2026 EU e-Invoicing Wave: The Next Chapter of Digital Compliance

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Speakers

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SNI

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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

Country Updates

How can SNI Help You?

Q&A

About SNI

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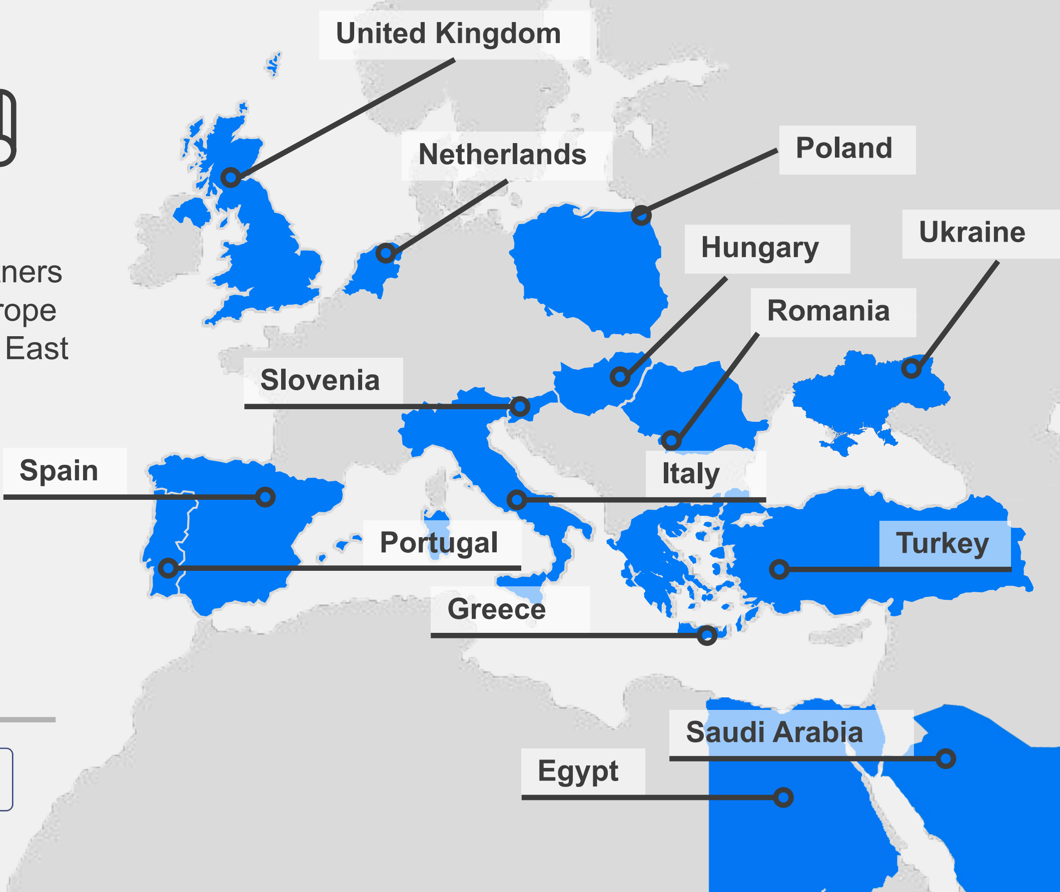
Founded in
2006

~100
employees

12
offices/partners across Europe and Middle East

30+
country solutions

1000+
clients
(85% multinationals)



