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WEBINAR
SERIES



E-Invoicing Spotlight

Monthly Insights from
around the World



Digital Tax Evolution in Southeast Europe: e-Invoicing in Greece, Croatia, Romania and Beyond



Speakers



Serra Emekli

Assistant Account Manager,
SNI

Serra Emekli is an Assistant Account Manager. She is responsible for international account management, focused on conducting SAP projects all around the world.



Evşen Güleç

Regulatory Affairs Associate, SNI

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

Agenda



Introduction to SNI

The Role of e-Invoicing in Preventing Tax Evasion and Fraud

Country Updates

How can SNI Help You?

Q&A

About SNI



Founded in
2006



~100
employees



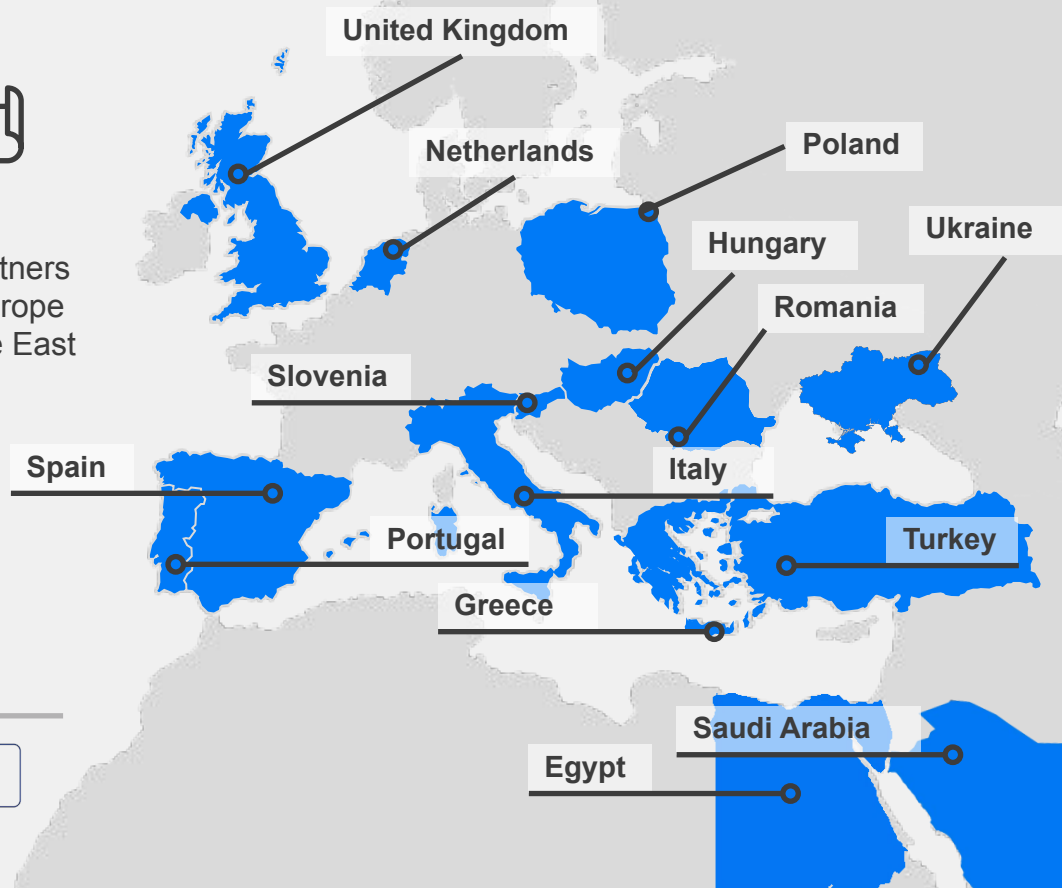
12
offices/partners
across Europe
and Middle East



30+
country
solutions

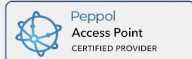


1000+
clients
(85% *multinationals*)



500

Technology **Fast 500**
2016 EMEA



SNI Worldwide



Our products are used by businesses
across the globe



Our Clients

sni



FERRERO



GUESS

dyson

Prysmian
Group



Honeywell



FUJIFILM

VESTEL

CONAIR



B | BRAUN

Otokar





The Role of e-Invoicing in Preventing Tax Evasion and Fraud



Tax Authorities' Role

Tax authorities use e-invoice data for real-time monitoring and proactive fraud prevention.

