



E-invoicing developments timeline

Release: September 2026



Foreword



As we move through 2027, the global landscape of electronic invoicing and digital tax reporting continues to mature, with jurisdictions refining and expanding their existing frameworks. This edition of our Timeline captures the latest regulatory milestones and proposals recorded during August 2026, underscoring the sustained commitment of tax authorities worldwide to deepen digitalization, strengthen audit capabilities, and close compliance gaps.

Several notable developments during August 2026 highlight this trend. In Peru, the tax authority is further extending the reach of electronic invoicing into highly specialized sectors. From 1 January 2027, e-invoicing will become mandatory for documents supporting electronic airport services (DAE-SEAE) issued for services provided to passengers, as well as for the electronic attribution document (DOAE). This will be followed on 1 April 2027 by the introduction of mandatory Electronic Issuer status for airport operators, attribution document issuers, and GRP collectors, signaling a more comprehensive integration of airport-related services into the country's digital reporting ecosystem.

In the Middle East, Oman continues its phased rollout of e-invoicing obligations. From 1 April 2027, e-invoicing will be mandatory for taxable persons with annual supplies exceeding OMR 5 million, targeting larger taxpayers that play a central role in the economy and tax base. This will be complemented by a further phase from 1 October 2027, when e-invoicing obligations will extend to taxable persons with annual supplies of OMR 5 million or less. Together, these steps mark Oman's transition towards a broad-based, nationwide digital invoicing regime.

These changes, along with ongoing refinements in other jurisdictions, illustrate the dynamic nature of tax technology and the increasing expectations placed on businesses to adapt quickly to new digital standards. Our Timeline is designed to provide clarity and practical guidance as organizations prepare for these upcoming mandates, helping them to anticipate regulatory shifts, align their systems, and maintain compliance in a rapidly evolving environment.

We remain committed to closely monitoring these developments and supporting our clients through every stage of their digital transformation journey.



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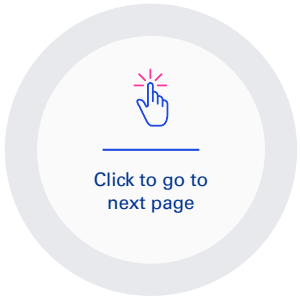


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Newly added developments

Country	Effective date
Oman	April 2027
Oman	October 2027
Peru	January 2027
Peru	April 2027



How to use the document

- **For full functionality, please download and view this PDF in Adobe Acrobat Reader.**
- Click on the forward arrow in the top right corner, or the circular button above, to begin.
- Click on the forward arrow to advance to the next slide (or scroll).
- There are pages with developments that have effective dates for the years 2026 through 2031. Click on each month to view the developments for that month.
- The entries for each country should be considered by the local authorities, unless they are marked otherwise. “Announced” means that the local authorities have indicated the intention to introduce the mandate. “Proposed” means that a law, decree or resolution project has been published, and is under discussion for formal approval.
- There is a page for 2026-2028 developments that have been announced, but do not yet have an effective date. Click on each year to view the developments for that year.

Note: You can navigate through all the months and years without clicking on the close button. Use the close button to hide contents on the right and countries and months on the left.

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Want more e-invoicing developments?

Learn more about our new KPMG E-invoicing & Digital Reporting Dashboard. Hosted on KPMG Digital Gateway, this tool can keep you updated with the latest global developments. Our team tracks changes worldwide, distilling complex updates into concise, easy to understand summaries. You will have access to a custom matrix for your selected countries, detailing e-invoicing implementation status for B2B, B2C, and B2G transactions. Dive into comprehensive country profiles for insights into mandates and their structure while you stay informed and compliant with e-invoicing mandates.

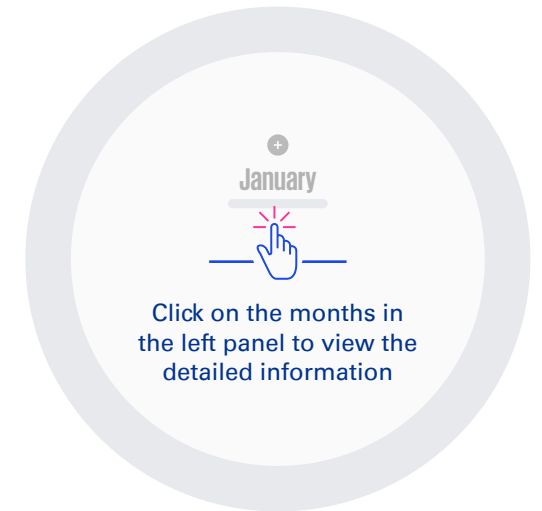
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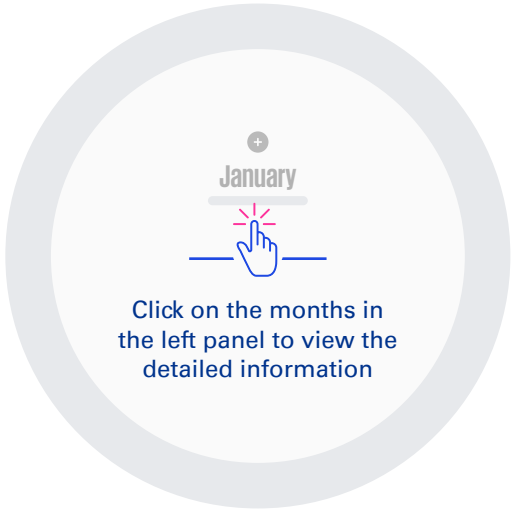
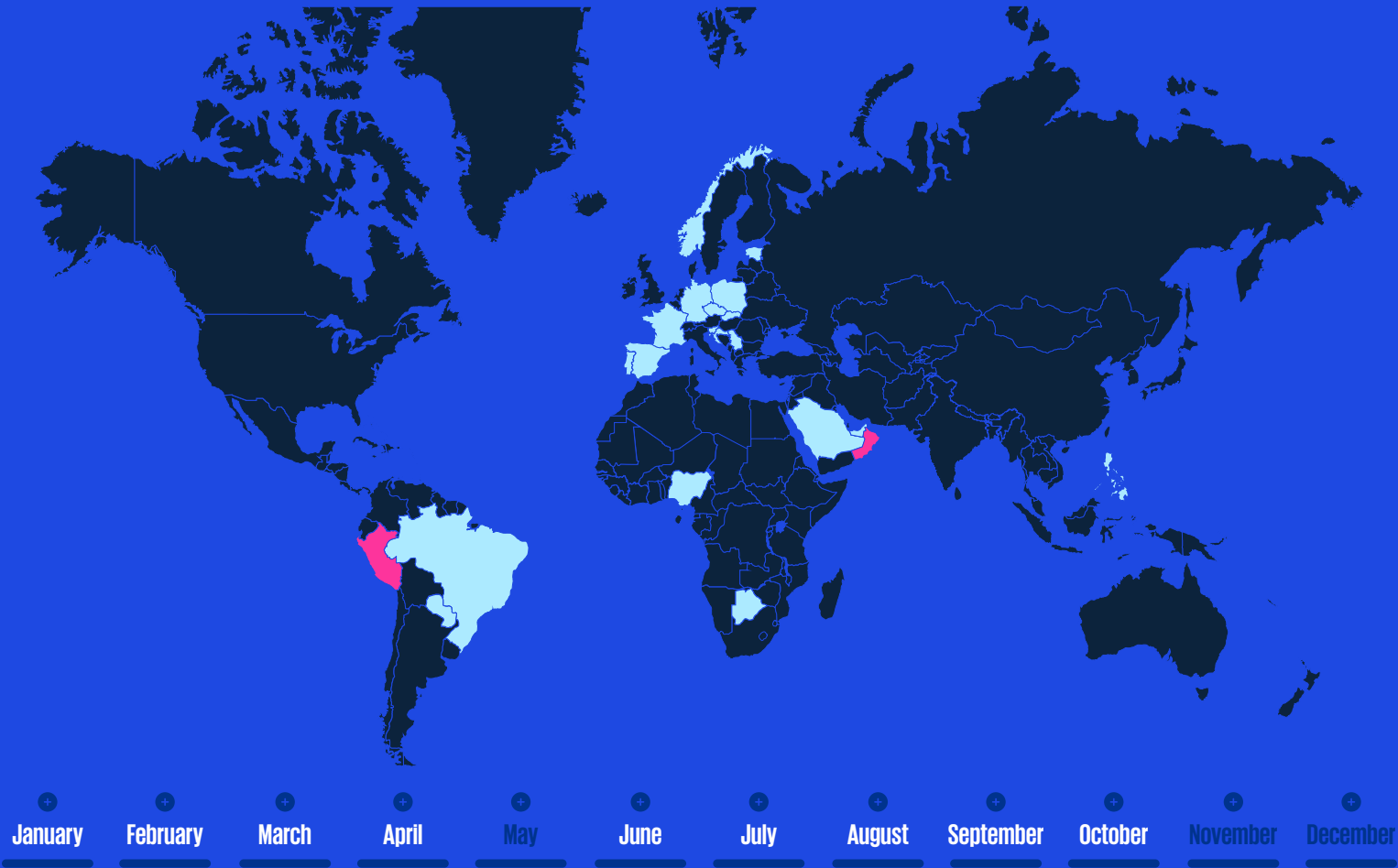


