

The EMEA E-invoicing Landscape 2026-2030:

What You Need to Know

Starting shortly • Multi-language session



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Interpretation



English



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DIGITAL
TECHNOLOGIES

A **Namirial** Company

WEBINAR

The EMEA E-invoicing Landscape 2026-2030: What You Need to Know



Enrico Liverani
Digital Technologies



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



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and can book a call with an expert

WEBINAR

The EMEA E-invoicing Landscape 2026-2030: What You Need to Know



Upcoming mandates

Key changes and what to expect



EMEA key mandates

Who goes live, and when



VAT in Digital Age

Insights & updates



One Global Compliance Platform

Every mandate, fully managed



Q&A



Upcoming mandates

key changes and what to expect



Upcoming B2B e-invoicing mandates

Expanding across Europe, the Middle East and Africa.



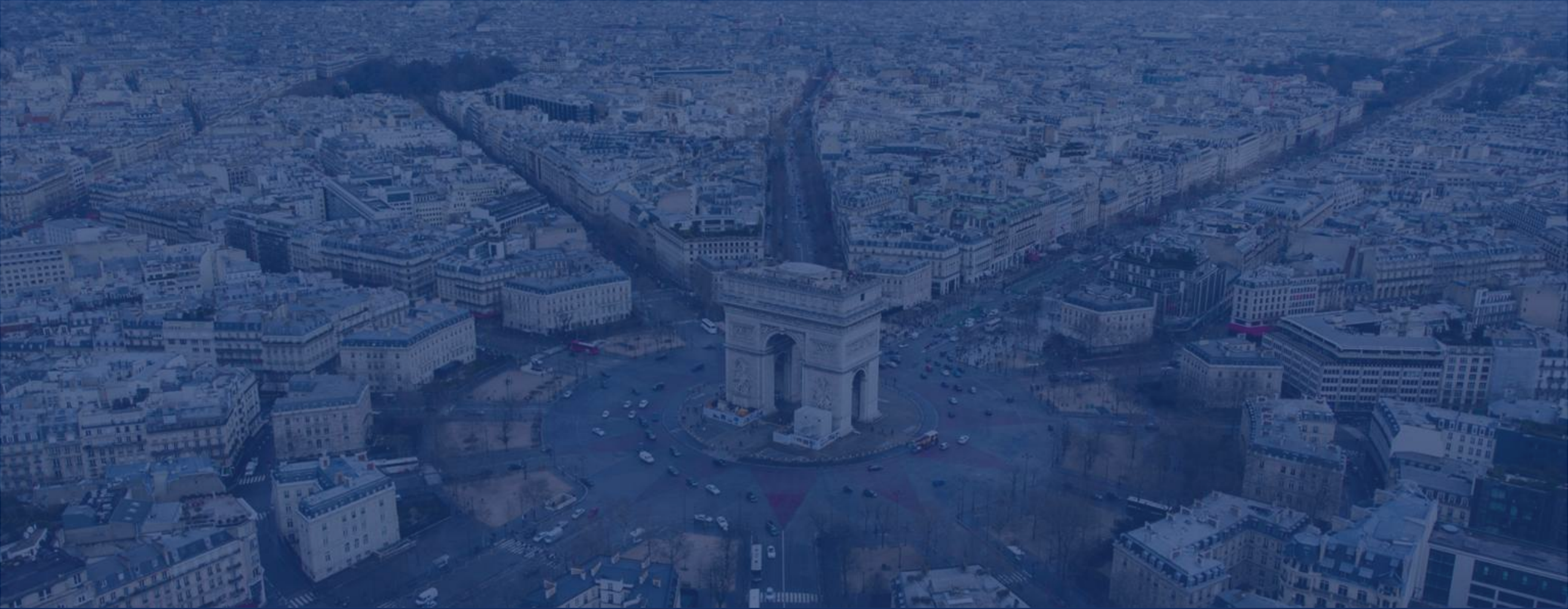
* expected



EMEA key mandates

Who goes live, and when





French Mandate

Focus & updates



Implementation Timeline



DOWNLOAD OUR WHITEPAPER

French B2B E-Invoicing

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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

Feb – Aug 2026 | Live production test with real data

~150 approved platforms (PA) registered, ~136 operational (DGFIP register, mid-June 2026)

>600,000 entities registered in the central directory (of ~10M VAT-taxable persons)

