SEEBURGER

Webcast-Serie | Meet the Expert

The Latest E-Invoicing Requirements

New e-invoicing requirements for 2026 and beyond.

40 YEARS

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SEEBURGER

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My activities E-Invoicing and SAP at SEEBURGER

- FeRD member
- GENA member
- IDSt Technical committee

- VeR Board-Member
  - Workshops E-Invoicing International, enhaunced P2P, etc.

- E-Rechnungsgipfel
- Exchange Summit
- Peppol community

- Partnership e.g. SAP, TCG,...
- User groups and conference participation e.g. SAP, DSAG (Administration)

Agenda

01 | Upcoming E-Invoicing Mandates

02 | Status Germany B2B Mandate

03 | Status B2B Mandates in Europe

04 | How can SEEBURGER support you

01

Upcoming E-Invoicing Mandates

Upcoming E-Invoicing Mandates

From July 2030 there will no longer be paper and PDF invoices within the EU!

2026

- **Belgium** (B2B) (01)
- **Croatia Phase 1** (B2B) (01)
- **Poland Phase 1** (B2B) (02)
- **Poland Phase 2** (B2B) (04)
- **France Phase 1** (B2B) (09)
- **North Macedonia (**B2B) (10)

2027

- **Germany Phase 2** (B2B) (01)
- ***Spain Phase 1** (B2B) (10)*
- **Croatia (B2B)** Phase 2 (01)
- **Slowakei** (B2B) (01)
- ***Estonia** (B2B)*
- **Poland** (B2B) Phase 3 (01)
- **France Phase 2** (B2B) (09)
- **Norway Phase 1** (B2B) (01)

2028

- **Germany Phase 3** (B2B) (01)
- **Slovenia** (B2B) (01)
- ***Spain Phase 2** (B2B) **(10)***
- **Latvia** (B2B) (2028) (01)
- **Lithuania** (B2B) (2028) (01)
- **Ireland Phase 1** (B2B) (11)

2029

- **Ireland Phase 2** (B2B) (11)
- **UK** (B2B/B2G) (04/29)

2030

- **Start ViDA** (DRR) (07)
- **Sweden** (B2B)
- **Netherlands** (B2B) (01)
- **Norway Phase 2** (B2B) (01)

2035

Harmonisation with existing e-invoicing

B2B: Business to Business · **B2G**: Business to Government · **ViDA**: VAT in the Digital Age

CTC Roadmap for Global Corporates is a non-exhaustive overview for illustrative purposes only.
It should illustrate the global trend towards e-invoicing and CTC mandates.

Hungary plans to switch to Peppol. No more RTIR!

- The National Tax Authority (NAV) on **21. November 2025 launched a public consultation** on implementing mandatory B2B e-invoicing and e-reporting.
- This would cover domestic transactions, and dovetail with the ViDA intra-community transaction Digital Reporting Requirements too.
- **Peppol** will be adopted as **the primary method** of e-invoice exchange.
- This mandate would **replace** the existing Real time RTIR reporting from 2018

Further changes

- **Denmark Cancels OIOUBL 3 – Moves Toward a Single E Invoicing Standard**
- On **January 14**, 2026, the Danish Business Authority announced that the planned OIOUBL 3 release has been cancelled.
- The decision follows feedback from service providers about the significant implementation effort required.
- Instead of maintaining two standards (Peppol and OIOUBL), Denmark will transition toward a **single e invoicing standard**, simplifying compliance for businesses.
- Further details will be shared at the "**Nemhandelsforum" on February 24, 2026.**

Poland maybe switch to Peppol Network soon

At the e-Invoicing Congress in Vienna at the end of September 2025, it was announced that Poland is considering switching to the Peppol network in a few years, as is already used with B2G.

02

Status Germany
B2B Mandat

Scope and Requirements

Who

- All domestic taxpayers who issue or receive B2B invoices
- All taxpayers registered in Germany who issue or receive invoices

What

- Introduction of a mandatory B2B e-invoice (invoicing -> staggered according to annual turnover)
  - ViDA – Reporting (DRR*), incoming and outgoing e-invoices

Requirements

- E-invoice based on the European standard EN 16931
- Reorganisation of the invoicing obligation according §14 section 2 of the VAT Act (UStG).
- Removal of the priority of the paper invoice according § 14 VAT Act.
- The basis is Council authorisation according to Art. 395 of the VAT Directive (MwStSystRL)

*Digital Reporting Requirements

Timeline Germany B2B mandate

Obligation to RECEIVE

Sending without consent possible
- e-invoices in accordance EN16931 (UBL, CII or EDI)

→ XRechnung
→ ZUGFeRD

- Paper invoices

Sending with the consent of the buyer
- Other electronic formats

01/2025

Obligation to SEND

Wave 1 – Companies >800T € | Wave 2 – All others

Issue without the buyer's consent
- e-invoices in accordance EN16931 (UBL, CII or *EDI*)

Issue with the buyer's consent
- All electronic formats that enable VAT to be extracted

