WEBINAR

Electronic Invoicing & Global Compliance:
a Essential Updates

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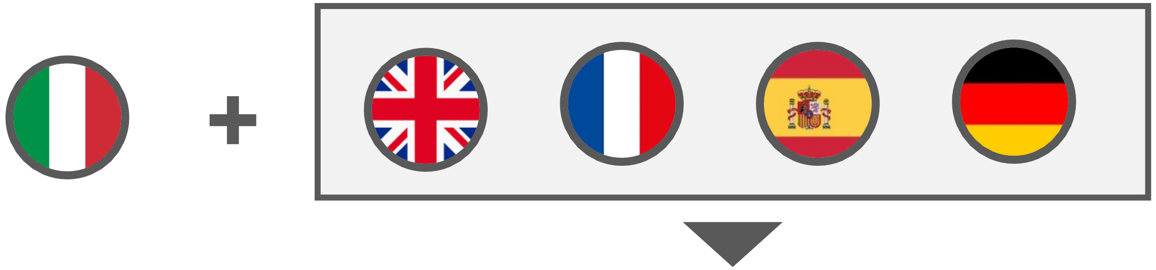

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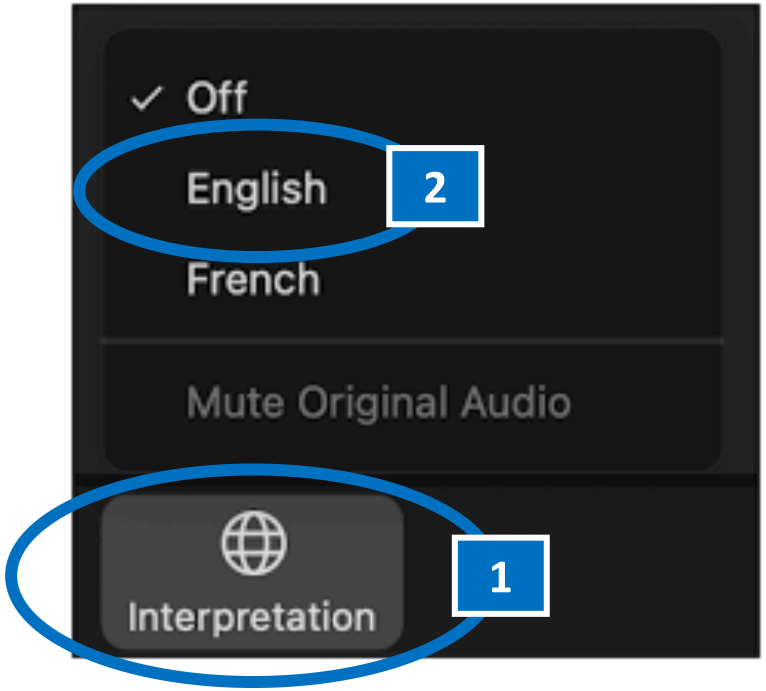

