



# Monthly update on worldwide e-invoicing progress

News summary for the month of February  
2026



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# E-invoicing 2026 timeline

The table below sets out 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	March, October	B2B: large enterprises, remaining other businesses	Mandatory (Phased)
 Malawi	April	B2G, B2B, B2C	Mandatory
 Bolivia	April	B2G, B2B, B2C	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 2026 e-invoicing developments. Please note that the information remains subject to change.

Jurisdiction	Go-live Month	Scope	Status
 Dominican Republic	May	B2G, B2B, B2C: small, micro and unclassified taxpayers	Mandatory (Phased)
 United Arab Emirates	July	B2G, B2B	Transitional**
 Nigeria	July	B2G, B2B, B2C: Medium taxpayers (N1 billion–N5 billion) go-live	Mandatory (Phased)*
 Oman	August	B2G, B2B, B2C	Transitional
 France	September	B2B and B2C: receive for all, issue and report for large and medium-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)

\*Mandatory (Phased) – Phased implementation already initiated

\*\*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. From 2028-31, the requirement will be phased in for new compulsory registrants and existing GST-registered businesses with total annual supplies ranging from up to SGD 200,000 to above SGD 4,000,000.

# E-invoicing updates



## Argentina

### New monthly electronic settlement and expansion of e-invoicing

- On 13 February 2026, the Customs Collection and Control Agency issued General Resolution 5824/26 (the Resolution) introducing a monthly electronic settlement modality. Through the Resolution e-invoicing obligations are expanded to entities such as financial institutions, insurers, credit card companies, prepaid entities and educational institutions.
- Entities may now issue either invoices per transaction or a single consolidated monthly receipt per customer, with electronic records reflected in My Receipts, Digital VAT Book Simple VAT and future simplified income filings.
- The new obligations will apply to operations carried out from **1 July 2026**.

[Refer link for more details](#)



## Belgium

### Parliament approves VAT reform introducing B2B e-invoicing framework

- The parliament approved a VAT reform establishing the legal framework for B2B e-invoicing aligned with European Union (EU) Directive 2014/55 and the European Standard (EN) 16931 for structured invoices.
- A limited technical impossibility exception permits alternative formats only when structured e-invoices cannot be received.
- The obligation to issue e-invoices does not apply to supplies made exclusively for a foreign establishment unless the taxable person is also locally established. Mandatory structured e-invoicing took effect from 1 January 2026.

[Refer link for more details](#)



## Belgium

### Updated frequently asked questions (FAQ)

- On 23 February 2026, the tax authority updated its FAQ page covering various aspects of e-invoicing. The updates include new and revised questions across multiple topics, such as newly added items under "What is electronic invoicing" and "Specific questions on e-invoicing."
- Additional updates were made to questions related to B2B and B2G obligations, including both new additions and modifications.

[Refer link for more details](#)



## Botswana

### E-invoicing rollout highlighted in 2026–27 budget speech

- On 9 February 2026, the Ministry of Finance and Economic Development presented the 2026–27 budget to the National Assembly.
- Among other updates, the Minister of Finance announced progress on tax reforms under the Value Added Tax (Amendment) Act of 2025, which mandates e-invoicing.
- The Minister further stated that the rollout of e-invoicing, anticipated in **April 2026**, will enable real-time transaction monitoring, strengthen compliance and reduce leakages.

[Refer link for more details](#)

# E-invoicing updates



## Cameroon

### Finance Law introduces real-time e-invoicing regime

- The 2026 Finance Law was published in the Official Gazette, detailing the implementation of e-invoicing and real-time reporting measures.
- Among other provisions, the law introduces a real-time tax collection regime through mandatory e-invoicing, under which taxes, duties, and charges are automatically collected using systems approved and implemented by the tax authority.
- No implementation dates have been announced. Please follow future developments for additional details.

[Refer link for more details](#)



## Colombia

### Draft decree clarifies negotiable status and RADIAN registration for electronic sales invoices

- The Ministry of Commerce, Industry, and Tourism published a draft decree for consultation to clarify how the electronic sales invoice operates as a negotiable instrument and when the Register of Electronic Sales Invoices as Negotiable Instruments (RADIAN) registration applies.
- The draft clarified that RADIAN registration applies only to electronic sales invoices intended to circulate through endorsement.
- Further, the draft also aligned acceptance rules with the Commercial Code, including the three-business-day acceptance window and related rules on express or tacit acceptance and electronic evidence.