Technical flows only — no fiscal reporting to DGFIP

DGFIP/AIFE specs



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

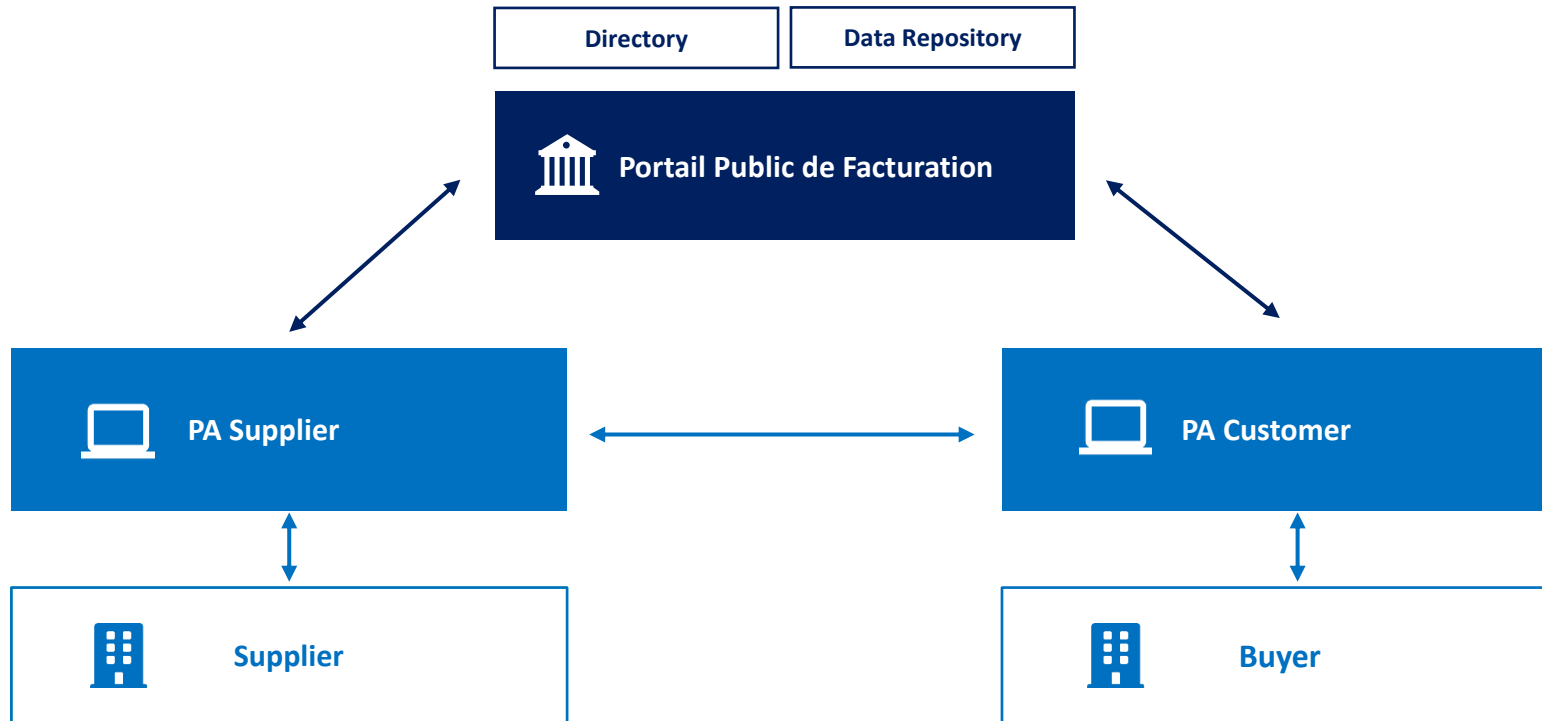
Phase 2 Mandatory issuance for small/micro taxpayers



Penalties: €50/invoice (cap €15K/yr) e-invoicing; €500/transmission (cap €15K/yr) e-reporting. **DGFIP pragmatic approach:** no penalties from go-live (1 Sep 2026) — businesses contacted first. First-offence tolerance if corrected promptly.



Decentralized model & Key Facts



Legal Archiving – 10 years

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



German Mandate

Focus & updates



Implementation Timeline



DOWNLOAD OUR WHITEPAPER
German B2B E-Invoicing
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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

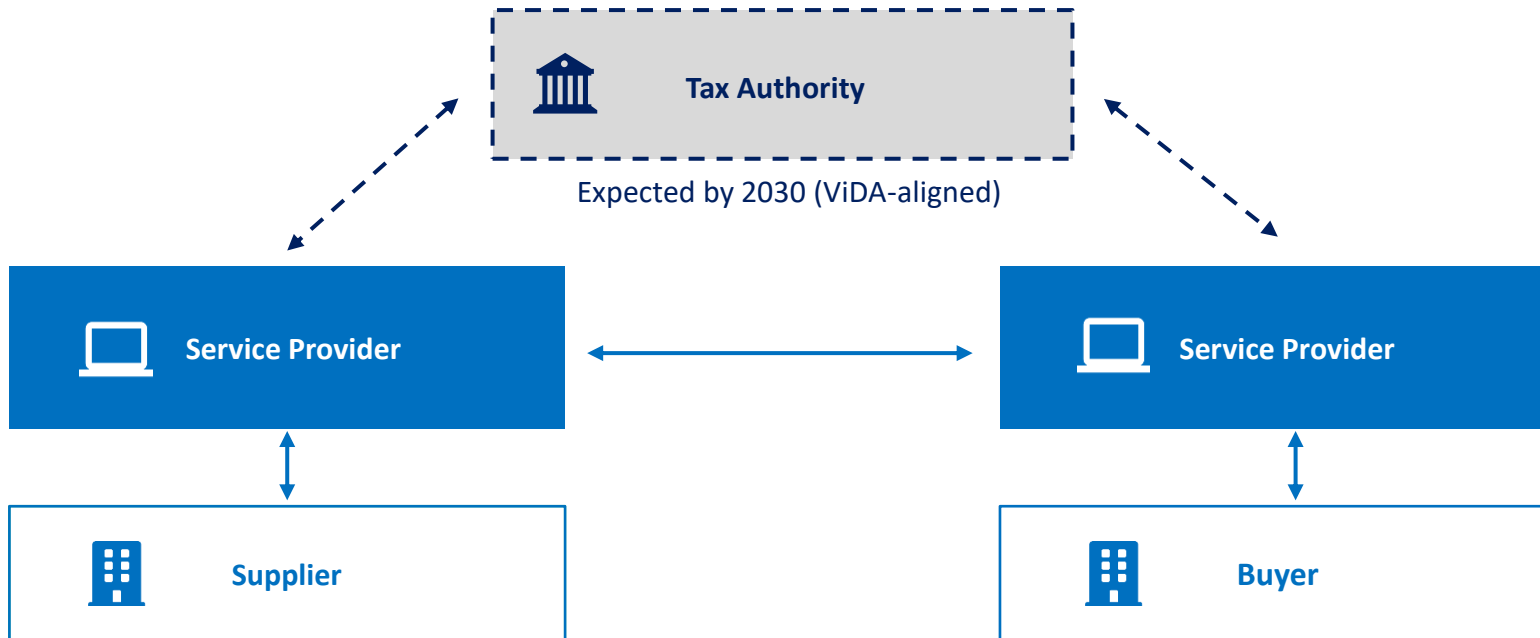
Mandatory issuance for all taxpayers with gradual roll-out of issuance obligation

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.

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.

