



Tax Newsletter

Extension of the
scope of electronic
invoicing

Newsletter #2 - January 2026

Introduction

Pursuant to the provisions of Article 53 of Law No. 17 dated 12 December 2025 relating to the Finance Law for the year 2026, the scope of application of electronic invoicing has been expanded to include service transactions.

The implementation of this extension has been further clarified by the administrative doctrine through Common Note No. 2/2026.

This circular aims to set out the scope of the new provisions introduced by Article 53, as well as the flexibility measures provided by the administrative doctrine.



I. Scope of application of the electronic invoicing system



II. Obligations related to the electronic invoicing system



III. Effective date of the extension of electronic invoicing



Appendix



I. Scope of application of the electronic invoicing system

Until 31 December 2025, and pursuant to paragraph III of Article 18 of the VAT Code, VAT-registered taxpayers are authorized to issue electronic invoices for the transactions they carry out, in accordance with the procedures provided for under the applicable regulations.

However, the use of electronic invoicing is mandatory for:

- Transactions carried out with the State, public establishments, local authorities, and public enterprises by companies falling under the jurisdiction of the Large Enterprises Directorate (DGE);;
- Transactions involving the sale of medicines and fuels between professionals, excluding retailers.

As from 1 January 2026, Article 53 of the Finance Law for the year 2026 introduced a significant extension of the scope of electronic invoicing by extending it to service transactions..



I. Scope of application of the electronic invoicing system

1. Definition of service provision transactions

According to the administrative doctrine (Common Note No. 2/2026), service providers, within the meaning of tax legislation, are considered to be natural or legal persons carrying out a service activity, including non-commercial professions.

- It has been clarified that persons deriving income classified under the category of non-commercial professional profits and required to issue fee notes are now subject to the obligation to use electronic invoicing.
- These persons remain subject to VAT, to the obligation to file a declaration of existence, and to compliance with all tax rules relating to invoicing.

It is recalled that, pursuant to Article 22 of the Finance Law for the year 2016, fee notes have been treated as invoices for the purposes of invoicing rules, taking into account the specific characteristics of non-commercial professions.

❑ The same obligations and penalties applicable to invoices also apply to fee notes.

2. Services not subject to electronic invoicing

The administrative doctrine has clarified that the electronic invoicing regime does not apply to:

- 1) **To documents other than invoices serving as accounting records, such as contracts, account statements, debit or credit notes, used in certain sectors with specific particularities.**
- 2) **To ancillary services related to the main activity, such as transportation in connection with a sale or installation associated with a sale, except when such services are declared as a secondary activity.**



II. Obligations related to the electronic invoicing system

1. Obligations related to invoicing

In accordance with paragraph II of Article 18 of the VAT Code, VAT-registered persons not under the flat-rate regime are obliged to issue an invoice for all transactions they perform, except where evidentiary documentation is issued.

An invoice must mandatorily include the following information:

- The date of the transaction;
 - The identity of the customer, including their address and tax identification number;
 - The supplier's tax identification number;
 - A description of the product or service and the price excluding VAT;
 - The VAT rates and amounts applied, if applicable.
 - Invoices must also be issued, in the course of their activity, by:
 - The State, public establishments and enterprises of an administrative nature, local authorities, and VAT-registered persons;
 - Any person who requests one.
- For services provided to persons other than those mentioned above, a consolidated fee note must be issued.

Fee notes are subject to the same tax obligations as invoices, in particular regarding mandatory information and applicable penalties.



II. Obligations related to the electronic invoicing system

Pursuant to the provisions of paragraph III of Article 18 of the VAT Code, every goods transport operation must be accompanied by either an invoice or a document serving as a substitute, in particular:

- A delivery note indicating the names and addresses of the sender and the recipient, the date of issue, and the nature and quantity of the goods transported;
- A goods dispatch note for taxpayers who sell their products through direct marketing, specifying the nature and quantity of the goods, the date of issue, and the registration number of the means of transport;
- The customs document for the transport of imported goods from the customs area to the first recipient.

The provisions applicable to invoices also apply to delivery notes.

2. Requirements for electronic invoicing

Pursuant to paragraph III of Article 18 of the VAT Code, VAT-registered persons are authorized to issue electronic invoices for the transactions they carry out, in accordance with the procedures provided under the applicable regulations.

