

E-invoicing developments tracker

As of 30 September 2025



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Disclaimer

- This document is intended to provide an overview of e-invoicing developments around the world. It provides an overview of jurisdictions where e-invoicing regimes have been implemented or announced to be implemented.
- The information is updated on a periodic basis to include the latest developments, but it is important to note that the information provided is subject to change. This material has been prepared for general information purposes only and is not intended to be relied upon for penalty protection, for assessing any specific fact patterns, or for any other purpose except for obtaining general familiarity with the subject matter thereof.
- To check for new developments or if you have questions regarding the specific items contained herein, please contact your EY engagement team or the EY professionals included in this document.

New development updates in this edition of the tracker



Amendments made to Belgium, Bolivia,
and United Arab Emirates in this edition.

Legend

- The term “Legislative status” refers to each transaction type – business-to-government, business-to-business and business-to-consumer – and indicates whether the jurisdiction has received approval for legislation from the relevant legislative bodies. If legislation is approved, it mandates e-invoicing, allows for e-invoicing to be used on a voluntary basis or prohibits e-invoicing, alternatively that there is no official announcement:
 - “Mandatory” is used to indicate when legislation on e-invoicing already has been enacted and is compulsory.
 - “Allowed but not mandatory” indicates that e-invoicing rules have been enacted but on a voluntary basis.
 - “Not allowed” indicates that e-invoicing cannot be used for a specific transaction type.
 - “Not applicable” indicates that no announcement has been made on e-invoicing.
- “Horizon scanning” reflects future e-invoicing developments and includes both if legislation has been approved by the relevant legislative bodies and if announcements to implement e-invoicing have been made, but where the legislation awaits a procedural formality to achieve formal enactment.

Status overview

E-invoicing implementation and upcoming developments

| Jurisdiction | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | EY Global Tax Alert/Jurisdiction specific details |
|--------------|------------------------------|----------------------------|----------------------------|-----------------------------------|--|
| Argentina | Mandatory – 2019 | Mandatory – 2019 | Mandatory – 2019 | Not applicable | |
| Australia | Allowed but not mandatory | Allowed but not mandatory | Not applicable | Not applicable | B2G e-invoicing expected to be implemented first, followed by a B2B mandate, but dates on timing not yet confirmed by the Australian Taxation Office. No expectation of a B2C mandate. |
| Austria | Mandatory – 2014 | Allowed but not mandatory | Allowed but not mandatory | Not applicable | |
| Bahrain | Not applicable | Not applicable | Not applicable | Not applicable | |
| Belgium | Mandatory – 2022 | Allowed but not mandatory | Allowed but not mandatory | Yes – 2026 | E-invoicing will become mandatory for local B2B transactions starting 1 January 2026. |
| Bolivia | Mandatory – 2021 | Mandatory – 2021 | Mandatory – 2021 | Yes – 2026 | The mandatory e-invoicing requirements have been rolled out in a phased manner. For groups ten through twelve, the mandatory e-invoicing implementation deadline has been further extended to 31 March 2026 (previously 30 September 2025). As a result, taxpayers belonging to these groups must begin using e-invoicing effective 1 April 2026. |
| Brazil | Mandatory – 2005 | Mandatory – 2005 | Mandatory – 2005 | Yes – 2026 | E-invoices for services yet to have a standard format. Possible implementation in 2026. |
| Bulgaria | Mandatory – 2019 | Allowed but not mandatory | Allowed but not mandatory | Not applicable | For B2G, it is mandatory for the state bodies to accept e-invoices from 2019. |

Status overview cont.

