

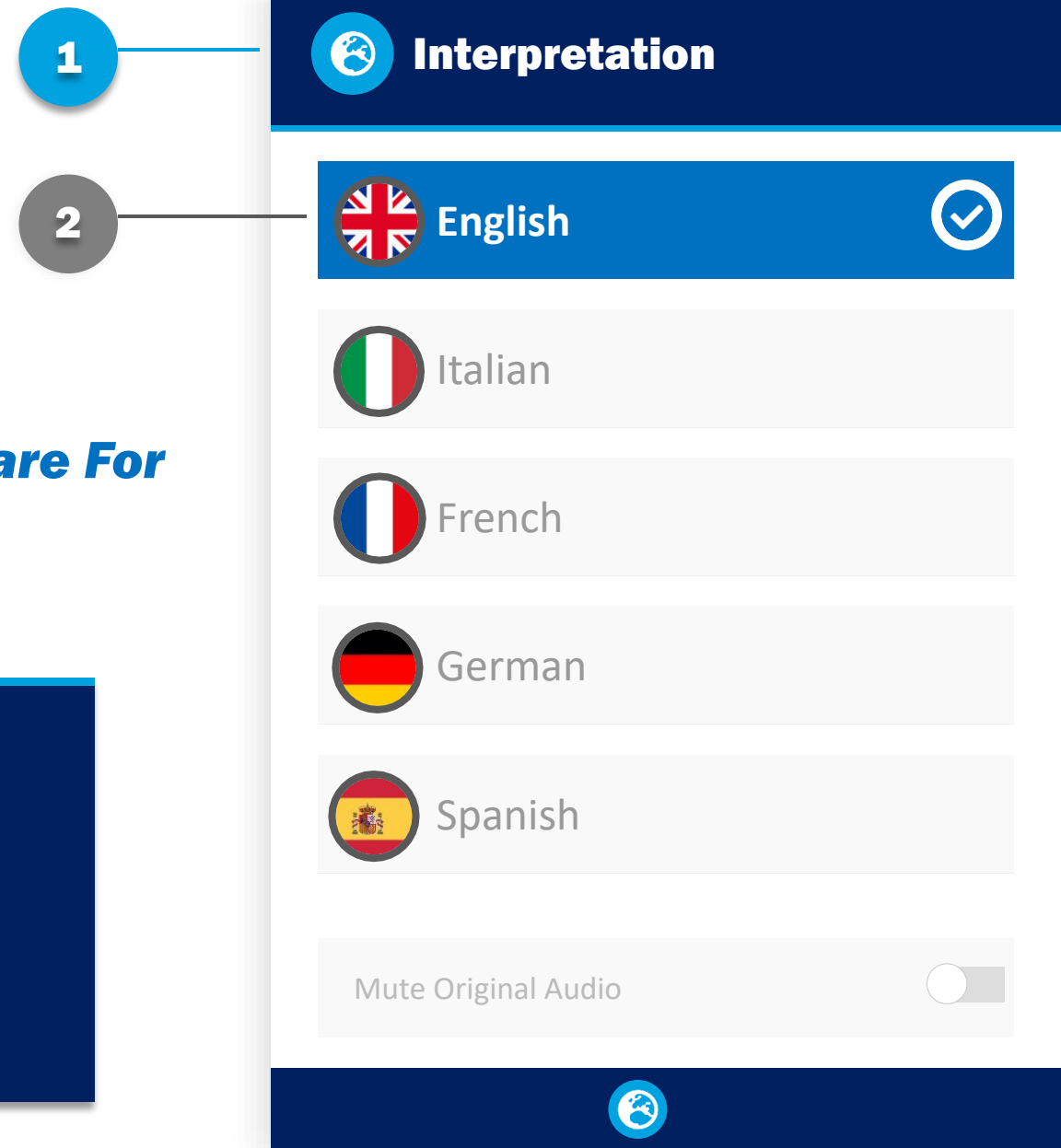
Global E-Invoicing 2026–2030:

The Compliance Wave CFOs Must Prepare For

Starting shortly • Multi-language session

How to switch language

- 1 Click Interpretation in the toolbar
- 2 Select your preferred language



The screenshot shows a language selection menu. At the top, a dark blue bar contains a globe icon and the text "Interpretation", with a blue circle containing the number "1" pointing to it. Below this, a blue bar highlights "English" with a UK flag icon and a checkmark, with a grey circle containing the number "2" pointing to it. Other options include "Italian" (with an Italian flag), "French" (with a French flag), "German" (with a German flag), and "Spanish" (with a Spanish flag). At the bottom of the menu is a "Mute Original Audio" toggle switch.



Certificazione



Corporation

DT

DIGITAL
TECHNOLOGIES

A **Namirial** Company

WEBINAR

Global E-Invoicing 2026–2030: The Compliance Wave CFOs Must Prepare For



Luca Boselli
Digital Technologies



Language | You can change the language in the webinar settings



Q&A | Submit your questions through the dedicated Q&A section



Follow-up | You'll receive the materials and can book a call with an expert

WEBINAR

Global E-Invoicing 2026–2030: The Compliance Wave CFOs Must Prepare For



Digital Technologies

About us



Upcoming mandates

Key changes and what to expect



Focus: EU key mandates

- Spanish mandate
- German mandate
- French mandate
- Slovak mandate



From Compliance to Automation

Leveraging eInvoicing to drive efficiency



Q&A





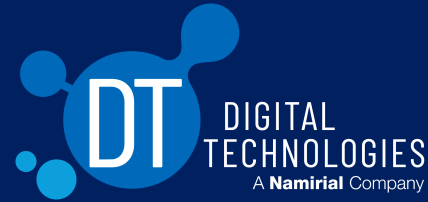
Digital Technologies

about us



Together, a pan-European Digital Leader

High-growth and multi-local platform



AUTOMATION, TRUST & COMPLIANCE

~€260m

Revenue in FY25

25+

Offices globally

1.400

Employees globally

250k+

Customers

90+

Countries



Backed by leading Private Equity investors:



BainCapital

PSG



OUR CORE.

Hyper
AUTOMATION

Tools and applications to increase speed, profitability, and productivity of both internal and external business processes

Global
E-INVOICING

Tools and applications for the electronic exchange of documents, ensuring compliance with international standards



AI for Finance

Innovation hub specialized in automation and processes, bringing together excellence in expertise to develop AI for Finance solutions. We combine AI and advanced technologies to optimize finance and supply chain processes, ensuring efficiency and regulatory compliance on a global scale

Supply Chain
FINANCE

DIGPAY solution to increase financial efficiency by improving liquidity and cash flow

Supply Chain
COMPLIANCE

Tools and strategies designed to ensure compliance with the regulatory convergence of logistics, customs, and ESG requirements, helping companies improve their performance in these areas



A synergy driving digital excellence

What sets us apart?



Global Compliance Without Borders

We operate seamlessly across markets worldwide, ensuring businesses stay fully compliant with ever-evolving regulations (eInvoicing, Legal Archiving, etc.)—so companies can focus on growth without worrying about complexity.



AI-Based Hyper Automation

Leveraging advanced technologies and Agentic AI, we streamline and optimize every step of O2C and P2P processes—minimizing errors, accelerating workflows, and empowering data-driven decisions with unparalleled reliability.



Integrated Digital Trust

By integrating secure electronic wallets and trust services, we protect identities, data, and transactions, establishing a transparent and reliable ecosystem that safeguards businesses and strengthens trust with partners.



