WEBINAR

Global eInvoicing:
get ready for 2026 and beyond

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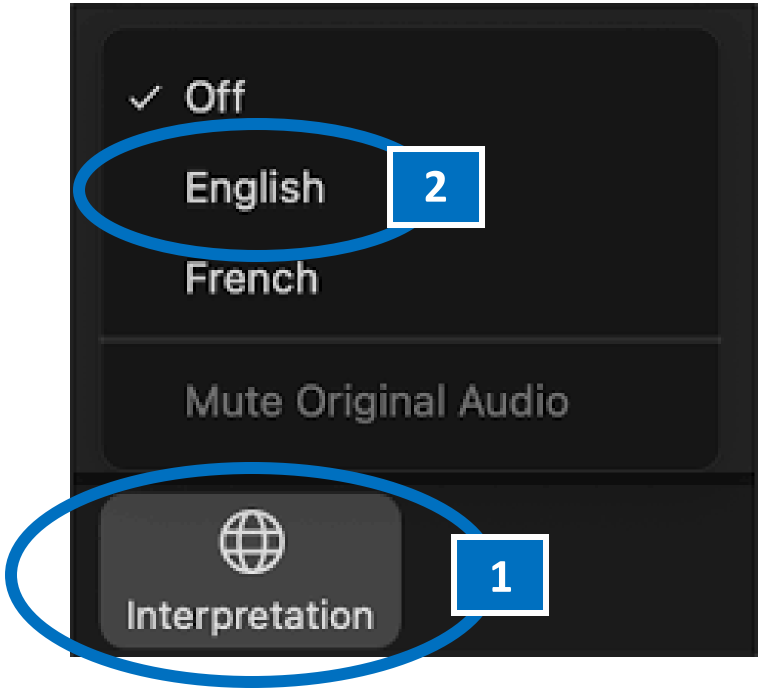
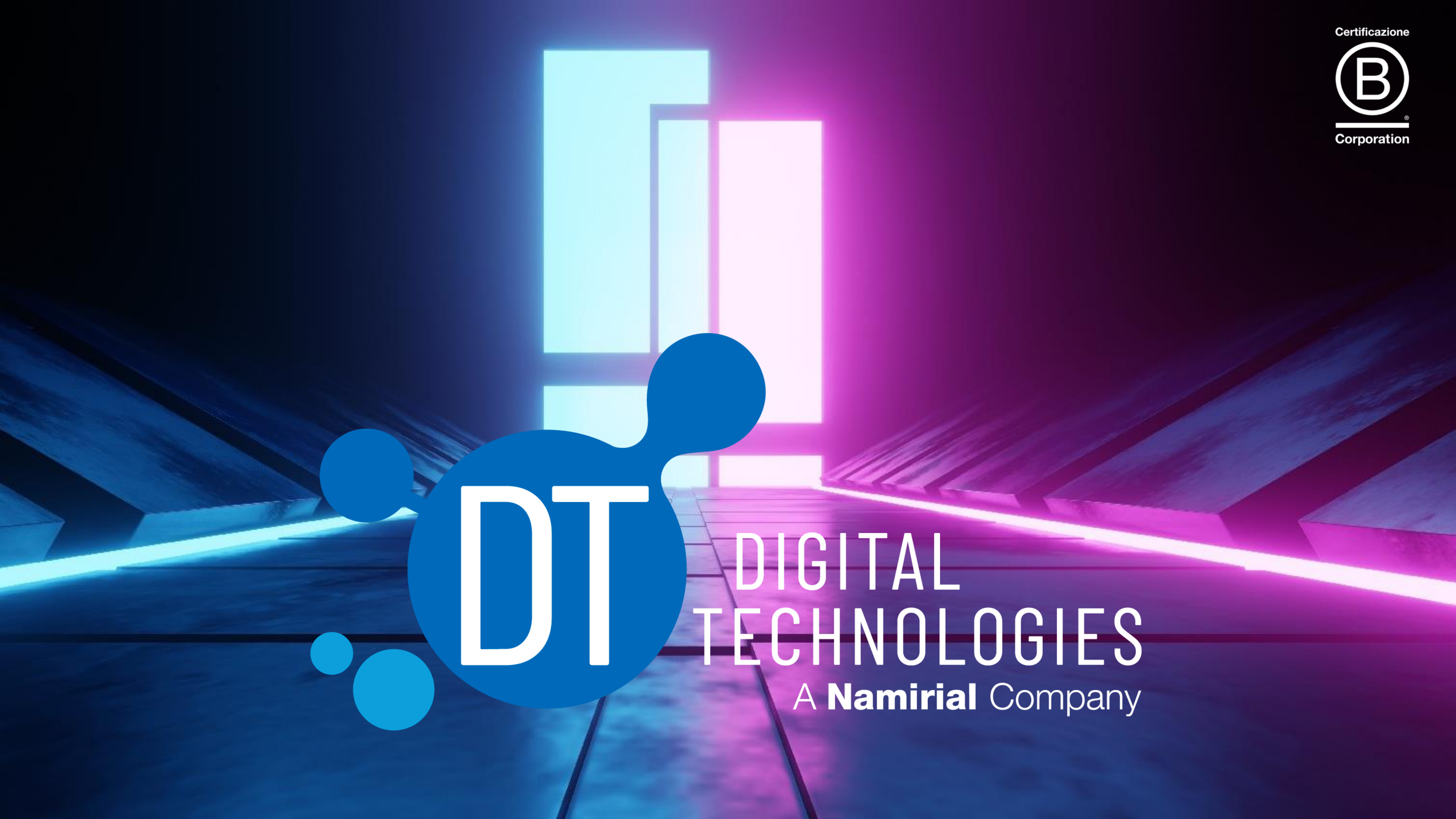



Certificazione
B
Corporation
DT
DIGITAL
TECHNOLOGIES
A Namirial Company

LIVE WEBINAR

Global eInvoicing: get ready for 2026 and beyond

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

Global eInvoicing: get ready for 2026 and beyond

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

OUR CORE.

