



# Monthly update on worldwide e-invoicing progress

News summary for the month of January  
2026



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# E-invoicing 2026 timeline

The table below sets out upcoming 2026 e-invoicing developments. Please note that the information remains subject to change.

Jurisdiction	Go-live Month	Scope	Status
 Belgium	January	B2B; three-month grace period	Mandatory
 Croatia	January	B2B	Mandatory
 Malaysia	January	B2G, B2B, B2C: revenue > RM 1M to RM 5M; one year grace period	Mandatory (Phased)*
 New Zealand	January	B2G: Agencies with > 2,000 invoices annually required to be e-invoice capable	Not Mandatory (current position)
 Poland	February, April	B2B: large taxpayers (sales > PLN 200M), remaining other businesses (excluding micro-taxpayers)	Mandatory (Phased) for B2B; allowed but not mandatory for B2C
 Greece	February, October	B2B: large enterprises, remaining other businesses	Mandatory (Phased)
 Bolivia	April	B2G, B2B, B2C	Mandatory (Phased)
 Dominican Republic	May	B2G, B2B, B2C: small, micro and unclassified taxpayers	Mandatory (Phased)

B2G (business-to-government), B2B (business-to-business), B2C (business-to-consumer)

\*Mandatory (Phased) - Phased implementation already initiated

# E-invoicing 2026 timeline

The table below sets out upcoming 2026 e-invoicing developments. Please note that the information remains subject to change.

Jurisdiction	Go-live Month	Scope	Status
 United Arab Emirates	July	B2G, B2B	Transitional**
 Oman	August	B2G, B2B, B2C	Transitional
 France	September	B2B and B2C: receive for all, issue and report for large and mid-sized enterprises	Mandatory
 Singapore***	TBD	Voluntary GST registrants / new registrants	Refer footnote
 Sri Lanka	TBD	B2G, B2B, B2C	Not Mandatory (current position)
 Morocco	TBD	B2G, B2B, B2C	Not Mandatory (current position)

\*\*Transitional – Pilot phases with selected taxpayers

\*\*\*GST-registered businesses must transmit invoice data via InvoiceNow-Ready solutions. November 2025 and April 2026 are key dates for voluntary GST registrants and new voluntary registrants. Further updates are awaited.

# E-invoicing updates



## Brazil

### Penalty free transition and gradual adaptation to the tax reform rules

- The Federal Revenue Service (RFB) and the Goods and Services Tax (IBS) Management Committee have issued Joint Act RFB/CGIBS No. 1 (The Act).
- The Act establishes a gradual and penalty free adaptation period for taxpayers ahead of the implementation of the Consumption Tax Reform in 2026.
- The Act allows continued use of existing electronic tax documents, introduces new ones, and grants a three-month adaptation period with no IBS or Contribution on Goods and Services (CBS) collection or penalties for missing or incomplete IBS or CBS fields in electronic tax documents.
- 2026 is defined as an educational transition year, ensuring legal certainty, system testing, and a smooth, predictable implementation of the new tax model.

[Refer link for more details](#)



## Burkina Faso

### Certified Electronic Invoice (FEC) launched

- On 6 January 2026, the Minister of Economy and Finance officially launched the FEC, a tool for modernizing, specifying, and securing the invoicing system.
- The initiative aims to improve tax compliance, reduce errors, combat tax fraud, enhance transparency, and align with international standards, while also benefiting consumers through greater trust and protection.
- Awareness and training campaigns will follow the launch and mandatory use of the FEC system is expected on **1 July 2026**.

[Refer link for more details](#)



## Cape Verde

### Cape Verde approves 2026 Budget with e-invoicing reforms

- The Official Gazette published Law No. 69/X/2025, which approves the State Budget for the 2026 fiscal year.
- Among other things, the law amends the VAT Code to strengthen Cape Verde's mandatory e-invoicing system by requiring taxpayers to use certified software to issue e-invoices and tax-relevant documents.
- It also obliges software producers to certify their systems and report updates, while mandating that all invoices be issued electronically with a QR code and a Unique Document Identifier.