Digital Technologies

Focus: our eInvoicing certifications, partnerships, and mentions

ISAE 3402
CERTIFIED

ISO 37001

Peppol
Access Point
CERTIFIED PROVIDER

eIDAS

sogei

MDEC™

Plateforme agréée
Facturation
électronique
RÉPUBLIQUE FRANÇAISE

e-invoice



UNITED ARAB EMIRATES
MINISTRY OF FINANCE

INFOCOMM
MEDIA
DEVELOPMENT
AUTHORITY

GENA

Exchange
exchange-summit.com

fnfe

GALIA

DIGITAL
BUSINESS
NETWORKS ALLIANCE
MEMBER

EIPA デジタルインボイス
推進協議会
E-Invoice Promotion Association

POLITECNICO
MILANO 1863
SCHOOL OF MANAGEMENT
OSSERVATORI.NET
digital innovation

taxtech500

billentis+

THE INVOICING HUB



Upcoming mandates

key changes and what to expect



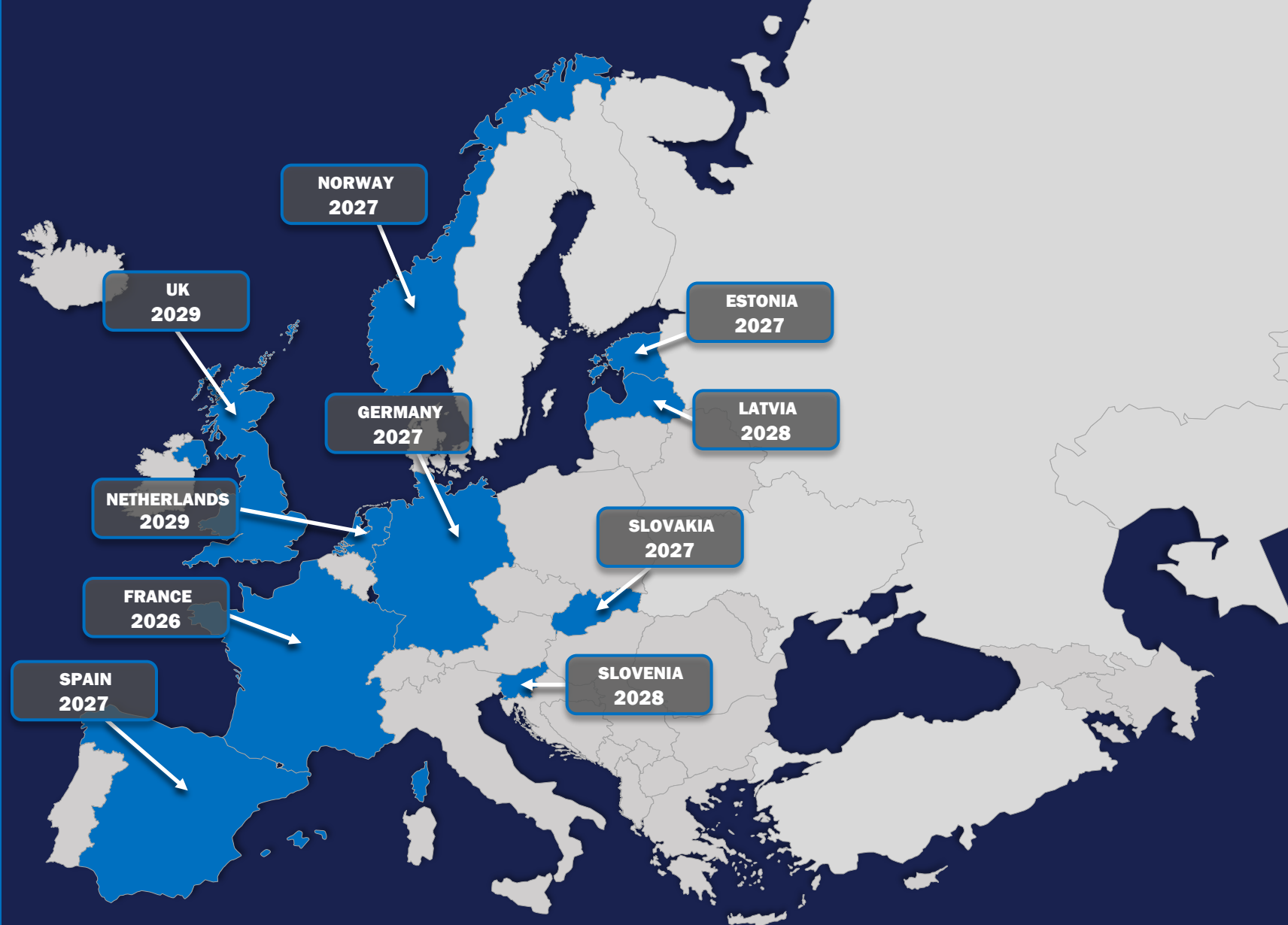
Upcoming B2B E-Invoicing mandates

Focus Europe

Countries introducing mandatory B2B e-invoicing are rapidly expanding.

- France 2026
- Germany 2027
- Spain 2027 ?
- Norway 2027
- Estonia 2027
- Slovakia 2027
- Slovenia 2028
- Latvia 2028
- UK 2029
- Netherlands 2030

With the [EU ViDA regulation](#), all remaining EU Member States will follow — making e-invoicing the new standard across the entire Union.



Key European Markets

Focus on the main upcoming regulations in EU

FRANCE



DATE

September 2026, gradual roll-out

SCOPE

B2B, B2C + cross-border eReporting, Lifecycle management

SUBJECTS

All B2B taxpayers

MODEL

Decentralized
via Plateforme Agréée and Portail Public de Facturation

FORMAT

Factur-X, CII, UBL

GERMANY



DATE

January 2027, gradual roll-out

SCOPE

B2B

SUBJECTS

All domestic B2B taxpayers (turnover > 800 TEUR; then all)

MODEL

Decentralized

FORMAT

XRechnung (UBL / CII), ZUGFeRD

SLOVAKIA



DATE

January 2027

SCOPE

B2B domestic

SUBJECTS

All VAT-registered taxpayers

MODEL

Decentralized via Peppol network and certified access points ("Digital Postmen")

FORMAT

UBL 2.1, CII D16B (EN 16931)

SPAIN



E-INVOICING

DATE

2027 (expected), gradual roll-out

SCOPE

B2B

SUBJECTS

All domestic B2B taxpayers (turnover > €8M (then all))

MODEL

Decentralized

FORMAT

Facturae, UBL

VERIFACTU

DATE

2027

SCOPE

B2B, B2C

SUBJECTS

All taxpayers (not using SII)

