EU E-Invoicing Readiness

A practical guide for UK companies steering European subsidiaries through ViDA compliance

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01 Introduction
July 2030: The endgame for EU e-invoicing

The EU is entering the final phase of a major VAT transformation. The goal: close the €93 billion "VAT gap" - the shortfall between expected VAT revenues and what actually reaches government accounts.

At the centre of this reform is VAT in the Digital Age (ViDA). **From 1 July 2030, every EU member state must ensure that intra-EU B2B invoices are issued, sent, and received in the EN 16931 structured format (the EU's common e-invoice standard).** There isn't one EU-approved network: each country can use its own channels or platform, as long as they're interoperable and follow the EU rules.

By this point, paper invoices, PDFs, and manual VAT reporting will be relics of the past.

This milestone represents a single standard for cross-border B2B invoicing across the EU, giving tax authorities near real-time visibility into trade between member states. However, the journey to 2030 will be shaped by national-level rollouts, with each country setting its own domestic deadlines, platforms, and formats.

Why UK companies should pay attention

If you have EU subsidiaries, they must meet their host country's e-invoicing mandate. Rollouts are usually phased by size, typically turnover or headcount thresholds. The implications are clear:

- **Unified standards by 2030** – EN 16931 will become the norm for cross-border trade.

- **National complexity until then** – Domestic B2B rules will vary widely in scope, timelines, and technology.

- **High stakes for errors** – Non-compliance risks rejected invoices, delayed VAT recovery, fines, and strained relations with tax authorities.

The challenge:

ViDA is not a single "switch-on" event.
It's a sequence of national compliance milestones, each moving the EU closer to the 2030 standard. Missing one deadline could trigger operational disruption, financial penalties, and reputational damage.

The opportunity:
Early adoption can create measurable business value

Streamlined invoicing processes	Faster payment cycles	Higher data accuracy	Improved group-wide visibility

By aligning processes now with ViDA's 2030 end state, UK companies can make each national rollout less disruptive – and turn compliance into a competitive advantage.

That's why we've built this guide. We break down:

- Where each EU country stands on VIDA readiness
- What the operational and financial impacts will be for your teams
- How to design a compliance roadmap that keeps every subsidiary in step with the rules

The cost of getting it wrong will be high.
The opportunity for those who adapt early?
Even higher.

02 What is E-Invoicing?
E-invoicing explained - beyond PDFs

E-invoicing is not "sending a PDF by email." It's the structured, system to system exchange of invoice data in a format that can be read automatically – by both your customer's finance systems and by tax authorities.

Instead of someone opening a document and re-keying numbers, the invoice is now validated, sent, and within a secure digital process.

Why you can't ignore it

If your EU entity issues invoices locally - to customers in Germany, France, Spain, or any other member state - it falls under that country's e-invoicing rules. These obligations don't stop at the border just because your group HQ is in London.

What is PEPPOL?

PEPPOL (Pan-European Public Procurement Online) is the EU's trusted network for exchanging structured electronic documents, especially e-invoices, between businesses and government bodies. It uses a four-corner model where your ERP connects to a PEPPOL Access Point, your invoice is formatted to the PEPPOL BIS 3.0 standard, transmitted securely across the network, and delivered directly into the recipient's system.

Because all Access Points follow the same technical rules, any business on the network can send compliant invoices to any other - a major advantage as more EU countries make PEPPOL mandatory under VAT in the Digital Age (ViDA).

Where Kefron e-invoicing comes in

We connect your ERP directly into PEPPOL and other national e-invoicing platforms through a single, secure link.

Our solution handles BIS 3.0 mapping, validates every invoice before it leaves your system, and manages real-time delivery and status updates.

That means faster rollout, fewer compliance risks, and one consistent process you can apply across every PEPPOL market you operate in.
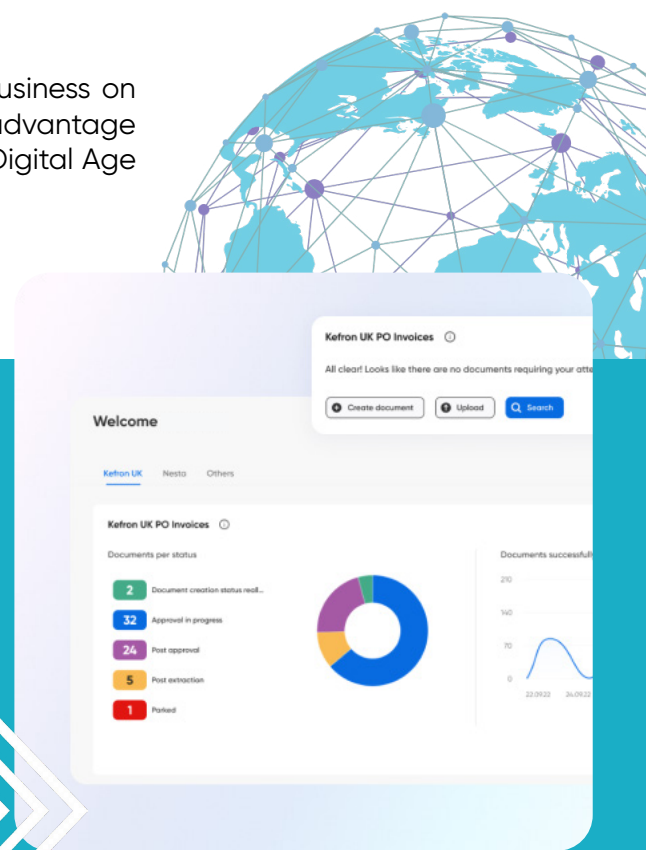
How it works in practice

01 INVOICE CREATION
Your ERP generates the invoice in the correct e-invoicing format (for example, XML). It doesn't go straight to your customer - it first needs to pass through the compliance checks.

02 PLATFORM CONNECTION
Your e-invoicing platform - for example, Kefron's e-invoicing solution - acts as the secure link between your ERP and the national tax authority's system.

03 VALIDATION
The platform checks the invoice against the country's technical rules (format, structure) and legal requirements (mandatory fields, tax details).

04 SUBMISSION TO THE TAX AUTHORITY
The invoice is submitted to the official government portal. If it passes, the tax authority "stamps" it as approved and returns the validated version.