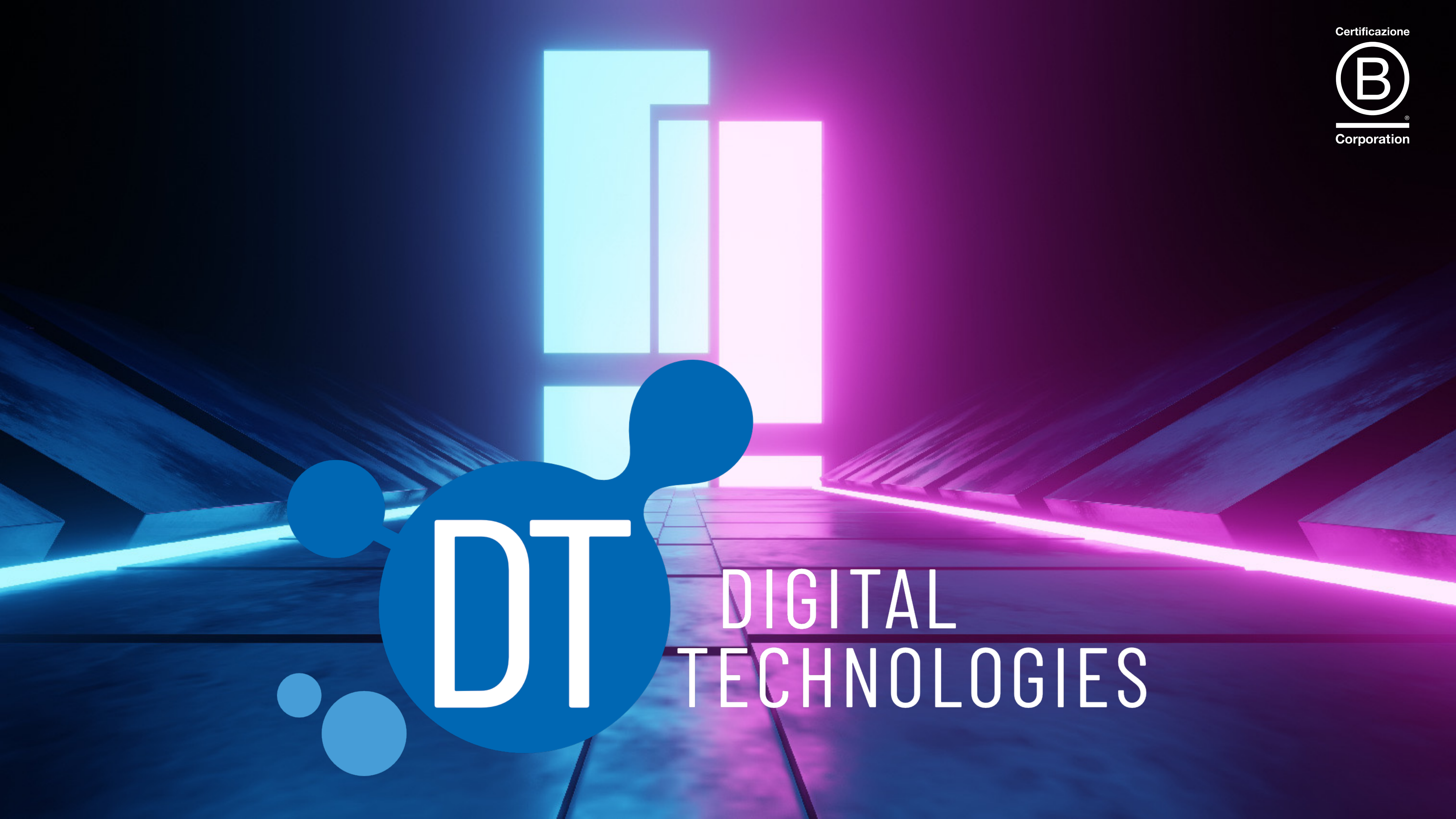
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LIVE WEBINAR

Electronic Invoicing & Global Compliance:

essential updates

Enrico Liverani
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

LIVE WEBINAR

Electronic Invoicing & Global Compliance: essential updates

Digital Technologies
About us

Upcoming mandates
Key changes and what to expect

Country profiles
Overview of main regulations

ViDA
Key insights

Q&A

Digital Technologies

about us

KEY FACTS.

DIGITAL TECHNOLOGIES Namirial

B Corp, founded in 2017

120+ employees

International presence

HQ Milan; Italian Offices: Turin, Piacenza, Genoa; International Offices: Madrid, Paris, Shenzhen.

Certificazione B Corporation

Hyperautomation Expertise

100+ cutting-edge hyperautomation solutions deployed in just 2 years.

Best-in-Class Technologies

Powered by AI, RPA, Process Mining, ECM, and ICR for transformative innovation.

Global International Reach

Trusted solutions active in over 180 countries worldwide.

Global International Network

A proud member of leading international Service Provider networks.

All-in-One Global Solution

One unified platform ensuring seamless global compliance.

ERP Business Excellence

Expertise in SAP, Oracle, and Microsoft for complete project coverage.

OUR CORE.

Certificazione B Corporation

AI for Finance

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

DIGITAL TECHNOLOGIES – 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

Esg COMPLIANCE

Tools and strategies designed to ensure compliance with ESG criteria and to improve their performance in these areas

Digtechs Platform

PROCUREMENT TO PAY

SOURCING → MANAGEMENT → POSTING & PAYMENT

ORDER TO CASH

SALES → INVOICE & DELIVERY → CASH & CREDIT

	PROCUREMENT TO PAY		ORDER TO CASH	
COMPLIANCE & E-INVOICING	Global eInvoicing	Legal Archiving	Global eInvoicing	Legal Archiving
	VAT Reporting	Tax Engine	VAT Reporting	Tax Engine
HYPERAUTOMATION	Vendor|Supplier Portal	MyInvoice	Customer portal	Document distribution
	DigiSign	Self-billing	DigiSign	Order management
	MyWorkflow	Order management	MyWorkflow	MyAgent
	EDI	MyAgent	EDI	Transpot. mgmt. system
	Customs import	Proof of delivery	Customs Export	Proof of delivery
SUPPLY CHAIN FINANCE	Invoice trading	Dynamic discount	Mobile payment	Reconciliation tool
COMPLIIANCE ESG	Document collection	ESG Reporting	Document collection	ESG Reporting

Upcoming mandates

key changes and what to expect

Upcoming mandates

What are the next deadlines?

