



# Monthly update on worldwide e-invoicing progress

News summary for the month of July 2025



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- The e-invoicing monthly newsletter is designed to provide clients and stakeholders with updates, insights, and information related to global e-invoicing developments and trends. However, it is important to note that the information provided is subject to change.
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# E-invoicing updates

## Australia

### Non-corporate Commonwealth entities (NCEs) to scale up e-invoicing use

- Since July 2022, it has been mandatory for all NCEs to receive e-invoices, as part of the government's broader initiative to strengthen e-invoicing adoption across the country.
- NCEs are expected to work with their suppliers to increase the use of e-invoicing to 30% of all invoices by 1 July 2026, with full automation targeted by December 2026.

[Refer link for more details](#)

## Belgium

### Clarifications published on the business-to-business (B2B) e-invoicing mandate

- In July 2025, a Royal Decree (the decree) was published clarifying that all structured B2B e-invoices must adhere to the European standard, preferring Peppol Business Interoperability Specifications (BIS) in Universal Business Language (UBL) format, with alternatives allowed only by mutual agreement.
- Taxable persons must be technically capable of sending and receiving invoices via the Peppol network, even if using other formats internally.
- In addition, the decree provides details on VAT rounding and penalties. Non-compliance may result in fines starting at EUR 1,500 for the first offense, EUR 3,000 for the second, and EUR 5,000 for subsequent offenses.

[Refer link for more details](#)

## Brazil

### Approval of e-invoicing exemption for small producers without Cadastro Nacional da Pessoa Jurídica (CNPJ) number

- The Agriculture Commission of the Chamber of Deputies has approved Bill 256/24, which seeks to exempt small rural producers without CNPJ registration from mandatory e-invoicing and bookkeeping.
- Under the bill, producers with annual gross agricultural revenue of up to BRL 500,000 would be allowed to continue using paper invoices and manual cash books.
- The bill now moves to the Finance and Taxation and Constitution and Justice and Citizenship committees for final deliberation. If approved, it will advance to the House and Senate for enactment.

[Refer link for more details](#)

## European Union

### Minutes of 40th VAT Expert Group (VEG) meeting

- The VEG of the European Commission has released the minutes of its 40th meeting, held online on 27 June 2025.
- The key discussions focused on e-invoicing developments under the VAT in the Digital Age (ViDA) initiative. Concerns were raised about some national e-invoicing obligations potentially extending beyond ViDA's intended scope. In response, the Commission clarified that while ViDA promotes harmonization, member states still have the flexibility to choose their own transmission channels.
- These updates reflect continued efforts to streamline e-invoicing across the EU while respecting national technical and regulatory preferences.

[Refer link for more details](#)



# E-invoicing updates

## European Union

### Initiative to standardize e-invoice data transmission

- The European Commission (Commission) is preparing an initiative to define a common electronic message format for transmitting invoice data subsets from taxable persons to member states' tax authorities.
- This initiative is currently in development, with Commission adoption planned for the second quarter of 2026. Public feedback will be invited once the draft act is published.

[Refer link for more details](#)

## European Union

### VAT Committee guidelines on e-invoicing rules under the VAT in the Digital Age (ViDA) package

- On 15 July 2025, the VAT Committee issued non-binding guidelines on e-invoicing rules under the ViDA package focusing on requirements for non-established businesses. The guidelines resulted from VAT Committee meetings.
- The guidelines also support interoperability and standardization, encouraging structured formats like XML and common standards such as Peppol BIS to facilitate cross-border e-invoicing.
- Additionally, the VAT Committee acknowledges the rise of real-time reporting and clearance models in some member states. Alignment with EU principles is emphasized, particularly regarding data protection and equal treatment.

[Refer link for more details](#)

## France

### France officially becomes a Peppol authority

- In July 2025, the French Ministry of Finance (DGFIP) was formally designated as a Peppol authority by OpenPeppol. This followed a successful proof of concept and close coordination with stakeholders involved in the country's e-invoicing reform.
- This milestone enables the country to adopt the Peppol interoperability framework for structured invoice exchange as part of its preparation for mandatory e-invoicing implementation.
- In conjunction with this announcement, the tax authority published detailed guidance on how to become a Peppol service provider under Peppol France.

