B2B e-invoicing
in Europe

Index.

What is e-invoicing?

The e-invoice is a digitised invoice issued and received in electronic format. It follows a structured format and uses the XML language to facilitate its automated processing. **This format enables computer systems to automatically generate and process e-invoices.**

It is crucial to distinguish electronic invoices from other files transmitted via the internet. For example, **a scanned paper invoice, a Word or PDF file sent via email, cannot be categorised as an electronic file** as it is in image format and cannot be processed automatically.

The ensuing document summarises the current state of e-invoicing and the digital transformation challenges that will emerge in the near future on the European continent.
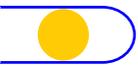
The success of B2G e-invoicing in Europe

E-invoicing is an international initiative spurred by legislation or government regulations. In our fast-paced and interconnected digital age, the **European Commission has made considerable strides in recent years to modernise invoicing in the public administrations of its Member States.** The goal is to improve commercial relations by streamlining and optimising processes.

Directive 2014/55/EU of the European Parliament and Council is key to establishing standards for implementing e-invoicing in the European Union. Its aim is to enhance efficiency, reduce costs and promote sustainability.

One of the main principles of this Directive was to harmonise the formats and information contained in e-invoices. As a result, **the complexity associated with invoicing was reduced** and, perhaps more importantly, **interoperability between different systems and countries was facilitated,** improving the fluidity of cross-border trade.
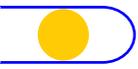
The success of B2G e-invoicing in Europe

Due to the substantial success of e-invoicing in European public administrations, the European Commission is taking various measures to extend its mandatory implementation to private enterprises. This report aims to examine the present scenario of electronic invoicing and the digitalisation challenges that may arise in the coming years across the continent of Europe.

Throughout Europe, e-invoicing is widespread. Currently, **all European countries utilise e-invoicing in their commercial transactions.**

In terms of mandatory usage within Public Administrations by 2023, e-invoicing is required in **87%** of countries, while **13%** still have voluntary usage.

MANDATORY
87%

13%
VOLUNTARY
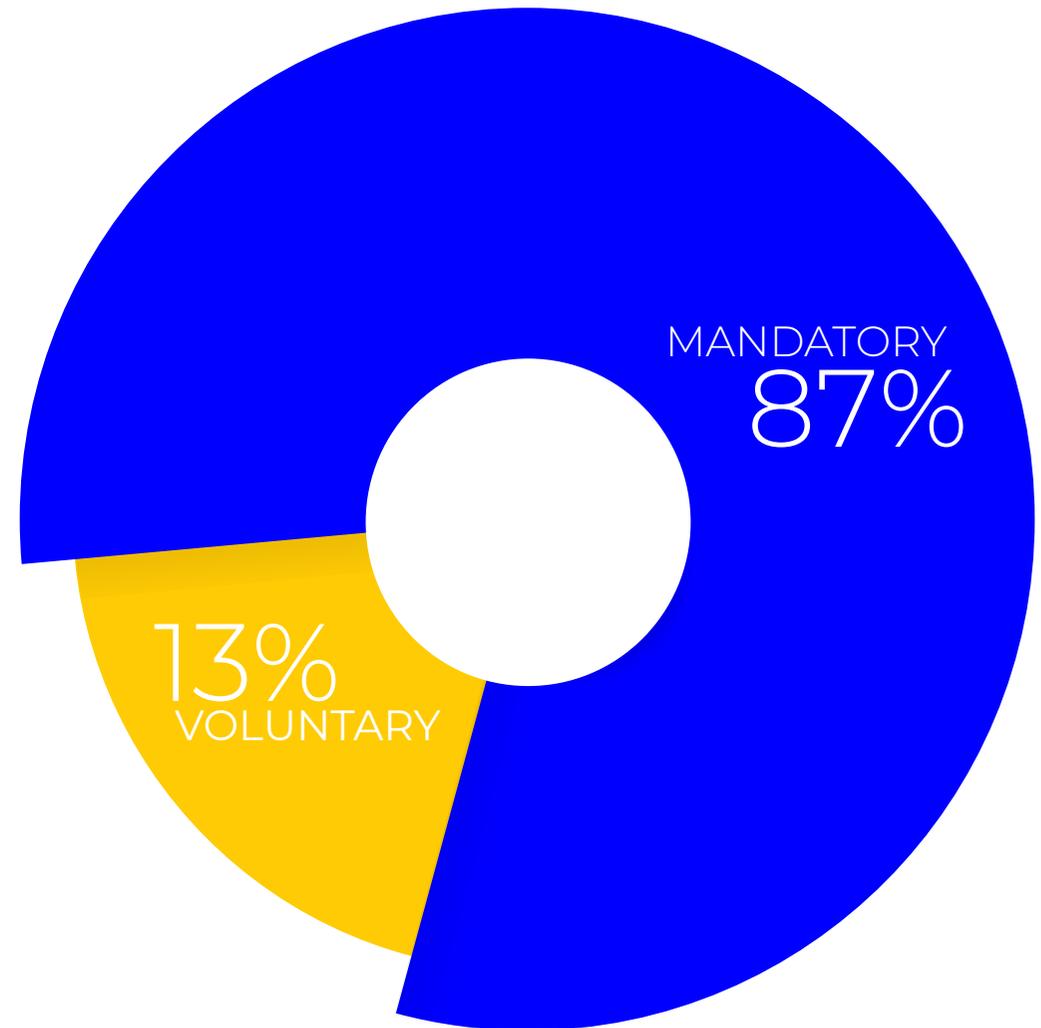
Timeline for mandatory B2G e-invoicing