05 CLEARANCE OF DELIVERY
Once returned, the invoice is ready to be sent to your customer via the mandated delivery channel - this could be the PEPPOL network, or another approved route
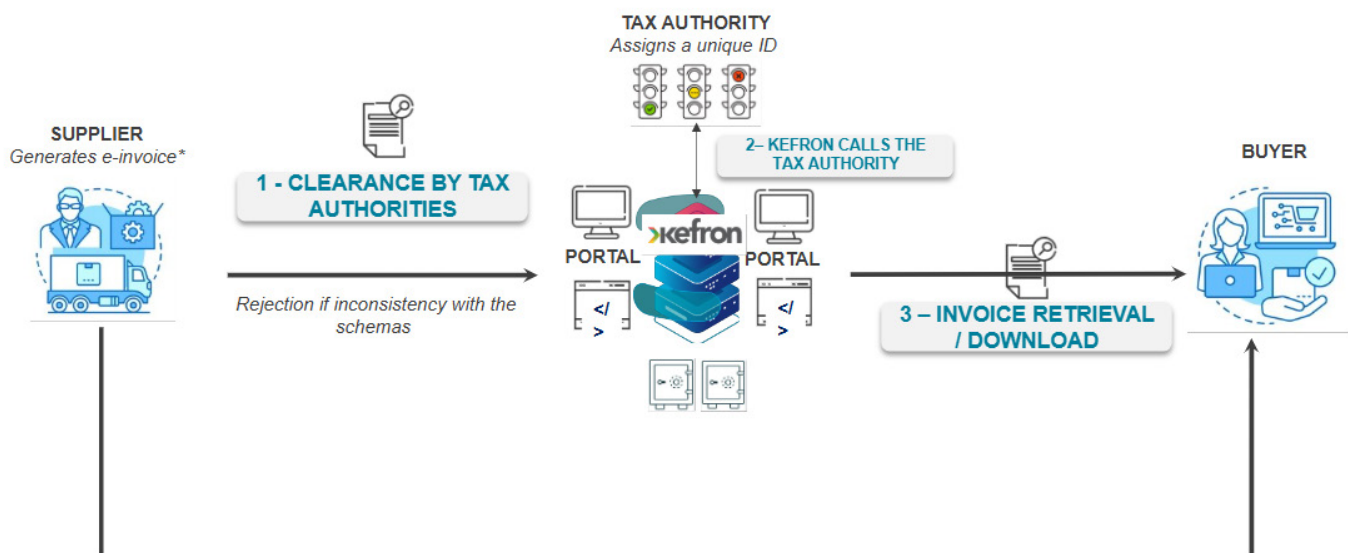
Understanding the delivery channel
Think of the delivery channel as the road your invoice has to travel on. Using PEPPOL as an example, it's the route from your system to your customer.

06 THE ROLE OF YOUR E-INVOICING PLATFORM IN DELIVERY
Your platform comes back into play here. Think of your e-invoicing platform like the car and sat-nav combined:

- Sends the e-invoice down the right "road" (whether PEPPOL or another channel)
- Drives the invoice to your customer quickly and securely
- Continues running compliance checks so it won't be stopped along the way
- Stores a secure, compliant copy for the legally required archiving period (often 7–10 years)

TAX AUTHORITY
Assigns a unique ID

SUPPLIER
Generates e-invoice*

1 - CLEARANCE BY TAX AUTHORITIES

Rejection if inconsistency with the schemas

2– KEFRON CALLS THE TAX AUTHORITY

PORTAL kefron PORTAL

3 – INVOICE RETRIEVAL / DOWNLOAD

BUYER

** E-invoice format varies depending on the country.

03 Europe's VAT Revolution
Act early, avoid the scramble

The European Commission's destination is fixed: every taxable transaction visible to tax authorities in real time. The objective is just as clear - close the €93 billion VAT gap, eliminate fraud, and create a level playing field for compliant businesses.

Between now and the July 2030 ViDA deadline, each EU member state will take its own route. Some are already operating full B2B e-invoicing regimes. Others are phasing in by company size, sector, or transaction type. A few are starting with "on request" mandates before expanding to all businesses.

What this means for you?
If you have subsidiaries in the EU, you are managing:

→ **Multiple timelines –** Staggered deadlines across the next five years, many with multi-stage rollouts.

→ **Different formats and platforms –** From Italy's FatturaPA XML to France's Factur-X and Poland's FA_VAT, each country applies its own technical rules.

→ **Evolving requirements –** Several governments have already delayed or revised their mandates and more changes are likely before 2030.

This is not a "set and forget" compliance project. It is a continuous programme of monitoring, adaptation, and investment.

Why you can't wait
Brexit removed the UK from the EU VAT system, but not from EU e-invoicing obligations. If your subsidiaries operate in the EU, they are in scope. Your risk exposure now spans multiple tax authorities, each with its own standards and enforcement approach.

Miss a mandate, and the consequences go far beyond an administrative headache - the financial, operational, and reputational fallout can be severe.

04 Risks of Non-Compliance
The risks of getting ViDA wrong

Non-compliance with the EU's new e-invoicing rules isn't just a slap on the wrist. Under ViDA, falling short can hit your business from multiple angles - financially, operationally, and even strategically.

Financial penalties that escalate fast
Each member state sets its own fines - and they can be brutal. Some will charge you per invoice, per day, others as a percentage of the transaction value. Add interest on delayed VAT payments, and you're looking at costs that spiral fast.

Cash flow crunch
Get the format wrong, miss a mandatory field, or send an invoice through the wrong channel, and it may simply be rejected - by the customer or the tax platform. Payment delays will pile up, your receivables team will be chasing rather than collecting, and in some countries you may lose the right to deduct VAT altogether.

Operational disruption
These mandates aren't just about sending an invoice - they require specific formats, secure transmission channels, and often real-time reporting. Slip up, and your teams will be stuck re-keying data, firefighting system errors, and bottlenecks across the supply chain.

Damage to credibility
In an era where transparency is non-negotiable, repeated compliance failures raise red flags for tax authorities, suppliers, and customers alike. Once you're on the radar for the wrong reasons, you can expect audits and deep-dive inspections that slow down every part of your operation.

Losing ground to competitors
Early adopters of compliant e-invoicing gain more than just peace of mind - they get faster processing, lower admin costs, and cleaner data. Those that drag their feet risk losing tenders, facing wary suppliers, or being shut out of certain EU markets entirely.

05 Considerations for UK companies
Steering your subsidiaries through the ViDA maze

For UK-based headquarters with a European footprint, ViDA is more than a compliance challenge - it's a strategic test. You may be outside the EU's political borders, but if your subsidiaries operate inside them, you're firmly inside the compliance net. Each EU country's mandate comes with its own quirks, timelines and tech specs, and keeping them all in sync will take more than a spreadsheet.

Post-Brexit patchwork
The UK left the EU's single market, customs union and VAT regime — but subsidiaries didn't. Each one follows its host country's VAT and e-invoicing rules, creating a constantly shifting patchwork of mandates, formats, deadlines, and reporting platforms.

Cross-border VAT in real time
ViDA's near-instant reporting leaves no margin for error. Subsidiaries must align VAT declarations with transaction data almost immediately, making central oversight critical to ensure invoices are captured, processed, and transmitted correctly, every time.

Making the tech talk
Many UK HQs run central ERP or finance systems, but these need to integrate seamlessly with local e-invoicing platforms — from national tax portals to PEPPOL. Without this, invoices risk rejection, payments stall, and finance teams drown in manual rework.

