E-invoicing developments timeline

Release: November 2025

Foreword

The global e-invoicing and digital reporting landscape continues to accelerate, with October bringing a wave of significant regulatory announcements across multiple jurisdictions. Governments remain focused on closing tax gaps, improving transparency, and modernizing compliance frameworks—making digital reporting a strategic priority for businesses worldwide.

At KPMG, we monitor these developments closely to help organizations anticipate and adapt to evolving requirements. This monthly timeline reflects our commitment to keeping you informed with a concise snapshot of the changes our teams track daily to support client compliance.

October 2025 introduced major milestones in **Europe, the Middle East, Africa, and Asia-Pacific.**

Ireland unveiled a phased roadmap for mandatory e-invoicing in domestic and cross-border B2B transactions, extending through 2030.

Saudi Arabia confirmed new thresholds for Phase 2 integration, targeting taxpayers with revenues above SAR 375,000 starting June 2026.

Angola announced a transition period for large taxpayers beginning this month, ahead of a full mandate in 2026.

Pakistan accelerated its rollout with multiple waves requiring e-invoicing for businesses of varying revenue levels starting November and December 2025.

Other jurisdictions, including **Oman, the Philippines, Egypt, Tunisia, Slovenia, and France**, also advanced their plans, signaling a continued global shift toward real-time digital compliance.

As these changes demonstrate, digital tax reporting is no longer optional—it is a critical component of business strategy. We hope this timeline helps you stay informed, aligned, and ready to respond to the evolving demands of tax authorities worldwide.

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Newly added developments

Country	Effective date
Angola	January 2026
Angola	September 2026
Angola	October 2025
Egypt	November 2025
France	February 2026
Ireland	November 2028
Ireland	November 2029
Ireland	July 2030
Oman	August 2027
Oman	August 2028

Country	Effective date
Pakistan	November 2025
Pakistan	November 2025
Pakistan	December 2025
Pakistan	December 2025
Philippines	January 2027
Romania	June 2026
Saudi Arabia	June 2026
Slovenia	January 2028
Tunisia	January 2026

Want more e-invoicing developments?

