E-invoicing developments timeline

Release: June 2026

Foreword

As we move further into 2026, the global landscape of electronic invoicing and digital tax reporting continues to evolve at pace. This edition of our Timeline highlights the latest mandates, phased rollouts, and policy signals that are reshaping compliance requirements across regions.

Recent changes include Brazil's decision to require national electronic service invoices (NFS-e) for small and micro businesses from September 1, 2026, and Peru's new mandate making e-invoicing compulsory for taxpayers under specified regimes across B2B, B2C, and B2G transactions from June 1, 2026. In Latin America, Paraguay is advancing a multi-stage expansion of its e-invoicing obligation to Groups 19–24 through 2027, while the Dominican Republic has granted additional time to smaller taxpayers to complete their transition. In Europe, Poland has introduced mandatory digital reporting of certain tax records from July 1, 2026, and Czechia has approved a new version of its sales registration system, to be mandatory for in-person sales from January 1, 2027. Meanwhile, Morocco and Qatar have both announced forthcoming e-invoicing mandates, signaling wider adoption across the Middle East and North Africa.

This Timeline focuses on major milestones in the implementation of e-invoicing and digital reporting mandates. More granular and technical updates are monitored on an ongoing basis and are available globally through KPMG's E-invoicing and Digital Reporting Dashboard.

Our aim is to give clear, practical visibility over these developments so that organizations can plan ahead and remain compliant as requirements change. We remain committed to monitoring this fast-moving environment and supporting our clients throughout their digital transformation journey.

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Newly added developments

Country	Effective date
Brazil	September 2026
Czechia	January 2027
Dominican Republic	November 2026
Morocco	TBD 2026
Paraguay	June 2026
Paraguay	September 2026
Paraguay	December 2026

Country	Effective date
Paraguay	March 2027
Paraguay	June 2027
Paraguay	September 2027
Peru	June 2026
Poland	July 2026
Qatar	TBD 2027

Want more e-invoicing developments?

Contact Philippe Stephanny or Ramon Frias to learn more about our new KPMG E-invoicing & Digital Reporting Dashboard. Hosted on KPMG Digital Gateway, this tool can keep you updated with the latest global developments. Our team tracks changes worldwide, distilling complex updates into concise, easy to understand summaries. You will have access to a custom matrix for your selected countries, detailing e-invoicing implementation status for B2B, B2C, and B2G transactions. Dive into comprehensive country profiles for insights into mandates and their structure while you stay informed and compliant with e-invoicing mandates.

Visit our website for more details.

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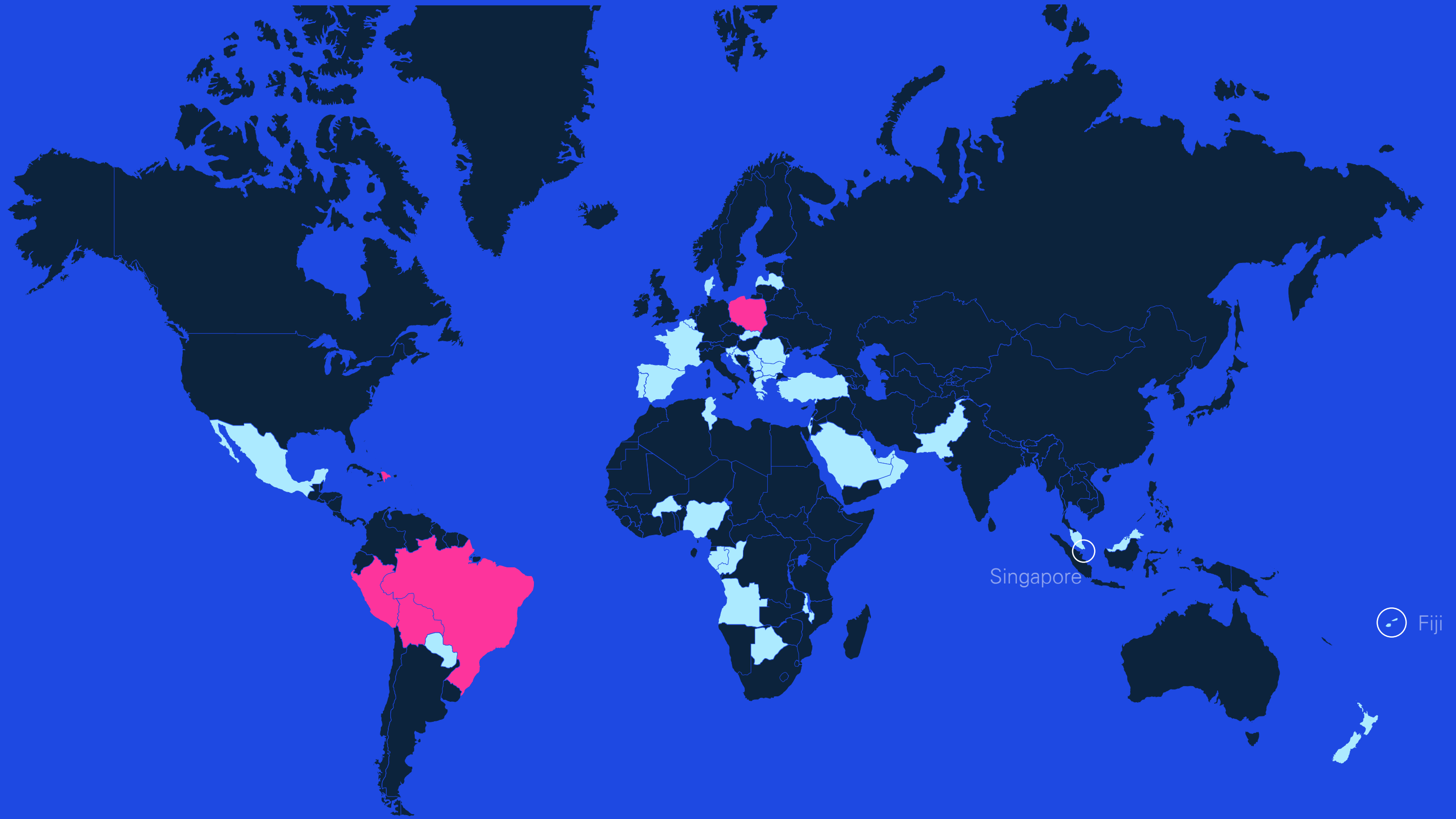
How to use the document