Guarding the data
E-invoicing transmits highly sensitive data straight to tax authorities. UK entities must enforce consistent data governance across subsidiaries to meet GDPR and local privacy laws, or risk fines and reputational damage.

Turning compliance into advantage
Centralising your approach not only reduces risk but creates efficiencies. Standardised processes cut duplication, faster invoice cycles improve cash flow, and greater visibility strengthens control across European operations.

ViDA compliance is more than mandates.
Done right, it's an opportunity to build a leaner, faster, more connected finance operation across Europe.

06 What's your next move?
EU e-invoicing deadlines are fixed & the clock is ticking.

Every day you wait is another day your operations remain exposed to compliance risk, payment delays, and data blind spots. Early adoption isn't just a compliance exercise - it's a competitive advantage.

Why does early adoption matter?

Lower your risk footprint
Proactively align invoice formats and platforms to avoid fines, rejected invoices, and strained supplier relationships across multiple jurisdictions.

Avoid operational bottlenecks
Mandates roll out in waves - sometimes simultaneously across countries. Advance readiness prevents last-minute scrambles and manual workarounds.

Accelerate payment cycles
Structured, validated invoices move faster, reduce disputes, and speed up collections.

Gain real-time visibility
Integrated systems provide instant oversight of invoice flow and payment status across all EU subsidiaries, shifting finance from reactive to proactive.

Strengthen audit and tax transparency
Real-time compliance with tax authority requirements means faster, cleaner VAT reporting and audit resolution.

Position as a compliance leader
Early movers signal reliability and digital maturity to customers, suppliers, auditors, and tax authorities.

Start now, and you control the transition. Wait, and the deadlines control you.

By the time ViDA unifies EU e-invoicing in 2030, you'll either be running a streamlined, compliant, and future-ready operation or fighting fires while competitors pull ahead.

07 Your high-level action plan
ViDA is more than compliance — it's strategy.

The plan below outlines a clear, phased path from awareness to full readiness, ensuring every subsidiary stays compliant, invoices flow without friction, and your finance team is prepared for 2030 — not scrambling to catch up.

1 MAP ALL SUBSIDIARIES
Identify each entity's mandate date, format, and platform.
Why it matters?
Creates a clear, phased rollout plan and avoids surprises.

2 DEPLOY E-INVOICING ENGINE
Implement a single solution that automatically produces EN 16931-compliant invoices (UBL, CII, and local variants) for every jurisdiction.
Why it matters?
Removes the complexity of managing multiple formats, ensures every invoice meets local technical standards from day one, and future-proofs your systems for ViDA alignment.

3 CONNECT ONCE, COMPLY EVERYWHERE
Integrate with a multi-country e-invoicing platform that links to PEPPOL, national tax portals, and clearance systems through a single connection.
Why it matters?
Eliminates the cost and complexity of maintaining separate integrations per country, accelerates rollout across subsidiaries, and provides central visibility over compliance status in every market.

4 RUN A PILOT
Test invoice flow in an early-mandate country (e.g. Italy, Romania).
Why it matters?
Identifies gaps before wider rollout.

5 EQUIP YOUR TEAMS FOR SUCCESS
Embed compliance checkpoints into finance and operations workflows with intuitive user interfaces and automation.
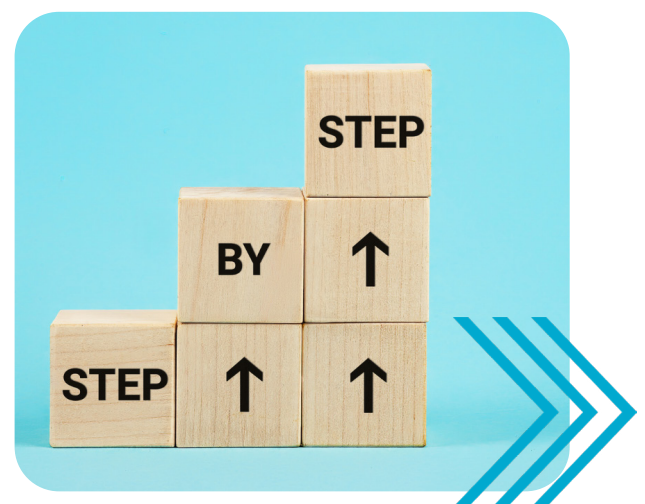**Why it matters?**
Minimises human error, reduces training time, and ensures consistent processes across subsidiaries.