[Refer link for more details](#)



## Chile

### Elimination of digital stamp printing requirement for e-invoices

- The tax authority has eliminated the obligation to include printed representations of digital stamps on printed e-invoices, effective 1 January 2026.
- This change is formalized under Resolution Ex. SII No. 207-2025, published on 30 December 2025.

[Refer link for more details](#)

# E-invoicing updates



## Croatia

### Guidance for the Fiscalization 2.0 transition

- The tax authority has published comprehensive guidance materials following the entry into force of Fiscalization 2.0 on 1 January 2026, to support taxpayers in complying with the new system.
- Dedicated online resources include frequently asked questions (FAQs) on the Fiscalization Act, practical information on deadlines and technical requirements, guides and instructional materials for system transition, and customer support contacts for technical assistance.
- Taxpayers are encouraged to review their obligations and use the available resources to ensure a smooth and timely transition to Fiscalization 2.0.

[Refer link for more details](#)



## Croatia

### Initial indicators on Fiscalization 2.0 rollout

- The Ministry of Finance released initial indicators on the implementation of Fiscalization 2.0, reporting more than 1.6 million fiscalization messages related to e-invoicing between 1 January 2026 and 13 January 2026.
- The update notes strong participation from taxpayers but also highlights issues such as unvalidated access points, software needing further adjustment, and non-compliance with European Union (EU) and Croatian e-invoice standards.
- The Ministry states that Fiscalization 2.0 is operating stably overall and that current efforts focus on improving technical alignment, supporting taxpayers, and enhancing the efficiency of e-invoice exchange.

[Refer link for more details](#)



## Croatia

### Enhancements to e-invoice validator and XML schemas

- On 20 January 2026, the tax authority announced updates to the e-invoice validator and the XML schemas for eFiscalization and eReporting under the Fiscalization 2.0 system.
- The enhancements were deployed to production on 25 January 2026.
- These updates do not change the business content of e-invoices but are intended to ensure consistent validation, technical accuracy, and interoperability among all stakeholders.
- Information intermediaries and authorized entities are encouraged to download and implement the updated documentation promptly to ensure timely system adjustments.

[Refer link for more details](#)



## Croatia

### Ordinance on e-invoicing published

- On 30 January 2026, the Ministry of Finance published regulations in Official Gazette 11/2026 setting out the application of the Fiscalization Act for e-invoice exchange and e-invoice fiscalization.
- The regulations defined key technical terms, data storage and usage rules within the Fiscalization System, and requirements for access points and intermediaries, including AS4 based e-Invoice exchange standards, security certificates, product classification, error handling, use of the MIKROeInvoice application, and compliance testing.
- The regulations entered into force on the day following their publication.

[Refer link for more details](#)

# E-invoicing updates



## Denmark

### Release of schematron version 1.17.0.RC for OIOUBL 2.1

- The Danish Business Authority has released Offentlig Information Online – Universal Business Language (OIOUBL) schematron version 1.17.0.RC for OIOUBL 2.1 as a Release Candidate, introducing minor updates such as an expanded VAT code list.
- Key changes include a new rule, F-LIB404, ensuring tax type codes match between line level and document summaries, an adjustment affecting about 5% of tested documents and an update to the tax category code list to version 1.4 for better compatibility with Peppol (Pan European Public Procurement Online) invoices.
- Due to its broad impact on invoices, the update follows an extended implementation timeline. The final release is anticipated in **mid-February 2026**, with implementation planned by **15 May 2026**.

[Refer link for more details](#)



## France

### First list of approved e-invoicing platforms published

- The tax authority has published the first list of 101 state-approved e-invoicing platforms ahead of the rollout of mandatory e-invoicing.
- Beginning **1 September 2026**, nearly 10 million VAT-registered businesses must be able to receive e-invoices. Between September 2026 and September 2027, this obligation will gradually extend to also mandate taxpayers to issue e-invoices and transmit transactional data.
- France is adopting an open model combining state-operated services with a network of approved private platforms that have passed regulatory, technical, and interoperability tests.
- To support small and medium-sized businesses in particular, the tax authority has introduced an official visual marker to help identify platforms approved by the state.

