



# E-Invoicing Compliance Timeline

JANUARY 2025

**GERMANY**

All companies must have the capability to receive e-invoices (upon request of the supplier), though paper is still allowed. Voluntary e-invoice sending is permitted.

- B2B, B2G
- No national centralized platform
- All companies

**LATVIA**

Mandatory B2G e-invoicing using the Peppol framework.

- B2G
- Peppol
- All B2G transactions

**GREECE**

Businesses required to issue e-invoices for all General Government expenses.

- B2G
- myDATA platform
- All businesses

**MALAYSIA**

E-invoicing becomes mandatory for taxpayers with annual turnover between MYR 25-100 million.

- B2B, B2G
- Must be submitted to the tax authority through the MyInvois Portal or an API
- Taxpayers with annual turnover between MYR 25 million (approx \$5m) and MYR 100 million





## ISRAEL

Mandatory e-invoicing for invoices over NIS 20,000.

- B2B
- CTC Clearance model
- All companies



## EU

EU member states can require e-invoices for domestic B2B transactions without prior approval from the European Commission.

- B2B
- ViDA
- All companies



**FEBRUARY 2025**



## BOLIVIA

Taxpayers in groups 10 and 11 required to use e-invoices.

- B2B, B2G
- Virtual Invoicing System
- Taxpayers in groups 10 and 11



**MARCH 2025****BOLIVIA**

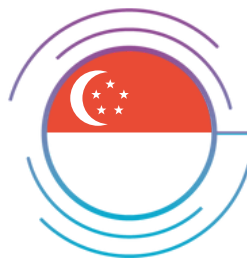
Taxpayers in groups 9 and 12 required to use e-invoices.

- B2B, B2G
- Virtual Invoicing System
- Taxpayers in groups 9 and 12

**MAY 2025****SINGAPORE**

Voluntary adoption of InvoiceNow for GST-registered companies.

- B2B
- InvoiceNow
- GST-registered

**JULY 2025****ESTONIA**

Proposed changes to the Accounting Act to enable B2B e-invoicing based on customer requests using EN standard.

- B2B
- EN standard
- All companies, based on customer requests





## MALAYSIA

E-invoicing mandate expands to include all taxpayers.

- B2B, B2G
- Must be submitted to the tax authority through the MyInvois Portal or an API
- All companies



## AUSTRALIA & NEW ZEALAND

Companies must support use of the PINT A-NZ system.

- B2B, B2G
- PINT A-NZ
- Mandatory for B2G transactions, optional for B2B transactions

**NOVEMBER 2025**

## UAE

Planned release of e-invoicing legislation updates.

- B2B, B2G
- Peppol
- All companies

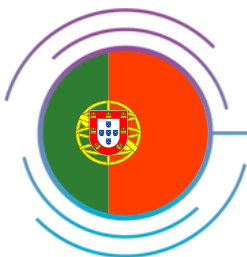


## SINGAPORE

E-invoicing is mandatory for newly incorporated companies that register for GST.

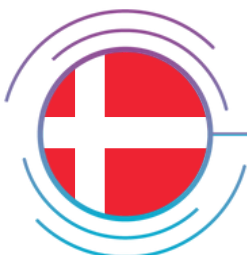
- B2B
- Invoice Now
- GST-registered and incorporated within 6 months of registration



**PORTUGAL**

Small, medium, and micro enterprises must use e-invoicing.

- B2B
- CIUS-PT
- All companies

**DENMARK**

All companies with over DKK 300,000 turnover for two consecutive years must digitize accounting records and use e-invoicing. For companies using in-house developed software, the deadline is July 1 2026.

- B2B, B2G
- OIOUBL 3
- European Standard

**BELGIUM**

Mandatory domestic B2B e-invoicing for all taxpaying entities.

- B2B only
- Peppol-BIS standard
- All taxpayers

**CROATIA**

Planned introduction of a B2B e-invoicing mandate for domestic transactions.

- B2B
- Peppol
- All companies



**LATVIA**

All companies must issue e-invoices for B2B transactions.

- B2B
- Peppol
- All companies

**ISRAEL**

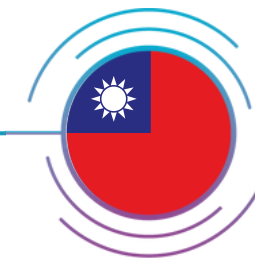
Mandatory e-invoicing for invoices over NIS 15,000.

- B2B
- CTC Clearance model
- All companies

**TAIWAN**

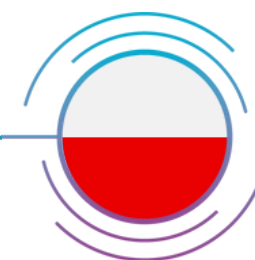
All companies must update to MIG 4.0 from MIG v. 3.2.1.

