



Global E-Invoice Compliance: Staying Ahead of the Curve in '24/'25:

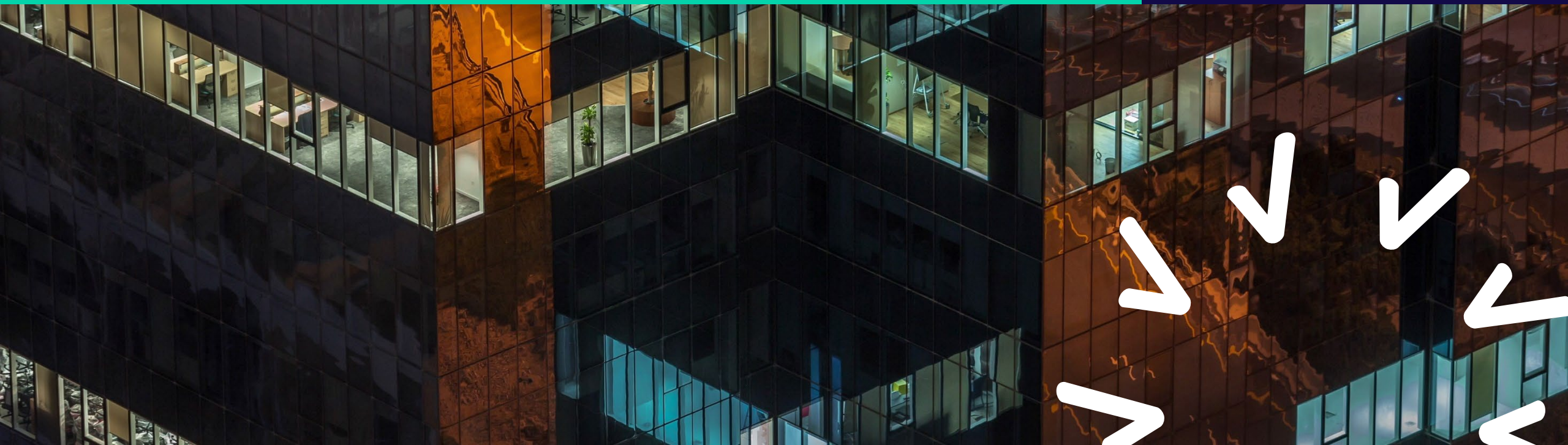
Baswar Bespoke Session – Mika Hänninen





The history of compliance

basware
Now it all just happens™





Checklist for preparation



1 **Audit
existing
systems**



2 **Contact
Basware &
begin
defining
solution**



3 **Begin
enriching
your Invoice
data**



4 **Start
discussions
with key
suppliers**

Global e-invoicing mandates

(October 2023, excluding e-reporting requirements)

January



Poland – Voluntary e-invoicing
Panama – New registered taxpayers must adhere to e-invoicing regulation
Peru – Platform for e-invoicing and electronic fee receipts available

January



Saudi-Arabia – Mandatory e-invoicing (Integration phase)
Serbia – B2B e-invoicing issuance mandatory
Philippines – Phased roll-out e-invoicing mandate
Panama – All participants of the e-invoicing pilot mandate to use e-invoices & certain taxpayers
Dominican Rep. – B2B mandate issuance large taxpayers

January



Denmark – Phased roll-out of e-invoicing mandate
Spain (Biscay province) – B2B mandate
Greece – B2G (phase 1)
Dominican Rep. – B2B mandate issuance mid-sized taxpayers

January



Latvia – (Envisaged) B2B & B2G mandate
China – (Expected) Special e-fapiao VAT invoice
Slovakia – Mandatory e-invoicing B2B/B2C
Germany – e-invoicing B2B – Voluntary
Croatia – B2B e-invoicing mandate
Sweden – B2B e-invoicing mandate
Dominican Rep. – B2B mandate issuance small taxpayers
Greece – B2G (phase 3)
Spain – (Envisaged) mandatory B2B e-invoicing (Envisaged from Jan 2025)

2022

2023

2024

2025

2026–2028

May



Luxemburg – B2G mandate
Serbia – B2G mandate
Panama – B2G mandate

July



Philippines – Start next pilot e-invoicing
Australia – B2G e-invoicing for Commonwealth Government entities
San Marino – Mandatory e-invoicing
Serbia – B2B e-invoicing reception and storage
Vietnam – Mandatory e-invoicing
Guatemala – Mandatory e-invoicing mandate

April



Egypt – E-invoicing mandate fully implemented
Slovakia – E-invoicing pilot programme B2G (voluntary)
Mexico – Obligation to use CFDI 4.0

July



Mexico – Mandatory use of Carta Porte 2.0
Australia – Large taxpayers are legally required to send e-invoices upon request from a trading partner

October



Japan – Qualified invoice system

June



Greece – B2G (phase 2)
Israel – 2B e-invoicing
Malaysia – B2B e-invoicing

July



Poland – B2B e-invoicing issuance mandatory (Non-compliance sanctions as of Jan 2025)
Australia – Large and medium taxpayers are legally required to send e-invoices upon request from a trading partner.
Romania – (Envisaged) mandatory B2B e-invoicing

July



Australia – All taxpayers are legally required to send e-invoices upon request from a trading partner

January 2026



Germany – Mandatory e-invoicing B2B turnover > 800k € (possible delay)
Belgium – Envisaged mandatory B2B e-invoicing

September 2026



France – B2B e-invoicing mandate Receiving mandatory for all companies & Sending mandatory for large and mid-size companies. **Phase 2 September 2027** Sending mandatory for SMEs including VSEs.

