



E-invoicing developments timeline

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About this document

Tax administrations are increasingly adopting technology tools to automate the tax reporting process, from e-invoicing to digital reporting and e-accounting. This trend is leading to a more digitalized world of taxation and compliance. Governments are continuously issuing new regulations and requirements for taxpayers, making it essential for businesses to have a proactive approach to these changes with a defined tax technology strategy that includes real-time reporting capabilities. This can provide organizations with cost savings and efficiencies. To help businesses stay up-to-date with tax administration developments in e-invoicing, digital reporting, and real-time reporting, we have created this e-invoicing calendar timeline. We hope it proves useful to you.



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How to use the document

- Click on the forward arrow in the top right corner, or the circular button above, to begin.
- Click on the forward arrow to advance to the next slide (or scroll).
- On the 2024 page, click on each month to view the developments for that month.
- On the pages for 2024 to 2028, click on each year to view the upcoming developments for that year.

Note: You can navigate through all the months and years without clicking on the close button. Use the close button to hide contents on the right and countries and months on the left.

The content included in this timeline is provided for general informational purposes. Some of the statements included herein are pending confirmation from corresponding authorities. Therefore, they may change in the future.

E-invoicing developments 2024



List of countries with developments for 2024-2028

This page includes the list of countries that have announced developments, but they have a pending effective date (TBD).
Click on the year to visualize the developments.



Citations

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4	Gazzetta Ufficiale, "Decreto Legge 215/2023" (December 30, 2023)
5	SET "Resolucion General No. 105" (December 17, 2021)
6	Ministerio de Hacienda, "Real Decreto 1007/2023, de 5 de diciembre, por el que se aprueba el Reglamento que estabReal Decreto 1007/2023, de 5 de diciembre, por el que se aprueba el Reglamento que establece los requisitos que deben adoptar los sistemas y programas informáticos o electrónicos que soporten los procesos de facturación de empresarios y profesionales, y la estandarización de formatos de los registros de facturación" (December 6, 2023)
7	SECRETARIA DE HACIENDA Y CREDITO PUBLICO, "RESOLUCIÓN Miscelánea Fiscal para 2024 y sus anexos" (December 29, 2023)
8	Revenu Quebec, "MANDATORY BILLING OBLIGATIONS IN THE RESTAURANT SECTOR" (November 1, 2023)
9	DGI, "Resolución N° 2.548/2023" (December 1, 2023)
10	Malawi Government, "THE 2024/2025 BUDGET POLICY STATEMENT" (February 23, 2024)
11	General Department of Taxation, "Resolution No.837/FCT-DNL" (March 8, 2024)
12	ETA, "عبارلة ئيسى يىزلدا لىل حردملا نم (ةعبارلا ئى عرفلا لىل حردملا ب) صاخلا 2024 قىسىل (139) مقرر رارق رودص" (March 24, 2024)
13	"KPMG Member Firm email from Sherif Adam, KPMG Ghana" (12-12-2023)
14	Federal Board of Revenue, "Notification S.R.O. 419(1y2024", (March 21, 2024)

15	IRAS, "GST InvoiceNow Requirement", (April 15, 2024)
16	Ministru kabineta, "Ēnu ekonomikas ierobežošanas plāns 2024.–2027. gadam" (January 25, 2024)
17	Federal Board of Revenue, "Notification S.R.O. 28 (I)/2024" (January 10, 2023)
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19	DGII, "Grandes Contribuyentes Locales Obligados a Implementar Facturación Electrónica" (January 10, 2024)
20	SIN, "IMPLEMENTACIÓN DE MODALIDADES DE FACTURACIÓN EN LÍNEA" (January 9, 2024)
21	DNIT, "RESOLUCIÓN GENERAL DNIT N° 01" (January 12, 2024)
22	DIAN, "Resolucion 000008 de 2024" (January 31, 2024)
23	Mauritius Revenue Authority, "e-Invoicing – Phase II - Launch of Economic Operator's Portal" (January 29, 2024)
24	Servicio de Impuestos Nacionales "Resolución Normativa de Directorio No. 102300000026 " (August 23, 2023)
25	Assamblee Nationale, "Amendement n°I-5395", (October 17, 2023)
26	Chambre des représentants de Belgique, "Projet de Loi modifiant le Code de la taxe sur la valeur ajoutée en ce qui concerne l'introduction de l'obligation de facturation électronique, (January 25, 2024)
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31	ZRA, "SMART INVOICE -ELECTRONIC INVOICING – UPDATE FOR VAT REGISTERED TAXPAYERS" (January 24, 2024)	45	Inland Revenue Board, "E-INVOICE GUIDELINE (VERSION 2.1)" (October 28, 2023)
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33	ZATCA, "Zakat, Tax and Customs Authority Determines the Criteria for Selecting the Targeted Taxpayers in Wave 10 for "Integration Phase" of E-invoicing", (March 28, 2024)	47	MRA, Communique, e-invoicing System (June 26, 2023)
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35	Ministerio de Salud y Proteccion Social, "Resolucion 00002805" (Diciembre 29, 2022)	50	ZATCA, "Zakat, Tax and Customs Authority Determines the Criteria for Selecting the Targeted Taxpayers in Wave 11 for "Integration Phase" of E-invoicing", (March 26, 2024)
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37	Η ΠΡΟΕΔΡΟΣ ΤΗΣ ΕΛΛΗΝΙΚΗΣ ΔΗΜΟΚΡΑΤΙΑΣ "Μέτρα για τον περιορισμό της φοροδιαφυγής και άλλες επείγουσες διατάξεις. Νόμος 5073/2023", (December 11, 2023)	57	Zakat, Tax and Customs Authority, "ZATCA Determines the Criteria for Selecting the Taxpayers in Wave 6 for Implementing (Integration Phase) of e-invoicing" (June 16, 2023)
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39	DGII, "Grandes Contribuyentes Nacionales Obligados a Implementar Facturación Electrónica" (August 24, 2023)	63	Servicio de Impuestos Nacionales "Resolución Normativa de Directorio N.º 102300000028" (August 23, 2023)
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41	Conselho Nacional de Política Fazendária - CONFAZ, "AJUSTE SINIEF N° 49 DE DEZEMBRO DE 2023" (December 8, 2023)	70	KPMG International member firm in Israel
42	Erhvervsstyrelsens "Krav til digitale specialudviklede bogføringsystemer", (March 11, 2024)	71	Zakat, Tax and Customs Authority, "ZATCA Determines the Criteria for Selecting the Taxpayers in Wave 8 for Implementing (Integration Phase) of E-invoicing" (August 18, 2023)
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