



# Tax Newsletter

## New Measures for Electronic Invoicing

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June, 2025

# Introduction

Since the 2016 Finance Law, the Tunisian tax legislator has established the obligation for some categories of companies to issue electronic invoices.

However, this obligation has been far from fully enforced in practice, due to the absence of applicable penalties for any type of irregularity.

The contribution of Article 71 of the 2025 Finance Law is to fill this gap by introducing new tax-related criminal penalties concerning certain categories of violations of electronic invoicing obligations.

To allow the companies concerned by this obligation to regularize their situation, the effective date of these penalties has been set for July 1, 2025.

# I/Scope of Application

Nature of operations  Companies's Category	Transactions carried out with the State, local authorities, and public institutions and enterprises	Other Operations
<b>Companies under the jurisdiction of the Tax administration of Large Enterprises (Article 22-3° of Finance Law No. 2015-53 for the year 2016)</b>	Mandatory	Optional
<b>Sales of medicines and hydrocarbons between professionals, with the exception of retail merchants</b> (Article 46 of Finance Law No. 2018-56 of December 27, 2018).	Mandatory	Optional
<b>The other categories of companies</b> (Article 22-3° of Finance Law No. 2015-53 for the year 2016).	Optional	Optional

# I/ Scope of Application

- ❑ The conditions and procedures for issuing electronic invoices and their archiving are set by Government Decree No. 2016-1066 of August 15, 2016, establishing the conditions and procedures for issuing electronic invoices and their archiving.
- ❑ Persons who issue electronic invoices:
  - ✓ May continue to issue invoices that comply with the provisions of paragraph II of this article for other transactions they carry out.
  - ✓ Are authorized to issue paper copies of their electronic invoices provided that they include the following details:
    - The reference of the registration with the authorized body;
    - The signature and stamp of the invoice issuer.

## II/ Content of electronic invoices

- ❖ To ensure that electronic invoices comply with legal and regulatory requirements, their content must meet the following conditions:
  1. They must include:
    - ✓ **The mandatory information** specified in paragraph II of Article 18 of the VAT Code, consisting of **a set of letters and numbers** with intelligible content.
    - ✓ **The electronic signatures** of the seller or service provider, as well as the electronic signature of the authorized body.
    - ✓ **A unique reference** issued by the authorized body for this purpose.
  2. Additionally, **electronic invoices must be archived on an electronic** means that guarantees their readability and accessibility when needed, in accordance with a technical specification established for this purpose by the authorized body responsible for managing the automated electronic invoicing processing system.

## II/ Content of electronic invoices

### ❖ Conclusive evidence of Electronic Supporting Documents

In accordance with the provisions of the new Article 126 bis of the Public Accounting Code, the following are accepted as **proof of expenses**:

1. **Electronic invoices** issued in compliance with the applicable laws and regulations, as well as liquidation orders and other expense supporting documents.
2. **Electronic transfers made through approved IT applications** related to public expenditures.



With the aim of simplifying procedures and strengthening the role of electronic administration, these documents and data have the same evidentiary and discharge value as paper documents.

## III/ Obligation to declare electronic invoicing

Persons subject to value-added tax who issue electronic invoices are required to:

- ✓ Submit a declaration to this effect to the competent services of the Tax Authorities, using a form developed by the Tax Authorities.
- ✓ Attach to this declaration, a certificate issued by the authorized body proving their enrollment in the electronic invoicing network.
- ✓ Provide a paper copy of the electronic invoice upon the recipient's request or in the case of transportation of goods subject to circulation control, which must include the statement: "copy of the electronic invoice registered with the 'authorized body' under unique reference No. ...", along with the issuer's signature and stamp.



The issuer of the electronic invoice is authorized to provide the recipient with a paper copy of the electronic invoice, which must include the statement: "copy of the electronic invoice registered with the authorized body under unique reference No. ...", along with a visible electronic stamp that replaces the signature and stamp..

