



# **SNI Global Tax Update Series**

## **Global Focus:**

### *2026 Digital Mandates*

*In today's rapidly evolving regulatory landscape, digital tax compliance is entering a new phase defined by structured data, real-time reporting, and cross-system interoperability. As governments worldwide accelerate their transition to e-invoicing, e-delivery, and SAF-T frameworks, businesses must prepare for unprecedented levels of transactional transparency and technical conformity. SNI provides the expertise and technology needed to navigate this complexity with confidence. In this edition, we examine the major mandates taking effect in 2026 around the world, outlining the requirements that will shape global compliance strategies in the year ahead.*



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## 2026 GLOBAL DIGITAL REPORTING MANDATES

### E-Invoicing • E-Delivery • SAF-T

A landmark year for global compliance as multiple countries adopt structured e-document ecosystems, clearance models, and real-time reporting.

### E-INVOICING MANDATES - GO-LIVES/Pilots

- 1 Belgium - 1 Jan, 2026**
  - Mandatory B2B e-invoicing (Peppol BIS 3.0)
  - Tolerance period until 31 March
- 2 Croatia - 1 Jan, 2026**
  - Fiscalization 2.0: structured B2B e-invoices and real-time reporting
- 3 Poland - 1 Feb and 1 Apr, 2026**
  - KSeF Phase 1 - 1 Feb
  - KSeF Phase 2 - 1 Apr
- 4 Greece - 2 Feb and 1 Oct, 2026**
  - Phase A: Large taxpayers (2 Feb)
  - Phase B: All taxpayers (1 Oct)
- 5 France - 1 Sep, 2026**
  - All businesses must be able to receive e-invoices
  - Large/medium-sized businesses must issue e-invoices and e-reports
- 6 Latvia - 1 Jan, 2026**
  - Public entities must report B2G e-invoice data to the SRS
- 7 Denmark - 1 Jan, 2026**
  - Digital-accounting readiness obligations enforced throughout 2026

8

#### UAE - July, 2026

- National e-invoicing pilot starts
- ASP readiness window for accreditation and integration

9

#### Oman - 2026 (Phase 1 expected)

- Mandatory B2B e-invoicing for selected taxpayer groups
- Clearance/reporting model under the Oman Tax Authority (OTA)

### 2. E-DELIVERY MANDATES

1

#### Greece - 1 May, 2026 (Phase B)

- Businesses must report loading, unloading, arrival, and delivery events to myDATA in real-time/near real-time

2

#### Serbia - 1 Jan, 2026

- Mandatory use of e-delivery for official communication with authorities
- Applies to all legal entities across 2026

### 3. SAF-T MANDATES

1

#### Bulgaria - 1 Jan, 2026

- SAF-T Phase 1 for large taxpayers

2

#### Ukraine - 2026 Reporting Year

- First mandatory SAF-T UA annual submissions for large taxpayers

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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

