E-invoicing developments timeline

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About this document

Tax administrations are increasingly adopting technology tools to automate the tax reporting process, from e-invoicing to digital reporting and e-accounting. This trend is leading to a more digitalized world of taxation and compliance. Governments are continuously issuing new regulations and requirements for taxpayers, making it essential for businesses to have a proactive approach to these changes with a defined tax technology strategy that includes real-time reporting capabilities. This can provide organizations with cost savings and efficiencies. To help businesses stay up-to-date with tax administration developments in e-invoicing, digital reporting, and real-time reporting, we have created this e-invoicing calendar timeline. We hope it proves useful to you.

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How to use the document

• 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).
• On the 2024 page, click on each month to view the developments for that month.
• On the pages for 2024 to 2028, click on each year to view the upcoming 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.

The content included in this timeline is provided for general informational purposes. Some of the statements included herein are pending confirmation from corresponding authorities. Therefore, they may change in the future.
Bolivia
E-invoicing mandatory for taxpayers in Group 9 (B2B & B2C)\textsuperscript{2024}

Saudi Arabia (New)
E-invoicing mandatory for taxpayers with revenue above SAR 10 million (Phase 2-B2B & B2C)\textsuperscript{2025}
Singapore
E-reporting mandatory for certain taxpayers (B2B)
List of countries with developments for 2024-2028

This page includes the list of countries that have announced developments, but they have a pending effective date (TBD). Click on the year to visualize 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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1 JORF, “LOI n° 2023-1322 du 29 décembre 2023 de finances pour 2024” (December 30, 2023)
2 Bundesrat, “Gesetz zur Stärkung von Wachstumschancen, Investitionen und Innovation sowie Steuervereinfachung und Steuerfairness” (March 22, 2024)
3 BloombergLaw, “Namibia MOF Presents 2024-25 Budget Statement” (February 28, 2024)
4 Gazette Ufficiale, “Decreto Legge 215/2023” (December 30, 2023)
5 SET “Resolucion General No. 105” (December 17, 2021)
6 Ministerio de Hacienda, “Real Decreto 1007/2023, de 5 de diciembre, por el que se aprueba el Reglamento que establece los requisitos que deben adoptar los sistemas y programas informáticos o electrónicos que soporten los procesos de facturación de empresarios y profesionales, y la estandarización de formatos de los registros de facturación,” (December 6, 2023)
7 SECRETARIA DE HACIENDA Y CREDITO PUBLICO, “RESOLUCIÓN Miscelánea Fiscal para 2024 y sus anexos”, (December 29, 2023)
8 Revenu Quebec, “MANDATORY BILLING OBLIGATIONS IN THE RESTAURANT SECTOR” (November 1, 2023)
9 DGI, “Resolución N° 2.548/2023” (December 1, 2023)
10 Malawi Government, “THE 2024/2025 BUDGET POLICY STATEMENT” (February 23, 2024)
11 General Department of Taxation, “Resolution No.837/FCT -DNL " (March 8, 2024)
12 ETA, "لاصيإلا ةموظنمل ةعبارلا ةيسيئرلا ةلحرملا نم )ةعبارلاو ةثلاثلا نيتيعرفلا نيتلحرملا( رارق رودص ،" (January 9, 2024)
13 "KPMG Member Firm email from Sherif Adam, KPMG Ghana," (12-12-2023)
14 Federal Board of Revenue, “Notification S.R.O. 28 (l)/2024” (January 10, 2023)
15 ESA, “IMPLEMENTACIÓN DE MODALIDADES DE FACTURACIÓN EN LINEA” (January 9, 2024)
16 DINI, “RESOLUCIÓN GENERAL DINI N° 01,” (January 12, 2024)
17 Federal Board of Revenue, “Notification S.R.O. 419(I)/2024” (January 10, 2023)
18 DINI, “RESOLUCIÓN GENERAL DINI N° 01,” (January 12, 2024)
19 DGI, “Grandes Contribuyentes Locales Obligados a Implementar Facturación Electrónica,” (January 10, 2024)
20 SIN, “IMPLEMENTACIÓN DE MODALIDADES DE FACTURACIÓN EN LINEA” (January 9, 2024)
21 Mauritius Revenue Authority, “e-Invoicing – Phase II - Launch of Economic Operator’s Portal” (January 29, 2024)
22 Asamblea Nacional, “Amendement n°I-5395”, (October 17, 2023)
23 Ministry of Finance of Botswana, “2024 BUDGET SPEECH”, (January 5, 2024)
24 Ministry of Finance of Botswana, “2024 BUDGET SPEECH”, (January 5, 2024)
25 Ministry of Finance of Botswana, “2024 BUDGET SPEECH”, (January 5, 2024)
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27 Ministry of Finance of Botswana, “2024 BUDGET SPEECH”, (January 5, 2024)
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<td>Ministerio de Salud y Proteccion Social, “Resolucion 600002805” (Diciembre 29, 2022)</td>
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<td>Η ΠΡΟΕΔΡΟΣ ΤΗΣ ΕΛΛΗΝΙΚΗΣ ΔΗΜΟΚΡΑΤΙΑΣ “Μέτρα για τον περιορισμό της φοροδιαφυγής και άλλες επείγουσες διατάξεις. Νόμος 5073/2023”, (December 11, 2023)</td>
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<td>ZACAT, “Zakat, Tax and Customs Authority Determines the Criteria for Selecting the Taxpayers in Wave 9 for Implementing (Integration Phase) of e-invoicing”, (November 17, 2023)</td>
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<td>Conselho Nacional de Política Fazendária - CONFAZ, “AJUSTE SINIEF Nº 49 DE DEZEMBRO DE 2023” (December 8, 2023)</td>
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<td>Erhvervsstyrelsens “Krav til digitale specialudviklede bogføringssystemer”, (March 1 1, 2024)</td>
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<td>DNIT, “RRESOLUCIÓN GENERAL DNIT N° 06” (March 6, 2024)</td>
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<td>Ministry of Finance of Romania, “ORDONANȚĂ DE URGENTĂ pentru modificarea și completarea unor acte normative în domeniul gestionării și implementării sistemului național privind factura electronică RO e-Factura și al aparăturii de marcat electronice fiscale, precum și pentru alte măsuri fiscale”; (June 18, 2024)</td>
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