500 Technology Fast 500 2016 EMEA

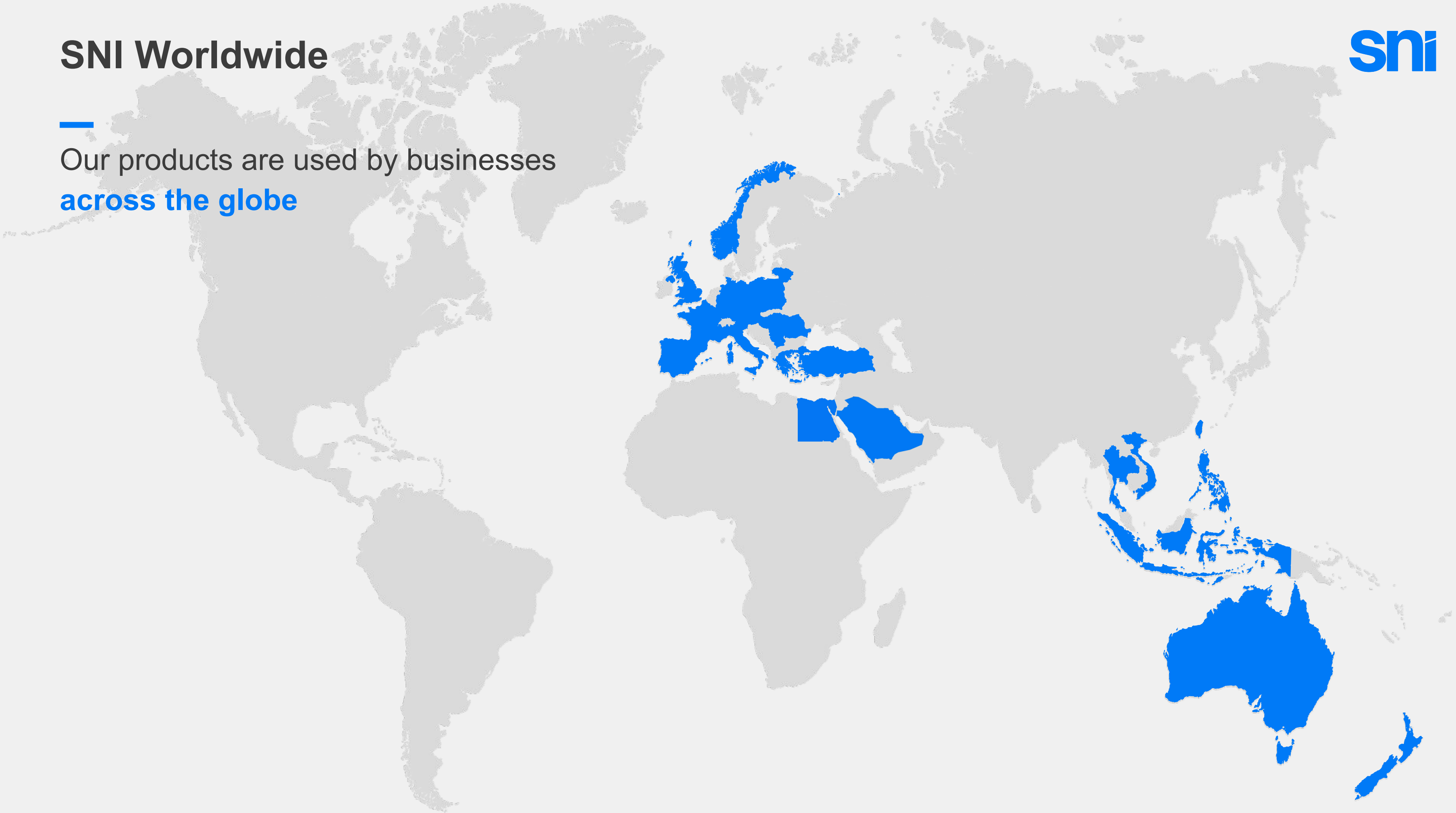
SAP Global Partner

GENA

Peppol Access Point CERTIFIED PROVIDER

SNI Worldwide

Our products are used by businesses
across the globe



Our Clients

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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

1. **Poland**
   Covering B2B transactions, B2C transactions not in the scope

2. **Belgium**
   B2G transactions are already in the scope since 2017 gradually

3. **Croatia**
   New obligation only covers B2B and B2C transactions

4. **Greece**
   Starting from 2026, invoices will be issued in electronic format only for B2B transactions.

5. **Denmark**
   Issuing invoicing in electronic format is mandatory for B2G transactions already

6. **Latvia**
   Electronic invoicing implementation starting with B2G transactions

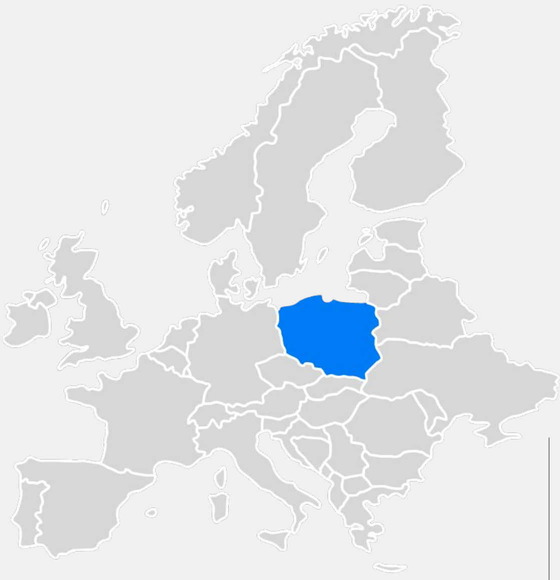
Poland

Authority & System

- The Ministry of Finance (Ministerstwo Finansów) manages the Krajowy System e-Faktur (KSeF), Poland’s national electronic invoicing platform.
- KSeF functions as a clearance system, where invoices are transmitted to the government before being delivered to trading partners.

Scope & Timeline

- Applies to all VAT-registered taxpayers established in Poland.
- **1 Feb 2026:** mandatory for large taxpayers (annual turnover ≥ 240 million PLN).
- **1 April 2026:** mandatory for all remaining VAT taxpayers, SMEs and foreign entities with a fixed establishment in Poland.



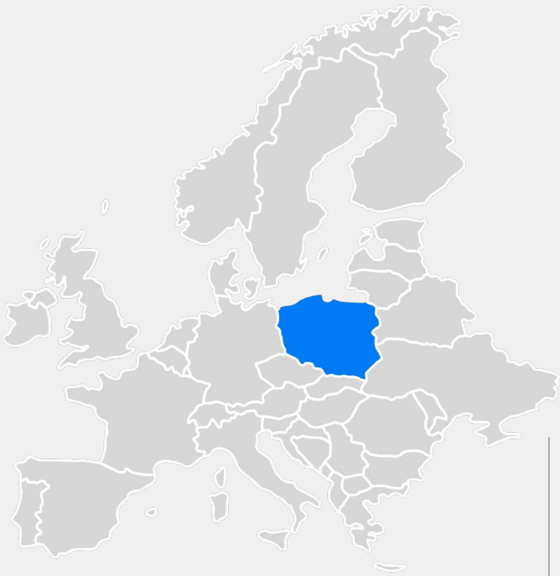
Poland

Process & Validation

- Invoices are submitted through ERP-integrated APIs or the online KSeF portal.
- KSeF performs two-level validation: Technical (XML and schema) and Business-rule (logical and fiscal consistency).
- Once validated, KSeF returns an official acknowledgment with KSeF ID and timestamp.

