



2026 in Review: Global e-Invoicing & Digital Tax Mandates

Discover essential information about the process!



Speakers



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



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Evşen Güleç is a Regulatory Affairs Consultant. 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



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Company Overview & Solutions

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B2B E-Invoicing Mandate

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KSeF & JPK Compliance

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Other Key Regions

- **Greece** — E-Invoicing & E-Delivery
- **Serbia** — E-Delivery
- **Nigeria** — E-Invoicing

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Global SAP & Tax Solutions

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Q&A

Interactive Discussion

About SNI



Founded in
2006



~100
employees



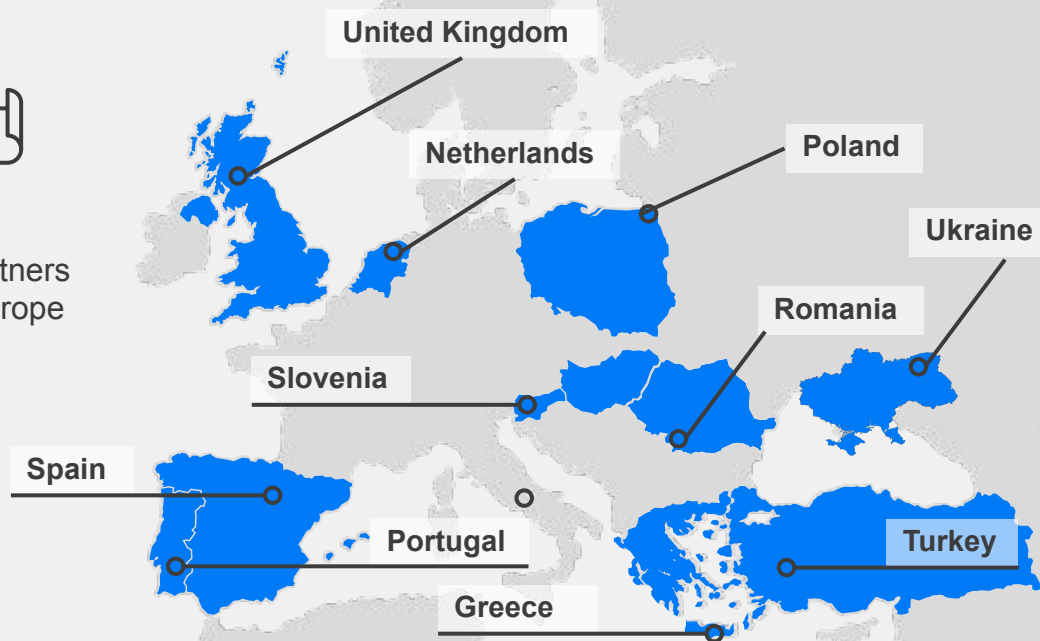
9
offices/partners
across Europe



30+
country
solutions

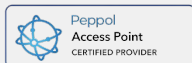


1000+
clients
(85% multinationals)