Contact Philippe Stephanny or Ramon Frias to 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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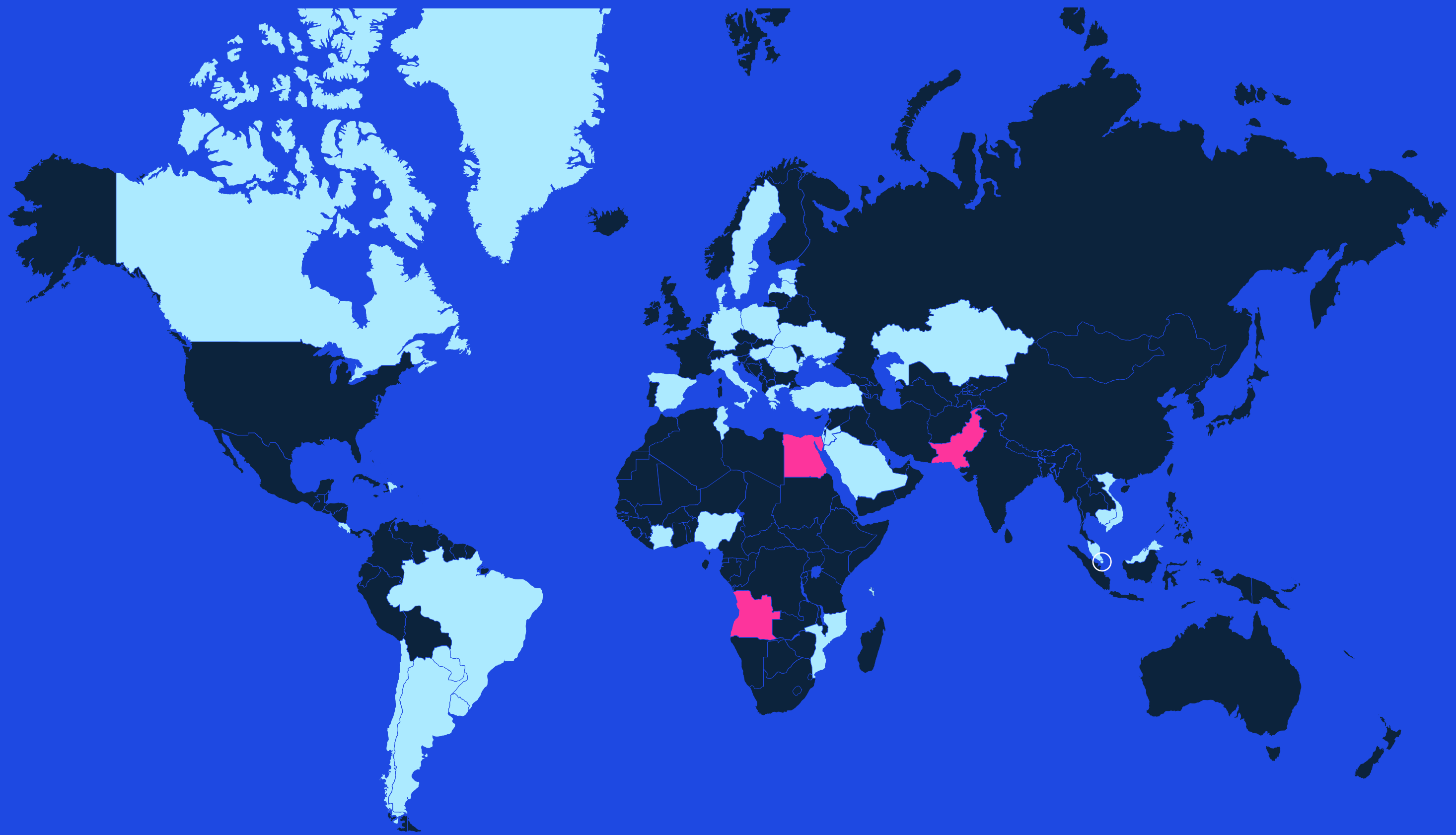
How to use the document

- 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).
- There are pages with developments that have effective dates for the years 2025 through 2030. 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 2025-2028 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 buttion. 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.

