

About This Document

This library compiles official regulatory sources, technical specifications, and implementation guidelines for EU e-invoicing mandates. Every link points to a primary source — tax authority, EUR-Lex, or OpenPeppol — not to third-party commentary. Organised by jurisdiction, each section includes key deadlines, accepted formats, and direct download/access URLs.

Last verified: March 2026. E-invoicing regulations are subject to frequent updates. Always cross-check with the primary source before using for compliance purposes.

France — Facturation Electronique

DGFIP reform · Chorus Pro · Accredited Platforms (AP) · Factur-X / UBL / CII

SEP 2026

KEY DEADLINES

Deadline	Obligation	Scope
1 Sep 2026	Mandatory receipt of e-invoices	ALL companies
1 Sep 2026	Mandatory issuance of e-invoices	Large & mid-sized companies
1 Sep 2027	Mandatory issuance of e-invoices	SMEs & micro-enterprises
2030	Intra-EU e-reporting (ViDA)	All EU B2B cross-border

France · Germany · Spain · EU ViDA Directive · Peppol

ACCEPTED FORMATS

Factur-X (hybrid PDF+XML) · UBL 2.1 · UN/CEFACT CII — all EN 16931 compliant. Simple PDF invoices are NOT valid from Sep 2026. Invoices must transit through an Accredited Platform (AP, formerly PDP). Chorus Pro remains for B2G.

specifications, and implementation guidelines for EU e-invoicing

OFFICIAL SOURCES

DGFIP — Official English presentation (PDF)	https://www.impots.gouv.fr/sites/default/files/media/1_metier/6_english/62_professionnal/presentation_de_la_reforme_english_2.pdf
DGFIP — External Specifications v3.1 (AP ↔ PPF interaction guide)	https://www.impots.gouv.fr/la-facturation-electronique-entre-entreprises
DGFIP — FAQ for SMEs (FR)	https://www.impots.gouv.fr/la-facturation-electronique-entre-entreprises
European Commission — e-Invoicing in France (country profile)	https://ec.europa.eu/digital-building-blocks/sites/spaces/DIGITAL/pages/467108885/eInvoicing+in+France
Chorus Pro — B2G platform documentation	https://chorus-pro.gouv.fr/
AFNOR XP Z12-012 — Semantic data model (formats: UBL, CII, Factur-X)	https://www.boutique.afnor.org/
AFNOR XP Z12-014 — 36 B2B use cases standard	https://www.boutique.afnor.org/
Decree No. 2022-1299 — Legal basis for e-invoicing mandate	https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000046369391

PREPARED BY

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Germany — E-Rechnung (Electronic Invoice)

Wachstumschancengesetz · BMF guidance · XRechnung / ZUGFeRD · No central platform

JAN 2027

KEY DEADLINES

Deadline	Obligation	Scope
1 Jan 2025	Mandatory receipt of EN 16931-compliant e-invoices	ALL domestic B2B
1 Jan 2027	Mandatory issuance of e-invoices	Companies > €800k turnover
1 Jan 2028	Mandatory issuance of e-invoices	ALL companies
2025–2026	Transition: PDF still accepted if both parties agree	All companies

ACCEPTED FORMATS & KEY SPECIFICS

XRechnung (XML, national CIUS for Germany) · ZUGFeRD 2.0.1+ (hybrid PDF+XML) · Peppol BIS Billing 3.0 for cross-border. NO central clearing platform — invoices exchanged freely via email, EDI, or Peppol. Technology-neutral. Non-compliant PDFs will NOT qualify for VAT deduction from 2027.

OFFICIAL SOURCES

BMF — FAQ on mandatory e-invoicing (Oct 2025 version)	https://www.bundesfinanzministerium.de/Content/DE/FAQ/2024-10-15-steuern-faq-e-rechnung.html
BMF — Official letter (BMF-Schreiben) 15 Oct 2024 — amends UStAE	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/2024-10-15-einfuehrung-e-rechnung.html
BMF — Official letter (BMF-Schreiben) 15 Oct 2025 — updated guidance	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/2025-10-15-e-rechnung.html
Federal e-invoicing portal — XRechnung technical specs	https://www.e-rechnung-bund.de
ZUGFeRD / Factur-X specification (FeRD — Forum elektronische Rechnung Deutschland)	https://www.ferd-net.de/standards/zugferd-english/index.html
Wachstumschancengesetz — Full legal text (Bundesgesetzblatt 2024)	https://www.bundesgesetzblatt.de/bgb/1/2024/101/regelungstext.pdf
European Commission — e-Invoicing in Germany (country profile)	https://ec.europa.eu/digital-building-blocks/sites/spaces/DIGITAL/pages/467108886/eInvoicing+in+Germany
ELSTER — XRechnung & ZUGFeRD viewer	https://www.elster.de/eportal/e-rechnungsviewer