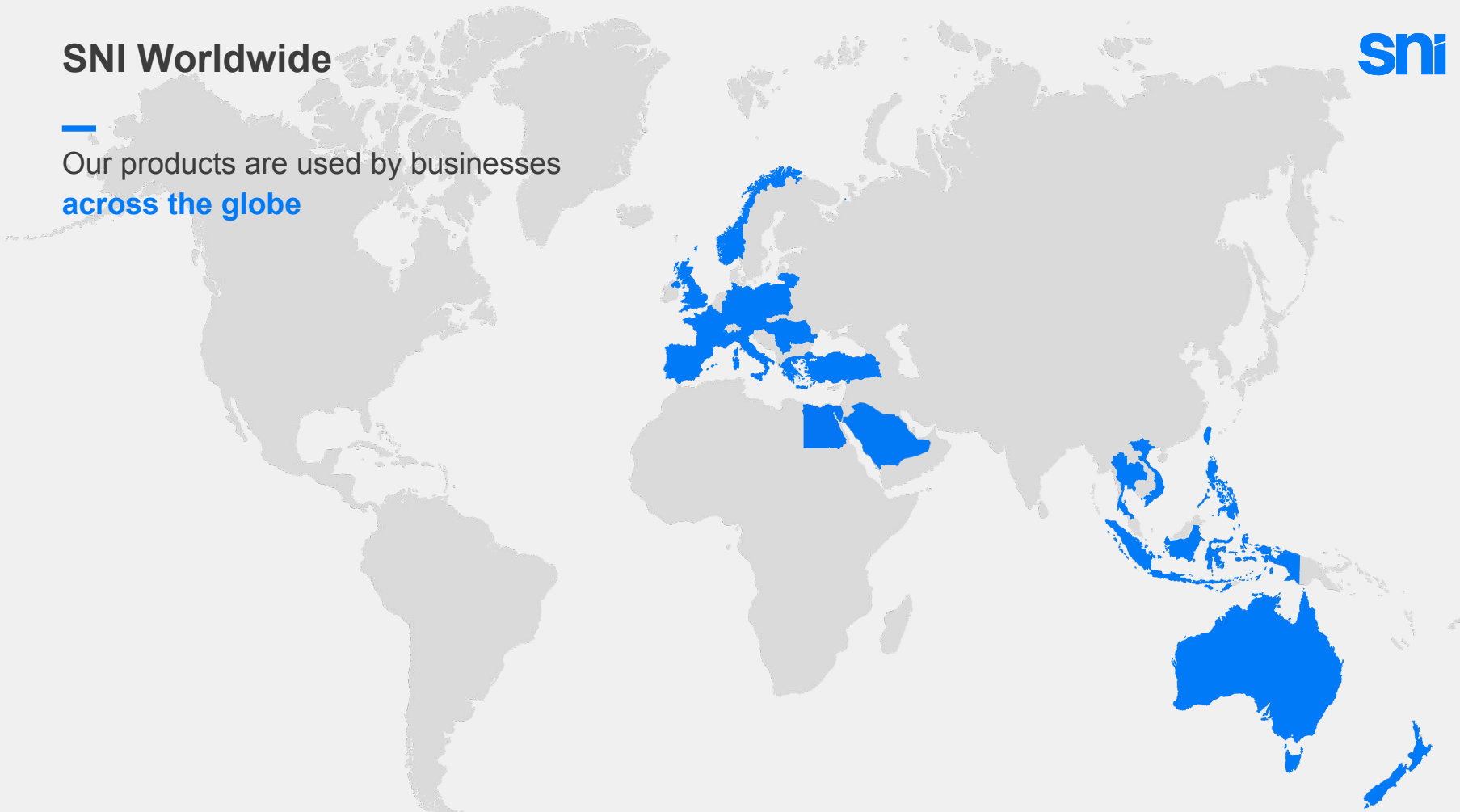
500

Technology Fast 500
2016 EMEA



1

across the globe



Our Clients

sni



FERRERO



GUESS

dyson

Prysmian
Group



Honeywell



FUJIFILM

VESTEL

CONAIR



B | BRAUN

Otokar





Global Trends in e-Invoicing and Invoice Reporting



2026 Digital Compliance Solutions

E-Invoicing, E-Delivery & Reporting Updates

6 countries • key changes • practical insights



Belgium

B2B E-Invoicing Solution

- Mandatory domestic B2B e-invoicing from 1 Jan 2026
- Peppol / EN 16931 readiness and Hermes phase-out



Poland

KSeF & JPK Solution

- KSeF mandatory rollout: Feb & Apr 2026
- New JPK_V7(3) structures effective from Feb 2026



France

E-Invoicing & E-Reporting Solution

- Receive for all and issue for large/intermediate from 1 Sep 2026
- PA model plus e-reporting scope



Greece

E-Invoicing & E-Delivery Solution

- E-invoicing: provider-led issuing / myDATA readiness
- E-delivery: transport documents / goods-movement flows



Serbia

E-Delivery Solution

- Public sector e-delivery from 1 Jan 2026
- Future expansion toward B2B goods



Nigeria

E-Invoicing Solution

- FIRS-led e-invoicing framework and onboarding
- API, validation and readiness focus