E-invoicing developments 2025



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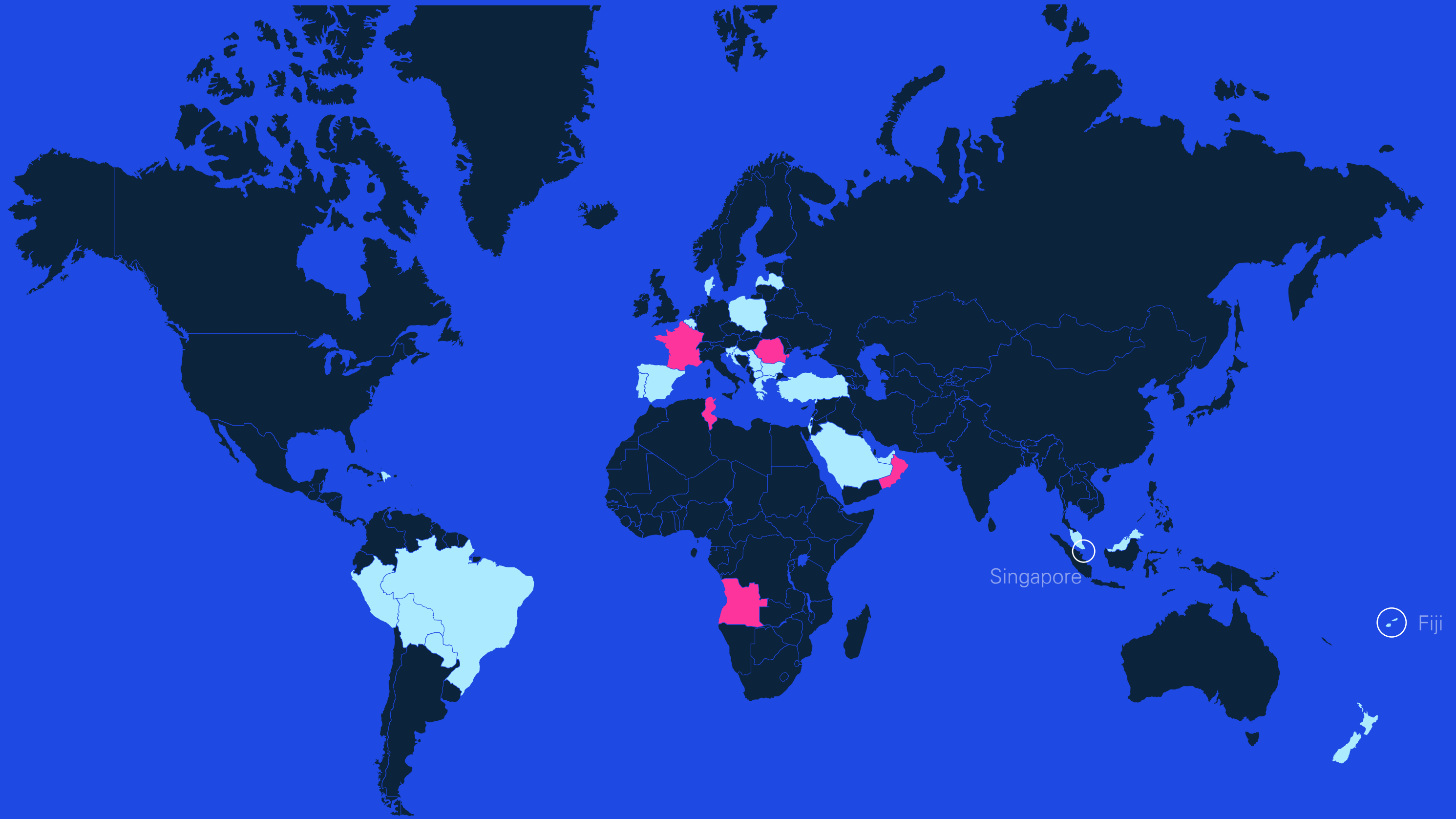
E-invoicing developments 2026