2005 · Denmark

2008 · Sweden

2010 · Finland · Armenia

2011 · Norway · Italy

2014 · Austria · Spain

2015 · Slovenia

2016 · Croatia · Czech Republic · Belgium · Netherlands

2017 · France · Lithuania · Germany

2018 · Hungary · Ukraine

2019 · Cyprus · Ireland · Latvia · Malta · Poland · Portugal · Bulgaria · Luxembourg

2020 · Greece

2021 · Turkey · Albania

2022 · Serbia · Romania · Slovakia · Montenegro

2023 · Moldavia
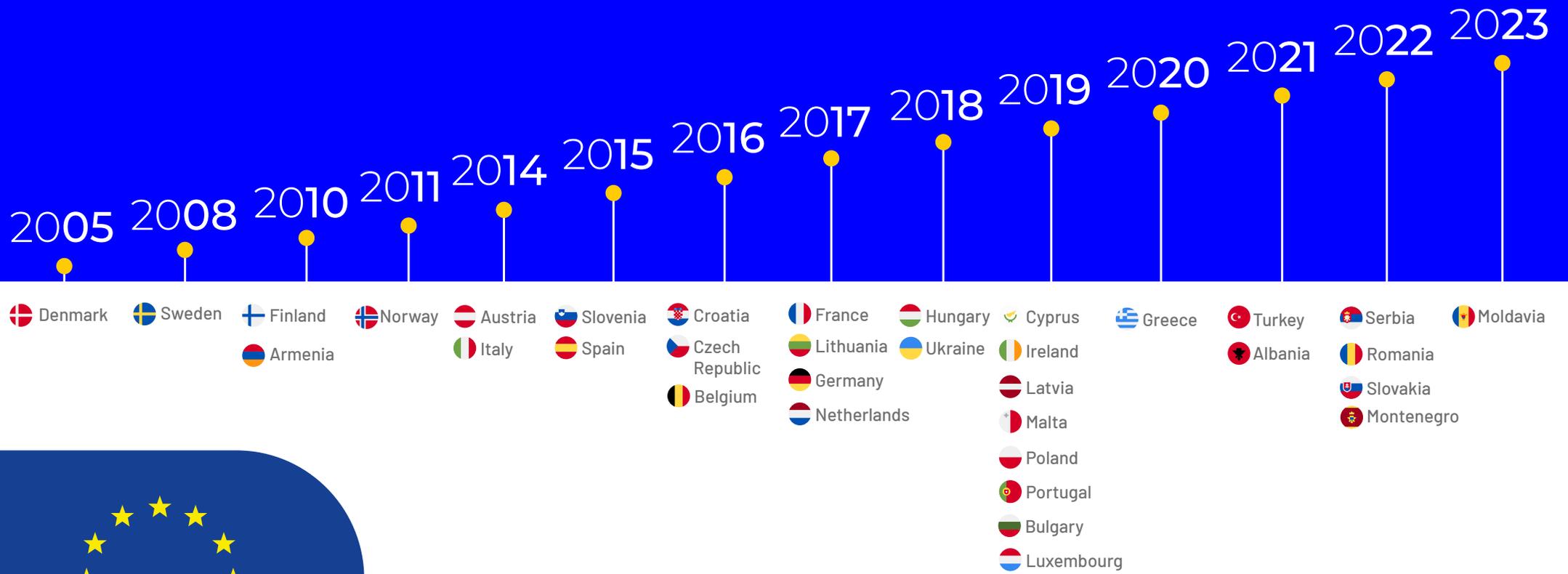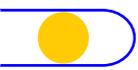
E-invoicing in Europe for B2B transactions
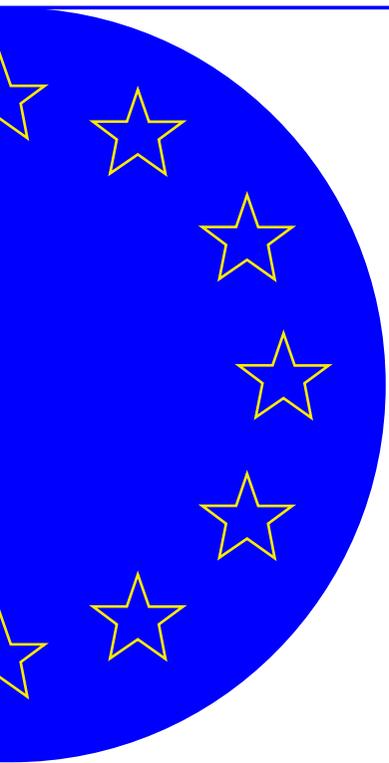
In Europe, **e-invoicing** in the B2B sector has been spreading over the last few years and many countries are planning to make it mandatory within 5 years at the latest.

This document provides a comprehensive overview of all the pertinent details concerning e-invoicing in the following countries: Denmark, Sweden, Finland, Austria, Italy, Slovenia, Spain, Czech Republic, Croatia, Estonia, Netherlands, Belgium, France, Lithuania, Germany, Poland, Portugal, Cyprus, Ireland, Hungary, Slovakia, Luxembourg, Romania, Malta, Latvia, Bulgaria, Greece, Norway, Moldova, Ukraine, Switzerland, Belarus, United Kingdom, Iceland, Liechtenstein, Turkey, Mónaco, San Marino, Andorra, Serbia, Bosnia and Herzegovina, Montenegro, Kosovo, Albania, Russia and Macedonia.