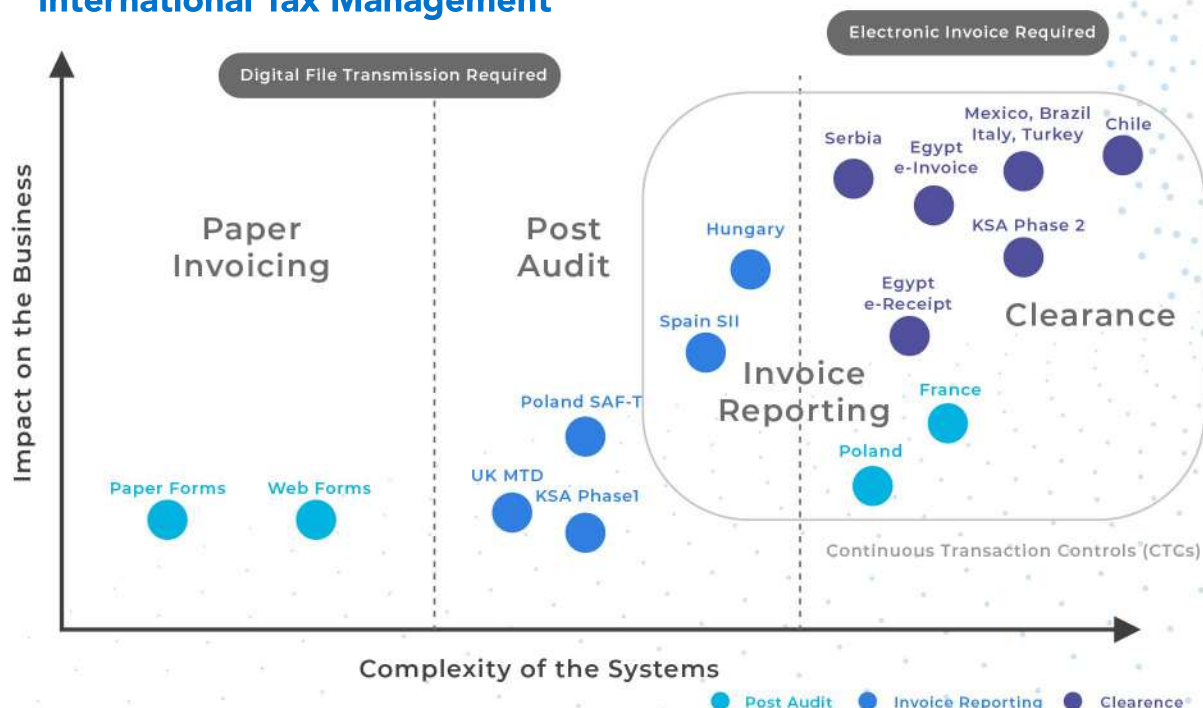
### e-Invoicing ↘

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



## Country-Level Focus: The 2026 Digital Tax Agenda

This section provides a consolidated overview of the major 2026 regulatory mandates across e-invoicing, e-delivery, and SAF-T. Each jurisdiction adopts distinct system architectures, transmission models, scopes, and implementation schedules, reflecting varied approaches to digital tax control. The following country summaries outline the defining features and compliance requirements of these frameworks, illustrating the continued global shift toward structured reporting, real-time data exchange, and enhanced audit visibility. More comprehensive regulatory and technical analyses are available in SNI Technology's blog and product resources.

1

### Belgium — from 1 January 2026



Belgium introduces mandatory B2B e-invoicing for all VAT-registered businesses using the Peppol network and Peppol BIS 3.0 format. Invoices must be issued, transmitted, and received electronically through accredited Peppol Access Points, replacing PDF or paper exchanges. The mandate applies to domestic B2B transactions, while B2C and cross-border invoices remain out of scope. The FPS Finance supervises implementation. A tolerance period runs until 31 March 2026, during which non-compliance may be excused if reasonable efforts toward readiness have been demonstrated.

2

### Croatia — from 1 January 2026



Croatia's Fiscalization 2.0 introduces a national clearance-style B2B e-invoicing and real-time reporting system operated by the Tax Administration (Porezna uprava). The model does not use Peppol; instead, invoices are transmitted through locally accredited Information Intermediaries (ASP-like service providers) that connect to the government platform for validation. All domestic B2B invoices must follow a structured EN 16931-aligned XML and be submitted for clearance before delivery to the buyer. The reform extends Croatia's long-standing retail fiscalization model to business transactions, ensuring traceability, integrity, and improved VAT oversight. Cross-border flows remain beyond the initial scope.



3

## Poland — 1 February & 1 April 2026



Poland activates the redesigned KSeF 2.0 platform in 2026. Phase 1 (1 February) introduces mandatory structured e-invoicing for large taxpayers, while Phase 2 (1 April) extends the requirement to all VAT-registered entities, including foreign businesses with a fixed establishment in Poland. Domestic B2B transactions are fully in scope. Invoices must be issued in the FA(3) XML schema and transmitted to KSeF for clearance before they are legally delivered. The centralised model provides unique KSeF identifiers and government timestamps, creating a consistent, traceable audit trail and supporting Poland's transition to real-time tax control.