2025

Germany
January 1st – B2B, reception
Romania
January 1st – B2C
Latvia
January 1st – B2G
Greece
April 1st – eDelivery
Jordan
April 1st –B2G| B2B | B2C
Estonia
July 1st – B2B, buyer request
Singapore
November 1st – B2B
Malaysia
Roll-out (January – July)

ViDA
Upon final approval (likely in March), Countries can implement eInvoicing without EU derogation.

2026

Belgium
January 1st – B2B
Croatia
January 1st – B2B
Latvia
January 1st – B2B
Bulgaria
January 1st – eReporting SAF-T
Serbia
January 1st – eDelivery
Poland
February 1st – B2B
UAE
July 1st – B2G|B2B|B2C
France
September 1st – B2B|B2C | eReporting (1)

Philippines
March 1st – B2B
Greece
Tbc – B2B
Spain
Tbc – B2B
Morocco
Tbc – B2B

Singapore
Roll-out plan
Malaysia
Final step

2027

Germany
January 1st – B2B, issuance (1)
Estonia
January 1st – B2B
Slovenia
January 1st – B2B|eReporting
Slovakia
January 1st – B2G|B2B
France
September 1st – B2B|B2C | eReporting (2)
Portugal
Tbc – QES on PDF invoice
Denmark
Tbc – B2B eInvoicing

2028

Germany
January 1st – B2B, issuance (2)
Belgium
January 1st – eReporting

ViDA
Single VAT Registration

2030

ViDA
Digital reporting requirements (DRR)

With the ViDA Directive, all EU countries will have to take action to regulate and formalize the eInvocing obligation.

Bulgaria | Czech Republic | Ireland | Cyprus | Luxemburg | Malta | Netherlands | Austria | Portugal | Finland | Sweden | Lithuania

Country profiles

overview of main regulations 2025 – 2026 – 2027

Upcoming mandates overview

What's coming in 2025?

** This overview doesn't consider the eDelivery obligations shown in slide 10*

GERMANY

WHEN | January 2025 reception | January 2027/2028 sending (gradual roll-out)

SCOPE | B2B eInvoicing

MODEL| Ibrido (soggetto a evoluzione)

FORMAT| EU Standard EN 16931 | ZUGFeRD 2.0 | xRechnung

ROMANIA

WHEN | January 2025

SCOPE | B2C eInvoicing

MODEL | Centralized via national portal RO e-Invoice platform

FORMAT| UBL 2.1 with Romanian CIUS

LATVIA

WHEN | January 2025

SCOPE | B2G eInvoicing

MODEL | Centralized via national portal

FORMAT| EN-16931

JORDAN

WHEN | April 2025

SCOPE | B2G, B2B and B2C eInvoicing

MODEL | Centralized via national portal JoFotara

FORMATO| JSON file with encrIpted XML

ESTONIA

WHEN | Jan 2025 (buyer request) | Jan 2027

SCOPE | B2B eInvoicing

MODEL | N/A

FORMAT | xml (national standard) | UBL 2.1 | UN/CEFACT CII

SINGAPORE

WHEN | November 2025

SCOPE | B2B eInvoicing

MODEL |5-corner model, named Invoice Now

FORMAT | PINT-SG BIS Peppol Billing

Germany
eInvoicing mandate

Key Points

VIDA ready
☑ Y ☐ N

Adoption
Jan. 2025 reception
Jan. 2027 | Jan. 2028
issuance (> EUR 800k | all)

Involved taxpayers
☑ **Established** ☐ **Not established**

Scope
☑ **B2G** ☑ **B2B** ☐ **B2C**

Transactions
☑ **Domestic** ☐ **Cross border**

Reporting
☑ **Y** (2028)
☐ **N**

Other reqs.
No

Formats
EN-compliant format | ZUGFeRD | xRechnung

Model
☐ **Real time reporting** ☐ **Centralized** ☐ **Clearence**

☑ **4 corner model** (2025-2027)
☑ **5 corner model** (2028)

Singapore
eInvoicing mandate

Key Points

VIDA ready

Not impacted

Adoption

Nov. 2025 pilot
Apr. 2026 roll-out

Involved taxpayers

- [x] Established
- [ ] Not established

Scope

- [ ] B2G
- [x] B2B
- [ ] B2C

Transactions

- [x] Domestic
- [ ] Cross border

Reporting

- [x] Y
- [ ] N

Other reqs.