2026 at a Glance

Key go-live moments across the six-country landscape

JAN



Belgium — B2B
E-Invoicing
Serbia — E-Delivery

FEB



Poland — KSeF
Phase 1

MAR



Greece —
E-Invoicing
Phase 1

APR



Poland — KSeF
Expansion

JUL



Nigeria — Medium
Taxpayers Go-Live

SEP



France — Reform
Go-Live

OCT



Greece —
E-Invoicing
Phase 2
E-Delivery B1

2026 was not defined by one single compliance model — businesses had to prepare for decentralized networks, centralized platforms, certified-provider models, transport documents and phased fiscalization rollouts at the same time.

Four Compliance Models We Saw in 2026

Peppol / decentralized

Invoices are exchanged over a decentralized network, commonly via access points and EN 16931-aligned formats. Best example in this deck: Belgium.

Centralized clearance

Invoices are issued through a state platform that validates and controls the structured invoice flow. Best example: Poland KSeF.

Certified provider

Businesses issue through approved or certified providers, with compliance linked to the provider model and system integration. Best example: Greece.

E-reporting & e-delivery

The compliance landscape expands beyond e-invoices to include reporting obligations and digital transport / delivery documents. Strong examples: France, Serbia and Greece.

Belgium

B2B E-Invoicing Solution

2026 compliance update



Belgium

Country
profile

Tax authority, submission model, scope & timeline

- **Tax authority:** FPS Finance / SPF Finances
- **Submission model:** decentralized structured B2B e-invoicing, commonly via Peppol, aligned with EN 16931
- **Scope & timeline:** domestic B2B between Belgian VAT-registered businesses; Hermes ends 31 Dec 2025; mandate starts 1 Jan 2026

Key requirements

- Businesses must be able to issue and receive structured invoices for in-scope domestic flows
- Master data, VAT data, ERP mapping and access-point setup should be validated early
- Invoice content, format handling and inbound/outbound workflow readiness are essential

What changed in 2026

- 2026 phase focuses on structured domestic B2B invoice exchange
- Near real-time e-reporting is not part of the first phase
- Federal coalition agreement references 2028 as provisional timing for a future reporting layer; legislation is still required

TIMELINE

31 Dec 2025
Hermes ends

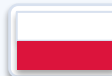
1 Jan 2026
B2B e-invoicing starts

2028
Potential e-reporting

Poland

KSeF & JPK Solution

2026 compliance update



Poland

Country
profile

Tax authority, submission model, scope & timeline

- **Tax authority:** Ministry of Finance / KSeF platform
- **Submission model:** centralized clearance through KSeF using the FA(3) structured invoice schema
- **Scope & timeline:** large taxpayers from 1 Feb 2026, most other VAT taxpayers from 1 Apr 2026, smallest taxpayers from 1 Jan 2027; JPK reporting continues in parallel

Key requirements

- Businesses need readiness for XML mapping, issuance, receipt, authentication and user permissions
- KSeF integration, ERP-workflow changes and authorization models should be planned early
- Consistency between KSeF invoice data and JPK reporting remains important

What changed in 2026

- KSeF becomes mandatory in phases during 2026 for Polish taxpayers
- Large taxpayers move first, followed by most other VAT-registered businesses
- JPK remains a parallel compliance obligation and continues to require technical readiness

TIMELINE

1 Feb 2026

Large taxpayers

1 Apr 2026

Most other VAT taxpayers

1 Jan 2027

Smallest taxpayers

France

E-Invoicing & E-Reporting Solution

2026 compliance update



France

Country
profile

Tax authority, submission model, scope & timeline

- **Tax authority:** DGFIP, with AIFE infrastructure and directory services
- **Submission model:** PDP ecosystem, public directory and e-reporting framework for relevant transactions
- **Scope & timeline:** all businesses must receive from 1 Sep 2026; large and intermediate businesses must issue from 1 Sep 2026; SMEs and micro-enterprises issue from 1 Sep 2027