Timeline of B2B e-invoicing

2011	2013	2019	2020	2021	2022	2023	2024	2025	2026
Turkey	Austria	Italy	Finland	Albania	San Marino	Serbia	Spain	Croatia	Germany
				Hungary			Poland	Slovakia	France
							Denmark	Latvia	Belgium
							Romania	Slovenia	
							Greece		
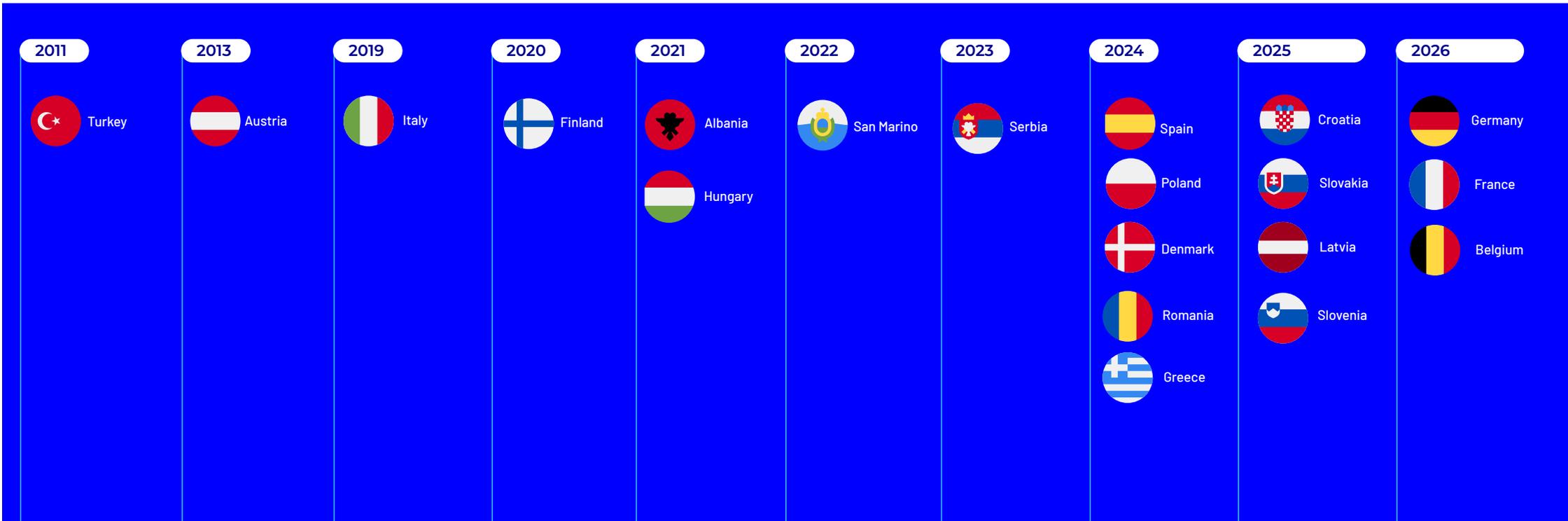
Standard European Format

The European Union, led by the European Commission, **has been at the forefront of e-invoicing for several years**. The EU approved Directive 55/EU on e-invoicing in public procurement in 2014. This led to the development of a common European e-invoicing standard covering both meaning and structure, aimed at making invoicing and invoice exchange more straight-forward and efficient for businesses and institutions across numerous countries.

MANDATORY:

The PEPPOL network and the ViDA (VAT in the Digital Age) project are crucial for progressing e-invoicing in the B2B industry.

CEF Digital
Connecting Europe

Status of B2B e-invoicing in Europe

Denmark
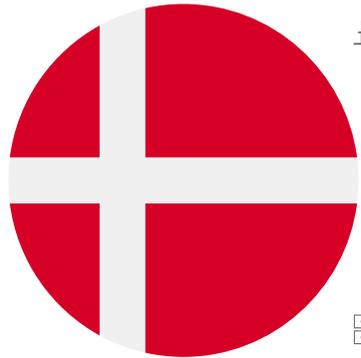
🏛 Digitaliseringsstyrelsen y Erhvervsstyre

📅 From 2024

✍ No

☁ 10 years

📄 PEPPOL BIS 3.0 and OIOUBL

🖥 NemHandel and PEPPOL

Finland

State Treasury 🏛

From 2020 📅

No ✍

6 years ☁

PEPPOL BIS 3.0, TEAPPSXML 3.0 and Finvoice 3.0 📄

eBilling service Handi 🖥

Sweden

🏛 SIkatteverket / DIGG (Agency for Digital Government)

📅 Coming soon.

✍ No

☁ 7 years.

📄 PEPPOL BIS Billing 3.0, Svefaktura versión 1, SFTI Fulltextfaktura

🖥 There is currently no established platform, although it is advisable to employ PEPPOL.

🏛 Responsible authority   📅 Mandatory   📄 Format   🖥 Platform   ✍ Electronic signature   ☁ Electronic archiving

Status of B2B e-invoicing in Europe

Austria
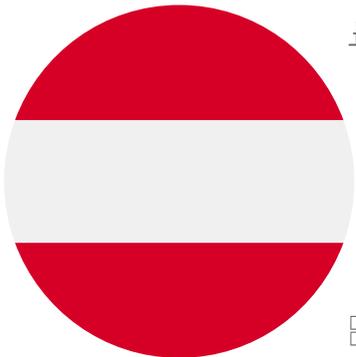
- 🏛 Eidgenössische Steuerverwaltung - ESTV
- 📅 From 2013
- ✍ No
- ☁ 7 years
- 📄 ebInterface and PEPPOL-BIS
- 🖥 Federal Service Portal (Unternehmensserviceportal – USP) and PEPPOL