- Click on the forward arrow in the top right corner, or the circular button above, to begin.
- Click on the forward arrow to advance to the next slide (or scroll).
- There are pages with developments that have effective dates for the years 2026 through 2031. Click on each month to view the developments for that month.
- The entries for each country should be considered by the local authorities, unless they are marked otherwise. "Announced" means that the local authorities have indicated the intention to introduce the mandate. "Proposed" means that a law, decree or resolution project has been published, and is under discussion for formal approval.
- There is a page for 2026-2028 developments that have been announced, but do not yet have an effective date. Click on each year to view the developments for that year.

Note: You can navigate through all the months and years without clicking on the close buttion. Use the close button to hide contents on the right and countries and months on the left.

The content included in this timeline is provided for general informational purposes. Some of the statements included herein are pending confirmation from corresponding authorities. Therefore, they may change in the future.

E-invoicing developments 2026



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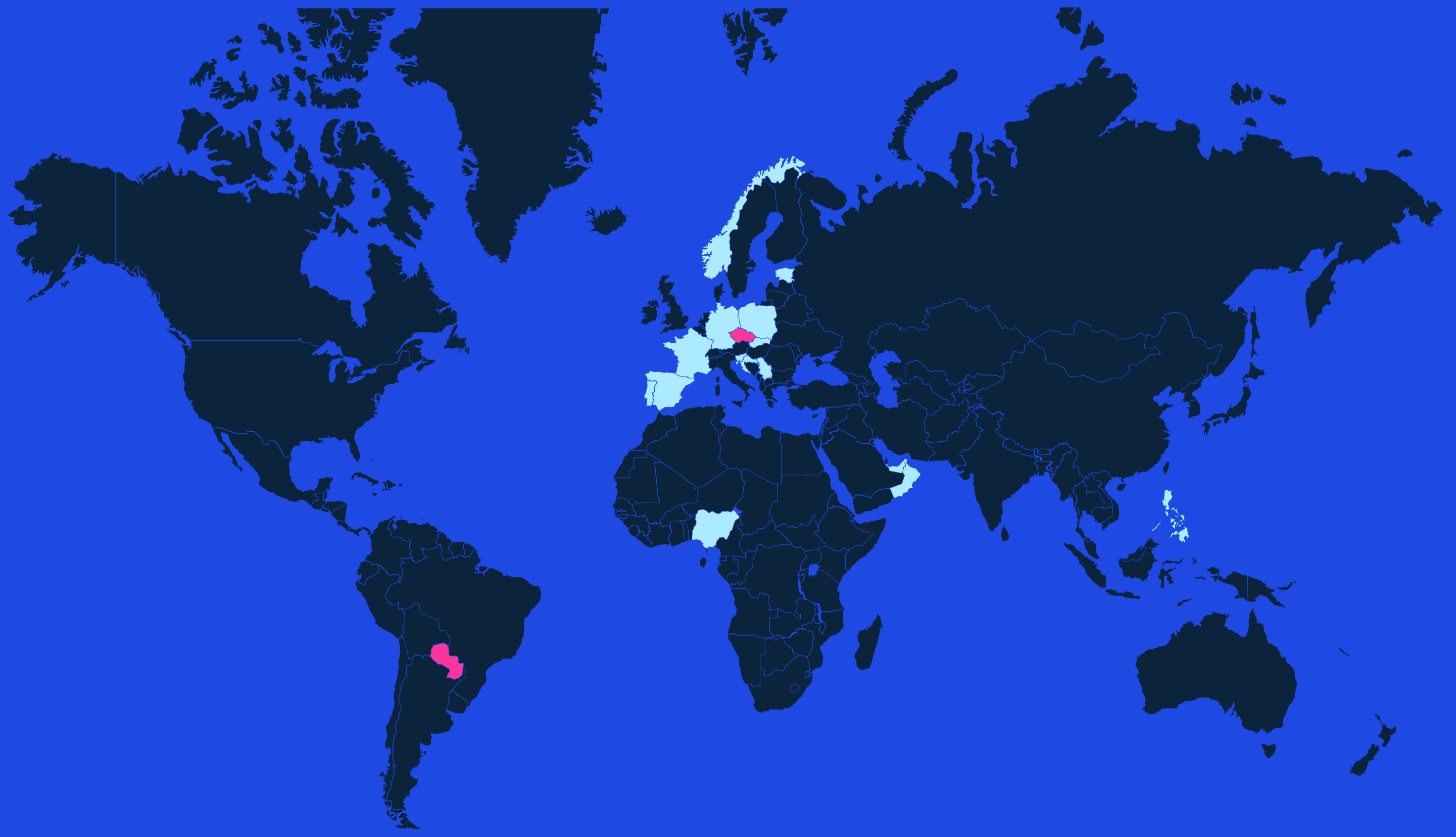
E-invoicing developments 2027