6 MONITOR AND ADAPT
Track shifting timelines and requirements.
Why it matters?
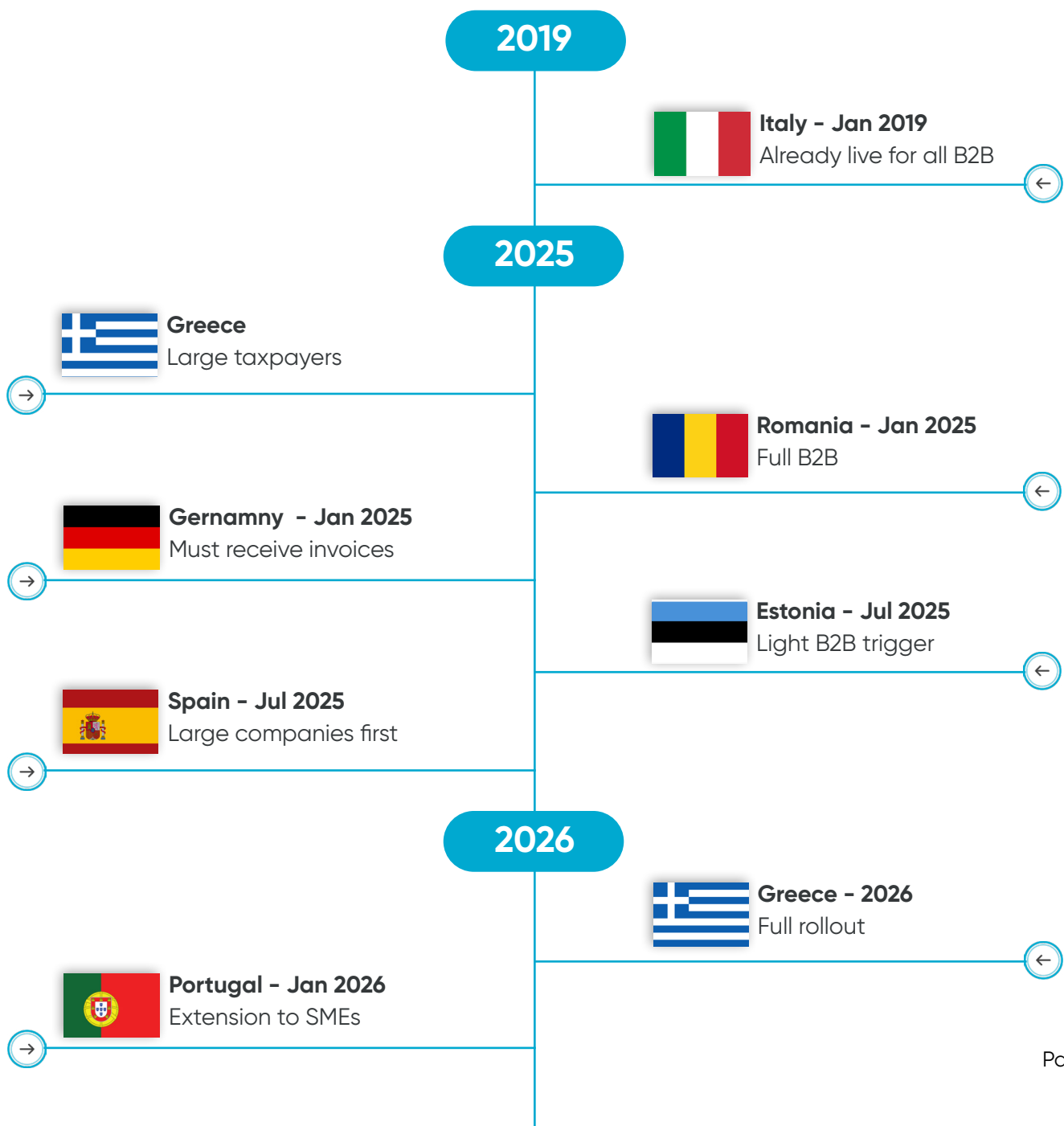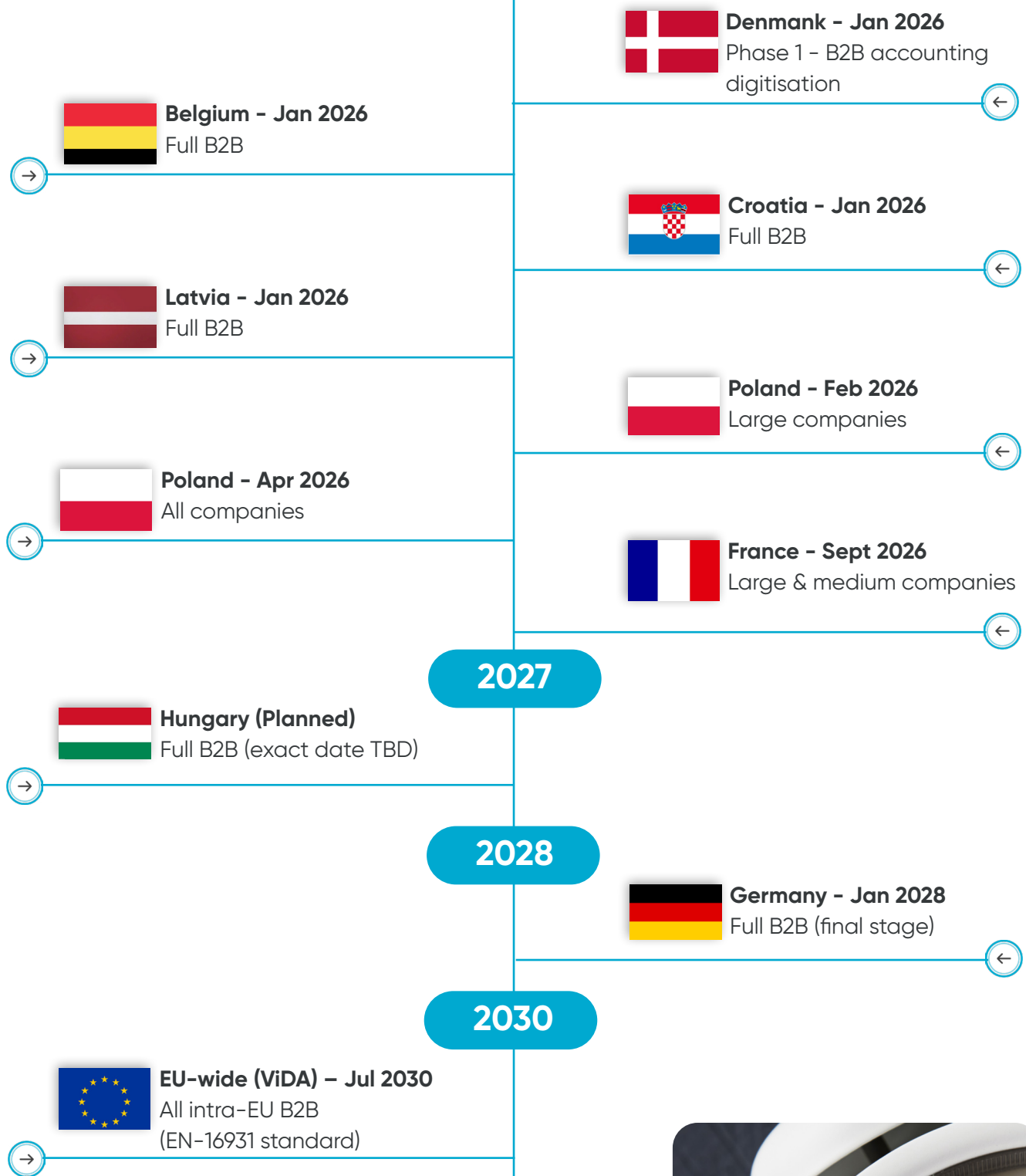Keeps your roadmap accurate and your strategy agile.

08 Country-by-country readiness
Zooming into the detail.

While ViDA sets the 2030 endgame, every EU member state is running its own race - with its own start dates, formats, platforms, and enforcement models. Some are years ahead, with fully operational B2B e-invoicing systems. Others are just getting started, introducing partial or "on request" mandates before going all-in.

This section maps the landscape so you can see exactly where each of your EU subsidiaries stands today, when they'll be in scope, and what compliance will look like on the ground.

2019

Italy - Jan 2019
Already live for all B2B

2025

Greece
Large taxpayers

Romania - Jan 2025
Full B2B

Gernamny - Jan 2025
Must receive invoices

Estonia - Jul 2025
Light B2B trigger

Spain - Jul 2025
Large companies first

2026

Greece - 2026
Full rollout

Portugal - Jan 2026
Extension to SMEs

Denmank - Jan 2026
Phase 1 - B2B accounting digitisation

Belgium - Jan 2026
Full B2B

Croatia - Jan 2026
Full B2B

Latvia - Jan 2026
Full B2B

Poland - Feb 2026
Large companies

Poland - Apr 2026
All companies

France - Sept 2026
Large & medium companies

2027

Hungary (Planned)
Full B2B (exact date TBD)

2028

Germany - Jan 2028
Full B2B (final stage)

2030

EU-wide (ViDA) – Jul 2030
All intra-EU B2B
(EN-16931 standard)

By understanding the local timelines and technical rules now, you can sequence your rollout, prioritise high-risk markets, and avoid the scramble when national deadlines hit.