[Refer link for more details](#)



## Croatia

### Guidance on correcting e-invoices and Fiscalization 2.0 statistics

- The tax authority published Fiscalization 2.0 statistics reporting 12,984,487 electronically recorded invoices for the period from 1 January 2026 to 13 February 2026.
- The tax authority further clarified that corrections not affecting the tax base or VAT amount may be reissued under the same invoice number using an "invoice copy indicator," with immediate fiscalization required after sending and receiving the corrected e-invoice within the same taxation period.
- The questions and answers (Q&A) section was updated on the official website, clarifying scope, format requirements and phased obligations under Fiscalization 2.0.

[Refer link for Q&A](#)

[Refer link for more details](#)



## Croatia

### New service for retrieving authorizations in fiscalization system

- The tax authority introduced a new service enabling information intermediaries to retrieve, through access points, a list of all taxpayers who have authorized them to carry out fiscalization, as outlined in the accompanying technical documentation.
- The service supports more efficient authorization management and automation of fiscalization processes and became available from 9 February 2026.

[Refer link for more details](#)

# E-invoicing updates



## Croatia

### Report on Fiscalization 2.0 adoption and non-penalty approach

- The tax authority has issued a progress report on Fiscalization 2.0 for the period from 1 January to 20 February 2026. The statistics indicate a high level of taxpayer participation and a steady increase in the use of the Fiscalization 2.0 system.
- A key element of the rollout is the temporary suspension of penalties, as the tax authority continues to apply an educational, non-punitive approach and refrains from imposing fines for unintentional errors made in good faith.
- Instead of sanctions, taxpayers are instructed to correct mistakes under the principle of opportunity.
- Additional clarifications emphasize that taxpayers may change information intermediaries without cost or disruption and that a uniform technical protocol governs all intermediaries.

[Refer link for more details](#)



## Croatia

### Report on Fiscalization 2.0 adoption and cybersecurity training highlights

- The tax authority has issued a progress report on Fiscalization 2.0 covering the period from 1 January to 27 February 2026. The statistics indicate continued strong taxpayer participation and a steady increase in the use of the Fiscalization 2.0 platform.
- As part of ongoing support initiatives, a cybersecurity training session was conducted for information intermediaries. The session focused on the Cyber Security Act, the Fiscalization Act and obligations related to safeguarding data and ensuring secure system operations.
- The update also covers ongoing system enhancements, including the rollout of the Taxpayer Identifier List (LIPO), upgrades to the FiskApplication, creation of a test environment, and a validator upgrade. These efforts aim to support fully reliable e-invoice exchange and fiscalization processing.

[Refer link for more details](#)



## Denmark

### SAF-T 2.0 published with key technical enhancements

- The Danish Business Authority has published Standard Audit File for Tax (SAF-T) version 2.0, introducing a more flexible and standardized format for sharing transaction-level bookkeeping data in line with the Bookkeeping Act.
- SAF-T 2.0 includes key changes such as mandatory master files, required general ledger entries, and support for future automated reporting to authorities.
- From **1 January 2027**, all registered digital accounting systems must support SAF-T 2.0, while non-registered systems may continue using SAF-T 1.0 during the transition.

[Refer link for more details](#)



## Dominican Republic

### New contingency guidance for e-invoicing

- The tax authority issued new contingency instructions explaining how taxpayers must request and justify contingency status when unable to issue e-invoices through normal processes.
- The guidance outlines valid contingency scenarios, required supporting documentation, and how taxpayers can track the history and status of submitted contingency requests within the system.

[Refer link for more details](#)

# E-invoicing updates



## France

### Finance Law 2026 updates e-invoicing and e-reporting rules

- On 2 February 2026, the Finance Law for 2026 was adopted and adjusts certain rules relating to e-invoicing and e-reporting, applicable to invoices issued from **1 September 2026** for large and medium-sized companies and from **1 September 2027** for micro enterprises and small and medium-sized enterprises (SMEs).
- The law formally abandoned the public platform model and required in-scope businesses to use approved platforms registered with the tax authorities.
- Penalties for non-compliance were strengthened, and a new injunction procedure was introduced allowing the administration to formally require taxpayers to comply with approved platform requirements.