[Refer link for more details](#)

[Refer link for guidance](#)

## France

### Chorus Pro to remain central to public sector e-invoicing from 2026

- On 18 July 2025, the tax authority confirmed that Chorus Pro will continue to serve as the reference platform for e-invoicing in the public sector from **September 2026** onward, continuing its role since 2017.
- Chorus Pro will handle both receipt and issuance of e-invoices, including those sent to VAT-registered entities.
- From September 2026, suppliers can submit invoices either through Chorus Pro or via approved platforms, except for specific cases like legal cost statements and public works contracts, which must go through Chorus Pro.
- A dedicated session for software publishers is planned for October 2025 to address technical readiness.

[Refer link for more details](#)

# E-invoicing updates

## Germany

### Federal Ministry of Finance (BMF) issues updated e-invoicing rules

- On 14 July 2025, the BMF issued updated guidance on the treatment of e-invoices under the GoBD (Principles for the proper management and storage of books, records, and documents in electronic form as well as for data access), following the introduction of mandatory e-invoicing for certain B2B transactions from 1 January 2025.
- The update clarifies that storing structured, machine-readable data (e.g., XML) is sufficient, and visual copies are only needed if they contain additional tax-relevant information. For hybrid formats, the structured part alone must be retained.
- The rules apply immediately, with no transitional provisions.

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## Greece

### Draft legislation on e-invoicing mandate for B2B transactions

- On 15 July 2025, a draft law was submitted to Parliament by the Ministry of Finance, proposing amendments to establish a mandatory e-invoicing regime for B2B transactions.
- The mandate requires e-invoices for B2B transactions and exports to third countries. Invoices must be issued electronically in a structured format per European Norm (EN), with integrity and authenticity ensured through certified e-invoicing service providers or the tax authority's application.
- The implementation details, including the format of the standard e-invoice, will be defined by a decision of the Minister of National Economy and Finance and the tax authority.

[Refer link for more details](#)

## Ivory Coast

### Official launch of electronic standardized invoice (FNE) implementation

- On 21 July 2025, the Prime Minister officially launched the nationwide rollout of the FNE system, aiming to combat tax evasion and enhance domestic revenue collection.
- Effective from **1 September 2025**, the FNE will be deployed progressively by tax regimes and extended to all company categories by the end of 2025.

[Refer link for more details](#)

## Lithuania

### Abolition of notification requirement for e-invoice storage location

- The parliament has gazetted updates to the Law on VAT, clarifying the removal of the requirement to notify the tax authority about the country where e-invoices are stored.
- Businesses are no longer required to inform the Lithuanian tax authority if their e-invoices are stored outside Lithuania. However, full electronic access to the invoices must still be ensured.

[Refer link for more details](#)

# E-invoicing updates

## Malaysia

### Details on consolidated e-invoices for high-value transactions

- Details on activities requiring e-invoices to be issued for each transaction are outlined in e-invoicing specific guideline version 4.3. According to this guideline, starting **1 January 2026**, businesses must issue a separate e-invoice for each transaction exceeding MYR 10,000, as consolidated e-invoices will no longer be allowed in such cases.
- Consolidated e-invoices will remain permissible for transactions exceeding MYR 10,000 until 31 December 2025, except in cases where transaction-specific e-invoices are mandated, for example motor vehicle sales, flight tickets, private charters, construction, and related materials.

[Refer link for more details](#)

## Malaysia

### New guideline versions published for e-invoicing

- On 7 July 2025, the tax authority published e-invoice guideline version 4.5 and e-invoice specific guideline version 4.3, providing updated clarifications on exemptions and documentation requirements for the e-invoicing regime.
- The revised version 4.5 clarifies exemptions from implementing e-invoicing, confirming that certain donations or contributions received are exempt, as detailed in the frequently asked questions (FAQs) on donations or contributions.
- Meanwhile, version 4.3 of the specific guideline adds clarification to Appendix 5, reinforcing the treatment of donations and contributions and linking to the dedicated FAQ document published by the tax authority.

[Refer link for more details](#)

## Malaysia

### Updated general FAQs

- On 9 July 2025, the tax authority updated its general FAQs on e-invoicing, clarifying phased implementation timelines, exemption criteria for micro and small businesses, and technical details for invoice validation and submission via the MyInvois Portal.
- The document also outlines treatment of special transactions, data security requirements, and interim relaxation measures to ease compliance.

