



VERKKOLASKUTUKSEN TILANNE EUROOPASSA

Pvm: 2022-11-09 Esiintyjä: Martti From

PAGERO

Agenda

- 1** Puhujan esittely
- 2** Pagero lyhyesti
- 3** Kehitys pohjoismaissa
- 4** Kehitys Eurooppa
- 5** Kehitys globaalisti
- 6** Tulevaisuus



One connection
– global reach

Taustaani



Sähköposti

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Puhelin

+358 (0) 40 827 1018

+34 VUODEN KOKEMUS

Yli 30-vuoden kokemus erilaisten yritysten johtamisesta sekä vankka kokemus, niin tuloksenteosta kuin ICT tarpeista eri näkökulmista.

LUOTTOTEHTÄVIÄ Verkkolaskutukseen liittyen:

Tieken verkkolaskufoorumi eri ryhmissä lähes 20v:
ohjaus-, operaattori- ja ohjelmistotaloryhmä

EU Komission tehtäviä mm: EU Multistake Forum, EMSFEI.



Martti From

Account Director,
Partners and Public sector

Globaali Verkosto



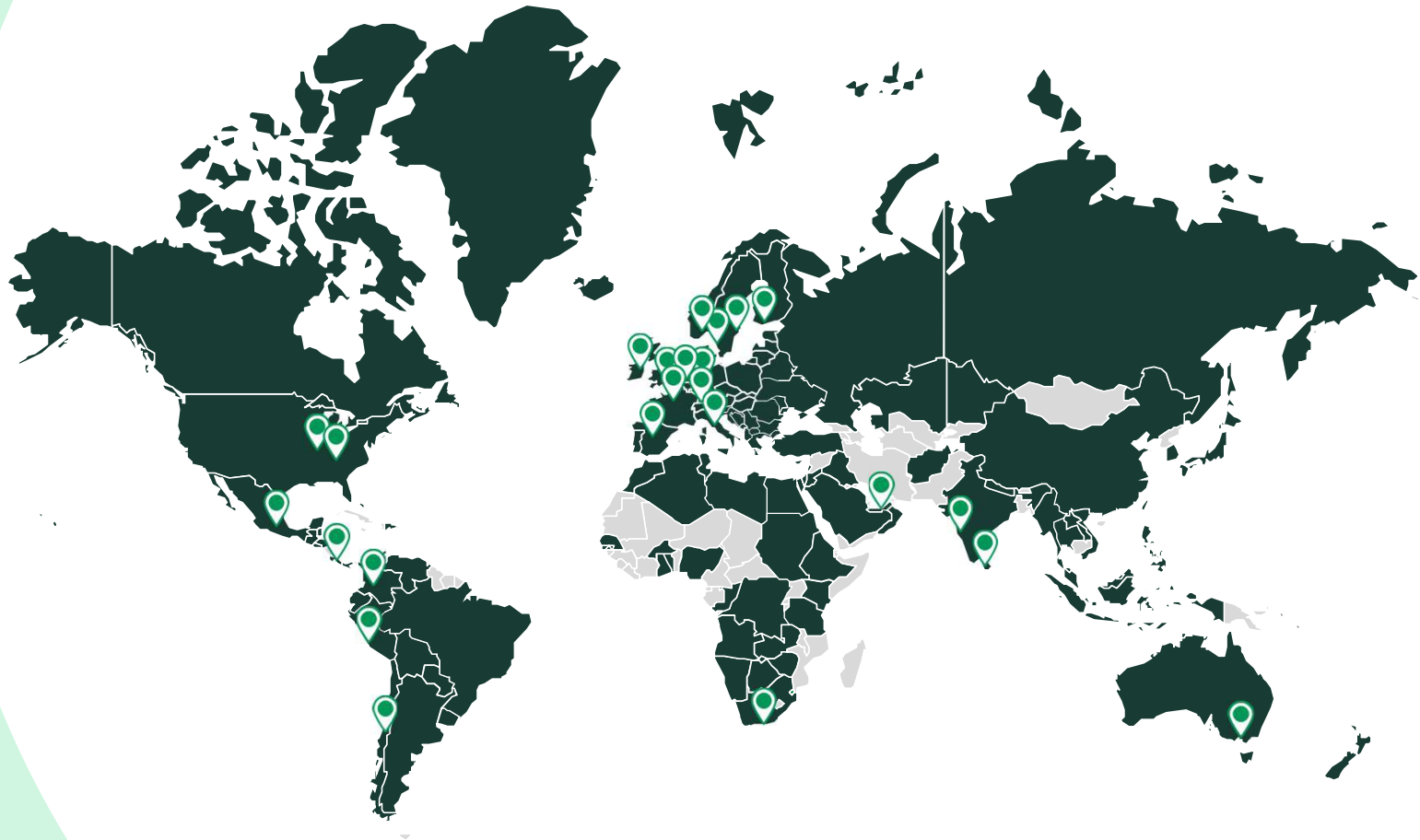
30+
TOIMISTOA



ASIAKKAITA
140+
MAASSA



12M+
YRITYKSEN VERKOSTO



Pagero participation in industry forums and associations around the world

Pagero is a member of



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[NEA](#) (Sweden)



[OpenPeppol](#) (Global)



Business Payments Coalition

[BPC](#) (USA)



[Dspanz](#) (Australia and New Zealand)



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PAGERO
NETWORK



[EESPA](#) (Europe)



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[Tieke](#) (Finland)



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[FNFE](#) (France)

Gov. infrastructures (*with China, not all Peppol countries listed)

Pagero is connected to governmental infrastructures worldwide



AUSTRIA



ARGENTINA



BELGIUM



BOLIVIA



BRASIL



CHILE



CHINA



COLOMBIA



COSTA RICA



CROATIA



CYPRUS



DENMARK



DOMINICAN
REPUBLIC



ECUADOR



EL SALVADOR



ESTONIA



FINLAND



FRANCE



GERMANY



GUATEMALA



INDIA



ITALY



LITHUANIA



LUXEMBOURG



MALTA



MEXICO



NETHERLANDS



PANAMA



PARAGUAY



POLAND



PORTUGAL



PERU



SAUDI ARABIA



SLOVENIA



SPAIN



SWITZERLAND



TURKEY



UNITED KINGDOM



URUGUAY

Governmental infrastructures

Pagero is connected to governmental infrastructures worldwide

 AUSTRALIA	 AUSTRIA	 BELGIUM	 CROATIA	 CYPRUS	 ARGENTINA	 BOLIVIA	 BRASIL	 CHILE	 COLOMBIA
 DENMARK	 ESTONIA	 FINLAND	 FRANCE	 GERMANY	 COSTA RICA	 DOMINICAN REPUBLIC	 ECUADOR	 EL SALVADOR	 GUATEMALA
 GREECE	 ICELAND	 IRELAND	 ITALY	 JAPAN	 INDIA	 ITALY	 MEXICO	 PANAMA	 PARAGUAY
 LITHUANIA	 LUXEMBOURG	 MALTA	 NETHERLANDS	 NEW ZEALAND	 PORTUGAL	 PERU	 SAUDI ARABIA	 SPAIN	 SWITZERLAND
 NORWAY	 POLAND	 SINGAPORE	 SLOVENIA	 UNITED KINGDOM	 TURKEY	 URUGUAY			



KEHITYS POHJOISMAISSA

Esimerkkimaat



RUOTSI

B2G lakivaatimus

PEPPOL-BIS 3.0,
Svefaktura

PEPPOL

Per PEPPOL

Pakollinen

Ei pakollinen

E-arkisto

Arkistointi muussa maassa
(SE)

Sallittu tietyin ehdoin

7 vuotta

Muu kommentti

B2B verkkolaskutus on laajalle levinnyt G2B sähköiset tilaukset pakollisia



TANSKA

B2G lakivaatimus

OIOUBL tai
PEPPOL- BIS 3.0

NemHandel ja PEPPOL

Kyllä

Pakollinen

Ei pakollinen

Sallittu tietyin ehdoin

5 vuotta

Laaja B2B verkkolaskutus PEPPOL:in käyttöön otto E-order/katalogi mandaatti



SUOMI

B2G lakivaatimus

Finvoice 3.0,
Teappsxml 3.0
PEPPOL

Sopimustoimittajat

Kyllä

Pakollinen

Ei pakollinen

Sallittu tietyin ehdoin

6 vuotta

Julkishallinto 04.2024 PEPPOL. Myös tilaussanomien.