## IV/ Procedure for Issuing Electronic Invoices

- ❑ The management of the automated electronic invoice processing system is assigned to the company "Tunisie Trade Net", hereinafter referred to as "the authorized body".
- ❑ The electronic invoice processing operation takes the form of electronic messages exchanged between the invoice issuer and the authorized body, which determines the format of these electronic messages.
- ❑ Electronic invoices are archived on an electronic medium that ensures their readability and accessibility when needed, **in accordance with a technical specification established for this purpose by the authorized** body managing the automated electronic invoice processing system.



## IV/ Procedure for Issuing Electronic Invoices

### ► The authorized organization



- Is responsible for the registration and archiving of electronic invoices, in accordance with the applicable legislation.
- May, upon request, provide the issuer or the recipient of electronic invoices with a copy of the electronic invoice.
- Systematically provides a copy of the electronic invoices to the relevant departments of the Ministry of Finance.
- Determines the format of the visible electronic seal.



**Users of electronic invoices are exempt from the obligation to retain a paper copy of the electronic invoice; where necessary, reference should be made to the copy recorded with the authorized entity**

# Fees for Services Provided by Tunisie TradeNet

Nature of service	Paying party	Fee	
		< 50 Ko	> 50 Ko
The electronic invoice processing operation	The invoice issuer	0,190 D HTVA	0,190 D HTVA/ each additional unit of 50 Ko
The registration of electronic invoices and their archiving	The invoice issuer	0,190 D HTVA	0,190 D HTVA/ each additional unit of 50 Ko
Issuance of a copy of the electronic invoice upon request	The service requester.	0,190 D HTVA	0,190 D HTVA/ each additional unit of 50 Ko
Systematic issuance of a copy of electronic invoices to the competent departments of the Ministry of Finance	Not applicable	Without compensation	

- An invoice whose size exceeds fifty kilobytes (50 KB): the last portion whose size varies between 1 and 50 kilobytes (50 KB) is considered as a full unit.
- The size taken into account is that of the electronic invoice in its final form stored at Tunisie Trade Net, including the unique identifier, the visible electronic seal, and the electronic signature of TTN.

# The issuance, upon request, to the issuer or the recipient of the electronic invoice of a copy of the electronic invoice in paper, PDF, or XML format:

	unité	Tarif (hors TVA)
Paper Copy	1 page	1 dinar
Copy in PDF and XML format	between 1 et 10 invoices	1 dinars/Unity
Copy in PDF and XML formats	Starting from the 11th to the 100th invoice	0,500 dinar/Unity
Copy in PDF and XML formats	Starting from the 101st invoice	0,250 dinar/Unity



- ☐ The fees for these services are subject to revision whenever necessary.
- ☐ Payment for these services is made according to a billing or prepayment system in accordance with the applicable rates.

## V/ Criminal tax penalties related to violations of electronic invoicing regulations

In order to strengthen compliance with the obligations related to the electronic invoicing system, **article 71 of the Finance Law for the year 2025** has introduced tax-related criminal penalties for the following violations:

- ✓ Any person who issues paper invoices for transactions that are mandatorily subject to the electronic invoicing system is liable to a fine ranging from 100 to 500 dinars per invoice, provided that the total amount of the fines for all identified invoices does not exceed 50,000 dinars.
- ✓ Any person who issues electronic invoices without complying with the mandatory information requirements is liable to a fine ranging from 250 dinars to 10,000 dinars.

## V/ Tax-related criminal penalties for violations related to electronic invoices

- ✓ Any person who **transports goods without paper invoices, a paper copy of electronic invoices, or equivalent documents** as defined in Article 18 of the VAT Code, or without the movement documents required by tax legislation, is liable to a fine equal to 20% of the value of the transported goods, with a minimum of 500 dinars.



**The entry into force of the new tax-related criminal penalties is set for July 1, 2025**



- ❑ It is recommended that companies in default and falling within the scope of electronic invoicing regularize their situation no later than June 30, 2025.
- ❑ In this context, KPMG can notably assist in implementing an electronic invoicing system in compliance with tax and accounting requirements



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