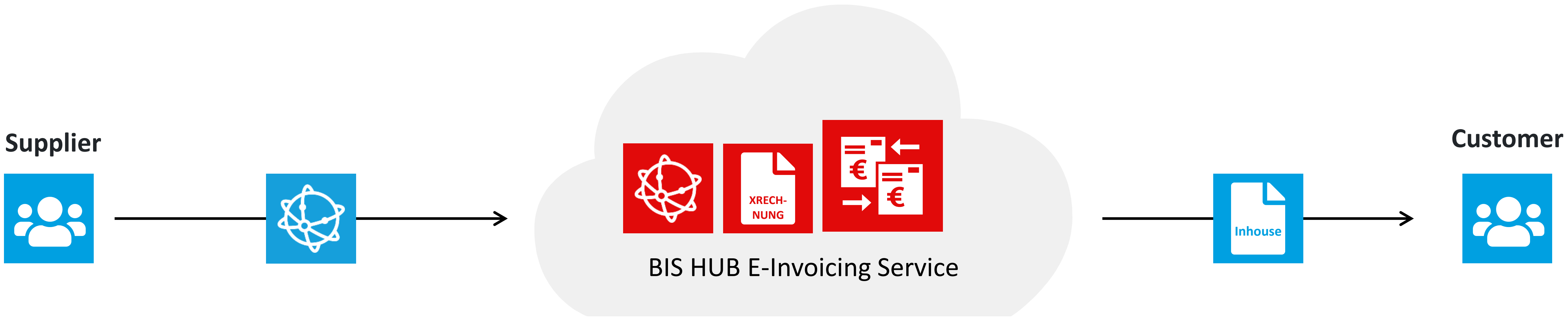
Papier/PDF is no longer permitted

01/2027

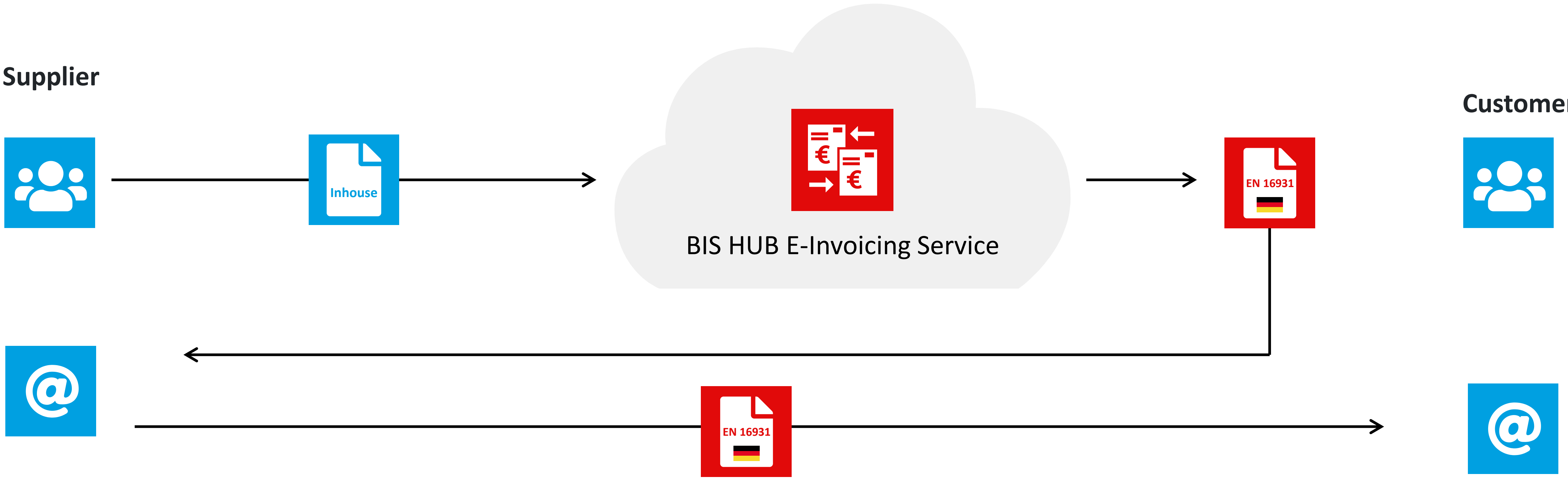
01/2028

Possible transfers

XRechnung Inbound via Peppol from 2025



XRechnung/ZUGFeRD outbound from 2027 (low-threshold shipping)



03

Status B2B Mandates in Europe

France B2B E-Invoicing Mandate, General

The Electronic B2B invoicing mandate in France

- Electronic invoicing will be mandatory for the vast majority of French VAT-registered companies in 2026-2027, for all domestic B2B (business-to-business) sales.

- Companies will therefore no longer be able to send their invoices by mail or email but will instead have to use electronic invoicing solutions known ~~as "partner dematerialization platforms" (PDPs~~) as PA (Approved Platform).

- In addition, a large amount of invoice data must be automatically transmitted to the government via these PA's, including for cross-border B2B and B2C transactions.

France E-Invoicing Mandate – Sending e-invoices and e-reports from September 2026