[Refer link for more details](#)



## France

### Updated FAQ on e-invoicing

- The tax authority has updated its e-invoicing FAQ on 16 January 2026, providing clarifications to help businesses understand their obligations under the upcoming e-invoicing reform starting **1 September 2026**.
- The FAQ explains how the reform applies to micro-entrepreneurs, base-franchise businesses, and entities that do not issue invoices.
- Additional questions cover whether VAT returns will still be required once e-invoicing is implemented, when each business becomes subject to the new rules, and how invoices and transaction data must be transmitted electronically.

[Refer link for more details](#)



## France

### Updated list of accredited platforms

- On 29 January 2026, the tax authority published an updated official list of accredited platforms for the upcoming e-invoicing reform.
- An approved platform is a state-registered dematerialization operator responsible for issuing, transmitting and receiving e-invoices, as well as extracting, receiving and forwarding the transaction and payment data required by the administration.

[Refer link for more details](#)

# E-invoicing updates



## Germany

### Outdated XRechnung versions deprecated in the Peppol network

- On 30 January 2026, outdated XRechnung profiles were formally marked as deprecated in the Open Peppol eDec code list Document Types v9.5.
- All versions below XRechnung 3.0 were designated as obsolete to improve data quality and security across the Peppol network.
- Specific legacy profiles, including XRechnung up to version 2.1 and several Universal Business Language (UBL) Credit Note extensions, are scheduled for removal from **1 August 2026**.
- Remaining XRechnung 2.2 and 2.3 profiles are planned for later removal following the next European Norm (EN) 16931 update, prompting participants to migrate to XRechnung 3.0.

[Refer link for more details](#)



## Ghana

### Strengthening tax compliance through enhanced digital invoicing

- The Parliament has introduced major indirect tax reforms effective 1 January 2026, including updates to the digital invoicing framework.
- Fiscal receipts issued through Fiscal Electronic Devices (FEDs) are now recognized as valid tax invoices, with mandatory FED use in key sectors and an option for electronic VAT return filing.
- Buyers must provide their Taxpayer Identification Number (TIN) to claim input VAT on FED-issued receipts and a new reward scheme along with stricter penalties is intended to reinforce compliance.
- The measures align FEDs with existing e-VAT and the Certified Invoicing System (CIS), supporting Ghana's transition toward a fully digitized and transparent invoicing environment.

[Refer link for more details](#)



## Italy

### Web service enables post issuance Single Project Code (CUP) integration in e-invoices

- Effective 27 January 2026, a new web service on the "Invoices and Fees" portal allows recipients or their authorized intermediaries to add or correct the CUP in e-invoices related to goods and services subject to public incentives.
- This applies in cases where the CUP was missing or incorrectly reported by the supplier and the invoice had not been reissued via a credit note.
- The service applies to e-invoices issued from 1 June 2023 onward and enables the CUP to be linked at invoice or line level, without altering the original invoice file transmitted through the Interchange System (SdI).

[Refer link for more details](#)



## Ivory Coast

### Full enforcement of electronic standardized invoicing (FNE)

- The tax authority announced the end of the exceptional use of physical standardized invoices and fully enforced FNE, with only electronic standardized invoices and receipts accepted for expense justification and VAT deduction from December 2025.
- This requirement becomes mandatory from **13 February 2026** for certain entrepreneur regimes.
- Registration on the FNE platform is required as a prerequisite to obtain the Certificate of Regularity of Tax Situation (ARF), with a strict final registration deadline of 31 January 2026, after which penalties apply for non-compliance.

[Refer link for more details](#)

# E-invoicing updates



## Malaysia

### Interim e-invoicing relaxation for phase four taxpayers

- The government has granted an interim relaxation to ease the transition to e-invoicing for phase four taxpayers, with the relaxation period applicable until **31 December 2026**.
- This covers taxpayers with annual turnover above RM 1 million and up to RM 5 million, who began e-invoicing on 1 January 2026, as well as taxpayers below RM 1,000,000 who do not qualify for the exemption, for whom implementation starts on **1 July 2026**.
- During this period, taxpayers may issue consolidated e-invoices and self-billed e-invoices, use flexible descriptions, and are not required to issue individual e-invoices, even if requested, provided consolidated invoicing is applied.

