E-invoicing developments timeline

Release: January 2026

Foreword

The global e-invoicing and digital reporting landscape continued its rapid evolution through the end of 2025, reinforcing that digital tax compliance remains a central priority for tax authorities worldwide. As jurisdictions move into 2026, governments are not only expanding the scope of existing mandates but also recalibrating timelines to balance enforcement objectives with taxpayer readiness.

During **December 2025**, several notable developments were announced or enacted across Europe, the Middle East, Africa, and the Americas:

***Spain** postponed the application of its **VERI*FACTU** requirements for small and medium-sized taxpayers, nonresident permanent establishments, individuals, and taxpayers under special regimes, shifting implementation milestones into **2027**.

***Slovakia** adopted legislation introducing **mandatory domestic B2B e-invoicing from January 2027**, while confirming plans to extend e-invoicing to **cross-border transactions from July 2030**. In parallel, Slovakia confirmed the introduction of its **eKasa cash register system** for B2C transactions, effective **January 2026**.

***Israel** expanded its e-invoicing regime by lowering the threshold to invoices exceeding **NIS 5,000**, with application beginning in **June 2026**.

***North Macedonia** announced plans to introduce **mandatory B2B e-invoicing**, targeting **October 2026** for implementation.

***Antigua and Barbuda** signaled its intention to introduce an **e-invoicing mandate**, as part of its **2026 Budget** announcements, with implementation expected in **2027**.

***Togo** introduced an **e-invoicing requirement** through its **2026 Finance Law**, with the effective date to be confirmed.

***Brazil** confirmed that certain taxpayers will be subject to the new **DeRE digital reporting obligation and some new e-invoicing types**, effective **January 2026**.

These December developments highlight two parallel trends shaping the digital tax landscape. On the one hand, jurisdictions are pressing ahead with **new mandates and expanded scope**, particularly in domestic B2B transactions and real-time or near-real-time reporting. On the other, several governments are refining implementation timelines, recognizing the practical challenges faced by businesses amid increasingly complex compliance environments.

As digital tax reporting continues to mature, these measures make clear that e-invoicing and related reporting obligations are now firmly embedded in tax administration strategies worldwide. At **KPMG**, we remain committed to tracking these changes closely and providing timely, practical insights to help organizations anticipate upcoming requirements and prepare for compliance in **2026 and beyond.** This December timeline is designed to support that objective as we enter the new year.

Ramon Frias

Senior Manager
Global E-invoicing and Digital Reporting
E: ramonfrias@kpmg.com

Philippe Stephanny

Managing Director
Washington National Tax – State and Local Tax
E: philippestephanny@kpmg.com

Newly added developments

Country	Effective date
Antigua and Barbuda	TBD 2027
Brazil	January 2026
Israel	June 2026
North Macedonia	October 2026
Slovakia	January 2027
Slovakia	July 2030
Slovakia	January 2026
Spain	January 2027
Spain	July 2027
Spain	TBD 2027
Togo	TBD

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.

Click to go to next page

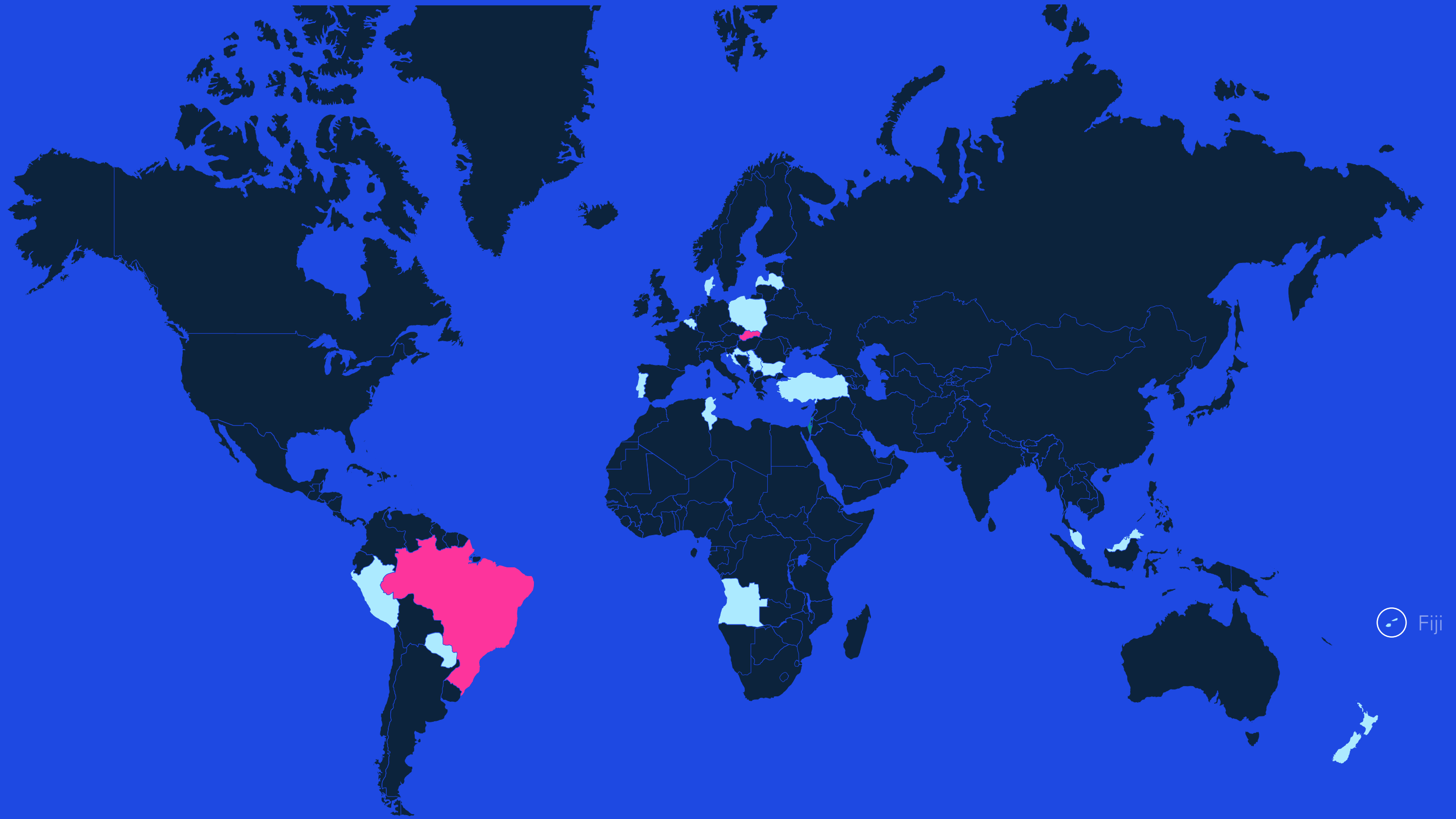
How to use the document

- 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 2030. 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