Slovenia
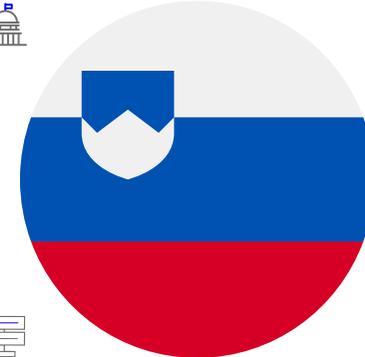
- 🏛 Public Payments Administration of the Republic of Slovenia
- 📅 From 2025
- ✍ No
- ☁ 10 years.
- 📄 XML and PEPPOL BIS 3.0
- 🖥 UJP eRačun

Italy
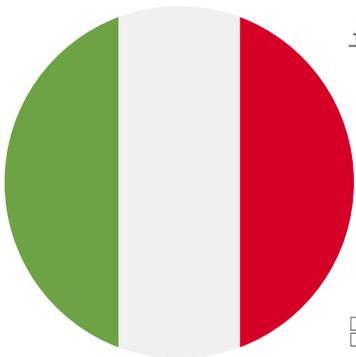
- 🏛 Agenzia delle Entrate
- 📅 From 2019
- ✍ Yes
- ☁ 10 years
- 📄 FatturAPA (XML)
- 🖥 Sistema di interscambio

Spain
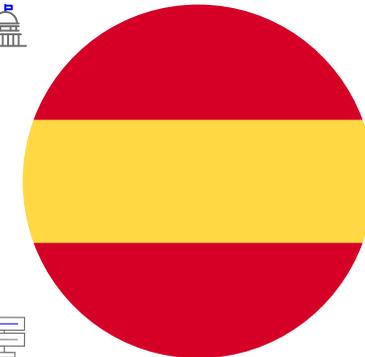
- 🏛 Spanish Tax Agency
- 📅 From 2024
- ✍ Yes
- ☁ 4 years
- 📄 Faturae, XMLand EDIFACT
- 🖥 FACe

🏛 Responsible authority   📅 Mandatory   📄 Format   🖥 Platform   ✍ Electronic signature   ☁ Electronic archiving

Status of B2B e-invoicing in Europe

Czech Republic

- 🏛 Ministry of Finance
- 📅 Coming soon.
- ✍ No
- ☁ 10 years
- 📄 ISDOC, EDIFACT and UBL 2.1.
- 🖥 Národní elektronický nástroj (NEN)

Belgium

- 🏛 BOSA
- 📅 From 2026
- ✍ No
- ☁ 7 years / 15 years
- 📄 PEPPOL BIS 3.0
- 🖥 Mercurius or PEPPOL

Croatia

- 🏛 Croatian tax administration
- 📅 From 2025
- ✍ No
- ☁ 10 years
- 📄 UBL 2.1 and PEPPOL BIS 3.0
- 🖥 Servis eRačun za državu

Estonia

- 🏛 RIK – Centre of Registers and Information System
- 📅 Coming soon
- ✍ No
- ☁ 7 years
- 📄 XML, UBL 2.1. and UN/CEFACT CII
- 🖥 Omniva AS, Telema AS, Fitek, Edisoft, E-arveldaja , Amphora and Tieto

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🏛 Responsible authority   📅 Mandatory   📄 Format   🖥 Platform   ✍ Electronic signature   ☁ Electronic archiving

Status of B2B e-invoicing in Europe

France
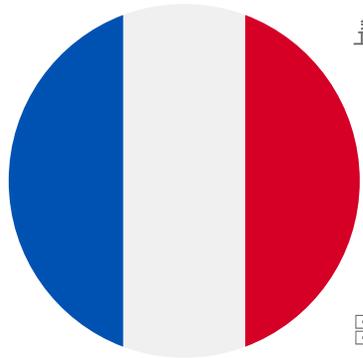
🏛️ Ministère de l'Économie, des Finances et de la Souveraineté Industrielle et Numérique

📅 From 2026

✍️ Yes

☁️ 10 years

📄 UBL, CII and Factur-X

🖥️ Chorus Pro

Netherlands
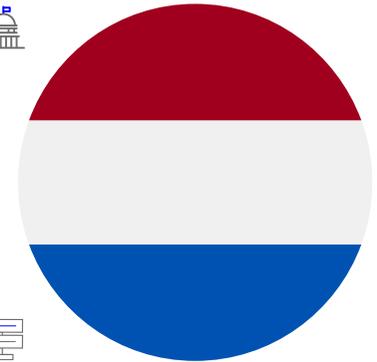
🏛️ Ministry of the Interior and Kingdom Relations

📅 Coming soon

✍️ No

☁️ 7 years / 10 years

📄 None defined, although PEPPOL is recommended

🖥️ There is currently no established platform, but it is advisable to consider using PEPPOL

Lithuania

🏛️ Klaida - VMI

📅 Coming soon

✍️ No

☁️ 10 years

📄 UBL 2.1 and PEPPOL BIS 3.0

🖥️ eSaskaita

Germany
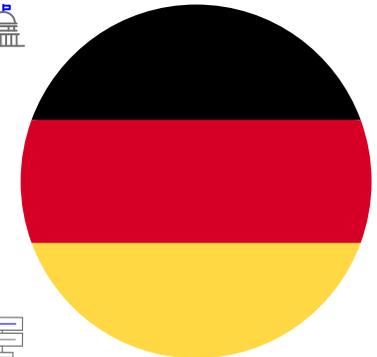
🏛️ Bundesministerium des Innern

📅 From 2025

✍️ No

☁️ 10 years + 1

📄 Xrechnung, ZUGFeRD 2.1 and PEPPOL BIS 3.0

🖥️ E-Rechnungs

🏛️ Responsible authority   📅 Mandatory   📄 Format   🖥️ Platform   ✍️ Electronic signature   ☁️ Electronic archiving

Status of B2B e-invoicing in Europe

Cyprus

- 🏛️ Tax Department
- 📅 Coming soon
- ✍️ No
- ☁️ 8 years
- 📄 CIUS-PEPPOL BIS 3.0
- 🖥️ PEPPOL

Slovakia

- 🏛️ Ministry of Finance of the Slovak Republic
- 📅 From 2025
- ✍️ No
- ☁️ 5 years
- 📄 UBL 2.1. and CII D16B
- 🖥️ There is currently no established platform.