Preventing Tax Evasion

Ensures invoices are processed through secure channels, removing the opportunity for underreporting or manipulating data.

VAT Fraud Reduction

Real-time validation makes it virtually impossible for businesses to evade VAT obligations by submitting false or altered invoices.

How E-Invoicing Helps Prevent Tax Evasion and Fraud

Successful Countries

Countries like Italy and Brazil have reduced VAT fraud by implementing mandatory e-invoicing.

Future Outlook

Growth in e-invoicing adoption. Future innovations will further enhance efficiency and security.

1

Romania

B2G, B2B and B2C e-Invoicing

2

Croatia

"Fiskalizacija 2.0" and B2B e-Invoicing

3

Greece

B2B and B2G E-Invoicing Mandates

4

Serbia & Slovenia

B2G and B2B e-Invoice mandates and
upcomings

5

Bulgaria & Bosnia and Herzegovina

Upcoming SAF-T (Bulgaria) and
e-Invoice (Bosnia) mandates

Scope & Timeline:

- July 1, 2022: Mandatory for B2G transactions
- January 1 – June 30, 2024: B2B e-reporting phase (invoices must be submitted within 5 days)
- July 1, 2024: Mandatory for all domestic B2B transactions; clearance model starts
- January 1, 2025: Mandatory for all domestic B2C transactions
- VAT-registered foreign businesses in Romania must also comply for B2B transactions

Invoice Format and Submission:

- XML, UBL 2.1 or CII, compliant with RO_CIU
- The invoice is submitted to the RO e-Factura system via the Virtual Private Space (SPV), either manually or through API integration.
- The system performs validation checks, and the Ministry of Finance applies a digital seal to confirm compliance.
- The recipient is notified and can access the validated invoice through the SPV.

Regulatory Authority: National Agency for Fiscal Administration (ANAF); Ministry of Finance (for digital seal)

Platform: RO e-Factura (via Virtual Private Space - SPV)

Greece e-Invoice System



Timeline

- **B2G E-Invoicing:**

Sept 2023: Mandatory for some government agencies

Jan 2024: Mandatory for all central government agencies

June 2024: Applies to all public sector entities

Jan 2025: Mandatory for all government-related purchases over €2,500

- **B2B E-Invoicing:**

Greece has obtained EU derogation to introduce B2B e-invoicing as early as July 1, 2025

The exact implementation date is **not yet officially confirmed**

Regulatory Authority

Independent Authority for Public Revenue (AADE)
oversees e-invoicing and manages myDATA platform

Invoice Format and Standards

B2G: EN 16931, PEPPOL BIS 3.0 format

Can be submitted through Peppol Network

XML Format

B2B: Likely EN 16931 (final structure pending confirmation)

Submission:

B2G: Through PEPPOL network

B2B: To myDATA platform

Croatia e-Invoice System



Timeline and Scope:

Since 2019 generating e-Invoice is mandatory in electronic format only for B2G Transaction, B2B transactions are still voluntary.

- Croatia's B2B e-invoicing mandate will be mandatory starting **January 1, 2026**.
- The mandate applies to all VAT-registered businesses engaging in domestic B2B transactions.
- Cross-border transactions are excluded from this requirement and can continue using paper or PDF invoices.
- All public entities receive and send e-invoices through PEPPOL Network.

Fiscalization:

- A government-controlled validation process.
- Requires real-time validation of each invoice or receipt by the tax authority before it is considered legal.

Invoice Format

E-invoices must comply with the **EN16931 standard**, using formats such as **UBL 2.1** or **CII**.

