- The updated framework adds checks on XML structure, electronic signatures, folio validation, document content and traceability data, with documents classified as accepted, accepted with reservations or rejected.
- Taxpayers are required to update their invoicing systems to align with the new specifications. The resolution takes effect upon publication in the Official Gazette, with implementation following a phased rollout supported by further technical guidance from the tax authority.

[Resolution No. 121](#)

[Refer link for more details](#)



Colombia

Temporary e-invoicing measures for earthquake-affected regions

- The tax authority, under press Release No. 103, announced temporary e-invoicing relief measures for taxpayers in earthquake-affected regions.
- The measure applies automatically to affected taxpayers whose numbering authorizations expire between August 2026 and October 2026 and remains in effect until 1 November 2026.

[Refer link for more details](#)



Croatia

Updated rules introduce new digital certificate framework

- The Ministry of Finance has issued Ordinance No. 1181, introducing amendments to the fiscalization rules for invoices and sales through self-service devices. The changes align the framework with updated EU digital identity and trust services requirements.
- Key updates include the replacement of various certificate categories with a unified digital certificate concept, revised electronic signature requirements and the recognition of additional payment methods, including mobile applications.
- The amendments enter into force on 1 January 2027.

[Refer link for more details](#)



Croatia

MIKROeINVOICE upgrade supports expanded e-invoicing requirements

- On 2 September 2026, the tax authority announced enhancements to the MIKROeINVOICE application to enable the issuance and management of e-invoices free of charge through the eTax system.
- The upgrade is intended to support taxpayers ahead of the expansion of mandatory e-invoicing requirements to non-VAT registered taxpayers from **1 January 2027**.
- The tax authority has confirmed that an upgraded version will be released for testing in October 2026, alongside supporting guidance and educational materials.

[Refer link for more details](#)

E-invoicing updates



Croatia

FiskApp introduces new search and e-invoice processing enhancements

- On 26 September 2026, the tax authority announced enhancements to FiskApp as part of a scheduled system update.
- The update was designed to enhance FiskApp by introducing new search fields for business processes and document types, expanding discount-reason codes and adding rejection-date visibility within outgoing e-invoice details.

[Refer link for more details](#)



Denmark

New requirements introduced to expand voluntary e-invoicing

- The tax authority announced a new executive order introducing requirements for registered digital bookkeeping systems aimed at expanding the use of e-invoicing.
- Under the new executive order, providers of registered bookkeeping systems must validate customers using MitID and automatically register them for e-invoicing unless the company actively opts out. Companies that do not wish to use e-invoicing must decline registration upon notification.
- The new requirements introduce an opt-out registration model, while other invoicing methods remain permitted by agreement between the parties.

[Refer link for more details](#)



Dominican Republic

E-invoice issuers granted certain compliance relief measures

- On 16 September 2026, the tax authority issued General Norm No. 02-2026, providing relief from certain VAT withholding requirements for transactions invoiced through electronic tax receipts (e-CF).
- Under the new rule, withholding agents will no longer apply the VAT withholdings established under General Rule No. 02-05 when making payments to suppliers authorized as electronic issuers, provided the transaction is documented with an electronic tax receipt.
- The measure aims to simplify compliance and reflects the increased availability of transaction data under the e-invoicing regime. Other withholding obligations remain unaffected.

[General Norm No. 02-2026](#)

[Refer link for more details](#)



France

E-invoicing reform officially takes effect

- The e-invoicing reform became effective on 1 September 2026, requiring all businesses to be able to receive e-invoices from that date.
- The obligation to issue e-invoices and submit e-reporting data has applied since 1 September 2026 for large and mid-sized businesses, while small and medium-sized enterprises (SMEs) and micro-enterprises will be required to comply from **1 September 2027**.
- The tax authority provides a practical guide to those impacted by the requirements that came into effect on 1 September 2026 to help businesses prepare for implementation and compliance.