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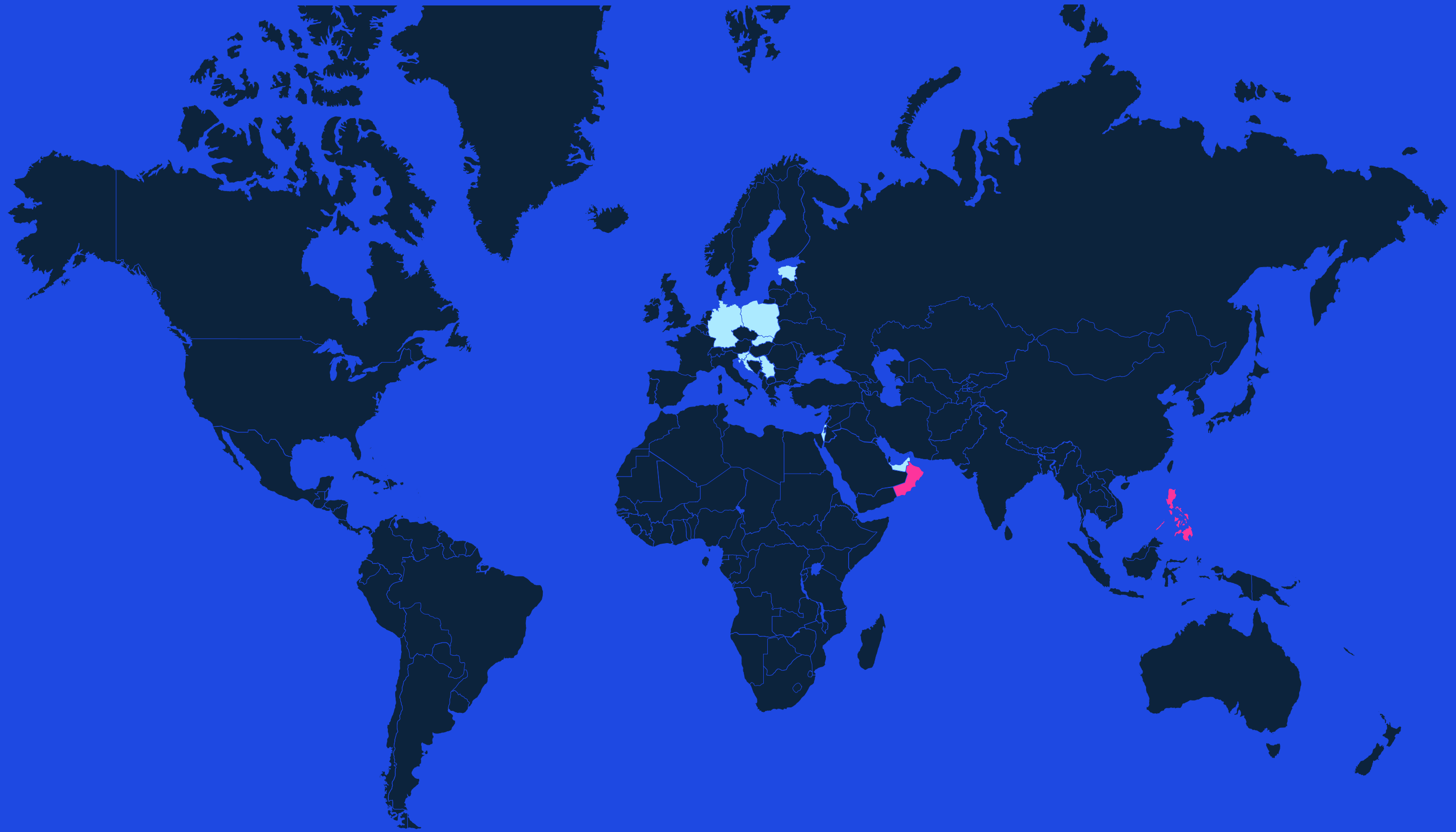
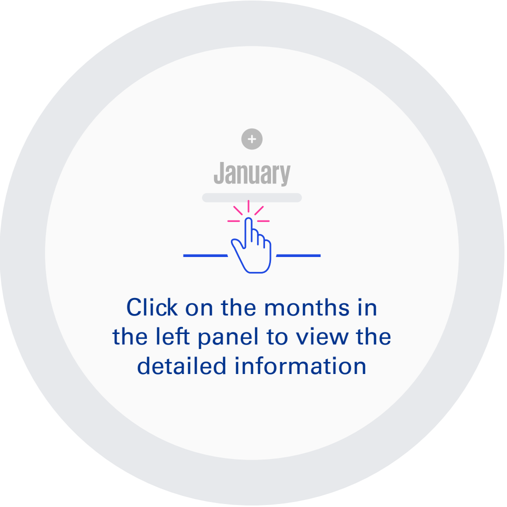
E-invoicing developments 2027