Certificazione B Corporation

DT DIGITAL TECHNOLOGIES
A Namirial Company

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

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)
COMPLIANCE & E-INVOICING	Global eInvoicing Legal Archiving VAT Reporting Tax Engine	Global eInvoicing Legal Archiving VAT Reporting Tax Engine
HYPERAUTOMATION	Vendor|Supplier Portal MyInvoice DigiSign Self-billing MyWorkflow Order management EDI MyAgent Customs import Proof of delivery	Customer portal Document distribution DigiSign Order management MyWorkflow MyAgent EDI Transpot. mgmt. system 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

certificazioni | partnership | menzioni

Digital Technologies

Focus: *our eInvoicing certifications, partnerships, and mentions*

ISAE 3402 CERTIFIED

ISO 37001

Peppol Access Point CERTIFIED PROVIDER

eIDAS

sogei

MDEC™

PDP ready par INFOCERT

e·invoice

UNITED ARAB EMIRATES MINISTRY OF FINANCE

INFOCOMM MEDIA DEVELOPMENT AUTHORITY

GENA

Exchange exchange-summit.com

fnfe

GALIA

DBNA 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

Global eInvoicing Roadmap

B2B compliance deadlines

confirmed | go-live to-be confirmed | work in progress

2025

- Singapore
- Tunisia (fuels)
- Hungary (oil & gas)
- Jordan
- Germany
- Malaysia

2026

- France
- Belgium
- Poland
- UAE (pilot)
- Croatia
- Greece
- Morocco
- Philippines

2027

- Germany
- Estonia
- Slovakia
- Portugal
- Spain

2028-2030

- UK
- Norway
- Latvia
- Oman
- Bahrain
- Bulgaria
- Netherland
- Czech Republic
- Ireland
- Slovenia
- ViDA

Country profiles

overview of main regulations 2025 – 2026 – 2027

2025 mandates overview
What's current situation?

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

SCOPE | B2B eInvoicing

MODEL| Hybrid (subject to changes)

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 encrypted XML

SINGAPORE
WHEN | November 2025

SCOPE | B2B eInvoicing

MODEL |5-corner model, named Invoice Now

FORMAT | PINT-SG BIS Peppol Billing

MALAYSIA
WHEN | Phased adoption form 2024, through 2025 and 2026

SCOPE | B2G, B2B and B2C eInvoicing

MODEL | Centralized pre-validation model

FORMAT | XML or JSON

started| upcoming| postponed

2026 mandates overview
What's current situation?

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 | 5-corner model based on Peppol

FORMAT| EN16931 standard, local extensions

LATVIA
WHEN | January 2026, postponed to 2028

SCOPE | B2B eInvoicing

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

FORMAT| EU standards LVS EN 16931

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 (pilot), from 2027 phased adoption

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

confirmed | confirmed with updates | postponed

2026 mandates overview
What's current situation?

GREECE

WHEN | February 2026 (Large businesses); October 2026 (all)

SCOPE | B2B eInvoicing

MODEL | TBD

FORMAT | TBD

PHILIPPINES

WHEN | March 2026, delayed to December 2026

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

MODEL | TDB

FORMAT | TDB

MAROCCO

WHEN | TBD

SCOPE | B2G, B2B eInvoicing

MODEL | TBD

FORMAT | TBD, likely UBL and CII

confirmed | to be confirmed | postponed

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)

Belgian e-Invoicing mandate

Current situation and upcoming B2B requirements

B2G eInvoicing

2024

From **March 2024, all suppliers of public administrations must issue e-invoices** (except for contracts under €3,000), via the **Peppol network** or through the **Mercurius platform**. Reception is mandatory for all federal and central administrations.

B2B eInvoicing

2026

From **January 1st, 2026**, **B2B e-invoicing will be mandatory in a "big bang" approach** using the **4-corner Peppol model**. Only structured e-invoices will be allowed—PDFs and paper will no longer be accepted.

Real-time reporting

2028

From **January 1st, 2028, near real-time B2B domestic transaction reporting** will become mandatory, based on a **5-corner Peppol model**. Peppol Access Points will electronically send specific tax data to a centralized government portal.

live

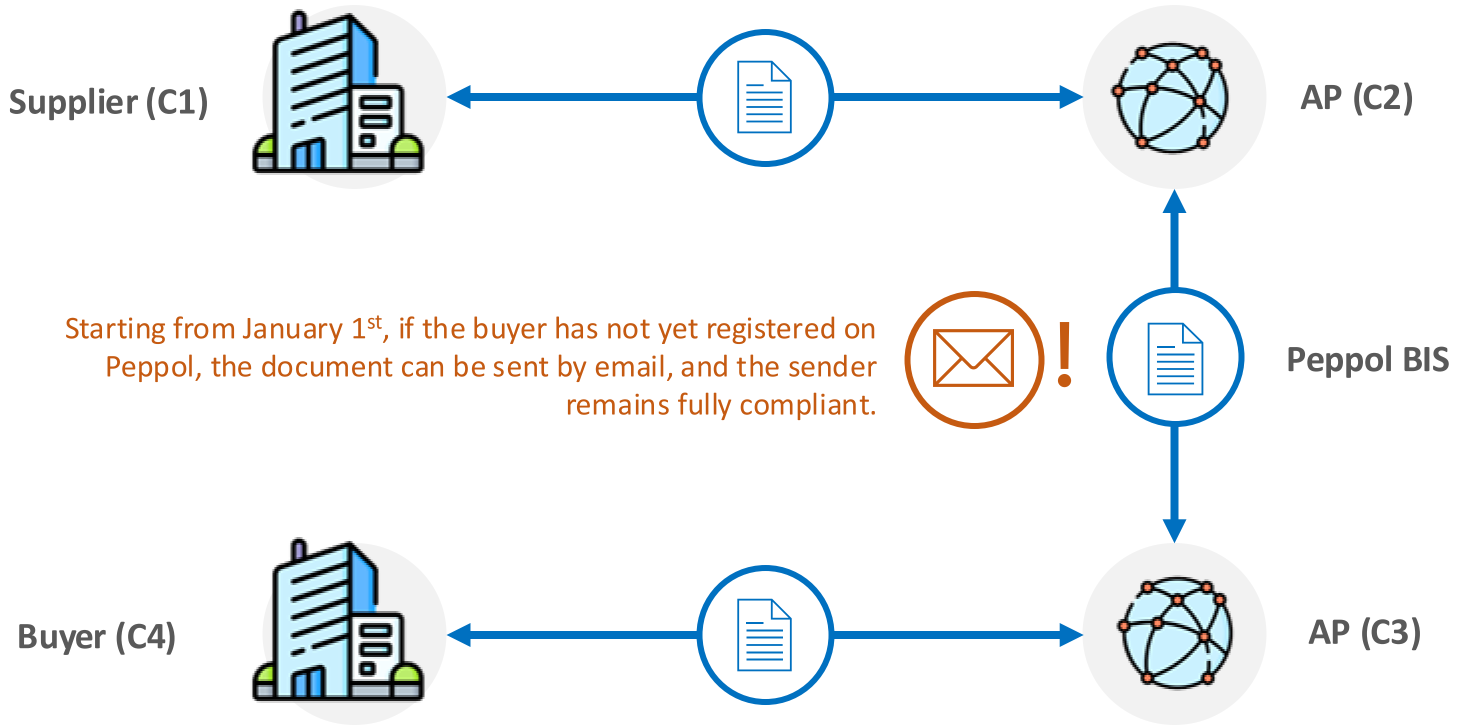
to be

Domestic B2B transactions between businesses with a **Belgian VAT number**, including **foreign entities with a fixed establishment** in Belgium, are in scope.

B2C transactions and **cross-border transactions** — where **at least one party lacks a Belgian VAT number or is not established in Belgium** — are excluded from the mandate.

