

Autonomous Software

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Peppol and E-Invoicing mandates in Europe: Everything You Need to Know for 2026

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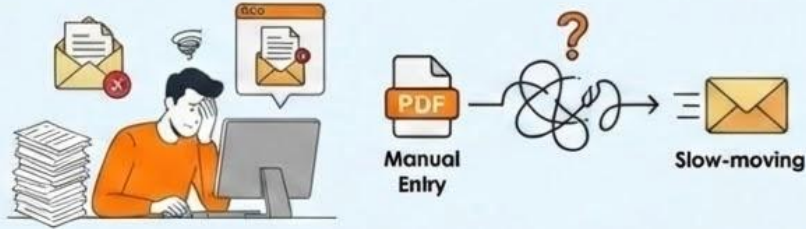


Agenda

1. The Old Way vs. The New Way
2. What is e-Invoicing and what is an e-Invoice?
3. What are e-invoicing Mandates?
4. Different working models
5. Upcoming Mandates
6. HighRadius e-Invoicing Solution
7. HighRadius eInvoicing Roadmap

From Manual Entry to Automatic Processing

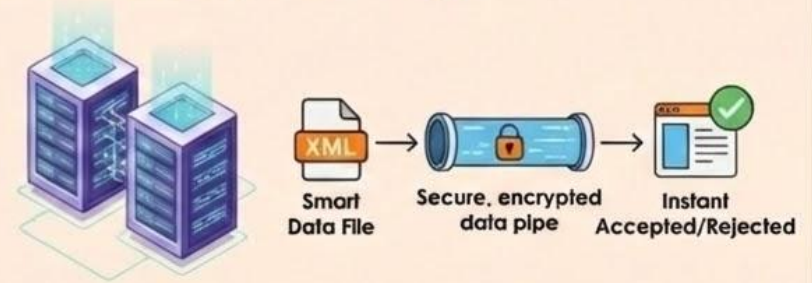
The Old Way (Manual):



- **Process:** A supplier creates a PDF invoice and emails it by manually entering the information (invoice number, amount, products, etc.) from their ERP system.
- **Pain Points:** Data entry errors, invoices getting lost in email inboxes, and a lot of back-and-forth communication. This can slow down payments significantly.

Note: PDF invoices sent over mail are not technically e-Invoice!

The New Way (e-Invoicing):



- **Process:** The supplier's system automatically generates a smart, structured data file (like an XML file) instead of a simple PDF. This file is then sent directly and securely to the buyer's system. The buyer's system instantly reads the data and send accepted or rejected response back.
- **Key Benefit:** We're moving away from a human-to-human process to a computer-to-computer process which is less error prone.



What is e-Invoicing and what is an e-Invoice?

“Strictly speaking, **e-invoicing** is the **exchange** of an **electronic invoice** document between a **supplier** and a **buyer**. An **electronic invoice** (e-invoice) is an invoice that is **issued**, **transmitted**, **received**, **processed** and **stored** electronically using **structured document formats**.”



What are e-Invoicing Mandates?

Definition & Requirements



Mandatory Regulation: Legal requirements from governments (or the EU) compelling businesses to use electronic invoicing.



Structured Format: An e-invoice must be in a specific, structured electronic format (like XML/UBL) for automated processing.



Replaces Free Choice: Mandates remove the option to use paper or unstructured PDFs for certain B2B or B2G transactions.

Government Drivers (CTC)



Continuous Transaction Control: The goal is to shift from auditing *after* the fact to having real-time visibility into transactions.



Combat Fraud: Primarily focused on significantly reducing VAT/GST fraud and closing the tax gap.



Efficiency: Enables streamlined tax reporting and pre-filled returns for businesses.

Different working models of e-invoicing mandates?



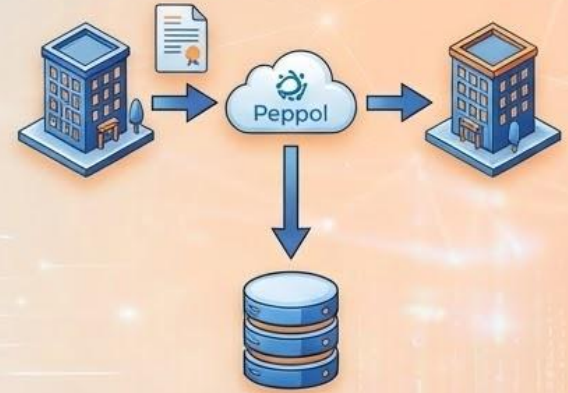
Post-Audit

Invoices are exchanged directly between trading partners. The government validates compliance retrospectively through audits.



Clearance (V-Model)

The Government Platform sits in the middle. You must send the invoice to the tax authority for validation *before* it reaches the buyer.



Decentralized (Y-Model)


Invoices are exchanged via certified providers (e.g., Peppol). Data is reported to the government in parallel with the transaction.


European E-Invoicing Mandates: The 2026 Countdown

Belgium B2B



The Requirement: Mandatory issuance and receipt of structured e-invoices for all established VAT-registered businesses.


 **Model:** Interoperability (Peppol 4-Corner).

 **Network:** Peppol is the default transmission channel.


 **Format:** Peppol BIS 3.0 (EN 16931 compliant).

Poland KSeF



 **Phased:**
Feb - Apr 2026

The Requirement: Mandatory B2B e-invoicing via the state's centralized platform (KSeF) for domestic transactions.


 **Model:** Centralized Clearance (V-Model).

KSeF Network: KSeF (Krajowy System e-Faktur).


 **Timeline:** Starts Feb 1 (large firms), fully mandatory Apr 1, 2026.


France B2B & E-Report




 **Phased Start:**
Sep 1, 2026

The Requirement: Mandatory receiving for all firms. Issuing starts for large/mid-sized companies (Phase 1).

