



# Monthly update on worldwide e-invoicing progress

News summary for the month of September  
2025



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# E-invoicing updates

## Angola

### Suspension of invoicing software FastFactura and Quianni

- On 1 September 2025, the tax authority suspended the invoicing software FastFactura and Quianni due to irregularities found in invoices and Standard Audit File for Tax (SAF-T) files. Users must migrate to certified alternatives within 30 days, as invoices issued through these systems are no longer valid for tax purposes from 1 October 2025.
- The authority is also conducting verification tests on certified systems to verify compliance with applicable legislation and to maintain the integrity and transparency of the tax process.

[Refer link for more details](#)

## Argentina

### New validation rules regarding e-invoicing for exports

- The tax authority released version 3.1.0 of its developer manual for the electronic export invoicing system (WSFEX) through regulation R.G. N° 2.758.
- The latest version adds new validations to the FEXGetLast\_CMP query method. Specifically, error codes 1606 and 1607 were introduced to validate the Cbte Tipo (invoice type) and Pto venta (point of sale) fields, respectively.
- These enhancements aim to improve data accuracy and maintain proper configuration of invoice queries within the system.

[Refer link for more details](#)

## Belgium

### Clarification on rounding rules and fines

- On 12 September 2025, the Federal Public Service for Finance issued clarifications on mandatory e-invoicing, following the royal decree of 8 July 2025. Among other things, the royal decree provides clarity on rounding rules. However, as it has been identified that there is a mistake in the royal decree, an amendment will be issued by 1 January 2026.
- The Peppol Business Interoperability Specifications (BIS) format is confirmed as the default standard. Other formats are permitted only if compliant with the European e-invoicing standard and agreed by both parties.
- Domestic companies not technically prepared by **1 January 2026** may risk fines of EUR1,500 for the first offence, EUR3,000 for the second, and EUR5,000 for subsequent violations, subject to a minimum three-month grace period.

[Refer link for more details](#)

## Belgium

### Discontinuation of Hermes platform

- The Hermes platform will be decommissioned from 31 December 2025, following the adoption of e-invoicing legislation.
- The last day to consult archived Hermes data is 31 March 2026.
- The Federal Public Service for Policy and Support (BOSA SD) has begun terminating Hermes integration agreements as part of the decommissioning process.

[Refer link for more details](#)

# E-invoicing updates

## Belgium

### New documentation folder on e-invoicing

- The information monitoring team of FISCONETplus has introduced a new documentation folder on e-invoicing to support businesses in preparing for Belgium's mandatory e-invoicing from **1 January 2026**.
- This folder consolidates answers from legislation, case law, parliamentary questions, rulings, and more while also offering additional articles and books for deeper insights.

[Refer link for more details](#)

## Bolivia

### Extension of e-invoicing deadline for certain taxpayers

- On 11 September 2025, the tax authority published Resolution No. 102500000036, extending the deadline for taxpayers in groups nine through 12 to adopt the mandatory e-invoicing regime until 31 March 2026. The previous deadline was 30 September 2025.
- Under this resolution, these groups may continue using their current invoicing systems until the new deadline.
- Starting **1 April 2026**, these taxpayers will be required to issue all tax documents exclusively through the assigned e-invoicing system.

[Refer link for more details](#)

## Chile

### Clarification on value added tax (VAT) invoicing for unfurnished property rentals

- The tax authority published Ruling No. 1687-2025, clarifying that real estate brokers are not permitted to issue VAT invoices to tenants of unfurnished properties, even if they have an administration agreement with the property owner. Only the landlord is responsible for issuing such invoices.
- Additionally, the ruling states that no tax documentation is required if the landlord is an individual, a non-VAT-registered entity, or a VAT-registered party who signed the lease before a Notary Public.
- E-invoicing is mandatory in Chile for all VAT-related transactions. It became mandatory in 2018 for business-to-government (B2G) and business-to-business (B2B) supplies, with business-to-customer (B2C) supplies following in 2021.