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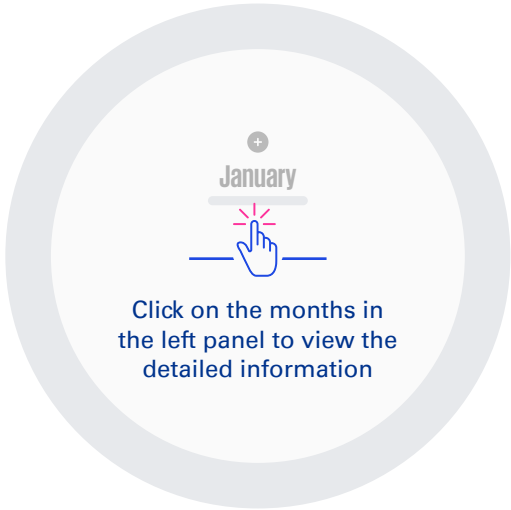
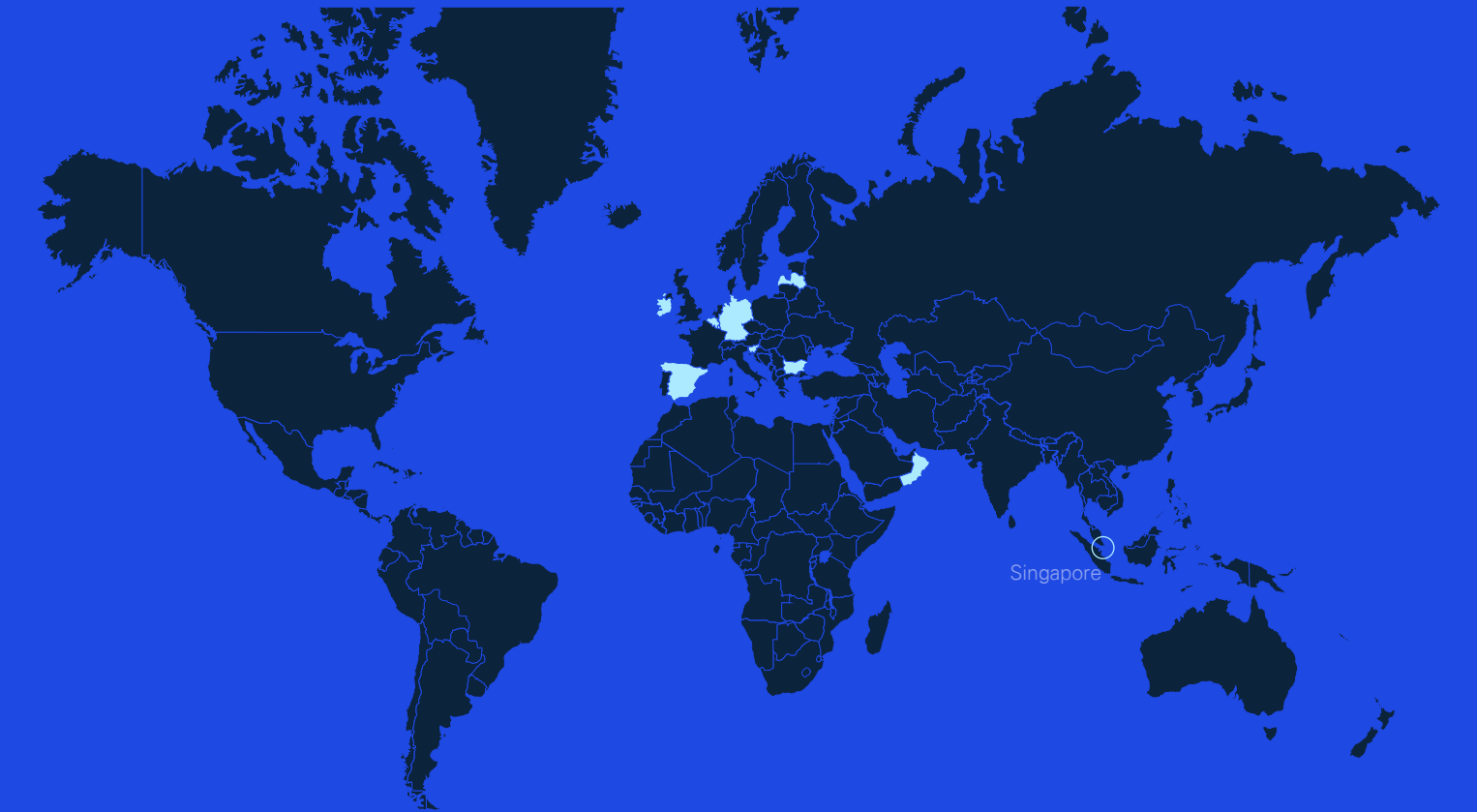
E-invoicing developments 2027