Likely to be phased out

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

LATEST NEWS

Digital Technologies has been officially accredited as e-invoicing Service Provider in Slovakia



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

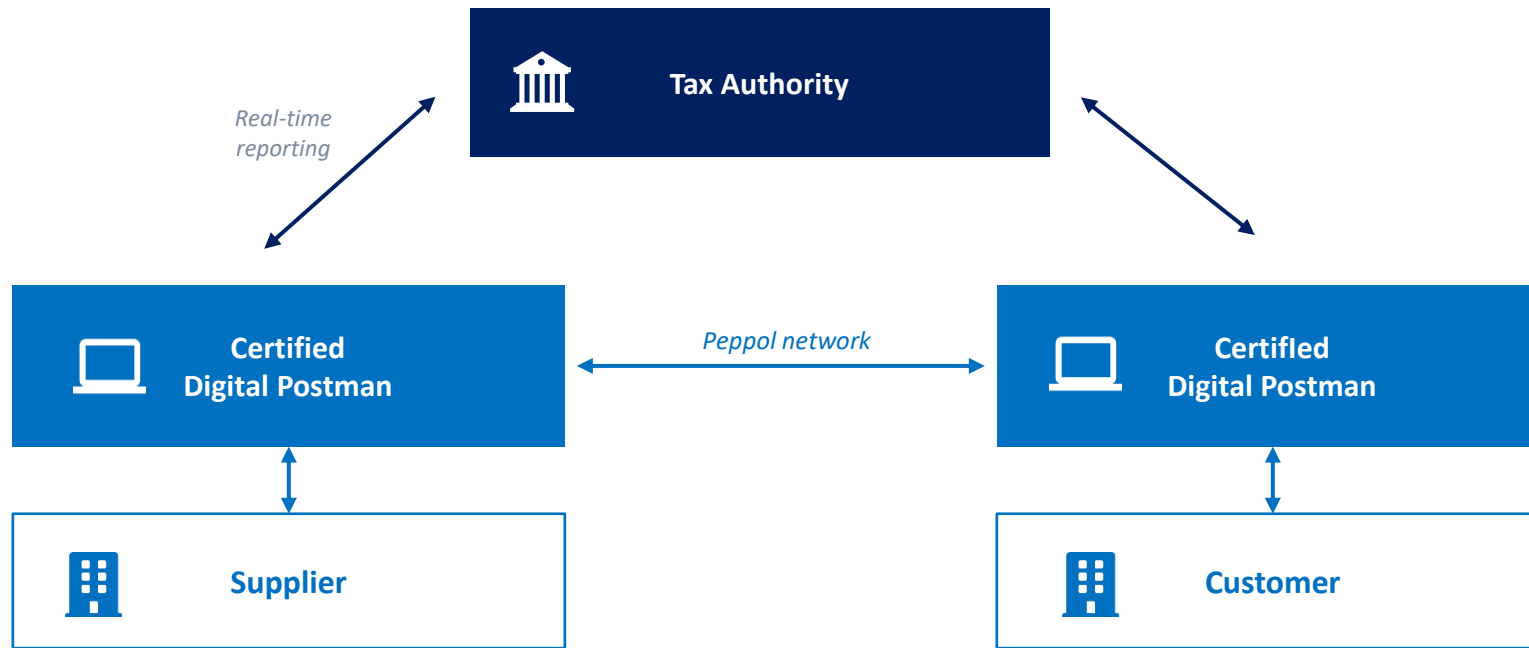
Mandatory issuance and reception of e-Invoices for all taxpayers established in Slovakia.

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)



Norwegian Mandate

Focus & updates



Implementation Timeline

LATEST NEWS

19 Jun 2026 — Parliament approved mandatory B2B e-invoicing and digital bookkeeping: issuance from Jan 2027, reception + digital bookkeeping from Jan 2030.

✓ Legislative Path LAW PASSED

Jun 2025 — Tax Administration consultation on B2B e-invoicing

Mar 2026 — Government bill (Prop. 44 L) to Parliament

7 May 2026 — Finance Committee unanimously backs the bill

19 Jun 2026 — Law passed (Bookkeeping Act amendments)

Law enacted

NOW

Law of 19 Jun 2026 mandates digital bookkeeping & B2B e-invoicing; most provisions effective 1 Jul 2026.

4-corner Peppol model — no central clearance and no real-time reporting; ELMA is the recipient registry.

Format: EHF Billing 3.0 (Norway's Peppol BIS 3.0 profile, EN 16931).

🕒 What's Next

1 January 2027

Bookkeeping-obliged businesses must send structured B2B e-invoices to recipients registered in ELMA.

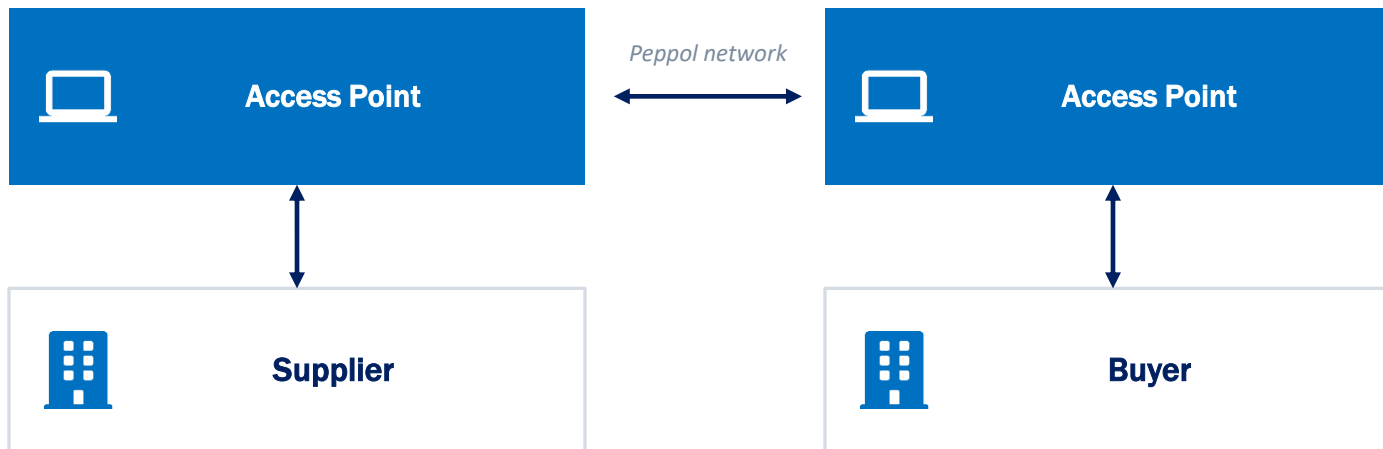
1 Jan 2027 Mandatory e-invoice issuance (sending)

