



Monthly update on worldwide e-invoicing progress

News summary for the month of August
2025



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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 updates

Brazil

Technical Note 2025.002 provides updated e-invoicing layouts

- Brazil released Technical Note 2025.002 version 1.20, updating e-invoicing (NF-e/NFC-e v4.00) layouts to align with the upcoming Imposto sobre Bens e Serviços (IBS) and Contribuição sobre Bens e Serviços (CBS) indirect tax model.
- This version builds on the previous 1.10 and confirms mid-August publication of revised XML schemas for normal regime taxpayers, with future updates for special regimes.
- The new version prohibits the use of IBS/CBS data in production environments before the official go-live date. It also mandates that these fields are to be included on invoices starting **1 January 2026**.

[Refer link for more details](#)

Brazil

National Electronic Service Invoice (NFS-e) standard mandatory from January 2026

- On 13 August 2025, the national standard for the NFS-e was confirmed to become mandatory from **1 January 2026**. This will replace individual municipal models to streamline tax compliance under the Consumption Tax Reform.
- By early August 2025, 1,463 municipalities had signed the agreement to adopt the standard, with 291 already issuing NFS-e under the new model.

[Refer link for more details](#)

Brazil

São Paulo releases NFS-e version 3.2 for tax reform alignment

- The City of São Paulo released version 3.2 of the NFS-e user manual introducing CBS and IBS fields, updated XML schema, and new validation rules to align with Brazil's tax reform.
- The manual outlines technical specifications for service providers, recipients, and intermediaries to integrate their systems with the city's NFS-e platform. This integration enables the automation of issuing, consulting, and canceling electronic invoices for services.

[Refer link for more details](#)

Colombia

E-invoicing enforcement intensified in Pereira

- The tax authority in Pereira intensified controls to ensure e-invoicing compliance during the city's anniversary festivities, closing two commercial establishments for failing to issue e-invoices.
- A total of 258 inspections were conducted, with 200 officials deployed to ensure tax compliance, reinforce e-invoicing obligations, and encourage citizens to report irregularities.

[Refer link for more details](#)

E-invoicing updates

Croatia

New mandatory data requirement in fiscalization messages

- On 12 August 2025, the fiscalization service was updated to include a new mandatory data element, the operator's personal identification number (OIB), in accordance with the Fiscalization Act.
- This update applies to fiscalization messages for both incoming and outgoing e-invoices, as well as e-reporting messages for the record of an invoice for which an e-invoice has not been issued.
- The technical documentation and web services description language files have been revised to reflect these changes.

[Refer link for more details](#)

Dominican Republic

Guide for electronic issuer certification process

- The tax authority published a step-by-step guide for the certification process to become an electronic issuer.
- The guide details each stage required for the proper implementation of e-invoicing in accordance with current regulations.

[Refer link for more details](#)

Ecuador

Revised rules for cancellation of e-receipts

- Through Resolution No. NAC-DGERCG25-00000014, the tax authority established procedures and mechanisms for canceling e-receipts, including e-invoices, sales receipts, withholding certificates, and other related electronic documents.
- Cancellations are permitted up to the 10th day of the month following issuance. After this deadline, cancellations can only be processed through the issuance of credit notes within 12 months from the original date of the sales receipt.
- Invoices issued to final consumers cannot be canceled once they have been submitted to the tax authority.

[Refer link for more details](#)

European Union

Annual report on taxation

- The European Union (EU) released the 2025 annual report on taxation, highlighting the transformative impact of the VAT in the Digital Age (ViDA) initiative.
- ViDA mandates EU-wide business-to-business (B2B) e-invoicing, introduces a standardized Digital Reporting Requirement (DRR), replaces fragmented national rules, and enables real-time reporting of transaction data to tax authorities.
- E-invoicing, integrated with DRR, is expected to reduce VAT fraud by up to EUR 11.1 billion annually and save businesses EUR 4.15 billion per year in compliance costs. By streamlining processes and reducing administrative burdens, ViDA enhances both business efficiency and tax authority capabilities across the EU.

[Refer link for more details](#)

E-invoicing updates

France

French Standardization Association (AFNOR) updates invoice standards XP Z12-012 and XP Z12-014

- The AFNOR commission announced updates to two key standards: XP Z12-012, which focuses on invoice formats and profiles, and XP Z12-014, which outlines applicable B2B use cases.
- These updates provide clarifications and incorporate new use cases, ensuring that businesses have access to the most current and relevant information for effective invoicing practices.

[Refer link for XP Z12-12](#)

[Refer link for XP Z12-014](#)

Germany

New allocation table for VAT information with the corresponding e-invoicing fields

- Germany has published a new allocation table that aligns the mandatory VAT-related information required by the German VAT Act with the corresponding fields in the European e-invoicing standard EN16931.
- This table offers a practical guide for businesses, service providers, and software developers to ensure legally compliant and standardized e-invoices, especially in formats like XRechnung. It helps taxpayers understand where the required data points should be entered.