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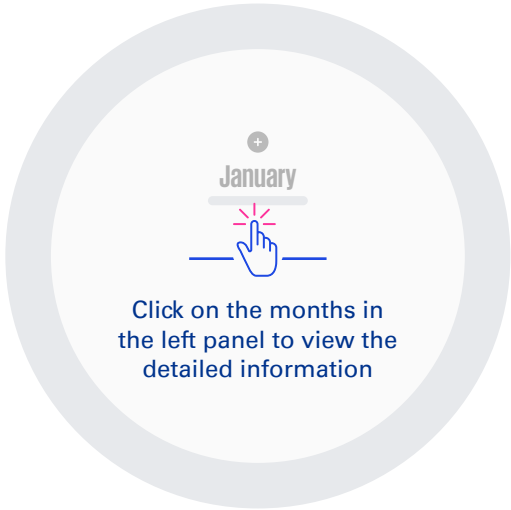
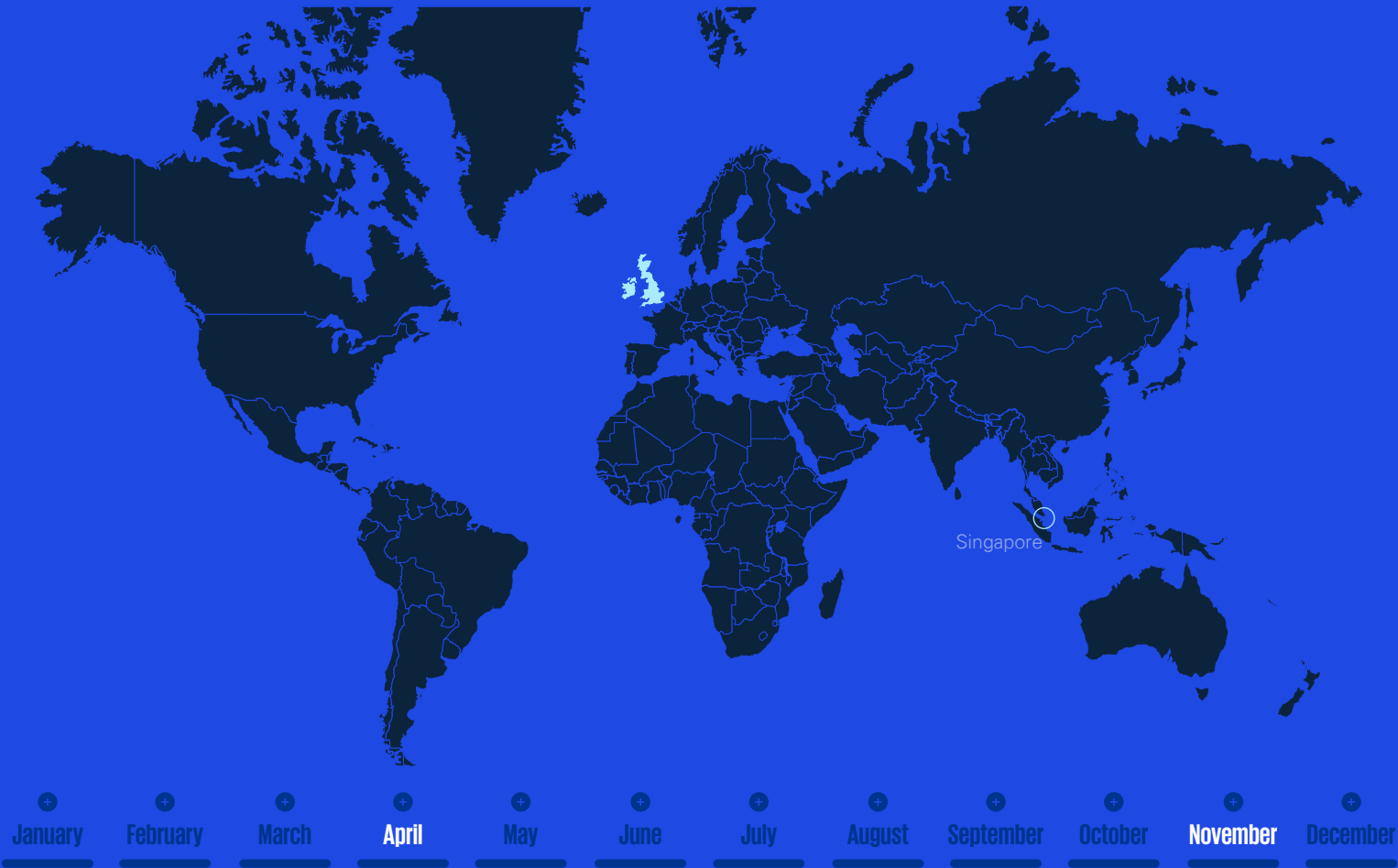
E-invoicing developments 2028



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E-invoicing developments 2029