Technical & Compliance Requirements

- Authentication via qualified e-signature, trusted profile (PUAP), or token authorization. Digital signatures optional once integrity is ensured through the API.
- The structured FA(3) XML schema becomes mandatory in 2026, replacing FA(2).
- Comprehensive integration and testing environments are provided by the Ministry for ERP vendors and taxpayers.



Belgium

Authority & Framework

- Managed by SPF Finances and SPF BOSA
- Based on EN 16931 semantic data model
- Exchange primarily through Peppol BIS 3.0

Scope & Timeline

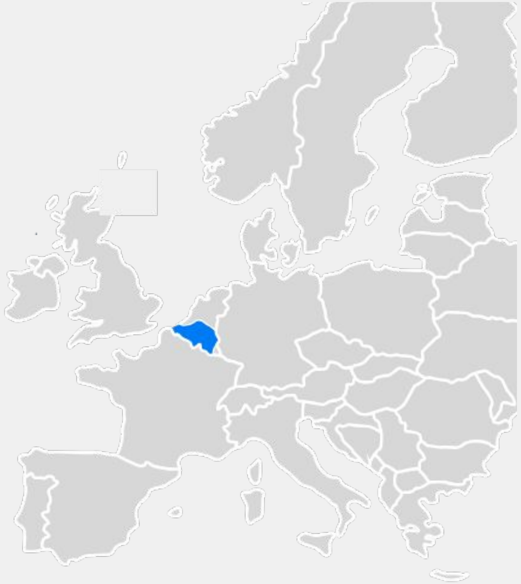
- Applies to all Belgian VAT-registered taxpayers
- 1 Jan 2026: Mandatory B2B e-invoicing
- 2028: Planned near real-time e-reporting phase

Process & Validation

- No government clearance portal; invoices sent via Peppol Access Points
- Validation performed automatically through Peppol rules
- Human-readable PDF optional; structured XML is legally binding

Technical & Compliance

- Must comply with EN 16931 mandatory fields
- Peppol Network ID and endpoint registration required
- Archiving period: 10 years under Belgian VAT Code



Croatia

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Authority & Framework

- Governed by the Croatian Tax Administration under the Fiscalization 2.0 Act (June 2025).
- Extends the long-standing real-time fiscal receipt system to B2B and B2G e-invoicing.
- Aligned with EU ViDA objectives and EN 16931 standards.

Scope & Timeline

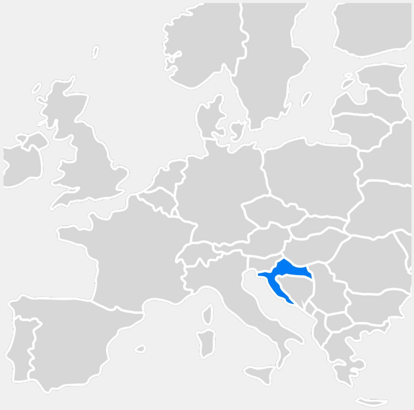
- **1 Jan 2026:** All domestic B2B transactions must be issued as structured e-invoices and reported simultaneously to the authority.
- **1 Jan 2027:** Obligation expands to non-VAT entities and additional public sector institutions.
- Applies to all resident businesses; foreign companies with local VAT registration included.

Process & Validation

- Invoices created in EN 16931 XML, transmitted to both buyer and the Tax Administration.
- Certified “information intermediaries” handle transmission and apply format validation.
- The authority issues real-time acknowledgments confirming receipt and integrity.
- Digital signature and timestamp mandatory for all issuers.

Technical & Compliance

- Integration testing environment provided for software vendors.
- Exceptions limited to specific retail and public-safety transactions.
- Non-compliance triggers administrative penalties.



Greece

Authority & System

- Managed by the Independent Authority for Public Revenue (AADE) via the myDATA platform. Introduced through Law 5222/2025, creating a unified e-invoicing and e-reporting framework.

- Integrates with EU EN 16931 and Peppol standards.

Scope & Timeline

- 2 Feb 2026: Mandatory for taxpayers with 2023 turnover > €1 million.

- 1 Oct 2026: Extended to all remaining domestic taxpayers.

- Applies to all VAT-registered businesses established in Greece.

Process & Validation

- Two submission options:
  Through certified service providers licensed by AADE.
  Or directly from ERP systems via myDATA API.

- Providers digitally sign and transmit invoices; AADE performs format validation and returns acknowledgment.

- Buyers must accept or reject electronically within the platform.