Belgian B2B e-Invoicing mandate

Model and requirements, from 2026



Model | 4-corner Peppol model

- Organizations must use **a certified PEPPOL Access Point** to send and receive electronic invoices.
- Access Points handle authentication and transmission of invoices, ensuring compliance with European standards.
- The PEPPOL system ensures interoperability between businesses and public administrations.

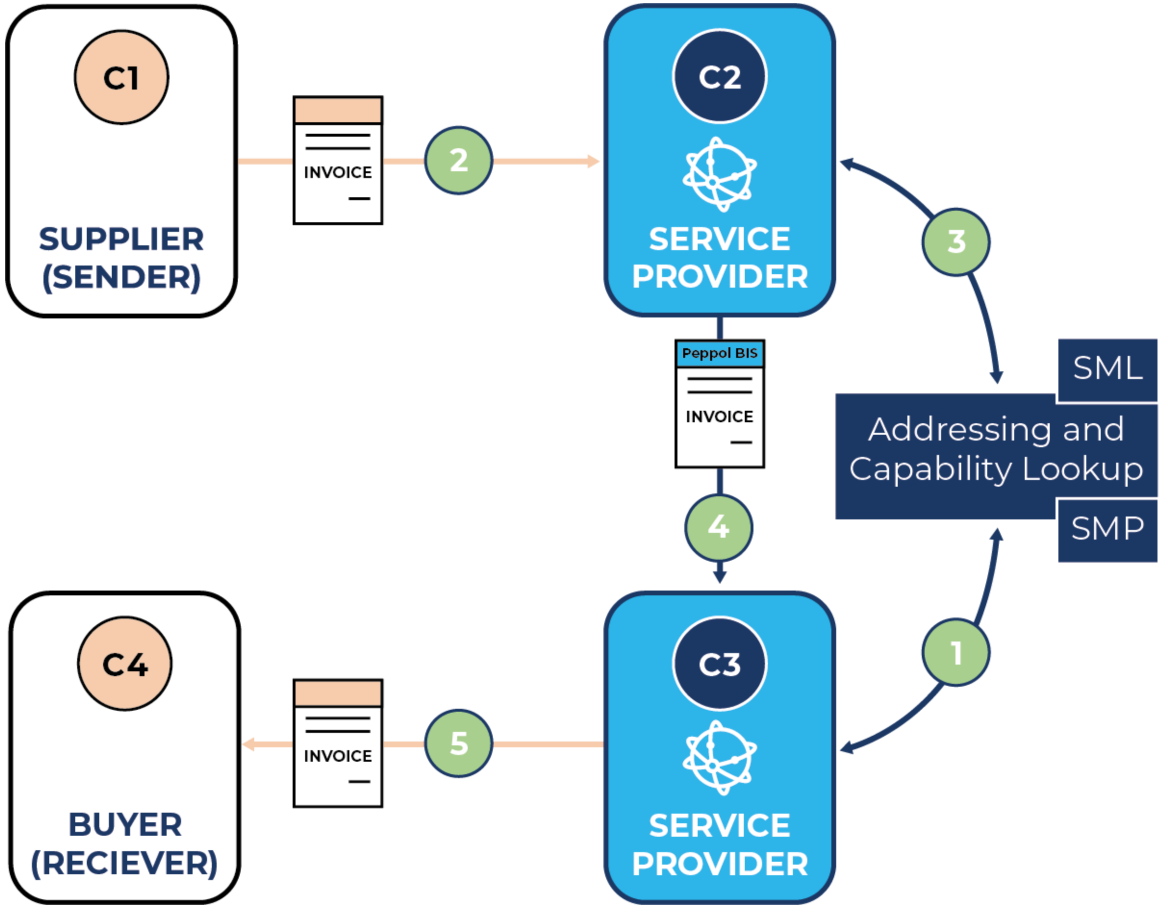
Formats | Peppol BIS 3.0, CEN compliant

Archiving | 7 years

Certified Peppol Access Point (AP) and officially **listed among the software solution providers approved by the Belgian Ministry of Finance**.

Belgian eInvocing mandate

A step back, what is Peppol



Interoperability
Peppol enables secure and interoperable exchange of business documents using a standardized, four-corner model, via certified service providers.

Access Point
A certified provider that sends/receives messages through Peppol, ensuring compliance with Peppol BIS.

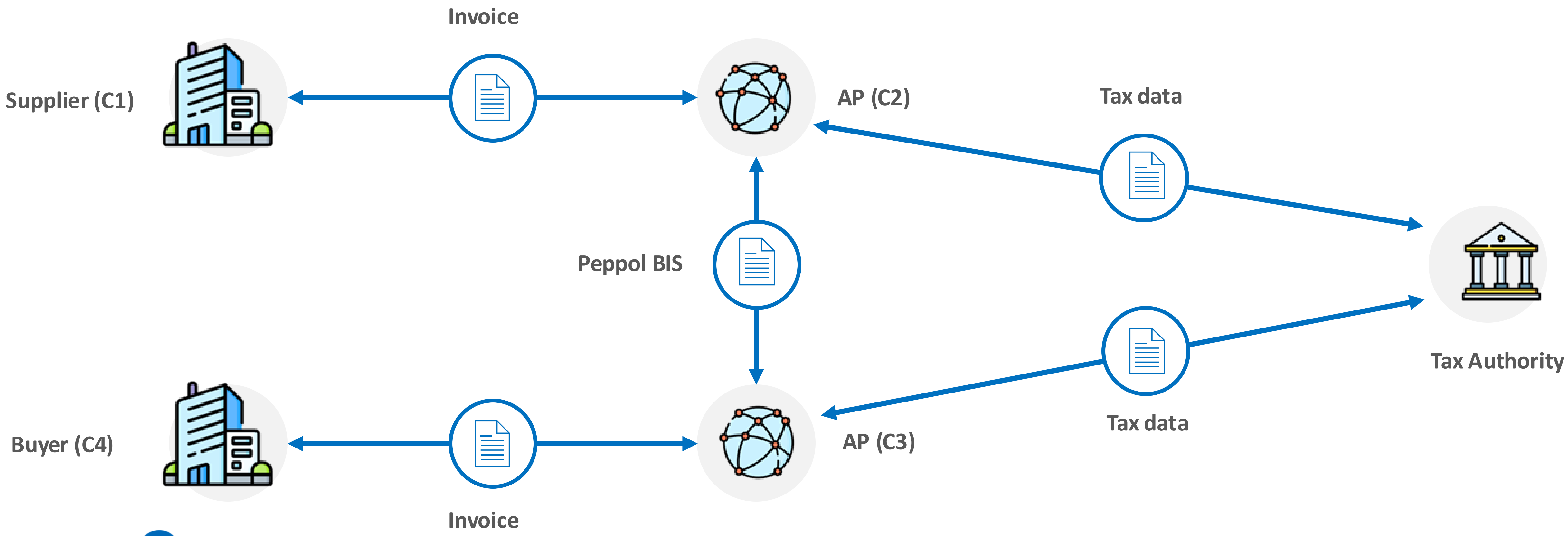
Addressing and Capability Lookup Services
Access Points find partners and capabilities via registries (SMP), located through the SML.

