



SNI Global Tax Update Series

Regional Focus:

Western Europe

*In today's global economy, tax compliance has evolved into a strategic imperative. As governments move to real-time, transaction-based oversight, businesses must respond with automated, ERP-integrated processes. **SNI** provides the regulatory insight and guidance needed to navigate this shift with confidence. In this edition, we explore key developments across Western Europe from new mandates to real-time reporting.*



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What Will You Discover in This Issue?

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SNI is a global provider of digital tax compliance solutions, helping businesses navigate complex VAT regulations, e-invoicing mandates, and real-time reporting obligations across Europe, MENA, and Asia.

Founded in 2006, SNI supports over 1,000 companies with scalable, ERP-integrated platforms and deep regulatory expertise. Our solutions simplify compliance, reduce operational risk, and empower enterprises to stay agile in a rapidly evolving digital tax landscape.

SNI in Numbers – 2024



200M+
e-invoices
processed



16,000+
support
tickets
resolved



139
projects
gone live
successfully

Global Developments: *Towards Transaction-Based Reporting*

e-invoicing is no longer an emerging trend; it is a regulatory revolution reshaping global commerce. Governments are turning to real-time tax controls to fight VAT fraud and ensure end-to-end transparency. Initiatives like the EU's ViDA or clearance systems in Poland, Italy, Turkey, and Saudi Arabia reflect a growing preference for transaction-based tax enforcement.



**560
billion**
invoices
processed
globally in 2024



**125
billion**
of those
transmitted
electronically
as structured
e-invoices



**30+
countries**
had live or
announced
clearance or real
time invoice
validation models
as of 2024



€2.2 billion

Global e-invoicing market value
projected to reach by 2028

The Digital Shift in VAT Compliance

VAT compliance is evolving from periodic reporting to real-time, integrated processes. This global shift reflects governments' push for greater control and visibility through digital infrastructure. As countries adopt diverse models—from invoice reporting to clearance—the landscape becomes more complex, requiring businesses to adapt quickly and strategically.