MODEL

Real-time reporting

FORMAT

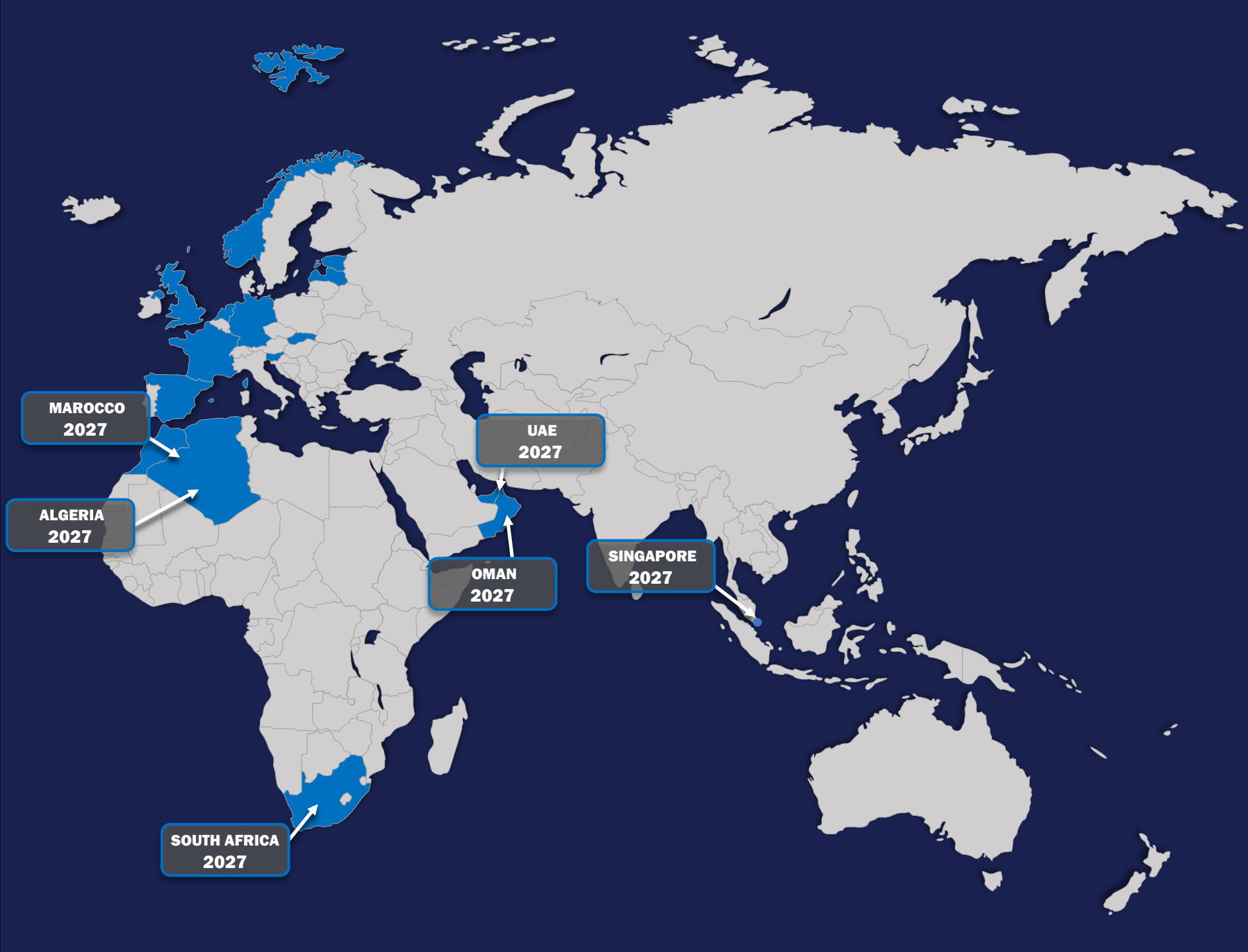
XML (Verifactu)

Upcoming B2B E-Invoicing mandates

Focus Worldwide

The e-invoicing wave is expanding beyond Europe into the Middle East and Africa.

- Algeria 2027
- Morocco 2027?
- Singapore 2027
- UAE 2027
- Oman 2028
- South Africa 2028





VAT in Digital Age

Insights & updates



ViDA is law. EU invoicing goes digital.

The EU framework for harmonized digital VAT compliance
across all 27 Member States.

01

Digital Reporting Requirements (DRR)

Mandatory B2B structured e-invoicing (EN 16931) and near-real-time reporting for intra-EU transactions. Replaces ESL returns.

02

Platform Economy Rules

New VAT obligations for digital platforms acting as deemed suppliers, simplifying cross-border e-commerce compliance.

03

Single VAT Registration

OSS extension to eliminate multiple VAT registrations. One registration, one return for intra-EU B2C and specific B2B flows.

Implementation Timeline



What it means

By July 2030

All intra-EU B2B transactions require structured e-invoices and near-real-time digital reporting.

By January 2035

Existing domestic e-invoicing regimes must harmonise to ViDA standards.

Implementation in Progress



EN 16931-1:2026 Standard Approved

CEN approved the updated semantic data model in Feb 2026. Now covers B2B transactions and digital VAT reporting with new CII/UBL bindings.



Directive 2014/55/EU Revision Open

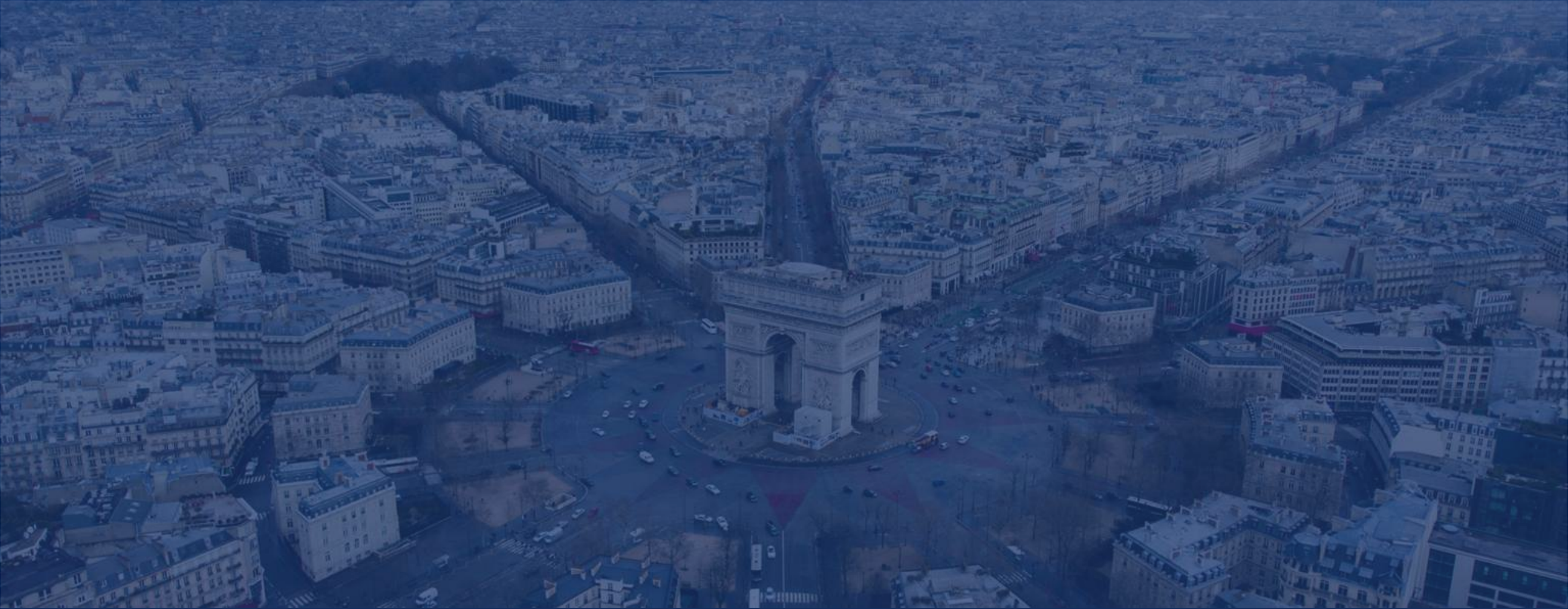
EU Commission public consultation launched 18 March 2026, open until 10 June. Goal: harmonise e-invoicing and reduce cross-border admin burden.



Policy Options Under Review

Three options on the table: mandatory EN 16931 above EU thresholds, extension below threshold with interoperability, or EU-level governance and accreditation.