- **Service Metadata Publisher (SMP) |** Stores details of participant capabilities. In the four-corner model, SMPs help identify the receiver's service provider.
- **Service Metadata Locator (SML) |** Defines which SMP to use. It helps Aps locate metadata and addressing details for message delivery.

**Source: https://peppol.org/learn-more/peppol-interoperability-framework/*

Belgian B2B e-Invoicing mandate

ViDA compliant model and requirements, from 2028



Certified Peppol Access Point (AP) and officially **listed among the software solution providers approved by the Belgian Ministry of Finance**.

Poland
eInvoicing mandate

Key Points

VIDA ready
☐ Y ☑ N

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

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

Scope
☑ **B2G** ☑ **B2B** ☑ **B2C**

B2C – optional but recommended !

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

Reporting
☐ Y ☑ N

Other reqs.
QR code, printable version

Formats
FA_VAT FORMAT, no attachments envisaged

Model
☐ **Real time reporting** ☑ **Centralized** (KSeF portal) ☐ **Clearence**
☐ **4 corner model** ☐ **5 corner model**

Polish e-Invoicing mandate
Current situation and upcoming requirements

B2G & B2B eInvoicing

Feb 1st, 2026

From **February 1st, 2026,** mandatory eInvoicing via **the centralized KSeF system** for businesses, whose annual turnover exceeded **PLN 200 million** (approximately EUR 46 million) in 2025.

April 1st, 2026

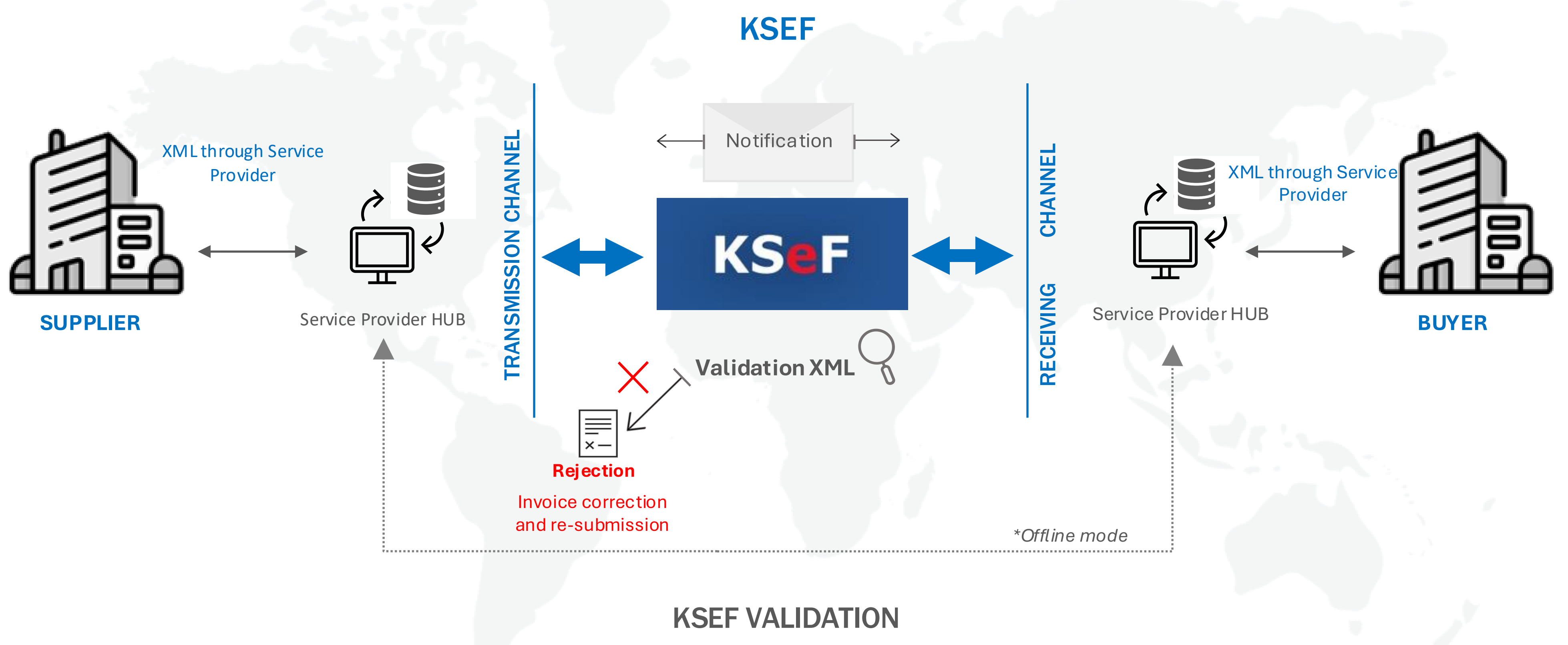
From **April 1st, 2026,** mandatory eInvoicing via **the centralized KSeF system** for all other businesses.

Jan 1st, 2027

A deferred deadline of **January 1st, 2027**, applies to **micro-entrepreneurs** with monthly invoicing turnover below **PLN 10,000** (approximately EUR 2,500).

B2G/B2B domestic and cross-border transactions for every **taxable person established in Poland**. **B2C transactions** are not required to use the KSeF platform, though voluntary use is an option.