Sending of B2B e-invoices and and e-reports mandatory for

Large: 300
5,000 employees &
> €1,500M revenue/€2,000M assets

Medium-sized: 8.000
< 5,000 employees &
< €1,500M revenue/€2,000M assets

1 Sep. 2026*

Small and medium-sized: 150.000
< 250 employees & < €50M revenue/€43M assets

Micro: 3.850.000
< 10 employees & < €2M revenue/assets

1 Sep. 2027*

4 Million French Companies

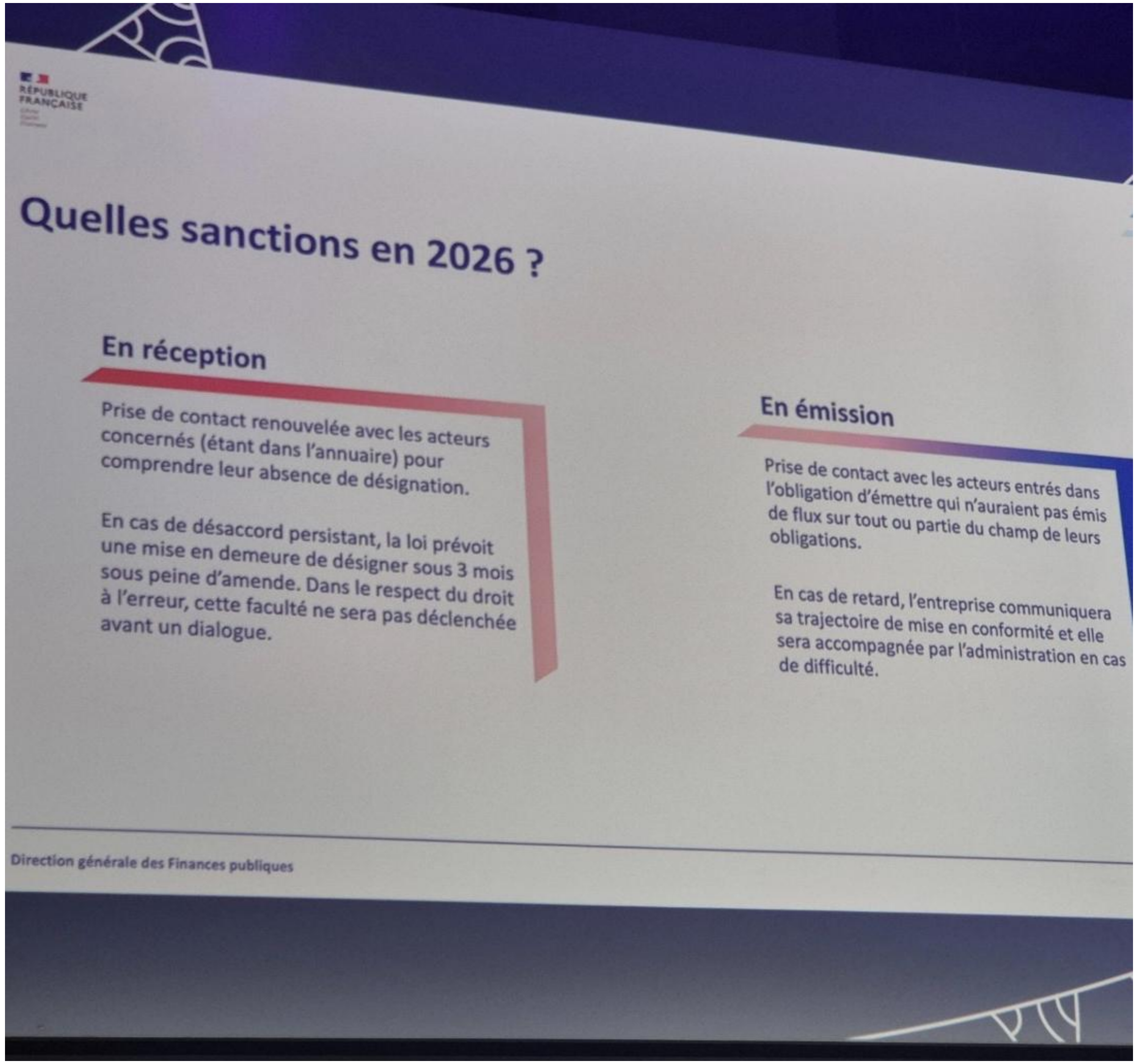
The assessment of the business size is based on the company's number of employees and revenue.

Businesses are permitted to fulfill the mandate earlier as required on voluntary bases.

From September 2026, ALL companies must accept electronic invoices and must have a contrat with a PA (PDP) Provider!

*Option to delay by 3 months to December already anticipated by the decree. Regarding the classification of company size, please refer to Decree No. 2008-1354 of 18 December 2008 Source: https://www.legifrance.gouv.fr/loda/id/JORFTEXT000019961059

What happens if you are too late?



Sanctions

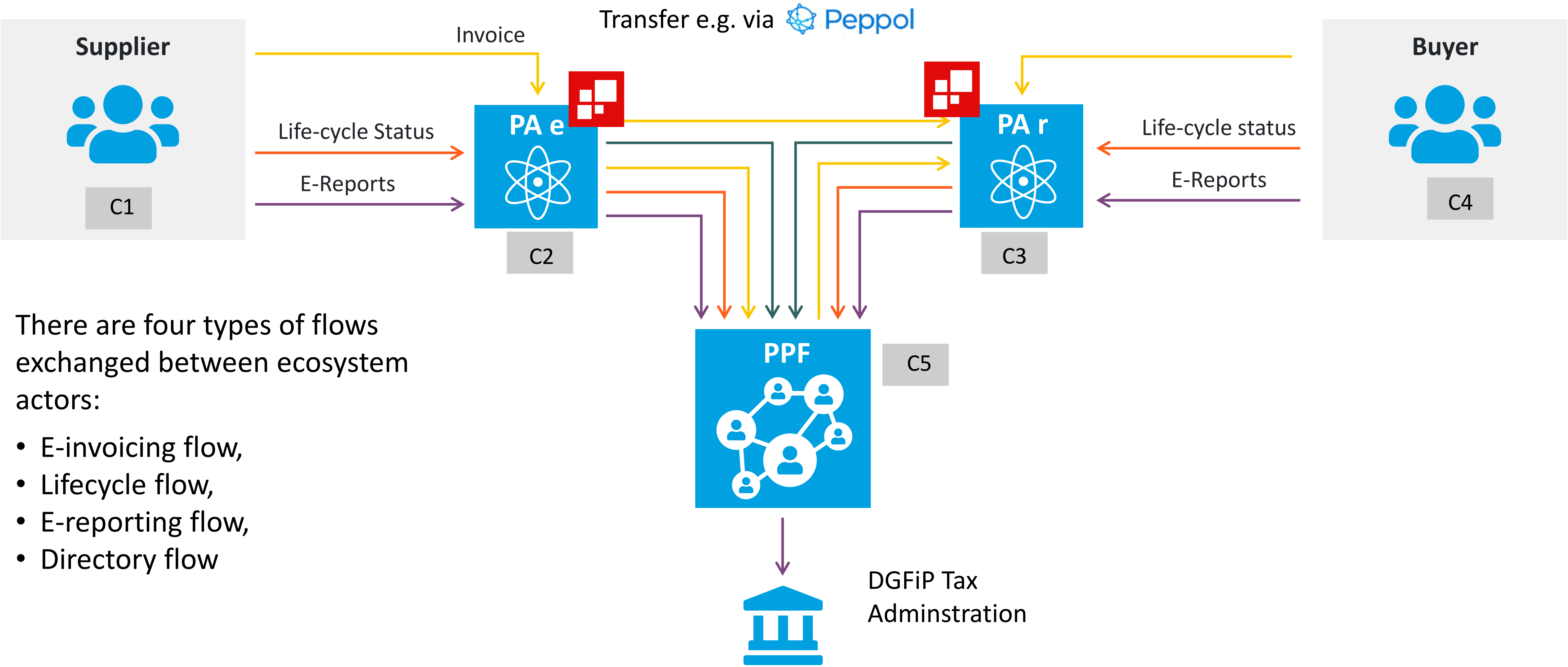
Regarding incoming data flows:

- Contact will be re-established with the relevant parties (those listed in the directory) to clarify why they have not designated a representative.
- In the event of continued disagreement, a formal request to designate a representative within three months is legally mandated. Failure to comply carries the threat of a fine.

Regarding outgoing data flows:

- Contact is established with the parties obligated to transmit data who have failed to submit—either wholly or partially—the data flows incumbent upon them.
- In the event of a delay, the company must submit its compliance plan and, should difficulties arise, will receive support from the administrative authority.

CTC Process – 5-Corner Model valid from September 2026 for B2B, B2C, **Bi2B, B2Bi and Bi2Bi**



There are four types of flows exchanged between ecosystem actors:

- E-invoicing flow,
- Lifecycle flow,
- E-reporting flow,
- Directory flow

Planning status that can change at any time, for example in scope e.g. B2B / B2C, validity period, obligation for registered and established or only registered companies etc

Which use cases (44) does the person concerned need (1)?

1. Multiple orders/multiple deliveries
2. Invoice already paid by the buyer or a third party specified at the time of invoicing
3. Invoice payable by a third party named at the time of invoicing
4. Invoice payable by the buyer and partially covered by a third party known at the time of invoicing (subsidy, insurance, etc.)
5. Expenses paid by employees (excluding those paid with a shopping card or expense account) with an invoice in the company name (e-invoicing)
6. Expenses paid by employees (excluding those paid with a shopping or company card) with an invoice in the employee's name or even without an invoice (simple receipt) (e-reporting of transaction data without an invoice)
7. Invoice following a purchase paid with a company card (shopping card)
8. Invoice payable to a specific third party at the time of invoicing (factoring, centralized financial management)

Slovakia B2B Mandate

Timeline

01/2026

- Voluntary transition period

01/2027

- Send, receive, and store structured e-invoices for domestic B2B/B2G transactions
- Real-time reporting of these transactions to the tax authorities.

07/2030

- ViDA-based e-invoicing and reporting for intra-EU B2B transactions.

Currently, only B2G transactions over €5,000 must use e-invoicing via the new IS EFA interface

Disclaimer: All information are based on the status as of January 2026.

Slovakia
B2B Mandate

- 5-corner Peppol-based mandate
- Peppol BIS Billing 3.0
  - With attached PDF-File (mandatory)
- Invoices are received and sent via “Digitálne poštáre” (Digital Postmen)
- Every legal entity is included
  - Exceptions = classified services or deliveries for state security agencies
- Control and summary reports will be abolished as of July 1, 2030
  - Instead, invoice data will be automatically transmitted in real time to the tax administration
- Penalties up to €10,000; repeated violations can lead to fines up to €100,000

End User Token Usage (Portal & Authorization)

Registration Token

- The end user registers on the national portal, logs in, and enters identity data (including VAT ID (DIČ) and contact email) and selects an accredited service provider from the list available on the portal.
- The portal verifies the data and generates a token as well as a public key for validation.
- The VAT ID (DIČ) and the (hashed) token are transmitted to the selected service provider via webhook; in parallel, the VAT ID and token are also sent by email.
- The service provider registers the end user as a recipient in the central SK-SMP and stores the token in the SMP record (dedicated field).