4

## Greece — 2 February & 1 October



Greece introduces mandatory e-invoicing under AADE, fully integrated with the national myDATA e-books system. Phase A (2 February) applies to large taxpayers, while Phase B (1 October) extends the obligation to all businesses. Domestic B2B invoices must be issued in structured EN 16931 XML and transmitted either through accredited service providers or directly to AADE via API. Clearance and validation occur before the invoice can be legally delivered, and all approved data flows automatically into myDATA. Cross-border transactions continue to be reported through e-books but remain outside the initial structured e-invoicing scope.

5

## France — from 1 September 2026



France begins the staged rollout of e-invoicing and e-reporting administered by DGFIP. All businesses must be able to receive structured invoices either through an accredited PA (Plateforme Agréée) or directly via the national portal (PPF). Large and medium enterprises are required to issue e-invoices and transmit mandatory transaction data for domestic and cross-border flows. Accepted formats include UBL, CII, and Factur-X. The French framework operates as a decentralised system, where accredited PAs handle invoice processing and routing, while the PPF ensures interoperability, central data collection, and alignment with future VAT pre-filing requirements.



6

## Latvia — from 1 January 2026



Latvia requires suppliers to public sector entities to issue structured e-invoices in Peppol BIS 3.0/EN 16931 format, a mandate that has been in force since 1 January, 2025. Public bodies must be able to receive these invoices through the Peppol network, ensuring secure and interoperable delivery across all procurement processes. From 1 January 2026, B2G and G2G invoice data must additionally be reported to the State Revenue Service (VID), strengthening alignment with EU digital procurement standards. B2B e-invoicing remains voluntary until its planned mandatory adoption in 2028, supporting Latvia's broader digitalisation strategy.

7

## Denmark — from 1 January 2026



Under Denmark's updated Bookkeeping Act, companies must meet enhanced digital-accounting system requirements throughout 2026. Businesses are required to use accounting software registered with the Danish Business Authority (Erhvervsstyrelsen), with capabilities for structured data exchange, audit-trail management, and handling of EN 16931-compliant e-invoices. Although B2B e-invoicing is not yet mandatory, systems must be Peppol-ready and fully interoperable to support future reforms. These rules apply to most enterprises operating in Denmark and are designed to ensure market-wide preparedness for upcoming digital reporting and e-invoicing phases.

8

## UAE — from July 2026



The UAE will open the voluntary phase of its national e-invoicing programme on 1 July 2026, under the oversight of the Federal Tax Authority (FTA). By this point, Accredited Service Providers will be advancing through integration and certification, and the July window is intended to broaden onboarding and system-readiness activities ahead of mandatory adoption. Participation during the pilot is voluntary, enabling VAT-registered businesses to test structured e-invoicing and real-time or near real-time reporting processes.



## Oman — from August 2026



Oman is preparing to introduce a national e-invoicing framework under the Oman Tax Authority (OTA), with the pilot phase anticipated in 2026. While detailed technical specifications have not yet been officially released, the programme is expected to begin with the 100 largest taxpayers and to follow a structured B2B model aligned with international standards. The initiative aims to enhance VAT compliance, strengthen audit capabilities, and support Oman's broader digital tax transformation.

## SAF-T Mandates



## Bulgaria — from 1 January 2026 (SAF-T Phase 1)



Bulgaria will introduce SAF-T Phase 1 for large taxpayers, requiring the creation and submission of structured audit files aligned with OECD SAF-T standards. Businesses must be able to generate machine-readable XML files containing accounting, VAT, and transactional data for submission to the National Revenue Agency (NRA) upon request. This first phase marks a significant step toward Bulgaria's broader digital tax ecosystem, supporting more efficient audits and enabling risk-based analysis by the tax authority. Further phases are expected to extend SAF-T obligations to additional taxpayer groups as the system matures.

