

Global e-Invoicing Mandates

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(November 2023, excluding e-reporting requirements, all dates subject to change)

January



- Saudi-Arabia** – Mandatory e-invoicing (Integration phase)
- Serbia** – B2B e-invoicing issuance mandatory
- Philippines** – Phased roll-out e-invoicing mandate
- Panama** – All participants of the e-invoicing pilot mandate to use e-invoices & certain taxpayers
- Dominican Rep.** – B2B mandate issuance large taxpayers

April



- Egypt** – E-invoicing mandate fully implemented
- Slovakia** – E-invoicing pilot programme B2G (voluntary)
- Mexico** – Obligation to use CFDI 4.0

January



- Denmark** – Phased roll-out of e-invoicing mandate
- Spain (Biscay province)** – B2B mandate
- Greece** – B2G (phase 1)
- Dominican Rep.** – B2B mandate issuance mid-sized taxpayers

April



- Israel** – B2B e-invoicing

January



- Latvia** – (Envisaged) B2B & B2G mandate
- China** – (Expected) Special e-fapiao VAT invoice
- Slovakia** – Mandatory e-invoicing B2B/B2C
- Germany** – Mandatory e-invoicing B2B
- Sweden** – B2B e-invoicing mandate
- Dominican Rep.** – B2B mandate issuance small taxpayers
- Greece** – B2G (phase 3)
- Spain** – (Envisaged) mandatory B2B e-invoicing (Envisaged from Jan 2025)

January 2026



- Germany** – (Envisaged) Mandatory e-invoicing B2B turnover > 800k €
- Belgium** – Envisaged mandatory B2B e-invoicing

September 2026



- France** – B2B e-invoicing mandate Receiving mandatory for all companies & Sending mandatory for large and mid-size companies. **Phase 2 September 2027** Sending mandatory for SMEs including VSEs.

2023

July



- Mexico** – Mandatory use of Carta Porte 2.0
- Australia** – Large taxpayers are legally required to send e-invoices upon request from a trading partner

October



- Japan** – Qualified invoice system

2024

June



- Greece** – B2G (phase 2)
- Malaysia** – B2B e-invoicing

July



- Poland** – B2B e-invoicing issuance mandatory (Non-compliance sanctions as of Jan 2025)
- Australia** – Large and medium taxpayers are legally required to send e-invoices upon request from a trading partner
- Romania** – (Envisaged) mandatory B2B e-invoicing

2025

July



- Australia** – All taxpayers are legally required to send e-invoices upon request from a trading partner

2026-2028

January 2028



- EU (VIDA)** – DRR mandatory for intra-EU transactions and optional for domestic transactions (Envisaged postponed 1 year)



Discover more on our [Compliance Map](#).