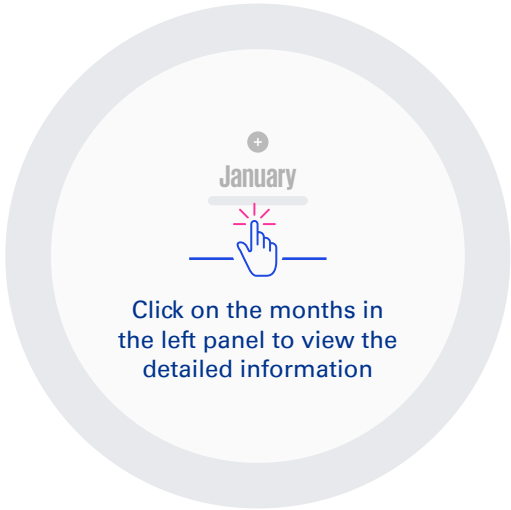
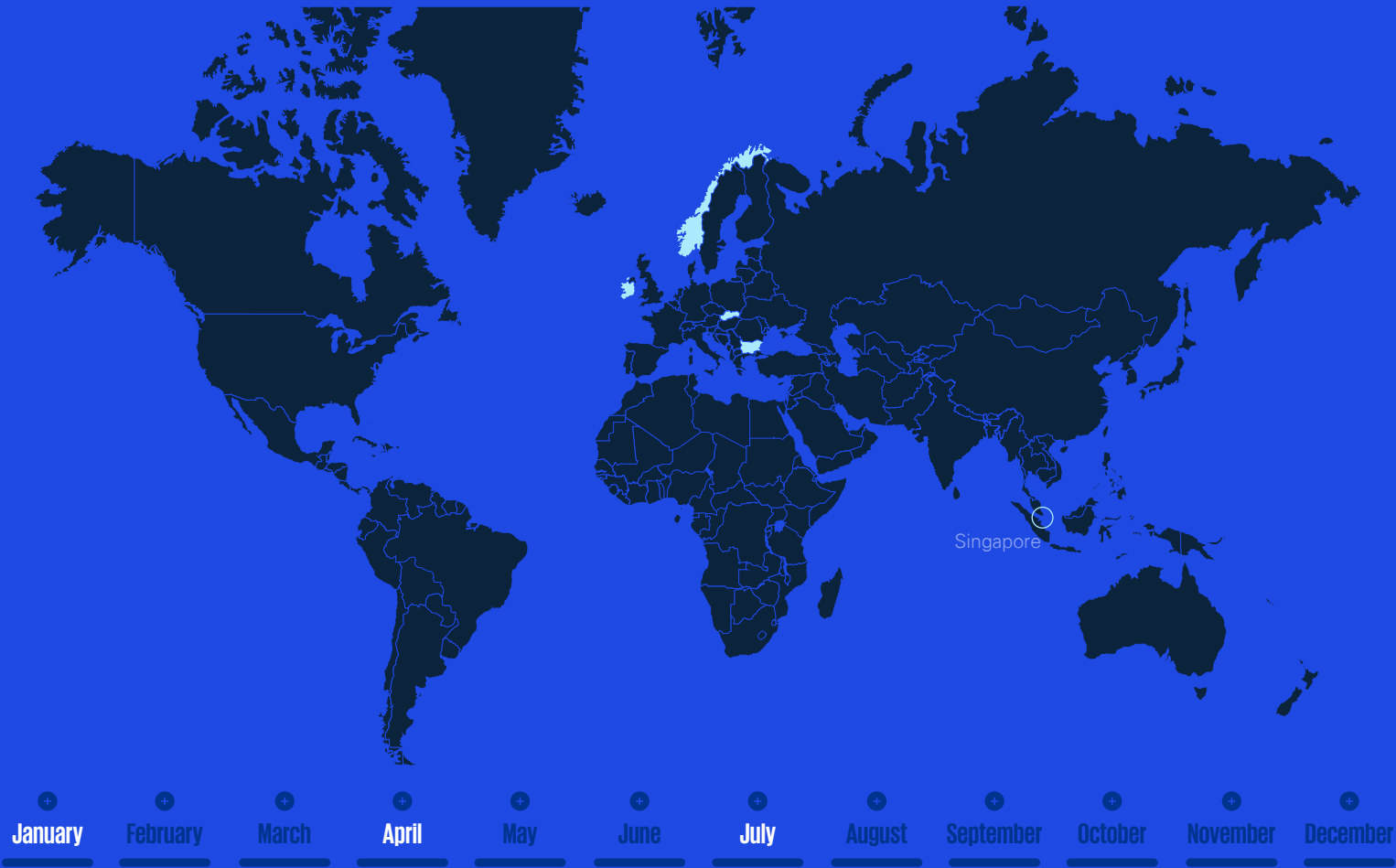


Click on the months in the left panel to view the detailed information

Note: You can navigate through all the months and years without clicking on the close button. Use the close button to hide contents on the right and countries and months on the left.