Developments Towards Continuous Transaction-Based Reporting

Post Audit ↘

Supplier creates tax invoice and issue directly to the buyer

Control: Periodic tax filing

Invoices sample-audited later

Invoice Reporting ↘

Required data file must be uploaded to the tax authority website

Potentially on a daily basis

Supplier sends tax invoice to buyer

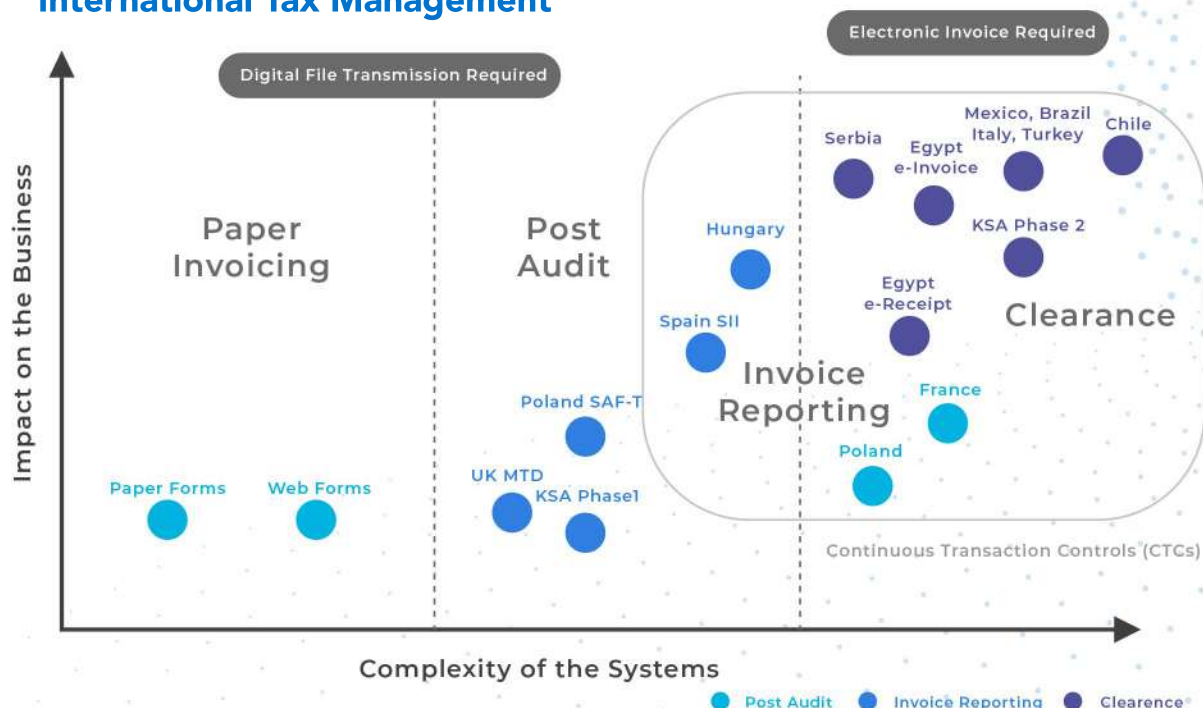
e-Invoicing ↘

Invoice information must be sent to a government platform simultaneously

Structured information and code together constitute the tax invoice

Government validates tax and sends the invoice

International Tax Management



Austria

The Federal Ministry of Finance (Bundesministerium für Finanzen – BMF) oversees Austria's e-invoicing and electronic reporting framework, with B2G e-invoicing governed by federal procurement laws and SAF-T obligations embedded in the Austrian Fiscal Code (BAO) for auditing purposes.

e-Invoicing Mandates

Current	Future
Scope: B2G invoices to federal authorities. Timeline: Mandatory since 2014. Format: PEPPOL BIS or ebInterface XML. Legal basis: e-Government Act §5; Federal Procurement Act 2013 (BVerG 2013); BMF e-invoicing guidelines.	No announced B2B or extended B2G mandate.

Reporting / SAF-T

Scope: All accounting records when requested during audit.

Format: XML based on OECD SAF-T standard.

Status: Mandatory on request; not periodic.

Legal basis: BAO §131 & §132; BMF decree of 20.03.2009 on electronic data provision.

Belgium

In Belgium, Federal Public Service Finance (SPF Finances/FOD Financiën) regulates e-invoicing, with the Mercurius platform serving as the national PEPPOL access point for B2G, and a dedicated SAF-T BE VAT schema applied for VAT audit data.

e-Invoicing Mandates

Reporting / SAF-T

Current	Future	
Scope: B2G invoices for public procurement. Timeline: Federal level in force since 2019; extended to all public contracting authorities. authorities. Format: PEPPOL BIS Billing 3.0 XML. Submission: Via Mercurius platform (PEPPOL access point). Legal basis: Law of 7 April 2019; Royal Decree of 22 June 2017.	Scope: B2B domestic transactions between VAT-registered businesses. Timeline: From 1 Jan 2026 Format: PEPPOL BIS Billing 3.0 (EN 16931 compliant). Legal basis: Law of 15 December 2023 on the generalisation of electronic invoicing.	Scope: VAT transactional data (SAF-T BE VAT). Format: XML (Belgium-specific SAF-T schema). Status: Mandatory on request; not periodic. Legal basis: VAT Code, Articles 60 & 62; SPF Finances technical specifications for SAF-T BE.

France

The Direction Générale des Finances Publiques (DGFIP) manages both e-invoicing and e-reporting obligations, with Chorus Pro serving as the official B2G platform, and the Fichier des Écritures Comptables (FEC) serving as France's SAF-T-like audit file.

e-Invoicing Mandates

Reporting / SAF-T

Current	Future
Scope: B2G invoices to all public entities. Timeline: Phased 2017–2020 rollout. Format: UBL 2.1, CII XML, or Factur-X (PDF hybrid). Submission: Via Chorus Pro portal/API. Legal basis: Ordinance No. 2014-697; Decree No. 2016-1478; Ordinance No. 2021-1190.	Scope: B2B domestic e-invoicing and e-reporting for cross border/B2C transactions. Timeline: Large companies from Sept 2026; SMEs in later phases. Format: EN 16931 compliant (UBL 2.1, CII, Factur-X). Submission: Via registered PDPs Legal basis: Ordinance No. 2021-1190; Decree No. 2022-1299.

Scope: Full general ledger accounting data (Fichier des Écritures Comptables – FEC).

