e-Invoicing and Digital Reporting: A Global Perspective for the First Half of 2025

Discover essential information about the process!

Speakers

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Evşen Güleç is a Regulatory Affairs Associate. She is diligently following the regulatory updates all around the world and working closely with the Business and Development teams as well as the Sales team.

Agenda

Introduction to SNI

Global Trends in e-Invoicing and Invoice Reporting

Regional Trends

Key Deadlines in Focused Countries: Greece, Germany, Denmark, Malaysia, Romania
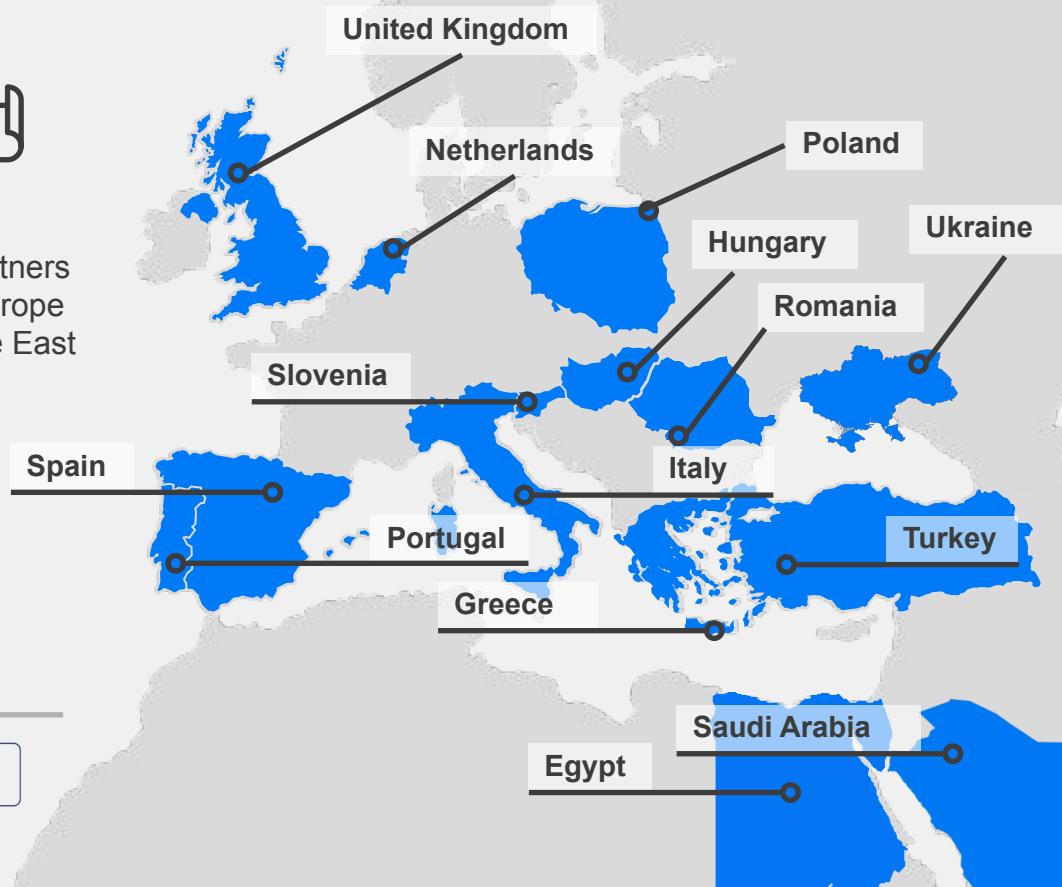
How can SNI Help You?