Ireland

- 🏛️ Office of Government Procurement (OGP) and Irish Tax Revenue
- 📅 Coming soon
- ✍️ No
- ☁️ 6 years
- 📄 UBL, UN/CEFACT CII, EDIFACT and PEPPOL BIS 3.0
- 🖥️ PEPPOL

Hungary
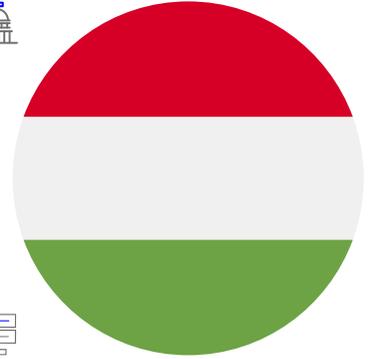
- 🏛️ Nemzeti Adó és Vámhivatal (NAV) and National Tax and Customs Administration of Hungary (NTCA)
- 📅 From 2021
- ✍️ Only for PDF invoices
- ☁️ 8 years
- 📄 UBL 2.1, UN/CEFACT CII, PEPPOL BIS 3.0 or signed PDF
- 🖥️ NAV

🏛️ Responsible authority   📅 Mandatory   📄 Format   🖥️ Platform   ✍️ Electronic signature   ☁️ Electronic archiving

Status of B2B e-invoicing in Europe

Latvia
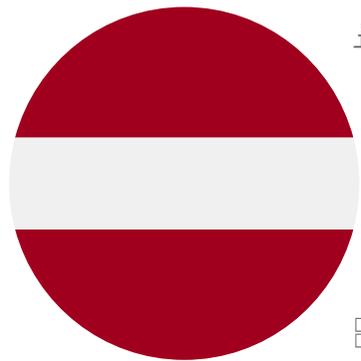
🏛️ Ministry of Finance

📅 From 2025

✍️ No

☁️ 5 years

📄 PEPPOL BIS 3.0, UBL 2.1 Y CII

🖥️ latvija.lv and eAddress

Malta
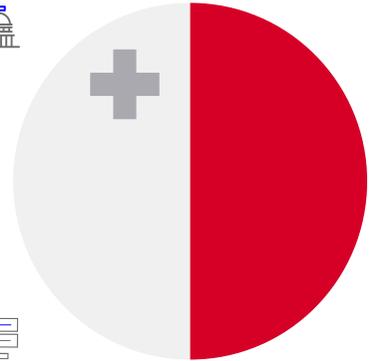
🏛️ Ministry of Finance

📅 Coming soon

✍️ No

☁️ 6 years

📄 XML and PEPPOL BIS 3.0

🖥️ There is currently no established platform

Luxembourg
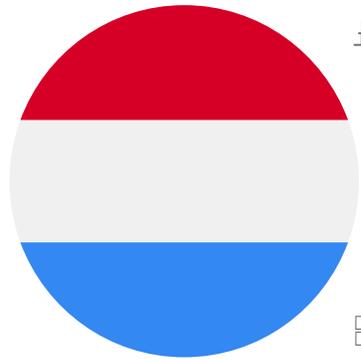
🏛️ Centre des technologies de l'information de l'État

📅 Coming soon

✍️ No

☁️ 10 years

📄 UBL 2.1. and PEPPOL BIS 3.0

🖥️ PEPPOL

Poland
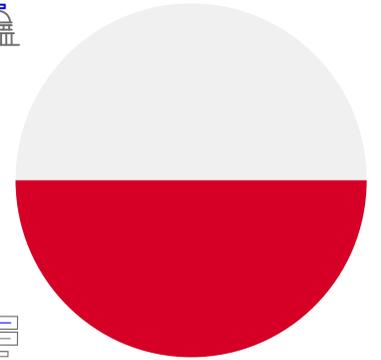
🏛️ Ministry of Economic Development and Technology ft. Łukasiewicz Institute of Technology – Poznań.

📅 From 2024

✍️ Yes

☁️ 10 years

📄 XML and PEPPOL BIS 3.0

🖥️ PEF

🏛️ Responsible authority   📅 Mandatory   📄 Format   🖥️ Platform   ✍️ Electronic signature   ☁️ Electronic archiving

Status of B2B e-invoicing in Europe

Portugal
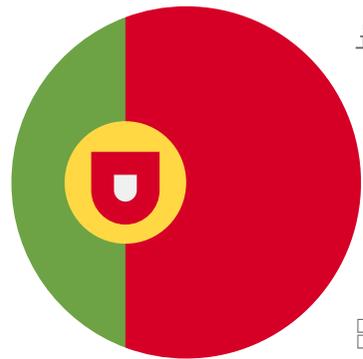
- 🏛️ Autoridade Tributária e Aduaneira
- 📅 Coming soon
- 🖊️ From 2024
- ☁️ 10 years
- 📄 UBL 2.1 "CIUS-PT" and CEFACT "CIUS-PT"
- 🖥️ Portal BASE eSPap