E-invoicing implementation and upcoming developments

| Jurisdiction | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | EY Global Tax Alert/Jurisdiction specific details |
|----------------|------------------------------|----------------------------|----------------------------|-----------------------------------|--|
| Cambodia | Mandatory – 2025 | Allowed but not mandatory | Not applicable | Yes – 2026–28 | B2G e-invoicing became mandatory for national-level government entities in 2025, expanding to 12 subnational entities by 2026, and to all government entities by 2027–28. The Ministry of Economy and Finance (MEF) has announced plans to make B2B e-invoicing mandatory for a defined group of taxpayers, starting with a study in 2025 to expand e-invoicing to large taxpayers. There is a potential implementation of B2B e-invoicing in 2027 and 2028, targeting large and medium-sized taxpayers. The MEF has announced plans to make B2C e-invoicing voluntary by 2027–28. |
| Canada | Allowed but not mandatory | Allowed but not mandatory | Allowed but not mandatory | Not applicable | |
| Chile | Mandatory – 2018 | Mandatory – 2014 | Mandatory – 2021 | Not applicable | |
| China Mainland | Allowed but not mandatory | Allowed but not mandatory | Allowed but not mandatory | Not applicable | E-invoicing has been implemented in China Mainland for normal VAT invoices (2015), special VAT invoices (2021), and fully digitalized e-invoices nationwide (1 December 2024). Special VAT e-Fapiao apply to B2B, and General VAT e-Fapiao to B2C. However, e-invoicing remains voluntary, with no legal mandate in effect. |
| Colombia | Mandatory – 2019 | Mandatory – 2019 | Mandatory – 2019 | Not applicable | |

Status overview cont.

E-invoicing implementation and upcoming developments

| Jurisdiction | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | EY Global Tax Alert/Jurisdiction specific details |
|--------------------|------------------------------|----------------------------|----------------------------|-----------------------------------|---|
| Croatia | Mandatory – 2019 | Allowed but not mandatory | Allowed but not mandatory | Yes – 2026 | As per the Law on Fiscalization published on 13 June 2025, mandatory e-invoicing will apply to all domestic B2B transactions from 1 January 2026 for VAT-registered businesses. Non-VAT registered businesses must begin accepting e-invoices from this date but will only be required to issue them starting 1 January 2027. Additionally, B2G, B2B, and B2C transactions will be impacted by the fiscalization obligations from 1 January 2026. |
| Cyprus | Mandatory – 2019 | Allowed but not mandatory | Allowed but not mandatory | Not applicable | Public authorities are required to receive and process e-invoices for public procurement, but it is not yet mandatory for suppliers to issue e-invoices in B2G transactions. |
| Czech Republic | Allowed but not mandatory | Allowed but not mandatory | Allowed but not mandatory | Not applicable | |
| Denmark | Mandatory – 2005 | Allowed but not mandatory | Allowed but not mandatory | Not applicable | The Danish Bookkeeping Act requires companies to utilize a digital bookkeeping system. The implementation timelines in 2024, 2025 and 2026 depend on company turnover and reporting obligations. The Bookkeeping Act requires the digital systems to support the functionality on e-invoicing, but there has not yet been any announcement on the implementation of mandatory B2B e-invoicing. |
| Dominican Republic | Mandatory – 2024 | Mandatory – 2024 | Mandatory – 2024 | Yes – 2025, 2026 | E-invoicing implemented in a phased approach across B2G, B2B and B2C. For large local and medium taxpayers, the mandatory implementation of e-invoicing has been extended by six months, from 15 May 2025 to 15 November 2025, through Notice 12-25. Please refer EY Global Tax Alert . |

Status overview cont.

E-invoicing implementation and upcoming developments

| Jurisdiction | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | EY Global Tax Alert/Jurisdiction specific details |
|--------------|------------------------------|----------------------------|----------------------------|-----------------------------------|--|
| Egypt | Mandatory – 2023 | Mandatory – 2021 | Mandatory – 2022 | Not applicable | |
| Estonia | Mandatory – 2019 | Allowed but not mandatory | Allowed but not mandatory | Not applicable | E-invoicing has been mandatory for B2G transactions in Estonia since 2019. However, an amendment effective 1 July 2025 adds the “buyer’s choice” principle. This amendment requires sellers to issue e-invoices upon request to any entity registered in the Commercial Register as an e-invoice recipient, including public sector entities. For B2B transactions, effective from 1 July 2025, e-invoicing is considered optional mandatory and is only applicable upon a buyer's request, provided that the buyer is an entity registered as an e-invoice recipient. |
| Finland | Allowed but not mandatory | Allowed but not mandatory | Allowed but not mandatory | Yes – 2030 | Implementing VAT in the Digital Age (ViDA) for cross-border transactions by 2030. For B2G supplies, e-invoicing is not mandatory by law but allowed. However, according to the applicable law, the Finnish state has the right to demand that it be invoiced only with e-invoices. Furthermore, the Finnish state has announced that it will only accept e-invoices that are of European standard. Thus, in practice, e-invoicing for B2G supplies is mandatory. For B2B, the buyer has the right to require e-invoices from its vendors (EUR 10 000 annual turnover threshold applies). Thus, in practice e-invoicing for B2B supplies is mandatory, if the buyer demands an e-invoice. |
| France | Mandatory – 2020 | Allowed but not mandatory | Allowed but not mandatory | Yes – 2026, 2027 | |

Status overview cont.