Q&A
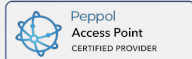
SNI Worldwide

Our products are used by businesses
across the globe

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Our Clients

Nestlé

PUMA

AkzoNobel

FERRERO

HEXION
Responsible Chemistry

FRANKE

Henkel

GUESS

dyson

Prysmian
Group

GEBERIT

Electrolux

Honeywell

Signify

ADIENT

beko

Autoliv

FUJIFILM

VESTEL

CONAIR

KOROZO
FLEXIBLES

HAYES LEMMERZ

MULTIVAC

YAZAKI

Marshall

Epta

COATS

B|BRAUN

Otokar

GEFCO

Global Trends in e-Invoicing and Invoice Reporting

Global Overview: Trends in e-Invoicing and Invoice Reporting

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1. Expansion of Real-Time Reporting
Governments mandate real-time invoice submission to tax authorities to enhance compliance and reduce fraud (e.g., India, Italy).

2. Standardized Formats for Simplicity
Formats like **PEPPOL & SAF-T** streamline cross-border invoicing, reducing costs and compliance complexity.

3.Interoperability & Cross-Border Compliance
Initiatives like the **EU's ViDA** aim to harmonize e-Invoicing across jurisdictions, easing multinational compliance.

4. Emerging Technologies in e-Invoicing
Blockchain & AI enhance security, automation, and fraud detection in digital tax systems.

Regional Trends

1. Europe

- Harmonization through EU Initiatives
- Focus on SAF-T and Real-Time Reporting
- Cross-Border Trade Efficiency

2. Asia-Pacific

- Expansion of e-Invoicing Mandates
- PEPPOL Growth
- Golden Tax System in China

3. Middle East

- Rapid Adoption of e-Invoicing
- VAT Compliance Focus

4. Americas

- Gradual Adoption

5. Africa

- Emerging e-Invoicing Frameworks
- Focus on Compliance and Transparency

Key Deadlines for Compliance in Focused Countries

Overview of Greece's e-Delivery Requirements

- E-Delivery is the digital issuance and real-time reporting of delivery documents. Businesses must submit e-delivery notes via **myDATA** before dispatch, receiving a **MARK & QR Code**.
- **Recipient & Discrepancies**: Automatic notification; confirmation of receipt required. **Shortages/surpluses must be reported within 15 days**.

Implementation Phases:

- ○ **Phase 1 (Voluntary)**: Until **March 31, 2025**: Voluntary data transmission for eligible entities.
- ○ **Mandatory from April 1, 2025**: Applies to entities with **gross income > €200,000** or trading specific goods (e.g., pharmaceuticals, energy products).
- ○ **Phase 2 (Voluntary)**: Starts **May 1, 2025**; Voluntary for second-phase entities until **September 30, 2025**.
- ○ **Full Compliance**: Mandatory for **all entities** by **October 1, 2025**.

Key Points of Germany's B2B e-Invoicing Mandate

- The **Growth Opportunities Act (March 23, 2024)** introduces e-Invoicing as the standard for B2B transactions starting **January 1, 2025**.

Technical Requirements:

- From **January 1, 2025**, businesses must be capable of receiving e-Invoices in formats compliant with **EN 16931**:
  - **ZUGFeRD**: Hybrid format (PDF/A-3 + embedded XML).
  - **XRechnung**: XML in "Cross-Industry Invoice" (CII).
  - **Factur-X**: XML in "Universal Business Language" (UBL).
- **Paper invoices** and non-compliant electronic invoices remain permissible through **2026** with recipient consent (§ 27 para. 38 no. 1 UStG-E).

Implementation Timeline:

- **Jan 1, 2025**: e-Invoicing becomes standard; businesses must be able to receive compliant formats.
- **Jan 1, 2027**: Mandatory e-Invoicing for businesses with turnover > €800,000.
- **Jan 1, 2028**: Mandatory for **all businesses**.

Updates on Denmark's Bookkeeping Act

- ○ The Bookkeeping Act requires digitization of **all accounting processes**, including invoicing.
- ○ Businesses must use certified digital bookkeeping software or custom solutions that comply with standards.
- ○ Mandatory **B2B e-Invoicing** using NemHandel or PEPPOL (formats: **PEPPOL BIS 3.0** or **OIOUBL 3.0**).