January 2028



EU (VIDA) – DRR mandatory for intra-EU transactions and optional for domestic transactions (Envisaged postponed 1 year)

France mandate deadlines postponed



To be confirmed by law 2024

ORIGINAL
1st July 2024 -
1st Jan 2026

2025

Voluntary pilot period for all businesses.

Sept 1, 2026 - Dec 1, 2026

Large and mid-sized companies to issue e-invoices.

Sept 1, 2027 - Dec 1, 2027

Small and medium-sized businesses to issue e-invoices.

The implementation of **e-reporting** will follow the same schedule.

Next steps of France mandate



New dates

New mandate dates are to be confirmed by law.

New start dates to be announced in 2024 by French government.

EU permission extension

France to apply for extension of VAT Directive derogation from The European Commission to impose e-invoicing.

The current permission only lasts until 31 December 2026.

Countries where Basware supports compliance requirements

Europe



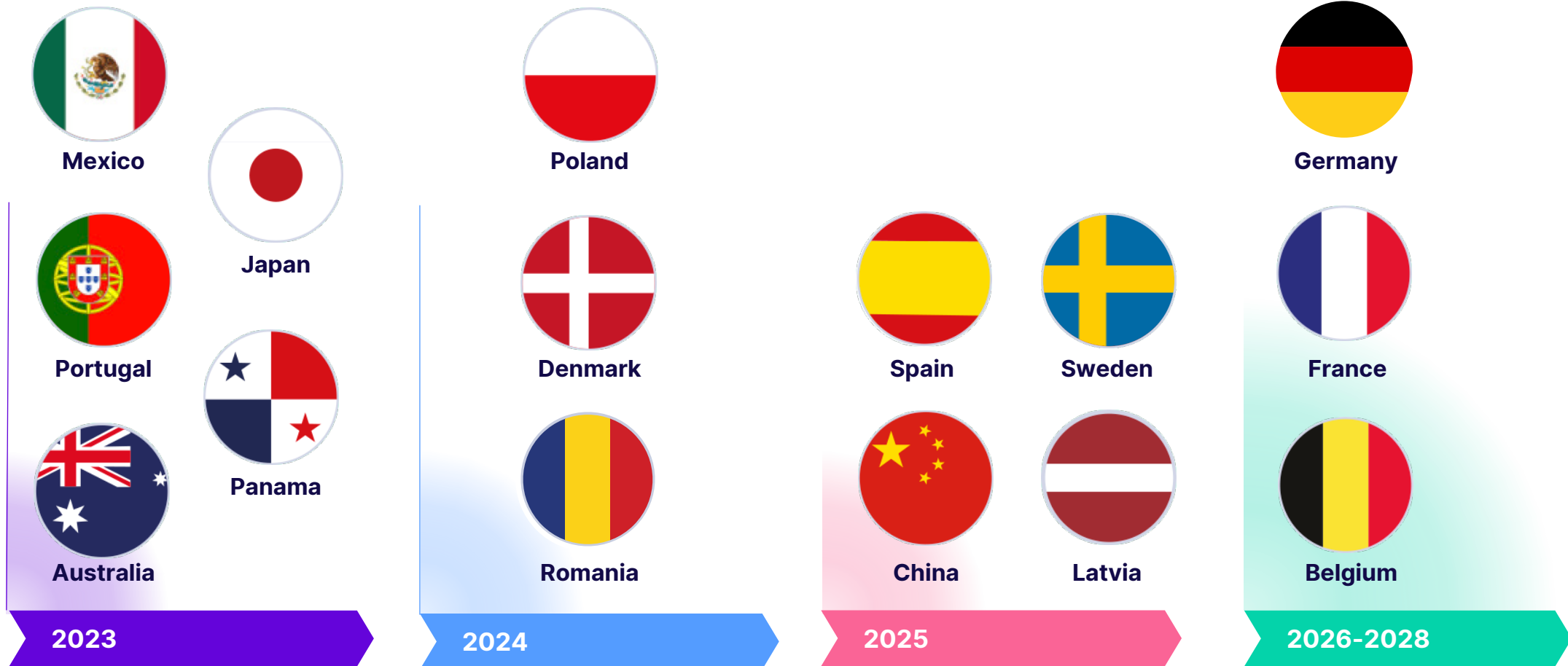
LATAM



Rest of World



Key dates for future mandates



Basware country compliance implementation options



Blueprint Project

Tailored project or ongoing program to meet the bespoke needs of large enterprises, including:

- ✓ Technical activation of the country extension
- ✓ Designated project management
- ✓ Designated specialist resources
- ✓ Additional flexibility for needed changes to Basware solutions or integrations

Available for:

All country extensions

Plug-in Packages

Technical enablement packages for country extensions where the customer drives necessary changes:

- ✓ Technical activation of the country extension

Available for:

All country extensions

Special Programs

Program designed to deploy the country extension services by the mandated dates, including:

- ✓ Technical activation of the country extension
- ✓ Access to program specialist resources
- ✓ Additional flexibility for needed changes to Basware solutions or integrations

Available for:

France country extension

Additional/wip slides

basware
Now it all just happens™