[Practical Guide](#)

[Refer link for more details](#)

E-invoicing updates



France

Ruling confirms temporary e-invoicing exclusion for certain press distribution transactions

- The tax authority issued a ruling concerning intermediary transactions in the press distribution sector falling under Article 298 of the French Tax Code. The ruling confirms that these transactions are temporarily excluded from the e-invoicing obligation under an administrative tolerance.
- The ruling indicates that the scope of the e-invoicing exemption is intended to be extended to these transactions, while maintaining existing documentary monitoring requirements.
- The e-invoicing obligation continues to apply to all other in-scope transactions carried out by the affected intermediaries and principals.

[Refer link for more details](#)



France

Approved e-invoicing platform lists updated

- On 22 September 2026, the tax authority updated the lists of approved e-invoicing platforms participating in the e-invoicing framework.
- The publication refreshes the lists of fully approved platforms and platforms awaiting completion of interoperability testing.
- Approved platforms are authorized to issue, transmit and receive e-invoices and exchange invoicing data with the tax administration.

[Refer link for more details](#)



France

Simplified VAT regime to be abolished from 1 January 2027

- On 23 September 2026, the tax authority published guidance confirming that the simplified VAT regime will be abolished from 1 January 2027 and replaced by the normal VAT regime.
- Taxpayers will be subject to either quarterly or monthly VAT reporting, depending on applicable turnover thresholds.
- The guidance also notes that the change may affect taxpayers' e-invoicing and e-reporting obligations, including the frequency of e-reporting transmissions from **1 September 2027**.

[Refer link for more details](#)



Germany

Preview version of XRechnung 4.0 specification published

- The Coordination Office for IT Standards (KoSIT) published a preview version of XRechnung 4.0 on 15 September 2026, providing an early overview of planned changes to the XRechnung specification.
- The draft specification introduces over 50 new business terms and enhancements, including support for XML attachments, early payment discounts, detailed delivery information and multiple order and delivery references per invoice.
- The preview version is not intended for production use, with the XRechnung 4.0 implementation bundle expected in spring 2027.

[Refer link for more details](#)

E-invoicing updates



Germany

XRechnung summer 2026 bugfix release published

- KoSIT has released the XRechnung Summer 2026 bugfix update, introducing validator version 1.6.3 and technical enhancements to support the correct implementation of standard-compliant e-invoices.
- The release includes a security fix in the validator, updates to the European Committee for Standardization (CEN) validation artifacts and additional Schematron validation rules to address identified validation issues.
- Importantly, the release confirms that there are no normative changes to the XRechnung standard. The updated components remain compatible with XRechnung 3.0.

[Bugfix Release](#)

[Refer link for more details](#)



Germany

Consultation hour announced for XRechnung 4.0 updates

- A consultation hour on 8 October 2026 will provide stakeholders with an overview of the upcoming XRechnung 4.0 release and its key changes.
- The session will cover updates to data models, new mandatory fields, revised cardinalities and alignment with European requirements.
- The initiative aims to help software providers, industry associations, chambers of commerce, tax advisors and auditors prepare for the impact of XRechnung 4.0 on invoicing processes, interfaces and validation rules.

[Register Here](#)

[Refer link for more details](#)



Kazakhstan

Updated e-Tamga framework and related VAT refund rules

- The Ministry of Finance issued Order No. 589, updating the e-Tamga framework used for automated control of e-invoice issuance and related VAT refund procedures.
- The amendments enhance integration between e-Tamga and state revenue systems, introduce automated VAT balance monitoring linked to e-invoicing processes, expand digital notification channels for taxpayers and buyers and update certain VAT refund administration requirements.

[Refer link for more details](#)



Kenya

E-invoicing stock management functionality introduced

- On 7 September 2026, the tax authority announced that businesses using Tax Invoice Management System (TIMS) and electronic Tax Invoice Management System (eTIMS) are required to maintain accurate and up-to-date stock records in accordance with the law.
- The records must reflect goods purchased or received, sold, transferred, returned, adjusted or otherwise disposed of during business operations to support tax compliance and improve the accuracy of tax reporting.
- The authority also announced consultative engagement forums with businesses and other stakeholders to support the implementation of the e-invoicing stock management functionality, with the forums commencing in September 2026.