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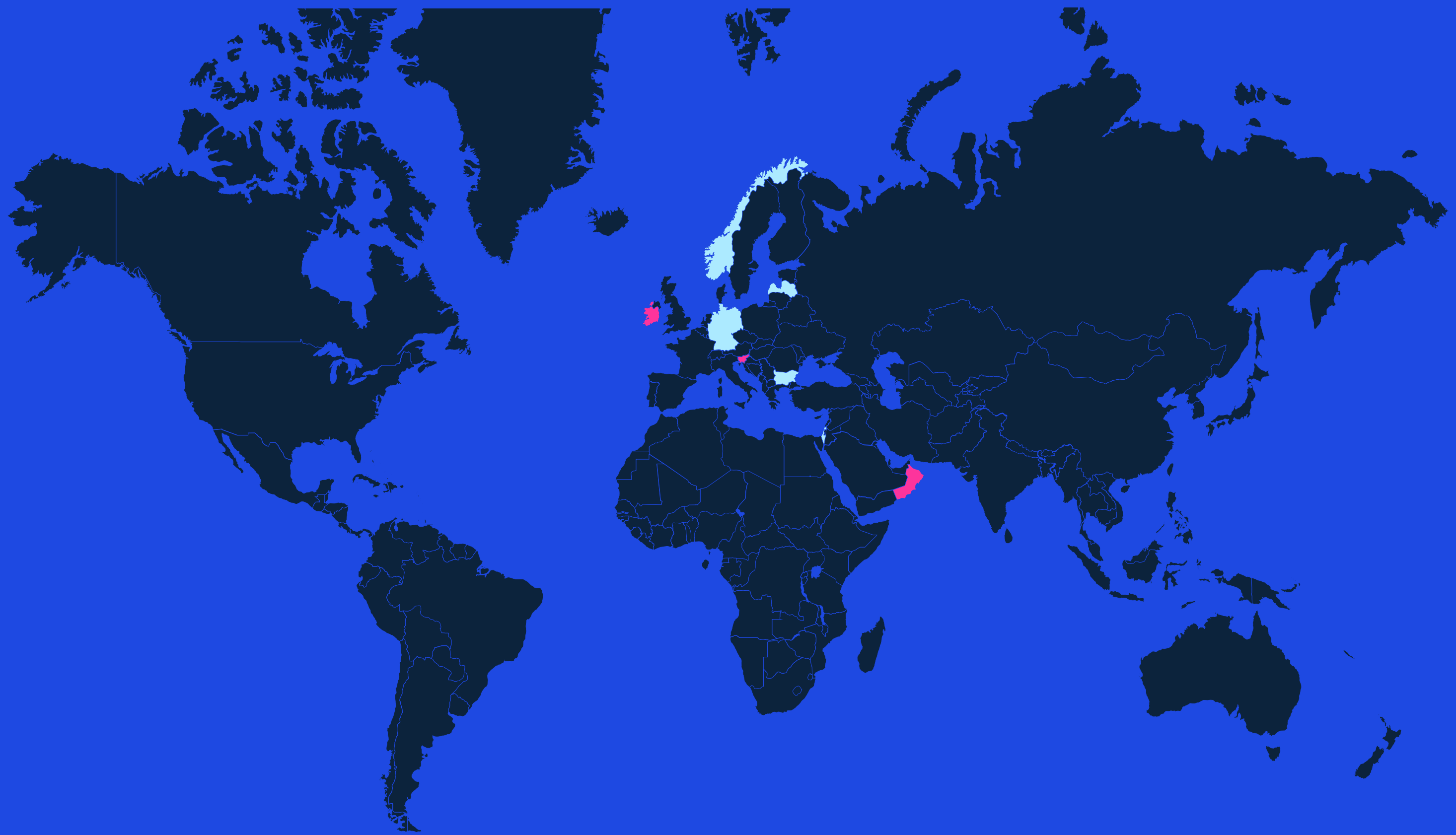
E-invoicing developments 2028