1 Jan 2030 Mandatory receiving + digital bookkeeping



Decentralized model & Key Facts

4-corner Peppol — no central clearance, no real-time reporting



Direct exchange via Peppol; recipients listed in the ELMA registry

Key Facts

Status

✓ Law passed Jun 2026

Adoption

✓ Send 2027; receive 2030

Scope

✓ B2B

Transactions

✓ Domestic

Formats

EHF 3.0

Peppol BIS

Model

✓ 4-corner Peppol (no reporting)





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

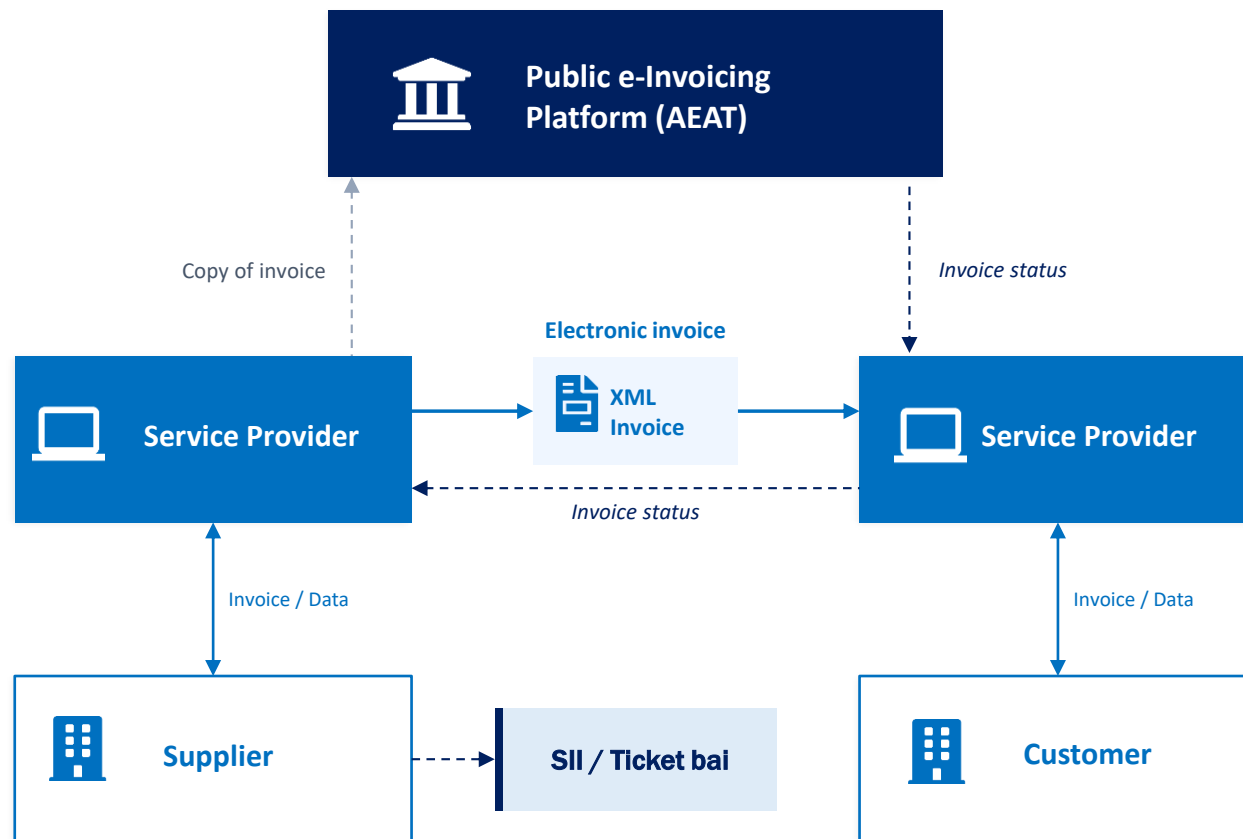
Invoice status reporting — individuals & IRPF income-attribution entities (< €8M)



The official countdown starts when the Ministerial Order is published. **This is the trigger for all mandatory phases.**



Decentralized model & Key Facts



Legal Archiving – 6 years

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

2× 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.





Irish Mandate

Focus & updates



Implementation Timeline

LATEST NEWS

10 Feb 2026 — Revenue confirmed Phase 1 scope: "large corporates" are defined administratively (not by turnover), with mandatory issuance and universal receive-capability from 1 Nov 2028.

✓ Legislative Path ANNOUNCED

8 Oct 2025 — Revenue publishes VAT Modernisation roadmap

10 Feb 2026 — Phase 1 'large corporate' scope confirmed

2026–2028 — Legislation & technical specs finalized



Planning phase

NOW

Part of Revenue's VAT Modernisation programme, aligned with EU ViDA.

5-corner Peppol model (EN 16931 / Peppol BIS 3.0); selected invoice data reported to Revenue near real time.

From 1 Nov 2028 every Irish business must be able to receive structured e-invoices.



