



## Global e-Invoicing Deadline Calendars

July 11, 2025



# Deadline Calendars

Last updated July 8, 2025

# Deadline Calendars 2025

## July 2025

**Estonia**

Mandatory issuance of e-invoices if requested by recipient.

**Ivory Coast**

Mandatory e-invoicing for taxpayers under the simplified tax regime (RNI).

**Malaysia**

Mandatory e-invoicing for taxpayers with annual revenue between MYR 5M - 25M.

**Paraguay**

Mandatory electronic invoice issuance for Group 12 established by General Resolution DNIT No. 21.

**Peru**

Mandatory e-transport (GRE) for transport of foreign goods.

**Saudi Arabia**

Mandatory e-invoicing for taxpayer with an exceeding revenue of SAR 2.5 million.

**Slovenia**

Mandatory submission of e-ledger VAT records for all registered taxpayers.

## August 2025

**Ivory Coast**

Mandatory e-invoicing for taxpayers under the simplified regime (RSI).

**Saudi Arabia**

Mandatory e-invoicing for taxpayer with an exceeding revenue of SAR 2 million.

## September 2025

**Costa Rica**

Mandatory adoption of version 4.4 for electronic invoices.

**Ivory Coast**

Mandatory e-invoicing for taxpayers under the Local and State Enterprise Taxes.

**Saudi Arabia**

Mandatory e-invoicing for taxpayer with an exceeding revenue of SAR 1.75 million.

## October 2025

**Brazil**

Update of fiscal document layouts with CBS and IBS requirements under the tax reform.

## November 2025

**Brazil**

Mandatory adoption of the NFCom standard.

**The Dominican Republic**

Mandatory e-invoicing for large and medium local taxpayers.

**Saudi Arabia**

Mandatory e-invoicing for taxpayer with an exceeding revenue of SAR 1.25 million.

**Singapore**

Mandatory e-invoicing for newly incorporated companies that register for GST voluntarily.

## December 2025

**Greece**

Mandatory e-transport reporting through myDATA platform for all taxpayers.

**Paraguay**

Mandatory electronic invoice issuance for Group 14 established by General Resolution DNIT No. 21.

**Saudi Arabia**

Mandatory e-invoicing for taxpayer with an exceeding revenue of SAR 1 million.

# Deadline Calendars 2026

## JANUARY 2026



### Belgium

Mandatory B2B e-invoicing for established taxpayers.



### Bulgaria

Mandatory SAF-T for large taxpayers with an exceeding revenue of BGN 300 million and exceeding tax an social contributions threshold.



### Croatia

Mandatory e-invoicing for all VAT registered taxpayers.



### Israel

Mandatory B2B e-invoicing for transactions exceeding NIS 10,000.



### Latvia

Mandatory e-invoicing for B2G transactions.



### Malaysia

Mandatory e-invoicing for taxpayers with annual revenue between MYR 1M - 5M.



### New Zealand

Mandatory B2G e-invoicing for large taxpayers proposed.

## JANUARY 2026



### Paraguay

Mandatory B2G e-invoicing issuance for all government suppliers.



### Portugal

Mandatory inclusion of the Qualified Electronic Signature (QES) in PDF invoices.



### Serbia

Mandatory e-transport for B2G transactions, and B2B excise goods transactions.



### Spain

Mandatory use of VeriFactu platform for e-invoicing for all corporate taxpayers.

## MARCH 2026



### Chile

Mandatory B2C e-receipt in printed or digital form.



### Paraguay

Mandatory electronic invoice issuance for Group 15 established by General Resolution DNIT No. 21.



### Philippines

Mandatory issuance of e-invoices for large taxpayers and e-commerce companies.

## APRIL 2026



### Italy

Mandatory e-invoicing for healthcare professionals.



### Poland

Mandatory B2B e-Invoicing for large taxpayers with a revenue over PLN 200 million per year.



### Singapore

Mandatory e-invoicing for all new voluntary GST registered taxpayers.

# Deadline Calendars 2026

## JUNE 2026

**Israel**

Mandatory B2B e-invoicing for transactions exceeding NIS 5,000.

**Paraguay**

Mandatory electronic invoice issuance for Group 16 established by General Resolution DNIT No. 21.

## JULY 2026

**Malaysia**

Mandatory e-invoicing for taxpayers with annual income or sales up to MYR1 million.

**Spain**

Mandatory use of VeriFactu platform for e-invoicing for all taxpayers.

## SEPTEMBER 2026

**France**

Mandatory reception of e-invoices for all companies and mandatory issuance of e-invoices for large and medium-sized companies.

**Paraguay**

Mandatory electronic invoice issuance for Group 17 established by General Resolution DNIT No. 22.

## DECEMBER 2026

**Paraguay**

Mandatory electronic invoice issuance for Group 18 established by General Resolution DNIT No. 23.

# Deadline Calendars 2027

## JANUARY 2027

### Bulgaria



Mandatory SAF-T for large, medium and small taxpayers with an exceeding revenue in 2024 of BGN 300 million and exceeding tax an social contributions threshold.

### Cambodia



Mandatory e-invoicing for all government entities.

### Croatia



Mandatory e-invoicing for all non-VAT registered taxpayers.

### Estonia



Mandatory e-invoicing has been proposed.

### Germany



Mandatory e-invoicing for taxpayers with an exceeding revue of €800,000

### Slovakia



Mandatory e-invoicing has been announced.

### Slovenia



Mandatory e-invoicing has been proposed.

## SEPTEMBER 2027

### France



Mandatory e-invoicing for all remaining taxpayers.

# Deadline Calendars 2028, 2029, 2030, 2035

## JANUARY 2028



### Belgium

Mandatory real-time B2B e-Reporting system based on 5-corner Peppol model.



### Bulgaria

Mandatory SAF-T for large, medium and small taxpayers with an exceeding revenue in 2025 of BGN 15 million and exceeding tax and social contributions threshold.



### Germany

Mandatory e-invoicing for all taxpayers.



### Latvia

Mandatory e-invoicing for B2B transactions.



### Norway

Mandatory e-invoicing for resident taxpayers subject to the Bookkeeping Act Proposed

## JANUARY 2029



### Bulgaria

Mandatory SAF-T for all large, medium and small taxpayers.

## JANUARY 2030



### Bulgaria

Mandatory SAF-T for micro taxpayers.



### Norway

Mandatory digital bookkeeping and e-invoice reception for resident taxpayers Proposed.



### VAT in the Digital Age (ViDA)

Electronic invoicing will be mandatory for intra-EU B2B transactions and those subject to reverse charges.

## JANUARY 2035



### VAT in the Digital Age (ViDA)

Member State harmonisation for existing CTC frameworks (e-invoicing and DRR)



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