[Refer link for more details](#)

## China Mainland

### Railway e-invoicing becomes mandatory

- Starting **1 October 2025**, the Chinese mainland will fully implement e-invoicing for railway passenger transport nationwide, concluding the transition period that began on 1 November 2024.
- Paper reimbursement vouchers will no longer be issued, except for specific cases such as non-real-name tickets, emergency paper tickets and cross-border travel not processed through the railway system.
- Passengers may apply for e-invoices through the Railway 12306 app, station ticket windows, or self-service machines within 180 days from the end of the trip or the date of refund or ticket change.
- Offline support will be available for elderly and digitally challenged passengers, and ticket purchasers (agents) can apply for invoices on behalf of others.

[Refer link for more details](#)



# E-invoicing updates

## Costa Rica

### Maintaining e-invoicing access during transition to new tax system

- The tax authority published Resolution No. MH-DGT-RES-0043-2025, which amends the resolution establishing the general rules for implementing Sistema Integrado de Gestión Tributaria de Costa Rica (TRIBU-CR) to align with the revised go-live date of the new tax platform, now scheduled for 6 October 2025.
- According to the resolution, the current tax system, Administración Tributaria Virtual (ATV), will remain available for e-invoicing purposes until 5 October 2025. This allows taxpayers to continue issuing e-invoices without disruption during the transition period.

[Refer link for more details](#)

## Croatia

### New documentation for fiscalization and e-invoice project

- On 1 September 2025, the tax authority published new documents under the Fiscalization 2.0 and e-invoice project, available in the "Documentation" section of its website.
- The publications include the General Terms and Conditions of Use of the MIKROeRAČUN (e-invoicing) application, user instructions, the FiskApps User Manual, and an informational leaflet on the e-invoicing application.

[Refer link for more details](#)

## Croatia

### Amendments to the Fiscalization Act

- Effective **1 January 2026**, amendments to the Fiscalization Act will come into force. A new version of the fiscalization service will be available for testing starting in November 2025.
- Key changes include mandatory submission of the recipient's Personal Identification Number (OIB), revised rules for updating account and payment data, and stricter control mechanisms.
- Additionally, new reporting features will be introduced, including the obligation to log the working hours of business premises.

[Refer link for more details](#)

## Croatia

### Consultation on VAT Act amendments for e-invoicing

- The Ministry of Finance has launched a consultation on amendments to the VAT Act aiming to establish a uniform legal framework for e-invoicing between businesses, among other measures.
- Key proposals include abolishing the requirement for recipient consent to accept e-invoices for domestic transactions where e-invoicing is mandatory under fiscalization rules.

[Refer link for more details](#)

# E-invoicing updates

## European Union

### European Commission publishes implementation strategy for VAT in the Digital Age (ViDA)

- The European Commission published its official implementation strategy for ViDA, establishing e-invoicing as the default for intra-European Union (EU) B2B transactions from **1 July 2030**. The strategy confirmed the mandatory use of the European Norm (EN) 16931 format, prohibited the inclusion of additional national data fields, and required all Member States to align their national systems by **1 January 2035**.
- Member States were permitted to introduce domestic mandates from 14 April 2025. This was conditioned by adhering to the EU framework, supported by a new VAT Information Exchange System (VIES) infrastructure enabling real-time cross-border invoice exchange.

[Refer link for more details](#)

## France

### Simplification measures announced ahead of September 2026 mandate

- The French government announced several simplification measures related to the upcoming e-invoicing and e-reporting mandate effective from **1 September 2026**.
- Key changes include the removal of the requirement to e-report international incoming invoices at the line-item level for purchases from both EU and non-EU suppliers and the elimination of blank e-report submissions when no taxable transactions occur.
- Non-established taxpayers will have their e-reporting obligations deferred to **September 2027**. Additional simplifications include exemptions for certain B2C reporting requirements, no new data requirements before the reform, and relief from penalties for entities lacking a SIREN number (Système d'Identification du Répertoire des Entreprises).