8.1 Italy
Already live - January 2019

Italy was the first EU country to go all-in on mandatory e-invoicing - rolling out its B2B and B2G regime back in January 2019. Since then, every domestic invoice has gone through the national Sistema di Interscambio (SdI) platform for validation before it reaches the customer. Cross-border reporting followed in 2022, and Italy is expected to fine-tune its rules further to align with VIDA.

What's required:

> **Platform:**
> All invoices must pass through SdI, which checks the format and content before sending them on to the recipient.

> **Formats:**
> Only FatturaPA XML is accepted. PDFs and paper invoices are invalid.

> **Scope**:
> » Domestic B2B and B2G: mandatory since 2019
> » Cross-border reporting: mandatory since July 2022

> **Transmission:**
> Real-time submission to SdI; invoices are assigned a protocol number and timestamp upon acceptance.

> **Archiving:**
> Electronic storage for 10 years with guaranteed integrity and accessibility

Strategic impact

The main risk is keeping the SdI connection live during ERP upgrades, process changes, or VIDA adjustments. Italy's maturity in e-invoicing can be a strategic advantage:

- Use the Italian setup as a blueprint for rolling out CTC compliance across EU subsidiaries
- Leverage existing processes to cut disputes and speed up payments
- Keep VAT reporting streamlined and audit-ready

But the system is only as strong as its weakest link. Errors in XML formatting or connectivity mean instant invoice rejection—hitting cash flow and supplier ties. Regular testing and proactive monitoring are essential to keep operations smooth.

8.2 Romania

January 2025

Romania has moved fast on e-invoicing. After making it mandatory for high-fiscal risk products in 2022, the country expanded the scope to cover all domestic B2B transactions from 1 January 2025. The system runs on the government's RO e-Factura platform, designed to combat VAT fraud and mirror VIDA's Continuous Transaction Controls (CTC) approach.

What's required:

Platform:
All invoices sent and received through RO e-Factura.

Formats:
XML UBL 2.1, in line with European e-invoicing standards.

Scope:
» B2B domestic: mandatory from January 2025
» B2G domestic: mandatory since July 2022
» Cross-border: not yet in scope, but likely under future VIDA updates

Transmission:
Real-time upload to RO e-Factura; validation marks the legal issue and receipt date.

Archiving:
Minimum 10 years electronic storage with guaranteed audit access.

Strategic impact

With the deadline already here, there is no grace period - Romanian subsidiaries must be fully compliant now. That means:

- ERP systems integrated with RO e-Factura
- Ability to generate accurate XML UBL 2.1 files
- Teams trained to handle real-time validation

Mistakes won't slide through unnoticed. Incorrect or incomplete invoices are rejected instantly, delaying payment and VAT recovery.

The upside? Romania's early adoption offers UK HQs a live test case for VIDA readiness - a chance to fine-tune systems, integration workflows, and operational discipline before other EU subsidiaries face similar mandates.

8.3 Germany

January 2025 / January 2028 – Phased rollout

Germany is phasing in mandatory B2B e-invoicing. From 1 January 2025, all companies must be able to receive structured e-invoices on supplier request. Sending remains voluntary, paper stays valid, and hybrid models are allowed.

From 1 January 2028, all domestic B2B invoices must be issued and received in structured electronic form. The rollout, aligned with ViDA, builds on the federal B2G mandate (in place since November 2020) and follows a decentralised model where partners exchange invoices directly using approved formats and interoperable channels.

What's required:

> **Platform:**
> No central SdI-style portal. Invoices exchanged directly between buyer and supplier via approved channels.

> **Formats:**
> EN 16931-compliant, including XRechnung (XML) and hybrid formats like ZUGFeRD.

> **Scope**:
> » B2B domestic: "must receive" capability from Jan 2025; full issue and receive from Jan 2028
> » B2G domestic: mandatory since November 2020 (federal level)

> **Transmission:**
> Direct partner-to-partner exchange, with data meeting German tax law and VIDA standards.

> **Archiving:**
> Minimum 10 years electronic storage, ensuring integrity and accessibility.

Strategic impact

Germany's decentralised model offers flexibility, companies can choose their e-invoicing provider, but it also adds complexity. Subsidiaries must ensure interoperability with customers and suppliers, often using different providers.

A smart play for UK HQs is phased adoption starting in 2025:
- Integrate and test EN 16931 formats early
- Align with key trading partners to ensure compatibility
- Train teams on hybrid workflows before the final deadline

By January 2028, early adopters will already run fully interoperable, VIDA-compliant processes, while late movers risk bottlenecks and strained supplier ties.

8.4 Estonia
July 2025 (on request by customer)

From 1 July 2025, Estonia will require businesses to issue a structured EN 16931 e-invoice whenever a business customer requests it. While this is not yet a blanket B2B mandate, it marks a significant step towards full e-invoicing under VIDA.

The rule amends Estonia's Accounting Act and sets the expectation that businesses be ready to generate compliant e-invoices at short notice - a change that will push many to upgrade systems well ahead of a future nationwide rollout.

What's required:

Platform:
E-invoices must be issued using EN 16931 compliant solutions; many providers are expected to leverage the PEPPOL network for interoperability.

Formats:
EN 16931 structured format only; PDFs will not satisfy the requirement when an e-invoice is requested.

Scope:
» *B2B domestic: required on request from July 2025*
» *All other transactions: voluntary until further notice*

Transmission:
Delivered via electronic networks capable of handling EN 16931 data, ensuring secure and accurate delivery.

Archiving:
Minimum 7 years electronic storage in a compliant format, with full audit accessibility.

Strategic impact
This light-touch mandate can serve as a low-risk readiness pilot. Subsidiaries need ERP systems that can produce compliant e-invoices instantly on request, without disrupting daily invoicing. Early preparation will:

- Reduce cost and risk when Estonia moves to a full mandate
- Strengthen interoperability between Estonian operations and other EN 16931 / PEPPOL-ready subsidiaries
- Provide a testbed for group-wide VIDA compliance processes

By treating this "on request" rule as an early adoption opportunity, UK companies can future-proof operations and avoid the scramble when Estonia inevitably expands the mandate.

8.5 Spain

Earliest B2B start date: 2027 (large companies)

Spain's "Crea y Crece" Law introduced one of Europe's most ambitious B2B e-invoicing programmes, initially targeting July 2025 for large companies. That date has slipped. While the law stands and the technical model is agreed, the rollout now depends on final regulations being published.

Once released, the timeline is:

- Large companies (turnover above €8m) – live one year after publication
- All other businesses – live two years after publication

Given delays, the earliest start for large companies is now 2027.

What's required:

> **Platform:**
Hybrid system of interconnected private platforms and a public platform managed by the Spanish Tax Authority (AEAT). All B2B invoices sent via private platforms must also be transmitted to the public platform. FACe remains mandatory for all B2G transactions.