Angola
E-invoicing mandatory for large taxpayers, all B2G sales and transactions over AOA 25 million[142]

Belgium
E-invoicing mandatory for all established taxpayers (B2B)[26]

Brazil
- Mandatory inclusion of IBS and CBS in the NF-e (B2B)[108]
- Brazil - DeRE digital report mandatory for certain taxpayers[210] (New)

Bulgaria
Phase I: SAF-T for Large Enterprises[126]

Croatia
E-invoicing mandatory for VAT registered taxpayers (B2B & B2G)[169]

Denmark
New Bookkeeping Requirements for VAT-Registered Entities[148]

Fiji
Businesses with annual revenues exceeding $50,000 required to use electronic fiscal devices (B2B & B2C)[194]

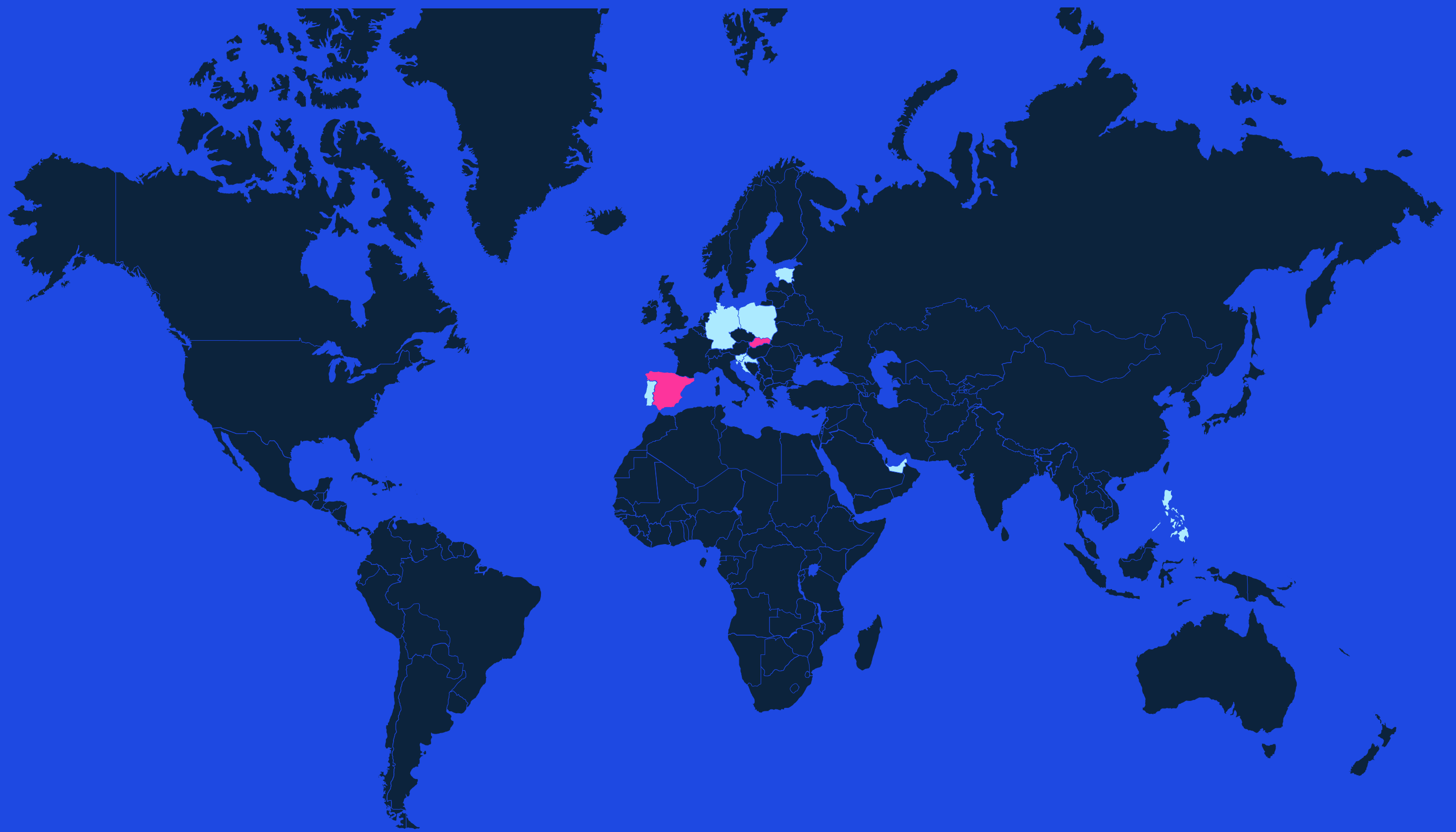
Israel (Update)
E-invoicing mandatory for taxpayers issuing invoices above NIS 10,000 (B2B & B2C)[70]

Latvia
E-invoicing mandatory for domestic B2G transactions[60]

New Zealand
E-invoicing mandatory for large suppliers “announced” (B2G)[147]

See more

E-invoicing developments 2027



January February March April May June July August September October November December

2026 2027 2028 2029 2030 2026-2028 TBD dates Appendix Citations

Croatia
E-invoicing mandatory for non-VAT registered taxpayers and state entities (B2B & B2G)[174]

Estonia
E-invoicing mandate “announced” (B2B)[34]

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

Philippines
E-invoicing mandatory for certain taxpayers (B2B and B2C)[157]

Poland
- CIT e-reporting mandatory for all other taxpayers (B2B & B2C)[78]
- Phase III: E-invoicing mandatory for taxpayers with revenues not exceeding PLN 10,000 per month or transactions equal or below 450 PLN per invoice, “announced” (B2B)[128]
- Phase III: E-invoicing mandatory for taxpayers with revenues below PLN 10,000 “proposed”[175]

Portugal
Extended deadlines for QES on e-invoices and SAF-T file submission (B2B &B2C)[205]