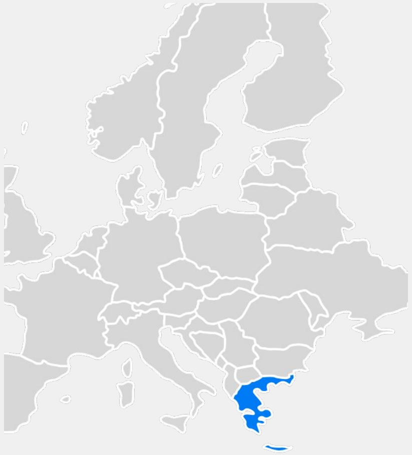
Technical & Compliance

- Certified providers audited periodically by AADE.

- Mandatory use of digital signatures and timestamps.

- Electronic archiving for minimum 5 years.

- Automatic error messages and correction cycles handled via API feedback channels.



Denmark

Authority & Framework

- **Business Authority (Erhvervsstyrelsen)** – Bookkeeping Act
- **Tax Agency (Skattestyrelsen)** – SAF-T reporting standard

Scope & Timeline

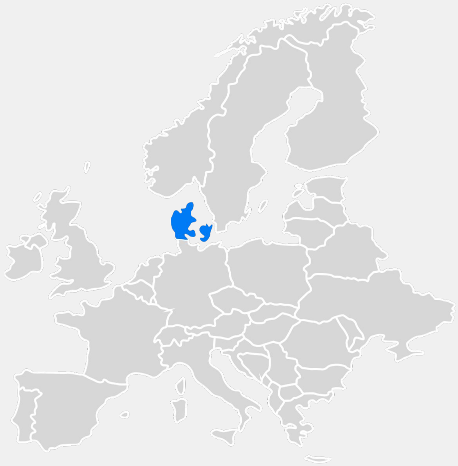
- **1 Jan 2025:** Digital bookkeeping for most entities
- **2026+:** Includes small enterprises > DKK 300 000 turnover

Process & Validation

- Use of registered digital accounting systems mandatory
- Systems must issue and receive structured e-invoices
- Export capability to OECD SAF-T format required

Technical & Compliance

- Formats under review: OIOUBL vs Peppol alignment
- Secure digital archiving and system registration required
- Non-compliance subject to administrative penalties



Latvia

Authority & Framework

- **State Revenue Service (VID)** – Accounting Law amendments
- Establishes structured e-invoicing for B2G and B2B

Scope & Timeline

- **2026:** B2G e-invoicing mandatory for all public institutions
- **2028 (target):** B2B mandatory after implementation delay

Process & Validation

- Invoices prepared in EN 16931 XML and sent to VID
- Integration via certified accounting software
- Exceptions for retail and sensitive transactions

Technical & Compliance

- Use of digital signature and secure archiving required
- Real-time submission portal under development
- Transitional testing phase planned for 2027

Overview

Feature	Belgium	Poland	Croatia	Greece	Latvia	Denmark
Authority	SPF Finances & SPF BOSA	Ministry of Finance	Croatian Tax Administration (Porezna uprava)	AADE (Independent Authority for Public Revenue)	State Revenue Service (VID)	Business Authority (Erhvervsstyrelsen) & Tax Agency (Skattestyrelsen)
Model	Peppol (BIS 3.0) interoperability	KSeF (clearance model)	Fiscalization 2.0	myDATA + Certified Providers	Accounting Law e-Invoicing System	Digital Bookkeeping / SAF-T
Timeline – Mandate	1 Jan 2026 (B2B mandatory) / 2028 for e-reporting	1 Feb 2026 (> PLN 200 m turnover); 1 Apr 2026 (all others)	1 Jan 2026 (B2B); 1 Jan 2027 (expanded scope)	2 Feb 2026 (> €1 m); 1 Oct 2026 (all others)	1 Jan 2025 (B2G); B2B target 2028	1 Jan 2025 (start); 2026+ (smaller firms > DKK 300k)
Scope	B2B only (mandatory); B2G already live	B2B cross-border by Polish entities	B2G active, B2B (all resident businesses)	B2B, B2G	B2G active; B2B in preparation	B2B via digital accounting systems
Format (XML/PDF/JSON)	EN 16931 XML (via Peppol BIS 3.0)	FA(3) XML schema (2026 onward)	EN 16931 XML validated via API	EN 16931 XML / Peppol-compatible	EN 16931 XML	OIOUBL / Peppol alignment
Submission Method	Peppol Access Point / network exchange	API / Portal to KSeF system (clearance)	API via certified intermediaries + real-time reporting	Via certified providers or myDATA API	Direct portal / API under development	Via registered accounting software + SAF-T export
Archiving	10 years (VAT Code Art. 60)	10 years (in KSeF or locally)	10 years (minimum)	5 years (minimum)	10 years (proposed)	5–10 years (digital record storage)

How can SNI help you?