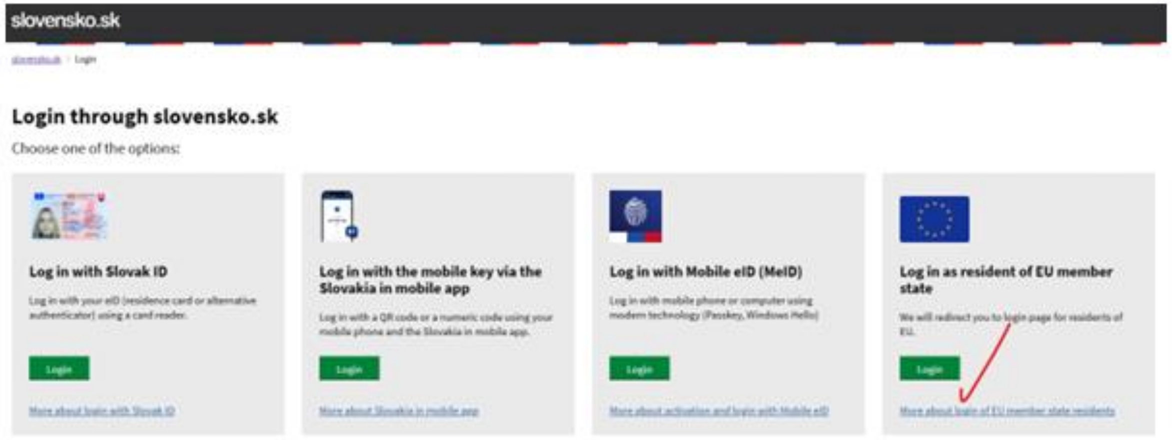
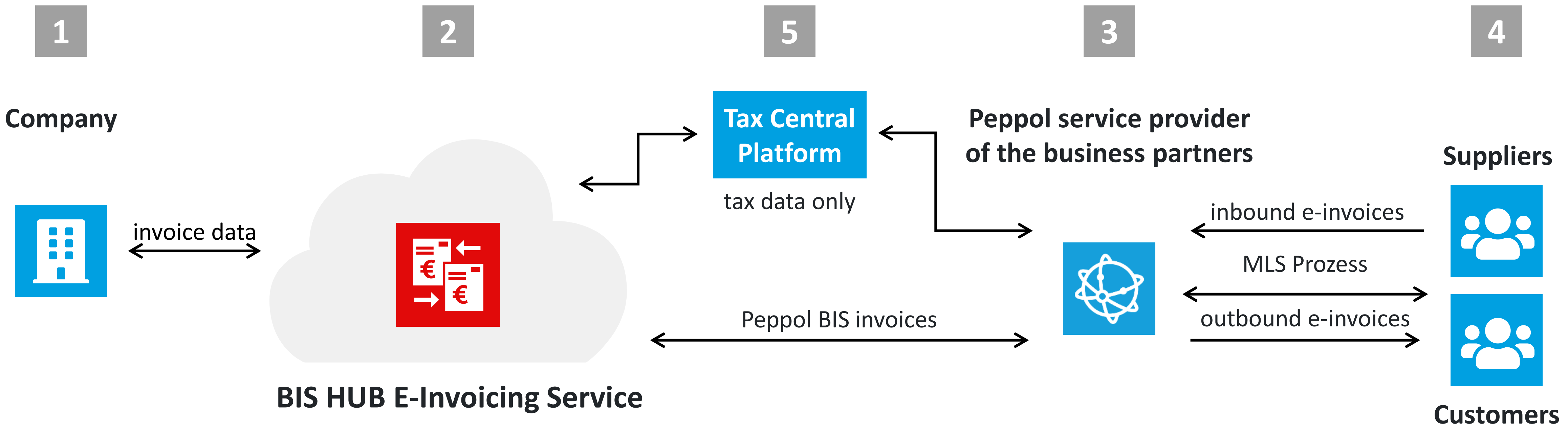


Figure 4: SK User portal

[slovensko.sk - Login]

Peppol 5-Corner Model



MLS Prozess = Message Level Status

Slovakia B2B Mandate – SEEBURGER Status

- SEEBURGER is preparing a E-Invoicing service for Slovakia.
- We are currently in the official accreditation process to become a “Digitálne poštáre” (Digital Postman).
  - All required documents has been prepared
  - A key prerequisite of the accreditation is the successful completion of the Slovak testbed, which is currently in progress.
- Please note:
  The final confirmation depends on feedback from the authorities. Based on our experience with similar accreditation processes (e.g. France), approval timelines are largely outside our control. Therefore, we cannot commit to a binding timeline at this stage.
  -> the evaluation period is 30 days from Slovak Authority
- SEEBURGER is committed to providing the service by 1 January 2027

Norway B2B Mandate 2027

Parliamentary approval for mandatory B2B e-invoicing from January 2027 with digital bookkeeping by 2030

- The legislation confirms that all businesses subject to Norwegian bookkeeping obligations must issue structured electronic invoices from 1 January 2027.
- Companies with a turnover of less than NOK 50,000 are exempt from these obligations.
- The reforms are intended to accelerate business digitalisation, improve tax compliance and reduce administrative costs.
- The measures apply to businesses with bookkeeping obligations in Norway. The government expects detailed technical regulations, including invoice formats and transmission requirements, to be finalised during 2026. EHF (Elektronisk Handelsformat), Norway's existing Peppol-based standard, is expected to form the basis of the mandate.
- Before the end of 2026, the tax authorities, Skattedirektoratet, will report on possible next steps such as B2C e-invoicing, e-receipts, and wider digitalisation rules.

Requirements - Peppol and EHF structured e-invoices

B2G e-invoicing was implemented in 2019. Norway has adopted two standards:

1. EHF (Elektronisk Handelsformat) format based on UBL (Universal Business Language).
2. both the Peppol BIS 3.0 standard and the Peppol eDelivery Network – particularly for cross-border transactions. There are around 70 different Peppol BIS compliant solutions used in the private sector.

Norway has fully implemented the European standard on eInvoicing, including the EN16931 standard


```xml
<?xml version="1.0" encoding="UTF-8"?>
<ubl:Invoice xmlns:ubl="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2" xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2" xmlns:
   <cbc:CustomizationID>urn:cen.eu:en16931:2017#compliant#urn:fdc:peppol.eu:2017:poacc:billing:3.0</cbc:CustomizationID>
   <cbc:ProfileID>urn:fdc:peppol.eu:2017:poacc:billing:01:1.0</cbc:ProfileID>
   <cbc:ID>0090038674</cbc:ID>
   <cbc:IssueDate>2017-07-25</cbc:IssueDate>
   <cbc:DueDate>2017-09-08</cbc:DueDate>
   <cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>
   <cbc:DocumentCurrencyCode>EUR</cbc:DocumentCurrencyCode>
   <cbc:BuyerReference>0000002300</cbc:BuyerReference>
   <cac:OrderReference>
      <cbc:ID/>
      <cbc:SalesOrderID>0000013958</cbc:SalesOrderID>
   </cac:OrderReference>
   <cac:AccountingSupplierParty>
      <cac:Party>
         <cac:PartyName>
```