Format: Fixed-width TXT file (DGFIP specification).

Status: No periodic submission; mandatory at start of tax audit.

Legal basis: CGI L.47 A-I; BOI-CF-IOR-60-40; Arrêté of 29 July 2013.

Germany

Germany's e-invoicing framework is regulated at the federal level by the Federal Ministry of the Interior and Community (BMI) for public procurement and by the Federal Ministry of Finance (BMF) for VAT legislation. B2B e-invoicing rules are embedded in the German VAT Act (UStG), while electronic audit file obligations follow the GoBD/GDPdU framework.

e-Invoicing Mandates

Current	Future
Scope: B2G at the federal level for all suppliers in public procurement; several states (Länder) have their own B2G mandates. Timeline: Federal requirement in force since November 2020. Format: XRechnung (EN 16931-compliant UBL XML); optionally ZUGFeRD hybrid PDF/XML if agreed. Submission: Via ZRE (Zentrale Rechnungseingangsplattform des Bundes) for federal entities, state portals for Länder mandates. Legal basis: e-Invoicing Ordinance (E-Rechnungsverordnung ERechV) of 2017; transposition of Directive 2014/55/EU.	Scope: All B2B domestic transactions between VAT registered businesses. Timeline: • From 1 Jan 2025: All VAT registered businesses must be able to receive EN 16931 compliant e-invoices. • 1 Jan 2025 – 31 Dec 2026: Issuers may still send paper or PDF invoices if the recipient agrees (transition period). • From 1 Jan 2027: Only small businesses may still use paper/PDF invoices with consent. • From 1 Jan 2028: Full mandatory issuance of EN 16931-compliant e-invoices for all B2B domestic transactions. Format: EN 16931-compliant structured e-invoice (e.g., XRechnung, ZUGFeRD) Submission: Direct exchange between trading partners; no clearance model or Legal basis: Growth Opportunities Act (Wachstumschancengesetz) amending UStG §14.

Reporting / SAF-T

Scope: Electronic provision of accounting and transaction records under GDPdU/GoBD rules.

Format: IDEA-compatible ASCII/XML.

Status: Mandatory on request; not periodic; not OECD SAF-T.

Legal basis: Fiscal Code (AO) §147; GoBD guidelines (latest version 28.11.2019).

Luxembourg

The Administration des Contributions Directes (ACD) supervises Luxembourg's e-invoicing mandates and electronic data reporting, while PEPPOL-based B2G invoicing uses a national XML/CSV audit file format for inspections.

e-Invoicing Mandates

Current	Future
Scope: B2G for all public procurement contracts. Timeline: Mandatory since 2022. Format: PEPPOL BIS. Legal basis: Law of 13 December 2021 implementing	No announced B2B mandate.

Reporting / SAF-T

Scope: National XML/CSV audit file format.

Format: XML/CSV defined by ACD.

Status: Mandatory on request; not periodic; not OECD SAF-T.

Legal basis: General Tax Law; ACD technical requirements.

Netherlands

The Belastingdienst (Dutch Tax and Customs Administration) manages e-invoicing compliance for public procurement and oversees audit file specifications under the Auditfile Financieel framework.

e-Invoicing Mandates

Current	Future
Scope: B2G for central government contracts. Timeline: Mandatory since 2017. Format: PEPPOL BIS; Digipoort for large-volume suppliers. Legal basis: Procurement Decree (Aanbestedingsbesluit) implementing Directive 2014/55/EU.	No official B2B mandate; possible expansion of B2G scope.

Reporting / SAF-T

Scope: Auditfile Financieel (XAF) for accounting records; also Auditfile Salaris and Auditfile Afrekenstelsystemen.

Format: XAF XML.

Status: Optional in general; mandatory in certain industries; on request in audits.

Legal basis: Belastingdienst auditfile guidelines; Dutch Accounting Act.

Switzerland

The Federal Department of Finance (Eidgenössisches Finanzdepartement, EFD) oversees Switzerland's e-invoicing rules for federal authorities, with flexible electronic audit data submission requirements under federal and cantonal tax laws.

e-Invoicing Mandates

Current	Future
Scope: B2G for federal government suppliers. Timeline: Mandatory since 2016. Format: e-Bill/PEPPOL. Legal basis: Federal Ordinance on Electronic Invoicing to the Federal Administration (SR 172.056.12).	No announced B2B mandate.