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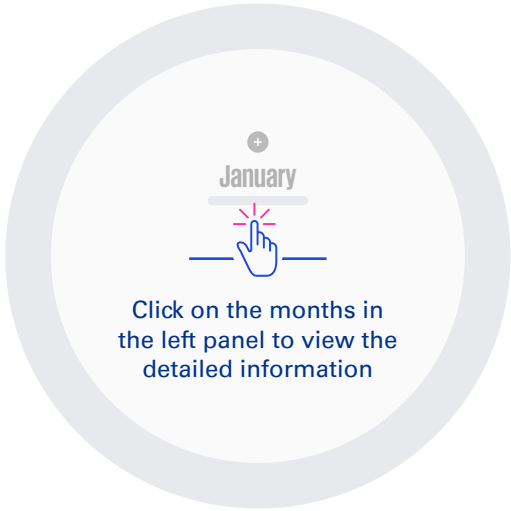
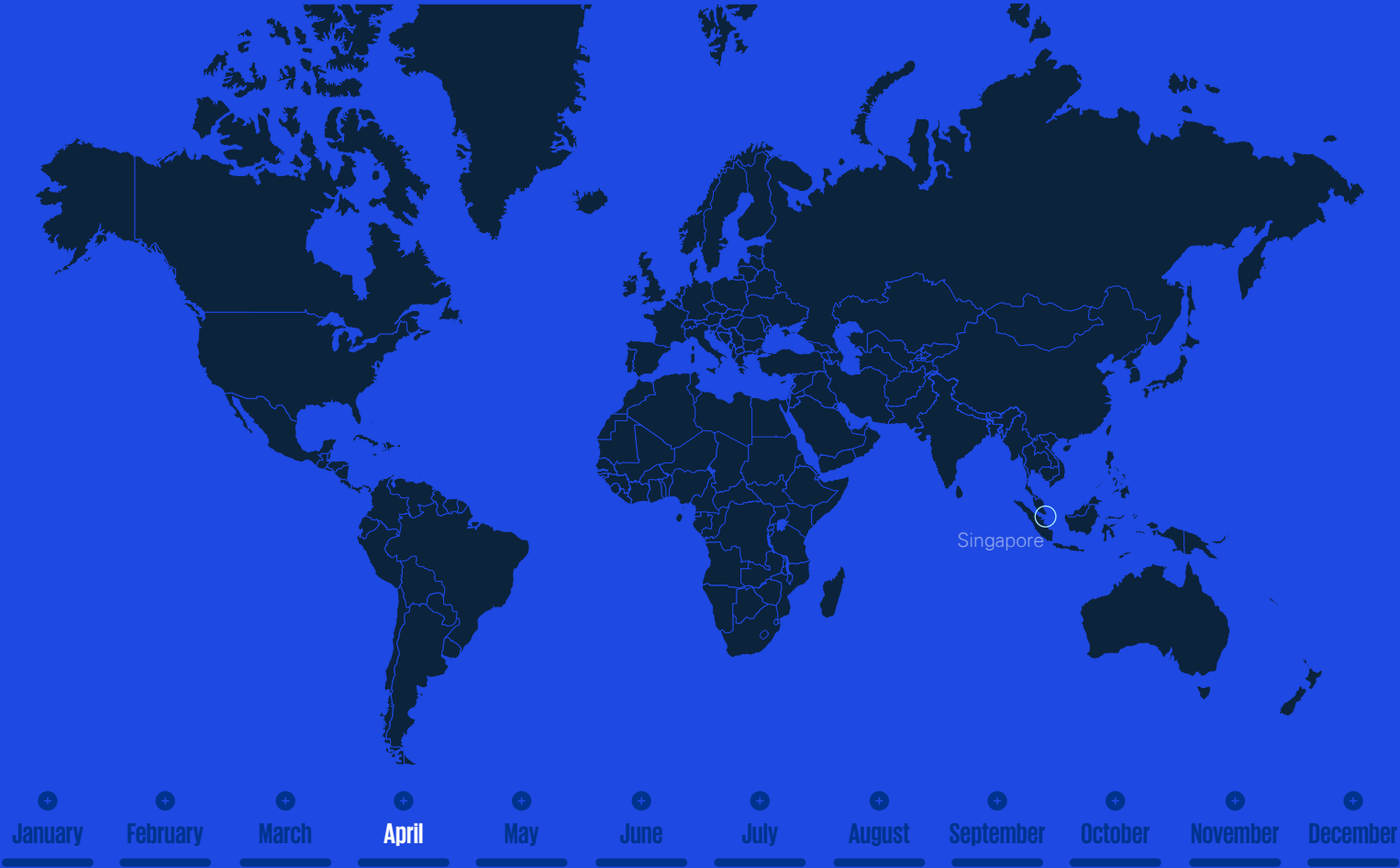
E-invoicing developments 2030



Note: You can navigate through all the months and years without clicking on the close button. Use the close button to hide contents on the right and countries and months on the left.

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E-invoicing developments 2031

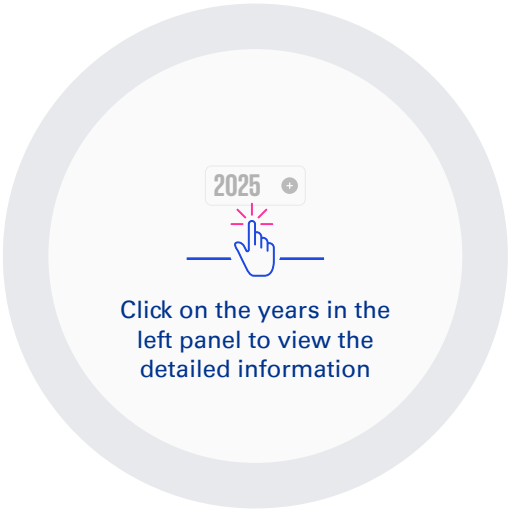
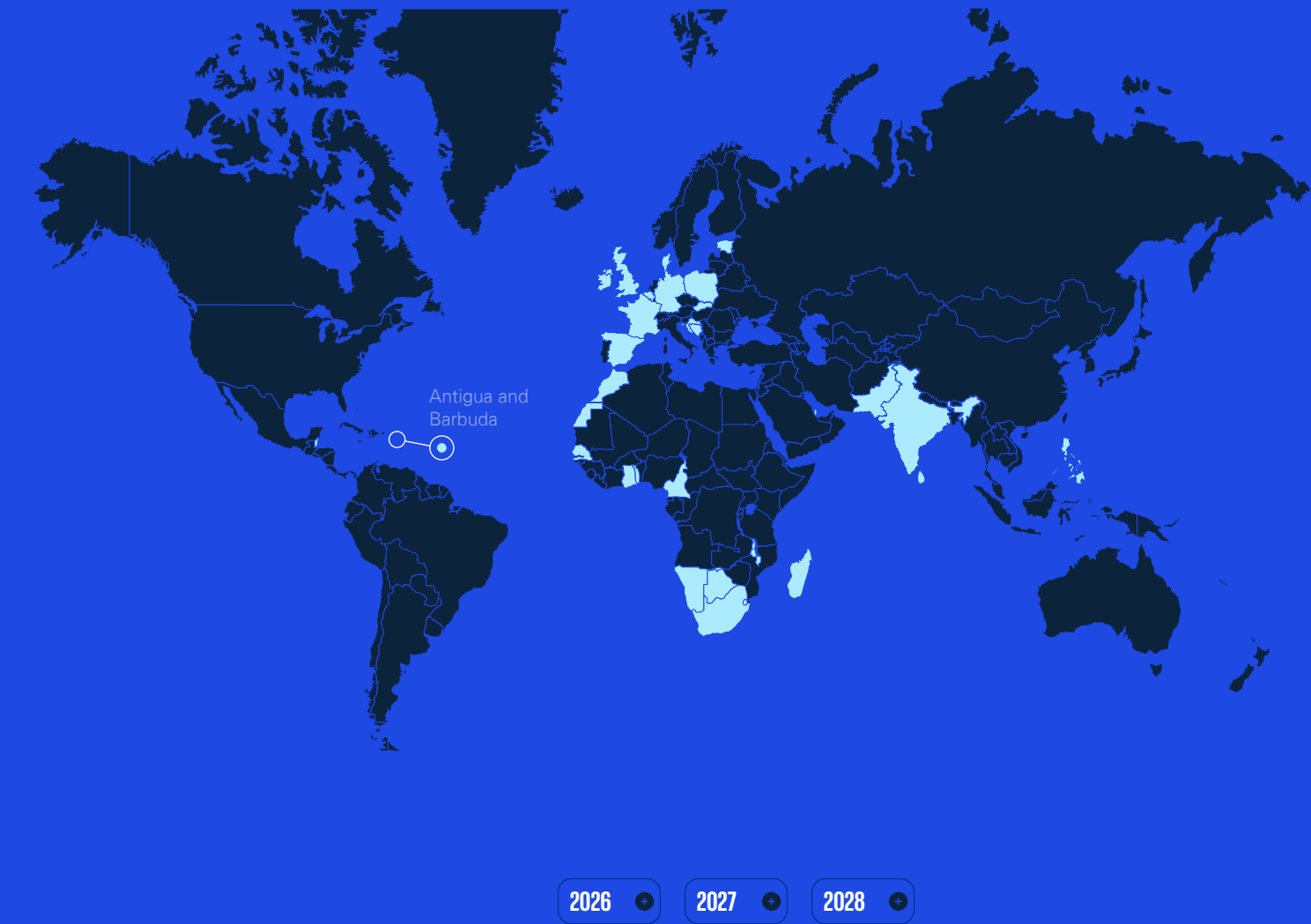


