Deloitte.



E-invoicing. E-reporting. E-volving.

Transform your tax compliance with Deloitte's e-invoicing and e-reporting solutions

Tax authorities worldwide are introducing digital compliance measures such as e-invoicing and e-reporting, aimed at improving tax collection and the standard of compliance, while reducing the tax gap through greater visibility and insight. Traditional indirect tax compliance is being replaced by the real-time exchange of tax data between businesses and tax authorities. Consequently, indirect tax audits are becoming more frequent and granular as tax authorities focus their scrutiny on the transactional tax data available to them.

What?

E-invoicing

Process of sending and receiving invoices in a structured data format (e.g., pan-European public procurement online (Peppol), enabling automatic and electronic processing between businesses.

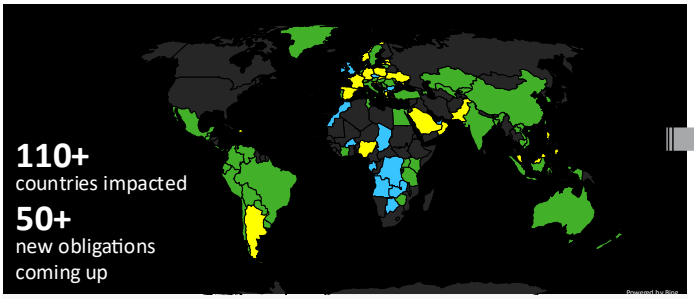
E-reporting

Process of submitting tax-related information electronically to tax authorities, often complementary to e-invoicing, requiring companies to transmit all AP/AR invoicing information to tax authorities within a certain timeframe.

Where and when?

Globally (current scope in Appendix)

- Governments worldwide are adopting mandatory regulatory required e-invoicing and e-reporting aiming to reduce the VAT gap.
- More than 60 countries currently require digital reporting with diverse timelines.
- By **2030**, it's expected that almost all countries will incorporate electronic reporting into their tax systems –otherwise AP/AR invoices cannot be handled anymore.



Current mandates | Upcoming mandates | Current and upcoming mandates

EU Specific

EU ViDA

Formally adopted in the EU on 11 March 2025

- Real-time digital (e-)reporting based on mandatory structured e-invoicing introduced for businesses that operate cross-border in the EU, feeding into a central tax data warehouse from July 2030. It is applicable also to non-EU established market players.
- The aim is to establish a harmonized e-invoicing and e-reporting framework for domestic transactions in the EU by July 2030. (timing subject to change)
- The legislation emphasizes the need for harmonization between national e-invoicing systems of EU member states and ongoing e-reporting obligations.

Who is impacted?

All businesses across all industries, with the extent of the impact largely dependent on:

1. Geography
2. Type of business relationship (B2B; B2G; B2C)
3. Type of transaction (local; cross-border) and volume

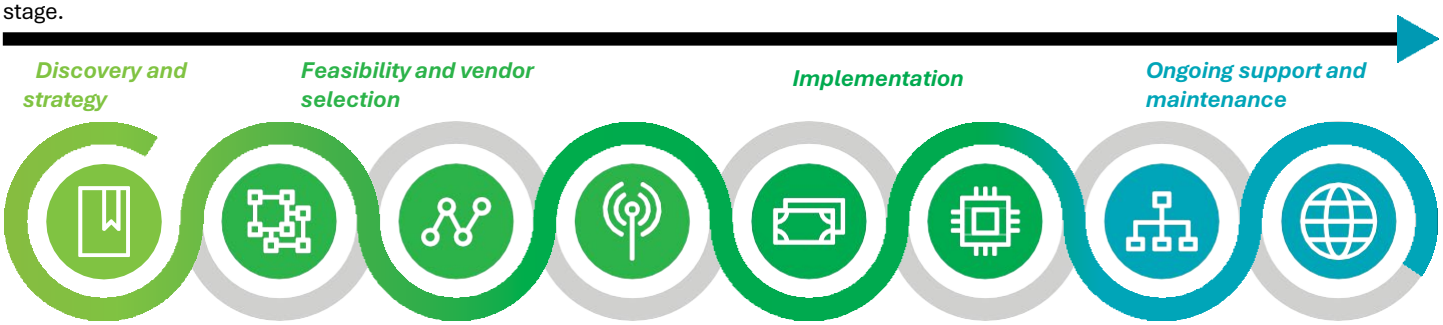
Challenges, actions, and considerations for the e-invoicing and e-reporting journey

Compliance is the key objective of e-invoicing, which needs to be balanced with the need for efficiency, effectiveness and speed of deployment