[Refer link for more details](#)

E-invoicing updates



Malaysia

Updated guidelines and FAQs

- The tax authority updated the e-invoice specific guideline, version 4.9 on 7 September 2026.
- The revisions clarify the use of Tax Identification Numbers (TINs), national identification numbers and general TIN codes. They also provide guidance on reporting requirements across standard, self-billed, cross-border, e-commerce and consolidated e-invoice scenarios.
- Additionally, the tax authority updated the general e-invoicing FAQs on 4 September 2026 following the increase of the exemption threshold from RM1m to RM3m. The update clarifies eligibility criteria and implementation timelines.

[Specific Guidelines Version 4.9](#)

[General FAQs](#)



Netherlands

Proposal for mandatory B2B e-invoicing and e-reporting

- On 11 September 2026, the government confirmed plans to implement mandatory e-invoicing for both intra-EU and domestic B2B transactions from **1 July 2030**.
- The proposal aligns domestic requirements with the European e-invoicing standard EN 16931 and introduces e-reporting for cross-border transactions from 1 July 2030, followed by e-reporting of domestic B2B invoice data from **1 July 2031**.
- The government plans to launch a public consultation in autumn 2026, submit draft legislation before summer 2027 and complete the parliamentary process ahead of implementation.

[EY Tax Alert](#)

[Refer link for more details](#)



Oman

Tool launched to indicate e-invoicing rollout phase

- The Oman Tax Authority (OTA) has introduced an online tool that indicates the expected Fawtara implementation phase for businesses.
- The tool is intended to provide earlier visibility over onboarding and preparation timelines.
- Businesses should use the indication for planning purposes while continuing to refer to official Fawtara guidance and communications from the OTA.

[Refer link for more details](#)



Philippines

Revenue circular provides operational rules for e-invoicing

- The tax authority issued Revenue Memorandum Circular No. 98-2026, providing implementation guidance for the existing e-invoicing framework and clarifying compliance requirements for covered taxpayers.
- Taxpayers within scope must issue e-invoices by **31 December 2026** and comply with the requirements for obtaining a Permit to Issue (PTI) Electronic Invoice and Electronic Invoicing System (EIS) Certification.
- The circular allows taxpayers to adopt an in-house invoicing solution, a commercially acquired solution or use the services of an Electronic Service Provider (ESP).
- The circular also confirms that e-invoicing obligations are separate from future electronic sales reporting requirements for which implementation guidance is still pending.

[Refer link for more details](#)

E-invoicing updates

 Poland National e-Invoicing System (KSeF) guidance updated ▪ The Ministry of Finance has updated the KSeF 2.0 Questions and Answers (Q&A) page. ▪ The Q&A repository provides guidance on various functional, technical and operational aspects of KSeF 2.0 and serves as a reference source for businesses preparing for the implementation of mandatory e-invoicing requirements. Refer link for more details	 Poland Draft electronic VAT (e-VAT) and retail digitalization reform ▪ In September 2026, Poland published draft legislation (Project UD473) proposing e-VAT, a pre-filled VAT return system that would use data from KSeF and other tax administration systems to simplify VAT compliance and support automated reporting. ▪ The proposal introduces pre-populated VAT filings through the e-Tax Office, expands customer-requested e-receipts, offers a subsidy for receipt printers and accelerates the replacement of legacy cash registers with digital reporting solutions. ▪ The draft is planned for government adoption in the fourth quarter of 2026, with the first phase of e-VAT rollout expected from the fourth quarter of 2029 and broader implementation through 2035. Refer link for more details	 Poland Proposal to delay KSeF penalties until 31 December 2027 ▪ A draft amendment to Poland's VAT Act proposes deferring monetary penalties for KSeF-related errors until 31 December 2027. ▪ The proposed provisions are expected to take effect on 31 December 2026. However, the bill remains a proposal and these changes should not yet be treated as final. Refer link for more details	 Poland Guidance page for KSeF numbers and collective identifiers ▪ The tax authority provides dedicated guidance on the use of KSeF numbers and collective identifiers within KSeF. The guidance explains the purpose of these identifiers and their role in invoice identification, payment processing and tax reporting. ▪ The guidance provides clarification on the use of KSeF identifiers and related invoice reference requirements, supporting payment and reconciliation processes. ▪ The guidance further describes how KSeF numbers and collective identifiers are used across invoicing, reporting and payment processes within Poland's KSeF framework. Refer link for more details
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E-invoicing updates