Timeline Norway

The new regime will be implemented in two stages:

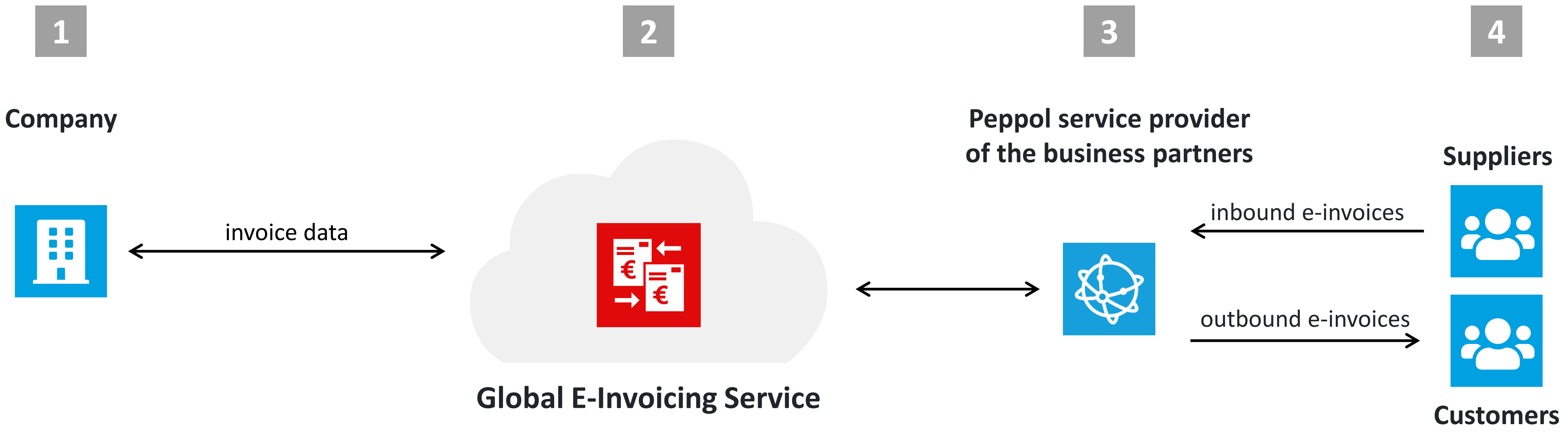
Jan. 2027

Mandatory issuance of structured B2B electronic invoices.

Jan. 2030

Mandatory receipt of electronic invoices and compulsory use of digital bookkeeping systems.

Peppol for E-Invoicing and E-Procurement (4-Corner Model)



Spain B2B Mandate

Spanish Crea y Crece e-invoicing and e-reporting proposed for two-waves on 1 Oct. 2027 and 1 Oct. 2028

Who?

- All entrepreneurs and professionals and their counterparties
- Obligation to e-invoicing only, if both of the parties are VAT-registered and established in Spain

What?

- Spain's Council of Ministers approved on 24 March 2026 the Royal Decree mandating e-invoicing.
- A draft order has since been published with technical details of the regime, and AEAT issued May technical guidance, on a choice of hybrid 5-corner private Platform or direct state platform for the exchange of structured e-invoice.
- There is also a 4-day e-reporting obligation (including payments info).

Provisional Spanish e-invoicing launch timetable

There is no implementation date yet, but introduction must be at least 12 months after the final regulations are published.

(Oct.) 2027

12 months after the final regulations are published, for large taxpayers (turnover > €8M).

(Oct.) 2028

24 months after publication, for all other taxpayers.

- Oct 2026: Order enters into force
- Oct. 2026: Test environment available
- Aug 2027: Public platform live
- Oct 2027: Mandatory for taxpayers > €8m turnover
- Oct 2028: Mandatory for all businesses
- Oct 2029: Payment status reporting extended to smaller entities

- This is still a very challenging timetable by international mandate launch schedules and could easily mean a further launch slips to 2028.
- The new e-invoicing and e-reporting regime will initially sit alongside the existing 2017 SII real-time reporting, which is 4-day reporting of invoices in XML format, but they will likely be consolidated in the future.

eInvoicing Formats EN 16931 mit UBL-Syntax

The regime is aligned to EN 16931 semantic model using UBL 2.5 syntax (or CII; EDIFACT; Facturae Spanish XML), with several strict features:

- Unique invoice ID derived from tax ID (NIF), number, series and date
- No embedded attachments, except limited signature use
- Full validation (syntax and semantics) with acceptance/rejection responses
- End-to-end traceability, including correction and annulment process

Perhaps most significantly, Spain will use a two-layer validation model combining:

- XSD validation for structural and syntax checks
- Schematron validation for business rules

Unlike some other e-invoicing regimes, <u>Spain will not provide a public online validation service</u>. Instead, businesses and platforms must embed validation logic directly into their own systems before transmission.

This means implementation projects will need to focus not only on invoice generation but also on pre-submission compliance validation.

Número de Identificación Fiscal = NIF

AEAT confirms hybrid public-private architecture

The new technical specifications confirm that businesses may exchange invoices via **private platforms** or the **government's** Public Electronic Invoicing **Solution** (SPFE). Where private platforms are used, they must simultaneously submit a **faithful copy (copia fiel) of the invoice** to the SPFE.

MINISTERIO
DE HACIENDA

Each invoice is assigned a **unique identifier** based on the supplier tax number, invoice number and issue date to allow automatic duplicate detection.

