

Roadmap: Electronic Invoicing and Continuous Transaction Controls



Bloomberg Tax

This roadmap provides a high-level summary of the rules on electronic invoicing and continuous transaction controls (CTCs) enacted and implemented by selected large countries. It directs subscribers to additional information on the topic in the Value Added Tax Navigator and other sources in the Bloomberg Tax Library. Bloomberg Tax & Accounting staff prepared this roadmap and last reviewed it on May 23, 2025.

For background information about electronic invoicing and CTCs, including developments in the European Union, see the penultimate page of this roadmap.

This roadmap generally does not cover the business-to-government ("B2G") electronic invoicing requirements, though these are flagged in a footnote, where applicable. This roadmap covers final rules on e-invoices, whether enacted or issued administratively, that are in force or scheduled to come into force in the future. Proposals and rules in draft form are not included. Bloomberg Tax is regularly adding additional countries to the roadmap.

For additional information about VAT/GST and sales tax, see the [Value Added Tax Navigator](#) and the [International Tax Developments Tracker](#).

Country	Status	Electronic Invoicing	Audit Model	Scope of Mandatory Electronic Invoicing and/or CTCs	Further Information
Albania	Current	Mandatory	Centralized clearance	Applicable to B2G and B2B transactions.	AL VATN § 10.2.2
Algeria	Current	Optional	Post-audit		DZ VATN § 10.2.2
Angola	Current	Mandatory	Post-audit	Taxpayers with turnover equal to or greater than 250,000 U.S. dollars must issue invoices electronically for B2B and B2C transactions.	AO VATN § 10.2.2
Argentina	Current	Mandatory	Centralized clearance	Electronic invoicing is generally compulsory for all categories of taxpayers operating in Argentina, for all domestic transactions and exports.	AR VATN § 10.2.2 & 10.3.6
Australia	Current	Optional*	Post-audit		AU VATN § 10.2.2
Austria	Current	Optional*	Post-audit		AT VATN § 10.2.2
Bahrain	Current	Optional	Post-audit		BH VATN § 10.2.2
Barbados	Current	Optional	Post-audit		BB VATN § 10.2.2

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Belgium	Current	Optional*	Post-audit		BE VATN § 10.2.2
	Enacted for phased implementation as of January 1, 2026	Mandatory	Post-audit	Structured electronic invoices are generally to be required for taxable business-to-business ("B2B") transactions between taxable persons established in Belgium.	BE VATN § 10.2.2 Int'l Tax Develop'ts Tracker
Bosnia	Current	Optional	Post-audit		BA VATN § 10.2.2
Brazil	Current	Mandatory	Centralized clearance	All taxpayers must issue invoices electronically.	BR VATN § 10.2.2
Bulgaria	Current	Mandatory	Post-audit		BG VATN § 10.2.2
Cambodia	Current	Optional for certain transactions, otherwise not available	Generally, post-audit with optional centralized clearance for B2G transactions	Businesses may register on a voluntary basis for the centralized e-invoicing system for B2G transactions.	KH VATN § 10.2.2
Canada	Current	Optional	Post-audit		CA VATN § 10.2.2
Chile	Current	Mandatory	Real-time reporting	Chilean companies are generally required to issue invoices electronically using certified software that automatically sends a copy of each invoice to the Tax Authority, unless they operate in locations without the necessary infrastructure.	CL VATN § 10.2.2

Country	Status	Electronic Invoicing	Audit Model	Scope of Mandatory Electronic Invoicing and/or CTCs	Further Information
China	Current	Generally optional. Compulsory for certain sectors, e.g. business-to-consumer ("B2C") telecommunications	Centralized clearance	China's fapiao system is a centralized clearance system for both paper and e-invoices.	CN VATN § 10.2.2
Colombia	Current	Mandatory	Centralized clearance	All taxpayers are required to issue electronic invoices for B2B transactions unless specifically excluded, e.g., banks, co-operatives and foreign service providers.	CO VATN § 10.2.2
Costa Rica	Current	Mandatory	Centralized clearance	Invoices must be issued electronically, subject to limited exceptions, e.g., taxpayers registered in the simplified tax regime.	CR VATN § 10.2.2
Croatia	Current	Optional*	Post-audit		HR VATN § 10.2.2
Cyprus	Current	Optional*	Post-audit		CY VATN § 10.2.2
Czech Republic	Current	Optional*	Post-audit		CZ VATN § 10.2.2
Democratic Republic of Congo	Current	Optional	Post-audit	The Tax Authority is piloting a mandatory electronic invoicing and fiscal device program with selected businesses.	CD VATN § 10.2.2
Denmark	Current	Optional*	Post-audit		DK VATN § 10.2.2