Key requirements

- Businesses should define the target PDP / platform model and onboarding approach
- Supported formats commonly include CII, UBL and Factur-X depending on the implementation model
- Invoice data, reporting scope, ERP connectivity, testing and internal governance should be reviewed early

What changed in 2026

- 2026 marks the operational launch of the French reform
- All companies must be able to receive e-invoices from 1 September 2026
- Large and intermediate companies start issuance and e-reporting from 1 September 2026

TIMELINE

1 Sep 2026

Receive for all / issue for large & mid-size

1 Sep 2027

Issue for SMEs & micro-enterprises

Next step

Operational ramp-up

Greece

E-Invoicing & E-Delivery Solution

2026 compliance update

**Greece**

Country
profile

Tax authority, submission model, scope & timeline

- **Tax authority:** AAE / Greek Ministry of Finance
- **E-invoice:** certified-provider issuing + myDATA reporting **E-delivery:** delivery documents for goods movement
- **Scope & timeline:** **E-Invoicing: Mar 2026** — Businesses > €1m
1 Oct 2026 to 31 Dec 2026 — Gradual transition, subject to declaration ; **E-Delivery: 12 Oct 2026** — Phase B1
1 Jan 2027 — Phase B2

Key requirements

- Assess provider-led e-invoice model separately from transport-document flows
- Confirm myDATA architecture for invoices and e-delivery / transport documents
- Test ERP data, AAE transmission and ownership for both workstreams

What changed in 2026

- E-invoice: provider-led issuance and myDATA readiness became a major 2026 topic
- E-delivery: transport documents became a separate compliance stream for goods movement
- One architecture can support both, but scope, testing and roles should be split

TIMELINE

E-delivery

Started Oct 2025

E-invoice

2026

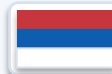
Next step

Completing phases

Serbia

E-Delivery Solution

2026 compliance update



Serbia

Country
profile

Tax authority, submission model, scope & timeline

- **Tax authority:** Ministry of Finance / SEF and eOtpremnica environment
- **Submission model:** state electronic delivery system integrated into the wider digital compliance architecture
- **Scope & timeline:** mandatory electronic delivery for public sector users from 1 Jan 2026; later expansion to B2B goods transactions from 1 Oct 2027

Key requirements

- The 2026 phase focuses on public sector readiness and operational delivery-document workflows
- Businesses should understand the state platform model, system connectivity and workflow impact
- Master data, document types, integration setup and internal roles should be aligned early

What changed in 2026

- Mandatory electronic delivery starts for public sector users from 1 January 2026
- The framework becomes a more visible part of Serbia's digital compliance environment
- Companies should use 2026 to prepare for broader future adoption and later B2B expansion

TIMELINE

1 Jan 2026

Public sector

1 Oct 2027

B2B goods

Next step

Monitor expansion

Nigeria

E-Invoicing Solution

2026 compliance update



Nigeria

Country
profile

Tax authority, submission model, scope & timeline

- **Tax authority:** Nigeria Revenue Service (NRS); rollout initially launched under FIRS
- **Submission model:** Electronic Fiscal System / Merchant Buyer Solution with invoice validation, API or portal connectivity and IRN handling
- **Scope & timeline:**
large taxpayers > ₦5bn from Nov 2025;
medium ₦1bn–₦5bn from 1 Jul 2026;
emerging taxpayers < ₦1bn from 1 Jul 2027

Key requirements

- Segment taxpayers by turnover to confirm the applicable rollout phase
- Prepare API / portal integration, validation responses, IRN handling and ERP status reconciliation
- Align invoice data, Tax ID, customer data and archiving responsibilities before go-live

What changed in 2026

- Large taxpayer phase moved into post-go-live review and enforcement during 2026
- Medium taxpayers enter go-live on 1 July 2026 after engagement and pilot phases
- Emerging taxpayers follow on 1 July 2027, making 2026 a preparation and segmentation year for the next wave