[Refer link for more details](#)

## Nigeria

### Date announced for mandatory e-invoicing regime

- On 9 July 2025, the tax authority announced the launch of the national e-invoicing regime via the Electronic Fiscal System, effective from **1 August 2025**, for businesses with an annual turnover of five billion Nigerian naira (NGN 5 billion) or more.
- The announcement follows a successful pilot phase that began in November 2024 using the Merchant Buyer model and involved onboarding sessions with large taxpayers across key sectors.
- Affected taxpayers must register with the tax authority and integrate their invoicing systems to enable real-time invoice generation, validation, and transmission through the centralized platform.

[Refer link for more details](#)

# E-invoicing updates

## Romania

### Postponement of RO e-invoicing deadline for cultural institutes and farmers

- The EGO No. 37/2025 was published in Official Gazette No. 613, postponing the RO e-invoicing obligation to **1 October 2025** for:
  - Cultural institutes or centers of other states operating under intergovernmental agreements
  - Individual farmers applying the special regime for farmers
- This ordinance amends the previous EGO No. 120/2021, which had initially set the compliance deadline for 1 July 2025. All other RO e-invoicing provisions and timelines remain unchanged.

[Refer link for more details](#)

## Serbia

### Updated e-invoicing rulebook extends VAT grace period and introduces new credit and debit note requirements

- The rulebook on e-invoicing was amended, stating that the Ministry of Finance (the Ministry) will not impose fines for VAT reporting discrepancies in the Sistem Elektronskih Faktura (SEF) system until 31 December 2025.
- During this grace period, the Ministry will disregard errors in VAT record data while evaluating the correctness of electronic VAT recording, although penalties may be reinforced after this date.
- This extension follows provisions established under the Rulebook on e-invoicing, which entered into force on 1 January 2025. Additionally, effective **1 July 2025**, new requirements for credit and debit notes were introduced, mandating that taxpayers include the date of the increase or decrease and the date of issuance in these documents.

[Refer link for more details](#)

## Sweden

### Voluntary survey on business attitudes toward e-invoicing

- Voluntary, anonymous survey launched during June-July 2025 in collaboration with Webropol to assess companies' perspectives on e-invoicing.
- The results aim to inform future policy development by the tax authority, though participation is non-mandatory, and responses are confidential.

[Refer link for more details](#)

## Tunisia

### Administrative note detailing the introduction of e-invoicing

- The tax authority issued Administrative Note No. 10/2025, detailing the introduction of mandatory e-invoicing, effective from **1 July 2025**, for large companies involved in business-to-government (B2G) transactions and B2B sales of fuel and pharmaceuticals (excluding retail).
- The note outlines the application scope, operational procedures, and penalties for non-compliance with the e-invoicing requirements.
- Invoices must be submitted through the Tunisia Trade Net platform, with full tax details, a digital seal, and a unique reference number.
- Non-compliance may lead to fines of TND 100-500 per invoice (up to TND 50,000), or TND 250-10,000 for missing data, and penalties of at least TND 500 or 20% of goods' value for improper transport documentation.

[Refer link for more details](#)

# E-invoicing updates

## Türkiye

### Extended deadline for implementing technical guide for pharmaceutical and medical device invoicing

- The tax authority has updated the technical guide for invoices related to the delivery of medicines and medical devices. The original deadline for implementing the required system updates was extended from 24 January 2025 to 30 June 2025, and has now been further extended to **1 October 2025** based on feedback received.
- For pharmacies and optical institutions, the deadline is **1 October 2026**. Taxpayers in this sector must ensure their e-invoice systems comply with the updated guide by the respective deadline.

[Refer link for more details](#)

## Uganda

### Revised penalties for non-compliance with electronic fiscal device requirements

- The President enacted the Tax Procedure Code (Amendment) Act 2025, which took effect on **1 July 2025**. The Act revises the penalties for non-compliance with the Electronic Fiscal Receipting and Invoicing Solution (EFRIS) by imposing a penalty of double the tax due on goods or services.
- Previously, the penalty for failing to use an electronic fiscal device was the tax due or UGX 8 million, and for failing to issue an e-invoice or tampering with a device, it was the tax due or UGX 6 million; both are now replaced with a penalty equal to twice the tax due on the goods or services.

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