## *E-Delivery Mandates*

1

### **Greece — 1 May 2026**



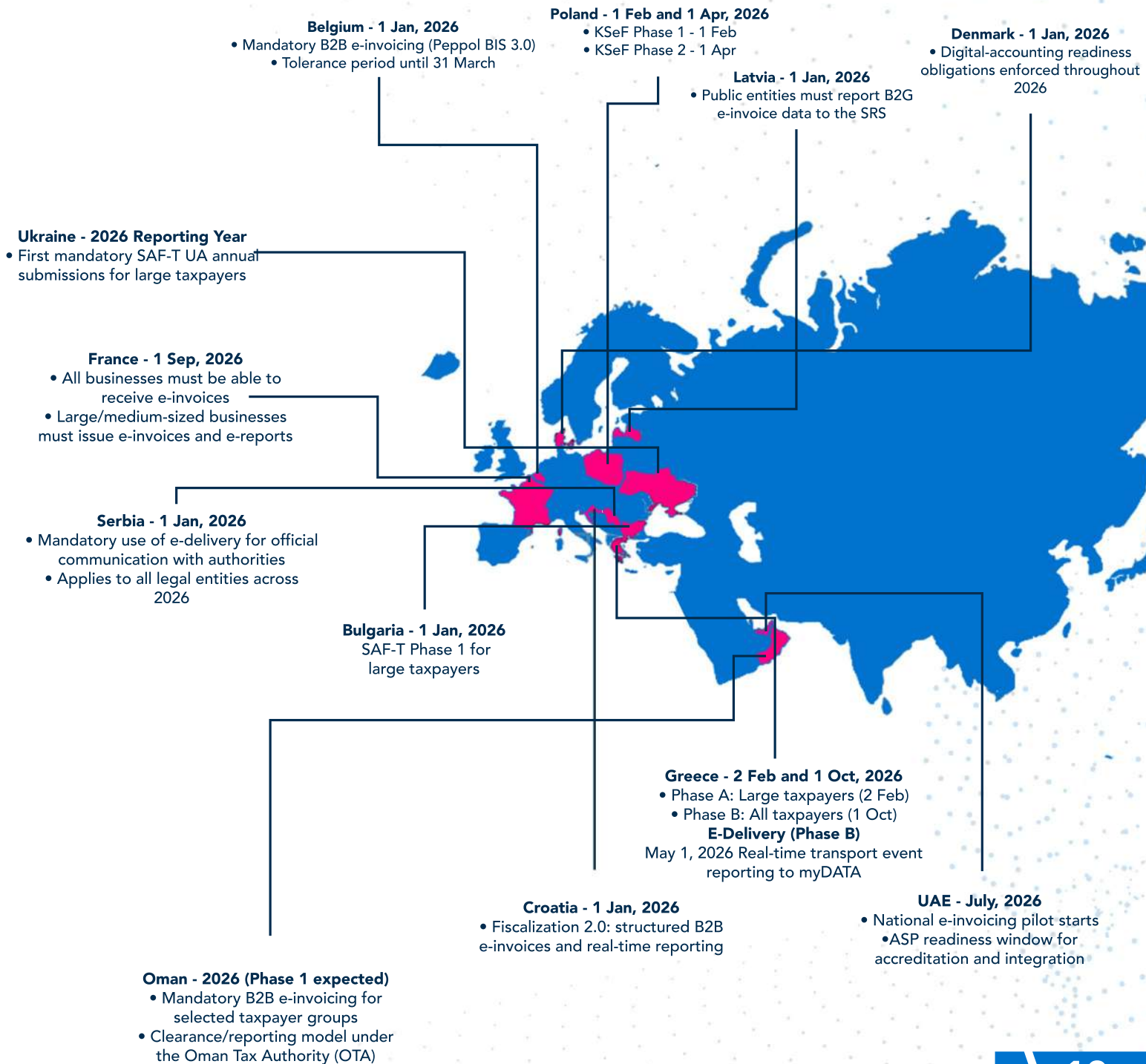
Greece expands its digital reporting framework with the launch of e-delivery Phase B, administered by AADE. From 1 May 2026, businesses must report transport-related events—including loading, unloading, arrival, and final delivery—in real-time or near real-time to the myDATA platform. Unlike Phase A, which focused on limited taxpayer groups and preliminary transport data, Phase B introduces full, economy-wide obligations and complete event reporting. By capturing detailed movement data, the mandate strengthens supply-chain traceability, enables transaction matching with invoice information, and enhances end-to-end visibility for tax and logistics oversight.