Spain — Veri*Factu & Crea y Crece

Royal Decree 1007/2023 · AEAT · Dual-track system: Verifactu + B2B mandate

JAN 2027

KEY DEADLINES

Deadline	Obligation	Scope
1 Jan 2027	Veri*Factu: certified billing software mandatory	Corporate tax payers (IS)
1 Jul 2027	Veri*Factu: certified billing software mandatory	Self-employed & other taxpayers
TBD ~2027	Crea y Crece B2B mandate: e-invoice issuance	Companies > €8M (12mo after regulation pub.)
TBD ~2028	Crea y Crece B2B mandate: e-invoice issuance	All other companies (24mo after pub.)

SYSTEM OVERVIEW

Spain operates TWO parallel systems: (1) Veri*Factu — certified billing software with QR codes and hash-chained records, optionally submitted to AEAT in real time. (2) Crea y Crece (Law 18/2022) — full B2B e-invoice exchange mandate, pending final technical regulation. Exempt: companies already using SII (real-time VAT reporting). Basque Country uses TicketBAI instead of Veri*Factu.

OFFICIAL SOURCES

AEAT — Veri*Factu technical portal (XSD schemas, FAQ, test portal)	https://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Campanas/Sistemas_informaticos_de_facturacion/Sistemas_informaticos_de_facturacion.shtml
Royal Decree 1007/2023 — Veri*Factu legal basis (BOE)	https://www.boe.es/buscar/act.php?id=BOE-A-2023-24840
Royal Decree-ley 15/2025 — Extension to Jan 2027 (BOE, Dec 2025)	https://www.boe.es/diario_boe/txt.php?id=BOE-A-2025-26209
Law 18/2022 — Crea y Crece (B2B mandate legal basis)	https://www.boe.es/buscar/act.php?id=BOE-A-2022-15818
AEAT — Veri*Factu technical specifications (XSD schemas)	https://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Campanas/Sistemas_informaticos_de_facturacion/Especificaciones_tecnicas/Especificaciones_tecnicas.shtml
FACe — Central B2G e-invoicing platform	https://face.gob.es/
European Commission — e-Invoicing in Spain (country profile)	https://ec.europa.eu/digital-building-blocks/sites/spaces/DIGITAL/pages/467108893/eInvoicing+in+Spain

EU ViDA Directive — VAT in the Digital Age

Council Directive (EU) 2025/516 · Adopted 11 March 2025 · In force 14 April 2025

IN FORCE

KEY MILESTONES

Deadline	Obligation	Scope
11 Mar 2025	Council final approval of ViDA package	EU Council
14 Apr 2025	ViDA enters into force (OJ publication + 20 days)	All member states
1 Jul 2030	E-invoicing becomes default for intra-EU B2B transactions	All EU VAT-registered businesses
1 Jul 2030	Digital Reporting Requirements (DRR) for cross-border B2B	All EU VAT-registered businesses
1 Jan 2035	Full harmonisation deadline for pre-existing domestic systems	Member states with systems before 2024

THREE PILLARS OF ViDA

Pillar 1 — E-invoicing & Digital Reporting: mandatory structured e-invoices for intra-EU B2B from 2030; real-time transaction reporting to national tax authorities. Pillar 2 — Platform Economy VAT: deemed supplier rules for accommodation/transport platforms (Airbnb, Uber model). Pillar 3 — Single VAT Registration: one EU VAT number, expanded OSS/IOSS.