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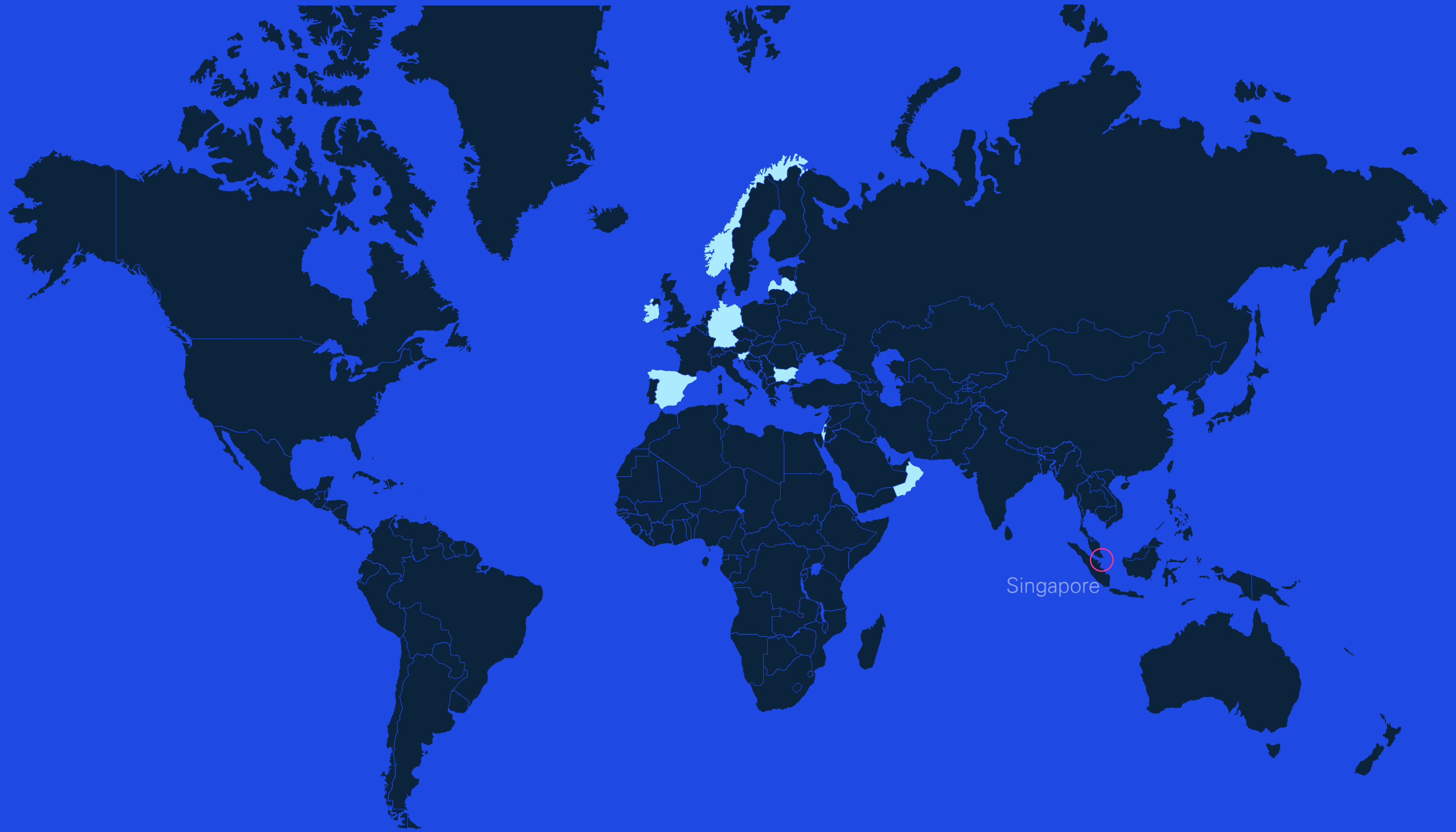
E-invoicing developments 2028