The Agencia Estatal de Administración Tributaria (AEAT) will build and run a public e-invoicing solution that acts as:

- A mandatory universal **Archiv System** for all issued and received e-invoices
- An optional **issuance platform**, particularly aimed at SMEs
- An interconnection hub **linking private platforms**
- A payment monitoring tool, tracking settlement and late payment behaviour to speed-up payments – AEAT collected data will be shared with State Observatory of Private Late Payments for resolution.
- Access will be free.

The role of “Faithful Copy” in dual reporting

All businesses must issue, receive and process e-invoices in B2B transactions. However, the key compliance burden sits in the “faithful copy” obligation:

- If using a private platform, businesses must simultaneously submit a structured copy of each invoice to the public system
- Recipients must report payment status (accepted, paid, rejected) within four business days, with senders optionally reporting collections

This effectively creates a continuous reporting overlay, even where private platforms are used.

Full lifecycle reporting

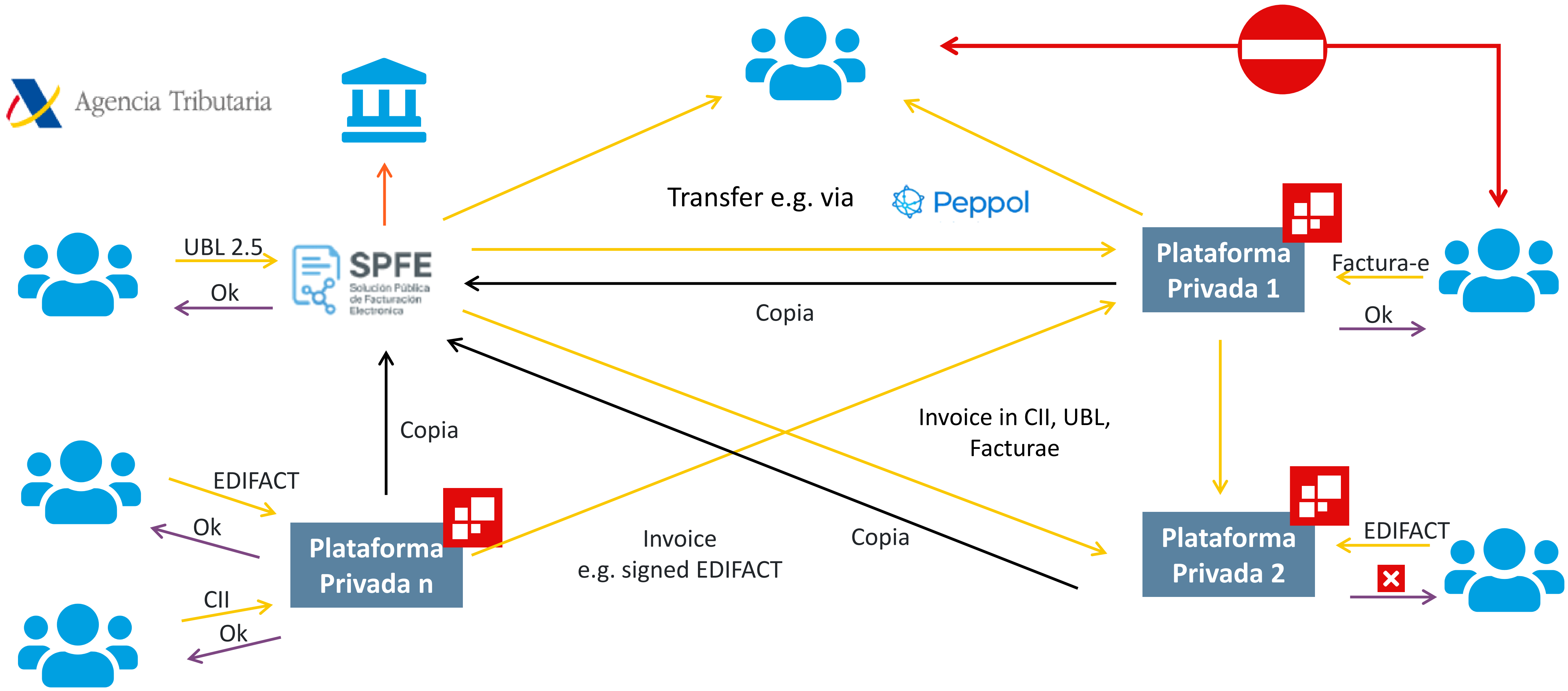
AEAT wants to understand the full invoice to cash lifecycle journey to help cut down on VAT fraud.

This includes customer (or their provider) reporting on:

- Acceptance
- Rejection
- Due date
- Full payment date

If the customer does not report, the invoice is deemed accepted.

5-corner e-invoicing model in Spain is most likely



Solución Pública de Facturación Electrónica (SPFE)

04

How SEEBURGER Can Support You

Global E-Invoicing Service at a Glance

Experience in E-Invoicing & CTCs

- + 500 projects in e-invoicing (B2B and B2G) and CTC's (B2B, B2G and real-time VAT transaction reporting)
- Provide solutions for many countries

All-in-one single E-Invoicing platform

- Fulfills requirements and obligations with combinable standard modules
- Is highly flexible, adaptable and scalable
- Runs on-premises, in the cloud or hybrid

Seamless SAP integration

- Connects to any SAP system or even heterogenious system landscapes to SEEBURGER solutions
- Requires no Big SAP implementation

Full loop of documents

- Process electronic orders, delivery documents, invoices, VAT returns, etc.