TIMELINE

1 Nov 2025

Large taxpayers

1 Jul 2026

Medium taxpayers

1 Jul 2027

Emerging taxpayers

What 2026 Taught Us — And What Comes Next

Lessons from implementation and the next areas to watch

What 2026 taught us

- Compliance projects can no longer be managed only by tax teams
- ERP, master data and integration readiness determine implementation success
- Country-specific architectures remain very different despite the common move toward digitalization
- E-invoicing is increasingly part of a broader continuous transaction controls ecosystem

What to watch next

- France: SME and micro-enterprise issuance phase
- Poland: final KSeF transition groups and operational stabilization
- Serbia: broader B2B e-delivery rollout
- Greece: post-transition operational stabilization
- Nigeria: continued rollout and technical framework development

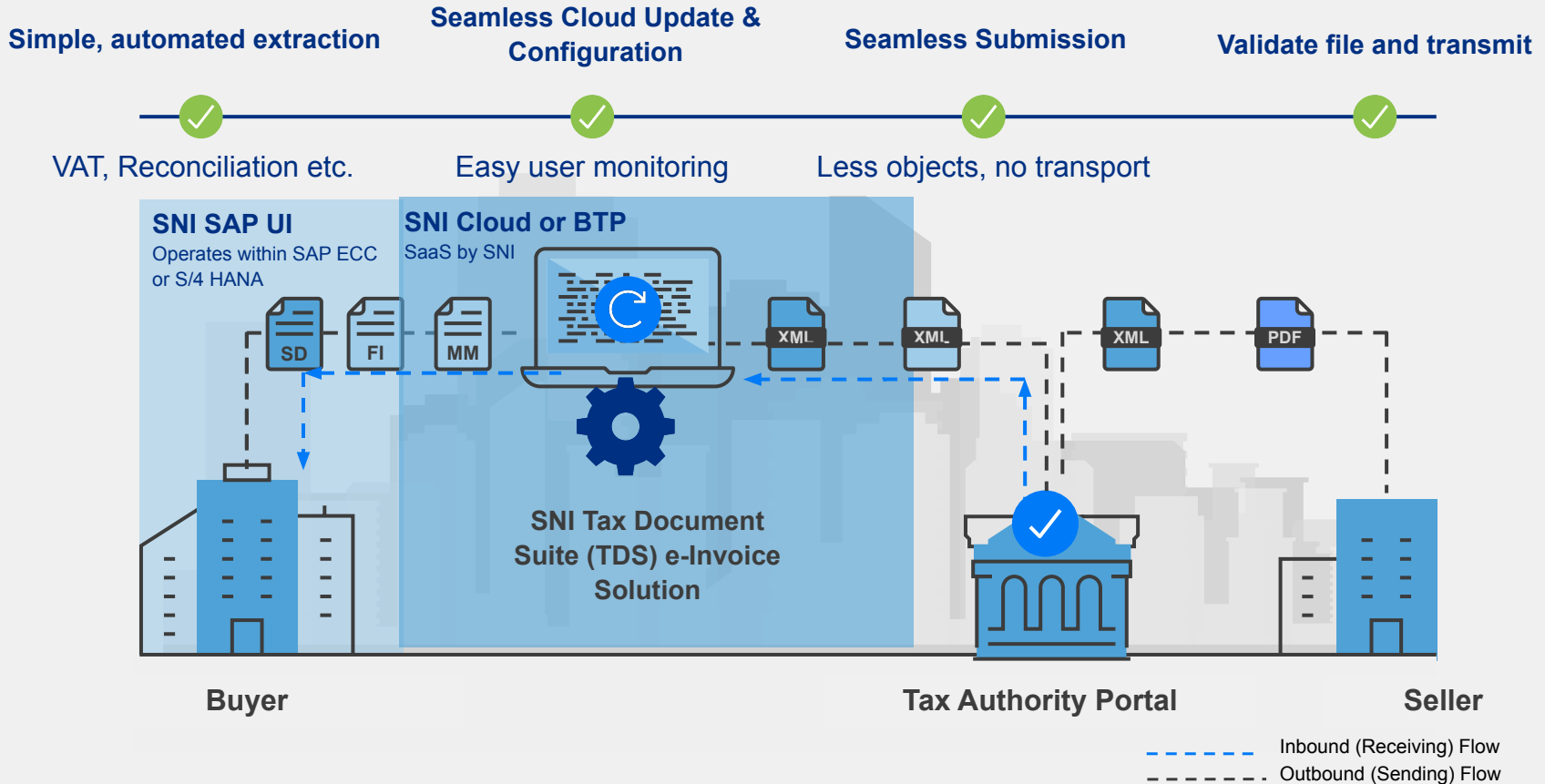
An aerial, high-angle photograph of a dense urban skyline, likely New York City, during the "golden hour" of sunset. The sky is a warm, hazy orange, and the sun's glow is visible in the upper right corner. Numerous skyscrapers and buildings of various architectural styles are packed closely together. The lighting creates long shadows and highlights the textures of the buildings' facades and roofs. The overall mood is one of a bustling, modern metropolis.