> **Formats:**
- » B2G: Facturae XML only
- » B2B: Expected to accept EN 16931-compliant formats such as UBL and EDIFACT, as well as Facturae XML

> **Scope**:
- » B2G domestic: Mandatory since 2015
- » B2B domestic: Large companies earliest 2027; other businesses earliest 2028

> **Transmission:**
E-invoices exchanged via approved private platforms or directly through the public AEAT platform, with all transaction data reported in near real time.

> **Archiving:**
Six years for accounting and commercial purposes; four years for tax and VAT purposes, with secure electronic storage and audit access.

Strategic impact

The delay is breathing space - but not an excuse to wait. For Spanish subsidiaries, now is the time to:

- **Map the compliance path** – Factor in both Spain's specifics and EU-wide ViDA requirements.
- **Upgrade ERP capability** – Generate all accepted formats and connect to approved platforms.
- **Embed workflows early** – Train teams on issuance, receipt, validation, and status reporting.
- **Standardise now** – Use this window to align e-invoicing across all EU entities well before 2030.

The mandate is coming. Early movers will switch on without disruption - and gain a reputational edge when Spain flips the B2B e-invoicing switch.

08.6 Greece
Large taxpayers 2025, full roll out: 1st January 2026

Greece's myDATA platform (my Digital Accounting and Tax Application) has already made real-time tax reporting a business norm, requiring companies to send invoice and accounting data to the Independent Authority for Public Revenue (AADE). Now, the country is preparing to take the next step - making B2B e-invoicing mandatory for large taxpayers in 2025, followed by all businesses in 2026. This phased rollout will bring Greece fully in line with VIDA's vision: combining real-time reporting with direct standardised invoice exchange between trading partners.

What's required:

Platform:
E-invoices and transaction data sent to AADE via certified e-invoicing providers or the myDATA API.

Scope:
» *B2B domestic: large taxpayers from 2025; all businesses by 2026*
» *B2G domestic: mandatory since 2021 for central government contracts*
» *Cross-border: current reporting obligations to be integrated into the e-invoicing framework*

Formats:
EN 16931-compliant XML for the full mandate; XML and JSON currently accepted for reporting.

Transmission:
Real-time or near real-time submission to myDATA, with validation before acceptance.

Archiving:
At least 6 years electronic storage, with guaranteed audit access.

Strategic impact
The shift from reporting-only to dual exchange plus reporting will mean upgrading ERP systems to output EN 16931-compliant invoices, integrating with certified e-invoicing providers, and embedding new workflows for both invoice exchange and tax reporting.

Even in Greece, where companies are familiar with myDATA, the change still demands technical upgrades and process refinements. Preparing early gives subsidiaries time to test systems, reduce manual reconciliation, and keep cash flow steady during the transition. A proactive approach can turn compliance into a competitive edge, especially for cross-border operations once ViDA's full framework is in place.
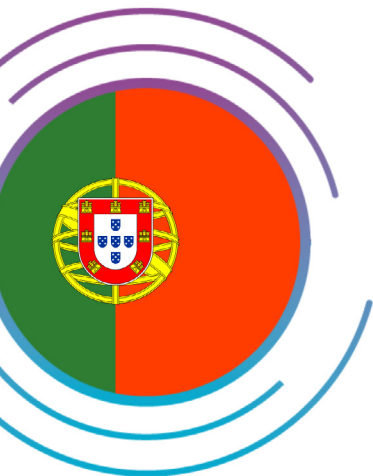
08.7 Portugal
1st January 2026

From 1 January 2026, Portugal will extend its e-invoicing requirements to cover small, medium, and micro enterprises, completing the country's transition to full national B2B coverage. Larger businesses are already subject to the rules, and this final phase strengthens Portugal's alignment with VIDA while reinforcing its long-term strategy to combat VAT fraud.

What's required:

Platform:
Invoices must be issued via certified billing software approved by the Portuguese tax authority (Autoridade Tributária e Aduaneira – AT). PEPPOL integration is supported for cross-border transactions.

Formats:
CIUS-PT, Portugal's adaptation of the EN 16931 standard, is mandatory; PDF invoices alone are not compliant.

Scope:
  » *B2B domestic: mandatory for all company sizes from Jan 2026*
  » *B2G domestic: already mandatory for public procurement contracts*

Transmission:
Invoices must be validated through certified software before issuance to the customer, with data reported to the AT in near real time.

Archiving:
Minimum 10 years electronic archiving in a secure, accessible, and unalterable format.

Strategic impact

For UK HQs with Portuguese subsidiaries, the removal of size-based exemptions means every entity must now comply. Even the smallest operations will need AT-certified billing systems capable of producing CIUS-PT structured invoices.

This shift creates an opportunity to standardise e-invoicing across all Portuguese entities, integrate local invoicing with HQ-level reporting, and leverage existing setups from larger subsidiaries to bring smaller ones into compliance at minimal cost. Aligning early not only ensures readiness for January 2026 but also delivers consistency in formats, processes, and compliance oversight across the group.

8.8 Denmark
January 2026 / Jul 2026 (phased by software type)

Denmark is introducing B2B e-invoicing as part of its new digital bookkeeping law, with a phased rollout based on company size and software type. From 1 January 2026, all businesses with an annual turnover above DKK 300,000 for two consecutive years must digitise accounting records and issue e-invoices. For companies using in-house developed bookkeeping software, the deadline is extended to 1 July 2026.

What's required:

Platform:
Invoices must be issued via solutions compatible with Denmark's OIOUBL standard, part of the EN 16931 framework. Many will use PEPPOL for transmission, but it's not mandatory if other compliant methods are in place.

Scope:
OIOUBL 3.0 (XML) only; PDFs are not compliant for mandated transactions.

Formats:
» *B2B domestic: Jan 2026 (most companies) / Jul 2026 (in-house software users)*
» *B2G domestic: already mandatory for public procurement*

Transmission:
Direct exchange between trading partners or via a service provider, ensuring compliance with OIOUBL and EN 16931 standards.

Archiving:
Minimum 5 years electronic storage, ensuring integrity and audit accessibility.

Strategic impact

The biggest challenge will be ensuring software readiness and strict adherence to the OIOUBL format. The short six-month gap between the two deadlines gives in-house teams a small buffer - but not enough to delay planning.

Because OIOUBL is closely aligned with EU e-invoicing standards, Denmark offers a valuable testing ground for VIDA compliant formats before rolling them out across other jurisdictions. Early adopters will benefit from:

- Streamlined invoicing workflows
- Faster payment cycles
- Reduced risk of format rejection

Late movers, however, risk system incompatibilities and rushed upgrades in mid-2026.

8.9 Belgium
1st January 2026

Belgium is set to make B2B e-invoicing mandatory from 1 January 2026 for all domestic transactions - building on the success of its earlier B2G rollout. Federal contracts have been e-invoice-only since 2019, and the scope expanded to all public procurement by 2022. Now the focus is on closing the VAT gap by extending the requirement to the entire private sector, in line with VIDA's real-time reporting vision. The backbone of the system will be the PEPPOL network, meaning every Belgian business will need to connect and comply with its structured invoice standards.