French Mandate

Focus & updates



Implementation Timeline



MISSED THE WEBINAR?

French B2B E-Invoicing

▶ SCAN THE QR CODE TO ACCESS THE RECORDING



Legislative Path

COMPLETED

Sep 2021 Ordinance on B2B e-invoicing enacted

2022 Finance Act confirms mandate

Oct 2023 Timeline postponed: Sep 2026 / Sep 2027

Oct 2024 PPF role reduced; PA model confirmed

Feb 2026 Finance Bill 2026 adopted with updates



Grand Pilote

NOW

Mar – Aug 2026 | Live production test with real data

142 PAs registered | 112 immatriculated | 63 declared for pilot — actual active number significantly lower

10,491 issuing companies enrolled in the pilot
15,153 receiving companies participating

Technical flows only — no fiscal reporting to DGFIP

Specs v3.1



What's Next

> September 2026

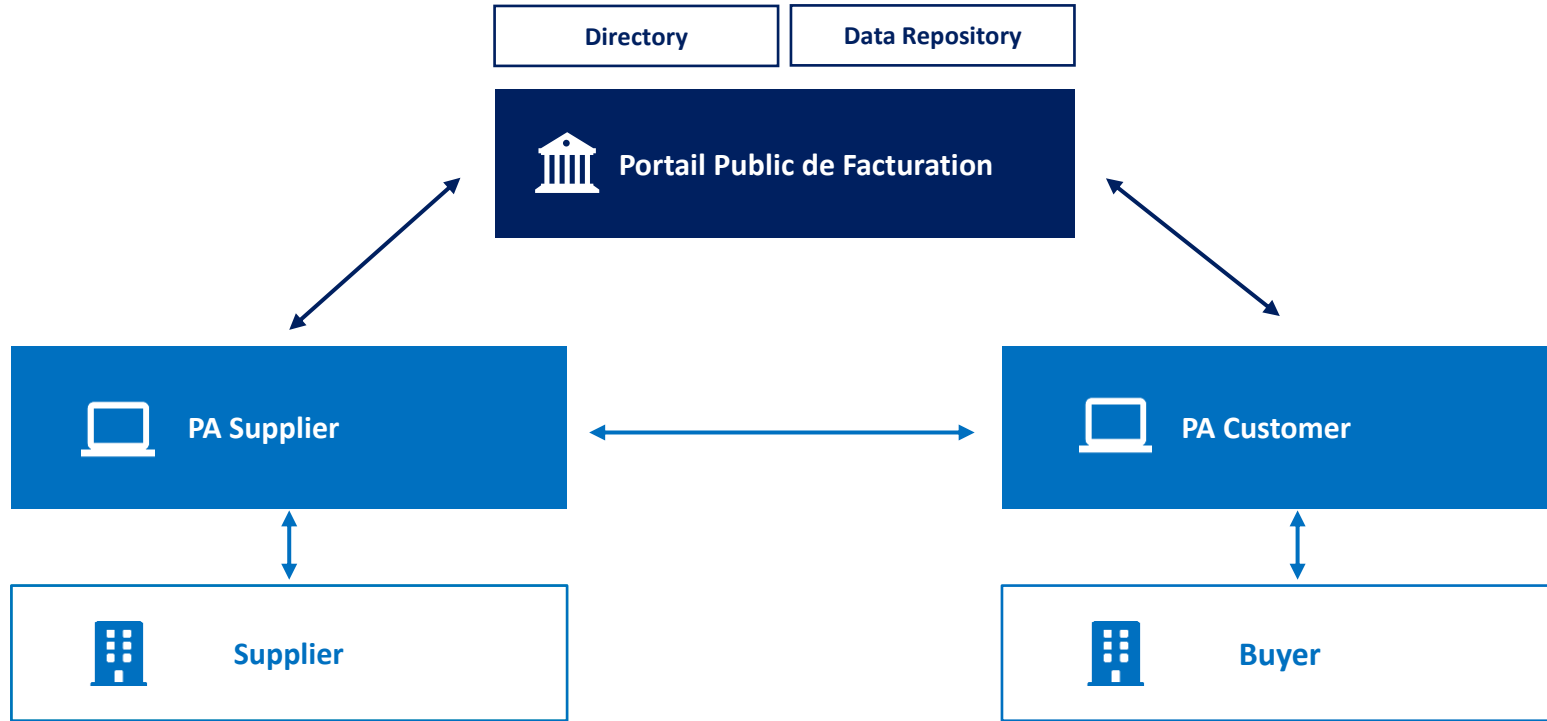
Mandatory reception for all taxpayers and gradual roll-out of issuance obligation

Phase 1 Mandatory issuance for mid/large taxpayers

Phase 2 Mandatory issuance for small/micro taxpayers



Decentralized model & Key Facts



Key Facts

ViDA Ready

✓ ViDA Ready

Adoption

Sep 2026 large/mid (reception, all)

Sep 2027 SMEs/micro

Scope

✓ B2G (since 2020)

✓ B2B (domestic); B2C

Transactions

✓ Domestic (e-invoicing)

✓ Cross border (e-reporting)

✓ B2C (e-reporting)

Formats

Factur-X

UBL

CII

Model

✓ 5-corner

Legal Archiving – 10 years

✓ Digital Technologies — Certified Plateforme Agréée



Four key data flows are exchanged in the process: e-Invoices, Lifecycle, e-Reporting, and Directory.



German Mandate

Focus & updates



Implementation Timeline



MISSED THE WEBINAR?

German B2B E-Invoicing

▶ SCAN THE QR CODE TO ACCESS THE RECORDING



Legislative Path

COMPLETED

2021 — Coalition explores e-reporting

Nov 2022 — EU derogation request

Apr 2023 — BMF announces B2B plan

Jun 2023 — EU Commission approval

Mar 2024 — Growth Opportunities Act approved by Bundesrat

Oct 2024 — BMF publishes final e-invoicing guidelines

Nov 2025 — BMF updates FAQ on e-invoicing implementation

Dec 2025 — GEBA (German Electronic Business Address) published for Peppol



Mandatory reception

NOW

Since January 2025, all businesses in Germany must be capable of receiving structured e-invoices (EN 16931 format).

Issuing remains optional during 2025–2026.

Paper invoices still permitted without recipient consent.