NORJA

B2G lakivaatimus,

PEPPOL-BIS 3.0

PEPPOL

Kyllä

Pakollinen

Ei pakollinen

Sallittu tietyin ehdoin

5 vuotta

Laaja B2B verkkolaskutus PEPPOL:in kautta



ISLANTI

B2G lakivaatimus,

UBL 2.1. ja
PEPPOL-BIS 3.0

PEPPOL & contracted VANS: Sendill, Advania, InExchange

Ei sovelleta

Pakollinen

Ei pakollinen

Sallittu osittain

7 vuotta

EU:n ulkopuolinen maa, jälkikäteistarkastus

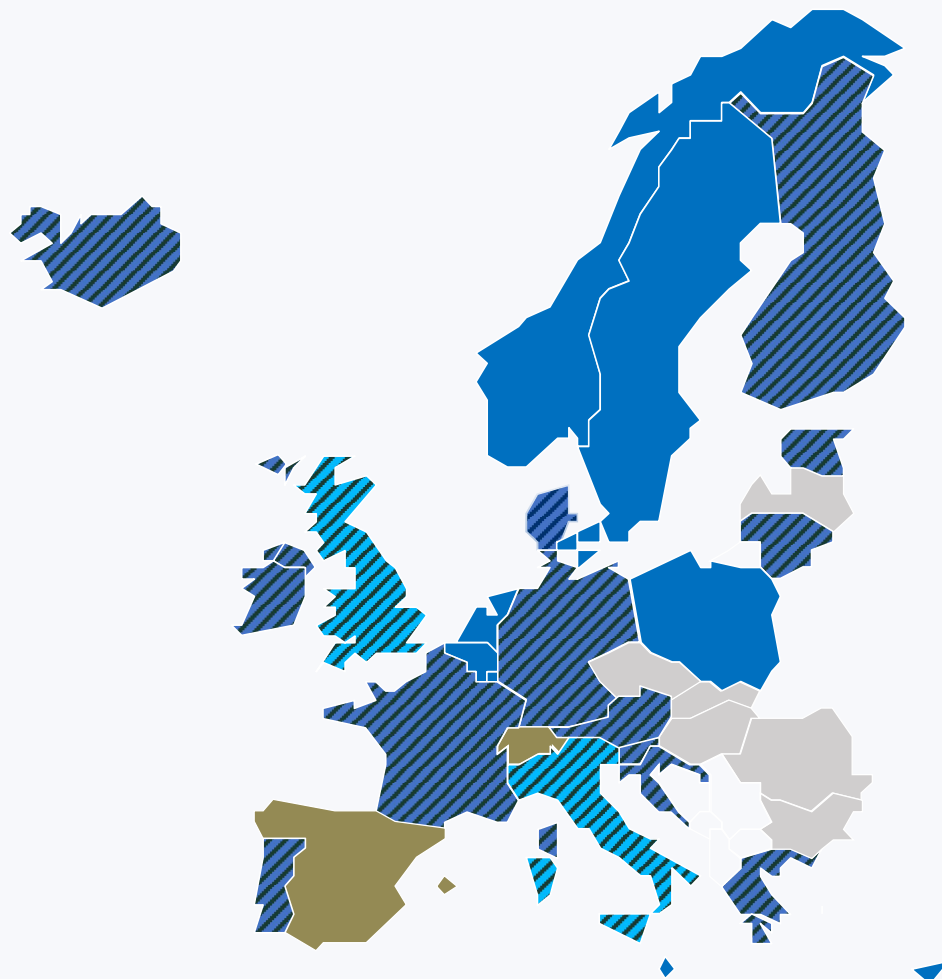
The background of the slide features a dark teal overlay on a photograph of a string of various flags, including the Finnish flag, hanging against a cloudy sky. The text is centered in a bold, white, sans-serif font.

KEHITYS EUROOPASSA



Peppol adoption: **B2G** eInvoicing within the EEA

- 8 countries with B2G e-invoicing framework and Peppol as exclusive standard (BE, CY, LU, MT, NL, NO, PL, SE)
- 13 countries with B2G e-invoicing framework and Peppol as one of standards (AT, DE, EE, FR, FI, GR, HR, IS, IE, LT, PT, SI, DK)
- 2 countries with B2G e-invoicing framework and sector-specific Peppol implementation (IT, UK)
- 2 countries with B2G e-invoicing framework and NO Peppol adopted (ES, CH)
- 6 countries with NO B2G e-invoicing framework (BG, CZ, HU, LV, RO, SK)







EEA B2G CTC mandates

Directive 2014/55/EU dictates that all contracting entities in all Members States to be able to receive and process electronic invoices by April 2020.





All about EU procurement directive can be found in [the public procurement directive page](#).

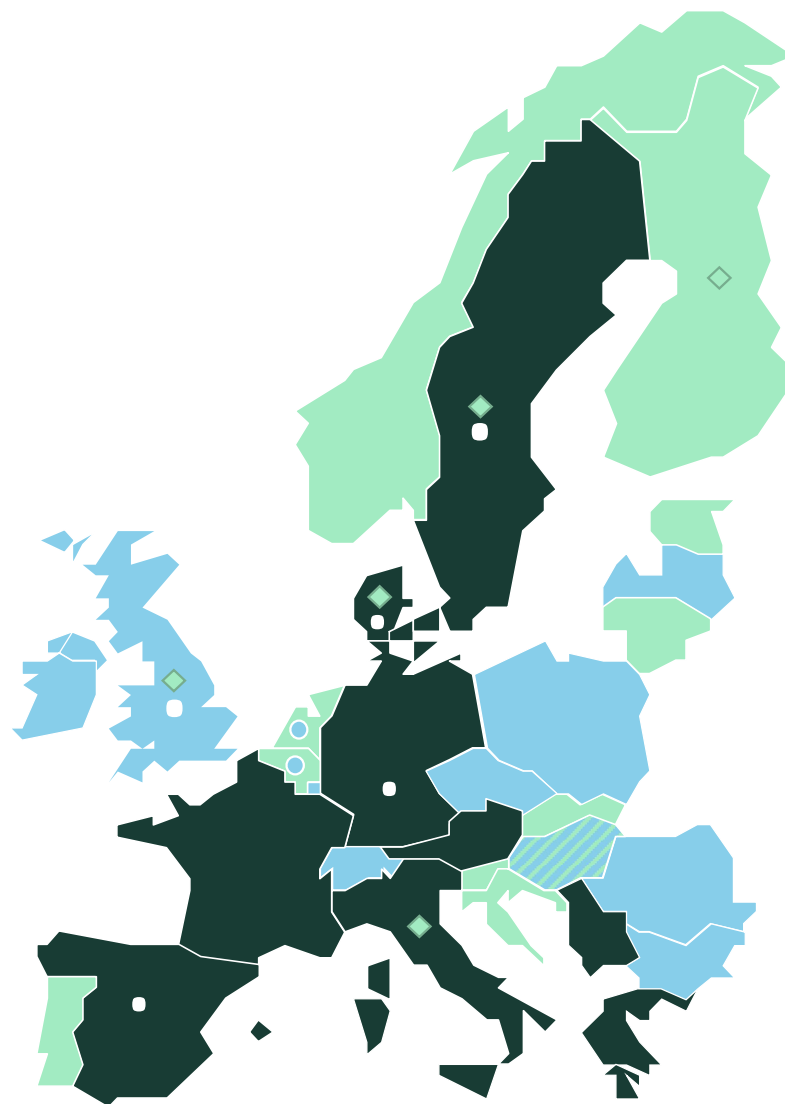
EU directive only focuses on the public entity buyer side, it does not impose any requirements on the supplier side, HOWEVER, some countries may include a supplier mandate, which means that suppliers (including non-residents) might also need to set up the ability to transmit e-invoices in a specific format and deliver invoices in a specific method. Some countries have even extended the mandatory requirements on issuance of e-documents i.e. e-orders, which is shown in the map well.

Main rule

- | | |
|---|---|
|  Supplier B2G mandate, domestic suppliers only |  No supplier B2G mandate, however, B2G e-invoicing enabled |
|  Supplier B2G mandate incl. foreign suppliers |  RTIR, incl. foreign supplier, but no e-invoicing, |

Exceptions

-  Some suppliers may be exempt from B2G mandate
-  Foreign suppliers may *de facto* be requested to issue B2G e-invoice
-  Supplier, incl. foreign, B2G mandate in place for specific gov. sector
-  E-order mandate implemented or planned for the future



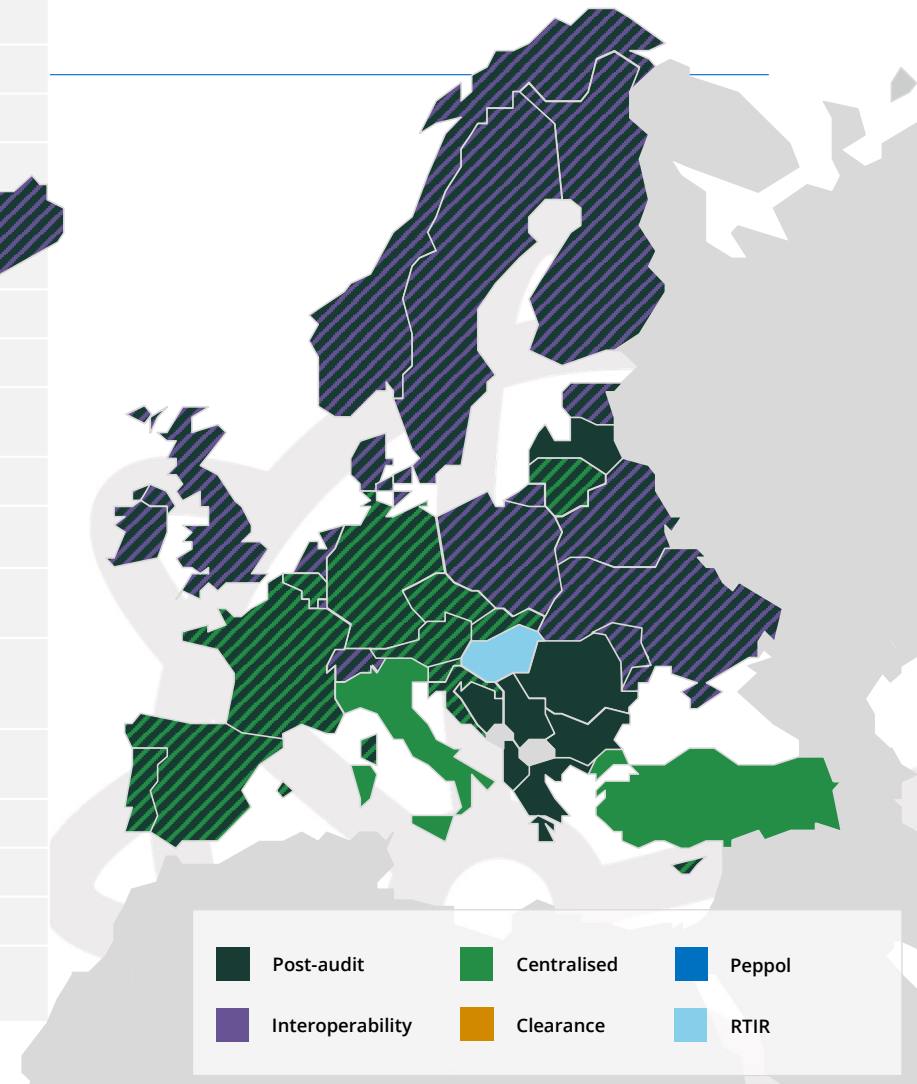
COUNTRY	MANDATE DATES & OTHER INFO
Andorra	Buyer mandate only. No Foreign suppliers
Austria	B2G supplier to Federal and Sub-Federal. No Foreign suppliers
Belgium	B2G supplier to Federal and Sub-Federal. Brussels for foreign suppliers
Bulgaria	No mandate for suppliers
Croatia	B2G supplier mandate.
Czechia	No mandate
Cyprus	B2G supplier mandate expected from 2022
Denmark	B2G supplier mandate. It can be requested for foreign suppliers (public tender).
Estonia	B2G supplier mandate, foreign suppliers included.
Finland	B2G supplier mandate, foreign suppliers included
France	B2G supplier mandate, No foreign suppliers
Germany	B2G suppliers to Federal and Bremen. Other states to mandate from 2022-2024. . It can be requested for foreign suppliers. both domestic and foreign, who fall under Section 14 of the German Civil Code (BGB
Greece	B2G supplier mandate form 2022.
Hungary	No e-invoicing mandate. RTIR included for residents and non residents.
Iceland	B2G supplier mandate and foreign supplier
Ireland	No B2G supplier mandate.
Italy	