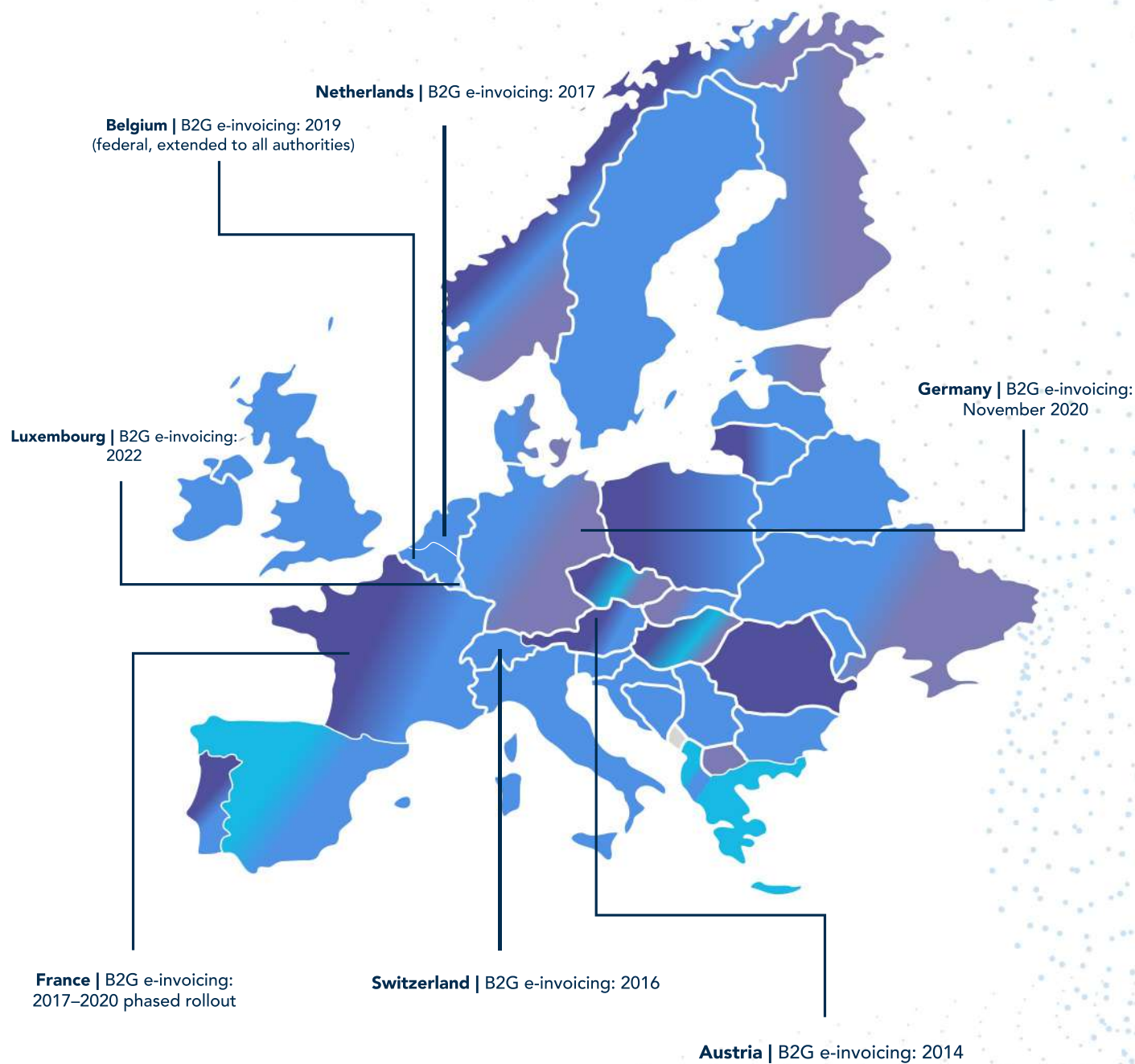
Reporting / SAF-T

Scope: Accounting and invoice data in electronic format.

Format: Flexible (XML, CSV, Excel).

Status: Mandatory on request; not periodic; no OECD SAF-T.

Legal basis: Swiss Federal Direct Tax Act; cantonal/federal audit guidelines.