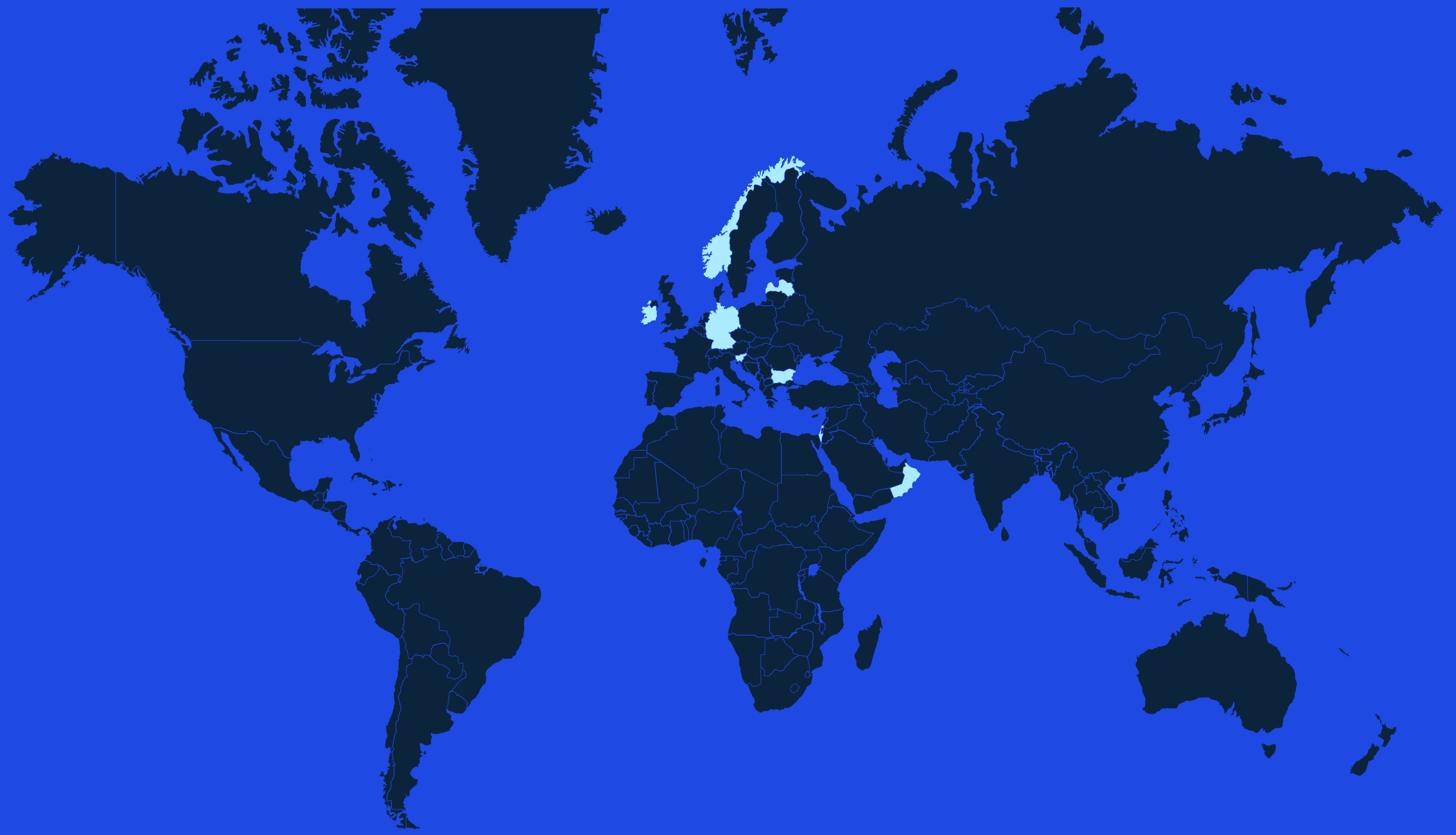
Slovakia
- E-invoicing mandate “proposed” (B2B)[134]
- E-invoicing mandatory in domestic B2B transactions[214] (New)

Slovenia
E-Invoicing Mandate “proposed” (B2B)[118]

Spain (New)
VERI*FACTU requirement for small and medium taxpayers under the general income tax regime (B2B & B2C)[215]

United Arab Emirates
E-invoicing mandatory for taxpayers with revenues above AED 50 million (B2B & B2G)[198]

E-invoicing developments 2028



January February March April May June July August September October November December

2026 2027 2028 2029 2030 2026-2028 TBD dates Appendix Citations

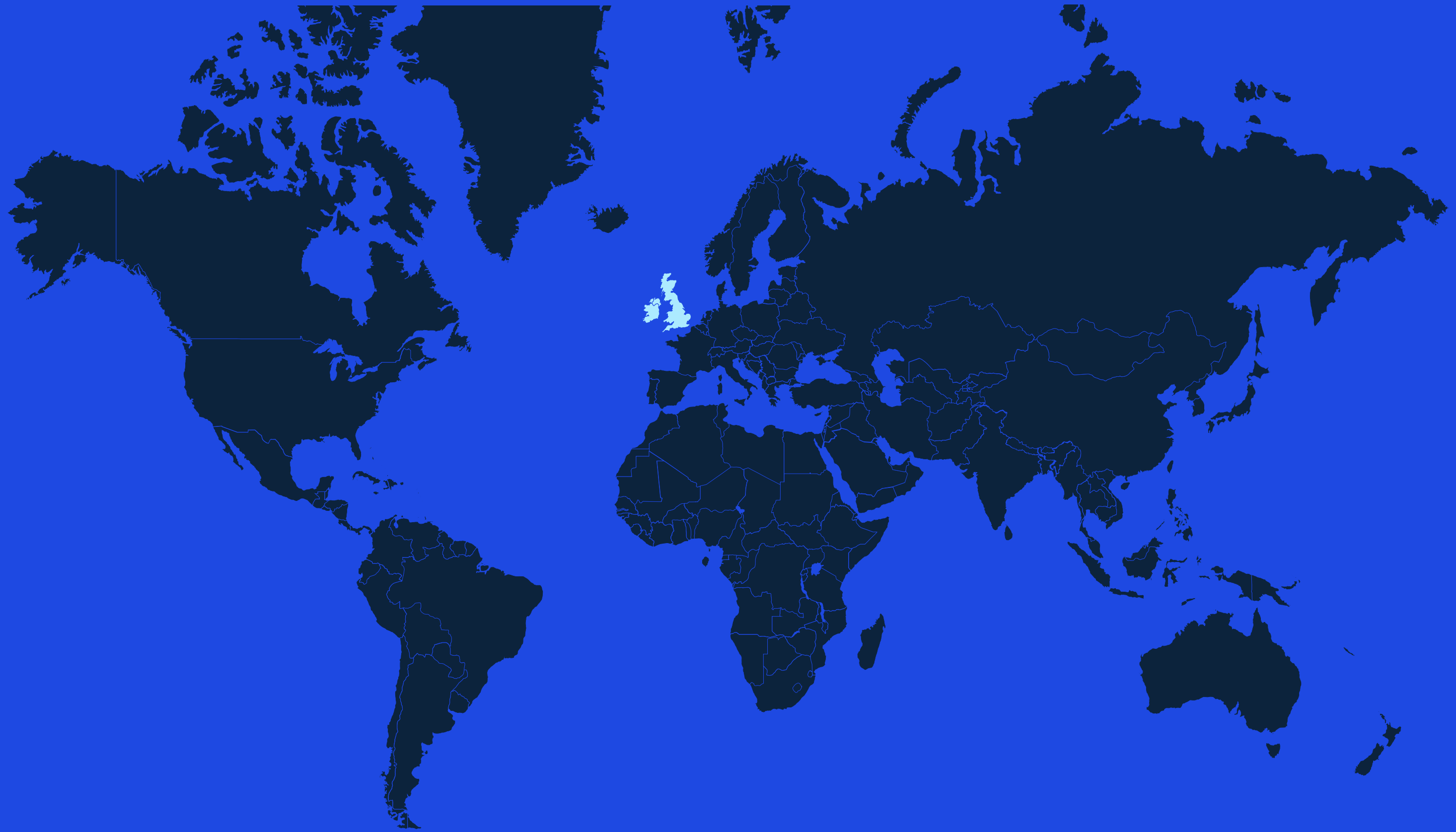
January

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

Note: You can navigate through all the months and years without clicking on the close button. 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 2029



