

VAT e-Invoicing Developments 2022 – 2024 | Europe

Country	Development
Cyprus	Cyprus launched a public consultation which would make e-billing mandatory for Public Procurement transaction in 2022.
Italy	In 2022 Taxpayers will need to submit all foreign invoices through the SDL system. Taxpayers resident or established in Italy must submit the e-invoice data through the interchange system (SDL) in an XML format documenting the transactions carried out with foreign business partners.
Norway	As of 2022 Norway will implement a new VAT return based on the standard SAF-T files, replacing the current one. They wish to increase the data quality and reduce the amount of manual processes.
Poland	In 2022, Poland will introduce and provide the structure of e-Invoices on a draft basis to optionally enable the adaptation of IT systems. Following up on the 2022 developments, Poland is planning to make electronic Invoicing as of 2023 mandatory.
Portugal	Electronic Invoices in PDF must include a "Qualified Electronic Signature" (QES) to make them valid. Relevant invoices and tax documents must have the document code ATCUD form 2022 onwards.
Romania	SAF-T implementation will be mandatory for taxpayers with a starting grace period in 2022. In 2022 Romania introduces the B2B RO e-invoicing regime.
Serbia	Serbia will implement mandatory e-invoicing in multiple stages for the public and private sector between January 2022 and January 2023.
Slovakia	Slovakia has proposed for 2023 to extend the requirement for B2G e-invoicing.
France	France has announced that from July 2024, e-invoicing will be mandatory.

