



Mandatory B2B e-invoicing in Belgium and France

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About the presenter



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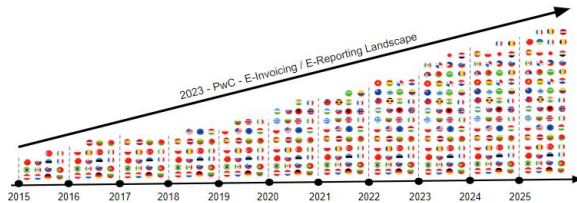
Driver of multiple e-invoicing & e-reporting projects







PwC's global centre of Excellence
on e - invoicing & e - reporting

- **Mission:** help companies, solution providers and public bodies across the world navigate the rapidly changing global landscape on e-invoicing and e-reporting
- PwC is the global lead advisor on e-invoicing & e-reporting
- **Global Network:** + 158 countries
- E-invoicing & e-reporting related assignments: + 120 countries
- **ITX experts:** + 2.000 & technology experts: + 12.000

Background of B2B e-invoicing in Europe

A rapidly changing landscape



-  B2B e-invoicing mandate since 2019 via Sistema di Interscambio
-  Introduction of B2B structured e-invoicing in January 2026
-  Introduction of B2B e-invoicing mandate in February 2026 (system already available on voluntary basis)
-  Introduction of e-invoicing and e-reporting mandate in September 2026
-  Introduction of B2B e-invoicing mandate in 2025
-  Spain, Latvia, Croatia, etc. also announced intention to mandate B2B e-invoicing

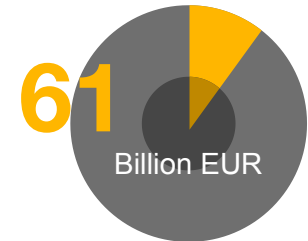
Developments at EU level



- ▶ VAT in the Digital Age (ViDA) proposal: mandatory e-invoicing for cross-border transactions and e-invoicing default option for domestic transactions (timing TBC)

Objectives government

- ▶ Increased digitalisation results in savings for businesses
- ▶ Combat fraud and reduce VAT gap