January | February | March | April | May | June | July | August | September | October | November | December

2026 | 2027 | 2028 | 2029 | 2030 | 2026-2028 TBD dates | Appendix | Citations

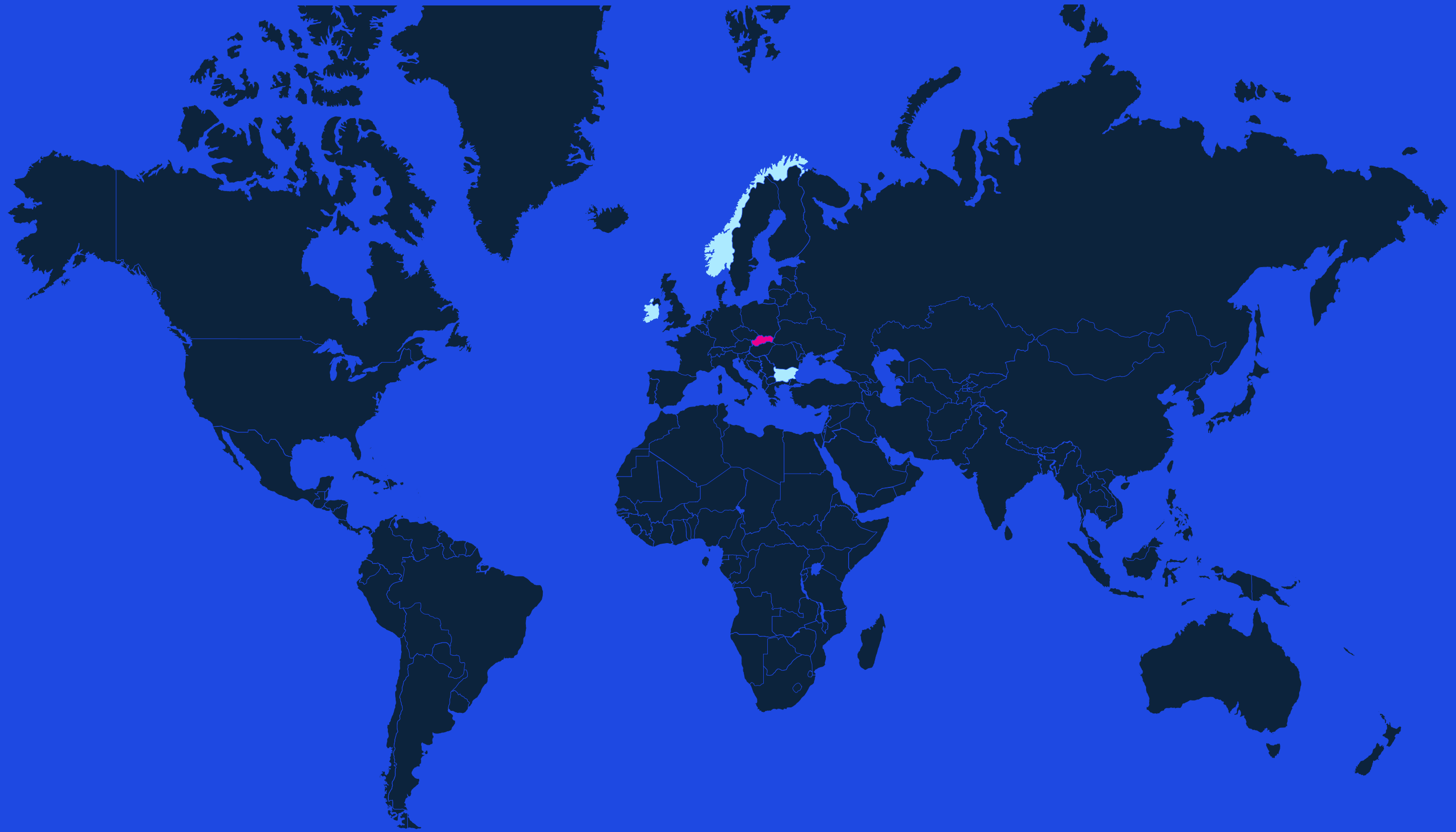
January

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

Note: You can navigate through all the months and years without clicking on the close button. 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 2030



January | February | March | April | May | June | July | August | September | October | November | December

2026 | 2027 | 2028 | 2029 | 2030 | 2026-2028 TBD dates | Appendix | Citations

January

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

Note: You can navigate through all the months and years without clicking on the close button. 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.

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

Antigua and Barbuda (New)
E-invoicing mandate "announced"[218]

Spain (New)
E-invoicing mandate "proposed" (B2B & B2C)[48]

Togo (New)
E-invoicing mandatory[219]

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]