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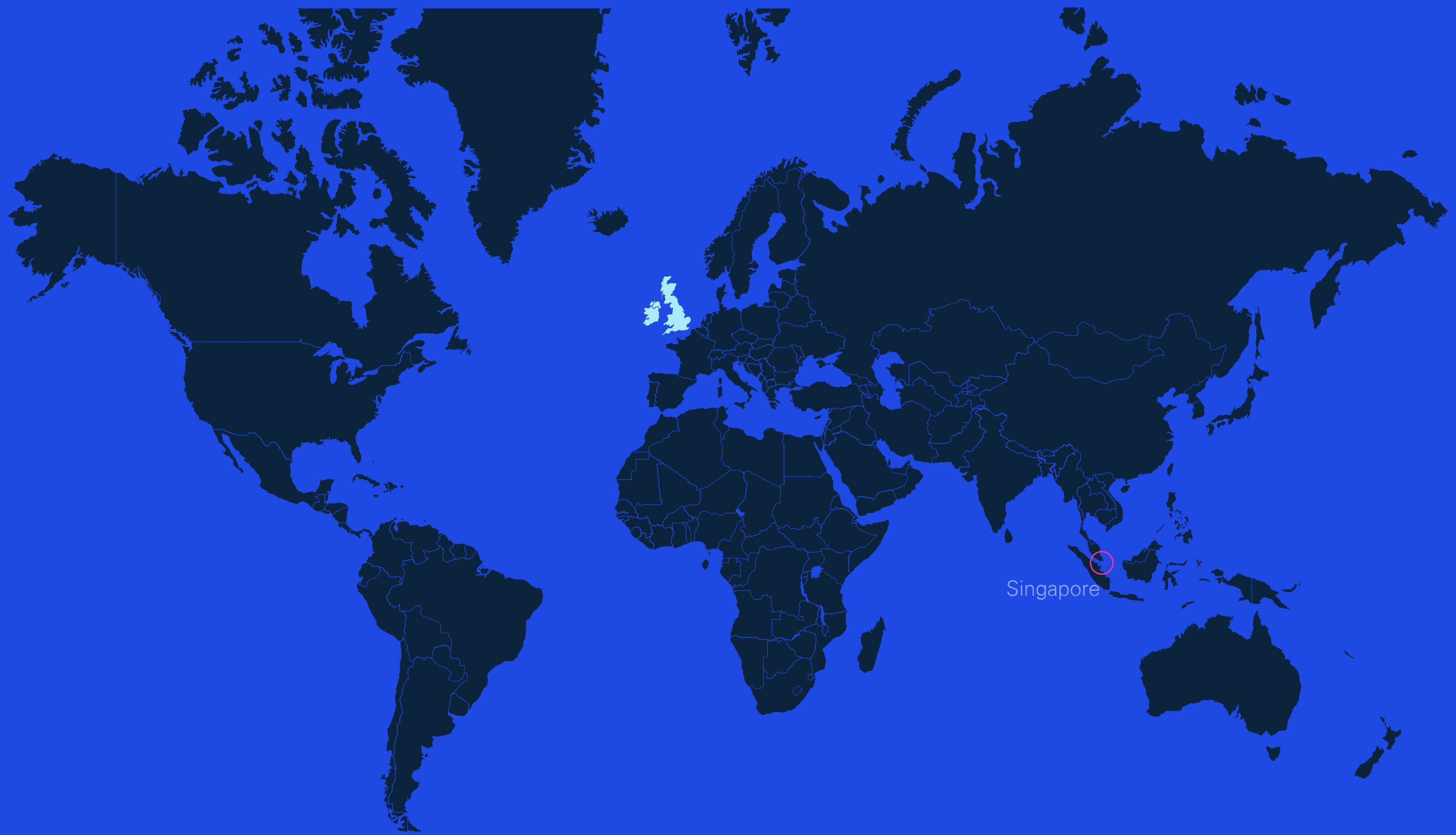
E-invoicing developments 2029