SEEBURGER E-Invoicing Mandate Cloud Service

Europe

- Austria (B2G)
- Finland (B2B)
- France (DEMAT-B2B/ B2G)
- Germany (B2B/ B2G)
- Hungary (B2B/ B2T)
- Italy (B2B/ B2G)
- Poland (B2B)
- Portugal (B2G)
- Spain (B2G/ B2T)

Non-Europe

- India (B2B)
- Mexico (B2B)

Integration-Project

- Malaysia
- Serbia
- Rumania
- Denmark*
- Croatia

SEEBURGER E-Invoicing Cloud Service via Peppol

Europa

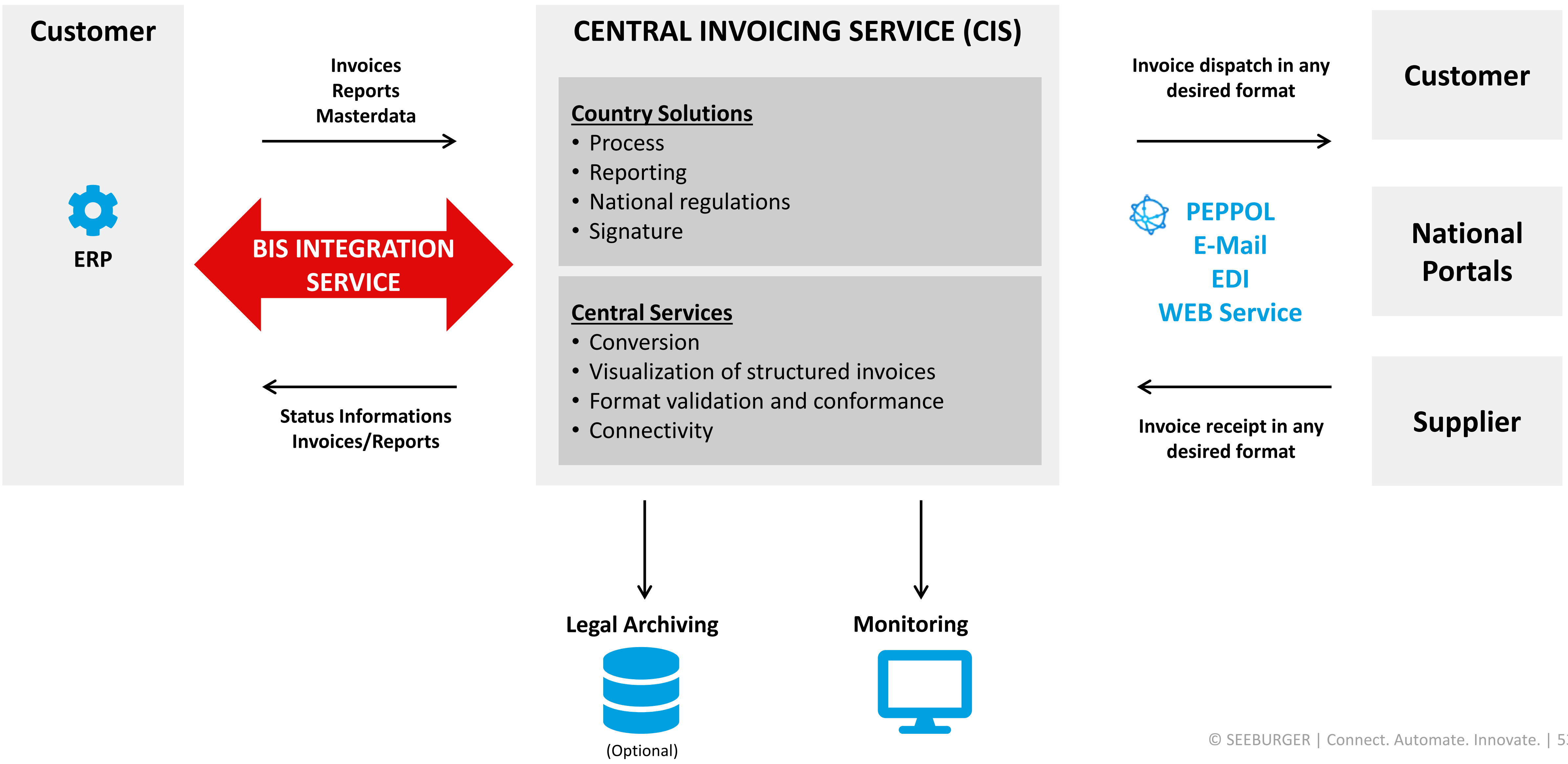
- Austria (B2B/B2G)
- Belgium (B2G/B2B)
- Croatia (B2G/B2B)
- Cyprus (B2B)
- Czech. Republic (B2B)
- Denmark (B2B)
- Estonia (B2B)
- Finland (B2B)
- Germany (B2G/B2B)
- Ireland (B2B)
- Latvia (B2B)
- Lithuania (B2B)
- Luxembourg (B2G/ B2B)
- Malta (B2B)
- Netherlands (B2G/ B2B)
- Norway (B2G/ B2B)
- Poland (B2G)
- Slovenia (B2B)
- Sweden (B2G/ B2B)
- Switzerland (B2B)
- United Kingdom (B2B)

Non-Europe

- Australia (B2B)
- Canada (B2B)
- Japan (B2B)*
- Malaysia (B2B)

*with partner

BIS HUB E-Invoicing Service - Overview



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Share your ideas or questions and interact within the topics that are already in discussion in various categories or start a new topic!

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See you soon.

https://community.seeburger.com/

Your Benefits:

- Networking between customers, interested parties, and SEEBURGER employees
- Support with problems and questions (peer-to-peer support)
- Exchange of knowledge and experience
- Demonstration of best-practice approaches
- Sharing concrete practical examples, e.g. customer use cases
- Opportunity to provide feedback and exchange ideas

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