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## France

### New public directory to support e-invoicing rollout

- On 18 September 2025, France officially launched a public e-invoicing directory to support its upcoming e-invoicing reform.
- Managed by the Directorate General of Public Finances (DGFiP) and the Agency for State Financial Information Technology (AIFE), the directory lists companies and public entities required to issue and receive e-invoices, along with their designated platforms and billing email contacts.
- Accessible to all stakeholders, including businesses, employees, and suppliers, the service allows users to verify whether a company is affected by the reform, identify its reception platform, and find its billing contact.

[Refer link for more details](#)

## Germany

### VAT Implementation Decree amended to introduce multilingual terms

- The Federal Ministry of Finance (BMF) amended the VAT Implementation Decree by introducing Annex 8.
- This annex lists multilingual terms such as self-billing, reverse charge, margin schemes for travel agents, secondhand goods, works of art and antiques that may be used in place of the German terminology under Article 226 of the VAT Directive.
- The amendment repealed the BMF letter dated 25 October 2013 and applies to all open cases.

[Refer link for more details](#)

# E-invoicing updates

## Germany

### Consolidation of federal e-invoice platforms completed

- On 19 September 2025, the Central Invoice Submission Portal (ZRE) was merged into the Online Access Act-compliant Invoice Submission Portal (OZG-RE), completing the transition led by the Procurement Office of the Federal Ministry of the Interior.
- All authorities of the direct federal administration are now connected exclusively to the OZG-RE, simplifying submissions and eliminating duplication.
- The OZG-RE, which uses the EU-compliant XRechnung standard, now processes around 290,000 e-invoices monthly for the federal administration, over 170 indirect federal entities, and five federal states.

[Refer link for more details](#)

## Greece

### Mandatory B2B e-invoicing from 2026

- On 16 September 2025, the Ministry of Economy and Finance announced the mandatory implementation of B2B e-invoicing. The implementation will be done in two periods, A and B.
- Period A applies to large enterprises with gross revenues exceeding EUR1 million for the tax year 2023, with implementation beginning on **2 February 2026** and a transition period until 31 March 2026.
- Period B covers all other businesses, with implementation beginning on **1 October 2026** and a transition period until 31 December 2026.
- E-invoicing will be required for domestic and third-country transactions while optional for EU sales if the buyer does not accept. Free tools such as timologio and myDATAapp will be available.

[Refer link for more details](#)

## Greece

### Rules and incentives for early e-invoicing adoption

- On 16 September 2025, the Ministry of Finance issued Decisions A.1128/2025 and A.1129/2025 outlining procedures for declaring e-invoicing use and introducing tax incentives for early adoption ahead of the 2026 mandate.
- The incentives apply to local taxpayers engaged in B2B transactions, B2B transactions with non-EU countries, and B2G transactions.
- Benefits include 100% enhanced depreciation for initial equipment and full deductibility of e-invoicing-related expenses for 12 months.
- To benefit, large businesses must issue e-invoices by **1 December 2025** with mandatory compliance from **2 February 2026**, while other businesses must issue by **3 August 2026** with mandatory compliance from **1 October 2026**.

[Refer link for A.1128](#)

[Refer link for A.1129](#)

## Ivory Coast

### Revised deadlines for e-invoicing adoption

- On 5 September 2025, the tax authority announced an exceptional extension for the concurrent use of paper and electronic standardized invoices, previously scheduled to end on 2 September 2025.
- The new deadlines are **1 December 2025** for companies under the Normal Taxation Regime (RNI) and Simplified Taxation Regimes (RSI), **11 December 2025** for Microenterprise Regime (RME), and **22 December 2025** for the Entrepreneur Regime.
- This extension does not apply to multi-department stores under the Normal and Simplified Real Regimes that are already required to issue electronic receipts.