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[Refer link for more details](#)



## France

### Explanatory video on upcoming e-invoicing reform

- The tax authority published an explanatory video outlining the e-invoicing reform and key implementation timelines.
- The video confirms that all companies must be able to receive e-invoices from **1 September 2026**. For issuing e-invoices, the obligation applies from **1 September 2026** for large and medium-sized companies and from **1 September 2027** for micro-enterprises, very small enterprise (VSEs) and SMEs.
- The video also reminds businesses to select an approved platform to issue and receive e-invoices and to transmit invoice data to the administration.

[Refer link for more details](#)



## France

### February 2026 e-invoicing reform updates

- On 16 February 2026, the National Forum for Electronic Invoicing and Public Electronic Procurement released Schematron version 1.3.0, aligned with the French e-invoicing framework and the EN 16931.
- In addition, AFNOR (French Standardization Association) published the updated XP Z12 standards:
  - XP Z12-012: invoice formats and lifecycle statuses, with Appendices A and B (Excel profiles, business rules, code lists, and examples)
  - XP Z12-013: standard application programming interface (API) for interfacing with Approved Platforms, including Swagger documentation
  - XP Z12-014: B2B use cases, including 44 documented scenarios with examples

[Refer link for more details](#)



## France

### Revised penalties announced for upcoming e-invoicing reform

- The Finance Act for 2026 clarifies the penalties applicable under the e-invoicing reform, which will take effect on **1 September 2026**.
- The penalty for failing to issue an e-invoice is EUR 50 per invoice, capped at EUR 15,000 per year. Businesses that do not use an approved platform will first receive a three-month formal notice, followed by a EUR 500 fine, and then EUR 1,000 every three months until they comply.
- Failure to transmit transaction or payment data will result in a EUR 500 fine per transmission, also capped at EUR 15,000 annually.
- These penalties do not apply to a first offense, provided it is corrected voluntarily or within 30 days of the administration's initial request.

[Refer link for more details](#)

# E-invoicing updates



## Germany

### Publication of XRechnung bugfix release

- On 5 February 2026, a bugfix release dated 31 January 2026 was published, introducing validator version 1.6.0 and updated SeMoX semantic models for the Core Invoice Usage Specification (CIUS) and XRechnung extensions, alongside improvements to technical components.
- The update discontinued Java 8 support for the latest validator version and introduced Schematron changes and new business rule implementation, while remaining fully compatible with XRechnung 3.0 and introducing no normative changes to the standard.

[Refer link for more details](#)



## Greece

### B2B mandatory e-invoicing timeline postponed for large businesses

- The Ministry of National Economy and Finance and the Independent Authority for Public Revenue issued a joint decision on 17 February 2026, postponing the start of B2B mandatory e-invoicing for large businesses with gross revenue above EUR 1 million for FY 2023.
- Mandatory implementation began on **2 March 2026**, followed by a transition period until 3 May 2026 during which businesses may continue using enterprise resource planning (ERP) systems or the dedicated submission form.
- Obliged companies are required to submit a declaration of commencement of electronic issuance of data or a declaration of use of the Timologio application from **2 March 2026**, with penalties applying for non-compliance.

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[Refer link for more details](#)



## Hungary

### VAT in the Digital Age (ViDA) implementation concept published

- The Ministry of National Economy, together with the National Tax and Customs Authority, published an informative concept outlining the planned implementation of ViDA. The concept signals a shift toward mandatory structured e-invoicing and expanded real-time reporting.
- The proposal indicates mandatory e-invoicing for domestic and intra-EU B2B transactions, with EN 16931 compliant XML as the legally authentic invoice, secure API transmission, and buyer side reporting within five-days of receipt.
- The concept also introduces future participation in the Pan European Public Procurement Online (Peppol) network, tax authority archiving and invoice forwarding services, and increased automation of accounting and VAT reporting.