Polish e-Invoicing mandate
OTC/P2P workflow



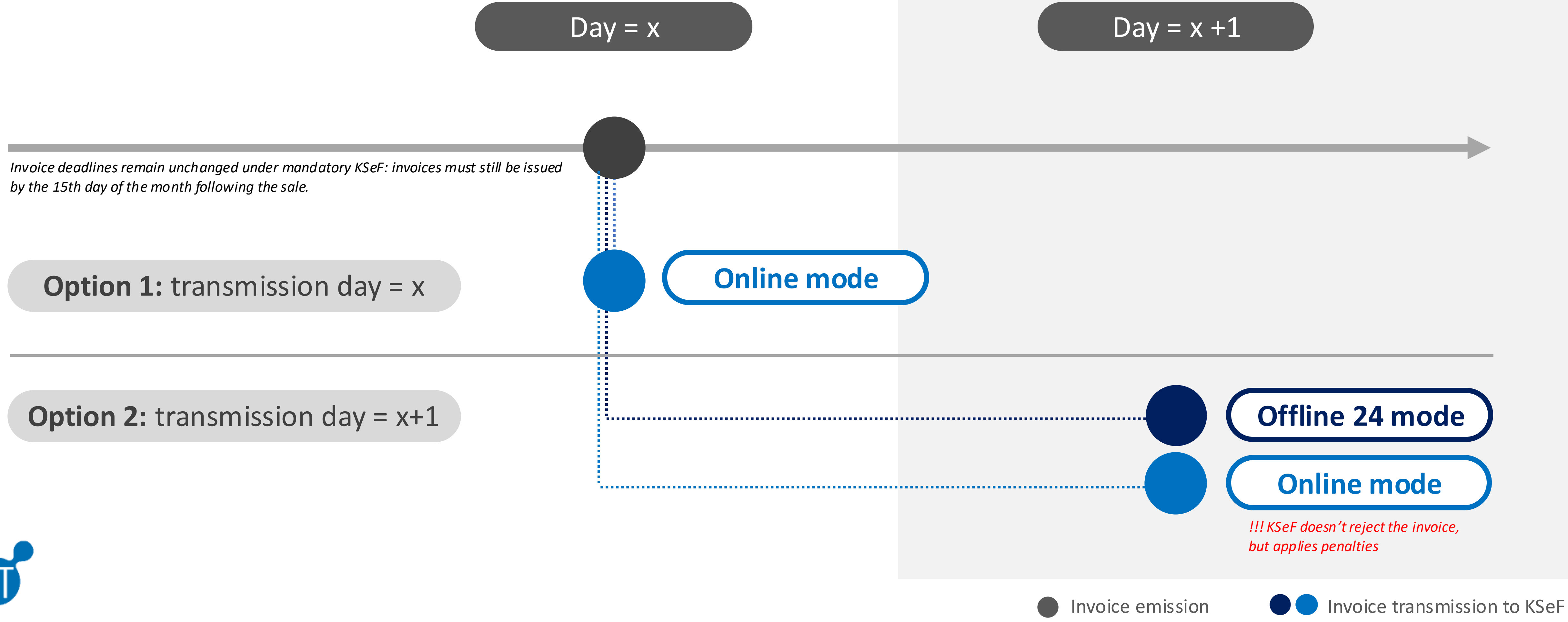
Polish e-Invoicing mandate

Mode of issuance and deadlines

Mode of Issuance	When applicable?	Deadline for sending invoices to KSeF
Online	The e-invoice issuance date (specified in field P_1) is the same as the date of sending the e-invoice to KSeF (assignation of KSeF ID)	Only statutory invoice issuance deadlines apply (generally by the 15th day of the month following delivery, service performance, or advance payment)
Offline24	The invoice is transmitted to KSeF after the issuance date indicated in field P_1	Immediately, no earlier than the day following the issuance date indicated in field P_1, and no later than the next business day after that date.
Maintenance (Planned)	Mode used during planned KSeF maintenance	1 business day from the end of KSeF unavailability.
Emergency (Unplanned)	Mode used during unexpected KSeF failure/malfunction	7 business days from the end of the KSeF failure/malfunction.
Total Failure	Mode used in extraordinary situations (e.g. natural disaster).	No obligation to transmit after the failure

Polish e-Invoicing mandate

Mode of issuance and deadlines, clarification



France
eInvoicing mandate

Missed our latest webinar on October 2nd?

>> Scan the QR code to watch it on demand.

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

Certificazione B Corporation

French e-Invoicing mandate

Simplifications, what has recently changed?

Objective of these recent simplifications?

These measures are designed to make the upcoming French e-invoicing and e-reporting mandate easier to manage. The goal is to ease the administrative burden on businesses while still ensuring effective tax control and compliance.

Simplifications

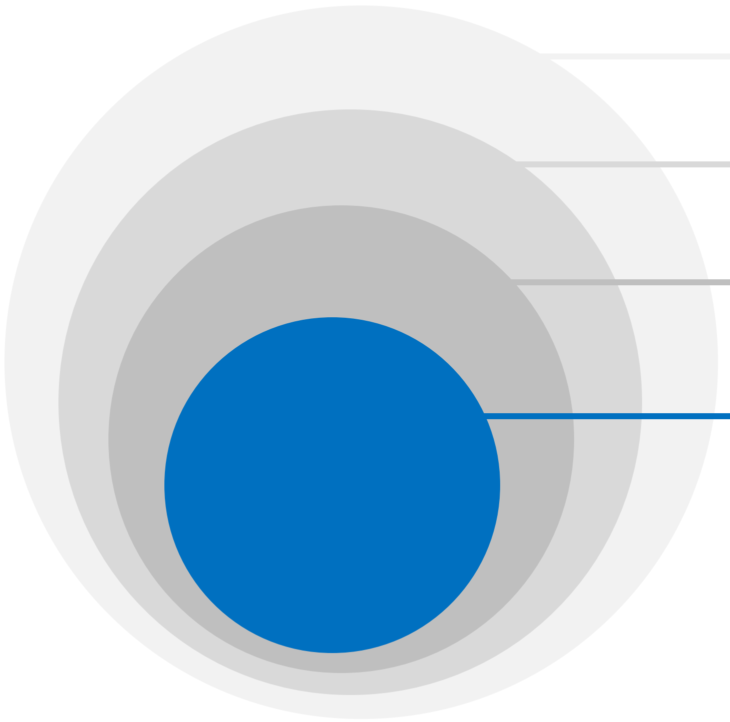
- No line-by-line detail for international flows
- Elimination of transaction count reporting (B2B & B2C)
- Removal of “blank” e-reporting obligation
- Additional data requirements dropped
- No e-reporting for operations outside the EU

Allowances

- Simplified VAT margin calculation for B2C (regularization later)
- No penalties for entities without SIREN numbers
- Grace period for SIREN entities not yet in directory
- Postponement to Sept. 2027 for non-established taxpayers

French e-Invoicing mandate

Status update on the directory pilot



107 approved platforms registered subject to SIM approval

89 approved platforms in qualification

76 approved platforms in production

48 approved platforms that have assigned companies in the directory

DIGITAL TECHNOLOGIES
A **Namirial** Company

61 rejected applications

📌 ***130,000+ companies** have a registered invoice reception address in the directory, and DT supported many of them.*

Croatia
eInvoicing mandate

Key Points

VIDA ready
☑ Y ☐ N

Adoption
Jan. 2026, all tax payers

Involved taxpayers
☑ Established ☐ Not established

Scope
☑ B2G ☑ B2B ☑ B2C

Transactions
☑ Domestic ☐ Cross border

Reporting
☑ Y ☐ N

Other reqs.
No

Formats
EN 16931 with local extensions

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

Certificazione
Corporation

Greece
eInvoicing mandate

Key Points

VIDA ready
☑ Y ☐ N

Adoption
Feb. 2026, for large businesses (> €1M)
Oct. 2026, all

Involved taxpayers
☑ Established ☐ Not established

Scope
☑ B2G ☑ B2B ☐ B2C

Transactions
☑ Domestic ☑ Cross border

Reporting
☑ Y ☐ N

Other reqs.
No

Formats !
N/A

Model
To be defined, technical specifications to be released !

