



E-invoicing in the EU - Update

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1 EU - ViDA

The ViDA initiative ("VAT in the Digital Age") is behind schedule. The EU Parliament has already voted in favour of a one-year postponement of all three ViDA pillars. This also includes the introduction of B2B e-invoicing in cross-border intra-Community business transactions. A postponement of further years, possibly until 2032, is likely. Some EU Member States will therefore press ahead with their own plans and introduce national rules.

2 Belgium

Belgium currently intends to introduce a B2B e-invoicing obligation on 1 January 2026. The draft bill went to the Chamber of Deputies in January 2024. At the same time, a derogation from the current provisions of Council Directive 2006/112/EC is being obtained from the EU Council. The introduction of mandatory e-invoicing is currently still in breach of the present provisions of Council Directive 2006/112/EC, not least due to the delayed ViDA plans. Companies based in Belgium will ultimately be obliged to issue e-invoices. This also includes foreign companies with a permanent establishment, for VAT purposes, in Belgium. In addition, however, non-resident recipients will also be required to receive e-invoices from suppliers based in Belgium for domestic supplies. A reporting obligation is only to be introduced afterwards.

3 Germany

In Germany, the draft law on the gradual introduction of mandatory e-invoicing is still with the Mediation Committee. No solution or adoption of the law is expected before February 2024. The Mediation Committee was originally scheduled to meet before Christmas 2023. However, due to the debate on the 2024 budget, further discussion of the draft law was



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postponed until 2024. It is therefore still unclear whether the current draft bill will be passed or whether amendments will be made, e.g. transitional rules for the much criticised immediate obligation to receive e-invoices. In Germany, too, the initial focus is on the introduction of e-invoicing. Reporting obligations are only to be established as a second step.

4 France

In France, updated FAQs on the planned introduction of mandatory e-invoicing have been published. It has also been confirmed that all affected taxpayers must be ready to receive e-invoices from September 2026. Initially, e-invoicing is to be introduced in stages, from September 2026 for large and medium-sized companies, and from September 2027 for small companies. However, it will be possible to postpone the introduction by a further three months. In France, a reporting obligation to the tax authorities (according to the Y-model) is to be introduced at the same time as the e-invoicing obligation.

5 Poland

In Poland, the B2B e-invoicing obligation with reporting obligation (according to the V-model) was expected to have been introduced in July 2024. A test phase has been running for some time. However, the Polish Ministry of Finance has just announced that the date of introduction will be postponed yet again. A further external audit of the (IT) systems and a public consultation are, in the meantime, to take place. It is still unclear when the e-invoicing obligation (including reporting) will ultimately be introduced in Poland. Rumours of a start date in January 2025 have been circulating, and a step-by-step introduction, according to company size, is also being considered.

6 Romania

Romania took a first step towards mandatory e-invoicing on 1 January 2024 with the introduction of near real-time reporting (digital reporting of invoices in XML format within 5 working days) for domestic supplies. The grace period for fines was recently extended. Companies will not have fines imposed upon them until July 2024. The B2B e-invoice obligation for domestic supplies will then come into force as from July 2024. While reporting will also be mandatory for companies that only have a VAT registration in Romania, only companies based in Romania will have to issue e-invoices.

7 Spain

In Spain, technical problems are also causing delays in the introduction of the B2B e-invoicing obligation. In addition, the government has not put the legislative process on its current agenda. An introduction at the beginning of 2025, as planned, is therefore probably off the table. Companies are still to be granted at least a 12-month lead time. The introduction is therefore not expected before summer 2025. A phased introduction is also planned in Spain. Large companies will be the first to be subject to the obligation, with all other companies to follow a year later.