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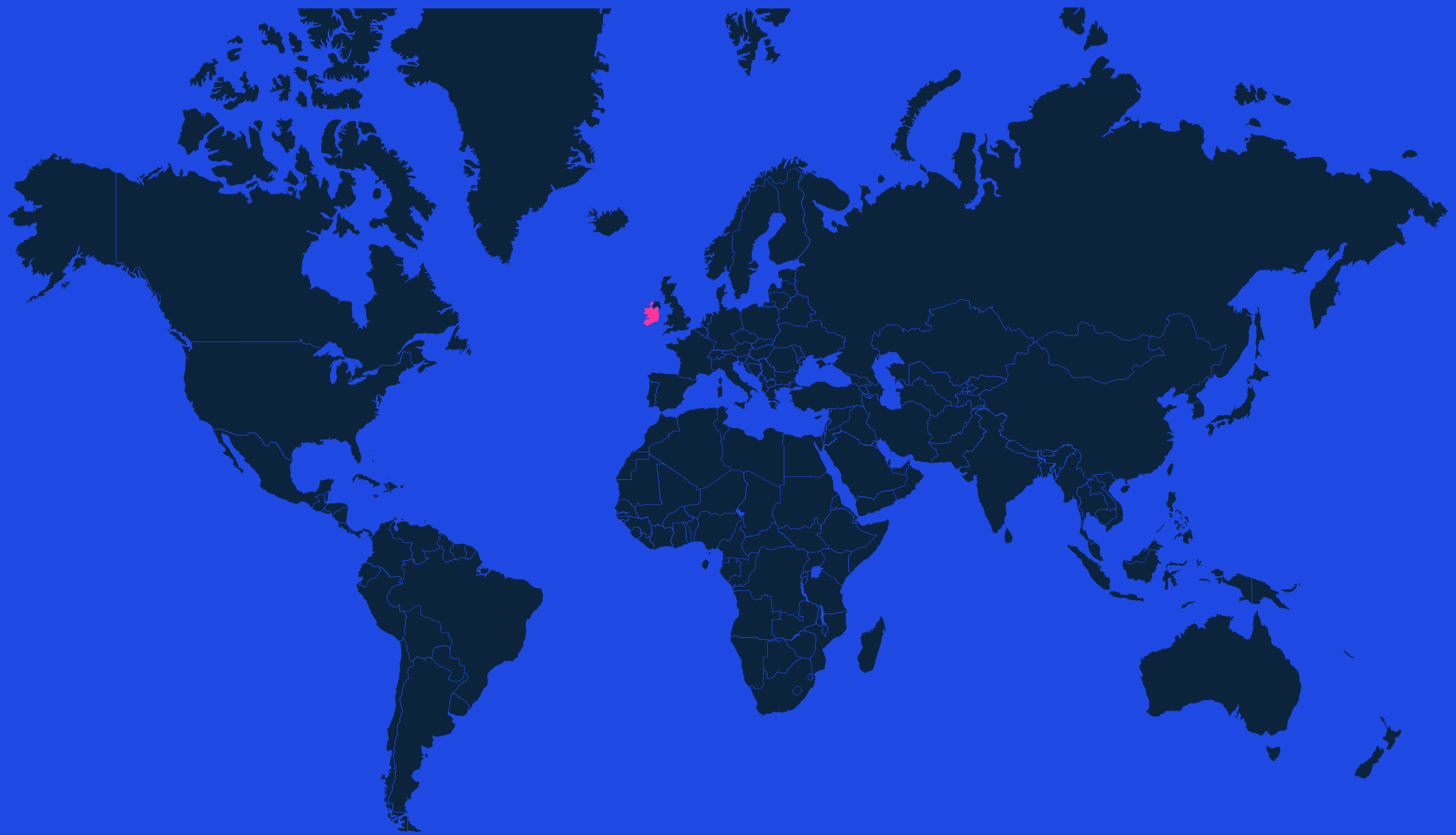
E-invoicing developments 2029