[Refer link for more details](#)

# E-invoicing updates

## Japan

### Peppol authority updates on private business progress

- On 5 September 2025, the Digital Agency of Japan updated its section on the efforts of private businesses. The Digital Agency of Japan manages the Japan Peppol International Invoice standard (JP PINT) for digital invoices as the Peppol authority.
- JP PINT is Japan's localized implementation of the Peppol BIS (Business Interoperability Specifications) e-invoicing standard, and the agency has been a member of OpenPeppol since September 2021.

[Refer link for more details](#)

## Kazakhstan

### Extension of the digital VAT pilot project until the end of 2026

- The Ministry of Finance of Kazakhstan, in collaboration with the Ministry of Digital Development, has published a draft order proposing amendments to extend the pilot project for the modernization of the public service related to VAT refunds, known as "Digital VAT," until 31 December 2026.
- These changes aim to finalize and clarify rules for pilot participants, particularly in handling advance payments made under electronic contracts and making adjustments to e-invoices.
- The goal is to eliminate uncertainties identified during the pilot phase, enhance transparency, and ensure consistent use of electronic documents. The draft order was open for public discussion until 22 September 2025.

[Refer link for more details](#)

## Kazakhstan

### Draft order issued on e-invoice rules and form

- On 10 September 2025, the Ministry of Finance published a draft order to approve the rules and form for issuing invoices under Article 207 of the Tax Code.
- The proposal aims to formalize the current e-invoicing process within the national e-invoice system to ensure traceability of goods, compliance with Eurasian Economic Union obligations, and enhanced transparency and control of transactions.
- Expected benefits include simplified document flow, reduced processing costs, proper VAT crediting, and confirmation of deductible expenses for corporate income tax. The public discussion ran until 25 September 2025, with an online session held the same day.

[Refer link for more details](#)

## Malaysia

### Currency exchange rate now mandatory for foreign currency invoices

- The tax authority has announced that, starting **1 September 2025**, all e-invoices issued in foreign currencies must include a currency exchange rate element to pass validation.
- This rule was first enforced in the sandbox environment on 9 August 2025 and became active in the production environment from **1 September 2025**.
- The requirement aims to prevent submission errors and ensure compliance with the SDK 1.0 (Software Development Kit) specifications.

[Refer link for more details](#)

# E-invoicing updates

## Malaysia

### Updated e-invoicing guideline (Version 4.4)

- On 12 September 2025, an updated e-invoicing-specific guideline (Version 4.4) was published. The update pertains to the section outlining activities that require an e-invoice to be issued for each transaction, where consolidated e-invoices are not permitted.
- The revised section now includes additional activities from the electricity and telecommunications industries.

[Refer link for more details](#)

## Mexico

### Proposed e-invoicing obligations for crowdfunding platforms

- On 8 September 2025, the Federal Executive presented the Fiscal Miscellany for 2026, introducing new compliance obligations for crowdfunding platforms.
- Under the proposal, platforms would be required to issue Comprobante Fiscal Digital por Internet (CFDI) tax receipts and certificates within five days of the month in which tax withholdings are made, aligning the sector with Mexico's mandatory e-invoicing framework.

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## Nigeria

### Tax authority approves eTranzact for e-invoicing rollout

- The tax authority has officially approved eTranzact International Plc as a certified provider for Nigeria's e-invoicing rollout under the Merchant Buyer Solution platform.
- The certification builds on prior collaboration under Tax Administration 2.0 and was granted based on criteria including nationwide service capacity, security, neutrality, and scalability, with technical input from the National Information Technology Development Agency.

[Refer link for more details](#)

## Oman

### E-invoicing project launched at Comex 2025

- At Comex 2025, the tax authority announced the launch of the visual identity for its e-invoicing project, positioned as a flagship national initiative to improve efficiency, transparency, and compliance in tax processes.
- The initiative forms part of the authority's broader digital transformation strategy and will be supported by a new multilingual electronic portal with accessibility features and integrated digital services.