Other Upcoming Mandates

Country	Mandate Type	Effective Date	Scope
Greece	B2B e-Invoice	Feb / Oct 2026	All domestic B2B transactions
Poland	B2B e-Invoice	Feb / Apr 2026	All taxpayers
Croatia	B2B e-Invoice	Jan 1, 2026	VAT-registered domestic sales
Serbia	e-Delivery (B2G)	Jan 1, 2026	Public sector
UAE	B2G-B2B-B2C e-Invoicing	Jul 1, 2026	large businesses (≥ AED 50 million / US\$13.6 million)
Spain	B2B e-Invoice	2027	All B2B
Estonia	B2B e-Invoice	Jan 1, 2027	Domestic entities
Slovenia	B2B Reporting	Jun 1, 2027	Resident & non-resident B2B
Serbia	e-Delivery (B2B)	Oct 1, 2027	Goods transport within Serbia

How Does e-Invoicing Benefit Your Business?



Cut Operational Costs

Reduce paper, printing, and archiving costs, while saving time and reducing overheads.



Minimize Errors, Maximize Accuracy

Automation reduces manual errors, speeds up approvals, and prevents payment mismatches.



Boost Cash Flow & Business Relationships

Faster processing enables quicker payments and boosts supplier confidence, reinforcing trust and stability.



Instant & Secure Invoice Transmission

Invoices are delivered instantly and securely, reducing delays, lost documents, and disputes.



Digital Archiving Advantages

Invoices are securely stored with full traceability, ensuring compliance and smoother audits.



Support Your Sustainability Goals

Paperless operations help meet ESG goals and reduce environmental impact.

e-Invoicing as a Strategic Lever in Global Supply Chains

Global supply chains run on data as much as goods. e-invoicing replaces fragmented processes with real-time, compliant exchange, enabling faster payments, transparency, and stronger supplier trust. For multinationals, harmonizing diverse mandates turns e-invoicing into a true driver of resilience and agility. Let's now explore different strategic insights shaping the landscape.



ViDA Reform: EU VAT Goes Digital

The EU's VAT in the Digital Age (ViDA) reform, approved in November 2024, is built on three pillars, with one focused specifically on e-invoicing and digital reporting. From July 2030, businesses across the EU will be required to issue structured electronic invoices in a harmonized format and transmit transaction data to tax authorities in near real time. Member states will then have until January 2035 to fully align their national systems with the new EU framework, ensuring a complete transition. This unified model will replace fragmented domestic approaches, enhance cross-border verification, and help close VAT fraud gaps. By streamlining compliance and reducing administrative burdens, the reform marks a decisive step toward a modern, digital VAT system for the EU.



Peppol: The Backbone of Europe's e-Invoicing Frameworks

Peppol (Pan-European Public Procurement Online) is an international framework that enables the secure and standardized exchange of electronic documents such as e-invoices and e-orders between businesses and between businesses and public bodies. Developed by the EU and now governed by OpenPeppol AISBL, it promotes interoperability, compliance, and cross border trade. Belgium's e-invoicing framework is based on Peppol, covering B2G transactions and forming the foundation for the upcoming B2B mandate. In France, Peppol operates through the certified PDP network within the national e-invoicing framework. Germany and Austria support the exchange of XRechnung and other Peppol BIS formats via Peppol Access Points for public procurement transactions, while Luxembourg, the Netherlands, and Switzerland use it mainly for B2G e-invoicing.

SNI: Purpose-Built Compliance for Global Enterprises



SNI delivers scalable, mandate-specific e-invoicing solutions designed to align with both local legal frameworks and enterprise IT environments.

Through a single platform fully integrated with your existing ERP, **SNI** helps to automate your complete invoicing lifecycle, covering both sales (outgoing) and purchase (incoming) invoices, along with reporting and tax compliance.