Note: You can navigate through all the months and years without clicking on the close button. Use the close button to hide contents on the right and countries and months on the left.

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2026-2028 developments with pending effective dates

This page includes the list of countries that have announced developments, but they have a pending effective date. Click on the year to see the developments.



Note: You can navigate through all the years without clicking on the close button. Use the close button to hide contents on the right panel. The information above will showcase country's developments for which date are to be finalised.

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Appendix—E-invoicing developments 2024

January

Colombia
E-invoicing mandatory for taxpayers in the health service sector (B2B, B2C & B2G)⁽³⁵⁾

Dominican Republic
E-invoicing mandatory for large taxpayers in Group 1 (B2B & B2C)⁽³⁹⁾

Greece

- Real-time remittance of invoice and accounting data from taxpayer ERP systems required (B2B & B2C)⁽³⁷⁾
- E-invoicing mandatory for taxpayers with contracts with government agencies (Phase 2-B2G)⁽²⁸⁾
- E-invoicing mandatory for supplies sold to government agencies (B2G)⁽⁴⁶⁾

Italy
E-invoicing mandatory for taxpayers with revenue under EUR 25,000 (B2B & B2C)⁽³⁸⁾

Paraguay
E-invoicing mandatory for taxpayers in Group 7 (B2B, B2C & B2G)⁽⁵⁾

Romania
E-reporting mandatory (B2B)⁽⁴⁹⁾

January

Sao Tome e Principe
E-invoicing mandatory for large taxpayers (B2B & B2C)⁽³⁰⁾

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 70 million (Phase 2-B2B & B2C)⁽⁵⁷⁾

February

Bolivia
E-invoicing mandatory for taxpayers in Group 4 (B2B & B2C)⁽²⁴⁾

Egypt
E-receipt system mandatory for certain taxpayers (B2C)⁽¹⁸⁾

Pakistan
E-invoicing mandatory for certain taxpayers (B2B & B2C)⁽¹⁷⁾

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 50 million (Phase 2-B2B & B2C)⁽⁶⁴⁾

March

Bolivia
E-invoicing mandatory for taxpayers in Group 5 (B2B & B2C)⁽⁵³⁾

Dominican Republic
E-invoicing mandatory for large taxpayers in Group 2 (B2B & B2C)⁽³⁹⁾

Pakistan
E-invoicing mandatory for certain taxpayers (B2B & B2C)⁽¹⁴⁾

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 40 million (Phase 2-B2B & B2C)⁽⁷¹⁾

April

Bolivia
E-invoicing mandatory for taxpayers in Group 6 (B2B & B2C)⁽⁶³⁾

Mexico
Mandatory use of e-transport CFDI version 3.0 (B2B & B2C)⁽⁷⁾

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Appendix—E-invoicing developments 2024

April



Paraguay

E-invoicing mandatory for taxpayers in Group 8 (B2B, B2C & B2G)⁽⁵⁾



Vietnam

E-invoicing mandatory for certain taxpayers (B2B & B2C)⁽¹¹⁾

May



Colombia

E-invoice mandatory submission using technical annex v1.9 (B2B & B2C)⁽²²⁾



Egypt

E-receipt system mandatory for certain taxpayers (B2C)⁽¹²⁾



Dominican Republic

E-invoicing mandatory for large taxpayers in Group 3 (B2B & B2C)⁽¹⁹⁾



Israel

E-invoicing mandatory for taxpayers issuing invoices above NIS 25,000 (B2B & B2C)⁽³²⁾



Malaysia

E-invoicing pilot begins (B2B & B2C)⁽²⁹⁾

May



Mauritius

E-invoicing mandatory for certain taxpayers (Phase 2-B2B)⁽²³⁾

June



Colombia

E-equivalent documents mandatory for large taxpayers (B2B & B2C)⁽²²⁾



Chad

E-invoicing mandatory for certain taxpayers (B2B & B2C)⁽⁷⁴⁾



Greece

E-invoicing mandatory for taxpayers with contracts with government agencies (Phase 3-B2G)⁽²⁸⁾



Ghana

E-invoicing pilot begins (B2B)⁽⁵²⁾



Paraguay

E-invoicing mandatory for certain small taxpayers (B2B & B2C)⁽⁴³⁾



Saudi Arabia

E-invoicing mandatory for taxpayers with revenue above SAR 30 million (Phase 2-B2B & B2C)⁽⁴⁰⁾

July



Bolivia

E-invoicing mandatory for taxpayers in Group 7 (B2B & B2C)⁽²⁰⁾



Colombia

E-equivalent documents mandatory for income taxpayers not classified as large taxpayers (B2B & B2C)⁽²²⁾



Egypt

E-receipt system mandatory for certain taxpayers (B2C)⁽⁶²⁾



Paraguay

E-invoicing mandatory for certain small taxpayers (B2B & B2C)⁽⁴³⁾



Romania

E-invoicing mandatory (B2B)⁽⁴⁹⁾



Spain

E-invoicing mandatory in Biscay (B2B & B2C)⁽⁶⁸⁾



Zambia

E-invoicing mandatory for all taxpayers (B2B)⁽³¹⁾

Appendix—E-invoicing developments 2024

August

-  **Colombia**
E-equivalent documents mandatory for other entities and individuals (B2B & B2C)⁽²²⁾
-  **Malaysia**
E-invoicing mandatory for taxpayers with revenue above MYR 100 million (B2B & B2C)⁽⁴⁵⁾
-  **Paraguay**
E-invoicing mandatory for certain small taxpayers (B2B & B2C)⁽⁴³⁾