No

Formats

PINT-SG BIS Peppol Billing

Model

- [ ] Real time reporting
- [ ] Centralized
- [ ] Clearence
- [ ] 4 corner model
- [x] 5 corner model

Upcoming mandates overview

What's coming in 2026?

** This overview doesn't consider the eDelivery obligations shown in slide 10*

BELGIUM

WHEN | January 2026 | 2028

SCOPE | B2B eInvoicing | Real- time reporting

MODEL | Step 1: Peppol 4-corner; Step 2: Peppol 5-corner model

FORMAT| Standard Europeo EN 16931

CROATIA

WHEN | January 2026

SCOPE | B2B eInvoicing

MODEL | TBD

FORMAT| TBD

LATVIA

WHEN | January 2026

SCOPE | B2B eInvoicing

MODEL | 5-corner model (tbc: 05/25)

FORMAT| EU standards LVS EN 16931 (tbc: 05/25)

BULGARIA

WHEN | January 2026

SCOPE | eReporting

MODEL | SAF-T

FORMAT| XML based SAF-T file

POLAND

WHEN | February 2026

SCOPE | B2B eInvoicing

MODEL | Centralized via KSeF platform

FORMAT| FA_VAT FORMAT

UAE

WHEN | July 2026

SCOPE | B2G, B2B eInvoicing

MODEL | 5-corner model

FORMAT| Peppol PINT

FRANCE

WHEN | Sept. 2026 (reception; large/medium companies sending) | Sept. 2027 (all)

SCOPE | B2B eInvoicing | eReporting | Life Cycle and Payment

MODEL | 5-corner model

FORMAT| UBL, CII or Factur-X

Belgium
eInvoicing mandate

Key Points

VIDA ready
☑ Y ☐ N

Adoption
Jan. 2026 eInvoicing
Jan. 2028 eReporting

Involved taxpayers
☑ **Established** ☐ **Not established**

Scope
☑ **B2G** ☑ **B2B** ☐ **B2C**

Transactions
☑ **Domestic** ☐ **Cross border**

Reporting
☑ **Y** (2028)
☐ **N**

Other reqs.
No

Formats
EN 16931

Model
☐ **Real time reporting** ☐ **Centralized** ☐ **Clearence**

☑ **4 corner model** (2026) ☑ **5 corner model** (2028)

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Poland
eInvoicing mandate

Key Points

VIDA ready
- [ ] Y
- [x] N

Adoption
Feb. 2026, large taxpayers
Apr. 2026, all

Involved taxpayers
- [x] **Established**
- [ ] **Not established**

Scope
- [x] **B2G**
- [x] **B2B**
- [x] **B2C**

B2C – to be confirmed !

Transactions
- [x] **Domestic**
- [x] **Cross border**

Reporting
- [ ] Y
- [x] N

Other reqs.
QR code, printable version

Formats
FA_VAT FORMAT, no attachments envisaged

Final specifications expected by March 2025 !

Model
- [ ] **Real time reporting**
- [x] **Centralized** (KSeF portal)
- [ ] **Clearence**
- [ ] **Intereoperability**
- [ ] **Decentralized CTC**

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UAE
eInvoicing mandate

Key Points

VIDA ready
Not impacted

Adoption
July 2026

Involved taxpayers
- [x] Established
- [ ] Not established

Scope
- [x] B2G
- [x] B2B
- [ ] B2C

Transactions
- [x] Domestic
- [x] Cross border

Reporting
- [x] Y
- [ ] N

Other reqs.
No

Formats
Peppol PINT

Model
- [ ] Real time reporting
- [ ] Centralized
- [ ] Clearence
- [ ] 4 corner model
- [x] 5 corner model

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France
eInvoicing mandate

Key Points

VIDA ready
☑ Y ☐ N

Adoption
Sept. 2026, large/medium businesses
Sept. 2027, all

Involved taxpayers
☑ Established ☐ Not established

Scope
☑ B2G ☑ B2B ☑ B2C

Transactions
☑ Domestic ☑ Cross border

Reporting
☑ Y ☐ N

Other reqs.
Life Cycle and Payment

Formats
UBL, CII or Factur-X

Model
☐ Real time reporting ☐ Centralized ☐ Clearence
☐ 4 corner model ☑ 5 corner model

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Upcoming mandates overview
What's likely coming in 2026?

