

# E-invoicing developments tracker

As of 05 November 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



Azerbaijan has been added in this edition along with amendments to Malta.

# 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)	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	
Azerbaijan	Mandatory – 2017	Mandatory – 2017	Not applicable	Not applicable	E-invoicing is not applicable to B2C transactions. Only new generation real-time cash registers and cash receipts are required to be issued to non-registered individuals.
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 nine 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.
Bosnia and Herzegovina	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	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)	Jurisdiction specific details
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.
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.

# 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)	Jurisdiction specific details
Colombia	Mandatory – 2019	Mandatory – 2019	Mandatory – 2019	Not applicable	
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.

# 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)	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)	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)	Jurisdiction specific details
Ireland	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Yes – 2028, 2029, 2030	The tax authority has announced a phased plan for mandatory B2B e-invoicing and real-time VAT reporting: Phase 1 (November 2028) targets large corporates; Phase 2 (November 2029) covers intra-EU VAT-registered businesses; Phase 3 (July 2030) applies to all intra-EU transactions.
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	
Kingdom of 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.
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	

# 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)	Jurisdiction specific details
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.
Malta	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Not applicable	For B2G, it is mandatory for public contracting authorities to accept and process e-invoices across the EU for procurement above the EU procurement thresholds. However, there is no obligation for suppliers to issue e-invoices. The B2B rollout is expected to follow a phased approach aligned with EU's 2030 e-invoicing and digital reporting requirements under ViDA.
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	

# 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)	Jurisdiction specific details
New Zealand	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Yes – 2026, 2027	Rule 44 of government procurement rules requires agencies receiving or sending over 2,000 domestic trade invoices annually to be e-invoice capable by 1 January 2026. Additionally, agencies must ensure that large suppliers submit e-invoices by 1 January 2027.
Nicaragua	Not allowed	Not allowed	Not allowed	Not applicable	Taxpayers may submit a formal authorization request to the national tax authority in order to issue e-invoices using approved invoicing software.
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.
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	

# 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)	Jurisdiction specific details
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 or later	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. Draft Law No. 37/XVII/1 proposes that PDF invoices without a Qualified Electronic Signature (QES) will remain valid until 31 December 2026. The QES requirement would become mandatory from 1 January 2027, subject to final approval of the budget law.
Republic of 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.
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.
Rwanda	Mandatory – 2021	Mandatory – 2021	Mandatory – 2021	Not applicable	E-invoicing is mandatory for all B2B, B2C and B2G transactions using certified Electronic Invoicing Systems or Electronic Billing Machines since 1 January 2021. Non-registered suppliers cannot issue e-invoices.
Serbia	Mandatory – 2022	Mandatory – 2023	Not allowed	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)	Jurisdiction specific details
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).
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.

# 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)	Jurisdiction specific details
The Bahamas	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Not applicable	
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.
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	

# 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)	Jurisdiction specific details
Venezuela	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Not applicable	E-invoicing is allowed but not mandatory for B2B, B2C and B2G transactions, provided that the business obtains administrative approval from the tax authority. The framework primarily applies to large service providers (e.g., utilities, telecoms, insurers, airlines, cargo couriers, and travel agencies) that meet specific criteria for digital issuance.
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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