[Refer link for more details](#)



## Malaysia

### Updated e-invoice guidelines and FAQ

- The tax authority updated the e-invoice specific guideline (Version 4.6) and the general e-invoicing FAQs on 5 January 2026, in line with the recently announced interim relaxation period for phase four implementation.
- The updates provide clarifications and practical guidance reflecting the relaxation measures, including consolidated invoicing, self-billing treatments, and revised implementation timelines, to support a smoother transition to e-invoicing.

[Refer link for guidelines](#)

[Refer link for FAQ](#)



## Malaysia

### Expansion of free MyInvois e-POS for MSMEs

- On 9 January 2026, the tax authority announced the expansion of the free MyInvois Electronic Point-of-Sale system (e-POS) to support micro, small and medium enterprises (MSMEs) in line with the phase four e-invoice rollout on 1 January 2026.
- The e-POS platform allows businesses to record sales, manage inventory and issue e-invoices digitally.
- Businesses with annual revenue up to RM 5 million may use it to issue consolidated e-invoices. For this group of taxpayers, a 12-month transition period will apply through 2026, during which no penalties will be imposed.

[Refer link for more details](#)



## Malaysia

### Updated construction-industry FAQs clarify e-invoicing requirements

- The tax authority published updated construction-industry FAQs on 6 January 2026, explaining that e-invoices are required for charges to subcontractors, including penalties.
- The FAQs also provide guidance on issuing e-invoices for related-party sales of construction materials, including when receipts may be used and later consolidated.
- For full details and specific conditions, please refer to the official FAQ publication.

[Refer link for more details](#)

# E-invoicing updates



## Mexico

### Revision E of CFDI complement for digital platforms

- The tax authority has published Revision E (Version 1.0) of the Comprobante Fiscal Digital por Internet (CFDI) (e-invoicing) complement for technological platform services, effective 1 January 2026.
- The revision updates the technical standard and supporting documentation, including the structure and format guide (PDF), catalogs (XLS), schema files (XSD), original string sequence (XSLT), and the error matrix (XLSX).
- All technical files were last updated on 31 December 2025 and the revised filing instructions apply to CFDI issued with the Technological Platform Services complement under Revision E.

[Refer link for more details](#)



## Mexico

### Clarification on Tax Status Certificate (CSF) requirement for issuing e-invoices

- On 20 January 2026, the tax authority clarified that the CSF is not a mandatory requirement for issuing e-invoices (CFDI).
- Conditioning the issuance of an invoice on providing this document (CSF) constitutes an infraction punishable by fines ranging from 21,420 to 122,440 pesos according to the Federal Tax Code.
- The tax authority emphasized that issuers only need the Registro Federal de Contribuyentes (RFC) code, name or business name, zip code, and tax regime, all of which can be obtained through the online Tax Data Card.

[Refer link for more details](#)



## North Macedonia

### Launch of first phase of national e-invoicing pilot program

- On 5 January 2026, North Macedonia officially launched the first phase of its e-invoice pilot project, announced by the Minister of Finance and the Director of the Public Revenue Office (PRO).
- The pilot tests the Application Programming Interface (API) based system that links business software to the national e-invoicing platform, allowing companies to submit digitally signed test e-invoices that receive a unique identifier upon validation.
- The project aims to improve transparency, reduce administrative burdens, combat the shadow economy, and enable real-time communication with the PRO.
- Full implementation of e-invoicing is planned gradually, following the release of a client application in **Q1 2026** and the production server in **Q2 2026**.

[Refer link for more details](#)



## Poland

### Availability of the invoice submission module supporting attachments in KSeF 2.0

- From 1 January 2026, the Ministry of Finance has made available in the e-Tax office the possibility to notify the intention to issue and send invoices with attachments via National e-Invoicing System (KSeF 2.0), as well as the option to notify the intention to cease issuing and sending invoices using this functionality.
- The possibility to issue invoices with attachments becomes available after submitting the required notification, which will be processed within a maximum of three working days.
- Upon approval, taxpayers may issue invoices with structured, tax-related attachments embedded in the XML file, while the use of attachments for non-tax or marketing purposes is not permitted and may result in the withdrawal of this functionality.