🕒 What's Next

1 November 2028

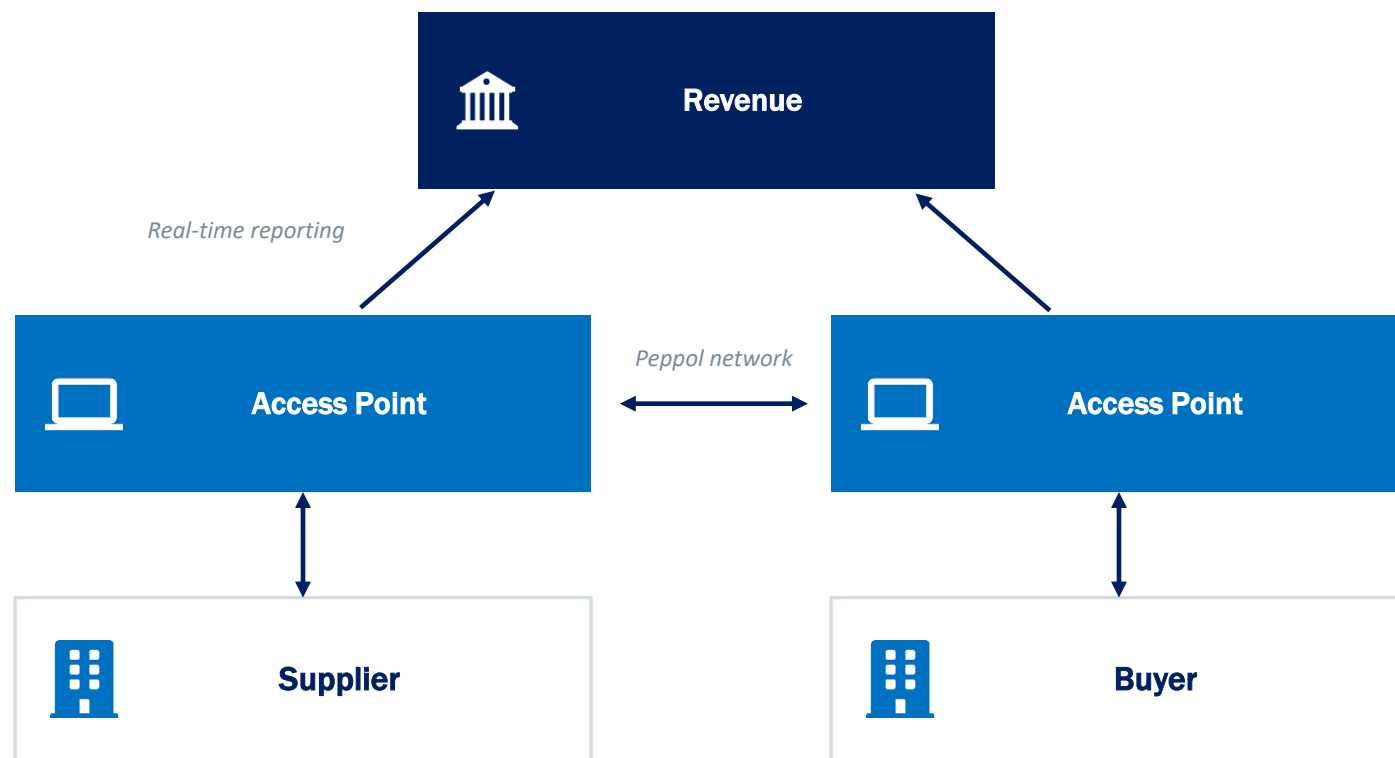
Large corporates issue domestic B2B e-invoices and report to Revenue; all businesses must be able to receive.

1 Nov 2028 Large corporates issue + report

1 Nov 2029 All intra-EU traders (ViDA 1 Jul 2030)



Decentralized model & Key Facts



EN 16931 e-invoices via Peppol; selected data reported to Revenue

Key Facts

Status

- ✓ Phased from 2028

Adoption

- ✓ Large Nov 2028; all Nov 2029

Scope

- ✓ B2B
- ✓ B2G

Transactions

- ✓ Domestic
- ✓ Intra-EU

Formats

Peppol BIS 3.0

EN 16931

Model

- ✓ 5-corner Peppol + reporting





UK Mandate

Focus & updates



Implementation Timeline

LATEST NEWS

23 Jun 2026 — HMRC confirmed Peppol (4-corner) as the core interoperability network for the UK's April 2029 e-invoicing mandate, with no real-time reporting in phase 1.

✓ Legislative Path ANNOUNCED

Feb 2025 — Government consultation on e-invoicing

26 Nov 2025 — Autumn Budget confirms mandate from Apr 2029

Jan 2026 — HMRC / DBT stakeholder co-design begins

23 Jun 2026 — Peppol confirmed as the core network

Co-design phase

NOW

HMRC & DBT are co-designing the regime with industry (OpenPeppol UK Working Group).

Decentralized 4-corner Peppol model — no central clearance and no real-time reporting in phase 1.

Likely format: PINT UK, building on Peppol BIS 3.0 (already used by the NHS).

🕒 What's Next

Budget 2026 (Nov)

Full implementation roadmap and technical standards to be published, ahead of go-live.

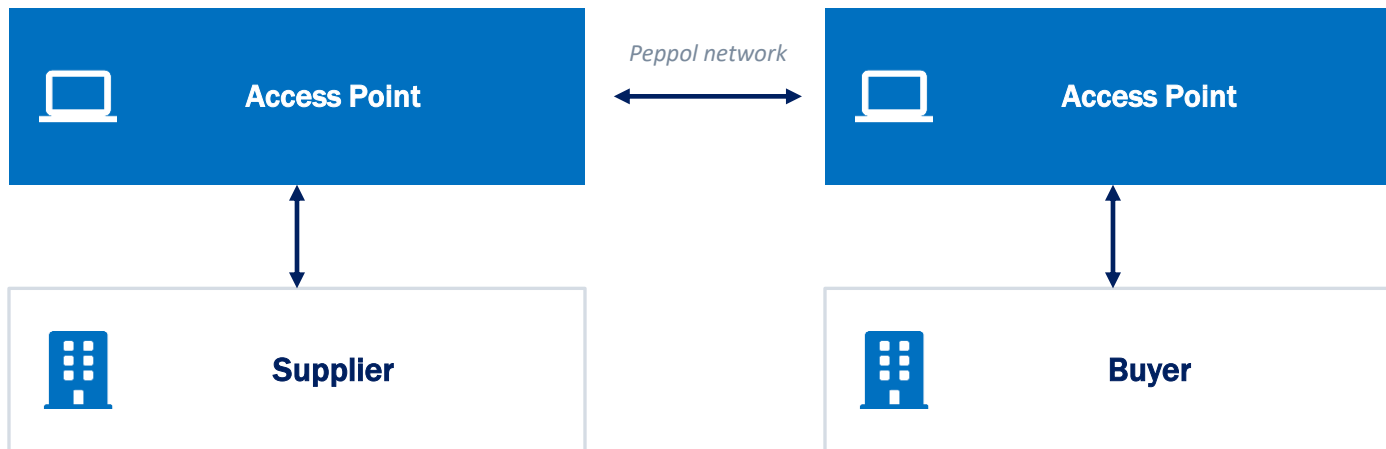
Nov 2026 Budget 2026 — roadmap & standards