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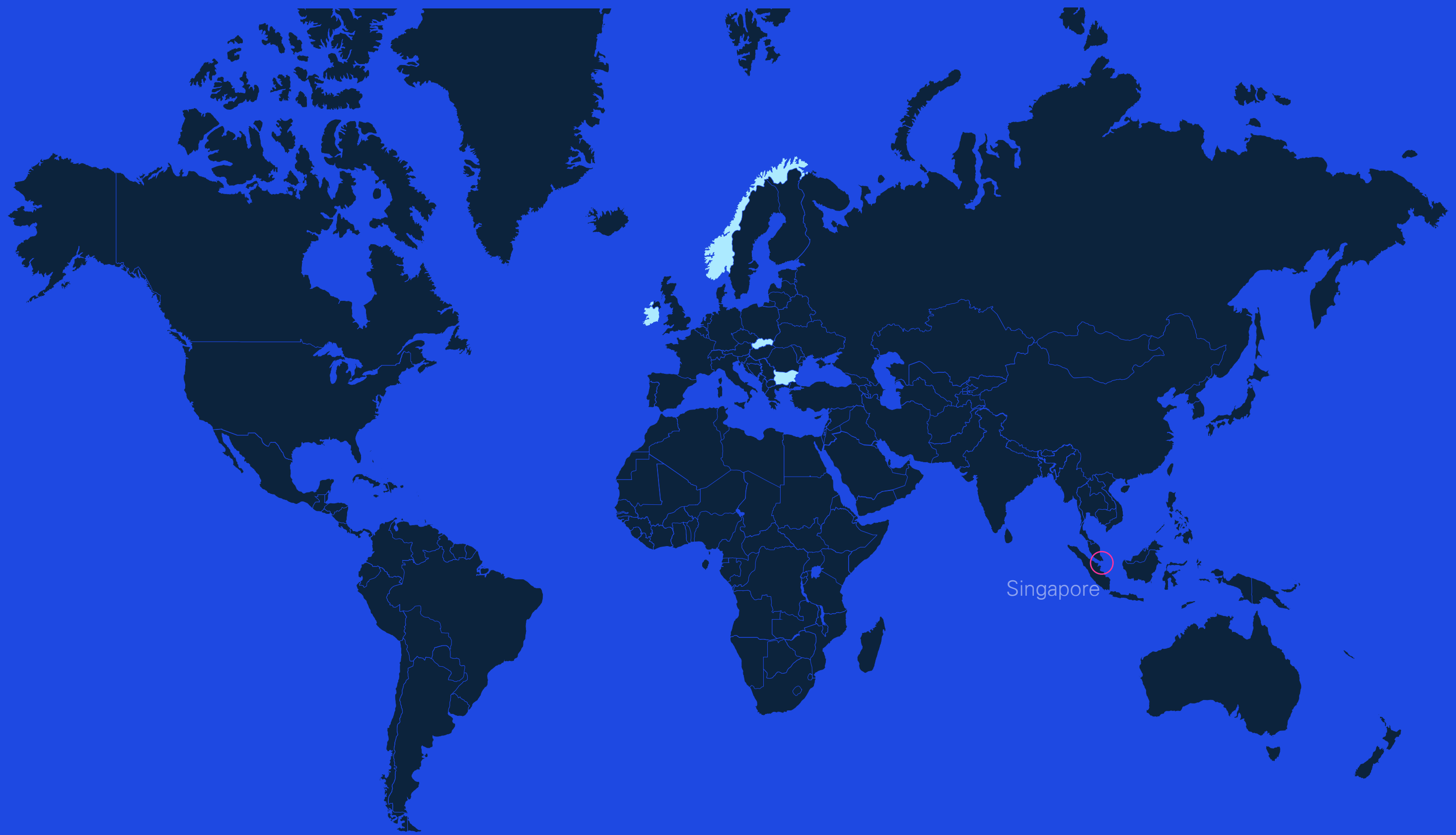
E-invoicing developments 2030



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E-invoicing developments 2031

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2026–2028 developments with pending effective dates

This page includes the list of countries that have announced developments, but they have a pending effective date.
Click on the year to see the developments.

2026 ⊕ 2027 ⊕ 2028 ⊕

2025

Click on the years in the left panel to view the detailed information

Note: You can navigate through all the years without clicking on the close buttion. Use the close button to hide contents on the right panel. The information above will showcase countrie's developments for which date are to be finalised.

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Appendix—E-invoicing developments 2024

January

Colombia
E-invoicing mandatory for taxpayers in the health service sector (B2B, B2C & B2G)[35]

Dominican Republic
E-invoicing mandatory for large taxpayers in Group 1 (B2B & B2C)[39]

Greece
- Real-time remittance of invoice and accounting data from taxpayer ERP systems required (B2B & B2C)[37]
- E-invoicing mandatory for taxpayers with contracts with government agencies (Phase 2-B2G)[28]
- E-invoicing mandatory for supplies sold to government agencies (B2G)[46]

Italy
E-invoicing mandatory for taxpayers with revenue under EUR 25,000 (B2B & B2C)[38]

Paraguay
E-invoicing mandatory for taxpayers in Group 7 (B2B, B2C & B2G)[5]

Romania
E-reporting mandatory (B2B)[49]

January

Sao Tome e Principe
E-invoicing mandatory for large taxpayers (B2B & B2C)[30]

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 70 million (Phase 2-B2B & B2C)[57]

February

Bolivia
E-invoicing mandatory for taxpayers in Group 4 (B2B & B2C)[24]