Latvia	No B2G mandate. Starts on 2025
Liechtenstein	No B2G mandate
Lithuania	B2G supplier mandate. Non residents also included
Luxembourg	No B2G mandate
Malta	No B2G mandate
Monaco	No B2G mandate
Netherlands	B2G supplier mandate for central Government
Norway	B2G supplier mandate. Foreign suppliers too
Poland	B2G supplier mandate from 2023.
Portugal	B2G supplier mandate. Foreign suppliers in scope
Romania	B2G pilot program ongoing. Expected soon
San Marino	No mandate
Serbia	B2G supplier mandate from January 2022
Slovakia	B2G supplier mandate from 2022 including non resident
Slovenia	B2G supplier ramndate. Foreign suppliers included
Spain	B2G supplier mandate. It can be requested for foreign suppliers (public tender).
Sweden	B2G supplier mandate. It can be requested for foreign suppliers (public tender).
Switzerland	No mandate
UK	B2G supplier mandate for NHS Supply chain. Foreign suppliers in scope

e-Invoicing/CTC models - EUROPE



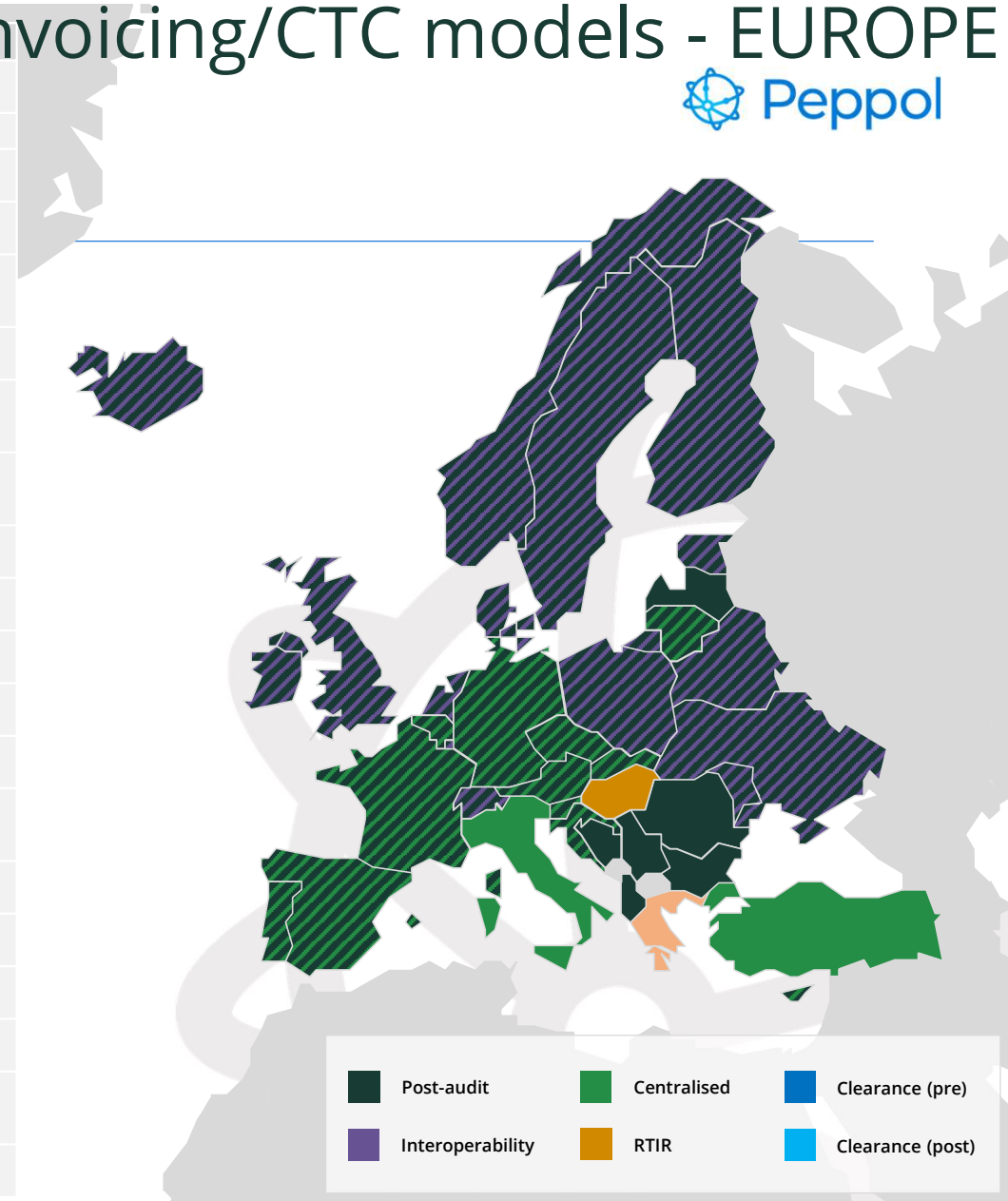
COUNTRY	MODEL	MANDATE DATES & OTHER INFO
Albania	EFD (Electronic Fiscal Device)	Implemented Fiscalization in 2021, Post-Audit?
Andorra	Portal only, Peppol in the future (B2G) Post-audit (B2B)	Implemented for B2G buyers since 2019 Format is Peppol BIS 3.0
Austria	Centralised, Peppol (B2G:Federal) Centralised (B2G: Sub-Fed) Post-audit (B2B)	Implemented for B2G buyers and suppliers Peppol enabled: Federal
Belarus	Interoperability	E-invoicing not mandatory, but if done then must follow interoperability framework
Belgium	Centralised, Peppol (B2G:Fed/Fland/Brus) Post-audit (B2B)	Implemented for B2G buyers and suppliers
Bosnia and Herzegovina	Post-audit	Currently no e-invoicing requirements for either buyers or suppliers
Bulgaria	Post-audit	E-invoice proposal under discussion Potential breach of Eprocurement directive
Croatia	Centralised, Peppol (B2G) Post-audit (B2B)	Implemented for B2G buyers and suppliers
Czechia	Post-audit (B2G, B2B)	Country specific ISDOC invoicing format Fall with EU Directive, thus must have ability to receive EN format invoices
Cyprus	Peppol (B2G) Post audit (B2B)	Implemented for B2G buyers only
Denmark	Centralised, Peppol (B2G) Post-audit (B2B)	Implemented for B2G buyers and suppliers Some private entities using Namhandel for inbound invoicing e-order (e-catelogs) mandate 2023
Estonia	Peppol (B2G) Post-audit (B2B)	Implemented for B2G buyers and suppliers
Finland	Interoperability, Peppol (B2G) Post-audit (B2B)	Implemented for B2G buyers and suppliers Peppol enabled (state treasury)
France	Centralised, Peppol (B2G) Post-audit (B2B)	Implemented for B2G buyers and suppliers B2B mandate in 2024-2026
Germany	Centralised, Peppol (B2G) Post-audit (B2B)	Implemented for Federal / Bremen, B2G buyers and suppliers Other states to mandate from 2022-2024 Very complex, as each state can have own platform and policy regulating invoicing,
Greece	Post-Audit (B2B)	e-Book model for reporting of accounting data (2021) Proposed B2G e-invoicing mandatory for buyers and suppliers 2022
Hungary	RTIR Post-Audit	RTIR Extended to all suppliers even non-residents operating in HU No mandate for e-invoicing
Iceland	Peppol (B2G) Post-audit (B2B)	Implemented for B2G buyers and suppliers
Ireland	Peppol (B2G) Post-audit (B2B)	Implemented for B2G buyers only
Italy	Centralised	All B2G and B2B transactions routed via central platform Healthcare B2G e-ordering Cross-border invoice reporting from 2022