1 Apr 2029 Mandatory for all VAT B2B / B2G



Decentralized model & Key Facts

Decentralized 4-corner Peppol — no central platform, no live reporting (phase 1)



Invoices exchanged directly via certified Peppol Access Points (AS4 / EN 16931)

Key Facts

Status

✓ Announced (2029)

Adoption

✓ Go-live 1 Apr 2029

Scope

✓ B2B

✓ B2G

Transactions

✓ Domestic

Formats

Peppol BIS 3.0

PINT UK

Model

✓ 4-corner Peppol (decentralized)



UAE Mandate

Focus & updates



Implementation Timeline

LATEST NEWS

1 Jun 2026 — the Ministry of Finance released E-Invoicing Guidelines Version 1.1, adding new Appendix 5 on the treatment of advance payments and retention under the e-invoicing framework.

✓ Legislative Path IN PROGRESS

Sep 2025 — Ministerial Decisions 243 & 244/2025 set the framework

23 Feb 2026 — MoF publishes e-invoicing Guidelines + PINT AE

10 May 2026 — ASP deadline for large business → 30 Oct 2026

Jun 2026 — FTA issues further technical guidance

Preparation phase

NOW

MoF is accrediting Service Providers (ASPs); they must be Peppol-certified.

Decentralized 5-corner (DCTCE) model, with the FTA receiving tax data in near real time.

Large businesses (≥ AED 50M) must appoint an ASP by 30 Oct 2026.

🕒 What's Next

1 July 2026

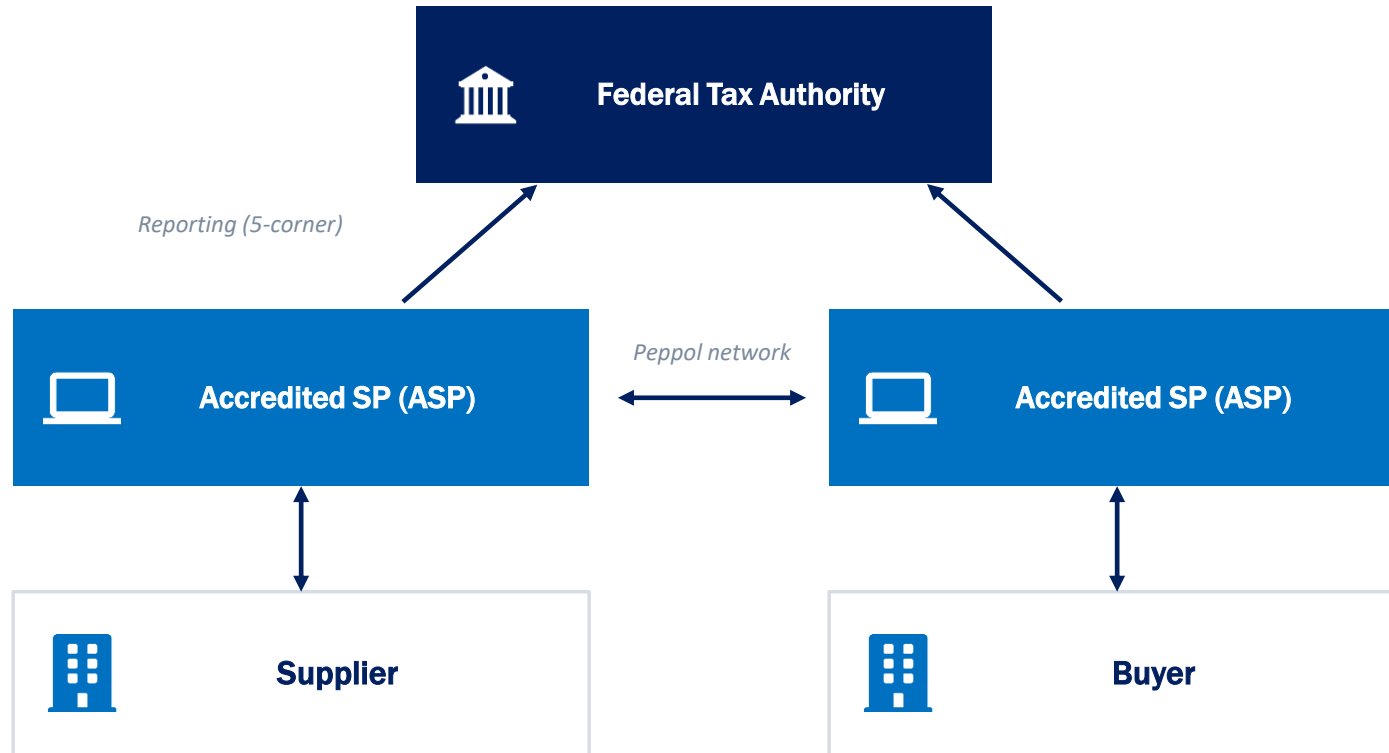
Voluntary pilot opens; mandatory go-live for large taxpayers (≥ AED 50M) on 1 Jan 2027.

1 Jan 2027 Large taxpayers (≥ AED 50M) mandatory

1 Jul 2027 SMEs (government 1 Oct 2027)



Decentralized model & Key Facts



Key Facts

Status

- ✓ Phased from 2027

Adoption

- ✓ Large Jan 2027
- ✓ SMEs Jul 2027

Scope

- ✓ B2B
- ✓ B2G

Transactions

- ✓ Domestic
- ✓ Cross-border

Formats

PINT AE

UBL 2.1

Model

- ✓ 5-corner DCTCE



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.





One Global Compliance Platform

Every mandate, fully managed



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.