[Refer link for guidelines](#)

# E-invoicing updates



## Poland

### Tax explanations on determining a fixed place of business for KSeF

- The Ministry of Finance issued tax explanations on determining a fixed place of business in Poland for non-resident taxpayers using the KSeF.
- The guidance confirmed that the obligation to issue structured invoices applies where a non-resident had a permanent place of business in Poland and that establishment participated in the supply.
- Where a non-resident had no permanent place of business in Poland, or where the establishment did not participate in the transaction, issuing structured invoices remained optional.
- Practical criteria and examples were provided to assess resources, permanence, and transaction participation, along with confirmation of taxpayer protection when applying published tax guidance.

[Refer link for more details](#)



## Poland

### Functionality gaps in KSeF for local government units (LGUs) addressed

- The Ministry of Finance responded to parliamentary interpellation no. 14259 concerning functional gaps in the KSeF for LGUs.
- The Ministry explained that the existing FA(3) e-invoice structure already enables identification of LGU-related transactions through the "JST" tag in Entity2 and optional subordinate unit data in Entity3, although completion of Entity3 cannot be made mandatory due to EU VAT Directive limitations.
- The Ministry added that the current design represents a balance between the needs of LGUs and what the law allows. It also noted that tools such as LGU authorization models, internal identifiers, and prompts in the KSeF 2.0 taxpayer application help ensure invoices are completed correctly.

[Refer link for more details](#)



## Poland

### KSeF 1.0 shutdown and transition to KSeF 2.0

- The KSeF 1.0 system, including the Certificate and Authorizations Module (MCU), was shut down between 26 January 2026 and 31 January 2026 as part of the transition to KSeF 2.0.
- Following the shutdown, KSeF 2.0 became the sole operational system from **1 February 2026**, with all certificate applications and authorization requests handled exclusively through the new platform.

[Refer link for more details](#)



## Poland

### Release of KSeF 2.0 API for verification of commercial systems

- On 27 January 2026, the tax authority announced that the KSeF 2.0 API was made available in the production environment from 28 January 2026.
- This enabled businesses to verify the operation of their commercial invoicing systems ahead of the full launch of the updated KSeF.

[Refer link for more details](#)

# E-invoicing updates



Poland

**Reminder on correct use of KSeF 2.0 production credentials and certificates**

- On 29 January 2026, the Ministry of Finance reminded users of the correct rules for operating in the KSeF 2.0 production environment, emphasizing that only production-issued cryptographic keys, certificates, and tokens are valid.
- Using items from test environments in the production environment will result in technical errors.
- The reminder reiterated that KSeF tokens and symmetric keys had to be encrypted using the production public key. It also confirmed that all tokens and certificates used for integration had to be generated or issued within the production environment to ensure proper functioning and avoid disruptions.

[Refer link for more details](#)



Poland

**KSeF frequently searched questions**

- The Ministry of Finance published KSeF news addressing frequently searched questions, highlighting that the system was designed with strong data security and operates on national servers with strictly supervised access.
- KSeF offers both online and offline invoicing modes to ensure continuity during internet issues, maintenance, or system failures, with invoices required to be submitted later.
- From **1 February 2026**, all businesses must receive invoices through KSeF using free Ministry tools, where authenticated users can view and download invoices marked with a unique KSeF number and QR code.

[Refer link for more details](#)



Poland

**KSeF 2.0 launched**

- The Ministry of Finance confirmed that KSeF 2.0 launched as scheduled, operating efficiently and without disruptions, effective **1 February 2026**.
- The obligation initially applies to taxpayers with 2024 sales above PLN 200 million, while all entities began receiving invoices via KSeF from the same date, with no penalties for incorrect use during 2026.
- Following the launch, over 50,000 invoices were submitted and around 320,000 users logged into the system, indicating stable performance and smooth early adoption.
- The Ministry highlighted that support is available through a 24-hour hotline, online guidance including FAQs and manuals, and in-person assistance such as “Wednesdays with KSeF” sessions and tax office appointments.