E-invoicing implementation and upcoming developments

| Jurisdiction | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | EY Global Tax Alert/Jurisdiction specific details |
|--------------|------------------------------|----------------------------|----------------------------|-----------------------------------|--|
| Germany | Mandatory – 2020 | Mandatory – 2025 | Allowed but not mandatory | Yes – 2027, 2028 | Transitional rules apply from January 2025. Extended scope for mandatory B2B e-invoicing in 2027 and 2028, based on turnover. |
| Ghana | Mandatory – 2022 | Mandatory – 2022 | Mandatory – 2024 | Not applicable | The e-invoicing system was rolled out in a phased approach, starting in 2022. Currently, all taxable persons are mandated to comply with the e-invoicing requirements established by the Ghana Revenue Authority. |
| Greece | Mandatory – 2023 | Allowed but not mandatory | Allowed but not mandatory | Yes – 2026 | A phased approach for B2G e-invoicing started in 2023 for suppliers to government agencies. The tax authority has announced the mandatory B2B e-invoicing implementation timelines, which will take place in two periods: Period A: Large enterprises with gross revenues exceeding €1,000,000 for the tax year 2023, beginning on 2 February 2026. Period B: All other businesses, beginning on 1 October 2026. |
| Hungary | Mandatory – 2025 | Mandatory – 2025 | Allowed but not mandatory | Not applicable | As of 1 July 2025, electricity and natural gas traders have been required to issue e-invoices for B2G and B2B transactions. |
| India | Mandatory – 2020 | Mandatory – 2020 | Not applicable | Not applicable | |
| Indonesia | Mandatory – 2014 | Mandatory – 2014 | Mandatory – 2014 | Not applicable | E-invoicing became mandatory in three stages: Certain taxpayers designated by the Indonesian tax authority were required to issue e-Faktur Pajak starting from 1 April 2014. Taxpayers located in Java and Bali were mandated to issue e-Faktur Pajak from 1 July 2015, and remaining taxpayers required to issue e-Faktur Pajak since 1 July 2016. |

Status overview cont.

E-invoicing implementation and upcoming developments

| Jurisdiction | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | EY Global Tax Alert/Jurisdiction specific details |
|--------------|------------------------------|----------------------------|----------------------------|-----------------------------------|---|
| Ireland | Allowed but not mandatory | Allowed but not mandatory | Allowed but not mandatory | Not applicable | |
| Italy | Mandatory – 2015 | Mandatory – 2019 | Mandatory – 2019 | Not applicable | As per the legislative decree approved by the Council of Ministers on 4 June 2025, a permanent ban on e-invoicing applies to healthcare service providers for B2C transactions, including both those required and not required to report data to the Sistema Tessera Sanitaria (STS). B2G and B2B e-invoicing obligations remain unchanged. |
| Japan | Allowed but not mandatory | Allowed but not mandatory | Allowed but not mandatory | Not applicable | |
| Jordan | Mandatory – 2023 | Mandatory – 2023 | Mandatory – 2023 | Not applicable | |
| Latvia | Mandatory – 2025 | Allowed but not mandatory | Not applicable | Yes – 2028 | On 11 June 2025, the “Amendments to the Accounting Law,” which delay the B2B e-invoicing mandate from 1 January 2026 to 1 January 2028, was adopted by the legislator. |
| Lithuania | Mandatory – 2017 | Not applicable | Not applicable | Yes – 2030 | There are no plans to introduce B2B e-invoicing before July 2030. |
| Luxembourg | Mandatory – 2022 | Allowed but not mandatory | Allowed but not mandatory | Not applicable | |
| Malaysia | Mandatory – 2024 | Mandatory – 2024 | Mandatory – 2024 | Yes – 2025, 2026 | E-invoicing is being implemented in a phased manner, based on the taxpayer’s annual turnover. Taxpayers with annual turnover of <RM500,000 are exempted from e-invoice implementation. |

Status overview cont.