Implementation Timeline:

- **From July 1, 2024**:
  - ○ Companies submitting annual reports & using a **registered accounting system** must book digitally from the start of the next fiscal year.
- **From January 1, 2025**:
  - ○ Companies submitting annual reports & using a **non-registered accounting system** must book digitally from the start of the next fiscal year.
- **From January 1, 2026**:
  - ○ Sole proprietorships with an **annual net turnover > DKK 300,000** (in two consecutive years, e.g., 2024 and 2025) must book digitally.

Malaysia: Second Phase of e-Invoicing Mandate

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- **Inland Revenue Board of Malaysia (IRBM/LHDNM)** and **MDEC** launched the **National e-Invoicing Initiative** in **October 2022**.
- All **tax-registered businesses** and government entities, including **domestic and cross-border transactions**. Real-time or near-real-time **validation and storage** for **B2B**, **B2C**, and **B2G** transactions.

Implementation Timeline:

- ○ **August 1, 2024**: Large taxpayers (**annual income > RM100 million**)
- ○ **January 1, 2025**: Medium taxpayers (**annual income RM25 million–RM100 million**)
- ○ **July 1, 2025**: All taxpayers.

Centralized Continuous Transaction Control (CTC) Model:

- ○ Invoices sent to tax authorities **in real-time** for validation before reaching buyers.
- ○ Uses **structured XML/JSON** files via API to the **IRBM platform**.
- ○ **QR code with a URL** must be included for buyer notification and verification.
- ○ After validation, assigned a **UUID** and **QR code** via the MyInvois Portal or e-Invoicing software.
- ○ Supplier provides the validated e-Invoice to the buyer.

Romania: Key Updates for 2025

1. Mandatory B2C e-Invoicing (from January 1, 2025)

- All business-to-consumer (B2C) transactions must be reported via the **RO e-Factura system**.
- **Simplified invoices** (≤100 EUR) are now in scope.
- To address **GDPR concerns**, taxpayer identification can be replaced with an **anonymous 13-digit code**.
- Transitional period: **July 1, 2024 – December 31, 2024** (optional use).

2. SAF-T Reporting for Small Taxpayers & Non-Residents (from January 1, 2025)

- **Small taxpayers** must submit the **D406 (SAF-T) declaration**, with a **grace period of 6 months** for gradual compliance.
- **Non-resident businesses** must submit a **simplified D406** for basic tax data (sales, purchases, VAT).
- This extends previous SAF-T implementations for **large (2022) and medium taxpayers (2023)**.