[Refer link for more details](#)



# E-invoicing updates

## Pakistan

### Revised deadlines for phased rollout of mandatory e-invoicing

- The Federal Board of Revenue announced revised deadlines for mandatory e-invoicing under Statutory Regulatory Order 1852(I)/2025, granting businesses additional time to connect with the online portal.
- Starting **1 November 2025**, public companies, large taxpayers with turnover above PKR1 billion, and importers must issue electronic invoices. Midsize companies will follow from **15 November 2025**, and all other businesses and individuals from **31 December 2025**.

[Refer link for more details](#)

## Poland

### Act on the National E-invoicing System (KSeF) published in Journal of Laws

- On 1 September 2025, the Act of 5 August 2025 amending the VAT Act and the Act on KSeF was published in the Journal of Laws.
- Mandatory use of KSeF will begin on **1 February 2026** for large taxpayers with 2024 sales exceeding PLN200 million, and from **1 April 2026** for all other businesses and local government units. Small businesses issuing monthly invoices below PLN10,000 will be required to comply from **1 January 2027**.

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## Poland

### Updated draft regulation on the use of the KSeF

- The Ministry of Finance published an updated draft regulation on the use of KSeF, refining the June 2025 draft with clearer descriptions and definitions while maintaining the same approach and timelines.
- The revision expands certificate use to include both authentication and Quick Response (QR) codes confirming invoice integrity, with validity periods of up to two years.
- Additionally, the draft clarifies QR code rules for structured and offline invoices, requiring two distinct codes in offline cases, and confirms that taxpayers using token-based authentication until 31 December 2025 cannot generate a certificate concurrently. The regulation remains under review.

[Refer link for more details](#)

## Poland

### KSeF 2.0 test environment and optional KSeF 1.0 production support

- On 10 September 2025, the Ministry of Finance confirmed that the KSeF 1.0 Application Programming Interface (API) is not compatible with KSeF 2.0. Only invoices and rights from the Notification on Granting Rights to Structured Invoices (ZAW-FA) are subject to migration. The KSeF 2.0 test environment will launch on **30 September 2025**, while the KSeF 1.0 production system will remain available until 26 January 2026.
- From **1 November 2025**, the Certificate and Authorizations Module (MCU) will be activated to support KSeF 2.0 certificates and permissions. The new FA(3) structured invoice schema, enhanced API features, and Software Development Kit (SDK) libraries are available in updated documentation on the official KSeF website.

[Refer link for more details](#)

# E-invoicing updates

## Poland

### Publication of draft version of Standard Audit File for Tax (JPK\_VAT) logical structure

- On 17 September 2025, the government announced the publication of a draft version of the updated JPK\_VAT. This update is aimed at helping IT systems prepare for changes effective from **1 February 2026**.
- The new versions, JPK\_V7M(3) for monthly VAT filers and JPK\_V7K(3) for quarterly VAT filers, are designed to align with the mandatory KSeF and include updates related to the deposit system.
- This draft, previously subject to tax consultations with entrepreneurs, is available on the Tax Portal. The final versions will be released later via the Central Repository of Electronic Document Templates (CRWDE) on the ePUAP platform (Electronic Platform of Public Administration Services).

[Refer link for more details](#)

## Poland

### KSeF 2.0 manuals to support e-invoicing rollout

- The Ministry of Finance has expanded the available KSeF resources by publishing comprehensive new information on their website.
- This latest release includes the following four detailed manuals to help businesses prepare for the mandatory e-invoicing rollout:
  - Part I: getting started with KSeF outlines initial setup procedures, system registration
  - Part II: issuing and receiving invoices in KSeF
  - Part III: additional KSeF functionalities
  - Part IV: KSeF in local government units and other authorization models

[Refer link for more details](#)

## Poland

### Launch of nationwide training sessions

- The Ministry of Finance launched a nationwide training initiative for entrepreneurs titled "Wednesdays with KSeF," aimed at preparing taxpayers for the mandatory use of the KSeF.
- The free training sessions and webinars, will be held both in person and online every Wednesday until mid-December 2025, covering key aspects of KSeF implementation.