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How can SNI help you?

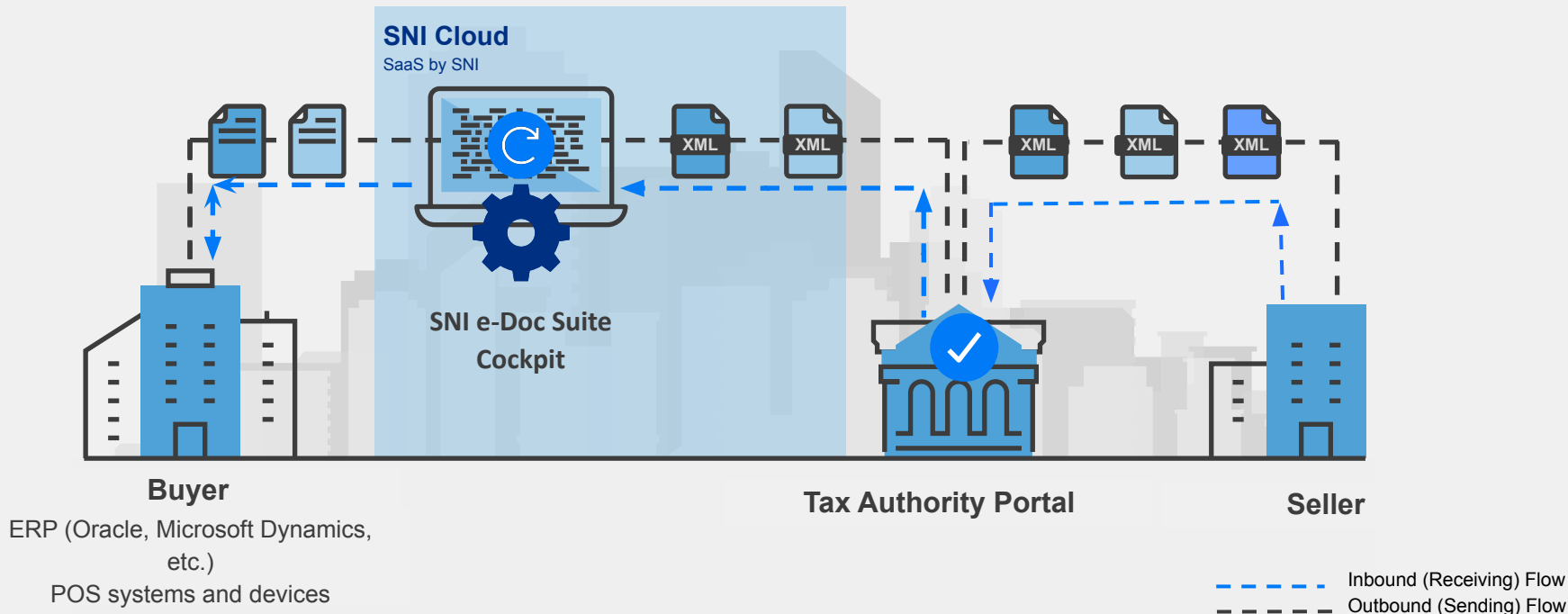
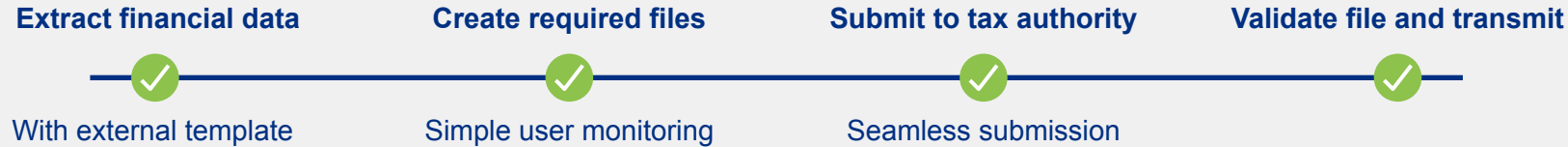
Real Time e-Invoicing