September

-  **Colombia**
E-equivalent documents mandatory for gambling (excluding local games) and local gambling games (B2B & B2C)⁽²²⁾
-  **Democratic Republic of the Congo**
E-invoicing mandatory for certain taxpayers (B2B & B2C)⁽⁷⁷⁾
-  **Egypt**
E-receipt system mandatory for certain taxpayers (B2C)⁽⁵¹⁾

September

-  **El Salvador**
E-invoicing mandatory for certain transactions over USD 25,000 (B2B & B2C)⁽⁹⁶⁾
-  **Viet Nam**
E-invoicing mandatory for certain taxpayers (B2B & B2C)⁽⁸¹⁾

October

-  **Bolivia**
E-invoicing mandatory for taxpayers in Group 8 (B2B & B2C)⁽²⁰⁾
-  **Colombia**
 - E-equivalent documents mandatory for gambling (excluding local games) and local gambling games (B2B & B2C)⁽²²⁾
 - Individual Registry for the Provision of Health Services mandatory for healthcare service providers (B2B)⁽⁹⁵⁾
-  **Paraguay**
E-invoicing mandatory for taxpayers in Group 10 (B2B, B2C & B2G)⁽⁵⁾
-  **Saudi Arabia**
E-invoicing mandatory for taxpayers with revenue above SAR 25 million (Phase 2-B2B & B2C)⁽³³⁾

November

-  **Colombia**
 - E-equivalent documents mandatory for public utilities, ground transportation and statements issued by financial and/or trust companies (B2B)⁽⁷²⁾
 - E-equivalent documents mandatory for tolls, stock exchange, agricultural and other commodities stock market (B2B & B2C)⁽²²⁾
-  **Poland**
Consultation on regulations to modify the KSeF (B2B)⁽⁹⁸⁾
-  **Saudi Arabia**
E-invoicing mandatory for taxpayers with revenue above SAR 15 million (Phase 2-B2B & B2C)⁽⁵⁰⁾

Appendix—E-invoicing developments 2024

December



China
Mandatory e-invoicing “announced” (B2B)⁽¹⁰⁷⁾



Colombia
E-equivalent documents mandatory for public events and movie tickets (B2B & B2C)⁽²²⁾



Greece
E-waybill mandatory for certain taxpayers (Phase 1-B2B)⁽⁸⁰⁾



Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 10 million (Phase 2-B2B & B2C)⁽⁵⁹⁾

Appendix—E-invoicing developments 2025



January



Argentina

- E-invoicing tax itemization mandatory for large companies (Phase 1-B2B & B2C)⁽¹¹³⁾
- Businesses using the “Comprobantes en Línea” to comply with foreign currency invoice requirements (B2B & B2C)⁽¹³⁶⁾



Cambodia

E-invoicing mandate (B2G)⁽¹⁸¹⁾



Egypt

E-receipt system mandatory for certain taxpayers (B2C)⁽¹¹⁹⁾



El Salvador

E-invoicing mandatory for certain taxpayers (B2C)⁽⁶⁵⁾



Estonia

Buyers entitled to request e-invoices *proposed (B2B)⁽⁵⁶⁾



Denmark

E-bookkeeping mandatory for certain taxpayers (B2B & B2C)⁽⁴²⁾



Germany

E-invoicing as standard for domestic transactions (Phase 1-B2B)⁽²⁾

January



Israel

E-invoicing mandatory for taxpayers issuing invoices above NIS 20,000 (B2B & B2C)⁽⁷⁰⁾



Kazakhstan

- Pre-filled VAT return pilot “proposed” (B2B & B2C)⁽¹¹⁵⁾
- Mandatory contract registration within the Electronic Invoice System-pilot (B2G)⁽¹³⁵⁾



Latvia

E-invoicing mandatory (B2G)⁽⁶⁰⁾



Madagascar

E-invoicing mandate “proposed” (B2B & B2C)⁽⁵⁸⁾



Malaysia

E-invoicing mandatory for taxpayers with revenue above MYR 25 million (B2B & B2C)⁽⁴⁵⁾



Paraguay

E-invoicing mandatory for new taxpayers (B2B & B2C)⁽²¹⁾



Poland

CIT e-reporting mandatory for certain taxpayers with revenue exceeding EUR 50 million in the previous tax year (B2B & B2C)⁽⁷⁸⁾

January



Romania

- E-invoicing mandatory for most taxpayers (B2C)⁽⁶⁶⁾
- Submission of SAF-T reports mandatory for registered non-residents (B2B & B2C)⁽⁷⁶⁾



Saudi Arabia

E-invoicing mandatory for taxpayers with revenue above SAR 7 million (Phase 2-B2B & B2C)⁽⁵⁵⁾



Seychelles

Electronic cash registers mandatory for certain taxpayers (B2B & B2C)⁽¹⁰⁶⁾



Türkiye

- E-receipt mandatory for transactions from 3,000 TRY “expanded” (B2C)⁽⁹⁹⁾
- Non-bank financial entities can issue electronic receipts “expanded” (B2B & B2C)⁽⁹⁹⁾



Ukraine

- Large taxpayers required to comply with SAF-T technical specifications “expanded” (B2B & B2C)⁽¹⁰⁰⁾
- Non-large taxpayers required to comply with SAF-T technical specifications “expanded” (B2B & B2C)⁽¹⁰⁰⁾



Uruguay

- E-invoicing mandatory for providers of personal services (B2B & B2C)⁽⁹⁾
- E-invoicing mandatory for remaining taxpayers subject to VAT (B2B & B2C)⁽¹⁰⁴⁾

Appendix—E-invoicing developments 2025



February



Saudi Arabia

E-invoicing mandatory for taxpayers with revenue above SAR 5 million (Phase 2-B2B & B2C)⁽⁶⁷⁾

March



Argentina

Businesses invoicing through the “Facturador Móvil” and “Facturador” applications to comply with foreign currency invoice requirements (B2B & B2C)⁽¹³⁶⁾



Greenland

E-invoicing mandatory (B2G)⁽¹⁰²⁾



Paraguay

E-invoicing mandatory (Group 11-B2B & B2C)⁽¹²⁰⁾



Saudi Arabia

E-invoicing mandatory for taxpayers with revenue above SAR 4 million (Phase 2-B2B & B2C)⁽⁷⁵⁾

April



Argentina

- E-invoicing tax itemization mandatory for all companies (Phase 2-B2B & B2C)⁽¹¹³⁾
- Businesses invoicing through a web service to comply with foreign currency invoice requirements (B2B & B2C)⁽¹³⁶⁾