Citations

1	JORF, “LOI n° 2023-1322 du 29 décembre 2023 de finances pour 2024” (December 30, 2023)
2	Bundesrat, “Gesetz zur Stärkung von Wachstumschancen, Investitionen und Innovation sowie Steuervereinfachung und Steuerfairness”, (March 22, 2024)
3	BloombergLaw, “Namibia MOF Presents 2024-25 Budget Statemen” (February 28, 2024)
4	Gazzetta Ufficiale, “Decreto Legge 202/2024” (December 27, 2024)
5	SET “Resolucion General No. 105” (December 17, 2021)
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)
7	SECRETARIA DE HACIENDA Y CREDITO PUBLICO, “RESOLUCIÓN Miscelánea Fiscal para 2024 y sus anexos”, (December 29, 2023)
8	Revenu Quebec, “MANDATORY BILLING OBLIGATIONS IN THE RESTAURANT SECTOR” (November 1, 2023)
9	DGI, “Resolución N° 2.548/2023” (December 1, 2023)
10	Malawi Government, “THE 2024/2025 BUDGET POLICY STATEMENT” (February 23, 2024)
11	General Department of Taxation, “Resolution No.837/FCT-DNL” (March 8, 2024)
12	ETA, “صدور قرار رقم (139) لسنة 2024 الخاص(بالمرحلة الفرعية الرابعة) من المرحلة الرئيسية الرابعة لمنظومة الإيصال الإلكترونى” (March 24, 2024)
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)
25	ETA,”Commencement of the second sub-phase of the Ninth main phase of the electronic delivery system starting from November 15, 2025”, (September 25, 2025)
26	Chambre des représentants de Belgique, “Projet de Loi modifiant le Code de la taxe sur la valeur ajoutée en ce qui concerne l’introduction de l’obliga-tion de facturation électronique, (January 25, 2024)
27	Ministry of Finace of Botswana, “2024 BUDGET SPEECH”, (January 5, 2024)
28	ΟΙ ΥΠΟΥΡΓΟΙ ΟΙΚΟΝΟΜΙΚΩΝ - ΑΝΑΠΤΥΞΗΣ ΚΑΙ ΕΠΕΝΔΥΣΕΩΝ - ΥΠΟΔΟΜΩΝ ΚΑΙ ΜΕΤΑΦΟΡΩΝ, “Υποχρέωση υποβολής ηλεκτρονικών τιμολογίων από τους οικονομικούς φορείς” (April 12, 2023)
29	IRBM, “E-invoicing pilot” (January 19, 2024)
30	Asambleia Nacional, “Proposta do Orçamento Geral do Estado para o Ano Económico de 2024” (February 1, 2024)
31	ZRA, “SMART INVOICE -ELECTRONIC INVOICING – UPDATE FOR VAT REGISTERED TAXPAYERS” (January 24, 2024)
32	(February 26, 2024), “רשות המסים בישראל , החל מ-5 במאי 2024 עסקים וכל זקק חשבוניות מעל 25,000 ₪ עם קר , מספר הקצאה
33	ZATCA, “Zakat, Tax and Customs Authority Determines the Criteria for Selecting the Targeted Taxpayers in Wave 10 for “Integration Phase” of E-invoicing”, (March 28, 2024)
34	Eelnõude infosüsteem (EIS), “Käibemaksuseaduse muutmise seaduse eelnõu väljatöötamiskavatsus” (December 2, 2024)
35	Ministerio de Salud y Proteccion Social, “Resolucion 00002805” (Diciembre 29, 2022)
36	Income and Sales Tax Department, “Abu Ali: Issuance of the legislative framework to begin implementing the second phase of the billing system”, (March 7, 2025)
37	Η ΠΡΟΕΔΡΟΣ ΤΗΣ ΕΛΛΗΝΙΚΗΣ ΔΗΜΟΚΡΑΤΙΑΣ “Μέτρα για τον περιορισμό της φοροδιαφυγής και άλλες επείγουσες διατάξεις. Νόμος 5073/2023”, (December 11, 2023)
38	Presidenza del consiglio dei ministri “DECRETO-LEGGE 30 Aprile 2022, n. 36” (April 30, 2022)
39	DGII, “Grandes Contribuyentes Nacionales Obligados a Implementar Facturación Electrónica” (August 24, 2023)
40	ZACAT, “Zakat, Tax and Customs Authority Determines the Criteria for Selecting the Taxpayers in Wave 9 for Implementing (Integration Phase) of e-invoicing”, (November 17, 2023)
41	Conselho Nacional de Política Fazendária - CONFAZ, “AJUSTE SINIEF N° 49 DE DEZEMBRO DE 2023” (December 8, 2023)
42	Erhvervsstyrelsens “Krav til digitale specialudviklede bogføringssystemer”, (March 11, 2024)
43	DNIT, “RRESOLUCIÓN GENERAL DNIT N° 06”, (March 6, 2024)
44	CCH, “Polish Lower House Approves e-invoicing Roll-out” (Jun. 22, 2023)
45	IRBM, “E-INVOICE GUIDELINE (VERSION 4.4)”, (June 5, 2025)
46	ΟΙ ΥΠΟΥΡΓΟΙ ΟΙΚΟΝΟΜΙΚΩΝ - ΑΝΑΠΤΥΞΗΣ ΚΑΙ ΕΠΕΝΔΥΣΕΩΝ - ΥΠΟΔΟΜΩΝ ΚΑΙ ΜΕΤΑΦΟΡΩΝ, “Υποχρέωση υποβολής ηλεκτρονικών τιμολογίων από τους οικονομικούς φορείς” (April 12, 2023)

