


Invoicing Compliance Chart



	 AUSTRALIA	 AUSTRIA	 BELGIUM	 CANADA	 CROATIA	 CZECH REPUBLIC	 DENMARK
Invoicing model	Post-Audit	Post-Audit	Post-Audit	Post-Audit	Post-Audit	Post-Audit	Post-Audit
Is e-invoicing mandatory?							
Invoicing format	Not regulated	Not regulated	Not regulated	Not regulated	Not regulated	Not regulated	Not regulated
Invoice outsourcing allowed?							
E-signature mandatory?							
Invoice exchange regulated?							
Tax type	GST	VAT	VAT	GST & QST	VAT	VAT	VAT
Archiving period	5 years	7 years	7 years	6 years	11 years	10 years	5 years
Future e-invoicing mandate?	Considering	-	Yes. Jan 2026	-	Yes. Jan 2026	-	-
Future invoicing model	-	-	Peppol	-	Not released	-	-

	 ESTONIA	 FINLAND	 FRANCE	 GERMANY	 GREECE	 IRELAND	 ITALY
Invoicing model	Post-Audit	Post-Audit	Post-Audit	Post-Audit	Post-Audit	Post-Audit	Clearance
Is e-invoicing mandatory?							
Invoicing format	Not regulated	Not regulated	Not regulated	Not regulated	Not regulated	Not regulated	XML "FatturaPa" local name
Invoice outsourcing allowed?							
E-signature mandatory?							Recommended
Invoice exchange regulated?							
Tax type	VAT	VAT	VAT	VAT	VAT	VAT	VAT
Archiving period	7 years	6 years	10 years	10 years	5 years	6 years	10 years
Future e-invoicing mandate?	Early Discussions	-	Yes. Sept 2026	Yes. Jan 2026	-	On public consultation	-
Future invoicing model	-	-	Clearance	Not released	-	-	-

	 LATVIA	 LITHUANIA	 LUXEMBOURG	 MEXICO	 NETHERLANDS	 NORWAY	 POLAND
Invoicing model	Post-Audit	Post-Audit	Post-Audit	Clearance	Post-Audit	Post-Audit	Post-Audit
Is e-invoicing mandatory?							Soon
Invoicing format	Not regulated	Not regulated	Not regulated		Not regulated	Not regulated	Not regulated yet
Invoice outsourcing allowed?				Yes (technical outsourcing)			
E-signature mandatory?							
Invoice exchange regulated?							Yes from July 2024
Tax type	VAT	VAT	VAT	VAT	VAT	VAT	VAT
Archiving period	5 years	10 years	10 years	5 years	7 years	5 years	10 years
Future e-invoicing mandate?	Yes. Jan 2025	-	-	-	-	-	Yes. July 2024
Future invoicing model	Peppol	-	-	-	-	-	Clearance

	 SINGAPORE	 SLOVAKIA	 SLOVENIA	 SPAIN	 SWEDEN	 UNITED KINGDOM
Invoicing model	Post-Audit	Post-Audit	Post-Audit	Post-Audit	Post-Audit	Post-Audit
Is e-invoicing mandatory?	✗	✗	✗	✗	✗	✗
Invoicing format	Not regulated	Not regulated	Not regulated	Not regulated	Not regulated	Not regulated
Invoice outsourcing allowed?	✓	✓	✓	✓	✓	✓
E-signature mandatory?	✗	✗	✗	✗	✗	✗
Invoice exchange regulated?	✗	✗	✗	✗	✗	✗
Tax type	GST	VAT	VAT	VAT	VAT	VAT
Archiving period	5 years	10 years	10 years	6 years	7 years	6 years
Future e-invoicing mandate?	Early Discussions	-	Considering	July 2025	Evaluating	-
Future invoicing model	-	-	-	E-Reporting	Peppol	-