Regulatory Authority

The **Financial Agency (FINA)** operates the national platform **Servis eRačun za državu**, which is connected to the **Peppol network** and acts as a **Peppol Access Point**.

A free tool called **MICROeINVOICE** will be provided to **small taxpayers** to support compliance.

Serbia

- **Timeline:**

- **May 1, 2022:** B2G compliance starts (e-invoices to/from public sector).
- **January 1, 2023:** B2B e-invoicing becomes mandatory.
- **January 1, 2025:** Full implementation of the amended e-invoicing law, including input VAT recording.

- **File Formats & Submission**

- E-invoices must be submitted in **XML format** (UBL 2.1, EN 16931-1).
- E-invoices must be digitally signed to ensure authenticity and integrity.
 - All VAT-registered businesses are required to use the **Sistem e-Faktura (SEF)** platform for e-invoicing.
 - Businesses can submit e-invoices either manually through the SEF portal or automatically via API integration with their accounting systems.

Slovenia



- **Timeline:**

VAT reporting will be required from July 2025.

Mandatory B2B e-invoicing starts on January 1, 2027

Infrastructure setup by April 2026 (UJP platform)

- **Scope:** Applies to all B2B transactions
- **File Formats:** e-SLOG (Slovenia's XML standard), EN 16931 (European standard)
- **Submission Methods:**

Peppol Network (for cross-border)

Certified service providers (ISO/IEC 27001 compliance)

Direct exchange between systems

UJP eRačun portal (manual submission for small businesses)

Regulatory Authorities:

FURS (Tax compliance oversight)

UJP (Manages the eRačun portal)

Bulgaria SAF-T

Timeline:

- **January 2026:** Large enterprises (net sales > BGN 300M or tax > BGN 3.5M in 2023)
- **January 2027:** Medium & small businesses (based on 2024 data)
- **January 2028:** Businesses with net sales > BGN 15M or tax > BGN 1.5M in 2025
- **January 2029:** All businesses, regardless of size
- **January 2030:** Micro-enterprises registered for VAT

Key Details:

- Monthly: General Ledger, Accounts Payable & Receivable, Sales/Purchase Invoices, Payments
- Annual: Fixed Assets
- On-demand: Inventory (upon tax authority request)

Submission Process:

- Submitted via National Revenue Agency's portal
- XML format with strict file naming conventions

Regulatory Authority: National Revenue Agency (NRA)



Bosnia and Herzegovina

Timeline:

Implementation date TBD, Full compliance expected after the law's enactment

Scope:

Focus on domestic B2B transactions; B2C transactions likely excluded initially

Submission Process:

E-invoices to be submitted via government portal :ITABiH's e-invoicing portal
Manual or API submission options

Invoice Format:

Standardized XML-based format required for compliance

Regulatory Authority:

Managed by the Indirect Taxation Authority of Bosnia and Herzegovina (ITABiH)