** This overview doesn't consider the eDelivery obligations shown in slide 10*

GREECE

WHEN | TBD, EU derogation recently obtained

SCOPE | B2B eInvoicing

MODEL | TBD

FORMAT| TBD

SPAIN

WHEN | TBD

SCOPE | B2B eInvoicing

MODEL | 5-corner model

FORMAT| Facturae , CII, UBL, EDIFACT

MAROCCO

WHEN | TBD

SCOPE | B2G, B2B eInvoicing

MODEL | TBD

FORMAT| TBD, likely UBL and CII

PHILIPPINES

WHEN | March 2026

SCOPE | B2B eInvoicing (large taxpayers and e-commerces)

MODEL | TDB

FORMAT| TDB

Spain
eInvoicing mandate

Key Points

VIDA ready
☑ Y ☐ N

Adoption
From law publication:
12 months, large (€8M+)
24 months, all

Involved taxpayers
☑ **Established** ☐ **Not established**

Scope
☑ **B2G** ☑ **B2B** ☑ **B2C**

Transactions
☑ **Domestic** ☑ **Cross border**

Reporting
☑ Y ☐ N

Other reqs.
No

Formats
Facturae , CII, UBL, EDIFACT

Model
☐ **Real time reporting** ☐ **Centralized** ☐ **Clearence**

☐ **4 corner model** ☑ **5 corner model**

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Ucoming mandates overview

What's coming - or likely - in 2027?

** This overview doesn't consider the eDelivery obligations shown in slide 10*

GERMANY

WHEN | January 2025 reception | January 2027/2028 sending (gradual roll-out)

SCOPE | B2B eInvoicing

MODEL | Ibrido (soggetto a evoluzione)

FORMAT | EU Standard EN 16931 | ZUGFeRD 2.0 | xRechnung

ESTONIA

WHEN | Jan 2025 (buyer request) | Jan 2027

SCOPE | B2B eInvoicing

MODEL | n/a

FORMAT | xml (national standard) | UBL 2.1 | UN/CEFACT CII

SLOVENIA

WHEN | January 2027

SCOPE | B2B eInvoicing

MODEL | TBD

FORMAT | SLOG standard | EN 16931 compliant

SLOVAKIA

WHEN | January 2027

SCOPE | B2B eInvoicing eReporting

MODEL | TBD, ViDA compliant

FORMAT | TBD, ViDA compliant

FRANCE

WHEN | Sept. 2026 (reception; large/medium companies sending) | Sept. 2027 (all)

SCOPE | B2B eInvoicing | eReporting | Life Cycle and Payment

MODEL | 5-corner model

FORMAT | UBL, CII or Factur-X

PORTUGAL

WHEN | TBC

SCOPE | B2B e B2C

MODEL | QES

FORMAT | PDF

DENMARK

WHEN | TBC

SCOPE | B2B

MODEL | TBC, likely Peppol 4-corner

FORMAT | TBC, likely Peppol compliant

Upcoming mandates overview

Who's missing in EU (*)?

- BULGARIA
- CZECH REPUBLIC
- IRELAND
- CYPRUS
- LUXEMBURG
- MALTA
- NETHERLANDS
- AUSTRIA
- PORTUGAL
- FINLAND
- SWEDEN
- LITHUANIA

(*) With the ViDA Directive, all EU countries will have to take action to regulate and formalize the eInvocing obligation by 2030.

VAT in Digital Age

Insights

ViDA *adoption timeline*

December 2022 - The EU Commission published the VAT in the Digital Age proposal.
November 2024 - ECOFIN unanimously agreed on the ViDA package.
February 2025 - The EU Parliament approved ViDA proposal.
March 2025 - ViDA adoption by EU Council. The directive, regulation and implementing regulation all enter into force on April 14th, 2025, 20 days from publication in Official Journal.

Scope & Implementation?

2028

SINGLE VAT REGISTRATION

The initiative further reduces the need for multiple VAT registrations across Member States by **expanding the 'VAT One Stop Shop' model**, benefiting e-commerce businesses.

2030

PLATFORM ECONOMY

Platforms facilitating supplies in the passenger transport and short-term accommodation sectors will become **responsible for collecting and remitting VAT to tax authorities** when their users do not.