However, the use of electronic invoicing is mandatory for:

- Transactions conducted with the State, public establishments, local authorities, and public enterprises by companies under the jurisdiction of the Large Enterprises Directorate (DGE);
- Transactions involving the sale of medicines and fuels between professionals, excluding retailers.



II. Obligations related to the electronic invoicing system

Government Decree No. 1066 of 2016, dated 15 August 2016, relating to the conditions and procedures for issuing and archiving electronic invoices, specifically requires:

- The registration and archiving of electronic invoices in accordance with the applicable legislation;
- The provision of an electronic copy of the invoice to its issuer or recipient, upon request;
- The electronic transmission of copies of invoices to the competent services of the Ministry of Finance.

It also imposes the following obligations on the issuer of the electronic invoice:

- The submission of a declaration to the competent tax administration using a prescribed form;
- The production of a certificate issued by the accredited body, certifying membership in the electronic invoicing network;
- The provision, upon request or during the transport of goods subject to road control, of a paper copy of the electronic invoice indicating: "Copy of electronic invoice registered with the accredited body under number ...".

Electronic invoices must include the same mandatory information as paper invoices, as well as:

- The electronic signature of the issuer or authorized person;
- A unique reference number assigned by the managing body of the automated electronic invoicing system (Tunisie TradeNet).



II. Obligations related to the electronic invoicing system

3. Deduction of VAT

Pursuant to Article 9 of the VAT Code, the taxpayer may deduct the VAT borne on the components of the price of transactions subject to the tax.

- ❑ The deduction is applied on the total VAT due, based on properly issued invoices or fee notes, whether in paper or electronic form, subject to compliance with the other conditions provided by the legislation.
- Non-compliance by the issuer with the rules relating to electronic invoicing does not affect the acquirer's right to deduct VAT, provided that they hold a paper invoice that complies with the provisions of Article 18 of the VAT Code.



III. Effective date of the extension of electronic invoicing

- ❑ As part of the gradual implementation of the provisions of the Finance Law for the year 2026, in particular Articles 53 and 110,
- ❑ and in order to ensure a phased rollout of electronic invoicing,

- The administrative doctrine has clarified that the obligation applies as from 1 January 2026 to service transactions carried out by service providers who have joined the electronic invoicing network and have met the conditions set out in Article 18 of the VAT Code and Government Decree No. 1066 dated 15 August 2016.

- Consequently, service providers who have submitted an application for membership to the accredited body but have not yet completed the required procedures may continue to issue paper invoices in accordance with the applicable tax legislation.

- ❑ It is recalled that service providers who are legally required to join the electronic invoicing network must submit their membership application to the accredited body in order to complete their integration.

- Accordingly, service providers who do not hold proof of submission of the membership application may be subject to a fine ranging from TND 100 to TND 500 per non-compliant invoice, capped at TND 50,000 per tax audit.

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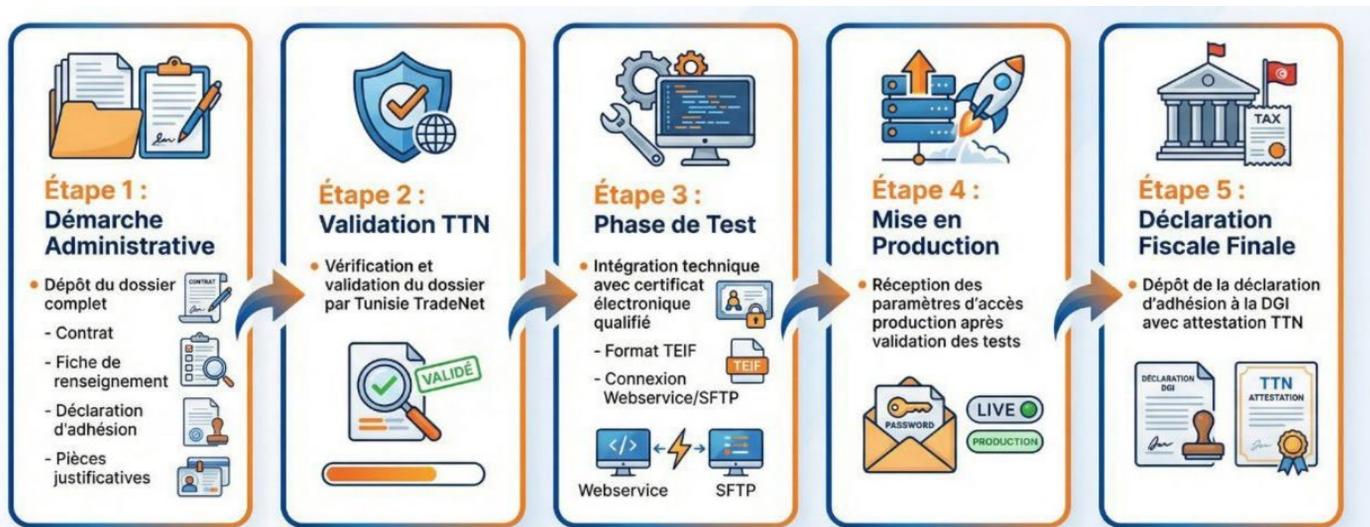
Enrollment process for the electronic invoicing service “ELFATOORA”