What's Next

January 2027

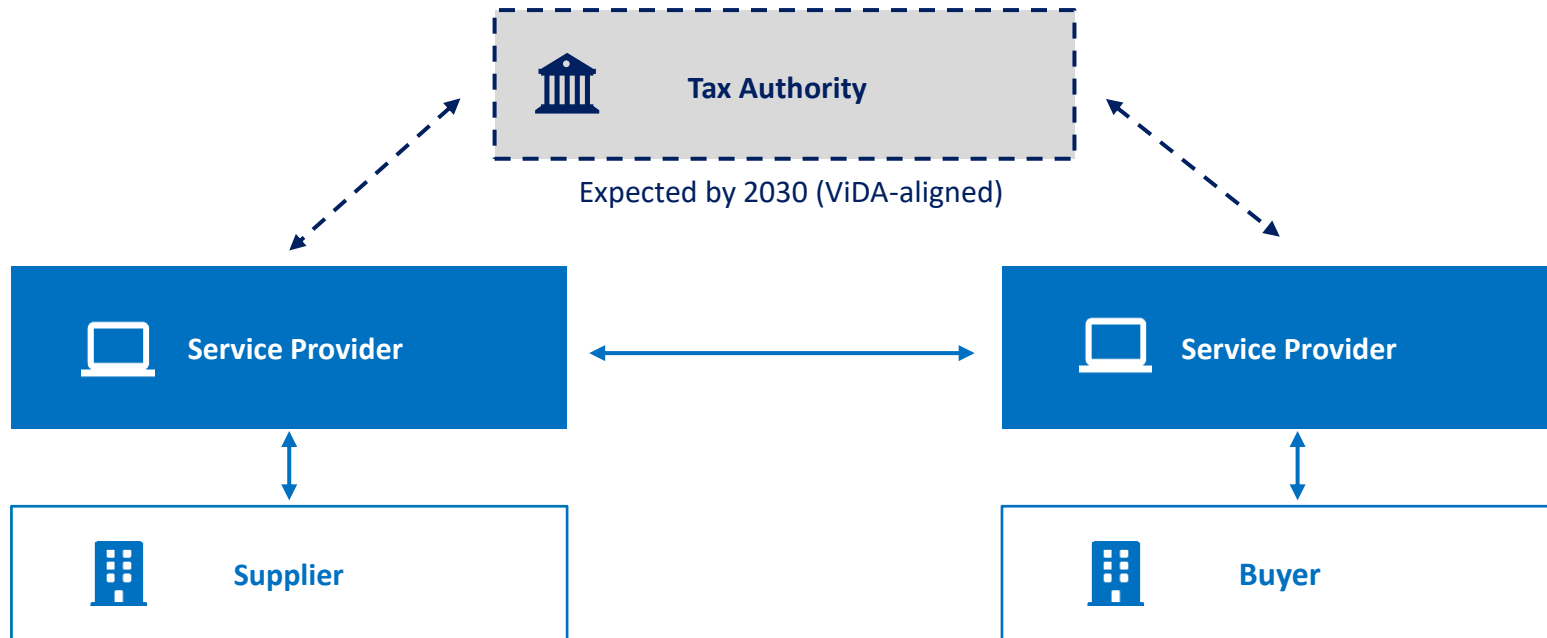
Mandatory issuance for all taxpayers with gradual roll-out of issuance obligation

Phase 1 Mandatory issuance for large taxpayers (turnover > €800K) from Jan 2027

Phase 2 Mandatory issuance for the remaining taxpayers from Jan 2028



Decentralized model & Key Facts



Legal Archiving – 10-year retention in original structured format — GoBD compliant

Key Facts

ViDA Ready

✓ ViDA Ready

Adoption

2027 large (€800K+)
2028 all others

Involved taxpayers

✓ Established in Germany

Scope

✓ B2G
✓ B2B

Transactions

✓ Domestic
✓ Cross border (2030 ViDA)

Formats (EN 16931 Compliant)

XRechnung ZUGFeRD UBL Peppol

Model

✓ 4-corner; 5-corner exp by 2030



Transmission method not mandated:

Email



EDI



PEPPOL



Peppol as a strategic choice

EMAIL



- **Error-Prone:** manual processing is often required, leading to human error and inefficiencies.
- **Security Risks:** e-mail is vulnerable to fraud, phishing attacks, and interception.
- **Lack of Standardization:** PDF invoices can vary in format, making automated processing difficult.
- **No Real-Time Validation:** the invoice might not be checked for validity until it is processed manually, leading to delays and errors.

Likely to be phased out

EDI



- **High Setup Costs:** requires significant investment in infrastructure, mapping, and setup.
- **Complexity:** complex to implement and maintain, requiring specialized knowledge.
- **Limited Network:** works well between trading partners with compatible systems, but it lacks the interoperability of broader networks like PEPPOL.
- **Customization:** requires tailored setups per partner, increasing complexity.

PEPPOL



- **Interoperability:** ensures compatibility across different e-invoicing systems, removing the need for custom integrations.
- **Government Mandates:** many governments require or encourage its use, making it an increasingly universal solution.
- **Security:** operates on a secure, authenticated network, reducing risks of fraud and tampering-.
- **Efficiency & scalability:** enables real-time validation, reducing errors and processing time, while being cost-effective for all businesses
- **Compliance:** supports adherence to regional and international regulations.



Slovak Mandate

Focus & updates



Implementation Timeline

Legislative Path COMPLETED

Dec 2024 — Ministry publishes preliminary info on B2B mandate

Jan 2025 — Public consultation on preliminary info closes

Jul 2025 — Draft VAT Act amendment published; public consultation opens

Nov 2025 — Financial Administration publishes FAQ guide

Dec 2025 — Parliament approves mandatory e-invoicing law for 2027 structured e-invoicing and e-reporting.



Voluntary adoption

NOW

Slovakia's voluntary phase for e-invoicing begins in April, 2026, serving as a pilot period ahead of the mandatory B2B and B2G rollout.

A central e-invoicing infrastructure IS EFA platform is available for voluntary testing.

Businesses can test sending and receiving structured e-invoices via certified Digital Postmen.

Peppol-based 5-corner model.



What's Next

January 2027

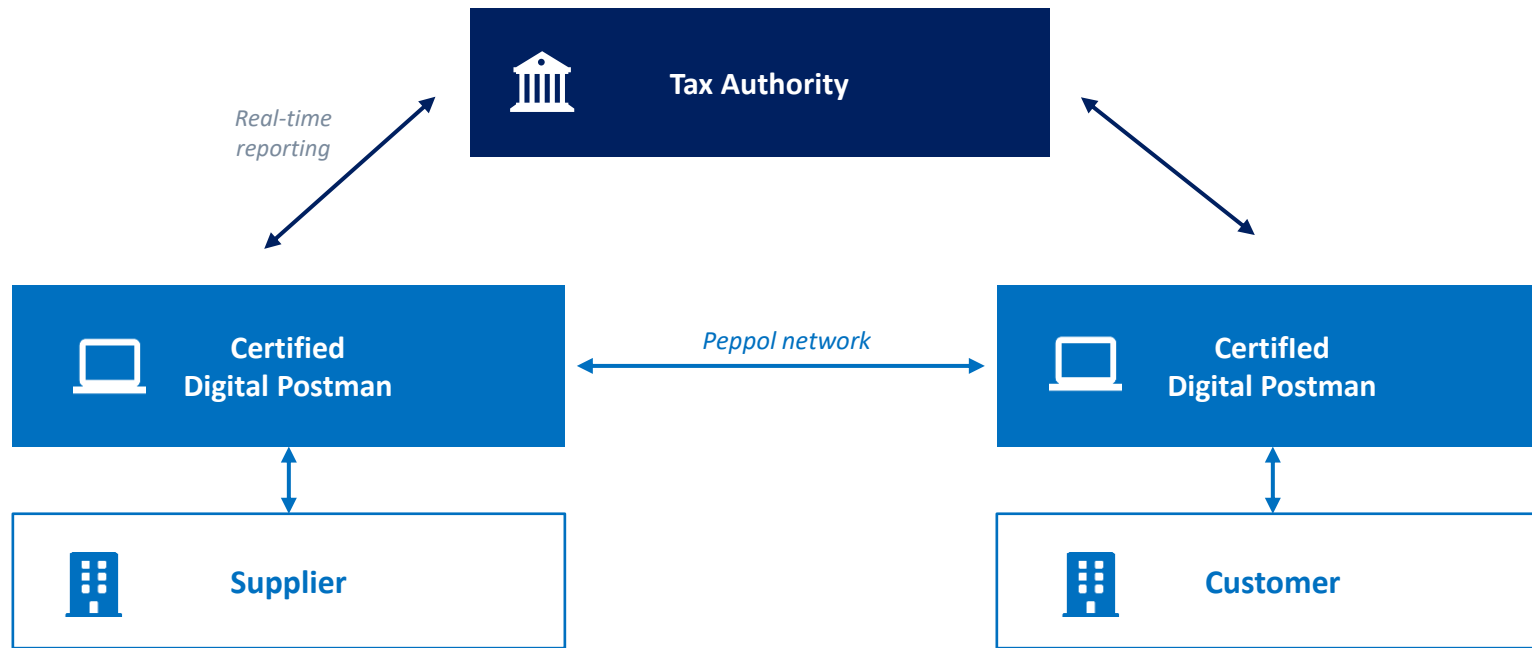
Mandatory issuance and reception of e-Invoices for all taxpayers established in Slovakia.