[Refer link for more details](#)



Poland

**KSeF homepage updated following system go-live**

- The Ministry of Finance updated the KSeF homepage following the system go-live on **1 February 2026**, expanding and refreshing key sections to support taxpayers and integrators.
- The updated page highlights areas such as the FAQ, the “Wednesdays with KSeF” training materials, the integrator support section, and the KSeF downloads area, which includes manuals, structures, and sample files.

[Refer link for more details](#)

# E-invoicing updates



## Poland

### Release of updated KSeF 2.0 applications

- The Ministry of Finance released updated pages for the KSeF 2.0 Taxpayer Application and the KSeF 2.0 Mobile Application, introducing the official tools supporting new e-invoicing system.
- The KSeF 2.0 Taxpayer Application is a free online platform that enables issuing, receiving, previewing, and downloading structured invoices, as well as managing user permissions and handling QR codes.
- At the same time, a new version of the KSeF 2.0 Mobile Application was also released.
- It is offered exclusively in the production environment and provides a secure, free solution allowing users to manage invoices, buyers, bank accounts, and create business cards.

[Refer link for Taxpayer Application](#)

[Refer link for Mobile Application](#)



## Romania

### Regulatory clarifications to the e-invoicing framework

- Government Emergency Ordinance No. 89/2025 published on 23 December 2025, introduces important clarifications to the e-invoicing mandate without creating new obligations for taxpayers already in scope.
- The ordinance standardizes the transmission deadline for both business-to-business (B2B) and business-to-consumer (B2C) e-invoices to five working days.
- It also clarifies that domestic B2B invoices issued to non-established VAT-registered entities must be reported through RO e-Factura.
- Additionally, the ordinance introduces a mandatory registration requirement in the RO e-Invoice Register for individual suppliers identified by a personal identification number (CNP).

[Refer link for more details](#)



## Romania

### Updated procedure for registration in mandatory RO e-Invoice Register

- On 22 January 2026, Order No. 59/2026 was published in the Official Gazette. It was issued by the President of the National Agency for Fiscal Administration (NAFA).
- The new order amends Order No. 3789/2024. It concerns the procedure for organizing and registering in the mandatory RO e-Invoice Register, as well as the model, content, and instructions for completing form O82.
- The newly gazetted order introduces no substantial changes compared to the previously published draft bill and confirms the proposed updates as originally outlined.

[Refer link for more details](#)



## Saudi Arabia

### Simplified guideline on cancellation of fines and exemption of financial penalties

- The tax authority has issued a simplified guideline detailing the temporary initiative that exempts taxpayers from fines and financial penalties.
- The initiative is effective from 1 January 2026 to 30 June 2026 and aims to help taxpayers correct their compliance status without incurring outstanding penalties.
- Additionally, the initiative exempts penalties for late registration, late payment, late filing and VAT return corrections, including e-invoicing breaches, and applies to taxes such as VAT, withholding tax and corporate income tax.
- Exclusions apply to fines already paid before the start date, penalties linked to tax returns due after 31 December 2025, and violations involving tax evasion.

[Refer link for more details](#)

# E-invoicing updates



## Singapore

### Guide issued for completing GST registration via myTax Portal

- The tax authority issued a guide on completing the GST F1 application for GST registration via the myTax Portal.
- The guide outlines different registration routes by taxpayer type and highlights key pre-application requirements, including GST InvoiceNow and Peppol readiness and a 14-day submission deadline.

[Refer link for more details](#)



## Slovakia

### Guidance on certified e-invoice delivery service

- The tax authority issued Guidance No. 7/DPH/2025/I outlining key VAT Act amendments, including a certified e-invoice delivery service to support upcoming mandatory e-invoicing and real-time reporting.
- The delivery service aims to enable the sending and receiving of e-invoices in a manner aligned with EU practices used in public procurement.
- While mandatory structured e-invoicing begins on **1 January 2027** for domestic supplies and **1 July 2030** for cross-border supplies, Section 76a establishing the delivery service takes effect on **1 January 2026**, allowing taxpayers to use the certified service voluntarily throughout 2026 in preparation for full implementation.