☐ Real time reporting ☐ Centralized ☐ Clearence

☐ 4 corner model ☐ 5 corner model

Certificazione B Corporation

UAE
eInvoicing mandate

Key Points

VIDA ready
Not impacted

Adoption
July 2026, pilot
2027, phased adoption according to company size

Involved taxpayers
☑ Established ☐ Not established

Scope
☑ B2G ☑ B2B ☐ B2C

Transactions
☑ Domestic ☑ Cross border

Reporting
☑ Y ☐ N

Other reqs.
No

Formats
Peppol PINT

Model
☐ Real time reporting ☐ Centralized ☐ Clearence

☐ 4 corner model ☑ 5 corner model

Certificazione B Corporation

UAE e-Invoicing mandate

Upcoming requirements

B2G & B2B eInvoicing

July 1st, 2026

From **July 1st, 2026,** a **pilot program begins for selected companies**, with voluntary adoption available to others.

Jan 1st, 2027

From **January 1st, 2027,** the mandate becomes effective for **large taxpayers** (revenue > AED 50 mln). These entities must appoint an Authorized Service Provider (ASP) by July 31, 2026.

July 1st, 2027

From **July 1st, 2027,** the mandate extends to **smaller taxpayers** (revenue < AED 50 mln). These entities must appoint an ASP by March 31, 2027.

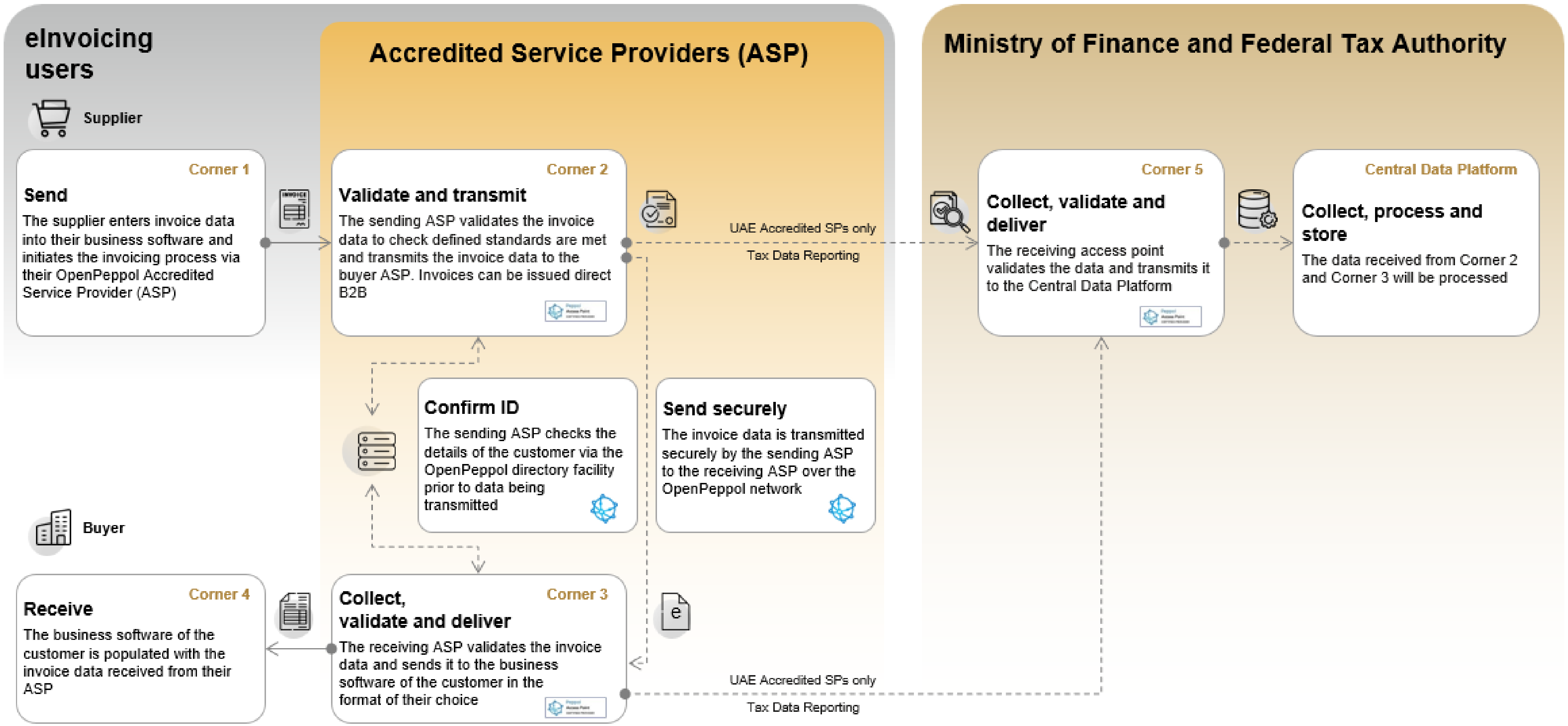
Oct 1st, 2027

From **October 1st, 2027,** the final phase begins, with the mandate applying to **Government entities**. These entities must also appoint an ASP by March 31, 2027.

All business-to-business (B2B) and business-to-government (B2G) transactions will be in scope, regardless of the VAT registration status of the supplier or the buyer. **B2C transactions are excluded** for the moment.

UAE e-Invoicing mandate

Exchange model, in detail



**Source: https://mof.gov.ae/einvoicing/*

2027 mandates overview

What's current situation?

confirmed | to be confirmed | postponed

GERMANY

- WHEN | January 2025 reception | January 2027/2028 sending (gradual roll-out)
- SCOPE | B2B eInvoicing
- MODEL | hybrid (subject to change)
- 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, postponed to January 2028
- SCOPE | B2B eInvoicing
- MODEL | TBD
- FORMAT | SLOG standard | EN 16931 compliant

SLOVAKIA

- WHEN | January 2027
- SCOPE | B2B eInvoicing and eReporting
- MODEL | 5-corner model based on Peppol , 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

SPAIN

- WHEN | TBC
- SCOPE | B2B eInvoicing
- MODEL | 5-corner model
- FORMAT | Facturae, CII, UBL, EDIFACT