Citations

47	MRA, Communique, e-invoicing System (June 26, 2023) Zatka, “تطبيق المرحلة التاسعة عشرة لربط أنظمة الفوترة الإلكترونية” (December 27, 2024)
48	TRIS - European Commission, “Notification of a draft text from a Member State” (February 2, 2024)
49	KPMG MF, “Legea 296/2023 – măsuri fiscale și alte reglementări relevante pentru mediul de afaceri”, (October 30, 2023)
50	ZATCA, “Zakat, Tax and Customs Authority Determines the Criteria for Selecting the Targeted Taxpayers in Wave 11 for “Integration Phase” of E-invoicing”, (March 26, 2024)
51	ETA,”Businesses obligated to sub-stage (fifth) of the fourth main stage of the electronic receipt system are required to issue electronic receipts as of July 15, 2024”, (June 19, 2024)
52	GRA, “GRA invites businesses to E-VAT implementation meeting”, (May 1, 2024)
53	Servicio de Impuestos Nacionales “Resolución Normativa de Directorio N.° 102300000027” (August 23, 2023)
55	Zakat, “ZATCA Determines the Criteria for Selecting the Targeted Taxpayers in Wave 13 for “Integration Phase” of E-invoicing” (June 28, 2024)
56	Majandus- ja Kommunikatsiooniministeeriumi “Raamatupidamise seaduse muutmise seaduseelnõu väljatöötamise kavatsus” (May 2, 2024)
57	Zakat, Tax and Customs Authority, “ZATCA Determines the Criteria for Selecting the Taxpayers in Wave 6 for Implementing (Integration Phase) of e-invoicing” (June 16, 2023)
58	Repoblikan’I Madagasikara, “LOI n° 2024 - 003 PORTANT LOI DE FINANCES RECTIFICATIVE POUR 2024”(July 4, 2024)
59	Zakat, “ZATCA Determines the Criteria for Selecting the Targeted Taxpayers in Wave 12 for “Integration Phase” of E-invoicing” (May 24, 2024)
60	SAEIMA, Budžeta un finanšu (nodokļu) komisija, “ Ar likumprojektu, kuram izstrādāts alternatīvs likumprojekts”
62	ETA, ”Businesses obligated to sub-stage (fifth) of the fourth main stage of the electronic receipt system are required to issue electronic receipts as of July 15, 2024”, (June 19, 2024)
63	Servicio de Impuestos Nacionales “Resolución Normativa de Directorio N.° 102300000028” (August 23, 2023)
64	Zakat, Tax and Customs Authority, “ZATCA Determines the Criteria for Selecting the Taxpayers in Wave 7 for Implementing (Integration Phase) of E-invoicing” (August 28, 2023)
65	Ministerio de Hacienda, “Version 1.1 NORMATIVA DE CUMPLIMIENTO DE LOS DOCUMENTOS TRIBUTARIOS ELECTRONICOS (June 4, 2024)
66	KPMG Tax News Flash, Romania: New regulation expands e-invoicing mandate to B2C transactions (June 25, 2024).
67	Zakat, “ZATCA Determines the Criteria for Selecting the Targeted Taxpayers in Wave 14 for “Integration Phase” of E-invoicing” (July 26, 2024)
68	Bizcaia Batuz, “ implantación definitiva de Batuz a partir del 01-07-2024” (March 4, 2024)
69	FBR, “Notification S.R.O. 1852 (I)12O25” (September 24, 2025).
70	המסים בישראל, “ועדת הכספים אישרה קריאה שנייה ושלישית צעד מיסוי לצמצום ההון השחור בישראל”(March 17, 2025)
71	Zakat, Tax and Customs Authority, “ZATCA Determines the Criteria for Selecting the Taxpayers in Wave 8 for Implementing (Integration Phase) of E-invoicing” (August 18, 2023)
72	Administración de Impuestos y Aduanas Nacionales, “Resolucion Numero 000119” (July 30, 2024).
73	Committee for Pre-border Technical Verification and Cross-border Electronic Invoicing “GUIDELINES FOR ADMINISTRATIVE ORDER NO. 23, SERIES OF 2024 (August 8, 2024)
74	Direction General des Impots, “Arrete No. 084/MFBEP/SE/SG/DGI”, (June 19, 2024)
75	Zakat, “ZATCA Determines the Criteria for Selecting the Targeted Taxpayers in Wave 15 for “Integration Phase” of E-invoicing” (August 30, 2024)
76	KPMG Tax News Flash, “Romania: Nonresident taxpayers registered for VAT must submit SAF-T reports beginning January 2025” (August 20, 2024)
77	Direction Generale des Impots “Facture Normalisee” (September 5, 2024)
78	DZIENNIK USTAW, “Rozporządzenie Ministra Finansów z dnia 16 sierpnia 2024 r. w sprawie dodatkowych danych, o które należy uzupełnić prowadzone księgi rachunkowe podlegające przekazaniu na podstawie ustawy o podatku dochodowym od osób prawnych”, (August 29)
79	DGI, GUIDE UTILISATEUR FACTURE NORMALISEE ELECTRONIQUE (FNE) & RECU NORMALISE ELECTRONIQUE (RNE)”, (February 2025)
80	Independent Authority for Public Revenue, “Αριθμ. Α.1122”2, (July 31, 2024)
81	KPMG Vietnam, “Tax Update for August 2024”, (August 30, 2024)
82	Ministry of Finance, “Draft legislation on electronic goods delivery notes”, (September 1, 2024)
84	Diário da República n.° 168/2017, “Decreto-Lei n.° 111-B/2017”, (March 11, 2025)
85	GRA, “IMPLEMENTATION OF ELECTRONIC INVOICING OF VALUE ADDED TAX-PHASE TWO” (September 4, 2024) Servicio de Impuestos Nacionales “Resolución Normativa de Directorio N.° 102400000027” (October 25, 2024)
86	DGI, GUIDE UTILISATEUR FACTURE NORMALISEE ELECTRONIQUE (FNE) & RECU NORMALISE ELECTRONIQUE (RNE)”, (February 2025)
87	United Arab Emirates Ministry of Finance, “Ministerial Decision 244/2025” (September 29, 2025)
88	KPMG Hungary, “Mandatory electronic invoicing applicable as of 1 January 2025 in the energy sector”, (November 7, 2024)
89	ZATCA Determines the Criteria for Selecting the Targeted Taxpayers in Wave 17 for “Integration Phase” of E-invoicing” (November 1, 2024)
90	Government Proposes Electronic Reporting of Transactions for Tax Purposes (Nov. 13, 2024), News IBFD
92	Zatka, “ZATCA Determines the Criteria for Selecting the Targeted Taxpayers in Wave 21 for “Integration Phase” of E-invoicing” (February 28, 2025)
93	DGII, “PLAZO DE IMPLEMENTACIÓN DE FACTURACIÓN ELECTRÓNICA PARA RESTO DE CONTRIBUYENTES: PEQUEÑOS, MICRO, NO CLAS-IFICADOS Y DEMÁS ENTIDADES ESTATALESS” (June 10, 2025)
94	GSTN, “ Recommendations during 54th meeting of the GST Council”, (September 9, 2024)
95	Minsalud, “RESOLUCIÓN NÚMERO 00001884 DE 2024” (Septembrer 30, 2024)