San Marino

Domestic e-invoicing rules adopted

- On 4 September 2026, Delegated Decree No. 133 was adopted regulating the preparation and transmission of invoices in the exchange of goods and services between economic operators.
- From **1 October 2026** to 31 December 2026, economic operators may opt to prepare and transmit invoices electronically through the San Marino Hub (SM HUB).
- From **1 January 2027**, e-invoicing through the SM HUB will become mandatory for economic operators that do not qualify for the EUR 100,000 revenue exclusion.
- Economic operators falling within the EUR 100,000 revenue threshold exemption may continue to issue paper invoices unless they voluntarily opt to issue e-invoices through the SM HUB.

[Delegated Decree No. 133](#)

[Refer link for more details](#)



San Marino

Technical rules issued for e-invoicing framework

- On 10 September 2026, Regulation No. 28 was adopted, establishing the technical and procedural rules for the preparation, transmission and receipt of e-invoices by economic operators.
- The regulation defines the framework for using e-invoices to certify the sale of goods and the provision of services.
- The new rules form part of the country's e-invoicing framework and provide the operational requirements for businesses involved in e-invoice issuance and receipt.

[Refer link for more details](#)



Serbia

Electronic VAT-recording requirements expanded

- On 31 August 2026, amendments to the Law on Electronic Invoicing, published in Official Gazette No. 80/2026, expanded electronic VAT-recording requirements.
- VAT taxpayers must electronically record purchases from non-VAT-registered farmers, with records due by the 12th day of the following month.
- The amendments also enable access to import and export customs declaration data through the Electronic Invoice System.
- The amendments entered into force on 8 September 2026 and apply from **1 January 2027**, with provisions relating to purchases from farmers and customs declaration data applying from **1 July 2027**.

[Refer link for more details](#)



Seychelles

Tax authority completes market survey to support e-invoicing

- On 16 September 2026, the tax authority announced the completion of a market survey involving six point-of-sale and electronic billing solution providers as part of its e-invoicing readiness initiative.
- The survey assessed current invoicing practices, available billing solutions and the digital readiness of local service providers to support future integration with the national e-invoicing system.
- Findings will help the tax authority identify implementation gaps, strengthen stakeholder engagement and support the transition from manual invoicing to e-invoicing.

[Refer link for more details](#)

E-invoicing updates



Slovakia

E-invoicing solutions available for businesses of all sizes

- On 3 September 2026, the tax authority highlighted that e-invoicing solutions are available for businesses of all sizes, including free options for very small businesses.
- To support adoption, the authority published practical implementation guidance covering solution selection, certified service provider connectivity and integration with existing accounting systems.
- Mandatory e-invoicing for certain domestic B2B transactions will take effect on **1 January 2027**.

[Refer link for more details](#)



Slovakia

First e-invoicing conference draws strong business participation

- The tax authority launched its regional e-invoicing conference series with a fully booked event in Gbeľany near Žilina, attracting strong participation from accountants, sole traders and businesses.
- The conference showcased practical e-invoicing processes, including certified delivery providers, accounting system integration and digital invoicing solutions tailored to organizations of different sizes.
- Following the inaugural event in Gbeľany, the tax authority announced additional regional conferences across Slovakia, alongside the continued publication of educational and implementation materials.

[Refer link for more details](#)



Slovakia

E-invoicing to streamline processes without changing accounting rules

- The tax authority clarified that e-invoicing will not change existing accounting or invoicing rules but will introduce structured electronic documents for invoice data exchange.
- The update highlighted that automated data processing will reduce manual entry, improve accuracy and streamline invoice handling, while existing reporting and correction requirements remain unchanged.
- The announcement was shared during the ongoing regional e-invoicing conference series, which continues across Slovakia following events in Gbeľany and Trenčín.