Bulgary
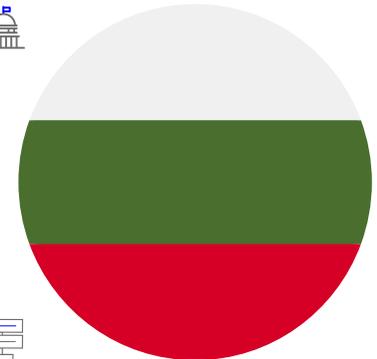
- 🏛️ CAIS EPP – Central Automated Information System Electronic Public Procurement
- 📅 Coming soon
- 🖊️ Optional
- ☁️ 6 years
- 📄 XML
- 🖥️ Electronic Public Procurement

Romania
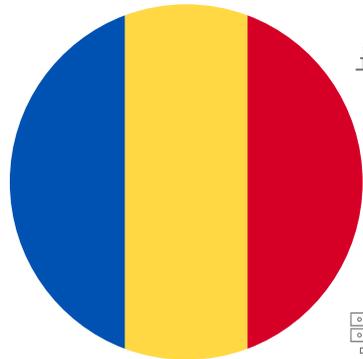
- 🏛️ Ministry of Finance and the National Agency for Financial Administration
- 📅 From 2024
- 🖊️ No
- ☁️ 10 years
- 📄 UBL 2.1.
- 🖥️ There is currently no established platform

Greece

- 🏛️ Ministry of Digital Governance
- 📅 Coming soon
- 🖊️ No
- ☁️ 5 years
- 📄 UBL 2.1
- 🖥️ ESIDIS

🏛️ Responsible authority   📅 Mandatory   📄 Format   🖥️ Platform   🖊️ Electronic signature   ☁️ Electronic archiving

Status of B2B e-invoicing in Europe

Norway
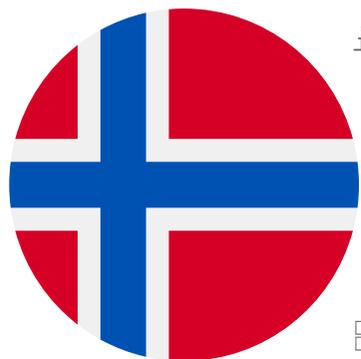
Ministry of Government Administration, Modernisation (KMD), Ministry of Finance (FIN) y The Norwegian Agency for Public and Financial Management (DFO)

Coming soon

No

15 years

PEPPOL BIS 3.0

PEPPOL

Ukraine
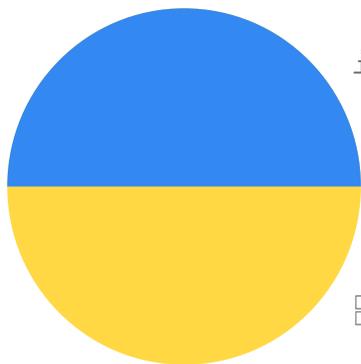
State Service of Ukraine for Tax Administration Tax

Coming soon

No

10 years

XML

Unified Tax Invoice Register (URTI)

Moldavia
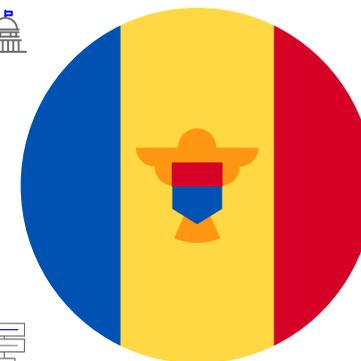
e-Governance Agency

From 2022

N/A

7 years

XML

E-factura System

Responsible authority   Mandatory   Format   Platform   Electronic signature   Electronic archiving

Status of B2B e-invoicing in Europe

Belarus
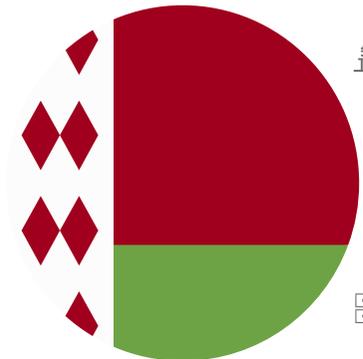
Ministry of Taxes and Obligations of the Republic of Belarus (NALOG)

Coming soon

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XML

Portal of the Ministry of Taxes and Duties Taxes of the Republic of Belarus

Serbia

Ministry of Finance

From 2023

No

10 years

UBL 2.1.

Sistem E-Faktura or Sistem za Upravljanje Fakturama (SUF)
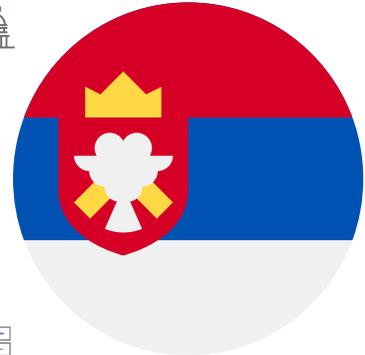
Turkey

Turkish Revenue Administration (TRA) and Gelir İdare Başkanlığı (GIB)

From 2011

Yes

10 years

UBL-TR 1.2 TEMEL/TICARET E-FATURA

Turkish Revenue Administration – TRA

Switzerland

Eidgenössische Steuerverwaltung ESTV.