[Refer link for more details](#)



## Ireland

### Confirmation of large corporates for phase one of e-invoicing rollout

- On 10 February 2026, the tax authority confirmed the VAT-registered "large corporates" in scope for phase one of the domestic e-invoicing rollout.
- From **1 November 2028**, affected VAT-registered businesses managed by the Large Corporates Division and established or having a fixed establishment in Ireland must issue structured domestic B2B e-invoices compliant with EN 16931. They must also report the specified data to the tax authority.
- From the same date, all businesses in Ireland must be able to receive structured e-invoices.

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[Refer link for more details](#)

# E-invoicing updates



## Italy

### E-invoicing data supports major simplification of INTRA 2bis filings

- The Customs and Monopolies Agency, jointly with the Revenue Agency and the Italian National Institute of Statistics (ISTAT), has raised the threshold for filing monthly INTRA 2bis listings for intra-EU purchases of goods.
- The new rules increase the reporting threshold to EUR 2 million of purchases in any of the previous four quarters, significantly reducing the number of taxpayers required to file.
- This simplification is made possible by ISTAT's enhanced access to alternative data sources, including e-invoicing information obtained through the e-invoicing system.

[Refer link for more details](#)



## Italy

### Legislative decree approves consolidated VAT text

- The President issued a legislative decree approving a consolidated text reorganizing VAT legislation into a single body of law as part of the wider tax reform mandate.
- The reform reorganizes and modernizes VAT provisions, including rules supporting e-invoicing and broader digital reporting measures as part of the tax system overhaul.
- The decree entered into force on 31 January 2026 following publication in the Official Gazette.

[Refer link for more details](#)



## Malaysia

### Tax authority reports strong revenue gains from e-invoicing rollout

- On 3 February 2026, the tax authority reported that since e-invoicing began on 1 August 2024, 184,325 taxpayers have submitted e-invoices, enabling HASiL to identify RM 1.4 billion in unreported income and generate RM 290 million in additional tax revenue.
- The implementation also led to the detection of over 500,000 potential non-compliance cases, including 17,188 taxpayers who previously failed to submit tax returns.
- Tax authority highlighted that e-invoicing enhances transparency and significantly strengthens compliance monitoring through data-driven methods.

[Refer link for more details](#)



## Namibia

### Plans to introduce mandatory e-invoicing

- The 2026-27 Budget reaffirms the government's plan to introduce mandatory e-invoicing for VAT-registered persons, with draft legislation and technical specifications still pending.
- Although an initial launch in 2026 had been indicated, the implementation timeline is now expected to extend beyond 2028.

[Refer link for more details](#)

# E-invoicing updates



## Nigeria

### Phased e-invoicing rollout to additional taxpayer segments

- The tax authority has confirmed continued progress on its phased rollout of the e-invoicing and Electronic Fiscal System (EFS), which went live for large taxpayers on 1 November 2025, with enforcement from **April-June 2026**.
- The rollout now extends to medium and emerging taxpayers following a structured sequence of stakeholder engagement, pilot rollout, go-live, post go-live review, and compliance enforcement. Based on turnover thresholds the following timelines apply:
  - Medium taxpayers (N1 billion–N5 billion): Go-live on **1 July 2026**, with compliance enforcement from **January-March 2027**
  - Emerging taxpayers (below N1 billion): Go-live on **1 July 2027**, with compliance enforcement from **January-March 2028**
- Timelines remain subject to change.

[Refer link for more details](#)



## Poland

### New authentication timelines for KSeF access

- The Official Gazette published Regulation No. 169, which advances the key authentication timelines for accessing the KSeF platform. The Ministry of Finance has brought forward the deadline for using a trusted signature to authenticate entities, which is now valid only until 13 February 2026 instead of the previously planned 31 March 2026.
- The requirement to use mandatory electronic identification for KSeF access has also been moved forward to 14 February 2026 instead of 1 April 2026. The regulation took effect on 13 February 2026.

[Refer link for more details](#)



## Poland

### Reminder issued on KSeF procedures for invoices with attachments

- The Ministry of Finance has issued a reminder that taxpayers intending to issue and send invoices with attachments in KSeF 2.0 must submit a notification through the dedicated ZGL\_ZAL form available in the e-Tax Office.
- Notifications should not be sent via general letters, and applications are processed in the order received, typically within three working days.
- This notification is required before issuing any invoice with attachments in KSeF.