3. RO e-Transport Scope Expansion & Extended Grace Period

- **All international road transport** must now be reported in **RO e-Transport**, including **EU & third countries**, even if not high-risk.
- New high-risk categories (as of March 1, 2024):
  - **Meat, fish, dairy, tobacco, nicotine substitutes**.
- **Grace period extension**: Non-compliance penalties now apply **from January 1, 2025** (instead of July 1, 2024).
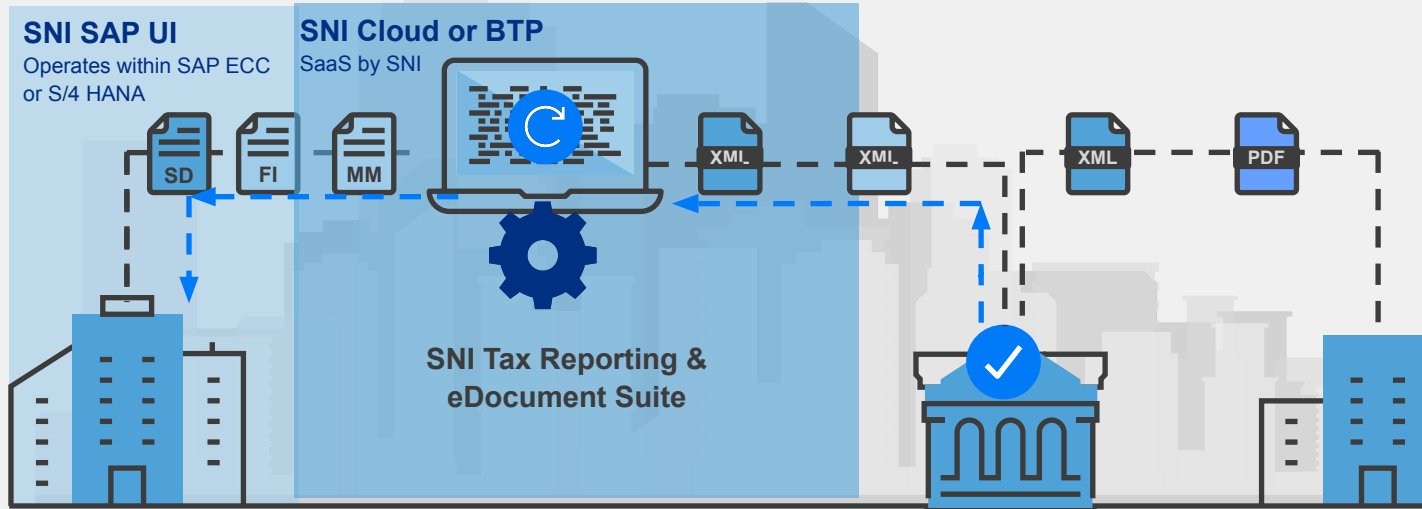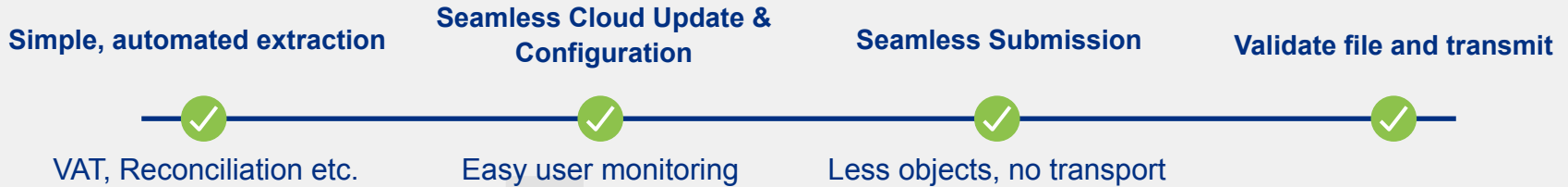
How can SNI help you?

Real Time e-Invoicing

SNI SAP Solution

Simple, automated extraction

VAT, Reconciliation etc.

Seamless Cloud Update & Configuration

Easy user monitoring

Seamless Submission

Less objects, no transport

Validate file and transmit

SNI SAP UI
Operates within SAP ECC or S/4 HANA

SNI Cloud or BTP
SaaS by SNI

SD

FI

MM

XML

XML

XML

PDF

SNI Tax Reporting & eDocument Suite

Buyer

Tax Authority Portal

Seller

Inbound (Receiving) Flow
Outbound (Sending) Flow

Real Time e-Invoicing

e-Doc Suite

SNI

Extract financial data	Create required files	Submit to tax authority	Validate file and transmit
✓	✓	✓	✓
With external template	Simple user monitoring	Seamless submission	

SNI Cloud
SaaS by SNI

SNI e-Doc Suite Cockpit

XML XML   XML XML XML

Buyer
ERP (Oracle, Microsoft Dynamics, etc.)
POS systems and devices

Tax Authority Portal

Seller

- - - - Inbound (Receiving) Flow
- - - - Outbound (Sending) Flow

Communication
e-Doc Suite

SNi

Extract financial data

With external template

Create required files

Simple user monitoring

XML

Supported technologies/options

Automatic

- sFtp
- ftpS
- Web service (SOAP / REST)
- OFTP2
- AS4
- API
- etc.

