

E-invoicing in Europe 2026 to 2028

The country-by-country calendar for software publishers.

Every country moves at its own pace, and several dates have already shifted. This guide puts them back in order, country by country, with what they mean for invoicing and quoting software.



One dot per deadline listed in this guide

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Checked online on 23 October 2026. General information, not legal advice. Anything we could not confirm is flagged as such.

01 · WHAT CHANGES

What changes for a software publisher.

For invoicing and quoting software, the same four topics come up in almost every country.

FRANCE

1 Sep 2027

SMEs and micro-businesses must issue e-invoices.

GERMANY

1 Jan 2028

Every company must issue e-invoices.

SPAIN

6 Oct 2028

B2B e-invoicing for companies with turnover of €8m or less.

01

Receiving comes first

Receiving often becomes mandatory for everyone before issuing does. Your users need to read structured invoices inside your software. Germany since 1 Jan 2025, Poland since 1 Feb 2026, France since 1 Sep 2026.

02

Issuing in stages

The duty to issue follows company size. France: large and mid-sized companies since 1 Sep 2026, SMEs and micro-businesses on 1 Sep 2027. Germany: prior-year turnover above €800,000 in 2027, everyone in 2028. Spain: turnover above €8m on 6 Oct 2027, the rest on 6 Oct 2028.

03

One channel per country

Format and channel change from one country to the next. Peppol in Belgium, Slovakia and Norway. A state platform that validates every invoice in Poland (KSeF), Italy (SDI) and Romania (RO e-Factura). An accredited platform in France, an accredited provider in Greece.

04

The software itself

Some countries also regulate the tool. In France, point-of-sale software must be tamper-proof, backed by a certificate or a publisher's attestation, with a €7,500 fine. In Spain, VeriFactu requires chained records, a QR code and a self-declaration by the publisher. In Portugal, invoicing software must be certified by the tax authority.

The common framework: ViDA

Directive (EU) 2025/516 has been in force since 14 Apr 2025. For intra-EU B2B, it requires EN 16931 e-invoices and near real-time reporting from 1 Jul 2030. National systems align by 1 Jan 2035. Until then, a member state can impose domestic B2B e-invoicing without asking for a derogation.

What already applies to every invoice

Article 233 of the VAT Directive 2006/112 requires authenticity of origin, integrity of content and legibility for every invoice. PDFs included.

A label like this one marks what is not settled yet: a date announced but not published, a draft text, or a point we could not check against the official text.

Deadlines from 2026 to 2030.

ALREADY IN PLACE BEFORE 2026

Italy: SDI since 2019 · **Hungary:** real-time reporting since 2018 · **Greece:** myDATA since 2021 · **Romania:** B2B since 2024, B2C since 2025 · **Germany:** receiving since 1 Jan 2025 · **EU:** ViDA directive in force since 14 Apr 2025

2026

- 1 Jan **Belgium** B2B via Peppol, issuing and receiving. Grace period until 31 Mar.
- 1 Jan **Croatia** eRačun B2B for VAT-registered businesses.
- 1 Feb **Poland** KSeF: receiving for all, issuing for large companies.
- 2 Mar **Greece** B2B e-invoicing if 2023 turnover > €1m.
- 1 Apr **Poland** KSeF: issuing for all other companies.
- 1 Sep **France** Receiving for all, issuing for large and mid-sized companies.

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- 2 Nov **Greece** B2B e-invoicing for all other companies. unverified

2027

- 1 Jan **Germany** Issuing if prior-year turnover > €800,000.
- 1 Jan **Poland** KSeF: issuing for micro-businesses.
- 1 Jan **Slovakia** B2B via Peppol, with reporting.
- 1 Jan **Croatia** Issuing for businesses outside the VAT system.
- 1 Jan **Norway** B2B issuing when the customer can receive.
- 1 Jan **Portugal** End of the plain PDF: PDF with a qualified signature or seal, or EDI. unverified
- 1 Jan **Spain** VeriFactu for companies. delay announced
- 1 Jul **Spain** VeriFactu for everyone else. delay announced
- 1 Sep **France** Issuing for SMEs and micro-businesses.
- 6 Oct **Spain** B2B e-invoicing if turnover > €8m.