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Dominican Republic	Enacted with phased implementation to be completed by May 15, 2026	Mandatory	Real-time reporting	Applicable to issuers that are public and private natural and legal persons, and entities without legal personality domiciled in the Dominican Republic making supplies with or without consideration.	DO VATN § 10.2.2
Ecuador	Current	Mandatory	Centralized clearance	All taxpayers other than “popular businesses” must issue electronic invoices, excepted in cases of force majeure.	EC VATN § 10.2.2
Egypt	Current	Mandatory	Centralized clearance	Taxpayers must issue electronic invoices for B2B transaction.	EG VATN § 10.2.2
Estonia	Current	Optional*	Post-audit		EE VATN § 10.2.2
	Enacted for implementation as of July 1, 2025	Mandatory if requested by the recipient	Post-audit	Public entities and private businesses may require their sellers to submit electronic invoices by publicly identifying themselves in the commercial register as electronic invoice recipients.	EE VATN § 10.2.2
European Union	Current	Optional unless the Member State obtains a derogation *	Post-audit unless the Member State obtains a derogation		EU VATN § 10.2.2
Finland	Current	Optional*	Post-audit	Upon request, taxpayers generally have the right to receive invoices in electronic form from a government entity or trader if their annual turnover exceeds 10,000 euros.	FI VATN § 10.2.2

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France	Current	Optional*	Post-audit		FR VATN § 10.2.2
	Enacted for phased implementation as of September 1, 2026, unless deferred until no later than December 1, 2027	Mandatory	Centralized clearance	Applicable to B2B transactions, initially to large and medium sized taxable persons established, domiciled or habitually residing in France.	FR VATN § 10.2.2
Georgia	Current	Optional	Post-audit		GE VATN § 10.2.2
Germany	Current	Optional*	Post-audit		DE VATN § 10.2.2
	Enacted for phased implementation as of January 1, 2027	Mandatory	Post-audit	Applicable to transactions where both the recipient are German. resident businesses, initially to large taxpayers.	DE VATN § 10.2.2
Ghana	Current, with phased implementation	Mandatory	Centralized clearance	Certain large, specified taxpayers.	GH VATN § 10.2.2
Greece	Current	Optional*	Real-time reporting	Greek taxpayers must generally submit sales invoice data online to the Tax Authority's myData platform in real or near-real time. Nonresident companies not subject to Greek Accounting Standards are not subject to this requirement.	GR VATN § 10.2.2
Hong Kong	Current	Optional	Post-audit	Hong Kong does not impose VAT, sales tax or any similar comprehensive indirect tax. Therefore, CTCs are not relevant.	HK VATN § 10.2.2

Country	Status	Electronic Invoicing	Audit Model	Scope of Mandatory Electronic Invoicing and/or CTCs	Further Information
Hungary	Current	Optional	Real-time reporting	Hungarian taxpayers must report invoice data on most domestic and cross-border transactions, including B2G, B2B, B2C, intra-Community acquisitions and reverse charge supplies.	HU VATN § 10.2.2 HU VATN § 10.3.6
	Enacted for implementation as of July 1, 2025	Mandatory for B2B suppliers of electricity and natural gas	Post-audit	Electricity and natural gas traders and distributors must issue electronic invoices to customers other than private individuals.	HU VATN § 10.2.2
Iceland	Current	Optional*	Post-audit		IS VATN § 10.2.2
India	Current	Mandatory	Decentralized clearance	Large taxpayers must generally issue electronic invoices for supplies of goods or services to registered persons.	IN VATN § 10.2.2
Indonesia	Current	Mandatory	Centralized clearance	All taxpayers must issue invoices electronically.	ID VATN § 10.2.2
Ireland	Current	Optional	Post-audit		IE VATN § 10.2.2
Israel	Current	Optional	Real-time reporting	At the request of the purchaser, the supplier must obtain a valid allocation number from the Tax Authority for invoices exceeding the clearance threshold of 25,000 shekels in 2024, diminishing progressively to 5,000 shekels by 2028. The number can be obtained electronically before issuing the invoice or can be requested up to one year after the invoice has been issued.	IL VATN § 10.2.2