 **Model:** Decentralized Clearance (Y-Model).

 **Network:** Certified PDPs & Public Portal (PPF).

 **Phase 2 (SMEs):** Compliance deadline moves to Sept 2027.

Rules and Regulations vary among countries and evolve over time

Spain's Dual Mandate: Software Security & Payment Visibility

Software Security (VERI*FACTU)



Mandatory Certified Software: All invoicing systems must generate non-tamperable, signed records with a QR code for tax verification.

IMMINENT: Jan/Jul 2026



Requires a fundamental change to your current invoicing software/ERP.

B2B E-Invoicing (Ley Crea y Crece)



Mandatory Status Reporting: Recipient must electronically report the acceptance/rejection and the full payment date back to the issuer's platform.

DELAYED START: Phased from ~2027



Requires IT overhaul for platform integration and complex status communication.

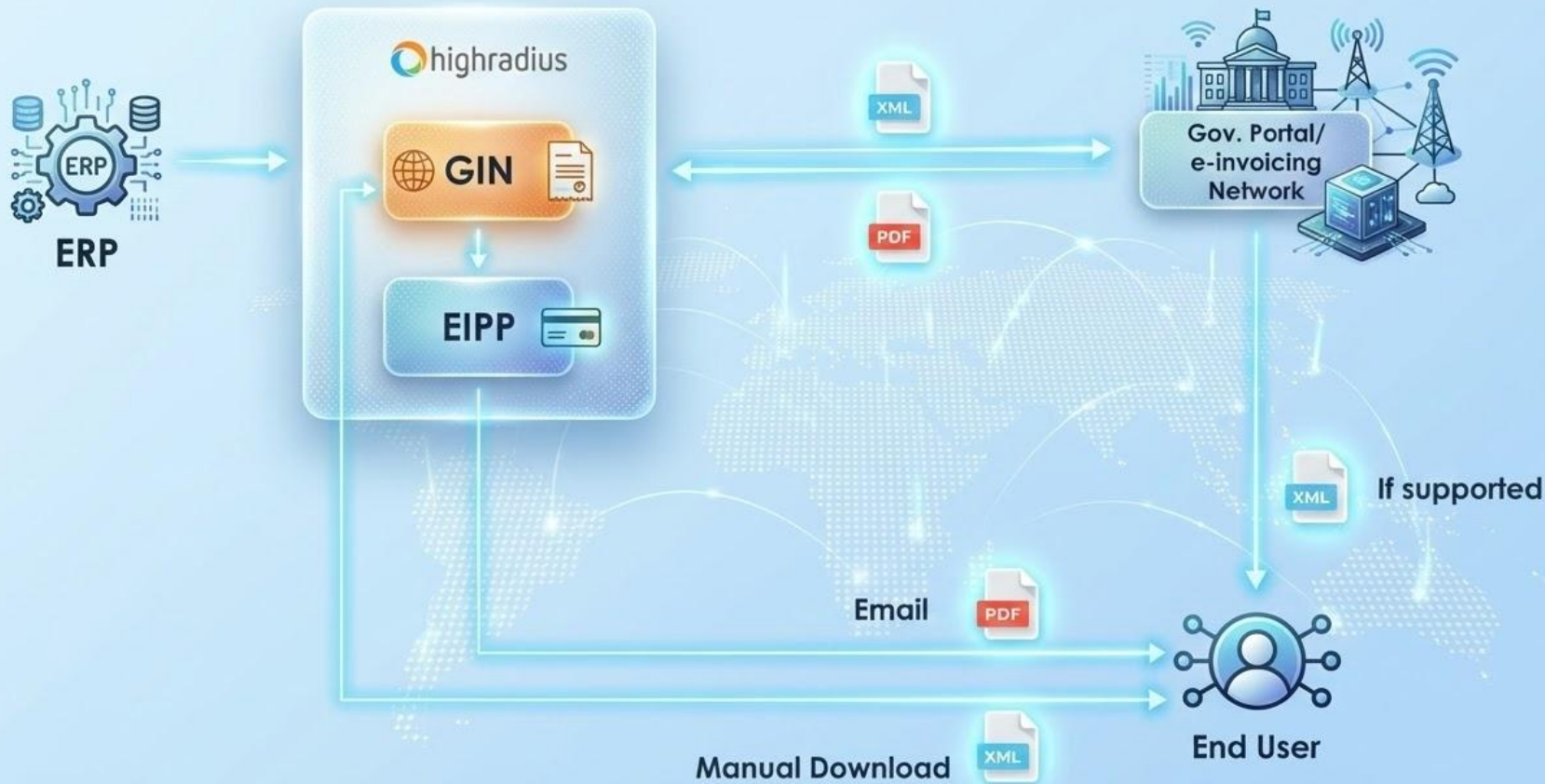


Action Needed Now:

The VERI*FACTU deadline (2026) forces early system changes, regardless of the B2B e-invoicing delay.

HighRadius elnvoicing Solution

GIN = Global elnvoicing, stand alone solution that can be bundled with EIPP



HighRadius e-Invoicing Solution

eInvoicing Dashboard

Manage Customers

Select filter to search...

Advanced Search

HighRadius eInvoicing Roadmap

Supported

Belgium

Germany

Denmark

Sweden

Finland

Estonia

Switzerland

Romania

Netherlands

Singapore

Malta

India

Spain

Poland

Australia

New Zealand

Croatia

Lithuania

Latvia

Cyprus

Greece

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Mexico

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Serbia

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Thailand

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Israel

Portugal

Saudi Arabia

Chile

UAE

Taiwan

Philippines





Thank you!