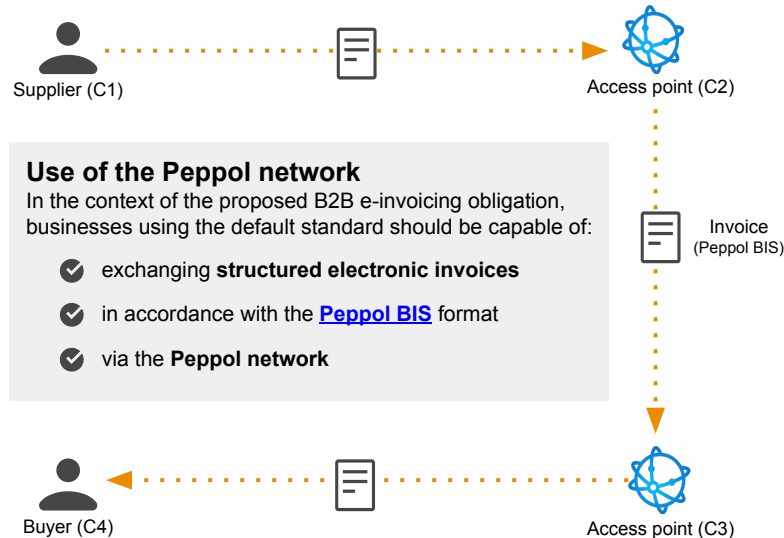


Belgium - B2B e-invoicing mandate

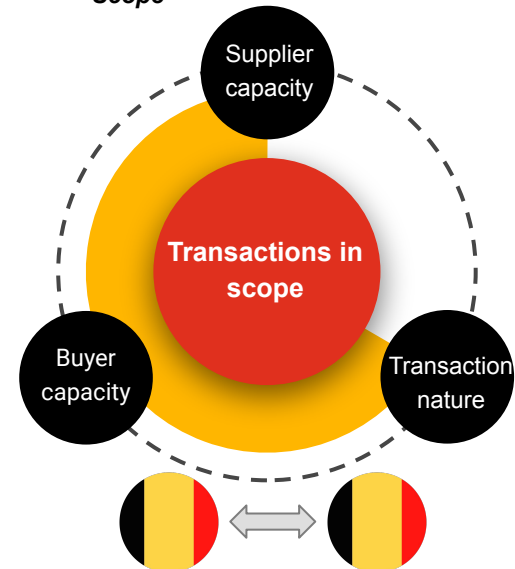
The majority of businesses operating in Belgium will be required to:

- ✓ **January 2026** - Big bang roll-out
- ✓ Send and/or receive **structured electronic invoices** (via Peppol network)
- ✓ Supplier: *BE established & VAT registered*
- ✓ Buyer: *VAT registered in BE*
- ✓ Transactions: *Place of supply BE, BE invoicing rules & not art. 44 exempt*

— Proposed e-invoicing model (interoperability) —



— Scope —

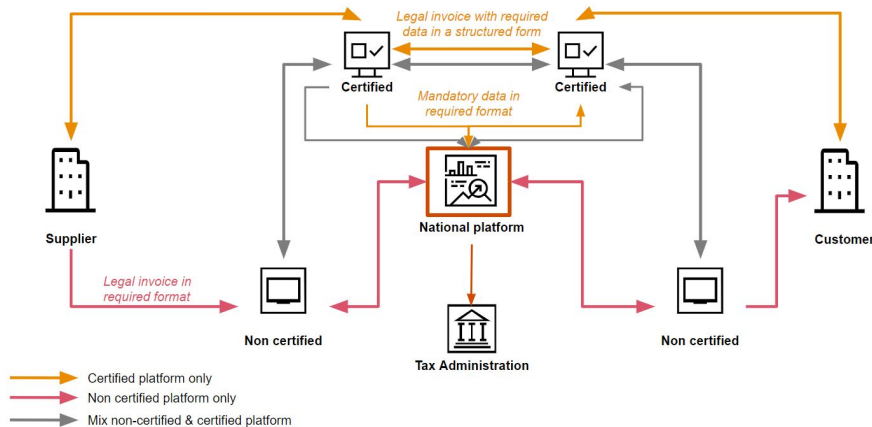


France - B2B e-invoicing & e-reporting mandate

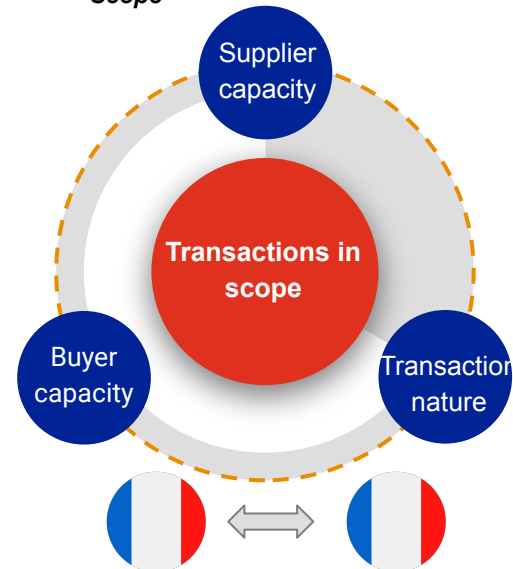
The majority of businesses operating in Belgium will be required to:

- ✓ September '26 - Obligation to receive for all & to issue for larger taxpayers
September '27 - Obligation to issue for mid-sized and (very)small
- ✓ Data transmission to the tax authorities - combination e-invoicing & e-reporting

— Proposed e-invoicing model (interoperability) —



— Scope —



Thank you

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