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Country	Status	Electronic Invoicing	Audit Model	Scope of Mandatory Electronic Invoicing and/or CTCs	Further Information
Italy	Current	Mandatory	Centralized exchange	Applicable to registered companies established in Italy for all transactions.	IT VATN § 10.2.2
Japan	Current	Optional	Post-audit		JP VATN § 10.2.2
Jordan	Current	Mandatory	Centralized clearance	Invoices must generally be issued electronically through Jordan's National Invoicing System, except in the case of certain small taxpayers.	JO VATN § 10.2.2
Kazakhstan	Current	Mandatory	Centralized clearance	Mandatory electronic invoicing through an information system operated by the Tax Authority for almost all taxpayers, whether or not registered for VAT.	KH VATN § 10.2.2
Kenya	Current	Mandatory	Real-time reporting	All persons carrying on a business, whether or not registered for VAT, must issue invoices through Kenya's electronic Tax Management Invoice System unless the transaction is exempt, e.g. imports.	KE VATN § 10.2.2
Latvia	Current	Optional*	Post-audit		LV VATN § 10.2.2
	Enacted for implementation as of January 1, 2026	Mandatory	Further details to come	Businesses registered in Latvia must exchange structured electronic invoices for B2B transactions.	LV VATN § 10.2.2
Lithuania	Current	Optional*	Post-audit		LT VATN § 10.2.2
Luxembourg	Current	Optional*	Post-audit		LU VATN § 10.2.2

Country	Status	Electronic Invoicing	Audit Model	Scope of Mandatory Electronic Invoicing and/or CTCs	Further Information
Malaysia	Current	Mandatory	Centralized clearance	Phased implementation on and after August 1, 2024. Initially applicable to taxpayers with annual income or sales of more than 100 million ringgits. Taxpayers are generally required to issue electronic invoices for all domestic and international supplies, but not for business-to-consumer transactions, where the customer does not require it for tax purposes.	MY VATN § 10.2.2
Malta	Current	Optional*	Post-audit		MT VATN § 10.2.2
Mauritius	Current	Optional	Centralized clearance	The Revenue Authority is reducing the threshold for mandatory electronic invoicing progressively.	MU VATN § 10.2.2
Mexico	Current	Mandatory	Decentralized clearance	Generally applicable for all taxpayers and transactions.	MX VATN § 10.2.2
Montenegro	Current	Optional	Post-audit		ME VATN § 10.2.2
Morocco	Current	Optional	Post-audit		MA VATN § 10.2.2
Mozambique	Current	Optional	Post-audit		MZ VATN § 10.2.2
Netherlands	Current	Optional*	Post-audit		NL VATN § 10.2.2
New Zealand	Current	Optional	Post-audit		NZ VATN § 10.2.2

Country	Status	Electronic Invoicing	Audit Model	Scope of Mandatory Electronic Invoicing and/or CTCs	Further Information
Nigeria	Current	Mandatory for imports and exports	Decentralized clearance for imports and exports	Mandatory pre-clearance by Authorized Dealer Banks for imports and exports of 10,000 U.S. dollars or more, or if annual turnover is at least 500,000 U.S. dollars.	NG VATN § 10.2.2
Norway	Current	Optional	Post-audit		NO VATN § 10.2.2
Oman	Current	Optional	Post-audit		OM VATN § 10.2.2
Pakistan	Enacted for implementation on and after June 1, 2025, for corporate registered persons and on and after July 1, 2025, for non-corporate registered persons.	Mandatory	Centralized clearance	Applicable to all transactions.	PK VATN § 10.2.2
Panama	Current	Mandatory	B2B: Decentralized clearance B2C: Real-time reporting	Taxpayers generally invoice electronically through the government platform, via a qualified authorized provider. Invoices to businesses or nonresidents are generally validated before they are sent to the customer. Invoices to final consumers or foreign persons residing in Panama are sent to the PAC at the end of the day for validation.	PA VATN § 10.2.2