[Refer link for more details](#)



## Poland

### Clarification on KSeF security and false access claims

- The Ministry of Finance has clarified that recent public claims about foreign companies allegedly accessing the KSeF are false, emphasizing that only the Ministry and the National Tax Administration are reliable sources of information.
- KSeF is fully managed and hosted by the Ministry of Finance, with invoices stored on ministry-controlled servers and protected by strict security, encryption and cybersecurity standards. Access to invoice data is tightly regulated, logged and allowed only for authorised officials.
- The Ministry of Finance further explained that the system was designed in line with national cybersecurity laws and undergoes continuous testing to ensure data protection and system integrity.

[Refer link for guidelines](#)

# E-invoicing updates



## Poland

### Form ZAW-FA (3) available in e-Tax Office for KSeF

- The Ministry of Finance made Form ZAW-FA (3) available in the e-Tax Office (e-US), enabling taxpayers to notify the granting or revocation of authorizations to use the KSeF. The form is provided as an interactive electronic template.
- The notification may be submitted by a natural person, a general representative acting on behalf of another person or entity, or a user of the organization's account (UKO).
- Furthermore, the notification may also be used for reporting data related to a qualified electronic signature certificate or a qualified electronic seal certificate and for managing KSeF authorizations.
- The completed ZAW-FA (3) must be submitted electronically to the competent tax office selected within the e-Tax Office system.

[Refer link for more details](#)



## Poland

### Integration of KSeF with the National Electronic Identification Node (KWIE)

- On 14 February 2026, KSeF was integrated with the National Electronic Identification Node (KWIE), enabling users to authenticate through mObywatel application, mojID (electronic banking), e-ID, and the trusted profile.
- The integration introduced a unified and secure authentication mechanism, allowing faster login without new credentials and providing greater flexibility in choosing authentication methods.
- The integration was developed in cooperation with the Central Information Technology Center (COI) to enhance secure access to KSeF and other public digital services.

[Refer link for more details](#)



## Poland

### New training cycle "Wednesdays with KSeF" resumed

- From 18 February 2026, the Ministry of Finance resumed the nationwide "Wednesdays with KSeF" training series, running until 29 April 2026, to support taxpayers preparing for mandatory invoicing in KSeF.
- The weekly sessions provide practical guidance on using KSeF, including logging in, issuing and viewing invoices and managing permissions, with both online and in-person training held at tax administration chambers and local tax offices.
- A parallel series, "KSeF – training for the industry," offers sector-specific sessions throughout March 2026 for industries such as retail, legal services, construction, transportation, medical services, education, tourism and more.

[Refer link for more details](#)



## Poland

### KSeF 2.0 API updates for integrators

- The Ministry of Finance announced that integrators may apply for customized KSeF 2.0 API request limits for both pre-production and production environments to support specific operational needs, protect system stability and ensure fair access conditions.
- In addition, the production environment was updated to KSeF 2.0 API version 2.1.1 between 13 February 2026 and 14 February 2026, with details provided in the official changelog.

[Refer link for KSeF 2.0 API update](#)

[Refer link for more details](#)

# E-invoicing updates



## Romania

### Transitional provisions for RO e-invoice system applicability to individuals

- Ordinance No. 6/2026 established that individuals conducting economic activities identified by their personal identification number (CNP), including those earning income from copyright, benefit from a transitional period until **1 June 2026** during which the use of the RO e-invoice system is not mandatory.
- The ordinance also specifies that the National Agency for Fiscal Administration must update the registration procedure within 30 days from the ordinance's entry into force.
- These measures outline a phased integration of individuals into the RO e-invoice system.

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[Refer link for more details](#)



## Romania

### Launch of a blockchain-based digital system for managing tax receipts

- The Ministry of Finance implements the project "Development of tax receipt services through blockchain technology (BF-CHAIN)."
- BF-CHAIN is a blockchain-based system designed to securely manage, store, and verify fiscal receipts from electronic cash registers through an immutable digital ledger.
- The project strengthens data integrity, improves transparency, reduces errors or fraud risks, and includes tools such as a secure receipt registry and a mobile app, with integration of at least 5,000 cash registers planned by December 2027.
- Future potential includes expansion to e-invoicing, automatic invoice validation, fraud reduction through traceability, and smart-contract-enabled automation aligned with real-time VAT reporting trends.