2030

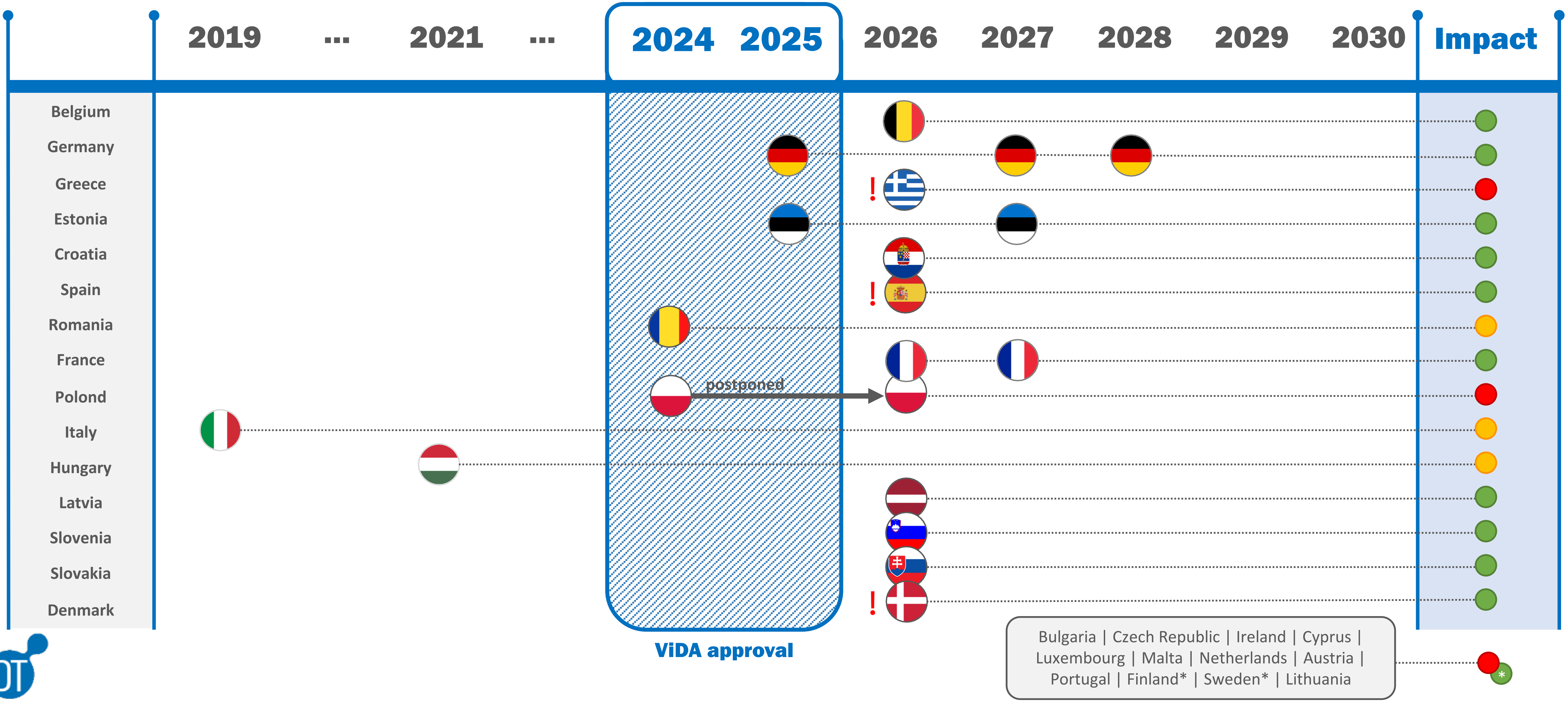
DIGITAL REPORTING REQUIREMENTS

The new system implements **uniform real-time digital reporting** for VAT purposes, leveraging **electronic invoicing for cross-border transactions**.

e-Invoicing Roadmap
What can we expect from vida?