e-Invoicing/CTC models - EUROPE



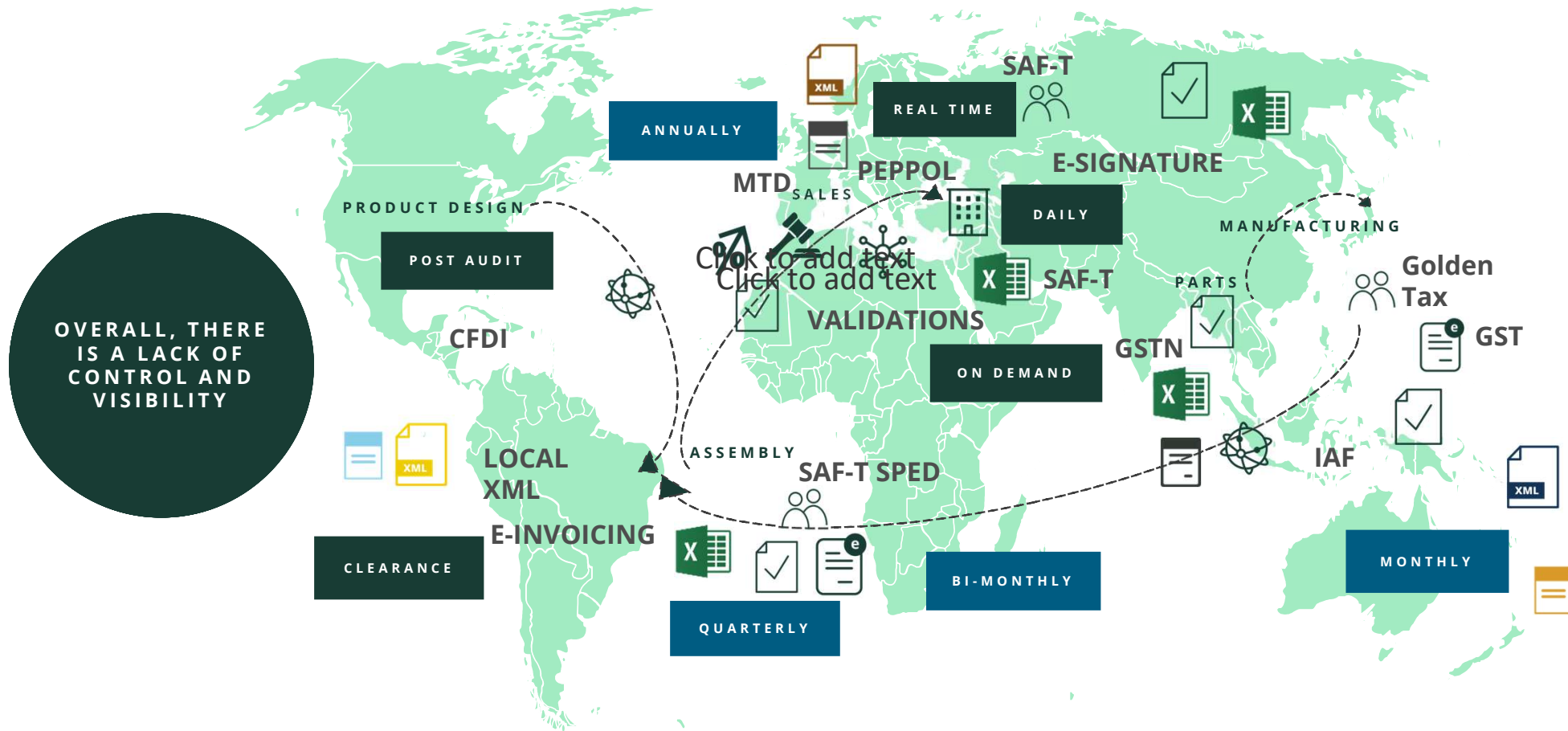
COUNTRY	MODEL	MANDATE DATES & OTHER INFO
Latvia	Post-audit	Implemented for B2G buyers only XML and Peppol BIS format enabled
Liechtenstein	Post-audit	Email submission in EN (xml) or pdf format B2G
Lithuania	Centralised, Peppol (B2G) Post-audit (B2B)	Implemented for B2G buyers and suppliers Country specific UBL 2.1 and Peppol enabled
Luxembourg	Peppol (B2G) Post-audit (B2B)	Voluntary B2G suppliers Peppol enabled (B2G)
Netherlands	Peppol (B2G: Central) Post-audit (B2B)	Implemented for B2G buyers Mandatory to e-invoice central Government Peppol based, Country specific UBL
Norway	Peppol (B2G) Post-audit (B2B)	Implemented for B2G buyers and suppliers Peppol enabled
Poland	Centralised 2023 Peppol (B2G) Post-audit (B2B)	Peppol enabled (B2G) for now Mandatory e-invoicing for all from 2023
Portugal	Centralised (B2G) Post-audit (B2B)	Implemented for B2G buyers for suppliers, micro businesses from 2022 Certified billing software, ATCUD, QR code, and eSig for PDF Country specific EN format (B2G)
Romania	Centralised (B2G:Pilot) Post-audit	B2G e-invoicing pilot from Sept 2021
Russia	Interoperability	E-invoicing not mandatory, but if done then must follow interoperability framework
San Marino	Post audit Centralised: cross border	Mandatory e-invoicing cross border to Italy from July 2022 Country specific format
Serbia	Centralised Post-audit	Mandatory e-invoicing phased from 2022-23 Demo account live
Slovakia	Centralised (prototype) Post-audit (B2B)	Prototype for B2B and B2G, Country specific UBL 2.1 format Expected RTIR by 2023
Slovenia	Centralised, Peppol (B2G) Post-audit (B2B)	Implemented for B2G buyers and suppliers Peppol enabled Considering b2b e-invoicing
Spain	Centralised (B2G) Post-audit (B2B)	Implemented for B2G buyers and suppliers Extended to sub-contractors of B2G suppliers
Sweden	Peppol (B2G) Post-audit (B2B)	Implemented for B2G buyers and suppliers e-order mandate via Peppol
Switzerland	Interoperability (B2G) Post-audit (B2B)	Implemented for B2G buyers and suppliers PDF considered e-invoice
Turkey	Centralised Real-Time report (e-Arşiv)	Three invoice processes: depending on taxpayer profile, industry and size
UK	Peppol (NHS-B2G) Post-audit (B2B)	Implemented for B2G buyers Peppol mandatory for all buyers and suppliers within B2G Healthcare sector
Ukraine	Post-audit (B2B)	E-invoicing is not mandatory. However, there is a separate reporting schema for the invoicing data to the tax authority



The background of the slide is a dark teal color. A string of international signal flags is draped diagonally across the frame from the bottom left towards the top right. The flags are various colors and patterns, including white, red, blue, and yellow. The text "KEHITYS GLOBAALISTI" is centered in the middle of the slide in a white, bold, sans-serif font.

KEHITYS GLOBAALISTI

Challenges



* i.a. ERP, SP, EDI, WF, etc.

Base e-Invoicing / CTC models

Regulated
Standardized
Non-standardized

Interoperability	Real-time reporting	Centralised exchange	Clearance	Decentralised CTC and exchange
Decentralised exchange w/o real-time reporting via network of certified vendors Peppol Finland	Reporting of transactional data to CTC platform in near-time to exchange Hungary S. Korea	Transactions in validated and exchanged by CTC platform Italy Turkey	Validation by CTC platform in near-real time to exchange and validation post reception Chile Mexico	Decentralised exchange with validations and reporting via network of certified vendors EESPA Peppol
Ease of implementation / use for governments Ease of implementation / use for SMB Ease of implementation / use for vendors Room for innovation and value adds Room for supply-chain automation Roll-out speed, maintenance and support Data privacy and security	● ● ● ● ● ● ●	● ● ● ● ● ● ●	● ● ● ● ● ● ●	● ● ● ● ● ● ●

e-Invoicing/CTC MODELS - LATAM

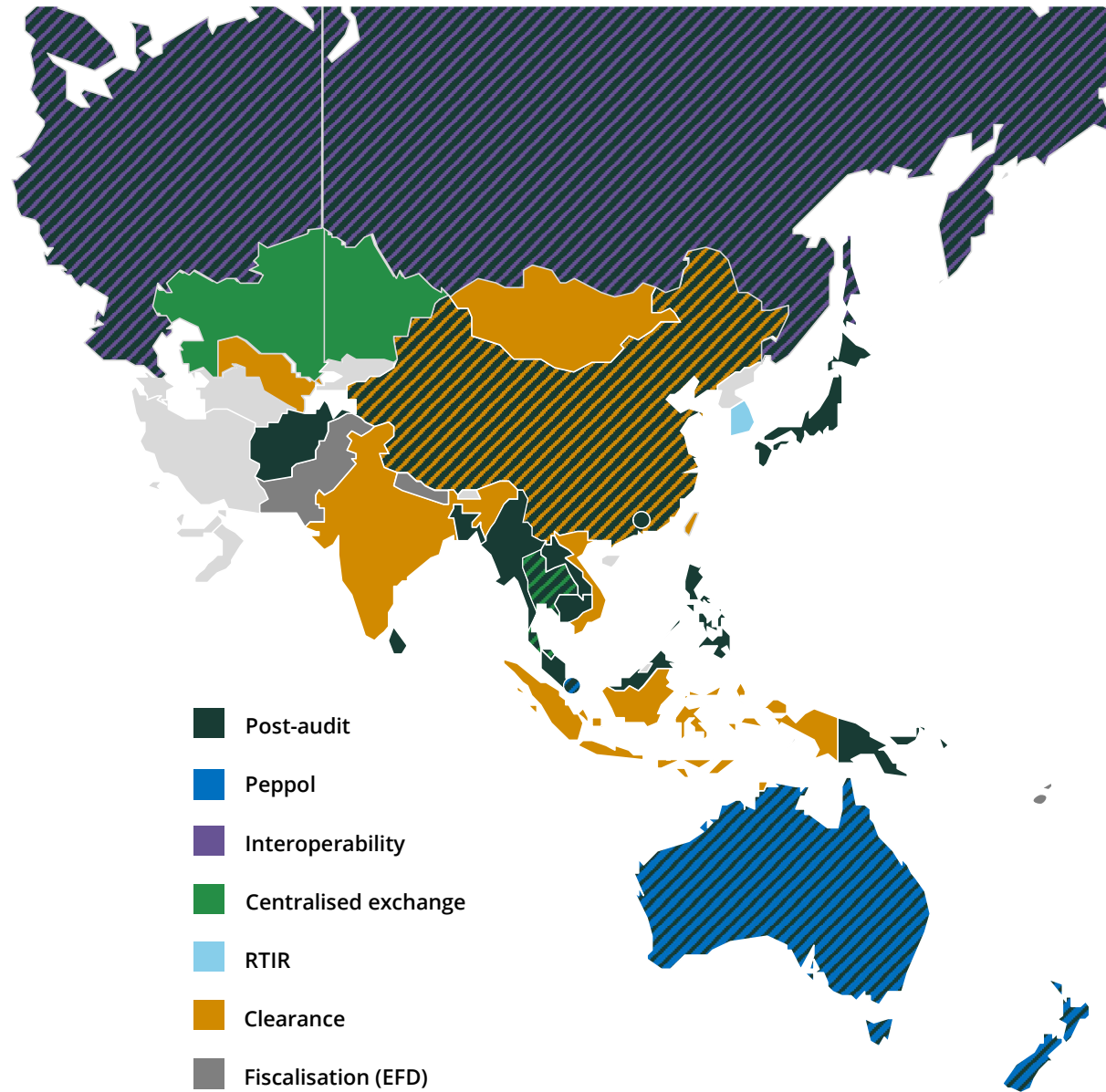
COUNTRY	MODEL	MANDATE DATES
Argentina	Clearance (pre & Post)	<ul style="list-style-type: none"> Implemented for most taxpayers
Belize	Post-audit	<ul style="list-style-type: none"> n.a.
Bolivia	Clearance (post)	<ul style="list-style-type: none"> Testing pilot program: Dec 2021
Brazil	Clearance (pre)	<ul style="list-style-type: none"> Multiple regimes depending on invoice type (3 types)
Chile	Clearance (post)	<ul style="list-style-type: none"> Implemented
Colombia	Clearance (pre)	<ul style="list-style-type: none"> Implemented for most taxpayers
Costa Rica	Clearance (pre)	<ul style="list-style-type: none"> Implemented
Cuba	Post-audit	<ul style="list-style-type: none"> n.a.
Dominican Rep	Clearance (post)	<ul style="list-style-type: none"> Voluntary
Ecuador	Clearance (post)	<ul style="list-style-type: none"> Implemented Invoices over 1000 USD
El Salvador	Post-audit, Moving to Clearance (pre)	<ul style="list-style-type: none"> n.a.
French Guiana	Post-audit	<ul style="list-style-type: none"> n.a.
Guatemala	Delegated - Clearance (pre)	<ul style="list-style-type: none"> Implemented Only on request
Guyana	Post-audit	<ul style="list-style-type: none"> n.a.
Honduras	Post-audit	<ul style="list-style-type: none"> n.a.
Mexico	Delegated - Clearance (pre)	<ul style="list-style-type: none"> Implemented
Nicaragua	Post-audit	<ul style="list-style-type: none"> n.a.
Panama	Delegated - Clearance (pre)	<ul style="list-style-type: none"> Voluntary
Paraguay	Post-audit / Clearance (post)	<ul style="list-style-type: none"> Clearance on request
Peru	Delegated - Clearance (post)	<ul style="list-style-type: none"> Implemented
Suriname	Post-audit	<ul style="list-style-type: none"> n.a.
Uruguay	Clearance (post)	<ul style="list-style-type: none"> Implemented
Venezuela	Post-audit	<ul style="list-style-type: none"> n.a.



