



# E-invoicing and digital reporting services

## A strategic approach to global compliance

KPMG Indirect Tax Technology practice

### The challenge

Tax administrations are increasingly adopting e-invoicing and digital reporting mandates to automate the tax reporting process. This trend is leading to a more digitalized world of taxation and compliance, providing tax authorities with real-time visibility into end-to-end supply chain transaction data and the ability to use advanced data interrogation tools for audit purposes. The introduction of new e-invoicing and digital reporting requirements and the evolution of technologies used by tax administrations to implement these requirements in recent years is disruptive not only for a business's tax department but also for the business operation as a whole. Added to this comes a lack of harmonization, a demanding compliance calendar, and a constantly changing regulatory environment, which further increase the challenges encountered by businesses to comply with these requirements.

As a result, there is an increasing need for businesses to adopt a proactive approach to address these changes, starting with a clear understanding of where they are obliged to comply with these requirements and upcoming changes that may impact their business, along with a defined tax technology strategy that includes having an e-invoicing and digital reporting implementation plan as noncompliance can have a significant impact on the business.

### What if you are not prepared?

Not proactively addressing these changes can negatively impact the organization in the following ways:

- **Customer and supplier impact**—Customer and supplier relationships could be impacted due to lack of compliance:
  - Inability to issue compliant sales invoices may lead to nonpayment
  - Invalid AP functionality may make it impossible to receive invoices and pay vendors
  - Reputational risk
- **Tax deductibility**
  - Not having compliant e-documents may impact the ability to deduct taxes or request refunds
  - Noncompliance could lead to inability to correctly adjust returns and/or increased audit exposure
- **Penalties and fees**
  - Penalties and interest might apply on a “per noncompliant” e-document basis
  - In some jurisdictions criminal charges are applied
  - In countries where the tax authority leverages “blacklists” to track taxpayers’ behaviors, transacting with blacklisted taxpayers can result in closure of operations and costly penalties.

### How can KPMG assist?

KPMG LLP (KPMG) follows a holistic global approach to help clients meet their local e-invoicing and digital reporting requirements. Our goal is to provide targeted but scalable e-invoicing and digital reporting solutions that facilitate a global strategy while addressing the nuances of country-specific requirements. These include:



**E-invoicing and digital reporting regulatory update service**—Customized cloud-based regulatory updates based on your business's tax footprint, detailing the status and scope of e-invoicing and digital reporting mandates and local jurisdiction requirements.



**Readiness assessment/strategic roadmap**—We help you determine where you are required to comply with e-invoicing mandates on a country-by-country basis, including undertaking a current-state system readiness assessment and providing an implementation roadmap to meet the identified e-invoicing requirements.



**Solution selection**—KPMG has alliances with major e-invoicing providers and extensive experience implementing the solutions globally. We leverage this experience to assist you with determining which e-invoicing vendor solution best fits your needs.



**Efficient implementation**—We use a leading methodology to support you in your implementation journey. From planning, system design, and development, through to testing and go-live support, we help ensure the chosen solution will effectively handle your e-invoicing and digital reporting compliance requirements. Our team, comprised of tax technologists and VAT specialists, will work side by side with your business, IT, tax, and other third-party stakeholders to help ensure a successful implementation.



**Compliance technology tools**—We have developed a number of supplemental tools to assist with overall e-invoicing compliance, including tools that facilitate reconciliations with government authorities' records.



**Long-term solution support**—Managed services support leveraging the KPMG technologists and VAT specialists to handle day-to-day error messages from the e-invoicing provider or tax authorities, to help ensure your invoicing process is not disrupted.

## Adopting a centralized strategy is critical for success

Implementing a global e-invoicing and digital reporting compliance strategy involves a multi-phased approach and touchpoints throughout the organization. We can support you with developing your e-invoicing and digital reporting strategy, helping ensure all stakeholders and touch points within your organization are addressed.



### New! E-invoicing developments timeline

To help businesses stay up-to-date with tax administration developments in e-invoicing, digital reporting, and real-time reporting, we have developed an E-invoicing calendar of developments that will be regularly updated. [View it here.](#)

## Contact us:

**Scott Belding**  
Partner, State and Local Tax,  
Indirect Tax Technology  
T: 989-859-3080  
E: sbelding@kpmg.com

**Jeremy Gray**  
Principal, Indirect Tax  
T: 267-256-3497  
E: jgray@kpmg.com

**Paula Smith**  
Managing Director, State and  
Local Tax, Indirect Tax Technology  
T: 954-847-3920  
E: ppsmith@kpmg.com

**Jillian McPhee**  
Senior Manager  
T: 212-954-1962  
E: jillianmcphee@kpmg.com

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