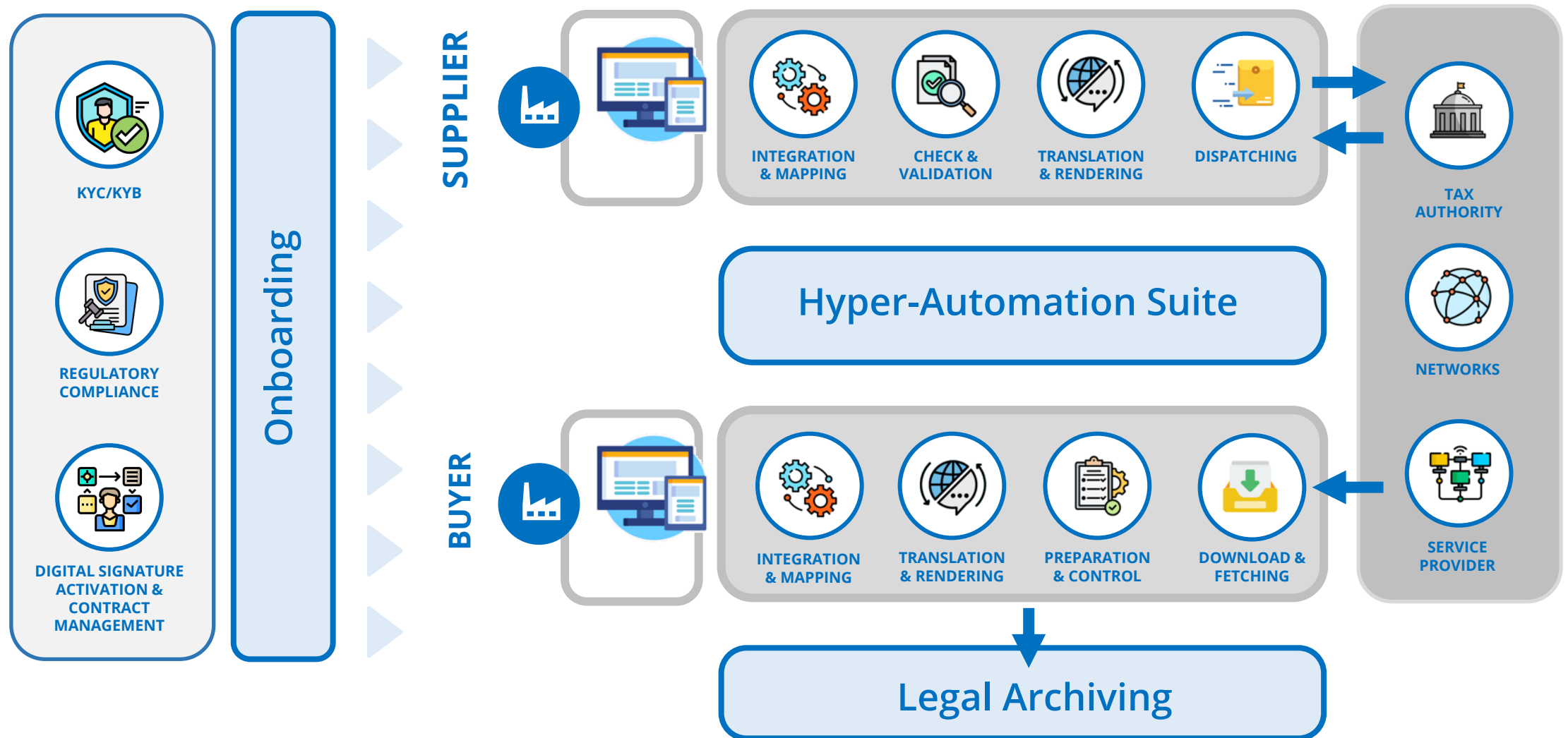
Beyond compliance

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.