SNI SAP Solution



Real Time e-Invoicing

e-Doc Suite



Communication

e-Doc Suite



Extract financial data

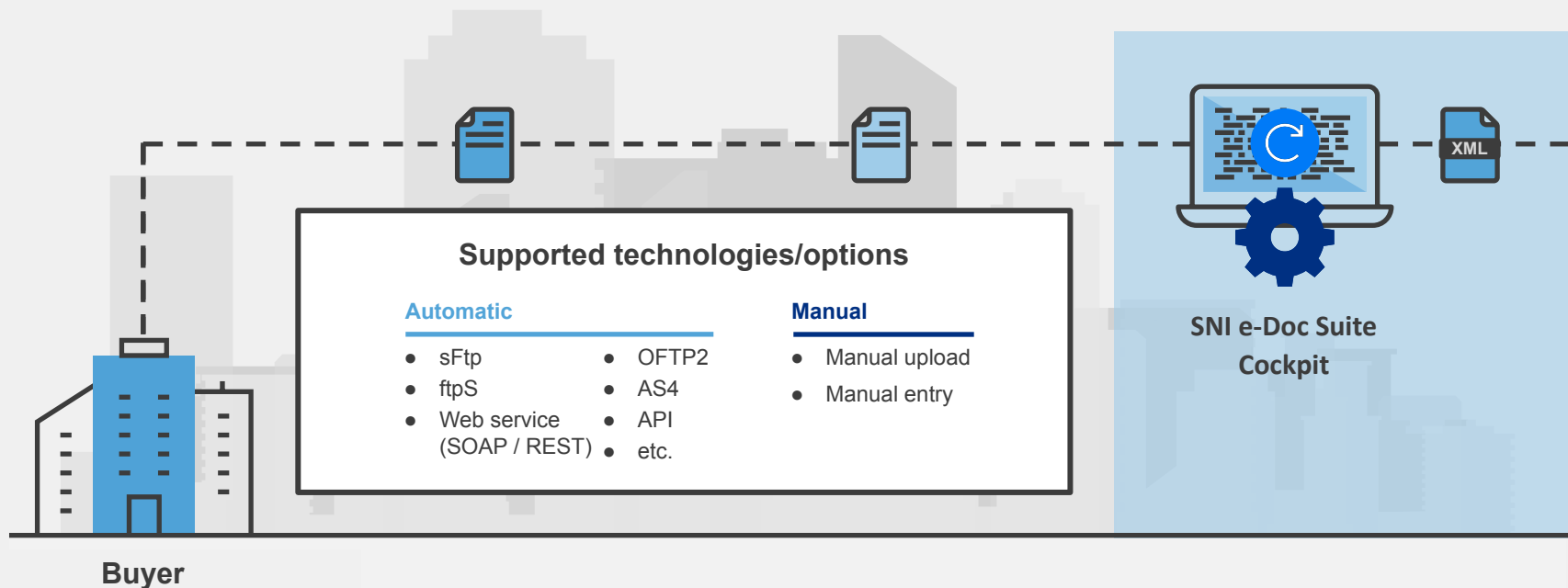


With external template

Create required files



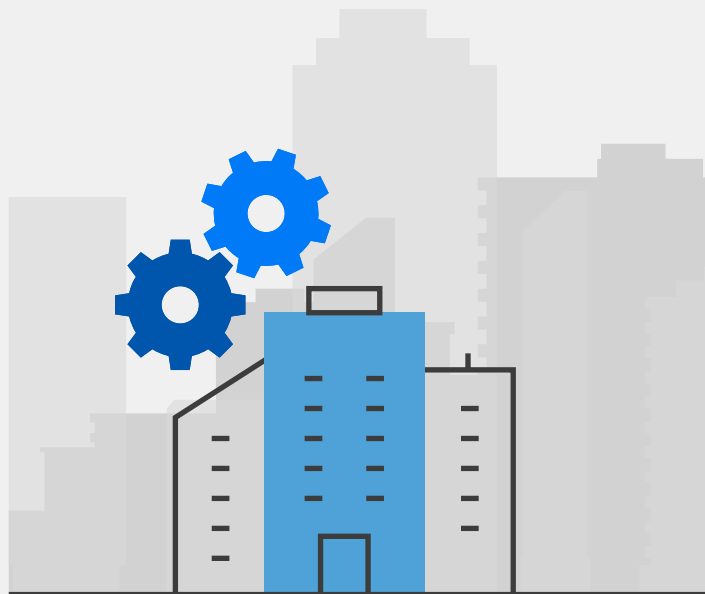
Simple user monitoring



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 Current Solutions



SAF-T & VAT Reporting

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

e-Invoicing

AP Automation (SAP Solution)
Belgium e-Invoice
Croatia e-Invoice
Denmark e-Invoice
Egypt e-Invoicing
Egypt e-Receipt
France e-Invoicing
Germany ZUGFeRD
Germany X-Rechnung
Greece e-Invoice
Vietnam e-Invoice
Iceland e-Invoice
Indonesia e-Faktur
Israel e-Invoice
Italy FatturaPA
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
Greece e-Delivery
Kazakhstan Pharmaceutical Traceability System
Poland Whitelist
Portugal QR & ATCUD Code
Romania e-Transport
Serbia e-Delivery
Turkey PanoSign (Digital Signature Platform)
Turkey e-Bank
Turkey e-Accounting Receipt
Turkey e-Declaration
Turkey e-Inventory
Turkey e-Note of Expenses
Turkey e-Producer Receipt
Turkey e-Reconciliation
Turkey e-Waybill