OFFICIAL SOURCES

EUR-Lex — Council Directive (EU) 2025/516 (ViDA, full text)	https://eur-lex.europa.eu/eli/dir/2025/516/oj/eng
EUR-Lex — Council Regulation (EU) 2025/517 (ViDA, regulation component)	https://eur-lex.europa.eu/eli/reg/2025/517/oj/eng
European Commission — ViDA overview page	https://taxation-customs.ec.europa.eu/taxation/value-added-tax/digital-reporting-and-e-invoicing_en
EC — e-Invoicing country profiles (all 27 EU member states)	https://ec.europa.eu/digital-building-blocks/sites/spaces/DIGITAL/pages/467109234/eInvoicing+in+Europe
CEN EN 16931-1:2025 — EU e-invoicing semantic standard (updated Feb 2026)	https://www.cen.eu/work/areas/ict/einvoicing/Pages/default.aspx

Directive 2014/55/EU — E-invoicing in public procurement (original B2G mandate)

<https://eur-lex.europa.eu/eli/dir/2014/55/oj>

■ Peppol — Pan-European Public Procurement OnLine

OpenPeppol · Peppol BIS Billing 3.0 · 4-corner model · ViDA-aligned network

ACTIVE

WHAT IS PEPPOL

Peppol is a set of open standards and a global network for exchanging structured business documents (invoices, orders, etc.) between organisations. It uses a 4-corner model: sender AP → Peppol network → receiver AP. Mandatory in Belgium (Jan 2026), used in Germany (B2G), France (DGFIP became Peppol authority Jul 2025), Netherlands, and 50+ countries globally.

OFFICIAL SOURCES

OpenPeppol — Official website & governance	https://peppol.org/
Peppol BIS Billing 3.0 — Full technical specification	https://docs.peppol.eu/poacc/billing/3.0/
Peppol — Getting Started guide for service providers	https://peppol.org/get-involved/for-service-providers/
Peppol — Network infrastructure & 4-corner model explained	https://peppol.org/about/technical-requirements/
European Commission — What is Peppol	https://ec.europa.eu/digital-building-blocks/sites/spaces/DIGITAL/pages/467109234/What+is+Peppol
Peppol Authority list — all certified national authorities	https://peppol.org/about/peppol-authorities/
Peppol BIS — XML/UBL invoice examples & validation artifacts	https://docs.peppol.eu/poacc/billing/3.0/examples/

Quick Comparison — All Mandates

Country	Issuance	Receipt	Format	Platform	Penalty
■ ■ Belgium	Jan 2026	Jan 2026	Peppol BIS	Peppol network	Invoice rejection
■ ■ France	Sep 2026 (large) Sep 2027 (SME)	Sep 2026 (all)	Factur-X / UBL / CII	Accredited Platform (AP)	€15/invoice
■ ■ Germany	Jan 2027 (>€800k) Jan 2028 (all)	Jan 2025 (all)	XRechnung / ZUGFeRD	None (tech-neutral)	VAT deduction denied
■ ■ Spain	TBD 2027–2028 (Crece)	TBD	EN 16931 / Facturae	Decentralised + AEAT	€50k/yr (Verifactu SW)
■ ■ Poland	Apr 2026 (all)	Apr 2026 (all)	FA(3) XML	KSeF (central clearance)	Penalty-free 2026
■ ■ Italy	Jan 2019	Jan 2019	FatturaPA XML	SDI (central clearance)	VAT deduction denied
■ ■ ViDA	Jul 2030 (intra-EU)	Jul 2030	EN 16931 structured	Member state DRR	TBD per state

CSFVI — Composite Sovereign Fiscal Vulnerability Index

The CSFVI is an original analytical framework authored by Catalin D. Ciobanu for measuring sovereign fiscal vulnerability across EU member states. It quantifies the gap between a country's current fiscal position and the level of digital compliance required by ViDA and e-invoicing mandates — providing the analytical foundation for country-level risk assessment in FiscalEdge.

CSFVI Working Paper 2025 — Full research PDF (direct download)	https://pub-629428d185ca4960a0a73c850d32294b.r2.dev/company_39459/files/5734ba9a-e249-4f25-a8f4-0f7be1f9d5e3.pdf
FiscalEdge — E-Invoicing Readiness Assessment (free tool)	https://fiscaledge.polsia.app/assessment
FiscalEdge — Main platform	https://fiscaledge.polsia.app

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