Dia 20

NP [2]8 [@Trent Targa] this does not match the global map right now? :)
Nazar Paradivsky; 22.12.2021

COUNTRY	MANDATE DATES & OTHER INFO
Afghanistan	
Australia	Peppol will become mandatory for gov. entities during 2021-2022
Bangladesh	n.a.
Cambodia	Post-audit
China	Implementation phase for e-fapiao is started
Fiji	Implemented
Hong Kong	Voluntary portal for government invoicing
India	Mandatory for business with revenue over Rs 50 crore
Indonesia	Implemented "E-faktur Pajak" system for invoice validation
Japan	Introduction of mandatory "Qualified invoicing system"
Kazakhstan	All VAT payers must issue electronic invoices via the E-invoicing System (IS ESF)
Laos	
Malaysia	CTC mandate considered, Leaning towards Peppol CTC
Mongolia	Implemented
Myanmar	Post-audit
Nepal	
New Zealand	Peppol implemented for government buyers
Pakistan	Implemented on retailers POS systems
PNG	
Philippines	Considers Peppol CTC/ Korean style RTIR from 2022
Russia	E-invoicing not mandatory, but if done then must follow interoperability framework
Singapore	Peppol implemented for B2G Widely adopted on B2B transactions
Sri Lanka	n.a.
South Korea	Mandatory for all domestic taxpayers
Taiwan	Paper and e-invoice work parallel. However, many businesses have switched to e-invoicing.
Thailand	On voluntary basis. Taxpayers can choose upload e-invoices to the Revenue Department via a portal or email
Uzbekistan	Implemented
Vietnam	Starting from 01.07.2022



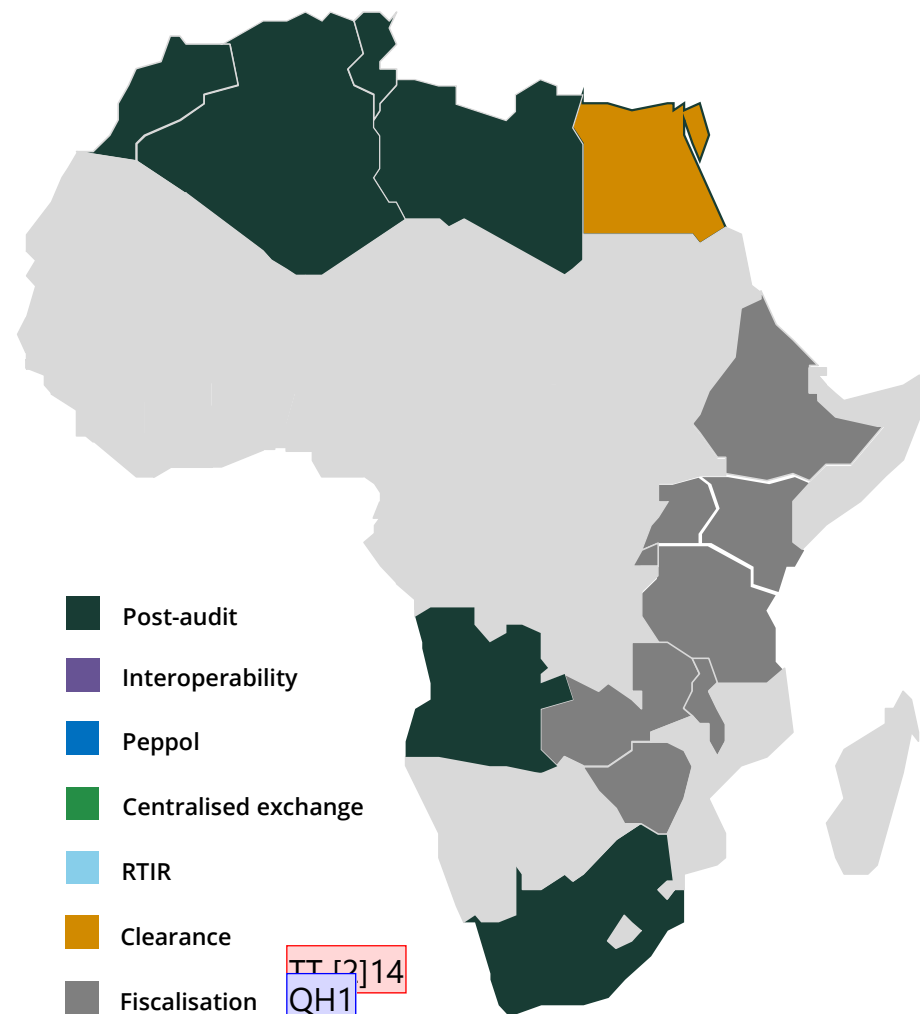
CTC MODELS – NORTH AMERICA

COUNTRY	MODEL	MANDATE DATES
USA	Post Audit	Developments with the BPC e-invoicing framework
Canada	Post audit	Looking into Peppol
Mexico	Delegated - Clearance (pre)	Implemented



e-Invoicing/CTC models - AFRICA

COUNTRY	MODEL	SUPPORT
Angola	Post-audit	AR can be supported. AP can be supported. Not actively pursued atm. SII not in scope of Pagero services
Egypt	Clearance (taxpayer)	AR cannot be supported, as e-signing must happen within the taxpayers "custody". AP can be supported. Not actively pursued atm.
Ethiopia	EFD	
Kenya	EFD	AR cannot be supported, as it requires special hardware on taxpayer's premises. AP can be supported. Not actively pursued atm.
Malawi	EFD	
Rwanda	EFD	
South Africa	Post-audit	AR is supported. AP is supported.
Tanzania	EFD	AR cannot be supported, as it requires special hardware on taxpayer's premises. AP can be supported. Not actively pursued atm.
Uganda	EFD	AR can be supported. AP can be supported. Not actively pursued atm.
Zambia	EFD	
Zimbabwe	EFD	



Dia 23

TT [2]14 [@Qamar Al Hkim]

Can you look into the EFD countries I have listed and find out when they were implemented and if the exchange of B2B invoices is effected.

Additionally, there are many different varieties of EFD. i.e, EFP - electronic fiscal printer, ESD- Electronic signature device, ETR-Electronic cash (Tax) register ETC

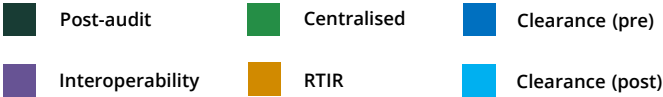
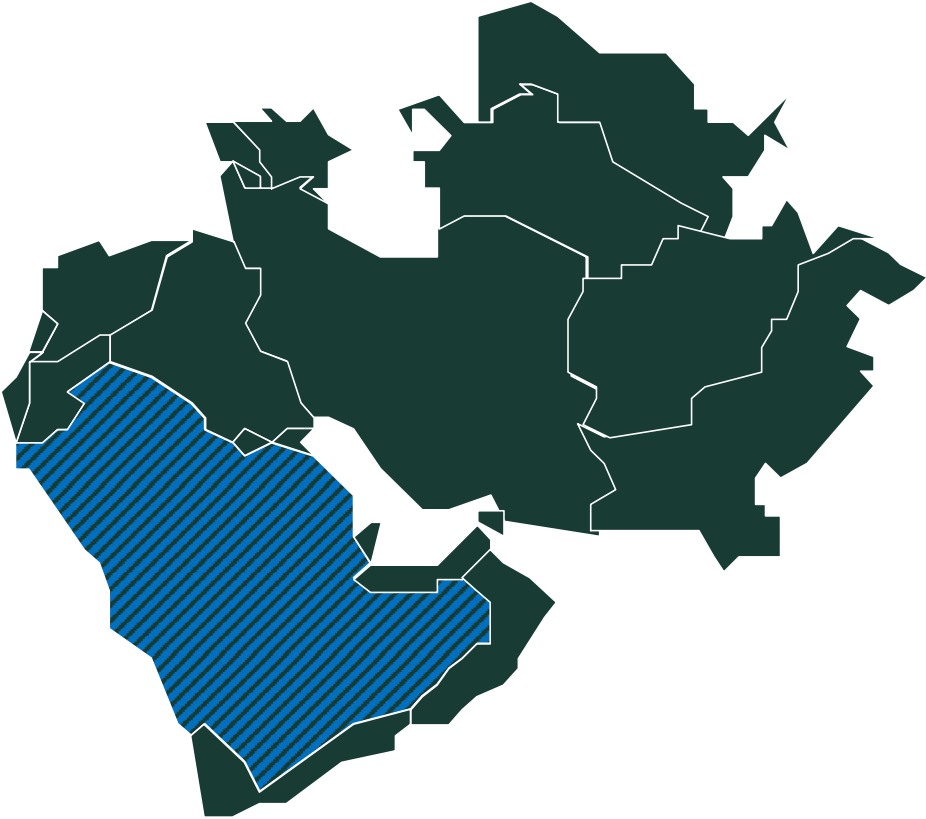
Trent Targa; 30.9.2021

QH1 Sure, I added this on my Trello.