2

### **Serbia — from 1 January 2026**



Serbia introduces a mandatory e-delivery note system (e-otpremnica) for documenting the movement of goods, required for public-sector and related private-sector transactions from 1 January 2026, and expanding to full B2B use from 1 October 2027. Delivery notes must be issued in a structured XML format and submitted to the central government e-delivery platform, operated and supervised by the Serbian Tax Administration together with the Ministry of Finance. Each document must be transmitted to the platform before transport begins, after which the recipient confirms receipt within prescribed timeframes. The phased rollout aims to digitise logistics documentation, strengthen traceability, and enhance regulatory oversight across supply chains.





# Other Upcoming Mandates

Country	Mandate Type	Effective Date	Scope
<b>Belgium</b>	B2B e-Invoice	Jan 1, 2026	All B2B; Peppol BIS 3.0; tolerance until Mar 31
<b>Croatia</b>	B2B e-Invoice (Fiscalization 2.0)	Jan 1, 2026	VAT-registered domestic B2B; real-time reporting
<b>Poland</b>	B2B e-Invoice (KSeF)	Feb 1 & Apr 1, 2026	All taxpayers; phased go-live
<b>Greece</b>	B2B e-Invoice	Feb 2 & Oct 1, 2026	Large taxpayers first; all taxpayers from Oct
<b>France</b>	B2B e-Invoice & e-Reporting	Sep 1, 2026	All must receive; large/medium must issue & report
<b>Latvia</b>	B2G e-Invoice	Jan 1, 2026	Public entities must receive Peppol invoices
<b>Denmark</b>	Digital Accounting Requirements	Jan 1, 2026	All entities using certified accounting software
<b>UAE</b>	B2B–B2G–B2C e-Invoicing (Pilot)	Jul 2026	Pilot for national system; ASP accreditation window
<b>Oman</b>	B2B e-Invoice (Phase1*)	2026	Selected taxpayer groups; OTA clearance/reporting
<b>Greece</b>	e-Delivery (Phase B)	May 1, 2026	Real-time transport event reporting to myDATA
<b>Serbia</b>	e-Delivery (B2G)	Jan 1, 2026	Mandatory official communication for all entities
<b>Bulgaria</b>	SAF-T Phase 1	Jan 1, 2026	Large taxpayers

# 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.



### The Fragmented Reality of EU E-Invoicing: Why Multinationals Must Prepare for Divergent Models

Europe's shift toward real-time tax controls has created a highly differentiated regulatory landscape across the EU. Models such as Poland's clearance-based KSeF, Belgium's decentralized Peppol framework, France's PPF-PA, Greece's myDATA, and Croatia's Fiscalization 2.0 operate with distinct schemas, APIs, validation logic, and transmission requirements. This diversity increases ERP and integration complexity for multinational organisations, making strong regulatory and technical expertise essential.

While initiatives such as ViDA point toward a common strategic direction, implementation remains national, meaning compliance cannot be generalised across borders. To reduce implementation risk and maintain continuity, organisations must closely monitor jurisdiction specific rules and timelines and adopt governance and technology strategies that can adapt to divergent national models.



### What the Wave of 2026 Mandates Represent

The wave of 2026 digital reporting mandates marks a decisive global shift from traditional, document-based VAT control to continuous, data-driven oversight. Tax administrations are increasingly focused on transaction-level visibility to detect fraud, close VAT gaps, and enable near-real-time fiscal supervision.

This evolution has been accelerated by technological maturity—APIs, cloud ERPs, and EN 16931-aligned schemas—alongside post pandemic revenue pressures and the proven success of early adopters. With the EU's ViDA proposal reinforcing VAT digitalisation as a strategic imperative rather than an optional initiative, many national programmes have reached implementation readiness at the same time, positioning 2026 as a natural convergence point for global tax digitisation.

# 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.