Slovakia
eInvoicing mandate

Key Points

VIDA ready
- [x] Y
- [ ] N

Adoption
Jan. 2027, all taxpayers

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

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

Transactions
- [x] Domestic
- [ ] Cross border

Reporting
- [x] Y
- [ ] N

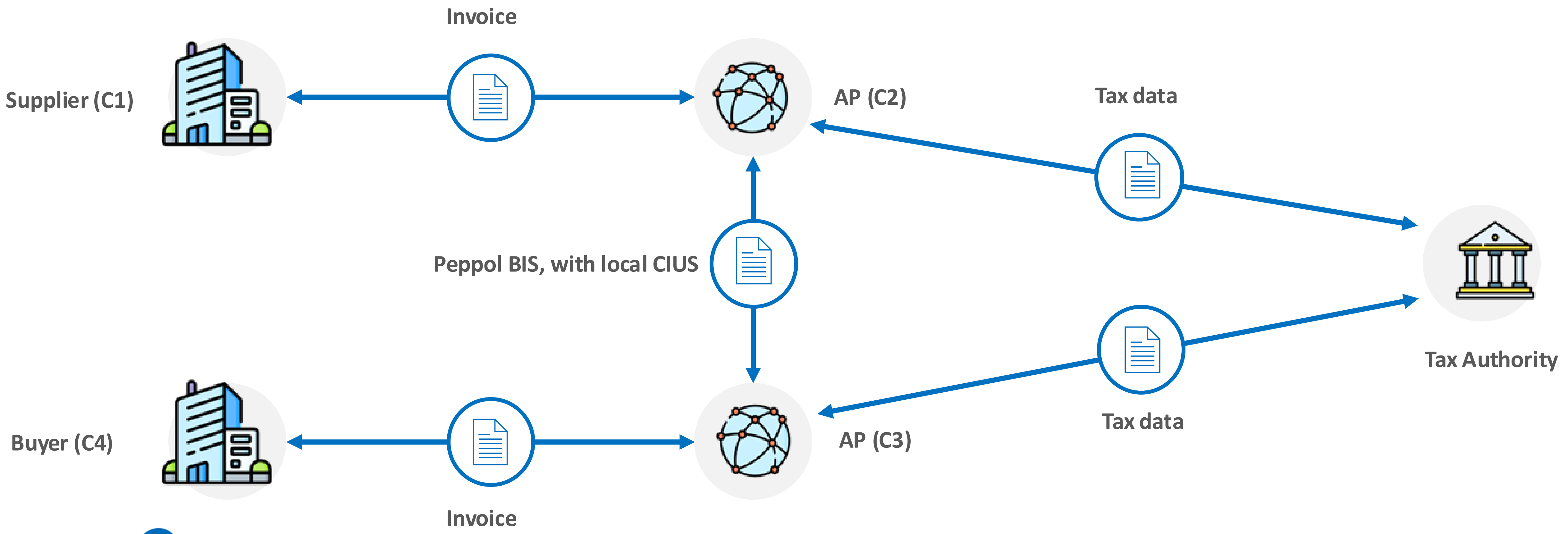
Other reqs.
No

Formats
EN 16931

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

Slovakia B2B e-Invoicing mandate

Framework, model and requirements



Upcoming mandates overview

Who's missing in EU (*)?

On October 8th, 2025, Ireland's TA announced a phased plan from 2028 for mandatory e-invoicing and real-time VAT reporting to meet VAT in the Digital Age requirements.

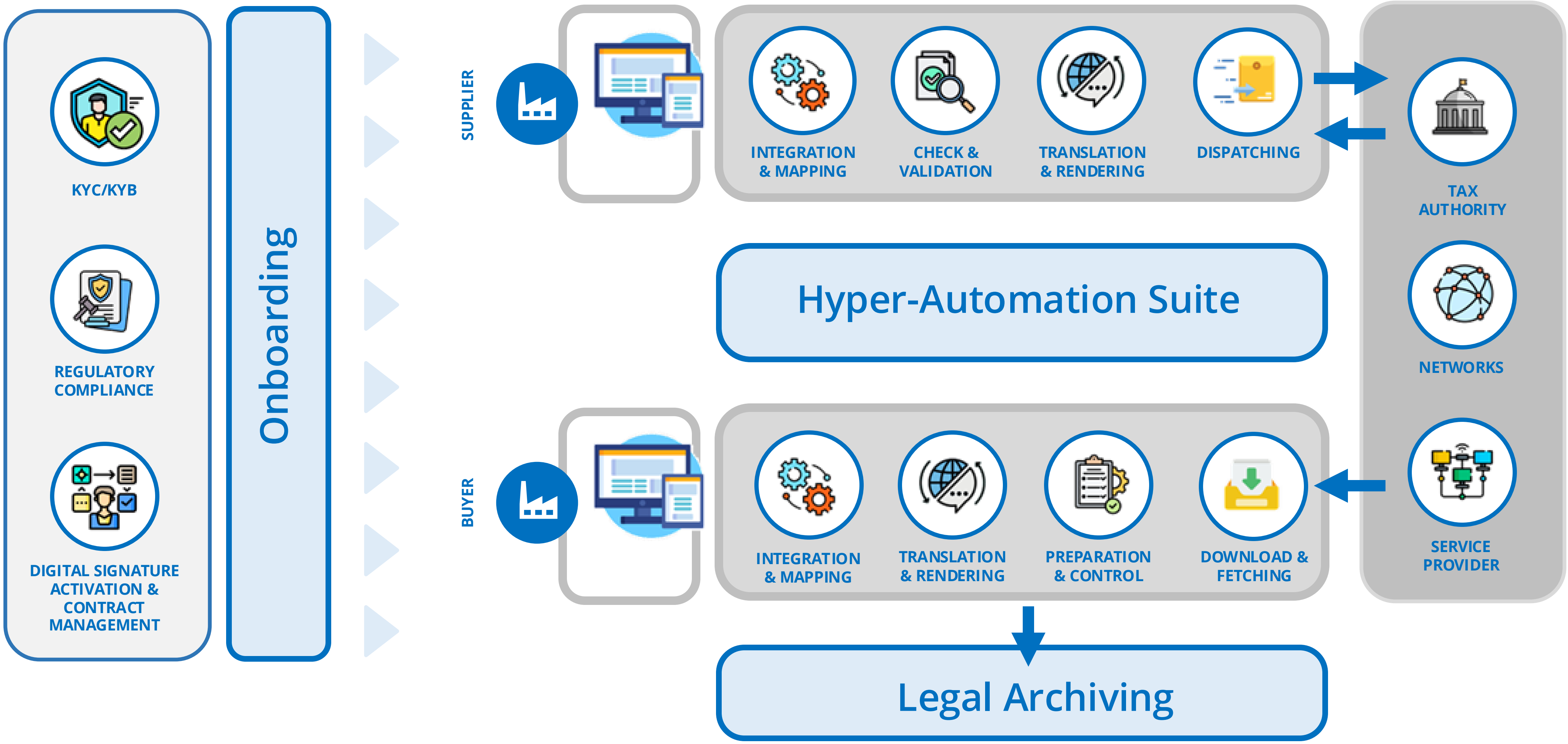
- BULGARIA
- CZECH REPUBLIC
- IRELAND !
- CYPRUS
- LUXEMBURG
- MALTA
- NETHERLANDS
- AUSTRIA
- PORTUGAL
- FINLAND
- SWEDEN
- LITHUANIA