Egypt
E-receipt system mandatory for certain taxpayers (B2C) 18)

Pakistan
E-invoicing mandatory for certain taxpayers (B2B & B2C)[17]

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 50 million (Phase 2-B2B & B2C)[64]

March

Bolivia
E-invoicing mandatory for taxpayers in Group 5 (B2B &B2C)[53]

Dominican Republic
E-invoicing mandatory for large taxpayers in Group 2 (B2B & B2C)[39]

Pakistan
E-invoicing mandatory for certain taxpayers (B2B & B2C)[14]

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 40 million (Phase 2-B2B & B2C)[71]

April

Bolivia
E-invoicing mandatory for taxpayers in Group 6 (B2B &B2C)[63]

Mexico
Mandatory use of e-transport CFDI version 3.0 (B2B & B2C)[7]

Appendix—E-invoicing developments 2024

April

Paraguay
E-invoicing mandatory for taxpayers in Group 8 (B2B, B2C & B2G)[5]

Vietnam
E-invoicing mandatory for certain taxpayers (B2B & B2C)[11]

May

Colombia
E-invoice mandatory submission using technical annex v1.9 (B2B & B2C)[22]

Egypt
E-receipt system mandatory for certain taxpayers (B2C) 12)

Dominican Republic
E-invoicing mandatory for large taxpayers in Group 3 (B2B & B2C)[19]

Israel
E-invoicing mandatory for taxpayers issuing invoices above NIS 25,000 (B2B & B2C)[32]

Malaysia
E-invoicing pilot begins (B2B & B2C)[29]

May

Mauritius
E-invoicing mandatory for certain taxpayers (Phase 2-B2B)[23]

June

Colombia
E-equivalent documents mandatory for large taxpayers (B2B & B2C)[22]

Chad
E-invoicing mandatory for certain taxpayers (B2B & B2C)[74]

Greece
E-invoicing mandatory for taxpayers with contracts with government agencies (Phase 3-B2G)[28]

Ghana
E-invoicing pilot begins (B2B)[52]

Paraguay
E-invoicing mandatory for certain small taxpayers (B2B & B2C)[43]

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 30 million (Phase 2-B2B & B2C)[40]

July

Bolivia
E-invoicing mandatory for taxpayers in Group 7 (B2B & B2C)[20]

Colombia
E-equivalent documents mandatory for income taxpayers not classified as large taxpayers (B2B & B2C) 22)

Egypt
E-receipt system mandatory for certain taxpayers (B2C)[62]

Paraguay
E-invoicing mandatory for certain small taxpayers (B2B & B2C)[43]

Romania
E-invoicing mandatory (B2B)[49]

Spain
E-invoicing mandatory in Biscay (B2B & B2C)[68]

Zambia
E-invoicing mandatory for all taxpayers (B2B)[31]

Appendix—E-invoicing developments 2024

August

Colombia
E-equivalent documents mandatory for other entities and individuals (B2B & B2C)[22]

Malaysia
E-invoicing mandatory for taxpayers with revenue above MYR 100 million (B2B & B2C)[45]

Paraguay
E-invoicing mandatory for certain small taxpayers (B2B & B2C)[43]

September

Colombia
E-equivalent documents mandatory for gambling (excluding local games) and local gambling games (B2B & B2C)[22]

Democratic Republic of the Congo
E-invoicing mandatory for certain taxpayers (B2B & B2C)[77]

Egypt
E-receipt system mandatory for certain taxpayers (B2C) 51)

September

El Salvador
E-invoicing mandatory for certain transactions over USD 25,000 (B2B & B2C)[96]

Viet Nam
E-invoicing mandatory for certain taxpayers (B2B & B2C)[81]

October

Bolivia
E-invoicing mandatory for taxpayers in Group 8 (B2B & B2C)[20]

Colombia
- E-equivalent documents mandatory for gambling (excluding local games) and local gambling games (B2B & B2C)[22]
- Individual Registry for the Provision of Health Services mandatory for healthcare service providers (B2B)[95]

Paraguay
E-invoicing mandatory for taxpayers in Group 10 (B2B, B2C & B2G)[5]

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 25 million (Phase 2-B2B & B2C)[33]

November

Colombia
- E-equivalent documents mandatory for public utilities, ground transportation and statements issued by financial and/or trust companies (B2B) [72]
- E-equivalent documents mandatory for tolls, stock exchange, agricultural and other commodities stock market (B2B & B2C)[22]

Poland
Consultation on regulations to modifiy the KSeF (B2B)[98]

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 15 million (Phase 2-B2B & B2C)[50]

Appendix—E-invoicing developments 2024

December

China
Mandatory e-invoicing "announced" (B2B)[107]

Colombia
E-equivalent documents mandatory for public events and movie tickets (B2B & B2C)[22]

Greece
E-waybill mandatory for certain taxpayers (Phase 1-B2B)[80]

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 10 million (Phase 2-B2B & B2C)[59]