Real Time e-Invoicing

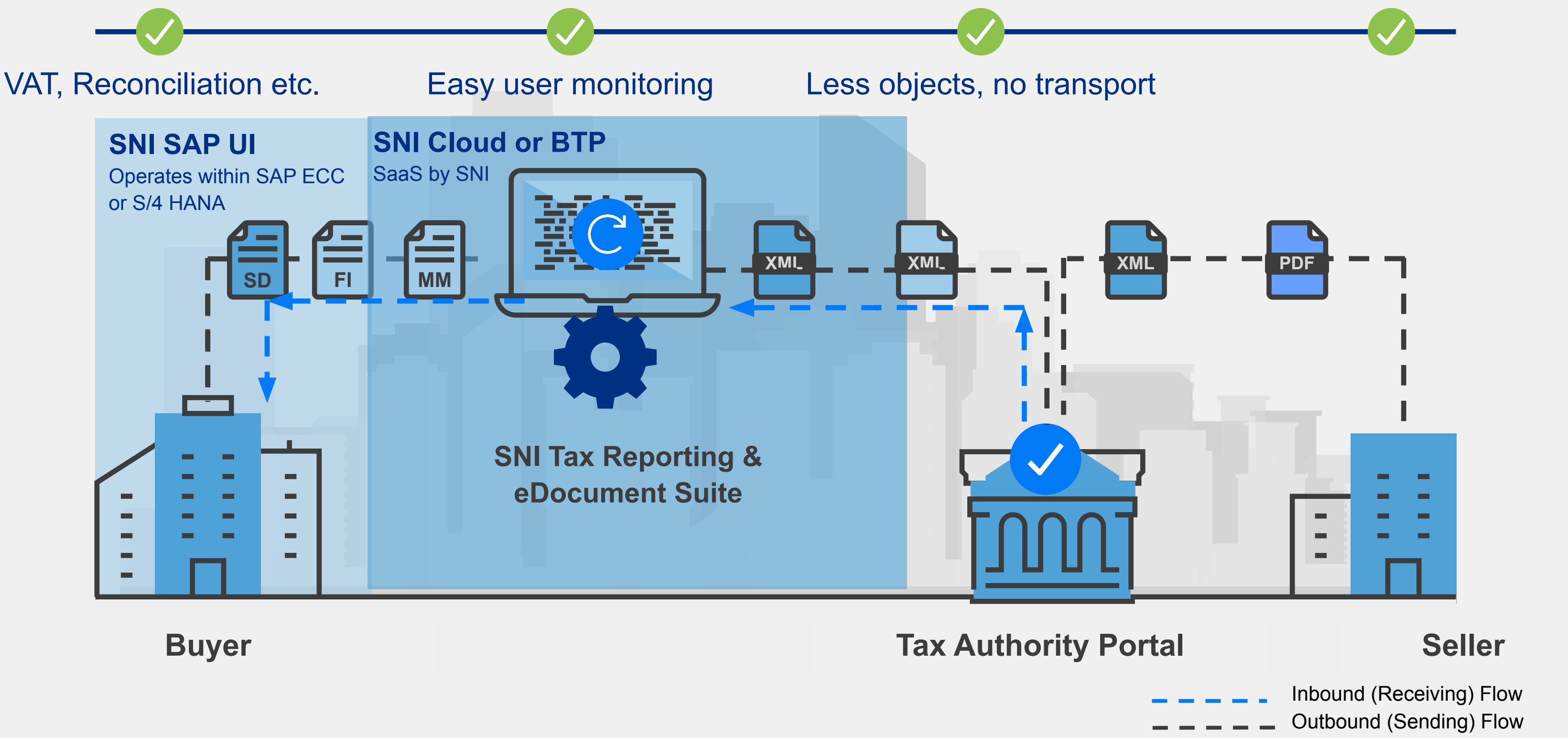
SNI SAP Solution

Simple, automated extraction

Seamless Cloud Update & Configuration

Seamless Submission

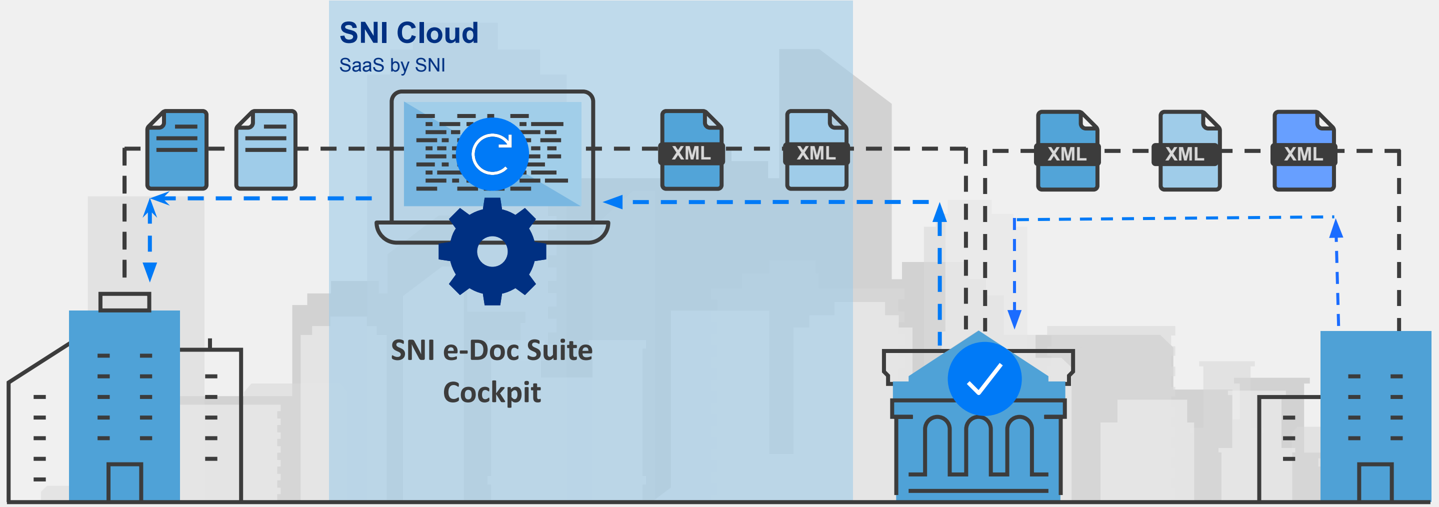
Validate file and transmit



Real Time e-Invoicing

e-Doc Suite

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



Buyer

ERP (Oracle, Microsoft Dynamics, etc.)