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

Our approach to compliance

Global eInvocing platform

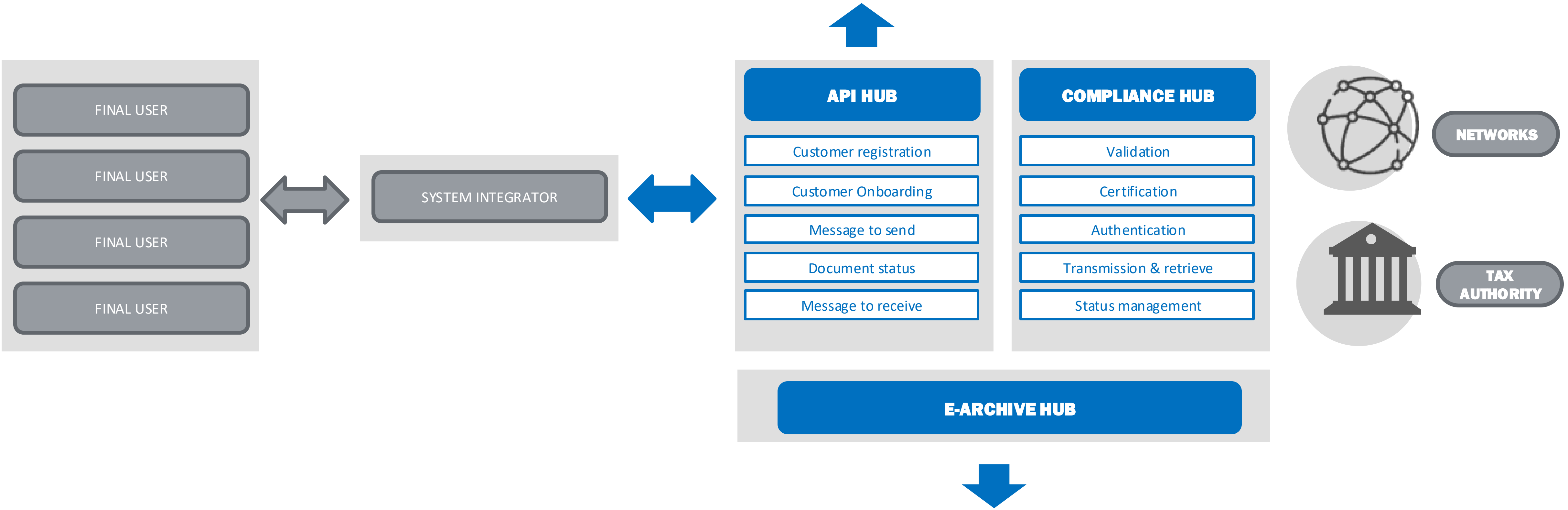
eInvocing Platform
How does our platform work?



eInvocing Platform

Focus: partner hub

API HUB is developed and designed to be complete with all the task required to facilitate integration.



COMPLIANCE HUB is the solution which guarantee the connections to all e-invoicing & e-archiving frameworks adopted by all the different countries

Thanks for you attention!

Any questions?

Get in touch

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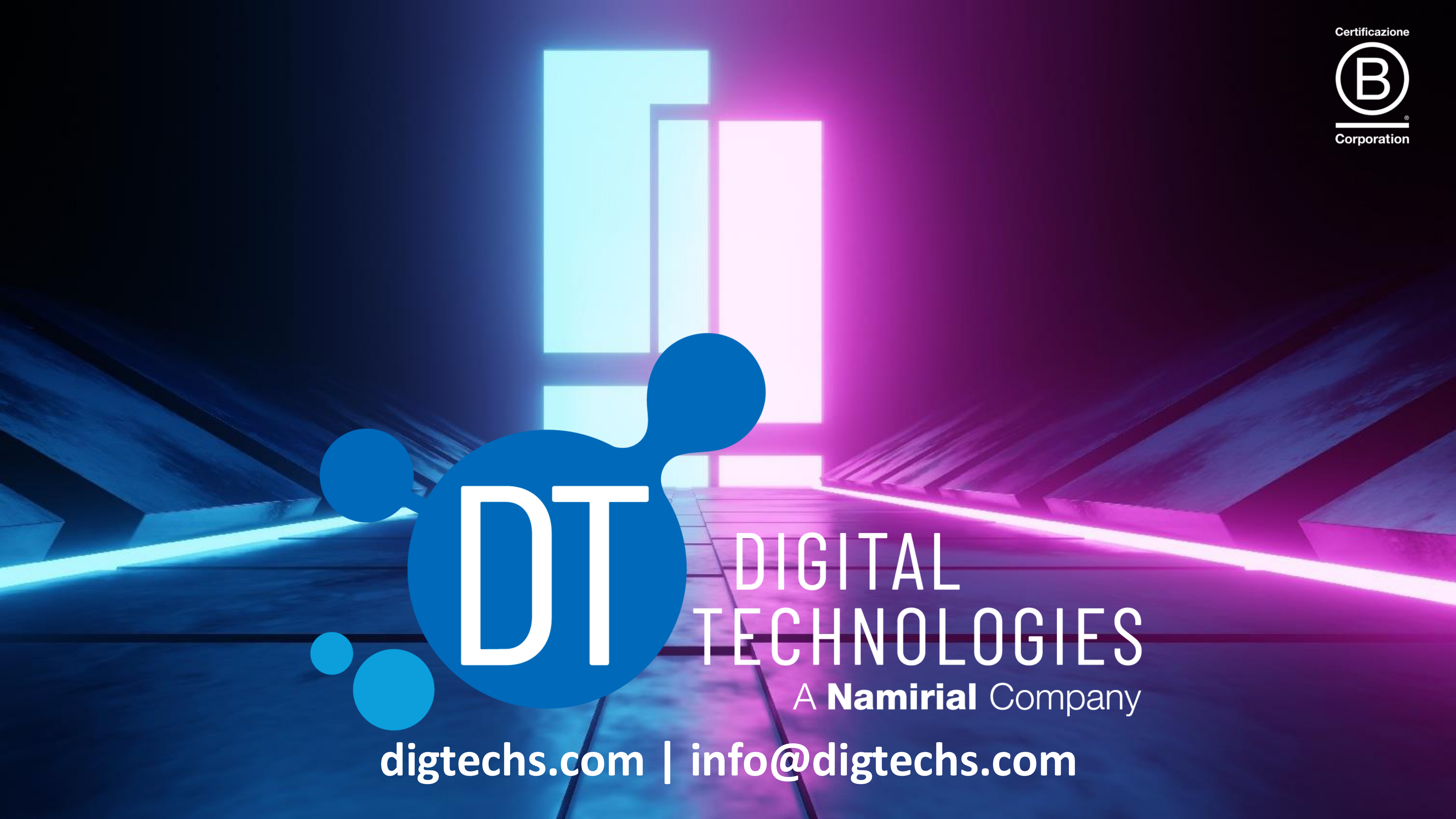
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