[Refer link for more details](#)

Greece

Mandatory B2B e-invoicing law published

- The government has published Law 5222/2025, mandating B2B e-invoicing for all domestic supplies of goods and services. Supplies to entities outside the EU are also covered by the mandate.
- This law complements the transposition of EU VAT Directives (Council Directives (EU) 2022/542 and 2020/285) into Greek law, with specific provisions for business-to-government (B2G) invoicing already in place.
- The implementation date for mandatory B2B e-invoicing will be determined by a decision of the Minister of National Economy and Finance and the tax authority. The timeline for this decision remains unclear.

[Refer link for more details](#)

Greece

Regulatory framework for e-invoicing

- The tax authority has issued Decision 1112/2025, establishing a comprehensive regulatory framework for licensing, obligations, and oversight of Electronic Data Issuance Service Providers under the myDATA e-invoicing system.
- The regulation mandates that all providers must obtain a suitability license, valid for five years, with a dedicated committee responsible for software evaluation and approval.
- Key obligations include ensuring real-time invoice transmission to myDATA, securing data integrity and access, and notifying clients before service termination.

[Refer link for more details](#)

E-invoicing updates

Hungary

Online invoice system validation changes announced

- Following a two-month public consultation, the tax authority announced updates to the online invoice system's business validation logic, effective **15 September 2025**.
- Key changes include the addition of three new warning (WARN) messages, deactivation of three existing WARN messages, conversion of one informational message (INFO) to WARN, and enforcement of only 15 WARN messages as errors (down from the initially proposed 21).
- The updated validation rules will be available in the test environment starting **1 September 2025**, allowing businesses and developers time to adapt their systems before go-live.

[Refer link for more details](#)

Ivory Coast

Accreditation process for publishers and integrators of interface solutions

- On 12 August 2025, the tax authority introduced a formal accreditation process for publishers and integrators of interface solutions with the country's electronic standardized invoice system (FNE).
- To qualify, companies must meet administrative requirements such as being registered with the Directorate General of Taxes (DGI), having tax residency, being up to date with tax obligations, and submitting a formal application.
- Companies must also fulfill certain technical standards and pass validation tests such as invoice conformity checks and on-site inspections. This process ensures that only compliant and technically capable companies are authorized to provide FNE-compatible solutions.

[Refer link for more details](#)

Jordan

National e-invoicing system processes 1.2 million invoices daily

- On 21 August 2025, the tax authority announced that the national e-invoicing system is processing 1.2 million invoices per day, with an average issuance time of 0.5 seconds.
- Over 140,000 taxpayers are now registered on the platform. The tax authority also highlighted the integration of artificial intelligence in tax auditing to enhance operational efficiency and detect tax evasion.

[Refer link for more details](#)

Kazakhstan

Suspension of electronic VAT invoices

- Article 88 of the Tax Code (No 214-VIII ZRK) outlines the conditions under which the tax authority may suspend the issuance of electronic VAT invoices.
- Suspension occurs within one business day following certain events, such as failure to confirm actual turnover or taxpayer location, non-submission of VAT reports for over six months, judicial decisions affecting the legal status or capacity of key individuals. It may also happen if the taxpayer is included in the register of inactive taxpayers or if there are unresolved discrepancies from in-house audits.
- The suspension is lifted within one business day once the underlying issues are resolved or the conditions no longer apply. All decisions regarding suspension and cancellation are made and communicated through the electronic VAT invoice system.

[Refer link for more details](#)

E-invoicing updates

Kenya

Plans to extend GavaConnect to support e-invoicing tools

- As part of its broader digital transformation agenda, the tax authority is deepening collaboration with the tech developer community to co-create simplified service solutions.
- A key focus moving forward is the expansion of the GavaConnect Enterprise Application Programming Interface (API) platform to support initiatives like the electronic Tax Invoice Management System (eTIMS) and enhanced VAT compliance tools.
- These integrations aim to streamline VAT and other tax processes by enabling businesses to access and report tax data more efficiently through APIs.

[Refer link for more details](#)

Nigeria

Extended deadline for large taxpayers

- The tax authority has extended the deadline to **1 November 2025** for large taxpayers, defined as businesses with an annual turnover of NGN 5 billion or more. These businesses must on-board and begin transmitting e-invoices through the national e-invoicing solution, the Merchant-Buyer Solution (MBS).
- This extension follows operational challenges faced by many taxpayers in meeting the original 1 August 2025 deadline.
- The three-month extension aims to encourage voluntary compliance, and the tax authority has reaffirmed its commitment to supporting a smooth transition through ongoing stakeholder events such as webinars and workshops.