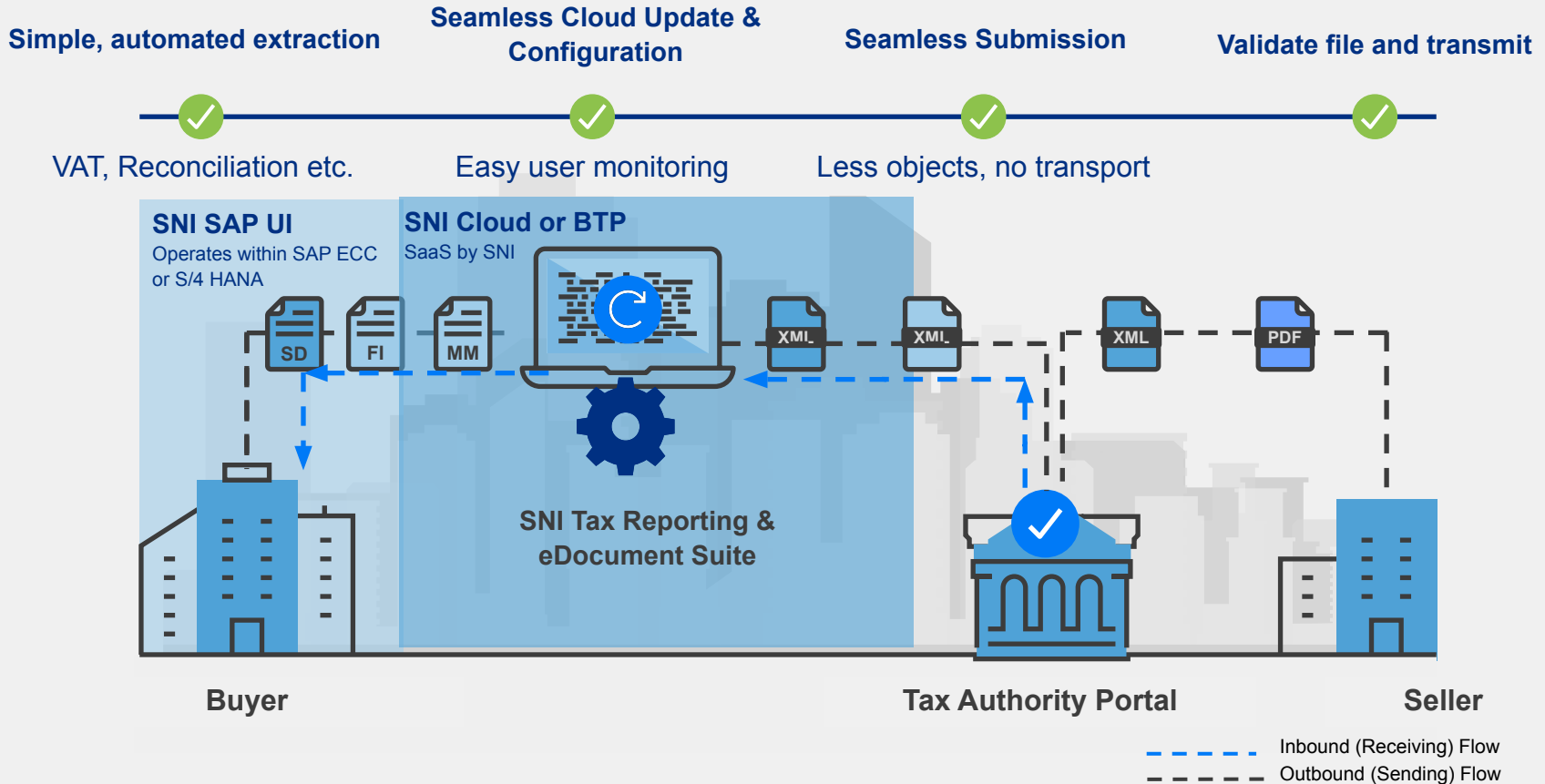
An aerial, high-angle photograph of a dense urban skyline, likely New York City, during the "golden hour" of sunset. The sun is low on the horizon to the right, casting a warm, orange-gold glow across the entire scene. Numerous skyscrapers and buildings of varying heights and architectural styles are visible, packed closely together. The lighting creates long shadows and highlights the textures of the buildings' facades and the surrounding urban landscape. The overall mood is one of a bustling, vibrant city at the end of the day.

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How can SNI help you?

