

# Upcoming Invoicing Requirements



	2025				2026				2027				2028			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Germany	✓								✓				✓			
Belgium					✓											
Poland					✓	✓										
France							✓					✓				

## Germany

**E-invoicing mandate will start gradually on January 2025.**

- **Beginning January 2025:** Businesses must be prepared to receive e-invoices.
- **Beginning January 2027:** Businesses with turnover > EUR 800 000 in the previous year are no longer allowed to issue paper or PDF invoices, and e-invoices become mandatory.
- **Beginning January 2028:** All remaining businesses can no longer issue paper or PDF invoices, and e-invoices become mandatory.

## Belgium

**E-invoicing mandate will start in January 2026 for all businesses.**

All entities will have to issue e-invoices from that period.

## Poland

**E-invoicing mandate will start in February 2026 for companies with a turnover exceeding PLN 200 million (EUR 46 million).**

- **Beginning April 2026:** All remaining businesses will have to start issuing e-invoices.

## France

**E-invoicing mandate will start in September 2026.**

- **Beginning September 2026:** It becomes Mandatory for large and medium-sized companies to issue e-invoices. At the same time it becomes mandatory to be able to receive and process e-invoices for all entities.
- **Beginning September 2027:** Mandatory for all remaining entities to issue e-invoices.