What's required:

Platform:
E-invoices exchanged via the PEPPOL network, using the customer's registered access point.

Formats:
PEPPOL BIS Billing 3.0 (structured XML) is mandatory. PDFs won't cut it.

Scope:
- » B2B domestic transactions: mandatory from 1 January 2026
- » B2G transactions: already mandatory since 2019 (federal) and 2022 (all public procurement)

Transmission:
Invoices sent through PEPPOL are validated in real time at the point of delivery.

Archiving:
7 years of compliant electronic archiving, with guaranteed accessibility and integrity.

Strategic impact

Early action is key. PEPPOL isn't just a Belgian requirement - once you're compliant here, you can reuse that integration in other PEPPOL-enabled markets, slashing duplicate development work. The operational focus should be on:

- Ensuring ERP systems connect reliably to the PEPPOL access point
- Mapping invoice data to BIS 3.0 standards without gaps or mismatches

Early movers will avoid last-minute integration scrambles and could even gain an edge in cross-border invoicing efficiency across other PEPPOL jurisdictions.

8.10 Croatia
1st January 2026

From 1 January 2026, Croatia will expand its e-invoicing regime to cover all domestic B2B transactions, building on the system already in place for public procurement. This move is designed to modernise invoicing processes, strengthen VAT compliance, and reduce fraud - while bringing Croatia fully in line with VIDA's structured data exchange model.

What's required:

Platform:
E-invoices must be issued via the national e-invoicing platform currently used for B2G trans-actions, with expected PEPPOL interoperability for cross-border use.

Scope:
EN 16931-compliant structured formats (such as UBL or CII) will be mandatory; PDF-only invoices will not meet compliance requirements.

Formats:
» *BB2B domestic: mandatory from Jan 2026*
» *B2G domestic: already mandatory for all public procurement procurement*

Transmission:
Invoices must be sent electronically via the approved platform and validated before delivery to the buyer.

Archiving:
Minimum 10 years of compliant electronic storage, ensuring data integrity, accessibility, and audit readiness.

Strategic impact

This mandate removes the divide between public and private sector invoicing obligations. From day one, subsidiaries will require:

- ERP integration with the national platform
- Capability to generate EN 16931-compliant structured invoices

The change provides an opportunity to standardise workflows across B2B and B2G operations in Croatia. Early integration testing will be critical to avoid bottlenecks during the nationwide switchover in January 2026.
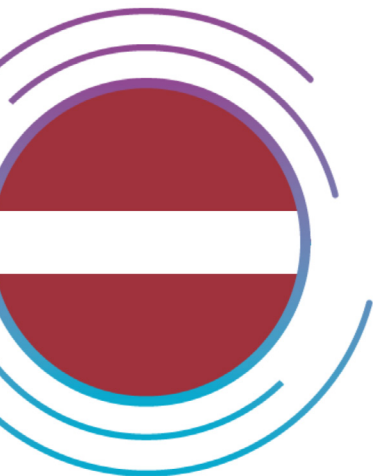
8.11 Latvia
1st January 2026

From 1 January 2026, Latvia will extend its e-invoicing obligations beyond the public sector, making B2B e-invoicing mandatory for all domestic transactions. This reform aligns Latvia with the EU's VIDA framework and will require all companies to issue and receive structured e-invoices via the PEPPOL network, ensuring full interoperability both domestically and cross-border.

What's required:

Platform:
E-invoices must be transmitted and received via the PEPPOL network, connecting through each party's registered Access Point.

Formats:
PEPPOL BIS Billing 3.0 (EN 16931-compliant XML) is mandatory; PDF-only invoices will not satisfy compliance requirements.

Scope:
- » *B2B domestic: mandatory from Jan 2026*
- » *B2G domestic: already mandatory for all public procurement*

Transmission:
Delivery via PEPPOL Access Point with validation prior to acceptance.

Archiving:
Minimum 10 years of compliant electronic storage, ensuring invoice integrity, accessibility, and audit readiness.

Strategic impact
The shift to PEPPOL-based invoicing provides a chance to align processes across multiple markets. ERP systems will need to be PEPPOL-ready and capable of generating BIS Billing 3.0-compliant invoices from the outset.

Because Latvia's model mirrors that of other PEPPOL jurisdictions - including Belgium and Estonia - you can implement a single integration strategy across multiple subsidiaries. This approach can:

- Eliminate duplicate system work
- Accelerate invoice exchange
- Improve financial visibility across European operations
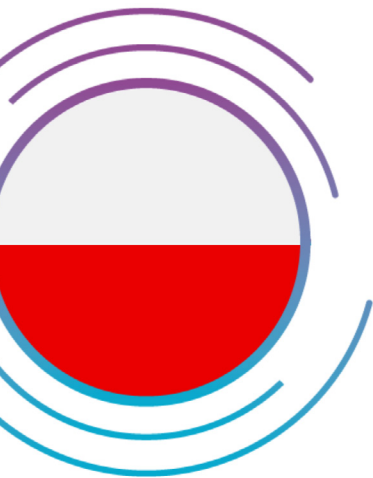
8.12 Poland
Feb 2026 (large), Apr 2026 (all)

Poland's Krajowy System e-Faktur (KSeF) has been a voluntary option since January 2022 - but from 2026 it becomes law. The rollout will happen in two stages:
- February 2026 – Large taxpayers (annual turnover above PLN 200 million)
- April 2026 – All other businesses, including VAT-exempt entities and those currently outside the system

This is a delay from the original 2024 target, but with deadlines now set, there's no room for delay. Once mandatory, every invoice will pass through KSeF for validation, be assigned a unique ID, and be securely delivered to the recipient.

What's required:

Platform:
All invoices issued and received via KSeF, which validates data before delivery.

Scope:
FA_VAT XML only.

Formats:
- » *Domestic B2B: Feb 2026 (large taxpayers); Apr 2026 (all others)*
- » *Cross-border: Not issued through KSeF, but certain data must be reported*

Transmission:
Real-time submission; unique invoice ID assigned.

Archiving:
10-year storage within KSeF, with businesses responsible for keeping internal records consistent with the system.

Strategic impact

This is a full systems and process overhaul on a compressed timetable. Many companies waited for the law to be confirmed — now, the countdown is on. Handled well, KSeF can deliver:

- Lower VAT fraud exposure
- Faster invoice processing
- Greater compliance certainty

But the margin for error is tight. The strict XML format and real-time validation mean data must be flawless at the point of creation. HQ should ensure subsidiaries are integrated, tested, and operationally disciplined well before the 2026 deadlines to avoid costly disruptions.
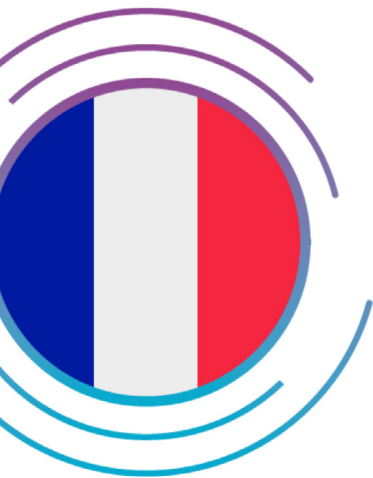
8.13 France
September 2026 (large and medium) Sep 2027 (small)

France is pushing ahead with a major e-invoicing overhaul under a CTC model, making real-time validation the norm. Originally planned for 2024, rollout now starts September 2026 for large companies, extends to medium firms later that year, and completes with small businesses in September 2027.