[Refer link for more details](#)

Oman

Selection criteria and phased timeline for e-invoicing program

- The tax authority announced the selection criteria for the first 100 companies to join the e-invoicing pilot program, including business size, transaction volume, sector diversity, technical readiness, compliance history, and geographic distribution.
- Following the May 2025 agreement with Omantel, the phased rollout is planned as follows:
 - **Q3 2026:** 100 selected B2B companies to go live
 - **Q1 2027:** Expansion to include all large taxpayers
 - **Q3 2027:** Coverage extended to remaining B2B entities, business-to-consumer (B2C), and B2G transactions
 - **Q1 2028:** Full implementation including government-to-business (G2B) transactions

[Refer link for more details](#)

Pakistan

New deadlines announced for e-invoice integration

- On 1 August 2025, the tax authority issued a revised integration schedule for sales tax registered persons with the national e-invoicing portal.
- Public companies, importers, and entities with turnover above PKR 1 billion must register by 10 August 2025 and begin e-invoicing from **1 September 2025**.
- Companies with turnover between PKR 100 million and PKR 1 billion, as well as individuals and associations of persons (AOPs) above PKR 100 million, must register by 10 September 2025 and begin e-invoicing from **1 October 2025**.
- Entities below PKR 100 million must register by 10 October 2025 and start e-invoicing from **1 November 2025**. All other registered persons must complete registration by 10 November 2025 and begin issuing e-invoices from **1 December 2025**.

[Refer link for more details](#)

E-invoicing updates

Panama

Amended criteria for free e-invoicing system

- On 28 August 2025, the tax authority amended the criteria for using its free e-invoicing system (Facturador Gratuito) under Resolution 201-6299, effective **1 January 2026**. The updated criteria specify that only taxpayers with annual gross revenue of up to USD 36,000 and a monthly limit of 100 issued documents are eligible to use the free e-invoicing system.
- Taxpayers exceeding these thresholds must switch to services provided by qualified third-party vendors (Proveedores de Autorización Calificados, PACs). The resolution was published in Official Gazette No. 30350 on 25 August 2025.

[Refer link for more details](#)

Poland

KSeF 2.0 Act signed by the President

- On 27 August 2025, the President signed the KSeF 2.0 Act introducing the mandatory National E-invoicing System (KSeF).
- The system will be implemented in two phases, from **1 February 2026** for large taxpayers with 2024 sales above PLN 200 million and from **1 April 2026** for all other businesses. For small entrepreneurs issuing monthly invoices below PLN 10,000, the deadline is postponed until **1 January 2027**.
- The government has published the legislative amendments in the Official Journal of Laws.

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Poland

KSeF 2.0 transition and testing

- The Ministry of Finance was scheduled to disable the KSeF 1.0 test environment on 1 September 2025 and is scheduled to launch the new KSeF 2.0 test environment on 30 September 2025, along with open Application Programming Interface (API) testing. Existing users of the production version of KSeF 1.0 can continue using it until 26 January 2026.
- Beginning in November 2025, testing of the Certificates and Permissions (MCU) module and the KSeF 2.0 Taxpayer Application will commence, in preparation for the mandatory go-live on 1 February 2026.

[Refer link for more details](#)

Poland

KSeF frequently asked questions (FAQ) updated

- On 29 August 2025, the Ministry of Finance updated the FAQ page for KSeF, providing detailed clarifications for taxpayers and system users.
- The update aims to support businesses in preparing for the transition to mandatory e-invoicing under KSeF 2.0.

[Refer link for more details](#)

E-invoicing updates

Poland

Summer information meetings on KSeF

- The tax authority confirmed that nearly 40,000 taxpayers participated in nationwide summer information meetings on the KSeF, held across tax offices and online. The sessions covered an introduction to the KSeF platform, authentication and authorization procedures, structured invoice format, and usage of the KSeF application.
- These sessions were conducted ahead of the mandatory rollout, which starts on 1 February 2026 for large taxpayers.
- In September, the Ministry of Finance will inaugurate a series of trainings entitled "Wednesdays with KSeF", which will last until mid-December in all provinces.

[Refer link for more details](#)

Slovakia

Draft law proposes phased e-invoicing and real-time reporting rollout

- On 20 August 2025, the Minister of Finance published a draft Act LP/2025/396, amending Act No. 222/2004 Coll. on Value Added Tax to introduce e-invoicing and real-time reporting in phases.
- From **1 January 2027**, companies registered for VAT must issue and receive invoices in a structured electronic format compliant with EN 16931 and exchanged via certified delivery services. The requirements extend to cross-border transactions for domestic and foreign VAT-registered taxpayers by **July 2030**.
- Further legislative steps are expected before the draft law is adopted.

[Refer link for more details](#)

South Africa

Public consultation on VAT modernization and e-invoicing initiatives

- The tax authority released the 2025 Draft Tax Administration Laws Amendment Bill (TALAB) for public consultation until 12 September 2025.
- The bill includes new definitions for e-invoicing, e-reporting, and an interoperability framework that would facilitate decentralized exchange of electronic documents between suppliers and recipients.
- This initiative follows a 2023 consultation on the potential rollout of pre-filled VAT returns based on e-reporting data.

[Refer link for more details](#)

United Arab Emirates

Updated version of United Arab Emirates (UAE) e-invoicing specifications

- OpenPeppol has released Version 1.0.1 of the UAE electronic document specifications. These specifications define standardized formats for e-invoicing in alignment with the Peppol International Invoice (PINT) methodology.
- The release includes the PINT AE (UAE) Billing specification for issuing compliant e-invoices and the PINT AE Self-Billing specification, which supports self-generated invoices and credit notes using the same data model.

[Refer link for more details](#)

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EYG no : 007261-25Gbl
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