2028

- 1 Jan **Germany** Issuing for every company.
- 1 Jan **Slovenia** B2B e-invoicing.
- 1 Jan **Latvia** B2B, with data sent to the tax authority.
- 1 Jan **Belgium** E-reporting. preliminary draft
- Oct **Spain** New VeriFactu date. announced
- 6 Oct **Spain** B2B e-invoicing for all other companies.
- 1 Nov **Ireland** B2B e-invoicing and reporting for large companies.

2029

- 2029 **United Kingdom** All B2B and B2G VAT invoices. April according to EY. month unconfirmed
- 6 Oct **Spain** B2B e-invoicing for individuals.
- 1 Nov **Ireland** Intra-EU phase.

2030 and later

- 1 Jan 2030 **Norway** Receiving and digital bookkeeping.
- 1 Jul 2030 **EU** ViDA: intra-EU B2B e-invoicing and near real-time reporting.
- 1 Jul 2030 **Netherlands** Domestic and intra-EU B2B. no law yet
- 1 Jul 2031 **Netherlands** Domestic reporting.
- 1 Jan 2035 **EU** National systems align with ViDA.

● Passed ● Coming ○ Not settled yet

Start dates in order. Details and sources are in the country tables.

03 · COUNTRIES

Country by country.

One row per country. The small blue number points to the source list on page 8.

DACH Germany, Austria, Switzerland

COUNTRY	WHAT IS REQUIRED	DATES	SOFTWARE, INTEGRITY, PENALTIES
Germany ⁶	Receiving for all companies, issuing in stages.	Receiving: since 1 Jan 2025. Issuing: 1 Jan 2027 if prior-year turnover exceeds €800,000, then every company on 1 Jan 2028.	Cash registers: certified TSE module (§146a AO). not rechecked
Austria ¹²	No B2B mandate and no plan for one. B2G since 2014.	No date announced.	Cash registers governed by the RKSv. not rechecked
Switzerland ¹²	No B2B mandate. Federal B2G for contracts of CHF 5,000 or more, since 2016.	No B2B date announced.	QR-bill, with the IBAN inside the QR code. not rechecked

Benelux Belgium, Netherlands, Luxembourg

COUNTRY	WHAT IS REQUIRED	DATES	SOFTWARE, INTEGRITY, PENALTIES
Belgium ⁵	B2B via Peppol, issuing and receiving.	1 Jan 2026, grace period ended on 31 Mar 2026. E-reporting on 1 Jan 2028 preliminary draft of 18 Jul 2026	Fines of €1,500, €3,000, then €5,000.
Netherlands ¹³	Domestic and intra-EU B2B planned.	1 Jul 2030. Domestic reporting on 1 Jul 2031, per the letter to Parliament of 11 Sep 2026. no law yet	
Luxembourg ¹²	No B2B mandate in force.	Bill not yet published. draft	

France

COUNTRY	WHAT IS REQUIRED	DATES	SOFTWARE, INTEGRITY, PENALTIES
France ^{3,4}	Receiving for all companies. Issuing and e-reporting in stages, through an accredited platform.	1 Sep 2026: receiving for all, issuing for large and mid-sized companies. 1 Sep 2027: issuing for SMEs and micro-businesses. No penalties in late 2026.	Tamper-proof cash register software (CGI art. 286 I 3° bis): certificate or publisher's attestation, reinstated by the 2026 Finance Act (art. 125). Fine of €7,500.

03 · COUNTRIES, CONTINUED

Southern Europe

COUNTRY	WHAT IS REQUIRED	DATES	SOFTWARE, INTEGRITY, PENALTIES
Spain ⁸	B2B e-invoicing (RD 238/2026, Orden HAC/1028/2026 of 5 Oct 2026).	Turnover > €8m: 6 Oct 2027. Other companies: 6 Oct 2028. Individuals: 6 Oct 2029.	VeriFactu (RD 1007/2023): chained records, QR code, self-declaration by the publisher. Legal dates: 1 Jan 2027 for companies, 1 Jul 2027 for others (RDL 15/2025). Delay to October 2028 announced on 5 Oct 2026 not yet in the BOE
Portugal ¹²	No mandatory B2B, timing follows ViDA. B2G for SMEs on 1 Jan 2027.	PDF accepted until 31 Dec 2026. From 1 Jan 2027: PDF with a qualified electronic signature or seal, or EDI (2026 budget). unverified	Invoicing software certified by the tax authority (AT). QR code since 2022, ATCUD since 1 Jan 2023.
Italy ¹²	SDI: every B2B and B2C invoice goes through the state, which validates it.	Since 1 Jan 2019.	Telematic cash registers (RT). not rechecked
Greece ¹⁵	myDATA (reporting) and B2B e-invoicing through an accredited provider.	myDATA since 2021. 2023 turnover > €1m: 2 Mar 2026. Others: 2 Nov 2026 (AADE A.1197/2026), transition until 31 Jan 2027. unverified	Providers accredited by the AADE.
Cyprus, Malta ¹²	No B2B mandate in force.	ViDA in 2030.	