Phase 1 Domestic B2B and B2G eInvoicing and eReporting from 1 January 2027

Phase 2 Cross-border EU from 1 July 2030 (ViDA)



Decentralized model & Key Facts



Legal Archiving – 10 years

Key Facts

ViDA Ready

- ✓ ViDA aligned

Adoption

Jan 2027 all VAT payers
Jul 2030 cross-border

Scope

- ✓ B2G (transition to new model)
- ✓ B2B (domestic)

Transactions

- ✓ Domestic
- ☑ Cross border (2030 ViDA)
- ✓ Real-time reporting

Formats

UBL 2.1

Peppol BIS

CII

Model

- ✓ 5-corner (Peppol)



Spanish Mandate

Focus & updates



Implementation Timeline



MISSED THE WEBINAR?

Spanish B2B E-Invoicing

▶ SCAN THE QR CODE TO ACCESS THE RECORDING

✓ Legislative Path IN PROGRESS

Mar 2023	Public consultation
Jun 2023	Public hearing
Feb 2024	EU Commission review
May 2024	EU Commission approval (with recommendations)
May 2024	Council of State advisory
Mar 2026	Royal decree approved and publication on BOE
Apr 2026	Ministerial Order public consultation



17 April 2026

NOW

Ministerial Order — Public Consultation Opened

AEAT opened the audiencia e información pública for the Ministerial Order defining the Public e-Invoicing Platform (Solución Pública). Draft Order published on 17 Apr 2026.

- Ministerial Order entry into force: 1 Oct 2026



🕒 What's Next

> 1 Oct 2026

Ministerial Order expected publication.

Phase 1: 1 Oct 2027

Turnover > €8M
12 months from Ministerial Order

Phase 2: 1 Oct 2028

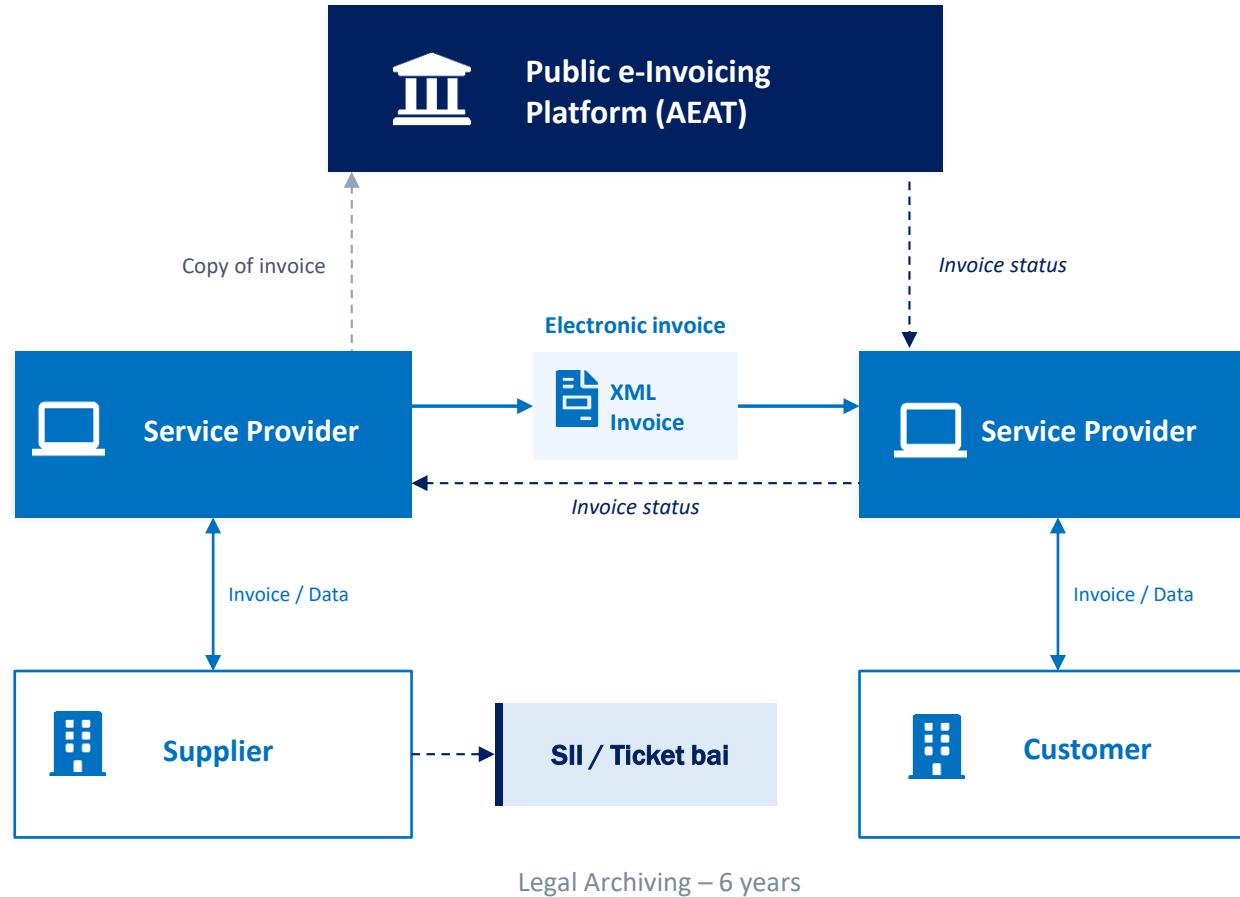
All SMEs & freelancers
24 months from Ministerial Order

Phase 3: 1 Oct 2029

Invoice status reporting — individuals & IRPF income-attribution entities (< €8M)



Decentralized model & Key Facts



Key Facts

✓ **VIDA Ready**

Adoption

12 months 12 months large (€8M+) — 1 Oct 2027
24 months 24 months all others — 1 Oct 2028

Involved taxpayers

✓ Established

Scope

✓ B2G ✓ B2B

Transactions

✓ Domestic Cross border (2030 VIDA)

✓ Reporting

Formats

Facturae CII UBL EDIFACT

Model

✓ 5-corner



Veri*Factu



What is Veri*Factu?



QR Code on every invoice

Mandatory QR linking to AEAT verification portal.



Chained hash records

XML digital fingerprint linked to previous — tamper-proof chain.



Certified software (SIF)

AEAT-certified. Non-compliant software banned since 29 Jul 2025.



Two compliance modes

VERI*FACTU (real-time to AEAT) or Non-VERI*FACTU (local storage).



Timeline

2x DELAYED

RDL 15/2025 (Dec 2025)

29 Jul 2025

Software vendors must offer certified SIF

1 Jan 2027

Corporate Tax taxpayers comply

1 Jul 2027

Self-employed & all other taxpayers



Key Facts

> Who must comply

Corporate Tax taxpayers, self-employed (autónomos), non-residents with PE in Spain.