Qamar Al Hkim; 12.10.2021

CTC MODELS – GCC & MIDDLE EAST

COUNTRY	MODEL	MANDATE DATES & OTHER INFO
Bahrain	Post-audit	Recently introduced VAT
Jordan	Post-audit	Considering CTC with clearance features
Kuwait	Post-audit	Considering CTC
Lebanon	Post-audit	N.a.
Iran	Post-audit	N.a.
Iraq	Post-audit	N.a.
Israel	Post-audit	N.a.
Oman	Post-audit	Recently introduced VAT Considering CTC
Qatar	Post-audit	Expected to implement VAT soon
Saudi Arabia	Post-audit Clearance (future)	e-invoice generation phase from 2021 Simplified invoice reporting and Clearance for standard invoices 2023
Syria	Post-audit	N.a.
United Arab Emirates	Post-audit	Recently introduced VAT Considering CTC
Yemen	Post-audit	N.a.



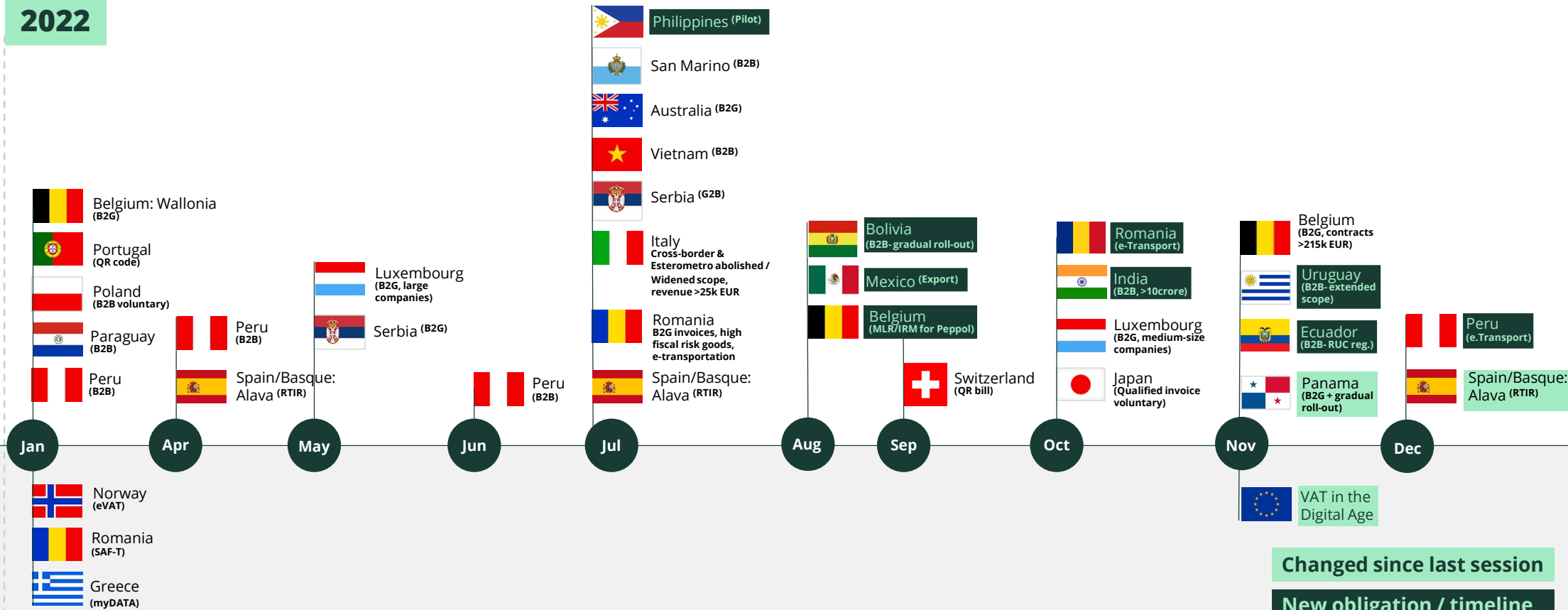
The background is a dark teal color with a complex, abstract pattern of light-colored dots and thin lines, resembling a network or a molecular structure. The dots are of varying sizes and are connected by thin, light-colored lines, creating a sense of depth and connectivity. The overall effect is a modern, technological, and interconnected aesthetic.

TULEVAISUUS

What does the future hold?

E-invoicing/CTC

2022



Changed since last session

New obligation / timeline

Expected changes

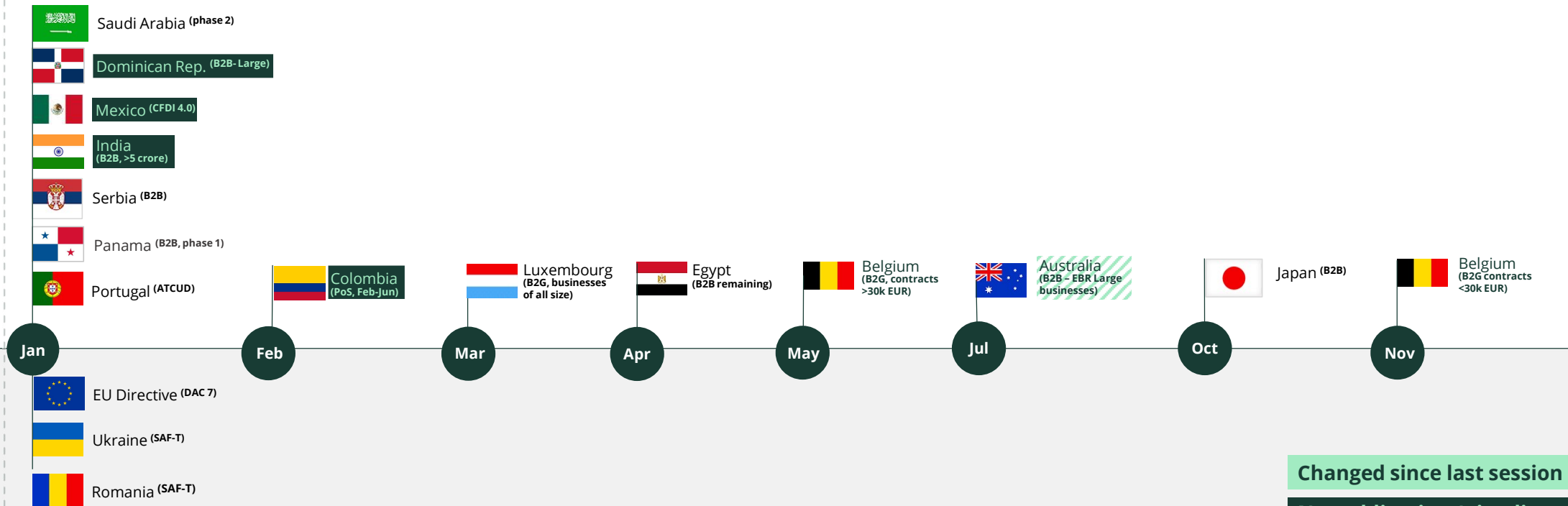
As of September 2022

E-reporting

What does the future hold?

E-invoicing/CTC

2023



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Expected changes

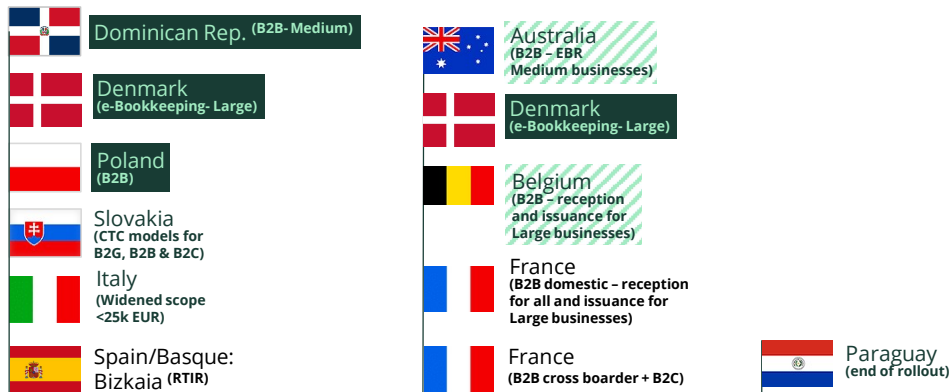
As of September 2022

E-reporting

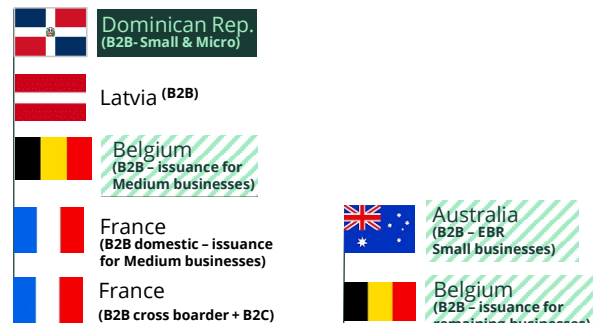
What does the future hold?