Turkey VAT Number Validation
VIES

Future Regulatory Enhancements

Q4 2026

-  **Oct- Greece** e-Delivery, Mandatory (Phase B)
-  **July- UAE** e-Invoice, Pilot Phase
-  **Oct- Greece** B2B e-Invoice, Mandatory (other taxpayers)

Q1-Q2 2027

-  **Jan - Slovakia** B2B e-Invoice, Mandatory
-  **Jan-Germany** B2B e-Invoice, Mandatory
-  **Jan-Bulgaria** SAF-T Mandatory (SMEs)
-  **Jan- UAE** e-Invoice, Mandatory (Phase 1-2)
-  **Apr- North Macedonia** e-Invoice, Mandatory
-  **Apr - Oman** B2B e-Invoice, Mandatory
-  **Norway** B2B e-Invoice, Mandatory
-  **Portugal** SAF-T Accounting, Mandatory

Q3-Q4 2027

-  **Sep-France** e-Invoice, Mandatory (SMEs)
-  **Oct-Spain** B2B e-Invoice, Mandatory
-  **Oct-Serbia** B2B e-Delivery, Mandatory

2028-2029

-  **Jan 2028 - Germany** B2B e-Invoice, Mandatory (SMEs)
-  **Jan 2028 - Slovenia** B2B e-Invoice, Mandatory
-  **Jan 2028 - Latvia** B2B e-Invoice, Mandatory
-  **Nov 2028- Ireland** B2B e-Invoice, Mandatory (large taxpayers)
-  **Apr 2029- UK** B2B e-Invoice, Mandatory

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Thank you



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