Exempt

SII taxpayers, Basque Country / Navarra (TicketBAI), VAT-exempt, simplified regimes



Penalties

€50K/year for businesses using non-certified software.
€150K/year per product type for vendors selling non-compliant software.

RD 1007/2023 • Law 11/2021



Veri*Factu vs Crea y Crece

	 Veri*Factu (SIF)	 Crea y Crece (B2B)
Purpose	Anti-fraud: ensure invoice integrity & traceability	B2B e-invoice exchange: payment transparency & efficiency
Legal basis	Royal Decree 1007/2023 Anti-Fraud Law 11/2021	Royal Decree 238/2026 (25 Mar 2026) — Law 18/2022
What it requires	Certified billing software (SIF) with hash chains, QR codes, electronic signatures	Structured e-invoices exchanged via private platforms or AEAT public solution
Formats	XML (AEAT schema) with chained hash + signature	UBL mandatory (AEAT, EN16931); Facturae/CII/EDIFACT only for private exchange
Deadlines	Jan 2027: Corporate Tax Jul 2027: Self-employed	1 Oct 2027: Turnover > €8M 1 Oct 2028: All others
Who	All taxpayers NOT using SII (+ software vendors)	All domestic B2B taxpayers (established in Spain)
Exempt	SII taxpayers, Basque Country / Navarra (TicketBAI)	B2C transactions, cross-border (for now)



Both mandates are mandatory and independent. **Companies may need to comply with both Veri*Factu and Crea y Crece simultaneously.**





From Compliance to Automation

Leveraging eInvoicing to drive efficiency



E-Invoicing is more than compliance

Structured data unlocks end-to-end automation



Regulatory mandate

Governments worldwide are mandating e-invoicing. Most companies focus solely on becoming compliant.



Standardized data

Each e-invoice carries validated, structured fiscal data: amounts, parties, tax codes, line items. **This is the real asset** — not the PDF.



Automation opportunity

That structured data can feed and automate the entire Procure-to-Pay and Order-to-Cash lifecycle.

The operational challenges that standardized data can eliminate:



P2P Cycle

Manual invoice-order matching, ex-post controls, slow reconciliations, poor visibility of payables and cash flows.








O2C Cycle

Manual cash management, non-automated customer reconciliations, reactive controls and collections, limited visibility of credits and cash-in.

From e-invoicing to full end-to-end automation. But to unlock this, you need the right partner.

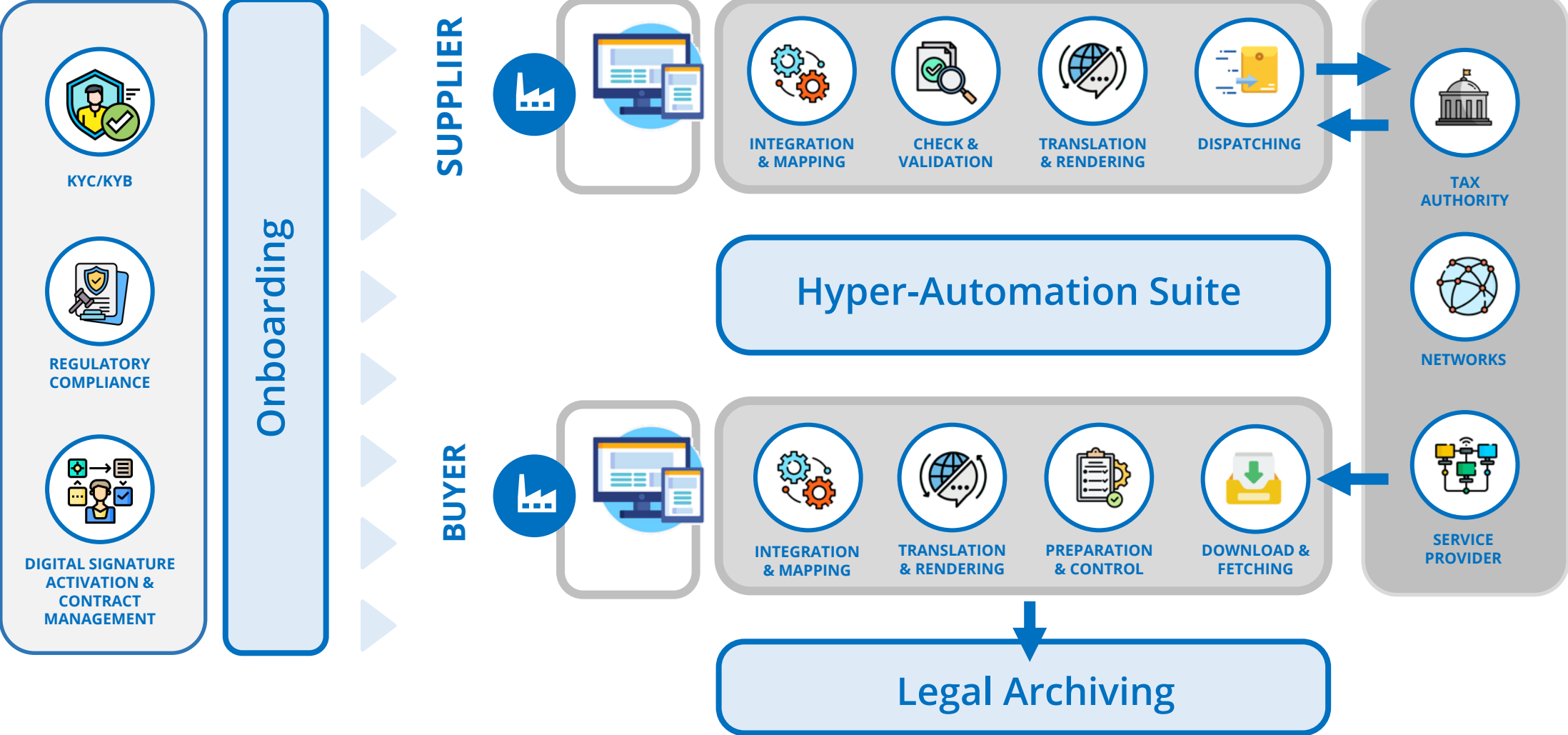
Beyond compliance

Five core capabilities that must work in synergy

01	 Legal Compliance	Guaranteed regulatory compliance in every country. The baseline requirement.
02	 Business Compliance	Cross-industry coverage of all use cases.
03	 Digital Trust	Qualified e-signatures, compliant archiving, KYC/KYB: native digital trust.
04	 AI-Based Hyperautomation	Intelligent automation of P2P and O2C processes with AI: matching, reconciliation, forecasting, and more.
05	 Global Coverage	A single platform not only for local, but also cross-border transactions, without fragmentation.

eInvoicing Platform

How does our platform work?