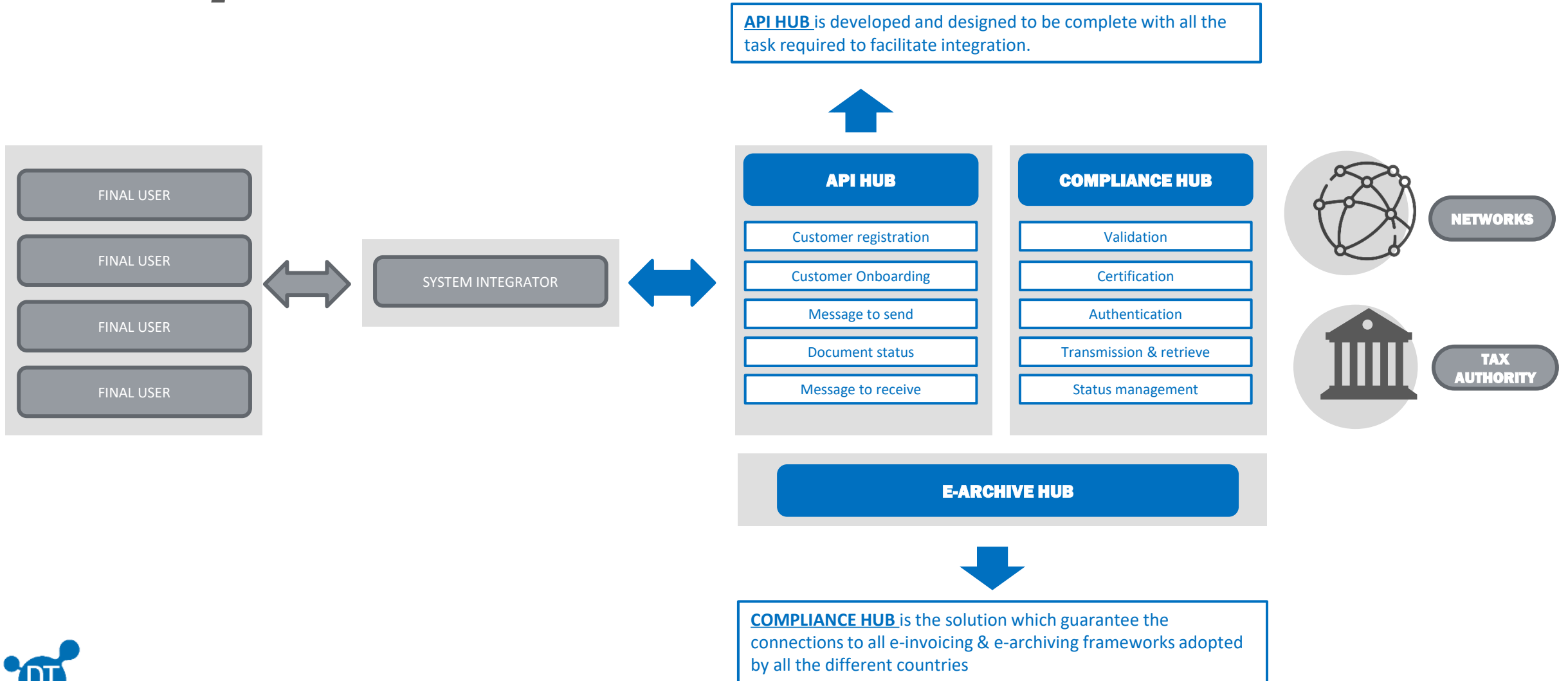
eInvoicing Platform

How does our platform work?

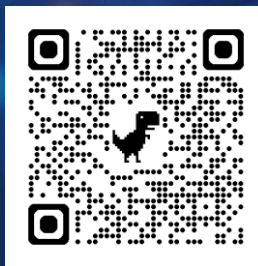


eInvoicing Platform

Focus: partner hub



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



Get in touch



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FINAL COUNTDOWN

French E-Invoicing

**A practical roadmap to be ready by
September 1st**

No exceptions. No extensions.

Receive: all companies - Issue: large from 1 Sep 2026



09
JUL



Webinar — Final Countdown to French E-Invoicing

🕒 14:30 CEST

🌐 FR | EN | IT | DE | ES

Obligations & timeline by company size, the top go-live risks (process mapping, master-data quality, testing) and how to avoid them, fast integration with a certified Plateforme Agréée, plus a live platform demo.

Scan the QR code to register!

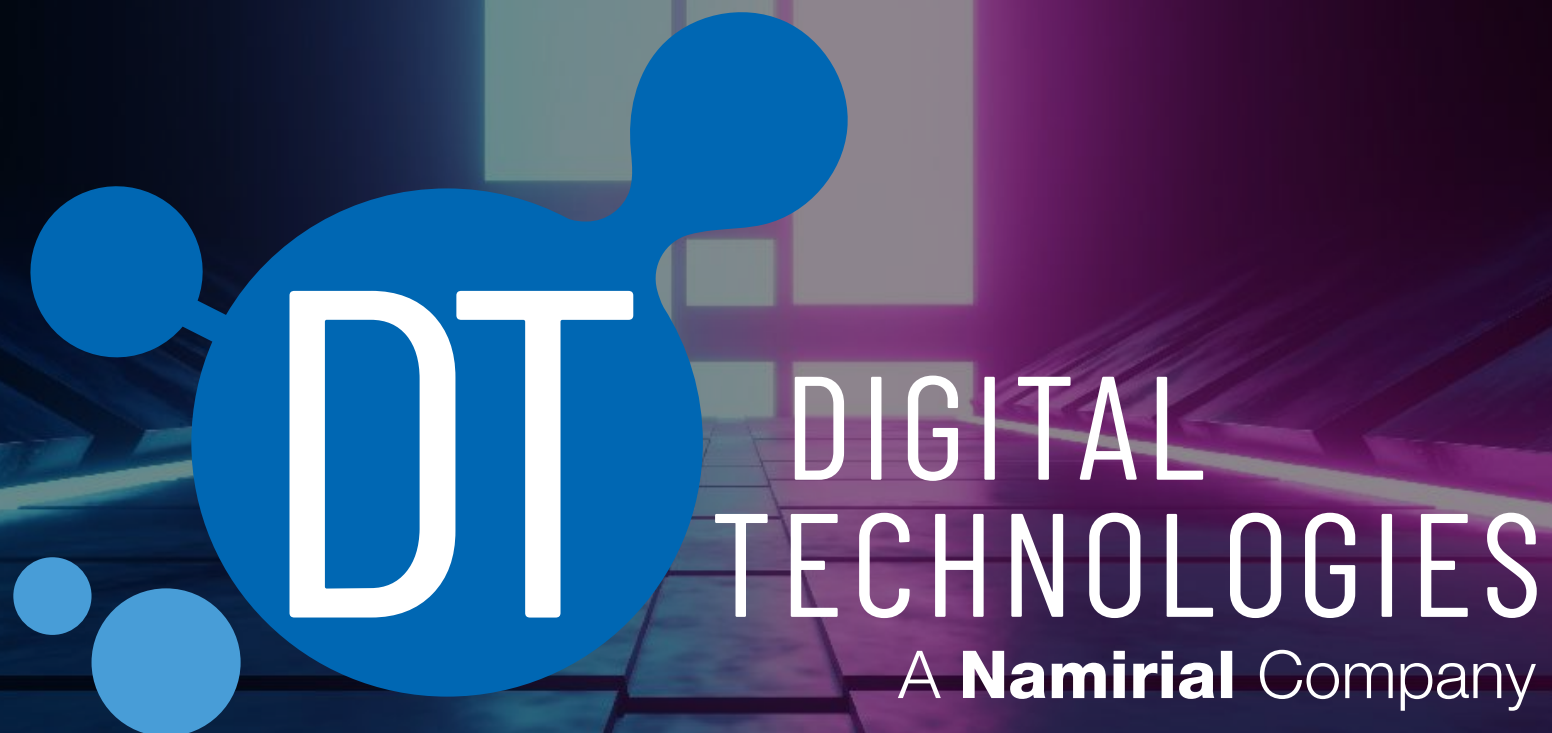


White Paper — French E-Invoicing

Integrating the Plateforme Agréée the right way

Your step-by-step guide to connecting your systems to a certified PA and being ready to receive and issue e-invoices well ahead of September 1st — full coverage of all 44 AFNOR use cases.

Scan the QR code to download!



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