[Refer link for more details](#)

## Poland

### Comprehensive guide to KSeF 2.0: frequently asked questions (FAQs) and roadmap now available

- The Ministry of Finance has released extensive KSeF 2.0 FAQs, developed in collaboration with businesses and stakeholders, addressing key topics such as system functionality, technical implementation, authentication, and compliance.
- Additionally, a detailed KSeF 2.0 implementation roadmap is now available, outlining major milestones from 2025 through 2027.
- These include the shutdown of the KSeF 1.0 test environment, the launch of free training sessions, the rollout of KSeF 2.0 applications, and the phased introduction of mandatory e-invoicing starting in **February 2026** for large businesses, **April 2026** for others, and **January 2027** for previously exempt entities.

[Refer link for more details](#)

# E-invoicing updates

## Poland

### KSeF 2.0 API test environment launched

- On 30 September 2025, the Ministry of Finance opened the test environment for the KSeF 2.0 Application Programming Interface (API), enabling financial and accounting system providers to verify integration and ensure compliance with the mandatory system.
- Technical support and updated API documentation are available on the official KSeF website to assist users in preparing for implementation.

[Refer link for more details](#)

## Poland

### KSeF 1.0 documentation updates

- On 30 September 2025, the Ministry of Finance updated the KSeF 1.0 download section, adding revised documentation and sample files for the logical structures of Faktura Artykuł (FA) (1) and FA (2) invoices.
- New comparison documents were also published, outlining changes to FA (2) compared with earlier consultation versions from December 2022.

[Refer link for more details](#)

## Poland

### Invoice structures finalized for mandatory rollout

- The Ministry of Finance has published essential resources to support the rollout of KSeF 2.0, which becomes mandatory starting **1 February 2026**.
- This includes the final version of the FA(3) logical structure, used for standard e-invoicing, along with documentation, a brochure, and sample files.
- Additionally, a draft version of the FA\_RR(1) logical structure has been released, which will be used from **1 April 2026** for issuing VAT RR invoices and corrections by VAT-registered buyers of agricultural products from flat-rate farmers.

[Refer link for more details](#)

## Saudi Arabia

### Phase 24 of e-invoicing integration announced

- The Zakat, Tax and Customs Authority (ZATCA) issued Governor's Decree No. 1447-287-99, mandating that all VAT-registered taxpayers with annual revenues exceeding SAR375,000 in 2022, 2023, or 2024 must integrate their e-invoicing systems with the authority.
- This phase will run from **1 April 2026** to 30 June 2026, and affected taxpayers will be notified directly by ZATCA.

[Official Announcement](#)

[Official Gazette](#)

# E-invoicing updates

## Serbia

### Planned validation changes in System of Electronic Invoices (SEF)

- The Ministry of Finance announced planned validation changes in version 3.14.0 of the SEF, applicable to all types of e-invoices.
- The new validations will first be deployed in the demo environment before being implemented in the production system.

[Refer link for more details](#)

## Singapore

### Annual report for the financial year 2024-25 highlights the role of GST InvoiceNow

- The Inland Revenue Authority of Singapore (IRAS) annual report for FY2024-25, released on 11 September 2025, highlights Singapore's continued efforts to enhance tax compliance through digitalization, including the rollout of the GST InvoiceNow Requirement.
- This initiative enables GST-registered businesses to submit invoice data directly to IRAS via a structured e-invoicing network.
- Following a soft launch in May 2025, mandatory adoption will begin for newly incorporated companies registering for GST voluntarily from **1 November 2025**, and for all new voluntary GST registrants from **1 April 2026**, supporting Singapore's broader digital transformation strategy.