Dashboard

Search Executable Jobs

Incoming Invoices ▾

Outgoing Invoices ▾

B2C Invoicing ▾

Invoice Editor

France Directory ▾

Dashboard Partners

Report ▾

Dashboard

venerdì 10 aprile 2026

Invoices

7

38.500 totale saldo

5 Unpaid

Orders

8

2 In Progress

6 Delivered

Customers

5

4 Active

1 Suspended

Deadlines

41.000

2 Pending

3 Overdue

Communications

6

2 Unread

Account Statements

5

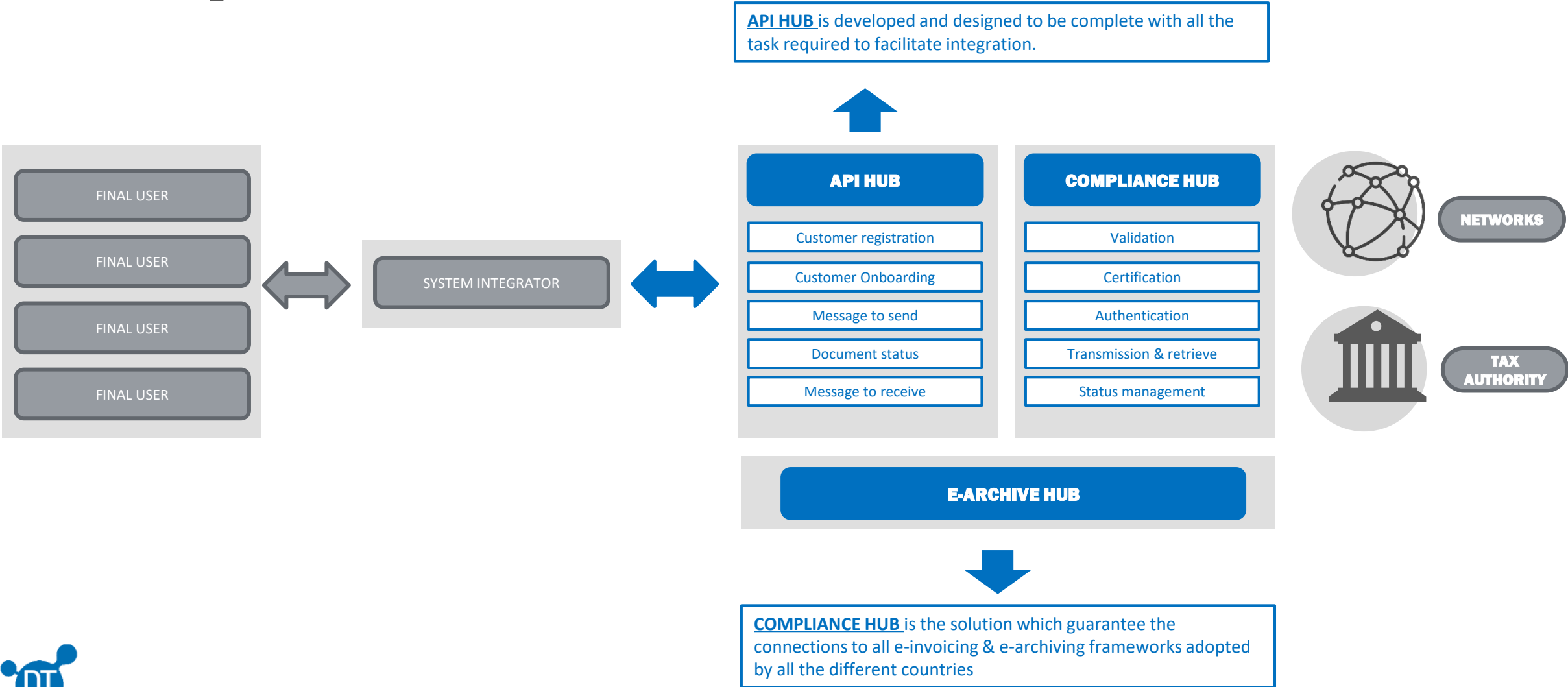
34.700 Overdue

Andamento mensile fatture e ordini



eInvoicing Platform

Focus: partner hub



**Thanks for your
attention!
Any questions?**



Get in touch



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info@digtechs.com

Upcoming webinars:

Don't miss our next
sessions!

07
MAY



E-Invoicing Germany 2027: Beyond Compliance, Into AI-Powered Automation

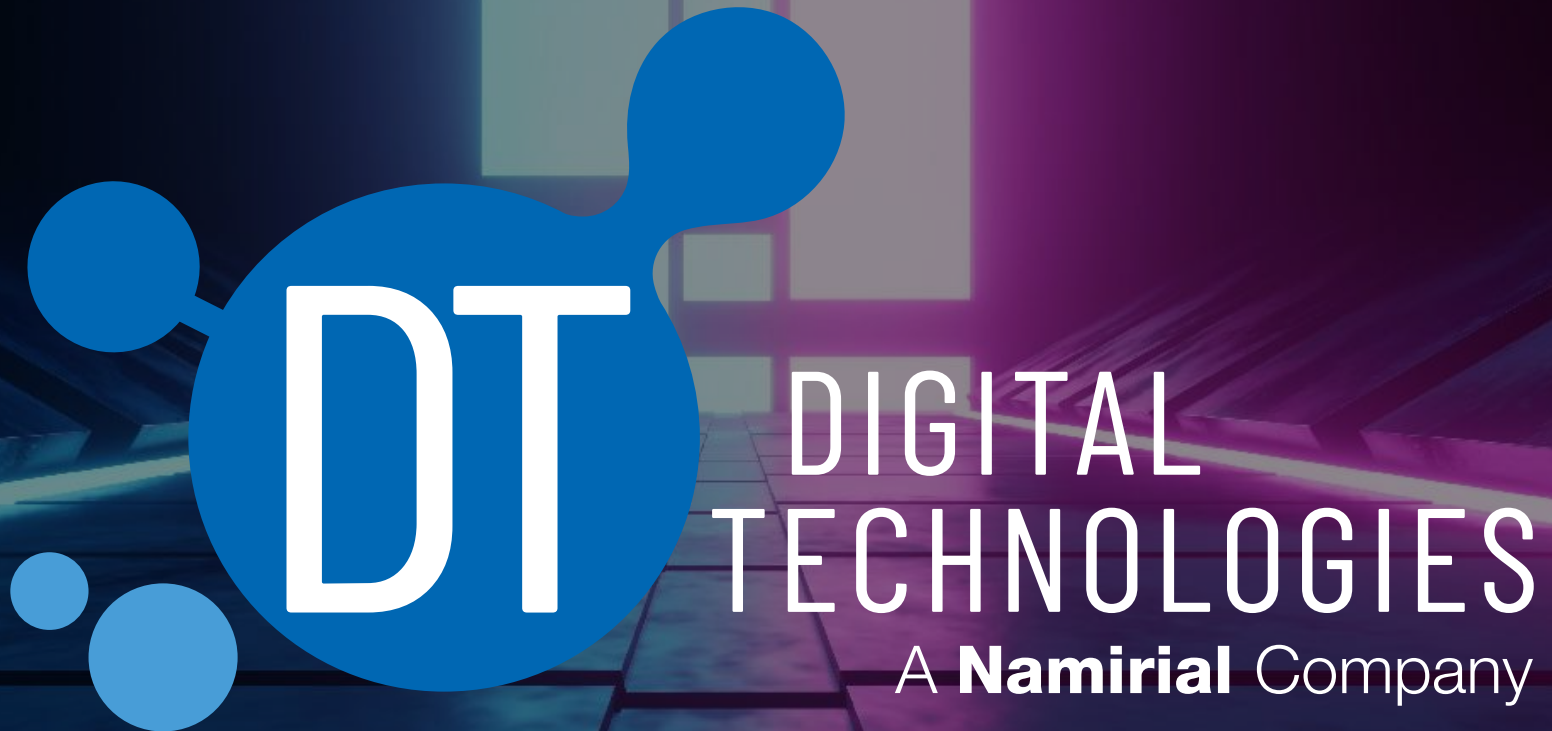
🕒 14:30 CEST 🌐 IT | FR | DE | ES | EN

Germany's e-invoicing regulatory timeline, EN 16931 compliance requirements, AI-powered automation of P2P and O2C processes, and live demos with real-world use cases.

Scan the QR code to register!



Follow us on LinkedIn to stay updated!



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