Manual

- Manual upload
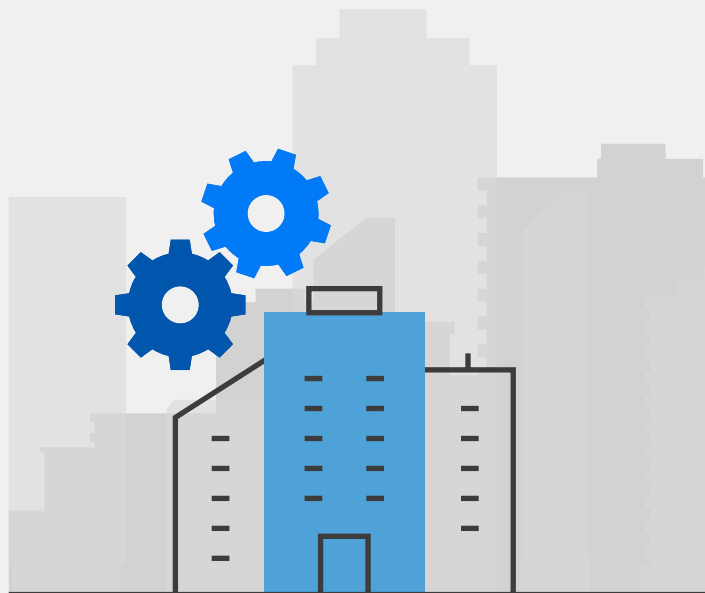- Manual entry

SNI e-Doc Suite Cockpit

Buyer

SAP users

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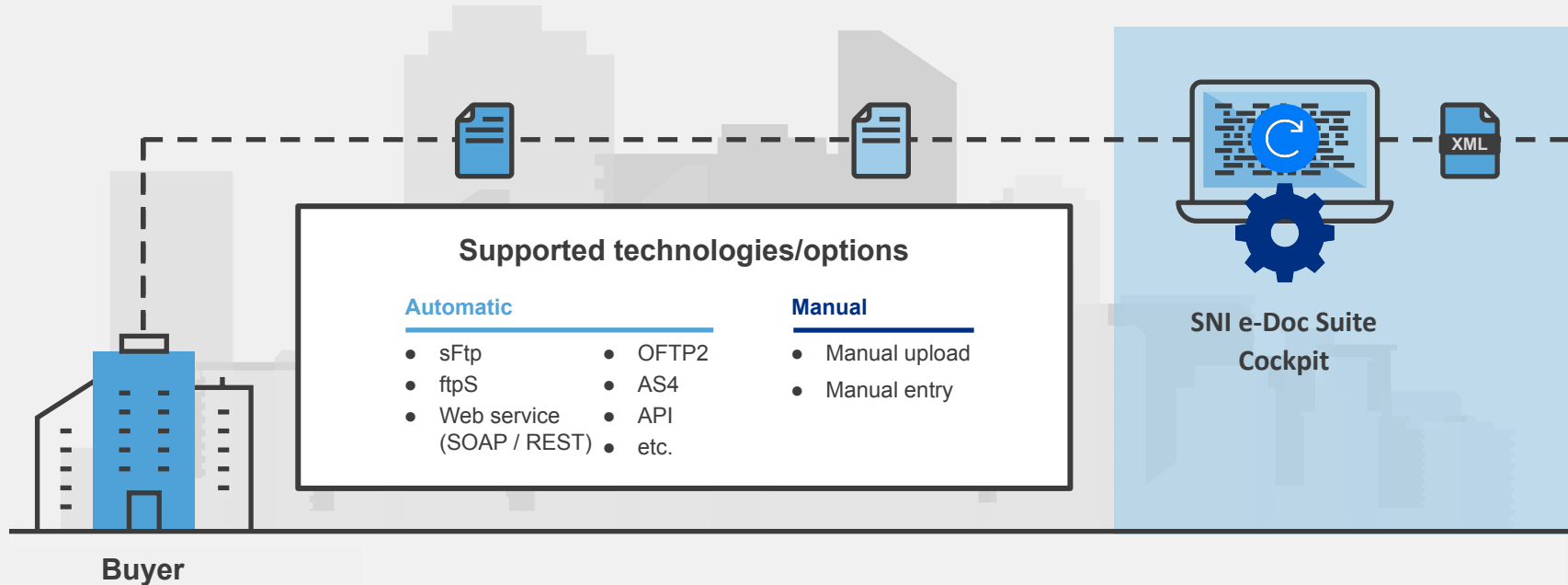
✓ Easy integration into your existing systems and infrastructure