Nordics

COUNTRY	WHAT IS REQUIRED	DATES	SOFTWARE, INTEGRITY, PENALTIES
Denmark ¹²	Bookkeeping software must be registered and able to handle e-invoices. Using it for e-invoicing stays optional.	In phases, 2024 to 2026. exact dates unconfirmed	Software registered with the Erhvervsstyrelsen.
Sweden ^{12, 18}	No B2B mandate. Inquiry Fi 2026:03 under way. B2G since 2019.	Report expected on 30 Nov 2027.	
Finland ¹²	No mandate. A buyer can demand an e-invoice if the seller's turnover is above €10,000.	Since April 2020.	
Norway ¹⁴	B2B issuing when the customer can receive (Peppol or ELMA).	1 Jan 2027. Receiving and digital bookkeeping: 1 Jan 2030.	Certified cash registers. not rechecked

03 · COUNTRIES, CONTINUED

Central and Eastern Europe

COUNTRY	WHAT IS REQUIRED	DATES	SOFTWARE, INTEGRITY, PENALTIES
Poland ^{7,12}	KSeF: the state validates every invoice.	Receiving for all and issuing for large companies: 1 Feb 2026. Others: 1 Apr 2026. Micro-businesses (up to PLN 10,000 a month): 1 Jan 2027.	A KSeF number for each invoice. No fines before 2027, and a delay of fines to the end of 2027 in draft
Czechia, Bulgaria ¹²	No B2B mandate in force.	Czechia: ViDA in 2030. Bulgaria: B2B expected around 2028 not adopted	
Slovakia ¹²	B2B via Peppol, with reporting (5-corner model).	1 Jan 2027.	
Hungary ^{12,16}	Real-time reporting of every invoice (RTIR). No mandatory e-invoice.	Since 1 Jul 2018, all invoices since 2021. Peppol B2B e-invoicing considered for 2028 or 2029 not adopted	Software declared to the NAV.
Romania ¹²	RO e-Factura: the state validates every invoice.	B2B since 2024, B2C since 1 Jan 2025. Filing within 5 working days since 2026.	
Croatia ⁹	Fiscalisation 2.0: eRačun for B2B.	1 Jan 2026 for VAT-registered businesses, issuing and receiving. Businesses outside the VAT system: issuing on 1 Jan 2027.	B2C receipts fiscalised since 2013. not rechecked
Slovenia ¹⁷	B2B, law adopted on 23 Oct 2025.	1 Jan 2028.	
Estonia ¹²	No mandate. A registered buyer can demand an e-invoice.	Since 1 Jul 2025. B2G since 2019.	
Latvia ¹²	B2B, with data sent to the tax authority (VID).	1 Jan 2028, after a delay voted on 11 Jun 2025. B2G since 2025.	
Lithuania ¹²	Monthly iSAF register. No B2B before July 2030.	B2G since 2017.	

UK and Ireland

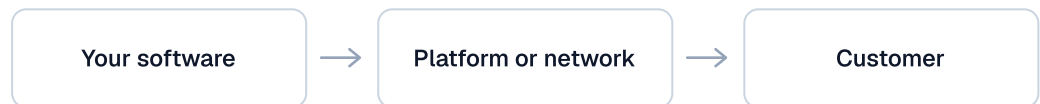
COUNTRY	WHAT IS REQUIRED	DATES	SOFTWARE, INTEGRITY, PENALTIES
United Kingdom ^{11,12}	All B2B and B2G VAT invoices.	2029, in April according to EY. gov.uk gives the year, not the month. Roadmap in the 2026 Budget. month unconfirmed	
Ireland ¹⁰	Large companies (about 2,400): B2B e-invoicing and real-time reporting. Receiving for all.	1 Nov 2028. Intra-EU: 1 Nov 2029. ViDA: July 2030.	

04 · THE PDF COPY

The PDF copy is still the weak link.