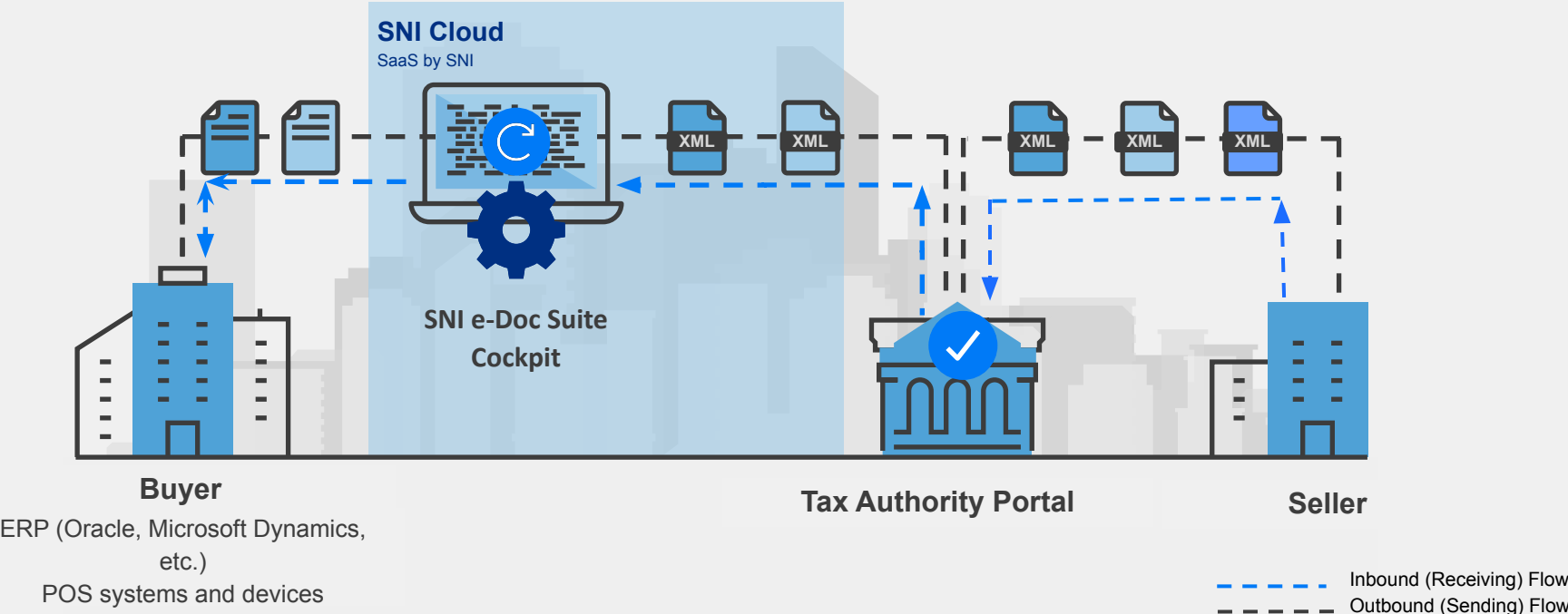
Real Time e-Invoicing

SNI SAP Solution



Real Time e-Invoicing

e-Doc Suite



Communication

e-Doc Suite



Extract financial data

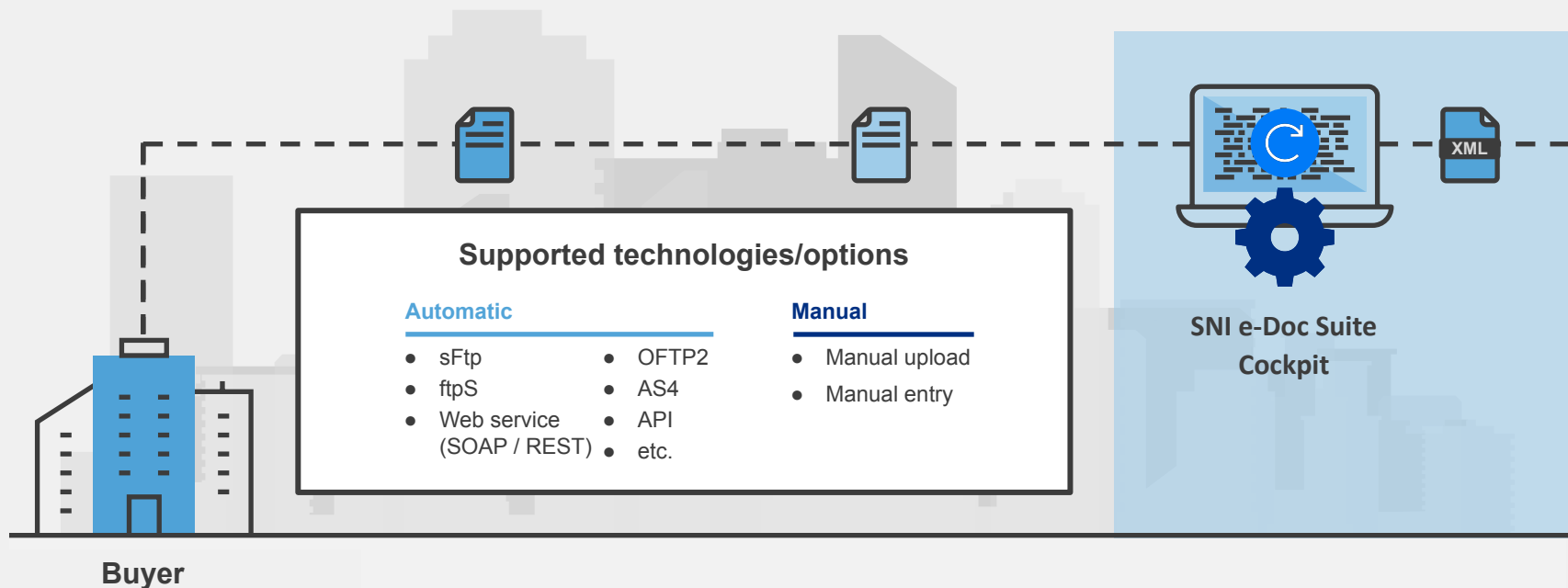


With external template

Create required files



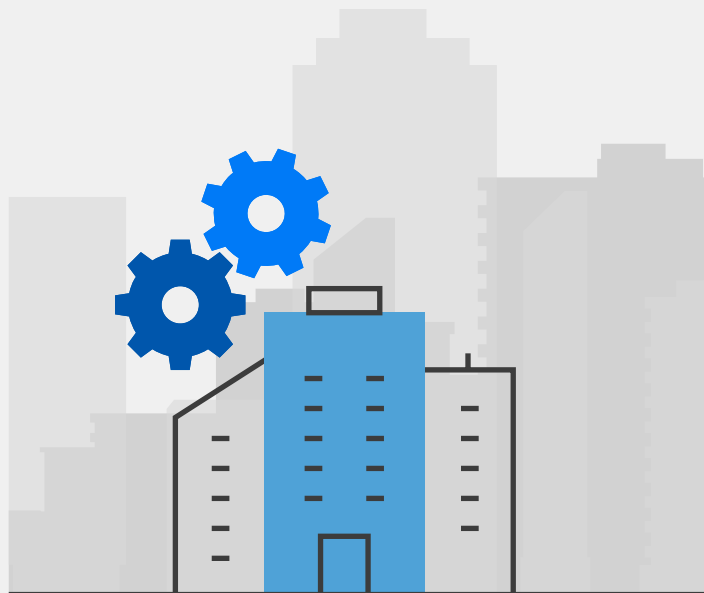
Simple user monitoring



SAP users



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



Ongoing **support**



Initial
**implementation, training
& documentation**



**Maintenance &
regulatory updates**



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



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

Worldwide Solutions



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



 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

 Jan Denmark SAFT, Mandatory

 Greece e-delivery, Mandatory

 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

 Serbia e-Delivery(B2G), Mandatory

Q1-Q2 2025

Q3-Q4 2025

2026

2027

 Oman B2B e-Invoice, Mandatory (TBC)

 Slovakia e-Invoice, Voluntary (TBC)

 Slovenia B2B e-Invoice, Mandatory (TBC)

 Germany B2B e-Invoice, Mandatory

 Spain B2B e-Invoice, Mandatory

 Estonia B2B e-Invoice, Mandatory

 Portugal SAF-T Accounting, Mandatory

 Serbia e-Delivery(B2B), Mandatory

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Thank you



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