POS systems and devices

Tax Authority Portal

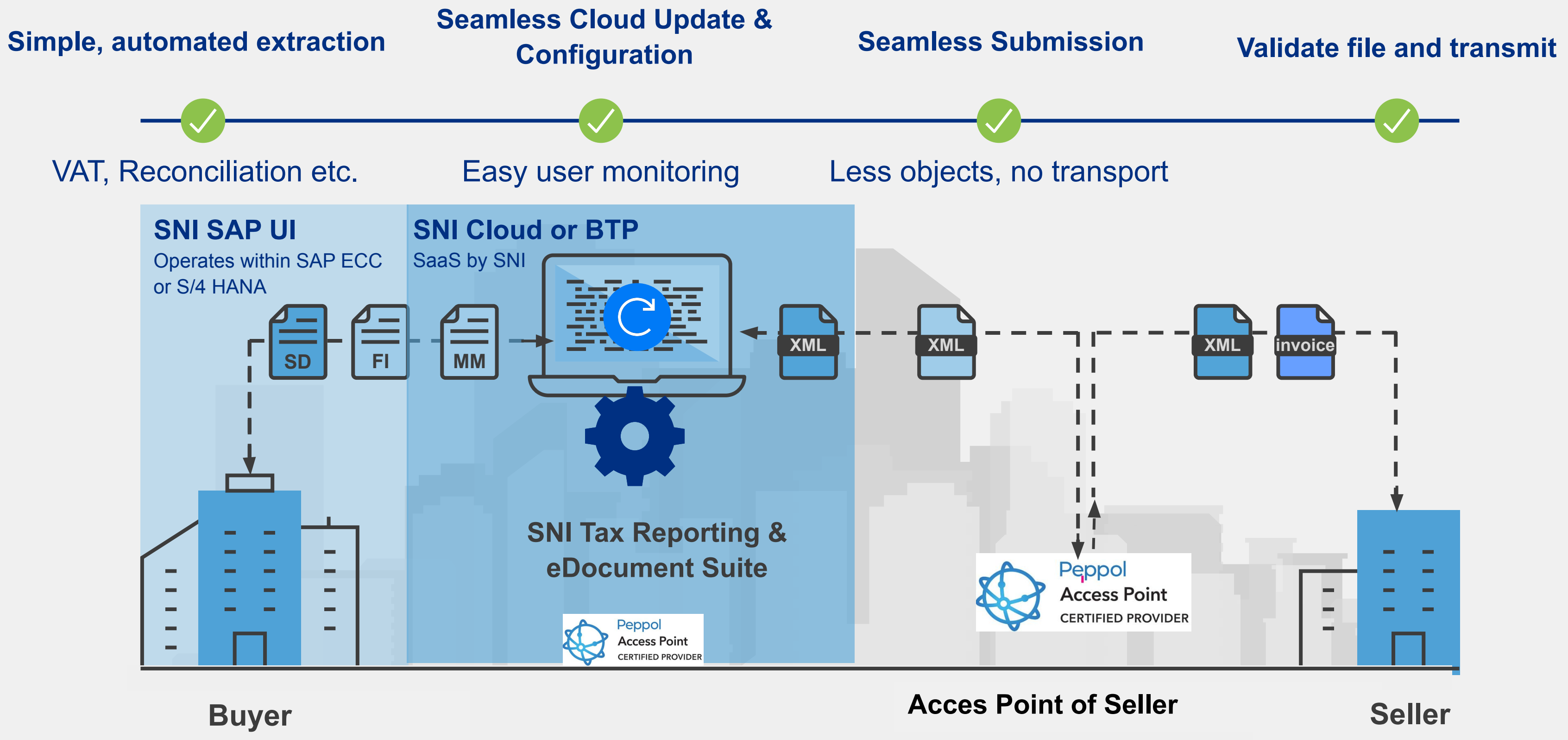
Seller

Inbound (Receiving) Flow

Outbound (Sending) Flow

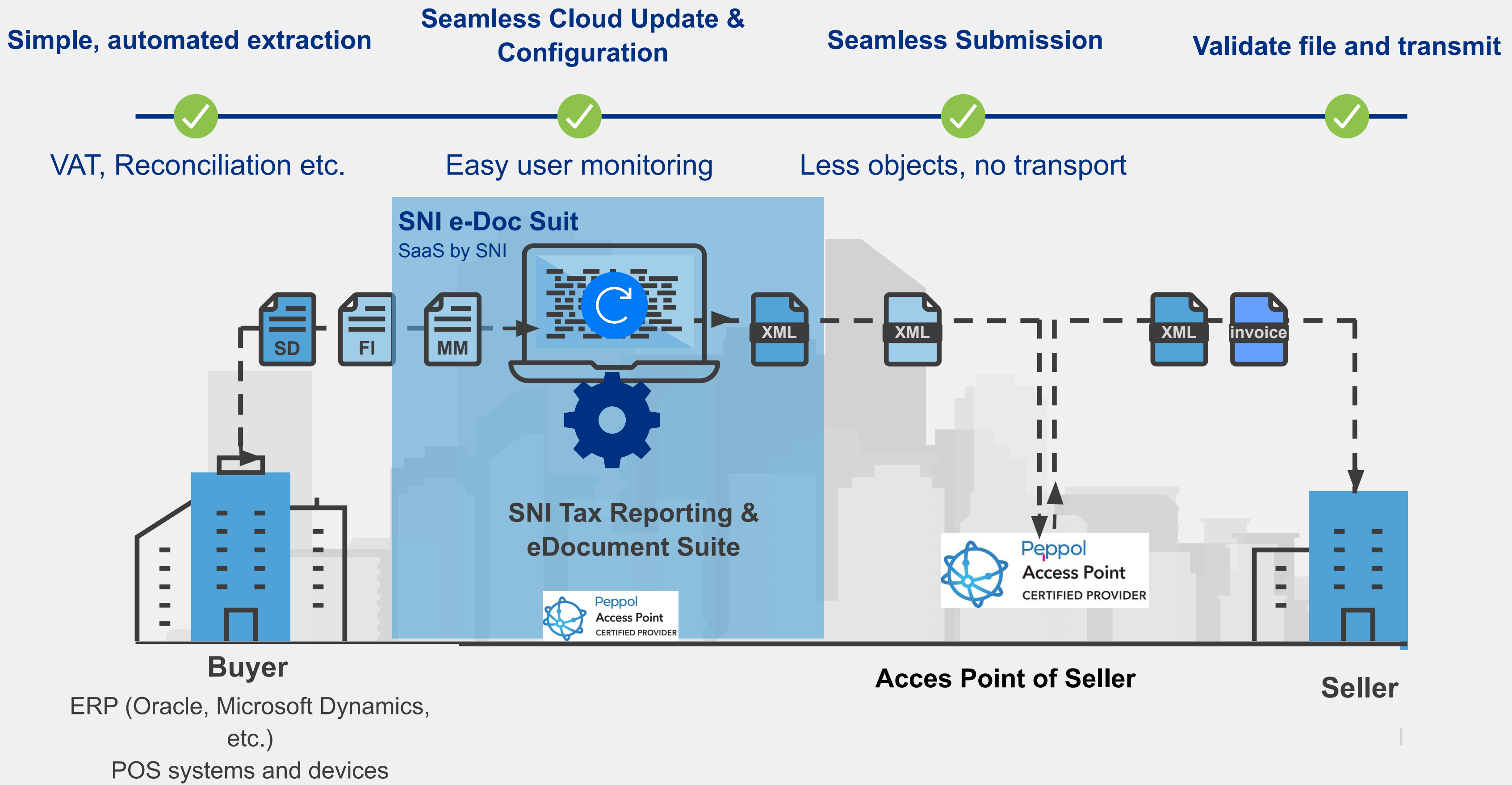
Peppol 4 Corner e-Invoicing

SNI SAP Solution



Peppol 4 Corner e-Invoicing

SNI e-Doc Suite Solution



Communication

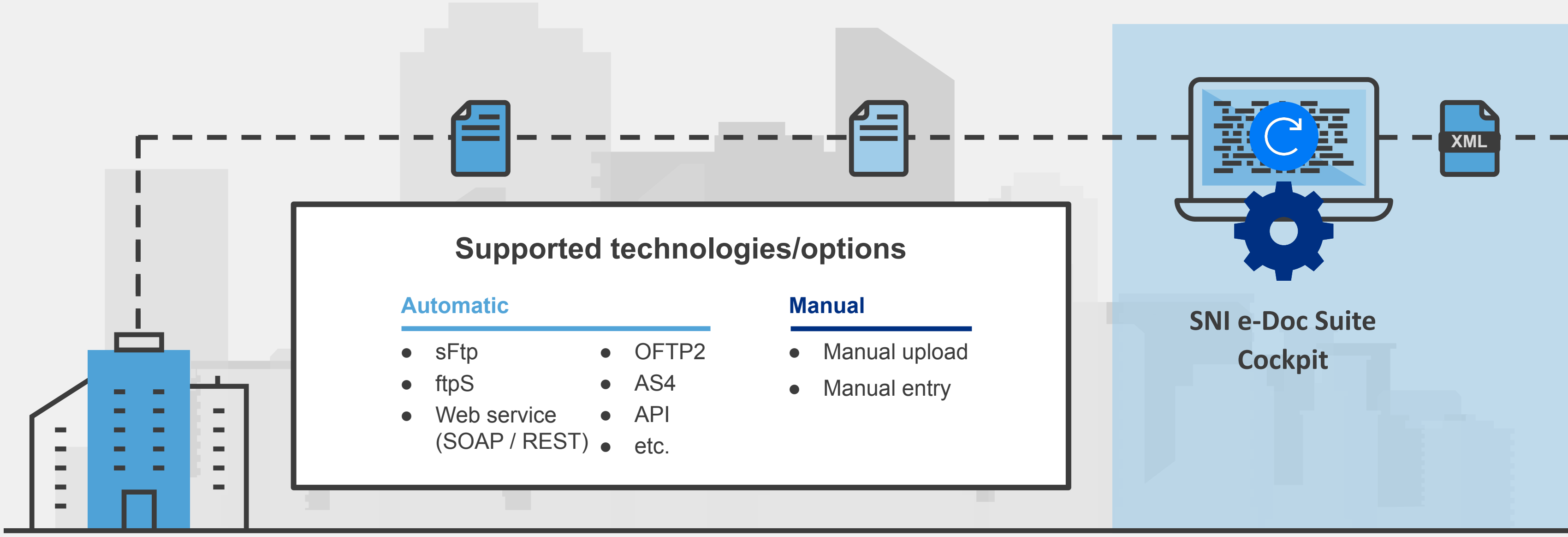
e-Doc Suite

Extract financial data

With external template

Create required files

Simple user monitoring



Supported technologies/options

Automatic

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

Manual

- Manual upload
- Manual entry

Buyer

SAP users

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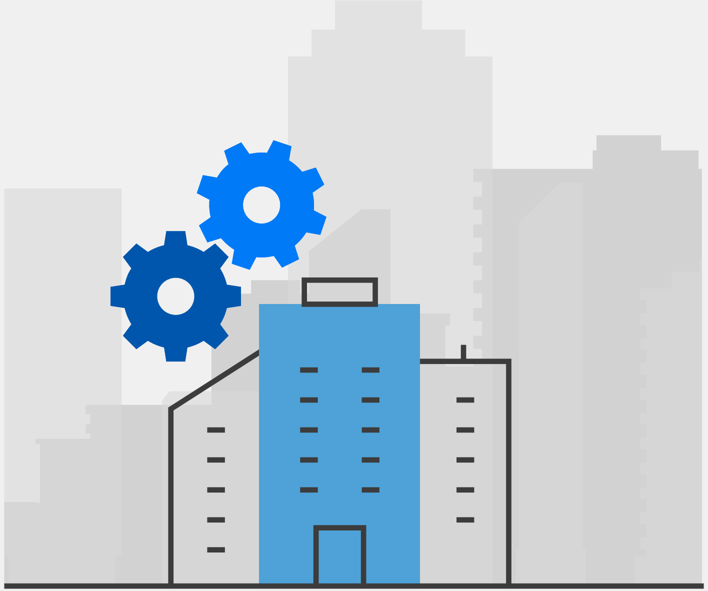
Easy integration into your existing systems and infrastructure

