E-invoicing: EU roadmap

2024

- **Romania:** Mandatory implementation of e-reporting since 2024. Mandatory implementation of e-invoicing since 1 July 2024.
- **Denmark:** Since 1 July 2024, companies which use a standard DBS must book digitally from the next new accounting period.
- **Italy:** B2B e-invoicing mandate applicable to all taxpayers.
- **France:** Development of the public platform (PPF).

2025

- **Estonia:** Buyers registered as e-invoice receivers may demand suppliers to issue e-invoices.
- **Denmark:** Since 1 January 2025, companies which use a custom DBS must book digitally from the next new accounting period.
- **Romania:** Announced B2C e-invoicing since 1 January 2025.
- **France:** Pilot phase of the mandate.
- **Germany:** EN-compliant e-invoice becomes the default. All businesses must be able to receive structured e-invoices.

2026

- **Latvia:** B2B e-invoice obligation plus e-reporting.
- **Spain:** Mandatory e-invoicing for large taxpayers.
- **France:** All taxpayers must be able to receive e-invoices, with mandatory sending and e-reporting for large and mid-sized taxpayers as of 1 September 2026.
- **Belgium:** Issuance of e-invoices mandatory for all Belgian-established taxpayers as of January 2026.
- **Croatia:** Introduction of countrywide mandatory B2B e-invoicing, expected as of January 2026.
- **Poland:** Mandatory KSeF as of 1 February 2026 for entities with turnover greater than PLN 200 million; 1 April 2026 for the remaining entities.
- **Slovenia:** Mandatory B2B e-invoicing and e-reporting as of 1 January 2026.

2027

- **Germany:** Businesses with turnover greater than EUR 800,000 should issue EN-compliant invoices.
- **Spain:** Mandatory e-invoicing for remaining taxpayers.
- **Greece:** Planned e-invoicing mandate via the myDATA platform.
- **France:** Issuance of e-invoices and e-reporting for small and medium-sized enterprises as of 1 September 2027.

2028

- **Germany:** The remaining businesses should issue EN-compliant invoices.

2030

- **Luxembourg:** By 20230, e-invoicing for cross-border transactions will become mandatory. Local B2B e-invoicing requirements might also take effect around the same time, or potentially earlier.
  - 1 January 2028 – All businesses must be able to receive compliant electronic invoices.
  - 1 July 2028 – Large and medium-sized businesses must issue compliant electronic invoices.
  - 1 January 2029 – The obligation to issue e-invoices applies to all remaining in-scope businesses.
- **European Union:** Mandatory e-invoicing for cross-border supplies of goods and services in the EU by July 2030.