Appendix

Enrollment process for the electronic invoicing service 'EL FATOORA'

- ❑ Government Decree No. 1066 of 2016, dated 15 August 2016, relating to the conditions and procedures for the issuance and retention of electronic invoices, entrusted the management of the automated electronic invoicing processing system to Tunisia TradeNet (TTN), designated as the 'authorized entity'
- ❑ As part of the gradual nationwide rollout of electronic invoicing in Tunisia, and in light of the increasing number of enrollment requests, Tunisia TradeNet (TTN) provides interested taxpayers with all the necessary information and tools to facilitate their integration into the electronic invoicing system via the El Fatoora platform, by consulting the following address: www.tradenet.com.tn
- ❑ The enrollment process for the electronic invoicing service through the El Fatoora platform, in accordance with the applicable regulatory framework, may be outlined as follows (step by step):





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Enrollment process for the electronic invoicing service 'EL FATOORA'

Step 1 : Administrative Procedure

To enroll in the electronic invoicing service, the client is required to subscribe to the service with Tunisia TradeNet (TTN).

The subscription file must be submitted exclusively to the central office of TTN and must include the following documents:

- 1) The EL FATOORA service subscription agreement, signed in two original copies (by TTN and the client's legal representative);
- 2) The information form, duly completed and signed by the client's legal representative;
- 3) The declaration of enrollment in electronic invoicing, to be filed subsequently with the General Directorate of Taxes (GDT) after the service has gone live;
- 4) The pricing schedule for the electronic invoicing service, attached to the subscription file for information purposes, in order to allow the client to carry out a prior budgetary assessment.

In this regard, it is recalled that the Ministerial Order of the Minister of Finance dated 28 March 2017 set the tariffs applicable to electronic invoice issuance services.

- 5) An extract from the National Business Register (RNE) issued less than three (3) months prior
- 6) A copy of the tax identification card;
- 7) A copy of the national identity card (NIC) of the primary legal representative;
- 8) A copy of the national identity card (NIC) of the main administrator on the El Fatoora platform.

Step 2 : Validation by TTN :

TTN proceeds with the verification of the submitted administrative file. Once the file has been approved, TTN sends the client an email inviting them to collect:

One copy of the subscription agreement signed by TTN;

A technical key enabling the initiation of integration testing.



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Enrollment process for the electronic invoicing service 'EL FATOORA'

Step 3 : Integration testing phase of the system :

TTN teams proceed with the configuration of the Client area within the test environment. A dedicated team supports the client throughout the entire implementation phase. The prerequisites and data to be transmitted to TTN in order to initiate technical testing

Overview of Prerequisites and Required Data

1. Technical prerequisites for entering the testing phase

Possess a qualified electronic certificate enabling electronic signatures;
 Translate invoices into TEIF format;
 Electronically sign the invoices;
 Transmit the invoices to the El Fatoora platform.

2. Data to be provided to TTN for the initiation of testing

Fixed public IP address;
 List of individuals authorized to sign electronically;
 Serial number of the electronic certificate, along with the associated email address;
 Choice of connection method (Webservice / SFTP).