Simple | Fast integration without installing SAP OSS notes

Efficient | Cost-effective implementation without employing an external consultant

Accessible | No version upgrade required

*SNI solution support ECC 4.7 and Higher R3 Versions
*SNI SAP solution runs on SAP R3 and S4

Reliable | All SNI solutions are **SAP**® Certified
Powered by SAP NetWeaver®

Cycle of Benefits

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Ongoing **support**

Maintenance & regulatory **updates**

Initial **implementation**, **training** & **documentation**

Liaising with tax authorities to keep you **informed**

SNI provide continuous support for a **long term relationship**

Worldwide Solutions

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SAF-T & VAT Reporting	e-Invoicing		Invoice Reporting	Other Services

SAF-T & VAT Reporting

- Austria SAF-T
- France FEC
- Hungary RFHUAUDIT
- Lithuania SAF-T
- Luxembourg FAIA
- Norway SAF-T
- Norway VAT Return
- Poland JPK VDEK
- Portugal SAF-T
- Romania SAF-T
- Turkey e-Ledger
- UK Making Tax Digital

e-Invoicing

- AP Automation (SAP Solution)
- Belgium e-Invoice
- Croatia e-Invoice
- Egypt e-Invoicing
- Egypt e-Receipt
- France e-Invoice
- Germany ZUGFeRD
- Germany X-Rechnung
- Vietnam e-Invoice
- Indonesia e-Faktur
- Israel e-Invoice
- Italy FatturaPA

- Japan e-Invoice
- Kazakhstan e-Invoice
- Kazakhstan e-Waybill
- Malaysia e-Invoice
- Poland e-Faktur
- Portugal e-Invoice
- Romania e-Factura
- Saudi Arabia e-Invoice
- Serbia e-Faktura
- South Korea e-Invoice
- Thailand e-Invoice
- Turkey e-Invoice

Invoice Reporting

- Greece myDATA
- Hungary RTIR
- Spain SII
- Turkey e-Archive

Other Services

- Egypt e-Signature
- Poland Whitelist
- Portugal QR & ATCUD Code
- Romania e-Transport
- Greece e-Delivery
- Tax Determination
- Turkey PanoSign (Digital Signature Platform)
- Turkey e-Bank
- Turkey e-Accounting Receipt
- Turkey e-Note of Expenses
- Turkey e-Producer Receipt
- Turkey e-Reconciliation
- Turkey e-Waybill
- Turkey VAT Number Validation
- VIES

Solutions & Roadmap

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| | Q1-Q2 2025 | Q3-Q4 2025 | 2026 | 2027 |

Q1-Q2 2025
- January Ukraine SAF-T, Mandatory
- Malaysia e-Invoice, Mandatory
- Latvia B2G e-Invoice, Mandatory
- January Germany B2B e-Invoice, Mandatory (Receiving)
- January Israel B2B e-Invoice, Mandatory
- January Romania B2C e-Invoice, Mandatory
- January Portugal SAF-T Accounting, Mandatory
- Jan Denmark SAFT, Mandatory
- Greece e-delivery, Mandatory

Q3-Q4 2025
- Oman B2B e-Invoice, Mandatory (TBC)
- Slovakia e-Invoice, Voluntary (TBC)

2026
- France B2B e-Invoice, Mandatory
- Denmark B2B e-Invoice, Mandatory
- Belgium B2B e-Invoice, Mandatory
- Poland B2B e-Invoice, Mandatory
- Latvia B2B e-Invoice, Mandatory
- UAE e-Invoice, Mandatory
- Bulgaria SAF-T, Mandatory

2027
- Slovenia B2B e-Invoice, Mandatory (TBC)
- Germany B2B e-Invoice, Mandatory
- Spain B2B e-Invoice, Mandatory
- Estonia B2B e-Invoice, Mandatory

Thank you

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