Citations

96	ASAMBLEA LEGISLATIVA DE LA REPÚBLICA DE EL SALVADOR, “DECRETO No. 94”, (September 19, 2024)
98	Ministry of Finance, “Consultations on regulations on the universal National e-Invoice System (KSeF)” (November 5, 2024)
99	“GIB “”VERGİ USUL KANUNU GENEL TEBLİĞİ (SIRA NO: 509)'NDE DEĞİŞİKLİK YAPILMASINA DAİR TEBLİĞ (SIRA NO: 573)”” (November 12, 2024)”
100	Державна податкова служба України, “XSD (визначена схема для стандартного аудиторського файлу SAF-T UA)” (November 2024)
101	KPMG MF, “Costa Rica: New technical provisions for e-invoices”, (November 19, 2024)
102	Formand for Naalakkersuisut, “Selvstyrets bekendtgørelse om Digital Fakturering” (November 11, 2024)
103	Zakat, “ZATCA Determines the Criteria for Selecting the Targeted Taxpayers in Wave 18 for “Integration Phase” of E-invoicing” (November 29, 2024)
104	“DGI, “”Incorporación de restantes contribuyentes de IVA al régimen de facturación electrónica”” (November 29, 2024)”
105	AADE, “ΑΠΟΦΑΣΕΙΣ Αριθμ. Α. 1052” (April 1, 2025)
106	CCH, “Seychelles Expanding Electronic Fiscal Device Requirements”, (December 11, 2024)
107	State Council People’s Republic of China, “China to promote fully digitalized electronic invoices nationwide” (November 25, 2024)
108	KPMG, “Brazil: Further updates to electronic invoicing due to tax reform” (December 10, 2024)
109	Ministere Des Finances Et Du Budget, “ Projet de Loi de Finances Initiale” (December 2024)
110	Gazzetta Ufficiale, “Decreto Legge 202/2024” (December 27, 2024)
111	Zatka, “تطبيق المرحلة التاسعة عشرة لربط أنظمة الفوترة الإلكترونية” (December 27, 2024)
112	DGI, GUIDE UTILISATEUR FACTURE NORMALISEE ELECTRONIQUE (FNE) & RECU NORMALISE ELECTRONIQUE (RNE)”, (February 2025)
113	ARCA, “RESOG-2024-5614-E-AFIP-ARCA - Procedimiento. Ley N° 27.743. Título VII - Régimen de Transparencia Fiscal al Consumidor. Regímenes de emisión de comprobantes. Resoluciones Generales Nros. 1.415, 3.561 y 4.291. Norma modificatoria y complementaria.” (December 12, 2024)
114	Revenue, Irish Tax and Customs, “ Real-time Digital Reporting and Electronic Invoicing”, (October 8, 2025).
115	Министерства финансов Республики Казахстан, “Автоматизированный расчет баланса НДС с использованием ИС «е-Тамга»: проект запуска пилота”, (December 17, 2024)
116	Zatka, “ZATCA Determines the Criteria for Selecting the Targeted Taxpayers in Wave 22 for “Integration Phase” of E-invoicing” (March 21, 2025)
117	Parliament of Serbia, “З А К О Н О ЕЛЕКТРОНСКИМ ОТПРЕМНИЦАМА”, (November 28, 2024)
118	Ministry of Finance of Slovenia, “Zakon o izmenjavi elektronskih računov in drugih elektronskih dokumentov (ZIERDED)” (February 2025)
119	ETA,”Commencement of the second sub-phase of the sixth main phase of the electronic delivery system starting from January 15”, (January 9, 2025)
120	DNIT, “RESOLUCIÓN GENERAL DNIT N° 21”, (December 30, 2024)
121	NyttTullverket , “ faktureringssystem”, (February 27, 2025)
122	DGI, GUIDE UTILISATEUR FACTURE NORMALISEE ELECTRONIQUE (FNE) & RECU NORMALISE ELECTRONIQUE (RNE)”, (February 2025)
124	AADE, “ΑΠΟΦΑΣΕΙΣ Αριθμ. Α. 1052” (April 1, 2025)
126	NRA, “Заповед на изпълнителния директор, с която се утвърждават структурата, форматът, съдържанието и начинът на подаване на SAF-T” (July 25, 2025)
128	Ministerstwo Finansow, “Krajowy System e-Faktur – plan wdrożenia”, (April 12, 2025)
130	SII, “RESOLUCIÓN EXENTA SII N°12” (January 17, 2024)
131	Zatka, “ZATCA Determines the Criteria for Selecting the Targeted Taxpayers in Wave 20 for “Integration Phase” of E-invoicing” (December 27, 2024)
132	KPMG Belgium, “Belgium: Coalition agreement of new government proposes tax reform”, (February 3, 2025)
134	Ministerstvo financií Slovenskej republiky “Legislatívny proces PI/2024/334 Sprievodná dokumentácia” (December 18, 2024)
135	Minister of Finance of the Republic of Kazakhstan, “Order 885 On Approving the Rules for Implementing the Pilot Project for Registering Contracts in the Electronic Invoice System”, (December 27, 2024)
136	ARCA, “Se facilita la emisión de facturas en moneda extranjera”, (December 10, 2024)
137	FBR, “Notification S.R.O. 1852 (I)12O25” (September 24, 2025).
139	Bureeau of Customs and others “Joint Administrative Order 011-2025, “(January 20, 2025)
140	FBR, “Notification S.R.O. 1852 (I)12O25” (September 24, 2025).
141	DGI, “aviso n.º 40/AT/DGI/2025, publicado no dia 27 de Março de 2025, pela Direcção Geral de Impostos” (May 27, 2025)
142	Administração Geral Tributária, “Entrada em vigor da Facturação Electrónica”, (September 23, 2025).
143	Vietnam government, “Decree 70/2025/NP”, March 20, 2025
144	FIRS, “STAKEHOLDERS ENGAGEMENT on e-Invoicing Implementation in Nigeria”, (March 1, 2025)
145	Ministere de Finances, “Project de Loi des finances pour l’année 2026” (October 14, 2025).
146	DGII, “EXTENSIÓN DE PLAZO DE IMPLEMENTACIÓN DE FACTURACIÓN ELECTRÓNICA PARA GRANDES CONTRIBUYENTES LOCALES Y MEDIANOS”, (May 15, 2025)
147	Ministry of Business, Innovation and Employment (MBIE), “Government Procurement Rules: Responsible expenditure
148	Erhvervsstyrelsens “Tidsplan for virksomheders digitale bogføring”, (March 7, 2025)