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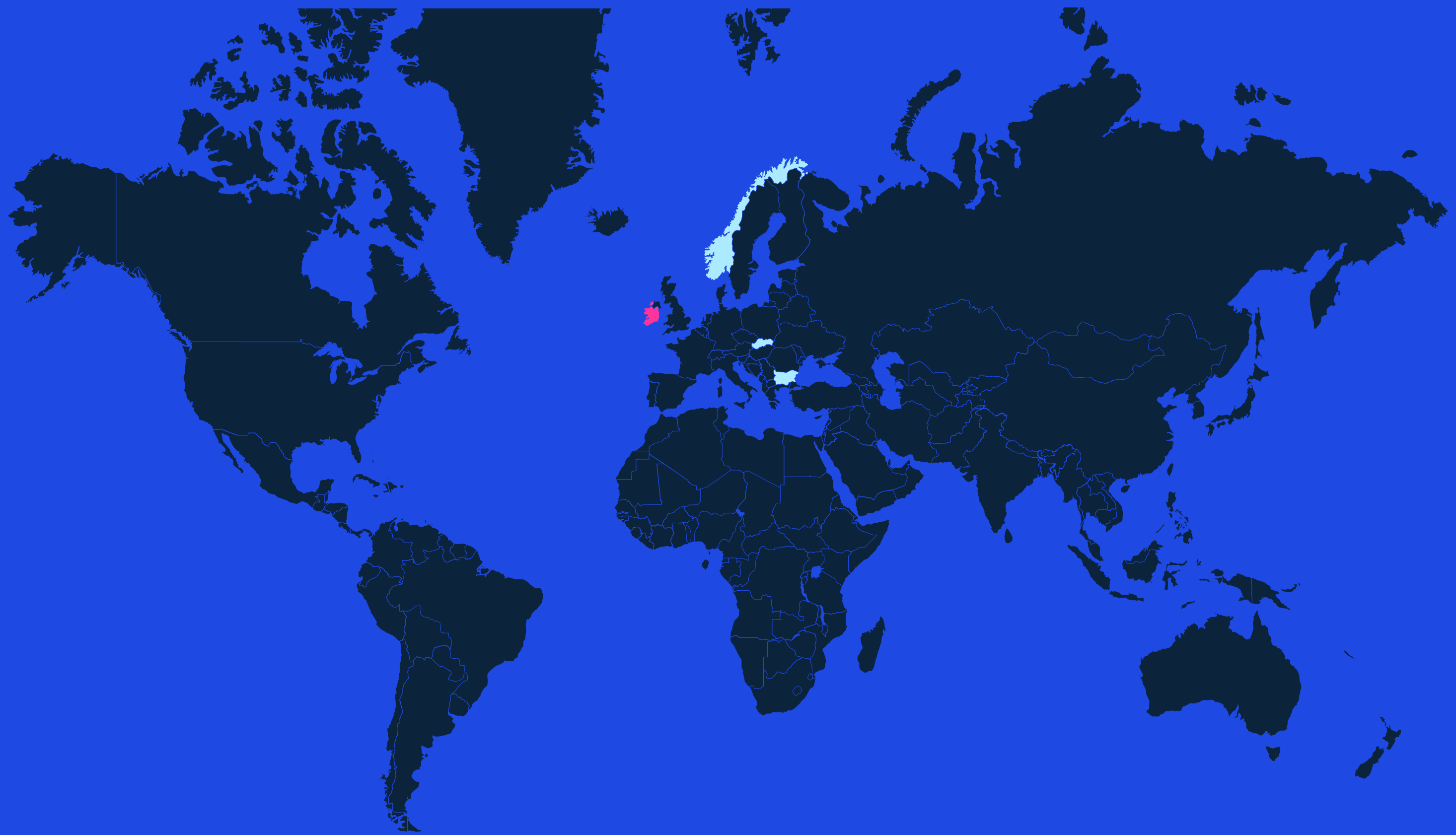
E-invoicing developments 2030