1) Obtaining a qualified electronic certificate :

ANCE has issued three main types of qualified electronic signature certificates, the choice of which depends primarily on the volume of invoices and the organization of the company:

- Digigo-Poste Certificate;
- ID-Trust Certificate;
- Enterprise-ID Electronic Seal



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Enrollment process for the electronic invoicing service 'EL FATOORA'

Comparative table of the procedures for obtaining the three electronic signature certificates issued by ANCE:

Element	Certificate Digigo-poste	Certificate ID-Trust	Enterprise-ID electronic seal
Main Objective	Electronic signature and mobile authentication	Signature électronique et authentification forte (clé cryptographique).	The entreprise-ID electronic seal allows a signature to be affixed on behalf of a legal entity
Typical Validity	2 years	2 years	1 to 2 years, depending on the medium
Support	Mobile / online solution (OTP).	Cryptographic token(USB key).	Token or HSM
Application Portal	Online via the portal Digigo TunTrust : digigo.tuntrust.tn.	Via the portail eCert TunTrust : ecert.tuntrust.tn (inscription/connexion then order).	File to be submitted at the TunTrust counter: The application form, duly completed and signed by the company's primary legal representative; A copy of the electronic seal responsible person's ID for foreign nationals (residence permit, passport); A copy of the company's primary legal representative's ID; Proof of payment for the certificate fees, in accordance with the applicable tariffs.
Main Steps	<ol style="list-style-type: none"> 1. Access the portal Digigo. 2. Complete the registration according to the guide (via mobile). 3. Identity validation (through possible verification or OTP code) 4. Reception of certificate via mobile. 	<ol style="list-style-type: none"> 1. Log in or create an account on eCert. 2. Order the ID-Trust certificate. 3. Follow the user manual. 4. Make the payment, then issue the certificate on the token. 	<ol style="list-style-type: none"> 1. Prepare the application file, signed by the legal representative. 2. Attach identification documents and the entity's legal documents (RNE extract, etc.). 3. Pay the applicable fees. 4. Submit the file at the TunTrust counter for processing and issuance on token/HSM.
Payment	Online via the portal (fees based on usage, minimum 50TND excl.VAT) ⁽¹⁾	Payment online or according to the instructions on the eCert portal (350 TND excl.+ delivery: 7TNF per certificate) ⁽²⁾	Prior paymenty required before issuance



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Enrollment process for the electronic invoicing service 'EL FATOORA'

2) Use of invoice translation software into TEIF format

The client must have software capable of translating invoices into TEIF format. In accordance with the TTN implementation guide, the TEIF message must include, as with any invoice, the following mandatory information:

- General invoice information (number, date, etc.);
- Seller identification;
- Buyer contact details;
- Details of the invoice lines (goods, quantity, price, etc.);
- Payment information (amount, taxes, discounts or charges, payment methods, etc.);
- Electronic signature of the seller.

Step 4 : Service Deployment :

Upon completion of the technical test validation by TTN, it provides the client with:

Access parameters for the production environment;

The certificate of enrollment in the electronic invoicing system.

Step 5 : Submission of the enrollment declaration to the GDT:

The client is required to submit to the General Directorate of Taxes (GDT) a declaration of enrollment in electronic invoicing, accompanied by the certificate of enrollment issued by TTN.



Appendix

Enrollment process for the electronic invoicing service 'EL FATOORA'

Summary table of the five steps

Step	Title	Key actions / Content	Deliverables / Results
1	Administrative Procedure	<ul style="list-style-type: none"> • Preparation and submission of the administrative file to the TTN central office (contract, information form, RNE extract, identification documents, etc.) • Subscription to the service with TTN 	Complete subscription file submitted
2	File Validation by TTN	<ul style="list-style-type: none"> • Verification of the compliance of the administrative file 	<ul style="list-style-type: none"> • Subscription agreement signed by TTN • Technical Test Key
3	Integration Test Phase	<ul style="list-style-type: none"> • Configuration of the test environment • Translation of invoices into TEIF format • Electronic signature • Transmission of invoices to « EL FATOORA » Platform 	Validation of technical tests
4	Production Deployment	<ul style="list-style-type: none"> • Opening of the production environment • Transmission of access parameters 	<ul style="list-style-type: none"> • Production parameters • Certificate of enrollment in the system
5	Tax Declaration	<ul style="list-style-type: none"> • Submission of the electronic invoicing enrollement declaration to the GDT, along with the TTN certificate 	Enrollment declaration submitted and compliant



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