- B2B
- MIG 4.0
- All companies

**FEBRUARY 2026****POLAND**

B2G & B2B e-invoicing becomes mandatory for companies with an annual turnover over 200M PLN (46M €).

- B2B, B2G
- DGII's e-Invoicing platform
- Small, micro, unclassified taxpayers and remaining Government Institutions



**APRIL 2026****POLAND**

B2G & B2B e-invoicing mandatory for all companies

- B2B, B2G
- National e-Invoicing System (KSeF)
- VAT exempt companies and non-compliant companies

**SINGAPORE**

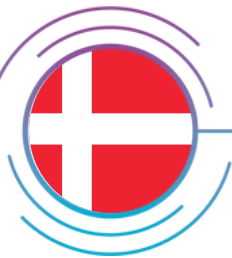
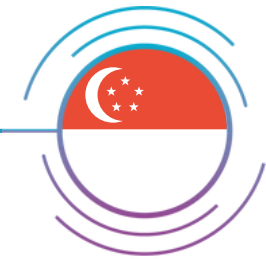
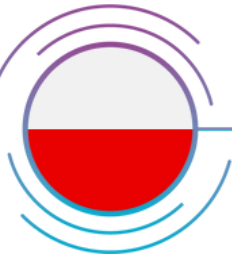
E-invoicing mandatory for all new GST registrants.

- B2B
- InvoiceNow
- Newly GST-registered

**FEBRUARY 2026****DENMARK**

Companies with a turnover of over DKK 300,000 over two consecutive years and using in-house developed bookkeeping software must use e-invoices.

- B2B
- OIOUBL 3
- European Standard





## UAE

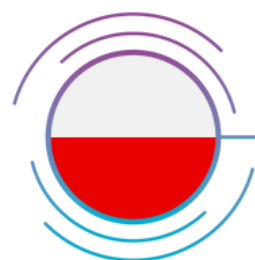


Phase 1 of e-invoicing rollout will begin, with further details to be released Q2 2025.

- B2B, B2G
- Peppol
- All companies

**SEPTEMBER 2026**

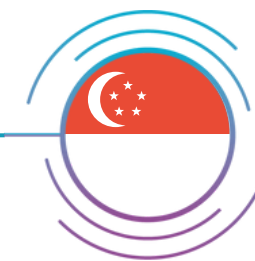
## FRANCE



Mandatory processing of electronic invoices for Accounts Payable (AP) by all businesses, as part of phased B2B e-invoicing implementation.

- B2B
- PDPs
- All businesses

## FRANCE



All taxpayers must be able to receive e-invoices. Large and medium companies must issue e-invoices and submit e-reporting.

- B2B
- PDPs
- All taxpayers must receive e-invoices, large and medium companies must issue e-invoices

**JANUARY 2027****GERMANY**

Companies with annual revenue of over 800,000 euros must send e-invoices for B2B transactions. While Peppol is a widely recognized network facilitating cross-border electronic procurement and invoicing, its use is not mandated for B2B transactions in Germany. However, Peppol is utilized in certain public procurement processes, and public authorities are required to be reachable via Peppol if they offer services for electronic invoices.

- B2B
- Peppol recommended
- Companies with over €800,000 annual turnover

**ISRAEL**

**Mandatory e-invoicing for invoices over NIS 10,000.**

- B2B
- CTC Clearance model
- All companies



**SEPTEMBER 2027****FRANCE**

Small companies must issue e-invoices and submit e-reporting.

- B2B
- PDPs
- Small companies

**JANUARY 2028****GERMANY**

Small businesses required to send e-invoices.  
E-invoicing mandate extended to all taxpayers.

- B2B
- Peppol recommended
- All taxpayers

**ISRAEL**

Mandatory e-invoicing for invoices over NIS 5,000.

- B2B
- CTC Clearance model
- All companies



**EU**

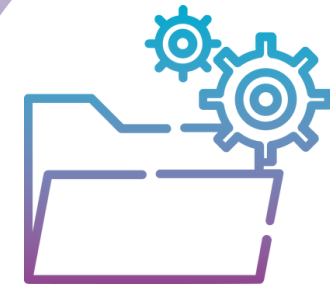
Companies must be able to send and receive intra-EU e-invoices that conform to the EN-16931 standard (ViDA).

- B2B
- ViDA
- All companies

**JULY 2030****JANUARY 2035****EU**

Countries must adapt their e-invoicing systems to comply with ViDA.

- B2B, B2G
- ViDA
- All companies





# Navigate Complex Global Tax Regulations With Ease

Kefron ensures compliance with country specific regulations and modern data transfer standards.

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