[Refer link for more details](#)



## Singapore

### InvoiceNow adoption to roll out in phases

- The tax authority (IRAS) has confirmed that all GST-registered businesses will be required to transmit invoice data to IRAS via the InvoiceNow network, with mandatory participation implemented progressively as follows:
  - From 1 November 2025 for companies registering for GST voluntarily within six months of incorporation, and from **1 April 2026** for all new voluntary GST registrants
  - From **2028** through **2031**, the requirement will expand in phases to new compulsory registrants and existing GST registered businesses with total annual supplies ranging from up to SGD 200,000 to above SGD 4 million
- Further details to follow in the next e-Tax Guide. In the meantime, businesses may use the Excel calculator to determine their applicable date.

[Refer link for more details](#)



## Slovakia

### Introduction of SAPI-SK as a unified solution to simplify e-invoicing

- The tax authority, in collaboration with Peppol experts and IT companies, have developed SAPI-SK (Standardised Access Point Interface-Slovakia), a unified technical solution for e-invoicing.
- SAPI-SK standardizes how companies send and receive e-invoices, making integration easier and reducing costs, while its use remains voluntary.
- The solution is based on the secure Peppol network and aims to simplify e-invoicing, reduce vendor dependency and establish clear integration rules for service providers.

[Refer link for more details](#)

# E-invoicing updates



## Spain

### VERI\*FACTU compliance for electronic ticketing systems

- The tax authority published Consulta V2055-25 (the Consultation).
- The Consultation confirms that self-employed taxpayers using electronic systems to issue tickets must comply with Royal Decree 1007/2023 and Article 29.2(e) and (j) of the General Tax Law (LGT).
- These tickets, generated via software or point-of-sale (POS) systems, are considered simplified invoices. As such, they fall under the scope of Spain's invoicing system regulations.
- Affected taxpayers must adapt their electronic systems to meet these requirements by **1 July 2026**.

[Refer link for more details](#)



## Sweden

### Appointment of special investigator to review e-invoicing and e-reporting mandates

- The government has appointed a special investigator to assess the legislative changes needed to implement ViDA-aligned digital reporting and e-invoicing for cross-border transactions. The investigator will also evaluate whether similar requirements should apply to domestic transactions.
- The investigator's findings are expected by 30 November 2027.
- Additionally, the investigator will evaluate the tax authority's possibilities to utilize the data submitted.

[Refer link for more details](#)



## Türkiye

### Financial device mandate introduced for taxi passenger transport

- On 13 February 2026, the Revenue Administration Presidency issued Tax Procedure General Communiqué (sequence no. 591) requiring taxi operators to use an approved taxi financial device linked to the taximeter.
- Taxi operators must accept card payments through the device, which will issue receipts or electronic documents with prescribed content and formats.
- Existing taxi operators must comply by **1 September 2026**, with earlier deadlines applying for new taxi registrations or taximeter changes once approved devices are available.

[Refer link for more details](#)



## United Arab Emirates

### Release of e-invoicing guidelines

- On 23 February 2026, the Ministry issued the e-invoicing guidelines version 1.0 (the Guidance) with a phased rollout, introducing a 24-month grace period for intra-VAT group e-invoicing, allowing data storage outside the UAE and requiring both a traditional VAT invoice and an XML e-invoice when buyers are not yet onboarded.
- The Guidance also provides key compliance clarifications including the requirement for non-resident suppliers to appoint an Accredited Service Provider (ASP), temporary disruption of self-billing until both parties are live and confirmation that holding companies remain out of scope unless they perform business transactions.

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[Refer link for more details](#)

# E-invoicing updates



## United Arab Emirates

### Pre-approved e-invoicing service providers list

- The Ministry of Finance publishes a periodically updated list of pre-approved e-invoicing service providers in the United Arab Emirates.
- The list currently identifies 18 service providers that have met the required technical and compliance standards.
- Article 15 of Ministerial Decision No. 64 of 2025 establishes the eligibility criteria and accreditation procedure for service providers under the e-invoicing system. However, the final accreditation will be granted in accordance with Article 16 of Ministerial Decision No. 64 of 2025.

[Refer link for more details](#)

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