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|--------------|------------------------------|----------------------------|----------------------------|-----------------------------------|--|
| Malta | Allowed but not mandatory | Allowed but not mandatory | Allowed but not mandatory | Not applicable | |
| Mauritius | Mandatory – 2024 | Mandatory – 2024 | Mandatory – 2024 | Not applicable | |
| Mexico | Mandatory – 2014 | Mandatory – 2014 | Mandatory – 2018 | Not applicable | |
| Moldova | Mandatory – 2019 | Not allowed | Not allowed | Not applicable | |
| Namibia | Not allowed | Not allowed | Not allowed | Yes – 2026 | Potential rollout of an e-invoicing system for VAT-registered persons is set to begin in April 2026. |
| Netherlands | Mandatory – 2017 | Allowed but not mandatory | Allowed but not mandatory | Not applicable | |
| New Zealand | Allowed but not mandatory | Allowed but not mandatory | Allowed but not mandatory | Yes – 2026 | |
| Nigeria | Allowed but not mandatory | Allowed but not mandatory | Allowed but not mandatory | Yes - 2025 | Effective 1 November 2025, all large taxpayers with an annual turnover of five billion Nigerian naira (N5 billion) or more are required to register and onboard to the e-invoicing platform. |

Status overview cont.

E-invoicing implementation and upcoming developments

| Jurisdiction | Business-to-Government (B2G) | Business-to-Business (B2B) | Business-to-Consumer (B2C) | Upcoming years (Horizon scanning) | EY Global Tax Alert/Jurisdiction specific details |
|-----------------------|------------------------------|----------------------------|----------------------------|-----------------------------------|--|
| Norway | Mandatory – 2019 | Allowed but not mandatory | Allowed but not mandatory | Yes – 2028, 2030 | As per the consultation document dated 1 July 2025, the Directorate of Taxes proposed a mandatory e-invoicing obligation for all enterprises with bookkeeping obligations to send e-invoices from 1 January 2028 and to receive e-invoices from 1 January 2030. The proposal includes certain exemptions (e.g., small sole proprietorships and bankruptcy estates) and is currently under consultation, with a deadline for comments set to 31 October 2025. The rules are not yet adopted into law. |
| Oman | Not applicable | Not applicable | Not applicable | Yes – 2026, 2027 | The tax authority has announced, via its official LinkedIn page, the criteria for selecting the first 100 companies for the first phase of mandatory e-invoicing implementation, scheduled for Q3 2026. The mandate is expected to expand to all large taxpayers in Q1 2027, and to the remaining B2B, B2C, and B2G taxpayers in Q3 2027. Official communication is expected to follow. |
| Paraguay | Mandatory – 2022 | Mandatory – 2022 | Mandatory – 2022 | Not applicable | |
| Poland | Mandatory – 2019 | Allowed but not mandatory | Not allowed | Yes – 2026 | Obligatory for B2B from 1 February or 1 April 2026 depending on entity size and allowed (but not mandatory) for B2C in 2026. |
| Portugal | Mandatory – 2021 and 2025 | Allowed but not mandatory | Allowed but not mandatory | Yes – 2025, 2026 | The scope of B2G e-invoicing will be extended to include small and medium-sized enterprises (SMEs) as of 31 December 2025. For B2B transactions, the earliest potential implementation of mandatory e-invoicing would align with ViDA timelines in 2026 or later, subject to future legislative developments. |
| Republic of the Congo | Not allowed | Not allowed | Not allowed | Yes – 2025 | There is currently a government project on e-invoicing, but to date, no further developments have been announced. |

Status overview cont.