E-invoicing/CTC

2024



2025



2026



Jan

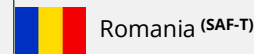
Jul

Oct

Jan

Jul

Jan



Changed since last session
New obligation / timeline
Expected changes

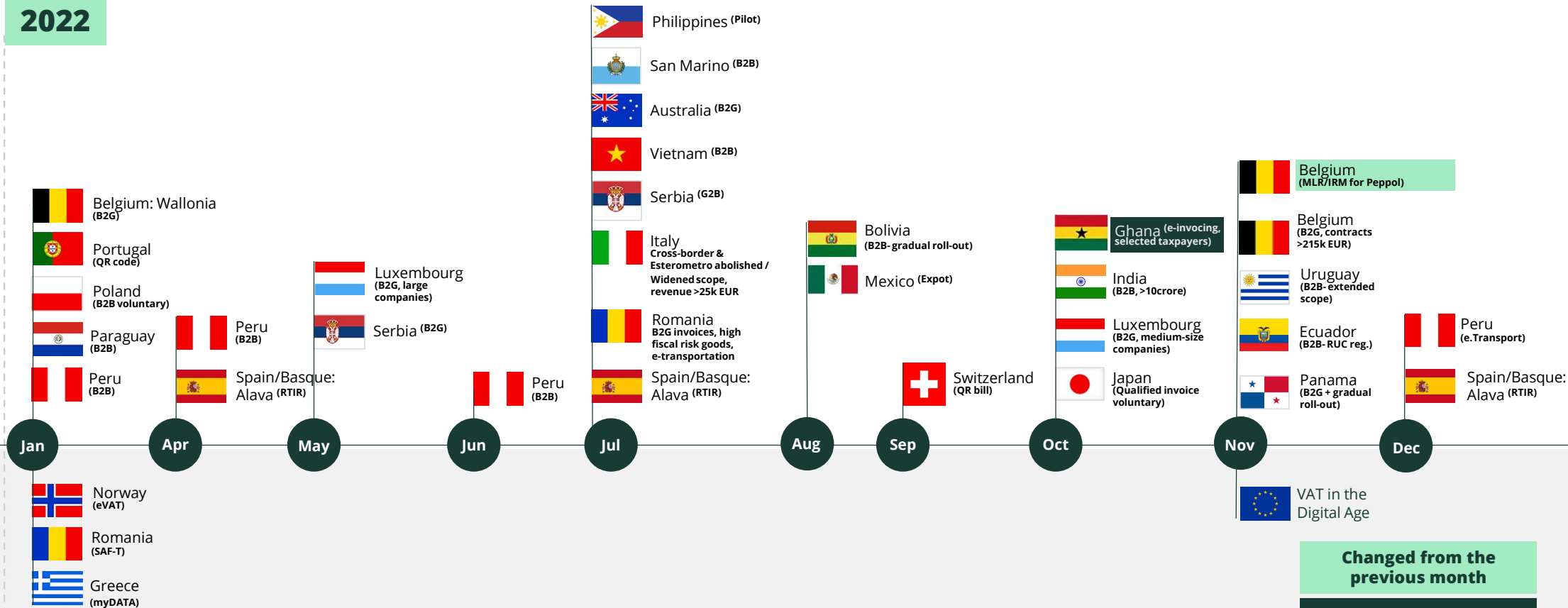
As of September 2022

E-reporting

What does the future hold?

E-invoicing/CTC

2022



Changed from the previous month

New timeline

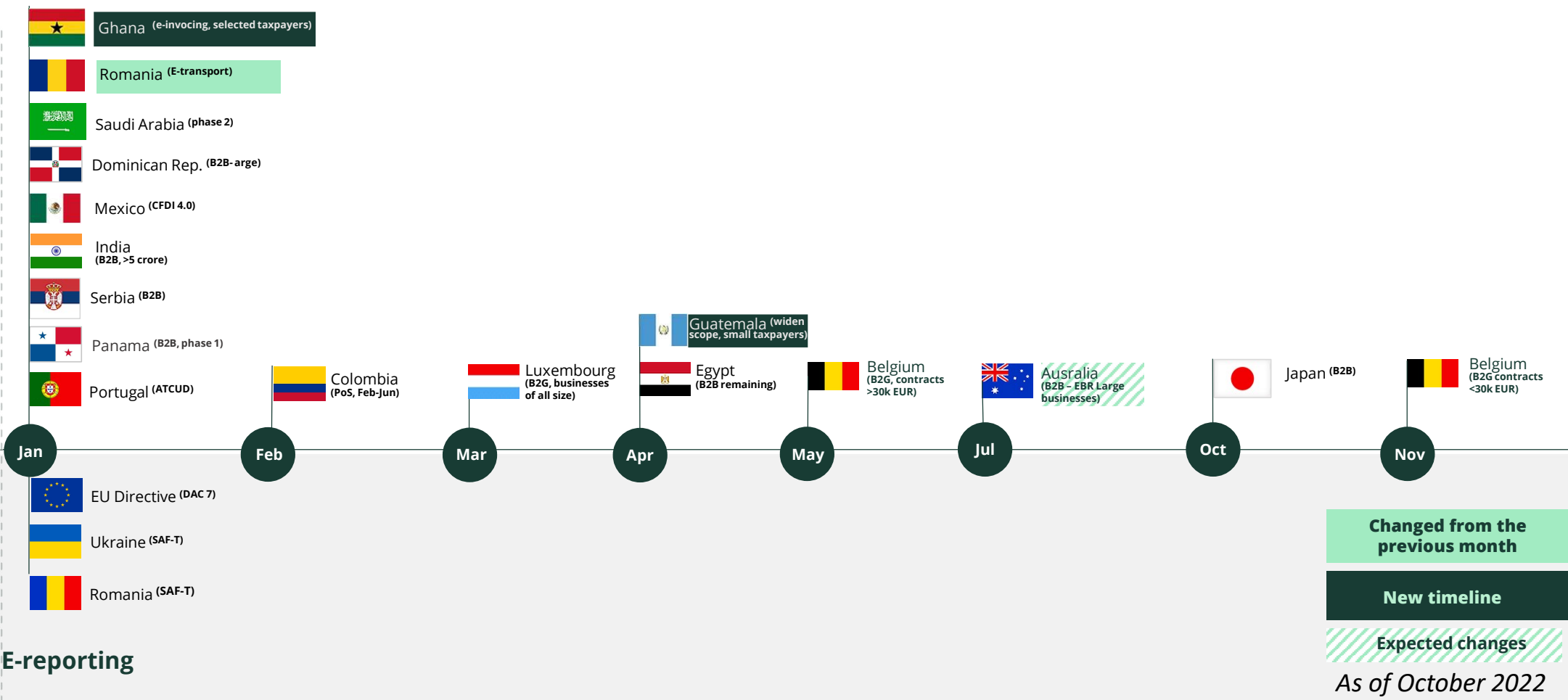
As of October 2022

E-reporting

What does the future hold?

E-invoicing/CTC

2023








What does the future hold?

E-invoicing/CTC

2024

 Dominican Rep. (B2B - Medium)
 Denmark (e-Bookkeeping - Large)
 Poland (B2B)
 Slovakia (CTC models for B2G, B2B & B2C)
 Italy (Widened scope <25k EUR)
 Spain/Basque: Bizkaia (RTIR)






Jul

 Australia (B2B - EBR Medium businesses)
 Denmark (e-Bookkeeping - Large)
 Belgium (B2B - reception and issuance for Large businesses)
 France (B2B domestic - reception for all and issuance for Large businesses)
 France (B2B cross boarder + B2C)


Oct

 Paraguay (end of rollout)

2025

 Dominican Rep. (B2B - Small & Micro)
 Latvia (B2B)
 Belgium (B2B - issuance for Medium businesses)
 France (B2B domestic - issuance for Medium businesses)
 France (B2B cross boarder + B2C)




Jan

 Romania (SAF-T)

Jul

 Australia (B2B - EBR Small businesses)
 Belgium (B2B - issuance for remaining businesses)

2026



 Denmark (e-Bookkeeping - remaining)
 France (B2B domestic - issuance for remaining businesses)
 France (B2B cross boarder + B2C)

Jan

Expected changes

As of October 2022

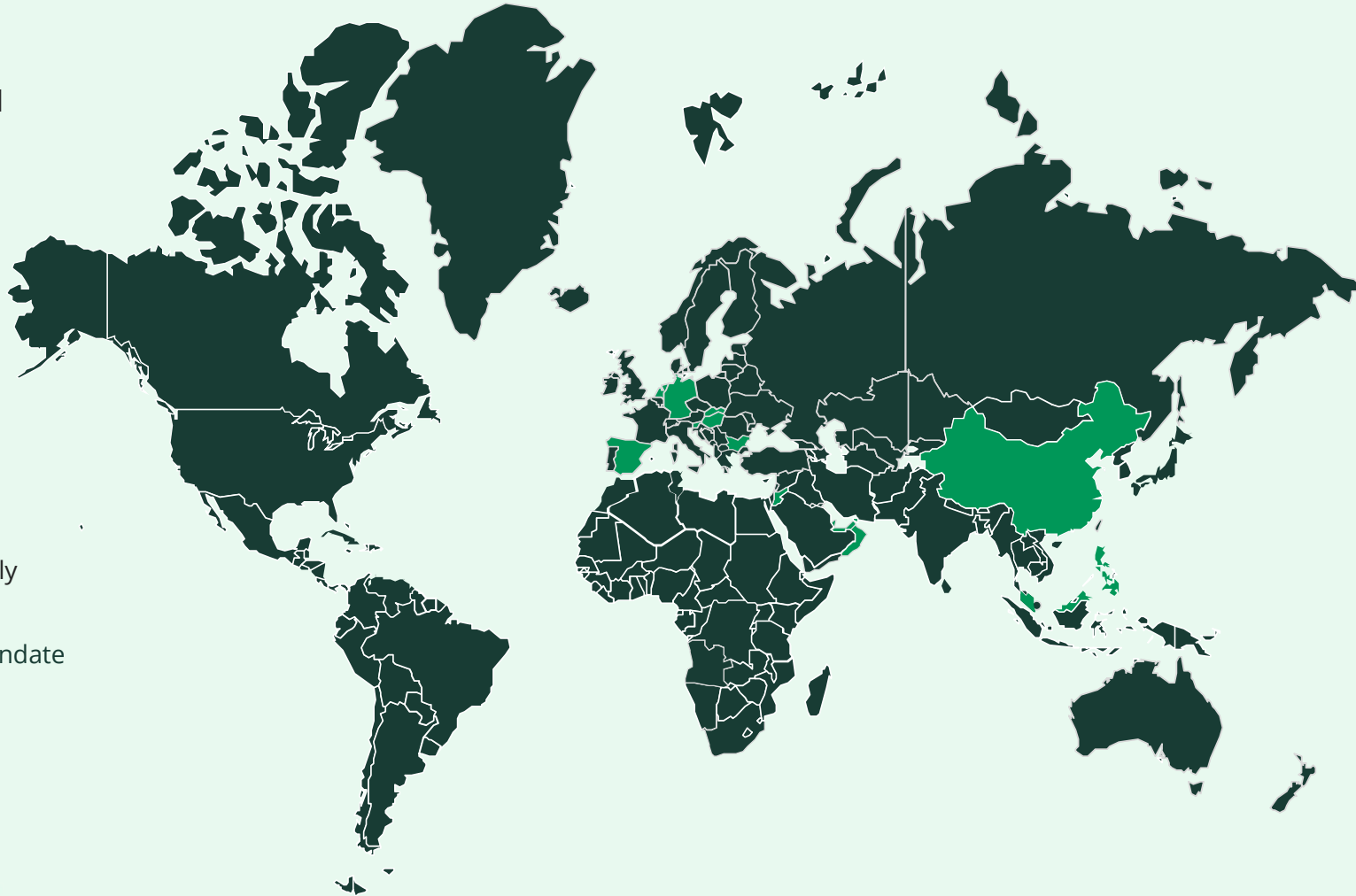
E-reporting

 Portugal (SAF-T)
 Norway (Sales & Purchase listing)

Rumors

VAT in the Digital Age – proposal by DGTAXUD/EC on 16th Nov, then passed for review and approval by the Council.

