The 2026–2030 E-Invoicing Heat Map: When Every EU Market Goes Mandatory

COMPLIANCE RADAR

> E-invoicing is going from patchwork to default across Europe in the space of about eighteen months. France's first phase lands on 1 September 2026 — a few weeks from now — and it's just one entry on a much longer list. Here's the order everything actually arrives in, and what it means if you're invoicing into the EU from outside it.

The heat map

Live now · Imminent (2026) · 2027 · 2028 and beyond

MARKET	NEXT MILESTONE	STATUS
Italy	Live since 2019 (SdI clearance)	Live
Romania	B2B live 2024, B2C live 2025 — also pulls in non-established VAT registrants	Live
Belgium	Live since 1 Jan 2026, Peppol-based	Live
Croatia	Live since 1 Jan 2026	Live
Poland	KSeF live in phases: large taxpayers Feb 2026, everyone else Apr 2026, micro Jan 2027	Rolling out
Greece	myDATA e-invoicing: businesses >€1m from Mar 2026, all from Oct 2026	Rolling out
France	Receive-all + issue for large/mid-size from 1 Sep 2026; SMEs follow 1 Sep 2027	1 Sep 2026
Germany	Receiving mandatory since Jan 2025; issuing from Jan 2027 (>€800k turnover), all businesses Jan 2028	Jan 2027
Norway	Issuing mandatory from 1 Jan 2027	Jan 2027
Slovakia	B2B mandatory from 1 Jan 2027	Jan 2027
Spain	Veri*Factu Jan/Jul 2027; B2B clearance expected Oct 2027 (large) / Oct 2028 (all)	2027–28
Ireland	Phased from 2028, full alignment by 2030	2028+
United Kingdom	Mandatory for all VAT invoices confirmed for 1 Apr 2029	Apr 2029

All EU, intra-Community B2B	ViDA: structured e-invoicing + near-real-time reporting becomes the default	1 Jul 2030

Netherlands, Portugal, Sweden, Denmark, Finland, Austria and several other member states have no confirmed B2B date yet and are expected to be pulled in by the 2030 EU deadline if they don't legislate sooner.

Why the dates keep moving — and why that doesn't help you

Spain's mandate has already slipped three times. France survived a deferral vote in 2025. That volatility is real, but it's not a reason to wait: the countries already live (Italy, Romania, Belgium, Croatia) and the ones landing in the next few months (Poland, Greece, France) are fixed. Build for those now and treat the 2027–2030 dates as a planning horizon, not a deadline to watch from the sidelines.

The rule that actually decides whether you're in scope

Almost every mandate above turns on **establishment**, not on holding a local VAT number. A business with only a VAT registration and no fixed establishment in Germany, Belgium, France, Italy, Croatia, Greece or Poland is generally outside the *issuing* mandate — though you still need to be able to *receive* structured invoices from your suppliers. **Romania is the exception to flag first:** non-established VAT-registered businesses are pulled into RO e-Factura for domestic-supply transactions. France also imposes e-reporting on non-established businesses even where full e-invoicing is deferred to September 2027.

Registering across borders: what UK and non-EU sellers actually need

- **A local VAT registration first.** Every national e-invoicing system keys off a domestic tax ID, not your UK or home-country VAT number.
- **A fiscal representative, in most markets.** Non-EU businesses (this includes China, which has no EU mutual-assistance agreement) need one in France, Italy, Spain, Poland, Belgium, Romania, Greece and most others. Germany, Ireland and the Czech Republic are the notable exceptions — no fiscal representative required there.
- **A national platform identifier.** SIRET for France's Chorus Pro/PDP network, the enterprise number for Belgium's Peppol ID, your VAT ID directly in Germany — you generally can't get this without the local

registration above.

- **Enrollment with the right channel.** Peppol Access Point (Belgium, Croatia, Norway, Slovakia), or a certified national platform/accredited provider (France's PAs, Poland's KSeF, Romania's SPV, Italy's SdI) — foreign businesses without in-country infrastructure typically route through an accredited intermediary.
- **Don't assume "no mandate yet" means "no obligation."** France's e-reporting requirement for non-established businesses is live well before its e-invoicing mandate is. Check both separately for each market.

Where this ends up

The EU's VAT in the Digital Age (ViDA) package, adopted by the Council in March 2025, sets 1 July 2030 as the date structured e-invoicing and near-real-time reporting become the default for intra-Community B2B trade, with full convergence of national systems (Italy's SdI, Poland's KSeF, France's PDPs and the rest) required by 1 January 2035. Every national mandate landing between now and then is a step toward that single standard — which is exactly why it's worth building on EN 16931-compliant formats and Peppol connectivity from the start, rather than solving each country as a one-off.

Selling into multiple EU markets and not sure where you're actually in scope? We map e-invoicing and fiscal representation obligations market by market, so you register once and stay ahead of each deadline rather than reacting to it.

Talk to our VAT compliance team →

Sources: European Commission eInvoicing country pages; EU Council adoption of the VAT in the Digital Age package (March 2025); national tax authority announcements (DGFiP, BZSt, AEAT, Ministry of Finance Poland, ANAF, myDATA/AADE, HMRC Autumn Budget 2025). Reference information compiled by VAT Support — informational only, not tax advice. Several 2027–2028 dates remain subject to confirming legislation and may shift.