E-invoicing implementation and upcoming developments

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|-------------------|------------------------------|----------------------------|----------------------------|-----------------------------------|--|
| Republic of Korea | Mandatory – 2011 | Mandatory – 2011 | Not applicable | Not applicable | |
| Romania | Mandatory - 2022 | Mandatory - 2024 | Mandatory - 2025 | Not applicable | B2C e-reporting has been mandatory since 1 January 2025. |
| Saudi Arabia | Mandatory – 2023 | Mandatory – 2023 | Mandatory – 2023 | Yes – 2025, 2026 | The initial phase of the e-invoicing system was first deployed in December 2021. E-invoicing implemented in a phased approach across B2G, B2B and B2C. |
| Serbia | Mandatory – 2022 | Mandatory – 2023 | Not allowed | Not applicable | |
| Singapore | Allowed but not mandatory | Allowed but not mandatory | Allowed but not mandatory | Yes – 2025, 2026 | E-invoicing soft launch began on 1 May 2025 for existing GST-registered businesses. It will become mandatory from 1 November 2025 for newly incorporated voluntary GST registrants, and from 1 April 2026 for all new voluntary registrants. |
| Slovakia | Allowed but not mandatory | Allowed but not mandatory | Allowed but not mandatory | Yes – 2027, 2030 | Plans announced to introduce e-invoicing for domestic transactions in 2027, whereas mandatory real-time reporting of cross-border transactions is scheduled for 2030. |
| South Africa | Not applicable | Not applicable | Not applicable | Not applicable | |
| Spain | Mandatory – 2015 | Allowed but not mandatory | Allowed but not mandatory | Yes – 2027, 2028 | Implementation dates are dependent on the approval of a Royal Decree (Implementation Regulation). |

Status overview cont.

E-invoicing implementation and upcoming developments

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|----------------------|------------------------------|----------------------------|----------------------------|-----------------------------------|--|
| Sweden | Mandatory – 2019 | Allowed but not mandatory | Allowed but not mandatory | Yes – 2030 | Looking at mandatory e-invoicing as part of the EU ViDA package. |
| Switzerland | Allowed but not mandatory | Allowed but not mandatory | Allowed but not mandatory | Not applicable | The Confederation requires e-invoices from its suppliers under certain conditions. PDF invoices sent electronically are accepted as e-invoices. |
| Taiwan | Allowed but not mandatory | Allowed but not mandatory | Allowed but not mandatory | Yes – 2026 | Mandatory for foreign e-commerce operators conducting B2C sales in Taiwan to issue a cloud-based Government Uniform Invoice (GUI), which is a type of eGUI, to consumers for B2C transactions. The full implementation of the MIG 4.0 standard across all transaction types will take place in January 2026. |
| Türkiye | Mandatory - 2013 | Mandatory - 2013 | Mandatory - 2013 | Not applicable | In the context of B2G, B2B, and B2C transactions, e-invoicing was introduced in 2011 and 2013, with mandatory usage having begun in 2013. |
| United Arab Emirates | Allowed but not mandatory | Allowed but not mandatory | Not applicable | Yes – 2026, 2027 | Mandatory e-invoicing will apply to B2B transactions from 1 January 2027 for businesses with revenues of AED 50 million and above, and from 1 July 2027 for smaller businesses. B2G transactions will follow from 1 October 2027, after a B2B pilot program starting 1 July 2026. |
| United Kingdom | Allowed but not mandatory | Allowed but not mandatory | Allowed but not mandatory | Yes – 2030 | Following the consultation period that ended in May, an announcement on a proposed e-invoicing regime is expected as part of the Autumn Budget in November 2025. Mandatory B2G e-invoicing for suppliers to National Health Service England has already been implemented. |

Status overview cont.

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|--------------------------|------------------------------|----------------------------|----------------------------|-----------------------------------|--|
| United States of America | Not applicable | Not applicable | Not applicable | Not applicable | |
| Uruguay | Mandatory – 2012 | Mandatory – 2012 | Mandatory – 2012 | Not applicable | |
| Uzbekistan | Mandatory – 2020 | Mandatory – 2020 | Mandatory – 2020 | Not applicable | |
| Vietnam | Mandatory – 2022 | Mandatory – 2022 | Mandatory – 2022 | Not applicable | Mandatory from July 2022 subject to specific exceptions. |
| Zambia | Mandatory - 2024 | Mandatory – 2024 | Mandatory – 2024 | Not applicable | |

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