Appendix—E-invoicing developments 2025

January

Argentina
- E-invoicing tax itemization mandatory for large companies (Phase 1-B2B & B2C)[113]
- Businesses using the "Comprobantes en Línea" to comply with foreign currency invoice requirements (B2B & B2C)[136]

Cambodia
E-invoicing mandate (B2G)[181]

Egypt
E-receipt system mandatory for certain taxpayers (B2C)[119]

El Salvador
E-invoicing mandatory for certain taxpayers (B2C)[65]

Estonia
Buyers entitled to request e-invoices *proposed (B2B)[56]

Denmark
E-bookkeeping mandatory for certain taxpayers (B2B & B2C)[42]

Germany
E-invoicing as standard for domestic transactions (Phase 1-B2B)[2]

January

Israel
E-invoicing mandatory for taxpayers issuing invoices above NIS 20,000 (B2B & B2C)[70]

Kazakhstan
- Pre-filled VAT return pilot "proposed" (B2B & B2C)[115]
- Mandatory contract registration within the Electronic Invoice System-pilot (B2G)[135]

Latvia
E-invoicing mandatory (B2G)[60]

Madagascar
E-invoicing mandate "proposed" (B2B & B2C)[58]

Malaysia
E-invoicing mandatory for taxpayers with revenue above MYR 25 million (B2B & B2C)[45]

Paraguay
E-invoicing mandatory for new taxpayers (B2B & B2C)[21]

Poland
CIT e-reporting mandatory for certain taxpayers with revenue exceeding EUR 50 million in the previous tax year (B2B & B2C)[78]

January

Romania
- E-invoicing mandatory for most taxpayers (B2C)[66]
- Submission of SAF-T reports mandatory for registered non-residents (B2B & B2C)[76]

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 7 million (Phase 2-B2B & B2C)[55]

Seychelles
Electronic cash registers mandatory for certain taxpayers (B2B & B2C)[106]

Türkiye
- E-receipt mandatory for transactions from 3,000 TRY "expanded" (B2C)[99]
- Non-bank financial entities can issue electronic receipts "expanded" (B2B & B2C)[99]

Ukraine
- Large taxpayers required to comply with SAF-T technical specifications "expanded" (B2B & B2C)[100]
- Non-large taxpayers required to comply with SAF-T technical specifications "expanded" (B2B & B2C)[100]

Uruguay
- E-invoicing mandatory for providers of personal services (B2B & B2C)[9]
- E-invoicing mandatory for remaining taxpayers subject to VAT (B2B & B2C)[104]

Appendix—E-invoicing developments 2025

February

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 5 million (Phase 2-B2B & B2C)(67)

March

Argentina
Businesses invoicing through the “Facturador Móvil” and “Facturador” applications to comply with foreign currency invoice requirements (B2B & B2C)(136)

Greenland
E-invoicing mandatory (B2G)(102)

Paraguay
E-invoicing mandatory (Group 11-B2B & B2C)(120)

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 4 million (Phase 2-B2B & B2C)(75)

April

Argentina
- E-invoicing tax itemization mandatory for all companies (Phase 2-B2B & B2C)(113)
- Businesses invoicing through a web service to comply with foreign currency invoice requirements (B2B & B2C) (136)

Brazil
New e-invoice for communication and telecommunication services (B2B & B2C)(41)

Italy
E-invoicing mandatory for healthcare professionals (B2C)(4)

Jordan
Phase 2 of the e-invoicing mandate(36)

Paraguay
E-invoicing mandatory for new corporate taxpayers (B2B & B2C)(120)

April

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 3 million (Phase 2-B2B & B2C)(83)

Sweden
Customs Authority to use Peppol to invoice duties and fees to taxpayers(121)

May

Chile
E-invoicing and e-receipts mandatory (B2C)(130)

Mozambique
Invoice data digital reporting requirement (B2B & B2C)(141)

Singapore
Voluntary e-invoicing (B2B)(15)

Appendix—E-invoicing developments 2025

June

Canada
E-recording module mandatory in Quebec (B2C)[8]

Costa Rica
E-invoicing technical updates implemented (B2B & B2C)[101]

Cote d'Ivoire
Phase I: E-invoicing mandatory for taxpayers under the Normal Real Tax Regime (B2B, B2G & B2C)[162]

Greece
Phase I—A: E-waybill mandatory for specific taxpayers[105]

Paraguay
E-invoicing mandatory (Group 12-B2B & B2C)[120]

Vietnam
E-invoicing mandate expanded to certain taxpayers (B2B, B2C & B2G)[143]

July

Cote d'Ivoire
Phase II: E-invoicing mandatory for taxpayers under the Simplified Real Tax Regime (B2B, B2G & B2C)[163]

Egypt
- E-receipt system mandatory for certain taxpayers—I (B2C)[182]
- E-receipt system mandatory for certain taxpayers—II (B2C)[183]

Estonia
Mandatory issuance of e-invoices if requested by clients (B2B)[81]

Hungary
E-invoicing mandatory for suppliers of electricity and natural gas (B2B)[88]