high | medium | low

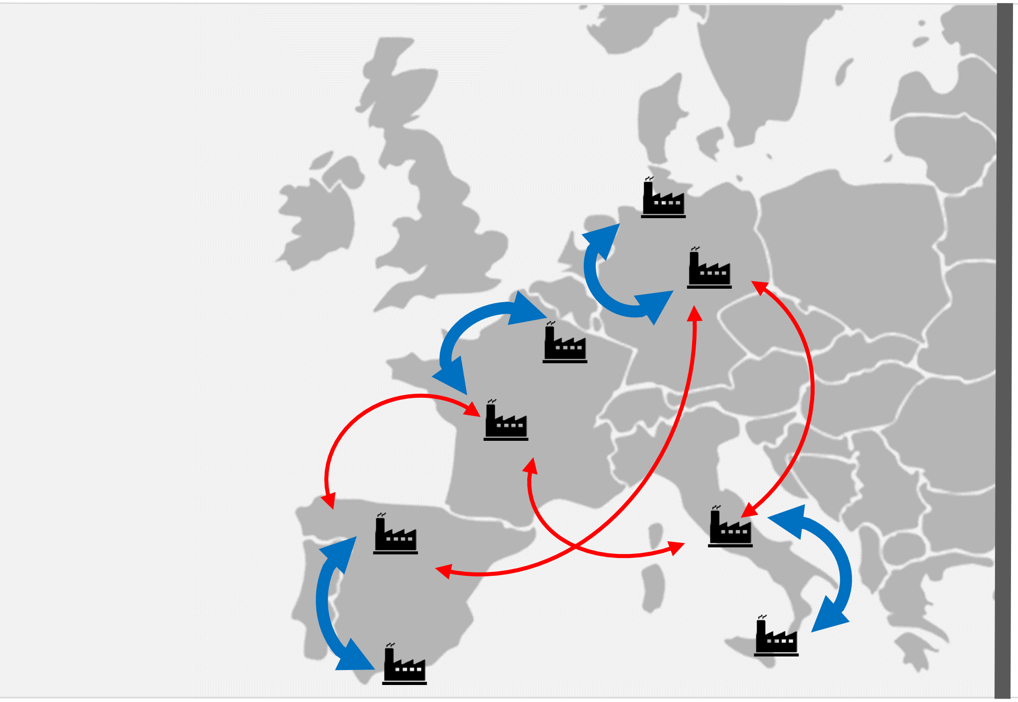
**In the Nordic countries, the voluntary adoption of B2B e-Invoicing through Peppol is already widespread, so the impact of ViDA will be minimal.*

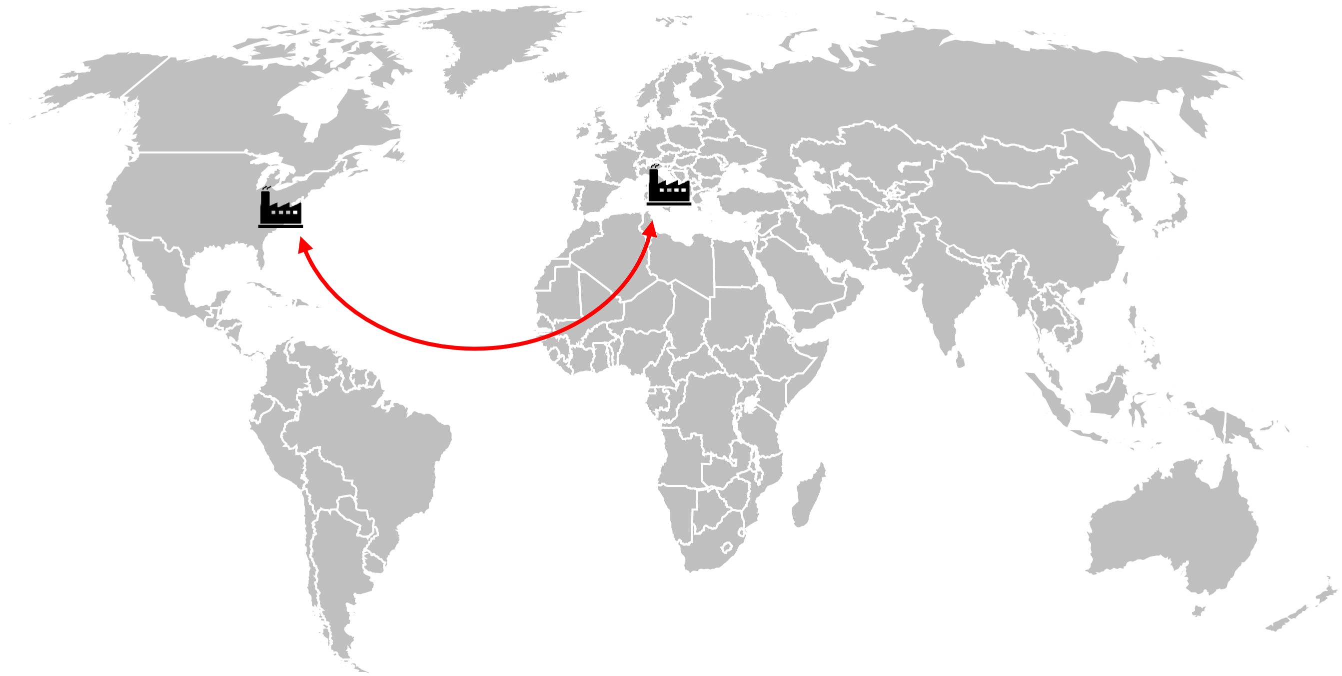


Interoperability

What does it represent for businesses?

domestic | cross-border





"Just as **roaming** removes borders between networks, **interoperability in e-invoicing** enables a seamless and secure exchange of documents between heterogeneous systems, eliminating technological barriers and simplifying processes."