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Peru	Current	Mandatory	Real-time reporting	Applicable to all taxpayers.	PE VATN § 10.2.2
Poland	Current	Optional*	Post-audit		PL VATN § 10.2.2
	Enacted for phased implementation as of January 1, 2026	Mandatory	Centralized clearance	Mandatory for business-to-business transactions.	PL VATN § 10.2.2 Int'l Tax Develop'ts Tracker
Portugal	Current	Optional*	Post-audit		PT VATN § 10.2.2
Puerto Rico	NA	NA	NA	Invoices are not required under Puerto Rico's sales and use tax regime.	PR VATN § 10.2.2
Qatar	Current	Optional	Post-audit	Qatar does not impose VAT, sales tax or any similar comprehensive indirect tax. Therefore, CTCs are not relevant.	QA VATN § 10.2.2
Romania	Current for B2B, with phased implementation for B2C	Mandatory	Generally, centralized clearance with limited real-time reporting	Mandatory electronic invoices for B2G transactions, B2B transactions between Romania-established taxable persons and, as of January 1, 2025, B2C transactions. Real-time reporting requirements apply to Romanian-registered foreign taxable persons.	RO VATN § 10.2.2
Saudi Arabia	Current	Mandatory	Centralized clearance, generally. Real-time reporting for simplified invoices	Resident taxable persons are subject to mandatory electronic invoicing in waves with diminishing turnover thresholds. E-invoices are not required for exempt transactions, imports, reverse charge supplies and most B2C transactions.	SA VATN § 10.2.2 Int'l Tax Develop't Tracker

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Senegal	Current	Optional	Post-audit		SN VATN § 10.2.2
	Enacted, subject to Ministerial implementation guidelines. Implementation timeline pending	Mandatory	To be clarified	To be clarified	SN VATN § 10.2.2
Serbia	Current	Mandatory	Centralized exchange	Invoices for B2B, B2G and G2B transactions must be submitted to the recipient via the Sistem e-Faktura. Limited exemptions, e.g., for retail traders.	RS VATN § 10.2.2
Singapore	Phased implementation from May 1, 2025 – April 1, 2026	Generally optional, but mandatory for voluntary GST registrants	Real-time reporting	Invoices and invoice data must be transmitted using the national InvoiceNow network for standard-rated, zero-rated and exempt supplies. There are carve-outs for certain transactions, such as exempt financial services and certain taxpayers such as overseas entities.	SG VATN § 10.2.2
Slovakia	Current	Optional*	Post-audit		SK VATN § 10.2.2
Slovenia	Current	Optional*	Post-audit		SI VATN § 10.2.2
South Africa	Current	Optional	Post-audit		ZA VATN § 10.2.2
South Korea	Current	Mandatory	Real-time reporting	Generally mandatory for domestic transactions for all corporate taxpayers (no threshold) and for individual taxpayers if an annual supply threshold is exceeded. Certain exceptions apply.	KR VATN § 10.2.2

Country	Status	Electronic Invoicing	Audit Model	Scope of Mandatory Electronic Invoicing and/or CTCs	Further Information
Spain	Current	Optional*	Real-time reporting	Generally applicable to taxpayers required to file VAT returns on a monthly basis.	ES VATN § 10.2.2
Suriname	Current	Optional	Post-audit		SR VATN § 10.2.2
Sweden	Current	Optional*	Post-audit		SE VATN § 10.2.2
Switzerland	Current	Optional*	Post-audit		CH VATN § 10.2.2
Taiwan	Current	Mandatory	Real-time reporting	E-invoicing is mandatory for Foreign E-commerce Operators and parts of the food sector. Other taxpayers are encouraged but not required to use e-invoices. Taxpayers must upload information related to the electronic invoice ("eGUI") onto the E-Invoice Platform within 48 hours of transmission to the customer for B2C transactions, or seven days for B2B transactions.	TW VATN § 10.2.2
Thailand	Current	Optional	Batch reporting (monthly)	VAT-registered entrepreneurs meeting certain internal controls and additional requirements may apply to the Tax Authority to prepare, deliver and store tax invoices on a government platform.	TH VATN § 10.2.2