Brazil

New e-invoice for communication and telecommunication services (B2B & B2C)⁽⁴¹⁾



Italy

E-invoicing mandatory for healthcare professionals (B2C)⁽⁴⁾



Jordan

Phase 2 of the e-invoicing mandate⁽³⁶⁾



Paraguay

E-invoicing mandatory for new corporate taxpayers (B2B & B2C)⁽¹²⁰⁾

April



Saudi Arabia

E-invoicing mandatory for taxpayers with revenue above SAR 3 million (Phase 2-B2B & B2C)⁽⁸³⁾



Sweden

Customs Authority to use Peppol to invoice duties and fees to taxpayers⁽¹²¹⁾

May



Chile

E-invoicing and e-receipts mandatory (B2C)⁽¹³⁰⁾



Mozambique

Invoice data digital reporting requirement (B2B & B2C)⁽¹⁴¹⁾



Singapore

Voluntary e-invoicing (B2B)⁽¹⁵⁾

Appendix—E-invoicing developments 2025



June



Canada

E-recording module mandatory in Quebec (B2C)⁽⁸⁾



Costa Rica

E-invoicing technical updates implemented (B2B & B2C)⁽¹⁰¹⁾



Cote d'Ivoire

Phase I: E-invoicing mandatory for taxpayers under the Normal Real Tax Regime (B2B, B2G & B2C)⁽¹⁶²⁾



Greece

Phase I—A: E-waybill mandatory for specific taxpayers⁽¹⁰⁵⁾



Paraguay

E-invoicing mandatory (Group 12-B2B & B2C)⁽¹²⁰⁾



Vietnam

E-invoicing mandate expanded to certain taxpayers (B2B, B2C & B2G)⁽¹⁴³⁾

July



Cote d'Ivoire

Phase II: E-invoicing mandatory for taxpayers under the Simplified Real Tax Regime (B2B, B2G & B2C)⁽¹⁶³⁾



Egypt

- E-receipt system mandatory for certain taxpayers—I (B2C)⁽¹⁸²⁾
- E-receipt system mandatory for certain taxpayers—II (B2C)⁽¹⁸³⁾



Estonia

Mandatory issuance of e-invoices if requested by clients (B2B)⁽⁸¹⁾



Hungary

E-invoicing mandatory for suppliers of electricity and natural gas (B2B)⁽⁸⁸⁾



Malaysia

E-invoicing mandatory for taxpayers with revenue exceeding MYR 5 million and up to MYR 25 million (B2B & B2C)⁽⁴⁵⁾



Nigeria

E-invoicing pilot for selected taxpayers “announced” (B2B, B2C & B2G)⁽¹⁴⁴⁾

July



Pakistan

Corporate persons to integrate their invoicing systems with the government's e-invoicing platform (B2C)⁽¹⁶⁴⁾



Saudi Arabia

E-invoicing mandatory for taxpayers with revenue above SAR 2.5 million (Phase 2-B2B & B2C)⁽⁸⁹⁾



Spain

Deadline for software providers to implement Veri*Factu billing system solutions (B2B)⁽⁶⁾



Tunisia

B2G e-invoicing mandatory for large taxpayers and certain B2B sales of pharma products⁽¹⁶⁵⁾

Appendix—E-invoicing developments 2025



August



Cote d'Ivoire

Phase III: E-invoicing mandatory for taxpayers under the Micro Enterprise Regime (B2B, B2G & B2C)⁽¹¹²⁾



Pakistan

Non-corporate persons to integrate their invoicing systems with the government's e-invoicing platform (B2C)⁽¹⁶⁶⁾



Saudi Arabia

E-invoicing mandatory for taxpayers with revenue above SAR 2 million (Phase 2-B2B & B2C)⁽¹⁰³⁾

September



Cote d'Ivoire

- Phase IV: E-invoicing mandatory for taxpayers under the Enterprising State Tax (TEE) and Municipal Tax for the Entrepreneur (TCE) regimes (B2B, B2G & B2C)⁽¹²²⁾
- End of waiver for using non-electronic invoices (B2B, B2G & B2C)⁽¹⁶⁷⁾

September



Egypt

E-receipt system mandatory for certain taxpayers (B2C)⁽¹⁸⁴⁾



Greece

B2G e-invoicing mandatory for other general government expenditures⁽¹⁶⁸⁾



Saudi Arabia

E-invoicing mandatory for taxpayers with revenue above SAR 1.75 million (Phase 2-B2B & B2C)⁽¹¹¹⁾



Paraguay

E-invoicing mandatory (Group 13-B2B & B2C)⁽¹²⁰⁾

October



Angola

Angola—E-invoicing transition period for large taxpayers⁽¹⁶⁾



Saudi Arabia

E-invoicing mandatory for taxpayers with revenue above SAR 1.5 million (Phase 2-B2B & B2C)⁽¹³¹⁾

November



Dominican Republic

E-invoicing mandatory for “local level” large and medium-sized taxpayers already already in the adoption process (B2B and B2C)⁽¹⁴⁶⁾



Egypt

E-receipt system mandatory for certain taxpayers (B2C)⁽²⁵⁾



Nigeria

E-invoicing mandatory for large taxpayers (B2B)⁽¹⁹⁰⁾



Pakistan

- E-invoicing mandatory for public companies, importers, and businesses with gross receipts exceeding PKR1 billion (B2B & B2C)⁽¹⁹⁾
- E-invoicing mandatory for businesses with gross receipts above PKR100 million (B2B & B2C)⁽⁶⁹⁾



Saudi Arabia

E-invoicing mandatory for taxpayers with revenue above SAR 1.255 million (Phase 2-B2B & B2C)⁽⁹²⁾



Singapore

E-invoicing mandatory for certain taxpayers (B2B)⁽¹⁵⁾

Appendix—E-invoicing developments 2025

December



Greece

Phase II: E-waybill data transfer via myDATA platform for all taxpayers⁽¹²⁴⁾



Pakistan

- E-invoicing mandatory for businesses with gross receipts not exceeding PKR100 million (B2B & B2C)⁽¹³⁷⁾
- E-invoicing mandatory for all remaining taxpayers (B2B & B2C)⁽¹⁴⁰⁾



Paraguay

E-invoicing mandatory (Group 14-B2B & B2C)⁽¹²⁰⁾



Saudi Arabia

E-invoicing mandatory for taxpayers with revenue above SAR 1 million (Phase 2-B2B & B2C)⁽¹¹⁶⁾

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