Our approach to compliance

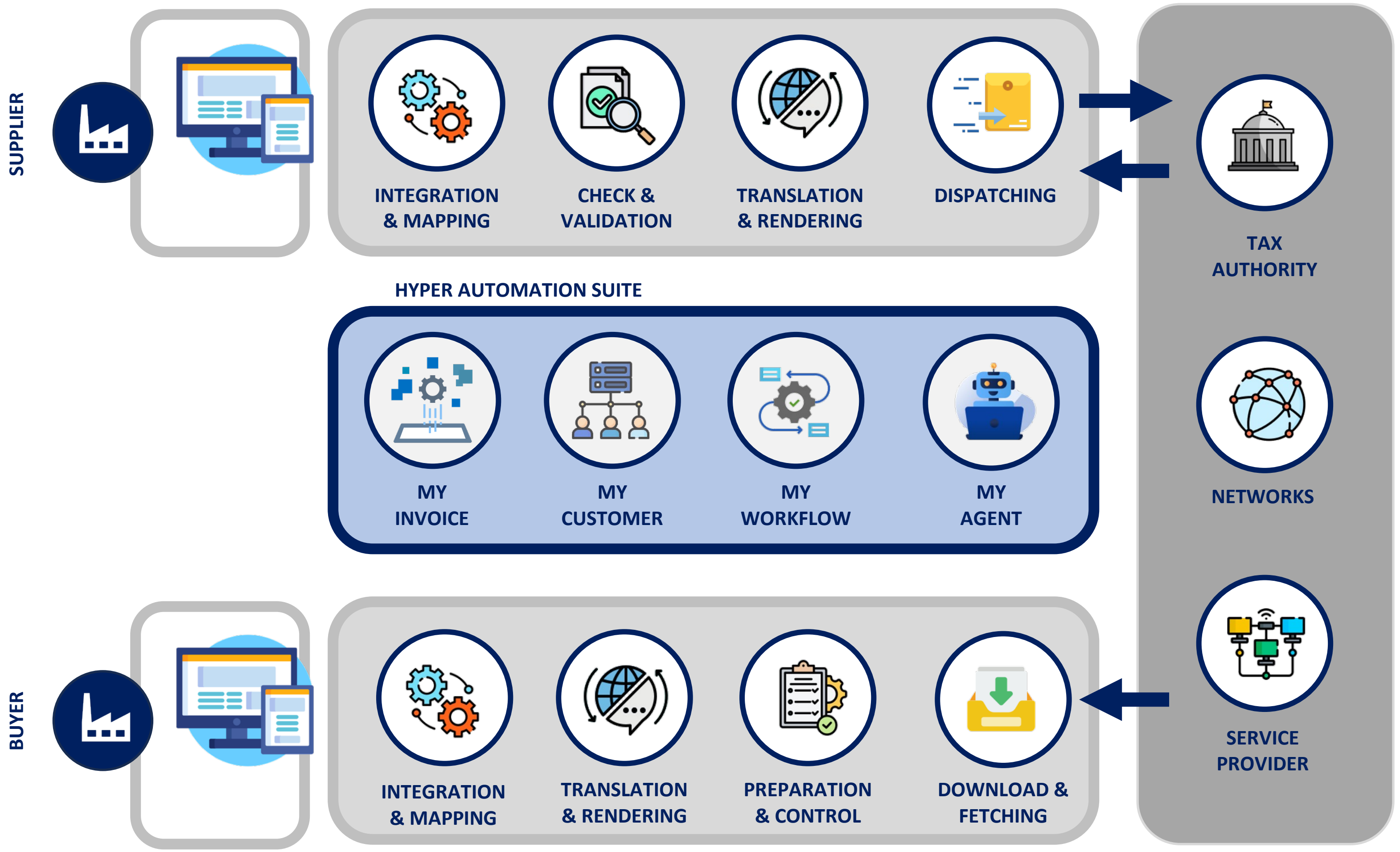
Global eInvocing platform

E-INVOICING *platform*

DIGITAL TECHNOLOGIES

It automates and simplifies the management of the e-Invoicing cycle for businesses of all sizes, in **B2G, B2B, and B2C**, ensuring **compliance with international regulations** and **seamless integration** with enterprise systems. It can be enhanced with the **Hyper Automation Suite** for full automation of both the accounts receivable and payable cycles.

How It Works



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