CHALLENGES	ACTIONS	OUTCOMES
Cross-functional impact Various parts of the business are affected (including Finance, Tax, Sales, Supply Chain, and Legal) and these functions are often not aligned and may have conflicting priorities	**Combine different disciplines** Tackle e-invoicing as a cross-functional initiative, covering at least tax requirements, finance processes, and technology integration	**Safeguard compliance** Risks of non-compliance with tax authorities' requirements are managed
Complex requirements Countries have varying requirements for e-invoicing and e-reporting mandates, leading to a complex and often-changing regulatory landscape	**Enable local specialists (SMEs)** Set up a network of subject matter experts (internal and external) to mitigate the risk of non-compliance and continuously improve the integrated solution	**Selling General and Administrative (SG&A) savings** The overall expense associated with paper/postage and manual journal entries is reduced
Increased transparency Tax authorities are enhancing their ability to detect non-compliance, possibly leading to more automated audits, assessments and penalties	**Use e-invoicing as a catalyst** Create value by optimizing and enhancing processes, operations, identifying insights and strengthening the overall value chain	**Billing and peer-to-peer (P2P) efficiencies** Automated and optimized invoicing makes the billing cycle more efficient. Faster invoice processing shortens payment cycles and improves cash flow
Data quality Multiple finance and tax data sources can result in inconsistent and poor quality tax data. Local requirements often lead to disparate local solutions in organizations.	**Vendor selection** Select technology partners to not only cover as much geographical scope as possible, but also serve the ERP- and process-related needs	**Improved business insights** More digitally available data can be used for better analytics and reporting
Platform choices Fitting the right solution to the specific needs of compliance, efficiency and scalability requires considerations on a complex and potentially global scale	**Global template** Design solutions with a global template in mind: some countries may be urgent, but the solution can and should be able to deliver global scaling	**Reduced tool maintenance** Global templates reduce the cost of subsequent country implementations and ongoing maintenance

How we tackle it - Deloitte solutions available along the whole e-invoicing and e-reporting journey

Depending on your business's specific needs, Deloitte can provide support throughout the digital reporting journey or at any specific stage.



Policy

We identify new obligations and interpret regulations, coordinating globally to support **policy** compliance.

Impact assessment modeling | **Data assessment** | **Technical advisory**

Evaluation begins with assessing your current state, including legal entity and ERP/systems architectures. We conduct a thorough **data assessment** and **impact assessment modeling** to analyze your e-invoicing and e-reporting needs based on your tax profile and global presence. Our **technical advisory** aims to support solution integration within your broader systems landscape, including accounts payable/receivable processes and technology dependencies. We consider data consolidation options and suggest both short- and long-term tax technology strategies. Finally, we provide a tailored deployment roadmap designed to support your business's global e-invoicing and e-reporting requirements.

Finance system enhancement | **E-invoicing technology**

Our approach begins by assessing your business readiness and introducing available solutions that align with your technology strategy, focusing on **finance system enhancement** and **e-invoicing technology**. We identify the appropriate technology solution. To aid in this selection, we develop a vendor scorecard to evaluate available systems. We provide recommendations and assist with business case development. Finally, we develop an implementation roadmap and cost model to guide the solution implementation process.

Process optimization | **Compliance**

We offer post-implementation support and impact analysis of technical changes with a focus on performance optimization. We proactively monitor upcoming and changing regulations to help aid with **compliance** and can provide updates on timely updates on industry best practices and **process optimization** recommendations. In certain circumstances, Deloitte also offers an e-invoicing and e-reporting operate solution, allowing you to focus on your core business activities.

Operate/outsourcing - Deloitte E-invoicing Powered by ONESOURCE Pagero

Empowering your business. Connecting your world.



A complex **regulatory environment** brings e-invoicing challenges
Traditional manual processes often expose companies **to higher compliance risk, operational inefficiency, limit strategic oversight.**

Operate with dynamic control

Deloitte (e-invoicing operate services) + Thomson Reuters (ONESOURCE Pagero technology) = an innovative, end-to-end, e-invoicing and e-reporting service

Integrates compliance technology, operational efficiency, and strategic insight

Respond confidently to regulatory changes, streamline operations, and focus on priority matters

Why Deloitte?

Industry knowledge, advanced technology, and smart resourcing

ONESOURCE Pagero + Deloitte's tax and compliance experience & multijurisdictional advisory capabilities = a connected, compliant, and continuously improving einvoicing and e-reporting operation

Free your teams to focus on strategic priorities with confidence.

Get in touch

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