Structured e-invoices travel from platform to platform. Alongside them, a PDF copy still often goes to the customer by email. That copy is easy to alter: change the IBAN and the payment lands in another account. Yet Article 233 of the VAT Directive requires authenticity of origin and integrity for every invoice, PDFs included. This is the problem Deepstamp addresses. Your software adds a seal to the PDF when it generates it. The customer checks in one click on deepstamp.fr, with no account, that the invoice really comes from the issuer and has not been changed since.

E-INVOICE

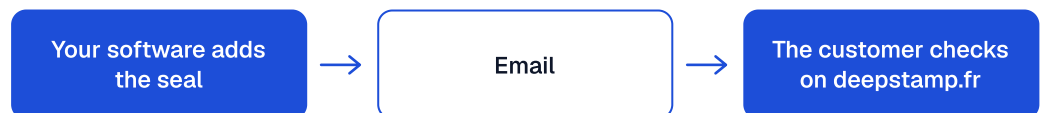


Format and channel set by each country.

PDF COPY TODAY



The copy is easy to alter, the IBAN for instance.

PDF COPY WITH
DEEPSTAMP


One click, no account: who issued the invoice, and whether it changed since.

Good to know: the Deepstamp seal is a check for the recipient. It does not replace e-invoicing, and it is not a qualified electronic seal under eIDAS.

05 · SOURCES

Sources.

Checked online on 23 October 2026. Numbers match the country tables. Read the official text before you put a date on your roadmap.

1	Council Directive 2006/112/EC on the common system of VAT, Article 233
2	Directive (EU) 2025/516 (ViDA), EUR-Lex eur-lex.europa.eu/eli/dir/2025/516/oj
3	France, Ministry of the Economy: e-invoicing for businesses economie.gouv.fr/tout-savoir-sur-la-facturation-electronique-pour-les-entreprises
4	France, Ministry of the Economy: certification of cash register software economie.gouv.fr/entreprises/certification-logiciel-caisse
5	Belgium: official e-invoicing portal efacture.belgium.be/fr
6	Germany, Federal Ministry of Finance: E-Rechnung FAQ bundesfinanzministerium.de/Content/DE/FAQ/e-rechnung.html
7	Poland: KSeF portal ksef.podatki.gov.pl
8	Spain, Agencia Tributaria: news of 7 Oct 2026 on e-invoicing sede.agenciatributaria.gob.es/Sede/en_gb/todas-noticias/2026/octubre/7/solucion-publica-facturacion-electronica.html
9	Croatia, Tax Administration (Porezna uprava): eRačun and fiscalisation porezna-uprava.gov.hr/hr/izdavanje-i-primanje-eracuna-i-fiskalizacija-eracuna/8047
10	Ireland, Revenue: VAT modernisation timeline revenue.ie/en/vat/vida-vat-modernisation/vat-modernisation-timeline.aspx
11	United Kingdom, gov.uk: consultation on e-invoicing gov.uk/government/consultations/promoting-electronic-invoicing-across-uk-businesses-and-the-public-sector
12	EY, e-invoicing developments tracker, August 2026 ey.com/content/dam/ey-unified-site/ey-com/en-gl/technical/tax-guides/documents/ey-gl-e-invoicing-developments-tracker-08-2026.pdf
13	KPMG, taxnewsflash, September 2026 (Netherlands) kpmg.com
14	KPMG, taxnewsflash, October 2026 (Norway) kpmg.com
15	Sovos, Greece, second wave 2026. Dates also seen at Taxually sovos.com
16	eConnect (Hungary) econnect.eu
17	Shared Services Link (Slovenia 2028) sharedserviceslink.com
18	VATupdate, 26 Feb 2026 (Sweden) vatupdate.com

What we could not confirm

- Spain: the VeriFactu delay to October 2028 is only announced (ministry note of 5 Oct 2026), not yet published in the BOE.
- Greece: 2 Nov 2026 and 31 Jan 2027 come from Sovos and Taxually. We have not read the AADE decision itself.
- Poland: pushing fines to the end of 2027 is still a draft (Council of Ministers, 20 Oct 2026).
- Belgium: e-reporting in 2028 is at the preliminary draft stage.
- United Kingdom: gov.uk says 2029 without a month.
- Portugal: the qualified-signature PDF from 1 Jan 2027 comes from EY and software vendors. We have not read the official text.
- Denmark: the exact dates of the bookkeeping law phases are not confirmed.
- Cash register rules in Germany, Italy, Austria, Norway and Croatia, and the Swiss QR-bill: general knowledge, not rechecked on 23 Oct 2026.

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