

E-INVOICING & E-REPORTING IN THE EU

CURRENT TIMELINE

Last modified: April, 2024

IMPLEMENTED

Bulgaria eInvoicing	Greece e-books	Hungary Real-time reporting (RTR) SAF-T	Italy Major changes per July 1	Norway SAF-T	Poland SAF-T	Portugal SAF-T non-residents sales invoices ATCUD no electr. signature
Romania SAF-T	Spain SII reporting	UK MTD all				

2024

Denmark Digital record keeping	Italy January 1, 2024: End of phased introd. eInvoicing through SdI system required for all businesses	Portugal January 1, 2024: Qualified electronic signature required for pdf invoices to be legal	Romania B2B eInvoicing per January 1. Grace period of 3 months for residents and non-residents
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2025

Bulgaria SAF-T	Greece 2025?	Latvia B2B PEPPOL based eInvoicing	Romania SAF-T for foreigners, SMEs and residents	Slovakia B2B B2C most likely per 2025	Spain B2B eInvoicing gradual implementation per July?
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2026 2027

Belgium January 1, 2026: B2B eInvoicing gradual implementation	France September 1, 2026: eInvoicing B2B incl. eReporting gradual implementation 2027: Small taxpayers	Germany 2027: Mandatory B2B eInvoicing for small taxpayers	Poland February 1, 2026: Businesses with annual sales value > PLN 200 million April 1, 2026: All other businesses
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IN THE MAKING

Denmark Mandatory B2B eInvoicing	Slovenia .	Sweden Unknown investigating mandatory PEPPOL based eInvoicing
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