Malaysia
E-invoicing mandatory for taxpayers with revenue exceeding MYR 5 million and up to MYR 25 million (B2B & B2C)[45]

Nigeria
E-invoicing pilot for selected taxpayers "announced" (B2B, B2C & B2G)[144]

July

Pakistan
Corporate persons to integrate their invoicing systems with the government's e-invoicing platform (B2C)[164]

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 2.5 million (Phase 2-B2B & B2C)[89]

Spain
Deadline for software providers to implement Veri*Factu billing system solutions (B2B)[6]

Tunisia
B2G e-invoicing mandatory for large taxpayers and certain B2B sales of pharma products[165]

Appendix—E-invoicing developments 2025

August

Cote d'Ivoire
Phase III: E-invoicing mandatory for taxpayers under the Micro Enterprise Regime (B2B, B2G & B2C)[112]

Pakistan
Non-corporate persons to integrate their invoicing systems with the government's e-invoicing platform (B2C)[166]

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 2 million (Phase 2-B2B & B2C)[103]

September

Cote d'Ivoire
- Phase IV: E-invoicing mandatory for taxpayers under the Enterprising State Tax (TEE) and Municipal Tax for the Entrepreneur (TCE) regimes (B2B, B2G & B2C)[122]
- End of waiver for using non-electronic invoices (B2B, B2G & B2C)[167]

September

Egypt
E-receipt system mandatory for certain taxpayers (B2C)[184]

Greece
B2G e-invoicing mandatory for other general government expenditures[168]

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 1.75 million (Phase 2-B2B & B2C)[111]

Paraguay
E-invoicing mandatory (Group 13-B2B & B2C)[120]

October

Angola
Angola—E-invoicing transition period for large taxpayers[16]

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 1.5 million (Phase 2-B2B & B2C)[131]

November

Dominican Republic
E-invoicing mandatory for "local level" large and medium-sized taxpayers already already in the adoption process (B2B and B2C)[146]

Egypt
E-receipt system mandatory for certain taxpayers (B2C)[25]

Nigeria
E-invoicing mandatory for large taxpayers (B2B)[190]

Pakistan
- E-invoicing mandatory for public companies, importers, and businesses with gross receipts exceeding PKR1 billion (B2B & B2C)[19]
- E-invoicing mandatory for businesses with gross receipts above PKR100 million (B2B & B2C)[69]

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 1.255 million (Phase 2-B2B & B2C)[92]

Singapore
E-invoicing mandatory for certain taxpayers (B2B)[15]

Appendix—E-invoicing developments 2025

December

Greece
Phase II: E-waybill data transfer via myDATA platform for all taxpayers[124]

Pakistan
- E-invoicing mandatory for businesses with gross receipts not exceeding PKR100 million (B2B & B2C)[137]
- E-invoicing mandatory for all remaining taxpayers (B2B & B2C)[140]

Paraguay
E-invoicing mandatory (Group 14-B2B & B2C)[120]

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 1 million (Phase 2-B2B & B2C)[116]

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6	Ministerio de Hacienda, “Real Decreto 1007/2023, de 5 de diciembre, por el que se aprueba el Reglamento que estabReal Decreto 1007/2023, de 5 de diciembre, por el que se aprueba el Reglamento que establece los requisitos que deben adoptar los sistemas y programas informáticos o electrónicos que soporten los procesos de facturación de empresarios y profesionales, y la estandarización de formatos de los registros de facturación”, (December 6, 2023)
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11	General Department of Taxation, “Resolution No.837/FCT-DNL” (March 8, 2024)
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13	“KPMG Member Firm email from Sherif Adam, KPMG Ghana”, (12-12-2023)
14	Federal Board of Revenue, “Notification S.R.O. 419(1y2024”, (March 21, 2024)
15	IRAS, “GST InvoiceNow Requirement”, (April 15, 2024)
16	Administração Geral Tributária, “Entrada em vigor da Facturação Electrónica”, (September 23, 2025).
17	Federal Board of Revenue, “Notification S.R.O. 28 (I)/2024” (January 10, 2023)
18	ETA, ”صدور قرار (المرحلتين الفرعيتين الثالثة والرابعة) من المرحلة الرئيسية الرابعة لمنظومة الإيصال الإلكترونى”, (January 9, 2024)
19	FBR, “Notification S.R.O. 1852 (I)12O25” (September 24, 2025).
20	Belize Tax Service, “Public Notice on the General Sales Tax Act 2024” (January 28, 2025)
21	DNIT, “RESOLUCIÓN GENERAL DNIT N° 01”, (January 12, 2024)
22	DIAN, “Resolucion 000008 de 2024” (January 31, 2024)
23	Mauritius Revenue Authority, “e-Invoicing – Phase II - Launch of Economic Operator’s Portal” (January 29, 2024)
24	Servicio de Impuestos Nacionales “Resolución Normativa de Directorio No. 102300000026 “ (August 23, 2023)

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