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Turkey	Current	Mandatory	Centralized exchange for B2B and real-time reporting for B2C	Mandatory electronic invoicing and real-time reporting applies to many taxpayers, including large taxpayers, taxpayers licensed by the Energy Market Regulatory Association and taxpayers engaged in specified transactions and sectors.	TR VATN § 10.2.2
Uganda	Current	Mandatory	Centralized clearance	Mandatory for VAT-registered taxpayers, for B2B and B2C transactions.	UG VATN § 10.2.2
Ukraine	Current	Mandatory	Centralized clearance	VAT invoices must be issued in electronic form, registered in the Unified Register of VAT Invoices and provided to the customer upon request.	UA VATN § 10.2.2
United Arab Emirates	Current	Optional	Post-audit		AE VATN § 10.2.2
United Kingdom	Current	Optional**	Post-audit		GB VATN § 10.2.2
United States of America	N/A	The U.S. does not levy a national indirect tax. Rules on invoicing and receipts are prescribed by states.	The U.S. does not levy a national indirect tax. Rules on invoicing and receipts are prescribed by states	The U.S. does not levy a national indirect tax. Rules on invoicing and receipts are prescribed by states.	Bloomberg Tax State Sales & Use Tax Chart Builder

Country	Status	Electronic Invoicing	Audit Model	Scope of Mandatory Electronic Invoicing and/or CTCs	Further Information
Uruguay	Current	Mandatory	Centralized clearance	Applies to most taxpayers, with narrow exceptions, such as small agricultural businesses and taxpayers subject to the nonresident income tax.	UY VATN § 10.2.2
Uzbekistan	Current	Mandatory	Centralized exchange	Mandatory for taxpayers required to register for VAT.	UZ VATN § 10.2.2
Vietnam	Current	Mandatory	Centralized clearance for taxpayers required to issue invoices with a verification code	Electronic invoicing is generally mandatory for all taxpayers. Taxpayers required to issue invoices with a verification code are subject to centralized clearance, including high-risk taxpayers and businesses in the trade and service sector with annual turnover of at least 10 billion dong.	VN VATN § 10.2.2
Zambia	Current	Mandatory	Centralized clearance	All VAT-registered taxpayers are required to issue electronic invoices validated by the Zambia Revenue Authority, using Zambia's Smart Invoice system.	ZM VATN § 10.2.2

* B2G Invoices must be issued electronically.

** Invoices to the National Health Service must be issued electronically.

Background Information

Invoices are an essential element of almost all VAT systems. Taxpayers use them to document claims for input VAT deductions and tax authorities monitor them for VAT compliance. Paper invoices entail steep transaction costs and the documents themselves are vulnerable to error or destruction. Electronic invoicing may present a more reliable, cost-effective alternative. Most tax authorities permit electronic invoicing and increasing numbers of tax authorities are requiring it.

Many countries have also introduced or are planning to introduce a requirement that invoice information be communicated to the tax authority in advance of issuance or shortly thereafter, under various CTC systems, as an anti-fraud measure. CTCs are an alternative to the traditional post-audit model, under which taxpayers preserve invoices for a specified period and make them available for audit upon request, often long after the transactions in question occurred.

The Council of the European Union agreed to support the expansion of electronic invoicing and CTCs as part of the “VAT in the Digital Age” package of measures it adopted on March 11, 2025. When the measures come into force, they will enable EU Member States to introduce obligatory electronic invoicing without prior Council Authorization. In 2030, real-time reporting requirements will come into force for B2B transactions.

Electronic invoicing can facilitate CTCs but not all electronic invoicing mandates include a CTC component, and vice versa. Tax authorities may impose electronic invoicing and/or CTC requirements on all transactions, or only on certain transactions, such as domestic business-to-business (“B2B”) sales.

Table 1 summarizes the major models of CTCs.

Table 1: Continuous Transaction Control Models

Model	Description
Post-audit	No continuous transaction control. Invoicing data provided upon audit.
Centralized Exchange	Platform or procedure requiring the tax authority to authorize and issue invoices upon the request of the issuer.
Centralized Clearance	Scheme through which invoices can only be issued after they are verified and cleared through a central platform operated by the tax authority.
Decentralized Clearance	Scheme through which invoices are sent to authorized third party service providers for validation. The service provider signs and seals the invoice for return to the tax authority and to the taxpayer, who can then send it on to the counterparty.
Real-time reporting	A system that requires taxpayers to communicate invoicing data to the tax authority within a specified period, e.g., a set number of days from issuance, but not to obtain authorization prior to issuance.
Batch reporting	A system similar to real-time reporting, except that taxpayers are required to upload invoicing data periodically, e.g., monthly.

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