The scope is broad: all domestic B2B invoices must pass through approved digital platforms, while certain cross-border transactions go directly to the tax authority (DGFiP). This is not a minor adjustment but a full redesign of invoicing processes.

What's required:

Platform:
Invoices must be exchanged via certified private platforms (Plateformes de Dématérialisation Partenaires – PDPs) or the public Chorus Pro portal.

Formats:
Only structured formats (UBL, CII, Factur-X) will be accepted. PDFs alone will be rejected.

Scope:
Domestic B2B invoices are exchanged in real time; cross-border transactions trigger mandatory e-reporting.

Transmission:
Invoice data must be transmitted in real time or near real time to the DGFiP.

Archiving:
Invoices must be stored electronically for at least 10 years in a compliant format.

Strategic impact

If your French subsidiary isn't ready, you risk more than late payments. ERP systems must integrate with certified PDPs and generate structured invoices from day one. Staff will need to master the new workflow—manual handling won't cut it.

With real-time validation, accuracy comes before cash flow: if the tax authority flags an error, payments stop until it's fixed. Early movers can turn compliance into an advantage with:
- Fewer admin bottlenecks
- Faster payment cycles
- Greater HQ visibility over subsidiary performance

Late adopters risk invoice rejections, delayed VAT recovery, and reputational damage in one of Europe's biggest markets.
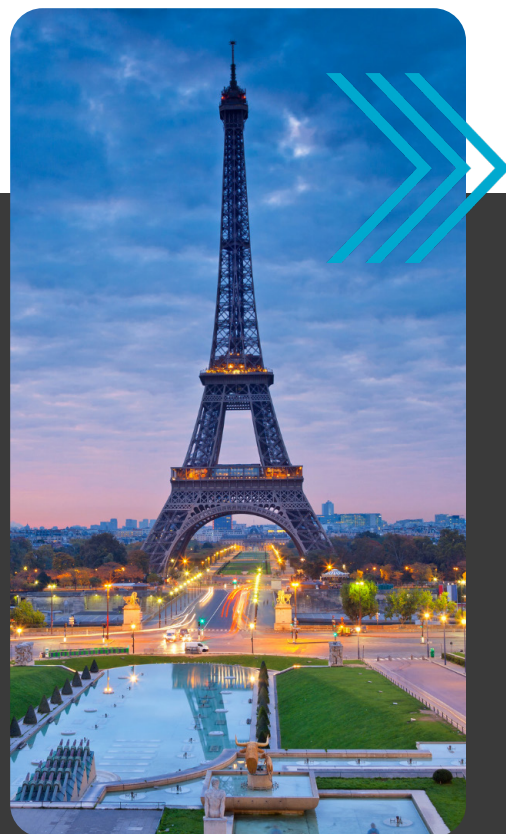
8.14 Hungary
2027 (planned full B2B)

Hungary has been running one of Europe's most advanced real-time invoice reporting systems since 2018, requiring near-instant submission of invoice data to the National Tax and Customs Administration (NAV). Now, the country is preparing to take the next step - moving from reporting-only to full mandatory B2B e-invoicing in 2027 - in line with VIDA's structured exchange model.

Under the new rules, invoices won't just be sent to NAV. They'll also be exchanged directly between trading partners in EU-standard formats, adding a new operational layer to Hungary's already mature compliance framework.

What's required:

Platform:
Invoices reported via NAV's Online Számla system, with structured e-invoices also sent directly to trading partners.

Scope:
Currently XML-based; moving to EN 16931-compliant formats for EU interoperability.

Formats:
- » *B2B domestic: full e-invoicing from 2027*
- » *B2G domestic: already covered under current rules*
- » *Cross-border: expected to be included in VIDA-aligned updates*

Transmission:
Real-time submission to NAV remains; structured invoices also delivered to buyers via approved channels.

Archiving:
Minimum 8 years electronic storage with secure audit access.

Strategic impact

The cultural leap is smaller than in markets starting from scratch - Hungary already operates in real-time compliance mode. But the shift to dual exchange + reporting still requires:

- ERP updates to handle EN 16931 formats
- Possible deployment of e-invoicing middleware
- New workflows for direct invoice exchange with customers and suppliers

The payoff? Hungarian operations can become a blueprint market for VIDA readiness, proving out integration and process changes before rolling them out across other EU subsidiaries.

One plan, zero surprises.
Keeps every entity on track.

09 Designing a compliance roadmap
That works in every county

The EU's move to mandatory B2B e-invoicing isn't a future event - it's a live, rolling programme of change that will touch every business trading in Europe.

For CFOs, finance leaders, and shared service centres, the challenge isn't just tracking each country's mandate - it's being ready to execute without a single missed invoice or delayed payment.

What's the reality of the EU e-invoicing shift?

→ **Country-by-country complexity:** Each EU nation is implementing ViDA differently, with its own timelines, formats, and platforms. Final technical rules are often delayed, but go-live windows can shrink to just months.

→ **ERP system limitations:** Most ERP systems can't handle every mandated format in real time — from Facturae to UBL, XRechnung to FA_VAT XML.

→ **Continuous Transaction Controls (CTC):** Many mandates require invoices to be pre-approved by tax authorities before they're sent.

→ **Automation necessity:** To protect cash flow, businesses need automation plus secure, compliant connections to multiple national portals — a specialist task in itself.

→ **Ongoing evolution:** Even after go-live, rules, formats, and platforms will continue to change.

So how do you stay compliant everywhere?

Powered by our partnership with Sovos, Kefron's e-invoicing solution gives you a single, integrated platform for AP and AR compliance across all mandated EU markets - one connection, every market covered.

Multi-country, multi-format – Every required format, mapped and validated against EN 16931 standards.

Direct to tax authorities – Real-time API connectivity for submission, approval, and status tracking.

ERP-ready – Integrated invoice flows remove manual touch-points and cut rejection risk.

Group-wide visibility – One platform for every subsidiary, reducing complexity and cost.

Future-proof – Automatic updates as regulations change — no costly re-builds.

Scalable – A pricing model that works whether you're live in one market or twenty.

We act as your trusted partner through every step, guiding you from first deadline to full ViDA readiness. Connect once, comply everywhere.

Are you ViDA-ready? Book your free e-invoicing health check today and see exactly where your compliance gaps are - before the deadlines close in.

Learn More | Book a Demo