Coming soon

No

10 years

UBL, CII, XML and Zugferd

OBillexco, Post Finance and Swisscom
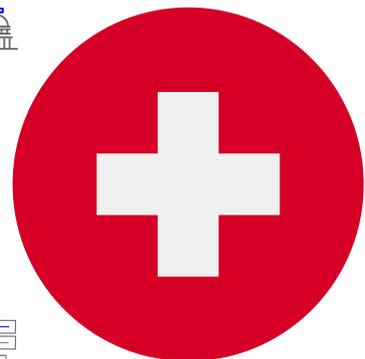
Responsible authority | Mandatory | Format | Platform | Electronic signature | Electronic archiving

Status of B2B e-invoicing in Europe

Albania

- 🏛️ Drjetoria e Përgjithsme e Tatimeve – DPT
- 📅 From 2021
- ✍️ Yes
- ☁️ 5 years
- 📄 UBL 2.1.
- 🖥️ Central invoicing platform

United Kingdom
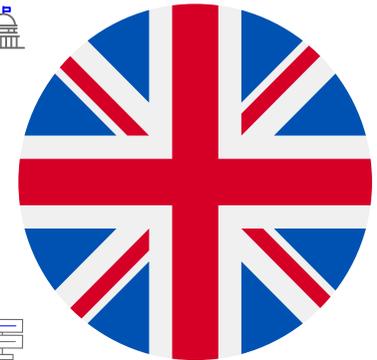
- 🏛️ HMRC and Crown Commercial Service and Regional delegations in Scotland and Wales
- 📅 Coming soon
- ✍️ No
- ☁️ 6 years
- 📄 EDI standards based on UN/EDIFACT, EANOM and ODETTE; XML-based standards; andASCII comma-delimited and PDF
- 🖥️ PEPPOL and PECOS P2P (Scotland)

Liechenstein
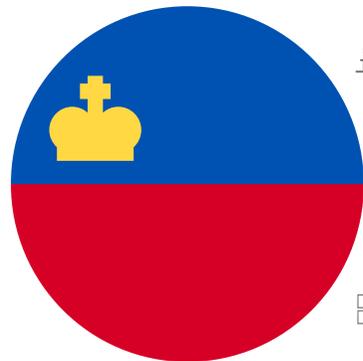
- 🏛️ Ministry of General Government Affairs and Finance
- 📅 Coming soon
- ✍️ No
- ☁️ 10 years
- 📄 XML
- 🖥️ There is currently no established platform

Iceland
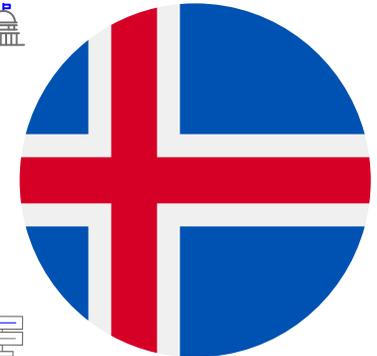
- 🏛️ Ministry of Finance and Economic Affairs
- 📅 Coming soon
- ✍️ No
- ☁️ 7 years
- 📄 XML
- 🖥️ PEPPOL

🏛️ Responsible authority	📅 Mandatory	📄 Format	🖥️ Platform	✍️ Electronic signature	☁️ Electronic archiving

What does the future hold for B2B e-invoicing in Europe?

Digitalisation offers many advantages to companies; e-invoicing is the first step towards business digital transformation. Due to the positive outcomes in Public Administration, various governments are exploring the establishment of mandatory **e-invoicing at the B2B level.**

Streamlining procedures, reducing costs, and maintaining competitiveness are routine priorities for both private corporations and public organisations. In light of these objectives, businesses and governments alike have introduced initiatives and strategies centred on digitisation, process automation, and digital transformation.

E-invoicing is one of the most relevant of these initiatives, as it offers numerous benefits related to the elimination of manual procedures associated with the use of paper.

Advantages of e-invoicing for private businesses

Boosting digitisation

Speeding up processing

Saving costs

Increasing sustainability

Improving traceability and security

Save time

Greater transparency and accessibility

Fighting late payments

Reducing mistakes

The future of e-invoicing in Europe: PEPPOL

PEPPOL was created as a pilot project of the European Commission in 2008. It is governed by a set of specifications and standards, which are based on multilateral agreements. The acronym PEPPOL stands for Pan-European Public Procurement Online.

The primary objective of PEPPOL is to act as a platform that facilitates secure and reliable electronic exchange of documents between member countries. While the EU directive does not prescribe a particular electronic format for exchanging invoices, Universal Business Language (UBL) is generally employed in varying versions with customisations tailored to PEPPOL specifications throughout all member states.

The European Standard (EN) ensures coherence in performing business operations within the European single market. OpenPeppol mandates its specific Business Interoperability Specifications (BIS), which establish the standardisation of documents sent and received by access points within the secure Peppol network.

As a result, PEPPOL could be summarized as a SINGLE ACCESS POINT FOR EVERYONE.

Peppol
Service Provider

The future of e-invoicing in Europe: PEPPOL

The platform simplifies e-procurement and e-invoicing processes for public administrations, while facilitating electronic communication between companies and any European government institution participating in procurement and invoicing.

This improves efficiency, lowers expenses, and expands entry to global markets, particularly for small businesses, in B2B transactions. With its four-cornered model, any public sector organization or private company can join the PEPPOL network.

PEPPOL currently provides a secure, open and flexible architecture by accepting a wide range of electronic exchange standards that have been tested over the years in B2B communications.

In summary, PEPPOL offers standard exchange formats for all types of documents, a network to facilitate exchanges, and the essential infrastructure.

In summary, PEPPOL offers:

- Standard exchange formats for all types of documents.

- The PEPPOL network, where all exchanges take place.

- The infrastructure.

The future of e-invoicing in Europe: ViDA Project

On **8th December 2022**, the European Commission released a range of measures to regulate the VAT system, update its functioning and thwart tax evasion efforts. These measures are known as the ViDA (VAT in Digital Age) project, an initiative that aims to enhance resistance to fraud by embracing and promoting digitalisation.

The ViDA project was initially proposed in July 2020 as part of the Commission's Action Plan and is founded on three primary pillars:

The most recent Economic and Financial Affairs Council meeting, also referred to as **ECOFIN**, occurred in Luxembourg in July. During the event, European Union member countries generally supported the majority of the ViDA (VAT in the Digital Age) project's suggestions.