Comprehensive
End-to-end solutions



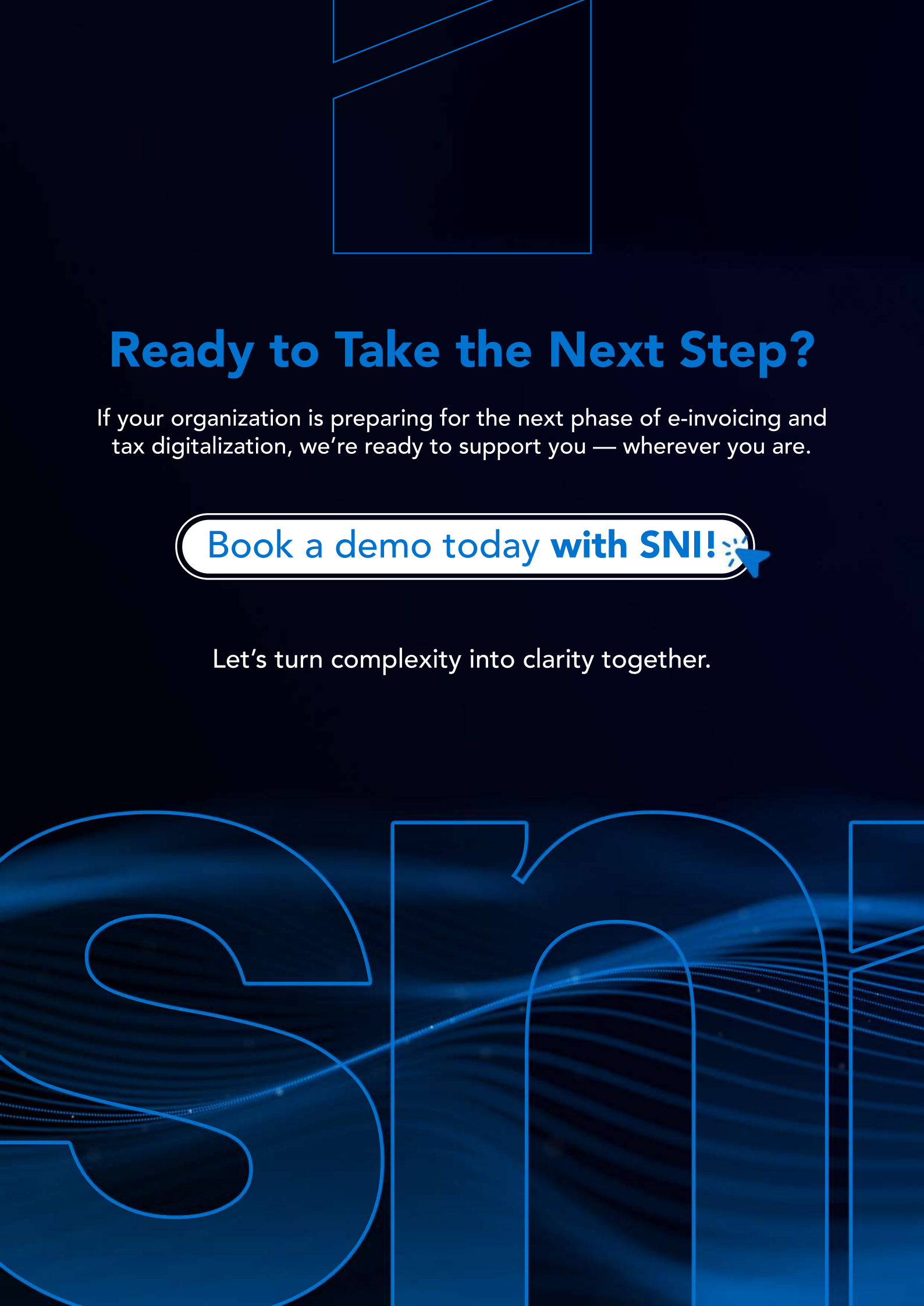
Flexible
On-Premise | Cloud | Hybrid



Global
Worldwide scalability

Why Choose SNI?

- ✓ Compatible with any ERP system without major changes required
- ✓ SAP-certified integration for full compliance
- ✓ Fast implementation with pre-built connectors
- ✓ Flexible deployment: Cloud, On-Premise, or Hybrid
- ✓ Scalable and compatible with diverse IT environments
- ✓ Regional support teams with ongoing compliance monitoring
- ✓ Long-term partnership with focus on adaptability and sustainability



Ready to Take the Next Step?

If your organization is preparing for the next phase of e-invoicing and tax digitalization, we're ready to support you — wherever you are.

Book a demo today with SNI! 

Let's turn complexity into clarity together.