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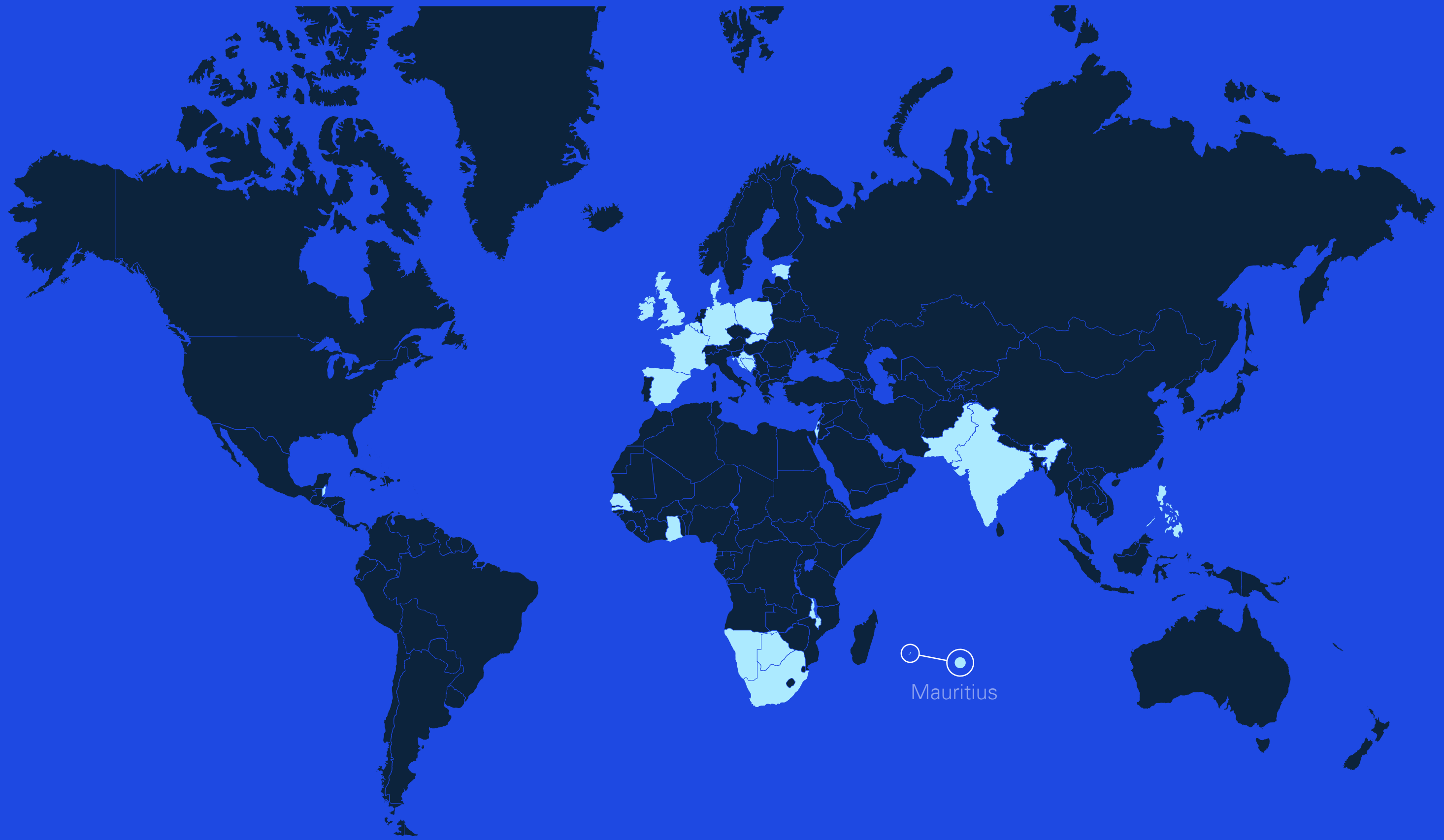
2025–2028 developments with pending effective dates

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.



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Note: You can navigate through all the years without clicking on the close buttion. Use the close button to hide contents on the right panel. The information above will showcase countrie'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)

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]

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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 modifiy the KSeF (B2B)[98]

Saudi Arabia
E-invoicing mandatory for taxpayers with revenue above SAR 15 million (Phase 2-B2B & B2C)[50]

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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]

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24	Servicio de Impuestos Nacionales “Resolución Normativa de Directorio No. 102300000026 “ (August 23, 2023)
25	ETA,”Commencement of the second sub-phase of the Ninth main phase of the electronic delivery system starting from November 15, 2025”, (September 25, 2025)
26	Chambre des représentants de Belgique, “Projet de Loi modifiant le Code de la taxe sur la valeur ajoutée en ce qui concerne l’introduction de l’obliga-tion de facturation électronique, (January 25, 2024)
27	Ministry of Finace of Botswana, “2024 BUDGET SPEECH”, (January 5, 2024)
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41	Conselho Nacional de Política Fazendária - CONFAZ, “AJUSTE SINIEF N° 49 DE DEZEMBRO DE 2023” (December 8, 2023)
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