- **A novel real-time digital data system rooted in e-invoicing**, intended to furnish businesses with valuable information.

- **Revised platform economy VAT regulations.**

- **A solitary VAT register modeled after the One-Stop-Shop (OSS)** approach, streamlining formal VAT obligations for all self-employed individuals, entrepreneurs, or professionals who provide services to end consumers throughout all EU Member States.

The future of e-invoicing in Europe: ViDA Project

Starting in **January 2024**, businesses will be required to accept e-invoices from suppliers for certain domestic transactions. Removal of Article 232 may impose new requirements on unprepared businesses.

Some object to the prohibition of digitally signed PDF invoices, which have advantages comparable to structured invoices. Exclusion of established EDI norms may affect small enterprises.

While a proposition to exempt pre-clearance requirements for invoices in Italy or Poland is under consideration, verifications remain mandatory. Commencing in 2028, an obligatory and almost instant digital reporting duty will be instituted for intra-EU B2B transactions.

This mechanism will furnish customers with transparency, allowing them to verify reported transactions using their VAT numbers. Adopting EN 16931 will facilitate its incorporation in local digital reporting, improving interoperability and reducing costs.

VAT GAP
REPORT 2022

SERES, the e-invoicing company®

At SERES, we are experts in providing secure solutions for electronic document exchange and we act as a trusted third party.

We are a subsidiary of Docaposte (La Poste Group), a French business group, and as an international company, we facilitate the digital transformation of businesses through secure electronic data and process exchange solutions and document management.

Our solutions enable the optimization of business processes and the automation of electronic document exchanges.
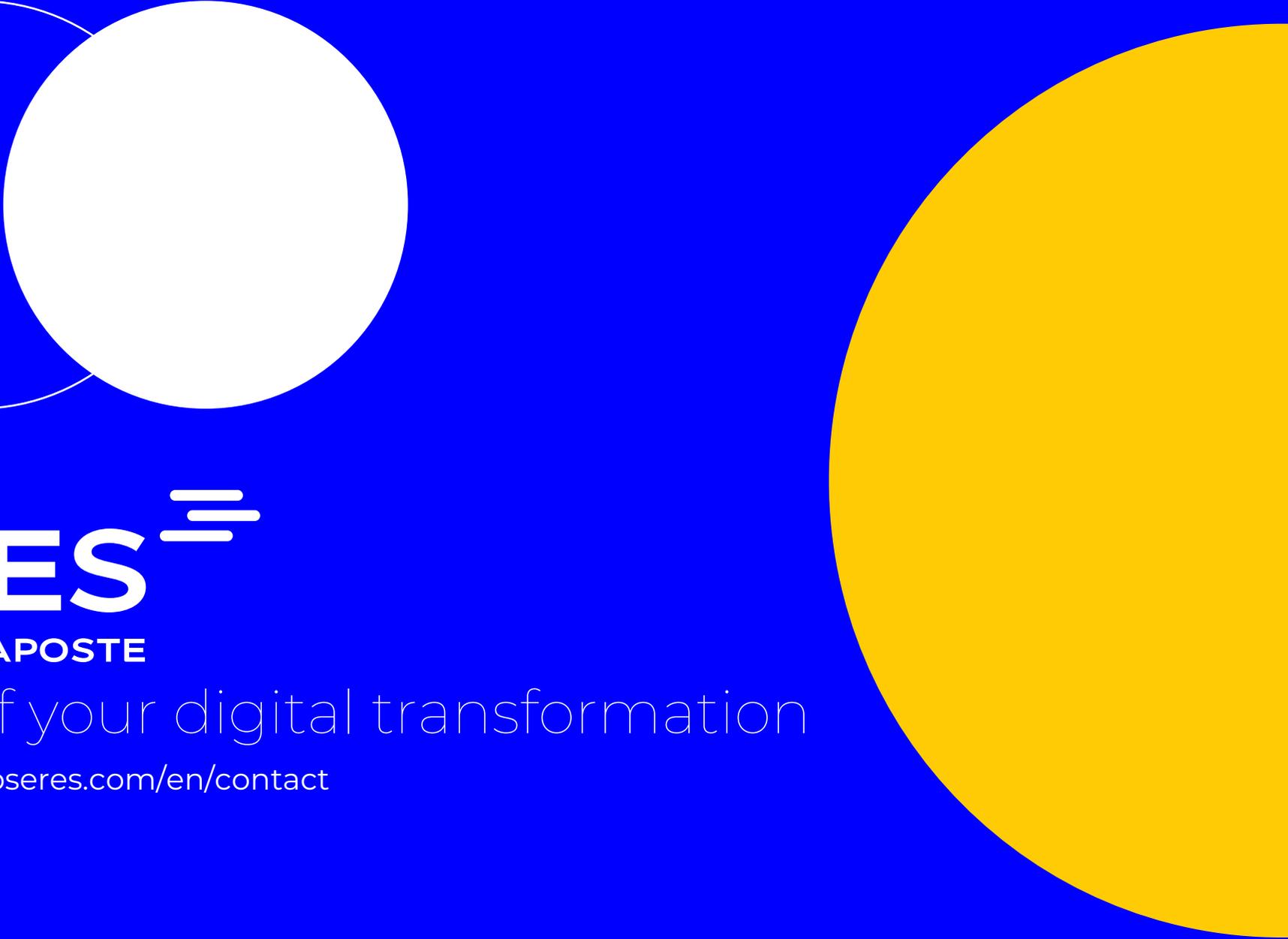
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