Citations

149	NRA, “Въвеждането на #SAF-T (Стандартен одитен файл за данъчни цели) - международният стандарт за електронен обмен на данни между данъкоплатците и данъчните органи, ще започне с шестмесечен тестови период за избрана група данъкоплатци” (May 9, 2025)
150	NRA, “Въвеждането на #SAF-T (Стандартен одитен файл за данъчни цели) - международният стандарт за електронен обмен на данни между данъкоплатците и данъчните органи, ще започне с шестмесечен тестови период за избрана група данъкоплатци” (May 9, 2025)
152	DGFiP, “Facturation électronique : ouverture de l’annuaire dédié” (September 18, 2025).
153	Guvernul Romaniei, “OUG nr. 37/2025” (June 30, 2025).
154	Zatka, “ZATCA Determines the Criteria for Selecting the Targeted Taxpayers in Wave 24 for “Integration Phase” of E-invoicing” (September 30, 2025).
155	KPMG Oman, “Oman to implement e-invoicing from August 2026 in a phased manner”, (May 5, 2025).
156	Administração Geral Tributária, “Entrada em vigor da Facturação Electrónica”, (September 23, 2025).
157	BIR, “Revenue Regulation 26-2025”, (September 5, 2025).
158	KPMG Oman, “Oman to implement e-invoicing from August 2026 in a phased manner”, (May 5, 2025).
159	KPMG Oman, “Oman to implement e-invoicing from August 2026 in a phased manner”, (May 5, 2025).
160	Republika Slovenija, “Dr□avni zbor sprejel Zakon o izmenjavi elektronskih ra□unov in drugih elektronskih dokumentov”, (October 23, 2025).
161	KPMG Oman, “Oman to implement e-invoicing from August 2026 in a phased manner”, (May 5, 2025).
162	DGI, “PROROGATION DE L’USAGE DE LA FACTURE NORMALISEE PHYSIQUE”, (June 13, 2025)
163	DGI, “PROROGATION DE L’USAGE DE LA FACTURE NORMALISEE PHYSIQUE”, (June 13, 2025)
164	Federal Board of Revenue, “F. No. 1(141) ST-L&P/2025/77394-R” (June 20, 2025)
165	Direction Generale des Impots, “Avis aux contribuables concernés par la facturation électronique” (June 3, 2025)
166	Federal Board of Revenue, “F. No. 1(141) ST-L&P/2025/77394-R” (June 20, 2025)
167	DGI, “PROROGATION DE L’USAGE DE LA FACTURE NORMALISEE PHYSIQUE”, (June 13, 2025)
168	AADE, “Η ανακοίνωση για την παράταση ηλεκτρονικής τιμολόγησης B2G - Οι εξαιρέσεις από την υποχρεωτική εφαρμογή” (June 13, 2025)
169	HRVATSKI SABOR, “O PROGLAŠENJU ZAKONA O FISKALIZACIJI” (June 13, 2025)
170	IRBM, “E-INVOICE GUIDELINE (VERSION 4.4)”, (June 5, 2025)
171	SUNAT, “RESOLUCIÓN DE SUPERINTENDENCIA N.° 000217 -2025/SUNAT”, (June 24, 2025)
172	Zatka, “ZATCA Determines the Criteria for Selecting the Targeted Taxpayers in Wave 23 for “Integration Phase” of E-invoicing” (February 28, 2025)
174	HRVATSKI SABOR, “O PROGLAŠENJU ZAKONA O FISKALIZACIJI” (June 13, 2025)
175	Ministerstwo Finansów, “Rząd przyjął projekt ustawy w sprawie Krajowego Systemu e-Faktur (KSeF)”, (June 17, 2025)
176	SAEIMA, Budžeta un finanšu (nodokļu) komisija, “ Ar likumprojektu, kuram izstrādāts alternatīvs likumprojekts”
177	Ministry of Finance of Norway, “Høring - Pliktig digital bokføring og e-fakturering mellom virksomheter”, July 1, 2025
178	Ministry of Finance of Norway, “Høring - Pliktig digital bokføring og e-fakturering mellom virksomheter”, July 1, 2025
179	Mauritius Revenue Authority, “FISCAL MEASURES HIGHLIGHTS” (June 5, 2025)
180	Government of Pakistan, “FEDERAL BUDGET 2025 - 26”, (June 10, 2025)
181	KPMG Cambodia, “Circular 012.MEF” (July 14, 2025)
182	ETA,”Commencement of the second sub-phase of the seventh main phase of the electronic delivery system starting from July 1”, (March 24, 2025)
183	ETA,”Commencement of the second sub-phase of the Eigth main phase of the electronic delivery system starting from July 15”, (June 10, 2025)
184	ETA,”Commencement of the second sub-phase of the Eigth main phase of the electronic delivery system starting from September 15”, (July 26, 2025)
186	Revenue, Irish Tax and Customs, “ Real□time Digital Reporting and Electronic Invoicing”, (October 8, 2025).
189	Revenue, Irish Tax and Customs, “ Real□time Digital Reporting and Electronic Invoicing”, (October 8, 2025).
190	FIRS, “Introduction of the National E-invoicing Regime” (July 9, 2025)
191	Public Revenue Office of North Macedonia, “Меморандум” (June 27, 2025)
192	Slovak Ministry of Finance, “Legislatívny proces LP/2025/396 Sprievodná dokumentácia”, (July 29, 2025)
193	Ghana Web, “GRA keen on implementing Fiscal Electronic Device Act – Commissioner-General” (August 15, 2025)
194	GOVERNMENT OF FIJI GAZETTE SUPPLEMENT. “Legal Notice No. 35, Tax Administration (Electronic Fiscal Device) (Amendment) Regulations 2025” (July 31, 2025)
195	AADE, “ΥΠΕΘΟ – ΑΑΔΕ: Υποχρεωτική από 2/2/2026 η ηλεκτρονική τιμολόγηση στις Β2Β συναλλαγές” (September 16, 2025)
196	Servicio de Impuestos Nacionales “RESOLUCIÓN NORMATIVA DE DIRECTORIO N° 102500000036” (September 11, 2025)
197	AADE, “ΥΠΕΘΟ – ΑΑΔΕ: Υποχρεωτική από 2/2/2026 η ηλεκτρονική τιμολόγηση στις Β2Β συναλλαγές” (September 16, 2025)
198	United Arab Emirates Ministry of Finance, “Ministerial Decision 244/2025” (September 29, 2025)
199	United Arab Emirates Ministry of Finance, “Ministerial Decision 244/2025” (September 29, 2025)

Citations

200	United Arab Emirates Ministry of Finance, “Ministerial Decision 244/2025” (September 29, 2025)
201	SARS, “Tax Administration Laws Amendment Bill, 2025”, (August 16, 2025)
202	Finančné riaditeľstvo Slovenskej republiky, “9/DPH/2025/IM Najčastejšie otázky a odpovede k eFaktúre”, (November 13, 2025)
203	MRA, “EXTENSION OF TRANSITION PERIOD FOR ELECTRONIC INVOICING SYSTEM (EIS), (November 1, 2025)
204	AADE, “ΑΠΟΦΑΣΕΙΣ Αριθμ. Α. 1052” (April 1, 2025)
205	Parlamento, “Proposta de Lei 37/XVII/1, Orçamento do Estado para 2026”, (October 9, 2026)
206	HM Treasury, “Policy paper Budget 2025”, (November 28, 2025)
207	Finančné riaditeľstvo Slovenskej republiky, “9/DPH/2025/IM Najčastejšie otázky a odpovede k eFaktúre”, (November 13, 2025)
208	Botswana National Assembly, “VALUE ADDED TAX (AMENDMENT) ACT, 2025 (October 31, 2025)
209	Ministry of Finance, “Budget Speech 2026”, (November 7, 2025)
210	SPED, “Manual Usuário DeRE - Declaração de Regimes Específicos “, (December 12, 2025)
211	Ministerstvo spravodlivosti SR Sekcia edičných činností, “384/2025 Z o evidencii tržieb a o zmene a doplnení niektorých zákonov”(December 3, 2025)
212	רשות המסים בישראל, “ועדת הכספים אישרה לקריאה שנייה ושלישית צעדי מיסוי למצב החירום וההו חשוב בישראל”(March 17, 2025)
213	Public Revenue Office of North Macedonia, “Меморандум” (December 22, 2025)
214	Vládny návrh zákona, ktorým sa mení a dopĺňa zákon č. 222/2004 Z. z. o dani z pridanej hodnoty v znení neskorších predpisov a ktorým sa menia a dopĺňajú niektoré zákony” (December 9, 2025)
215	Ministerio de Hacienda, “ Aplazamiento a 2027 de la adaptación de pymes y autónomos a los requisitos que establece el denominado ‘Reglamento Verifactu’ para los sistemas informáticos de facturación”,(December 2, 2025)
216	Ministerio de Hacienda, “ Aplazamiento a 2027 de la adaptación de pymes y autónomos a los requisitos que establece el denominado ‘Reglamento Verifactu’ para los sistemas informáticos de facturación”,(December 2, 2025)
217	Vládny návrh zákona, ktorým sa mení a dopĺňa zákon č. 222/2004 Z. z. o dani z pridanej hodnoty v znení neskorších predpisov a ktorým sa menia a dopĺňajú niektoré zákony” (December 9, 2025)
218	ABSTV Antigua, “PRIME MINISTER GASTON A. BROWNE, BUDGET 2026 PRESENTATION”, (December 4, 2025)
219	Assemblee Nationale, “Loi de Finances 2026”, (December 9, 2025)

Contact us

Ramon Frias

Senior Manager

Global E-invoicing and Digital Reporting

E: ramonfrias@kpmg.com

Philippe Stephanny

Managing Director

Washington National Tax – State and Local Tax

E: philippestephanny@kpmg.com

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

Learn about us: | **kpmg.com**