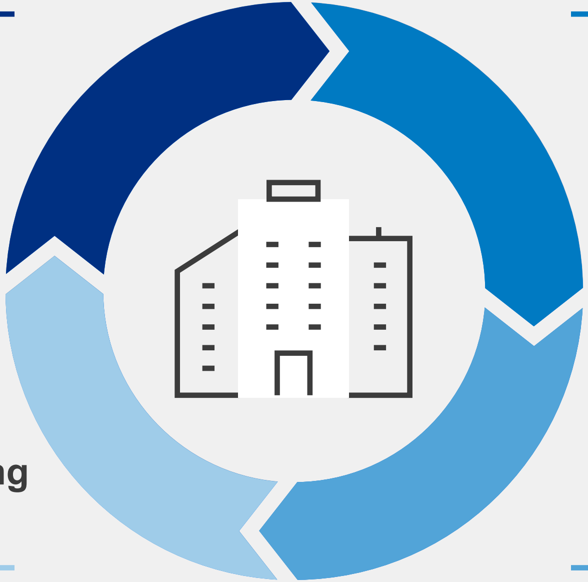


Simple	Fast integration without installing SAP OSS notes
Efficient	Cost-effective implementation without employing an external consultant
Accessible	No version upgrade required *SNI solution support ECC 4.7 and Higher R3 Versions *SNI SAP solution runs on SAP R3 and S4
Reliable	All SNI solutions are SAP® Certified Powered by SAP NetWeaver®

Cycle of Benefits

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 Current 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
- Germany ZUGFeRD
- Germany X-Rechnung
- Vietnam e-Invoice
- Indonesia e-Faktur
- Israel e-Invoice
- Italy FatturaPA
- 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
- 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

Upcoming Roadmap

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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
- Jan Denmark SAFT, Mandatory
- Greece e-Delivery, Mandatory

Q3-Q4 2025

- Oman B2B e-Invoice, Mandatory (TBC)
- Nigeria e-Invoice, (Large Taxpayers), Mandatory

2026

- France B2B e-Invoice, Mandatory
- Denmark B2B e-Invoice, Mandatory
- Belgium B2B e-Invoice, Mandatory
- Poland B2B e-Invoice, Mandatory
- Latvia B2G e-Invoice, Mandatory
- UAE e-Invoice, Mandatory
- Bulgaria SAF-T, Mandatory
- Serbia e-Delivery(B2G), Mandatory
- Greece B2B e=Invoice, Mandatory

2027-2028

- 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
- Latvia B2B e-Invoice, Mandatory(2028)
- Slovakia B2B e-Invoice, Mandatory


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Thank you

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