[Refer link for more details](#)



Slovakia

Business interoperability validation guidance updated

- The tax authority published version 1.11 of its Pan-European Public Procurement Online (Peppol) Business Interoperability Specifications (BIS) transposition and validation guidance, updating requirements for payment information, delivery details, product identifiers and supporting documents.
- The updated guidance forms part of the technical documentation supporting Slovakia's planned e-invoicing framework and helps stakeholders prepare for implementation ahead of the planned **1 January 2027** rollout.

Peppol BIS3 v1.11

[Refer link for more details](#)

E-invoicing updates



Slovakia

Preparations for mandatory e-invoicing in 2027

- The tax authority is continuing preparations for mandatory e-invoicing from **1 January 2027** through awareness campaigns, webinars and practical guidance for businesses and other affected entities.
- Organizations are encouraged to ensure their accounting systems are e-invoice-ready, select a certified e-invoice delivery provider "digital postman" and complete testing and integration activities during 2026.
- The authority also confirmed that tax identification numbers have been assigned to almost all affected non-governmental organizations previously lacking one, while adoption continues to grow, with more than 12,000 entities having selected a certified delivery provider.

[Refer link for digital postman](#)

[Refer link for more details](#)



South Africa

FAQs issued on VAT modernization

- On 8 September 2026, the tax authority published FAQs on its proposed VAT modernization initiative, providing additional guidance on the proposed Digital VAT Model.
- The Digital VAT Model combines e-invoicing, secure invoice exchange and e-reporting to support a more automated VAT compliance framework.
- The FAQs indicate that the model is intended to support future capabilities such as pre-filled VAT returns, enhanced risk checks and VAT auto-assessment. Further, the FAQs should be read together with the VAT Modernization Consultation Paper.

[Refer link for more details](#)



United Arab Emirates

E-invoicing awareness event highlights pilot progress and key deadlines

- The Ministry of Finance, in collaboration with the Federal Tax Authority, held an awareness event in Ras Al Khaimah to brief businesses on e-invoicing requirements.
- It was confirmed that the five-Corner Model is operational and that businesses can test invoice exchange during the pilot phase.
- Entities subject to e-invoicing with annual revenue of AED 50m or more must appoint an Accredited Service Provider by 30 October 2026. The Ministry confirmed that the phase one implementation date remains **1 January 2027**. Awareness sessions will resume in 2027 with a focus on SMEs.

[Refer link for more details](#)



Uruguay

Authorized provider registration instructions updated

- The tax authority published version 07 of the registration instructions for authorized providers under the Electronic Tax Receipt (CFE) system. The update clarifies the eligibility criteria, registration process and ongoing obligations applicable to software providers participating in the e-invoicing ecosystem.

[Version 07](#)

[Refer link for more details](#)

E-invoicing updates



Vietnam

New guidance clarifies foreign currency exchange rates on e-invoices

- The tax authority issued Official Letter No. 6810/CT-QLNT, clarifying exchange rate requirements for e-invoices involving foreign-currency transactions.
- The guidance clarifies that where economic and financial transactions arise in foreign currencies, invoice values may be recorded in the foreign currency, while the applicable exchange rate to Vietnamese dong must also be shown on the e-invoice.
- The clarification references Decree No. 254/2026/ND-CP, Decree No. 252/2026/ND-CP and the Law on Tax Administration No. 108/2025/QH15, reinforcing requirements for the accurate reporting of foreign currency transactions on e-invoices.

[Refer link for more details](#)

E-invoicing updates

International Data Corporation vendor assessment

- In September 2026, International Data Corporation (IDC) published its “Worldwide Compliant e-Invoicing Solutions 2026 Vendor Assessment,” evaluating 23 vendors supporting global e-invoicing compliance requirements, including RTC, Sovos and Comarch.
- The assessment reviews vendors' current capabilities and future strategies for helping multinational organizations comply with e-invoicing mandates across multiple jurisdictions.
- The report highlights that regulatory coverage, responsiveness to new mandates and proven customer experience are key factors when selecting an e-invoicing compliance provider.
- The study is intended to help enterprise organizations evaluate e-invoicing partners in response to the continued expansion of global e-invoicing obligations.

[Refer link for more details](#)

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