[Refer link for more details](#)

## Slovakia

### Approval of draft bill introducing mandatory e-invoicing

- The government approved a draft bill on 24 September 2025 amending the VAT Act. Among other changes, the bill introduces mandatory e-invoicing and online reporting from **1 January 2027** for domestic VAT-registered taxpayers, and from **1 July 2030** for foreign VAT-registered taxpayers and intra-EU cross-border transactions.
- The draft remains subject to parliamentary approval, presidential signature, and publication in the Collection of Laws.

[Refer link for more details](#)

## Taiwan

### Updated tax threshold triggers e-invoicing mandate for offshore suppliers

- The Ministry of Finance has revised the annual sales threshold for offshore electronic service suppliers required to register for taxation.
- Foreign entities with no fixed place of business in Taiwan that sell electronic services to individuals must now register, issue cloud invoices, and pay business tax if their annual sales exceed TWD600,000, aligning with the domestic threshold of TWD50,000 per month.
- Suppliers whose annual sales exceeded TWD480,000 before 6 April 2025 must follow the previous regulations.
- Registration must be completed via the Ministry of Finance's platform, and cloud invoices must use the purchaser's email address as the carrier.

[Refer link for more details](#)



# E-invoicing updates

## Taiwan

Taiwan joins Peppol (Pan-European Public Procurement On-Line) international standards for cross border trade

- On 18 September 2025, Taiwan's Ministry of Digital Affairs became a Peppol Authority, joining the international network governed by OpenPeppol and enabling seamless cross-border electronic document exchange with 43 member jurisdictions.
- The Ministry will formulate localized Peppol technology and application specifications, assist domestic service providers in obtaining OpenPeppol certification, and promote adoption to accelerate industrial upgrading and transformation.

[Refer link for more details](#)

## Türkiye

Updated e-invoice package and Universal Business Language Türkiye (UBL-TR) code lists

- The Revenue Administration has updated the national e-invoice package and the UBL TR code lists guide. All users must comply with the revised technical specifications and standards from **1 October 2025**.
- The update also introduces Exemption Code 344 under the "Exception Invoice Type," which has been incorporated into both the e-invoice package and the UBL TR guide.

[Refer link for more details](#)

## Ukraine

Clarification on VAT input credits under the e-invoicing regime

- The tax authority clarified the rules regarding VAT input credits for tax invoices issued and registered under the e-invoicing regime (Unified Register of Tax Invoices, URTI).
- According to the clarification, tax invoices must be prepared in electronic form, signed with a qualified electronic signature or an advanced electronic signature based on a qualified electronic signature certificate, and registered in the URTI within the period established by the Tax Code of Ukraine.
- Tax invoices that are properly prepared and registered in the URTI serve as the basis for the buyer to accrue VAT-related tax credit amounts.

[Refer link for more details](#)

## United Arab Emirates

Ministry of Finance publishes Ministerial Decisions on e-invoicing

- On 29 September 2025, the United Arab Emirates (UAE) Ministry of Finance issued Ministerial Decisions 243 and 244, formally establishing the e-invoicing framework. Key updates include:
  - Phased rollout beginning with a pilot program on **1 July 2026**, followed by mandatory adoption from **1 January 2027** for businesses with revenues above AED50 million, **1 July 2027** for smaller businesses, and **1 October 2027** for government entities
  - Requirement for all businesses to appoint Accredited Service Providers (ASPs) and to store electronic documents within the UAE

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# Global contacts



**Sanjeev Fernandez**

EY Global E-invoicing & E-reporting  
Leader

[sanjeev.fernandez@sa.ey.com](mailto:sanjeev.fernandez@sa.ey.com)



**Chiu Ming Man**

EY Global Indirect Tax Technology  
Markets Lead

[chiu.ming.man@uk.ey.com](mailto:chiu.ming.man@uk.ey.com)



**Kevin MacAuley**

EY Global Indirect Tax Leader

[kmacauley@uk.ey.com](mailto:kmacauley@uk.ey.com)

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