- ✓ **Slovakia** – mandate expected in 2024
- ✓ **Slovenia** – working on B2B CTC mandate
- ✓ **Spain** – investigating country-wide CTC
- ✓ **Hungary** - SAF-T
- ✓ **Germany** – CTC mandate in the traffic-light coalition agreement, but more details are pending
- ✓ **UAE, Qatar, Oman, Jordan, Bahrain** – early stages of exploring CTC alt. running RFP
- ✓ **Malaysia** – initiated CTC project group. Mandate is not likely earlier than 2024
- ✓ **China** – move towards e-invoicing 2023-24
- ✓ **Bulgaria** – SAF-T



CTC beyond invoice

Invoice responses

Colombia (mandatory ack.)
Dominican Rep. (mandatory ack.)
Brazil (voluntary)
Chile (<8 days)
Belgium (B2G mandatory)
France (planned)
Spain (planned)
Serbia (<15 days)
Singapore (voluntary)
Türkiye (mandatory)
Egypt (mandatory)

E-ordering

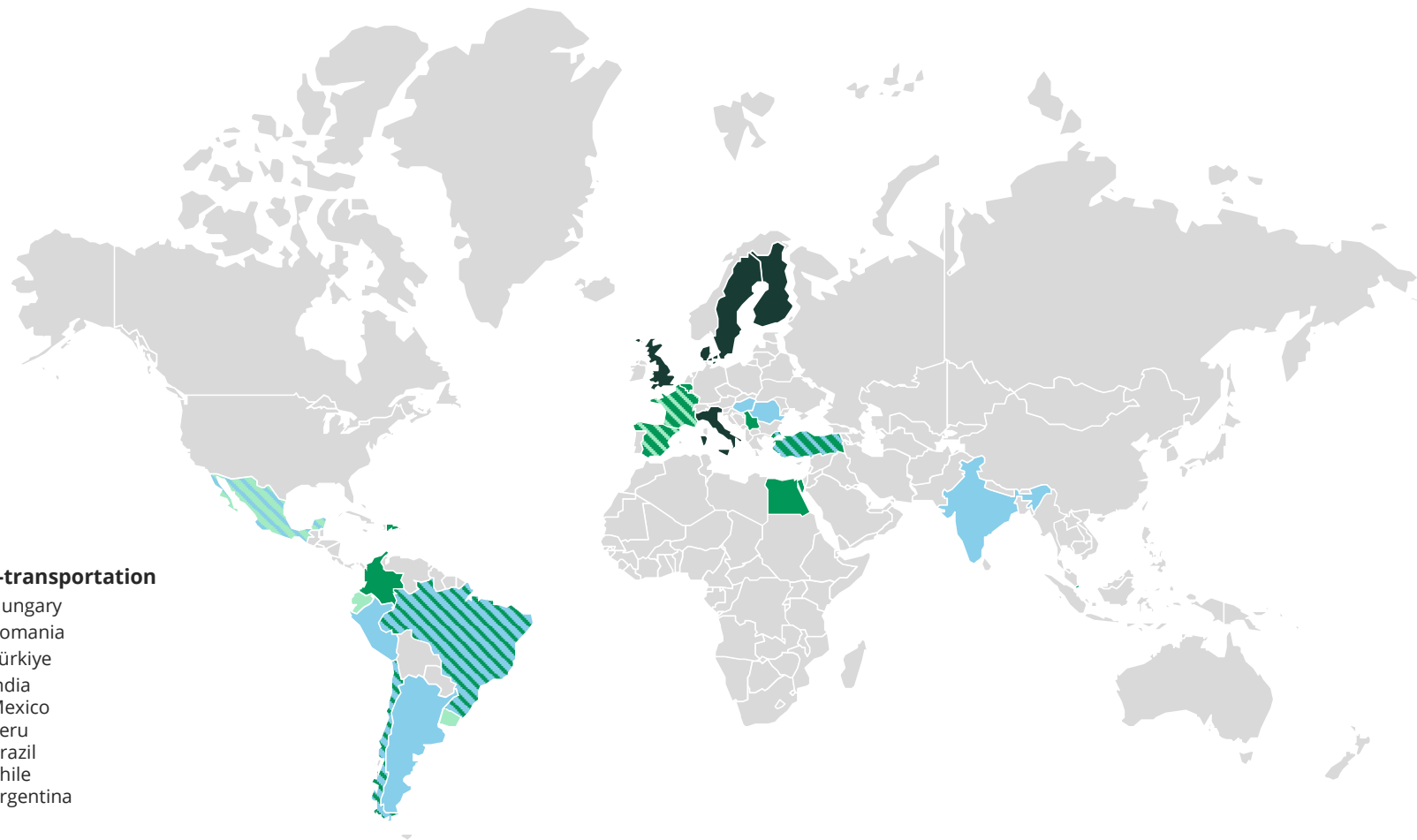
Sweden (B2G >50 FTE agency)
Finland (planned)
Denmark (planned)
UK (B2G healthcare)
Italy (B2G healthcare)
Singapore (voluntary)

Payment confirmation

France (planned)
Spain (planned)
Mexico
Ecuador
Uruguay

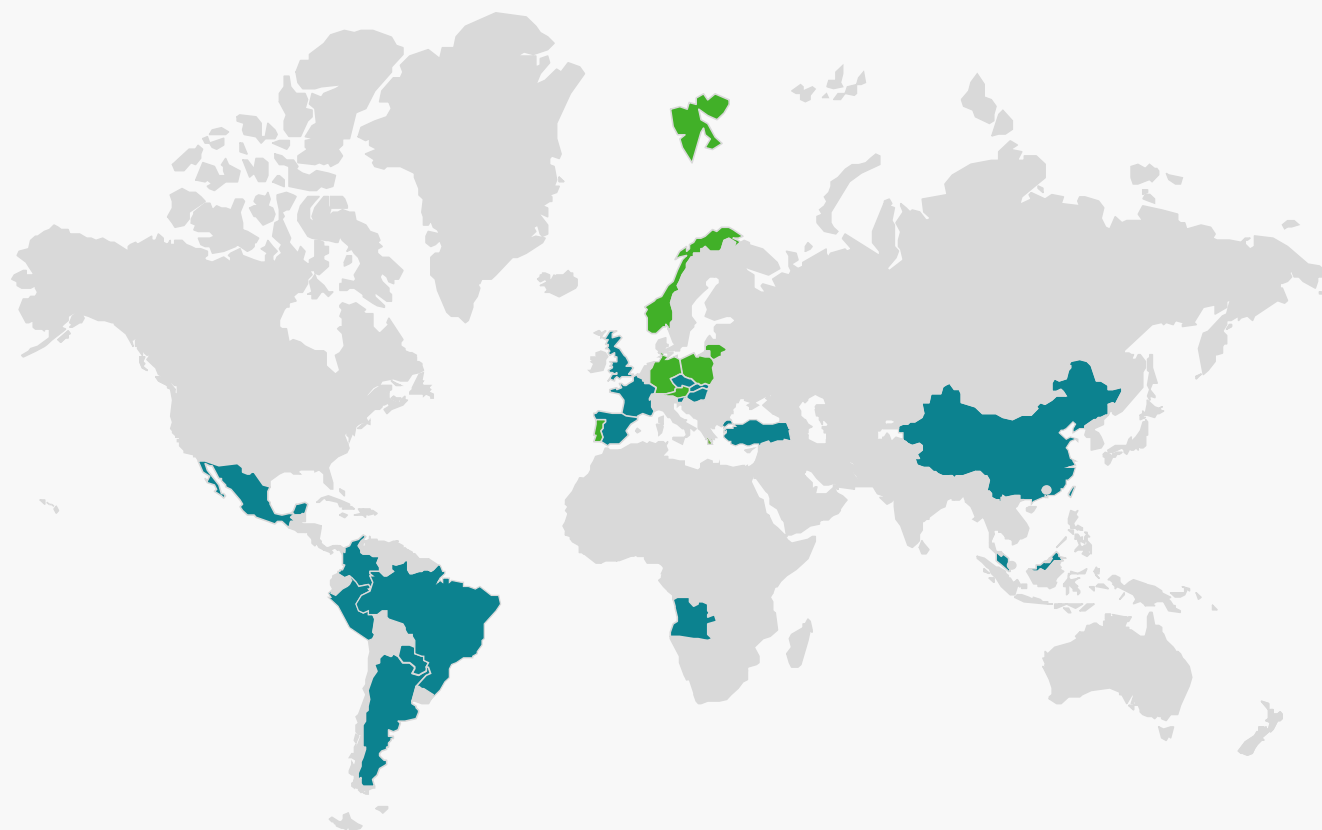
E-transportation

Hungary
Romania
Türkiye
India
Mexico
Peru
Brazil
Chile
Argentina



Global overview

E-reporting (including SAF-T)



Mandatory but only submitted upon request by the tax authorities



Mandatory and submitted on a periodic basis, i.e. monthly, quarterly, other



Optional



Mandatory for non-residents

SAF-T



Austria



Germany



Lithuania



Luxembourg



Netherlands



Norway



Poland: monthly



Portugal: monthly

Other e-reporting



Angola: monthly



Argentina: monthly



Brazil: monthly



China: monthly



Colombia: annually



Czech Republic: month



France



Greece



Hungary: real-time



Mexico: monthly



Paraguay: monthly



Peru: monthly



Singapore



Slovakia: monthly



Slovenia



Spain: near real-time



Turkey: monthly



United Kingdom: periodic

Calendar





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