[Refer link for more details](#)



## Slovakia

### Peppol accreditation requirements for service providers

- The Financial Directorate of the Slovak Republic, acting as the Peppol Authority, has issued an accreditation scheme for service providers wishing to operate Peppol access points for e-invoice exchange.
- The scheme sets conditions that service providers must meet to ensure interoperability, security, and reliability.
- The scheme also requires compliance with Slovak technical and legislative standards, as well as the rules of OpenPeppol AISBL (Association Internationale Sans But Lucratif), the international non-profit body that coordinates the Peppol network.

[Refer link for more details](#)



## Tunisia

### Expansion of mandatory e-invoicing to service providers

- On 28 January 2026, the tax authority issued Administrative Note No. 2/2026, clarifying the expansion of the mandatory e-invoicing system to service providers.
- As of 1 January 2026, all service providers declaring such activities in their tax registration must issue e-invoices, with limited exclusions for documents like contracts or debit notes.
- A phased rollout allows providers not yet fully enrolled in the "Tunisia Trade Network" to continue using paper invoices temporarily.
- Penalties range from TND 100 to TND 500 per invoice, capped at TND 50,000.

[Refer link for more details](#)

# E-invoicing updates



## Türkiye

### Deferral of full e-Archive invoicing for certain small taxpayers

- The Ministry of Finance has postponed the mandatory full transition to the e-Archive invoice system for certain small taxpayers.
- Under General Communiqué No. 589, taxpayers subject to the simple method and small tradesmen falling under the second taxpayer category may continue issuing paper invoices for transactions up to TRY 3,000 during the 2025 and 2026 calendar years. For these taxpayers, the obligation to issue e-Archive invoices regardless of transaction value will apply from **1 January 2027**.
- The general requirement to issue e-Archive invoices from 1 January 2026 remained unchanged for other taxpayer categories.

[Refer link for more details](#)



## Türkiye

### Revised requirements for waived VAT amount reporting

- On 12 January 2026, the tax authority announced that invoices issued under the investment incentive scenarios, including the “EXCEPTION” type in the e-invoice system and the “YTBEXCEPTION” type in the e-Archive system, must record the “Waived VAT Amount” only in the XML file.
- This amount will not appear in invoice calculations or in the invoice image. As a result, XSLT files must be updated, and the Universal Business Language (UBL) TR 1.2.1 package has been revised.

[Refer link for more details](#)



## Ukraine

### Clarification issued on VAT invoice adjustments for court-ordered returns

- The State Tax Service in the Kyiv region clarified that when goods, including vehicles, are returned following a court decision invalidating a sales contract, taxpayers may register an adjustment calculation to the electronic VAT invoice in the Unified Register of Tax Invoices.
- Such adjustments may be registered within 1095 days from the original invoice date. After this period, adjustments are no longer permitted and the return is treated as a new taxable supply, requiring the issuance of a new electronic tax invoice.

[Refer link for more details](#)



## Uruguay

### Electronic Fiscal Receipt (CFE) format version 25.1 released

- The tax authority released CFE format version 25.1, along with its corresponding XSD, with availability scheduled for testing from 8 January 2026 and production from **3 March 2026**.
- Version 25.1 introduced a broad set of updates across multiple CFE zones, including new validations, modified descriptions, and several newly created fields.

[Refer link for more details](#)

# E-invoicing updates

## OECD

### OECD report highlights global standards for digital VAT reporting

- On 10 January 2026, the Organisation for Economic Co-operation and Development (OECD) published its report titled "Digital Continuous Transactional Reporting for Value Added Tax".
- The report aims to promote efficient and globally interoperable e-invoicing and e-reporting regimes to support better tax administration and reduce compliance costs for businesses.
- Key recommendations include long-term system planning, support for cross-border data exchange, alignment with e-invoicing frameworks, robust data security, simplified compliance processes, and scalable system design.

[Refer link for more details](#)

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