

[\(https://www.vatcalc.com/\)](https://www.vatcalc.com/)Contact us for a FREE trial (</contact/>)

Belgium B2B 2026 e-invoicing & 2028 e-reporting new guidance

AUTHOR:

Richard Asquith (<https://www.vatcalc.com/author/richardasquith/>)

PUBLISHED ON:

25 September 2025 (<https://www.vatcalc.com/belgium/belgium-b2b-e-invoicing-july-2024-update/>)

PUBLISHED IN:

Belgium (<https://www.vatcalc.com/category/belgium/>)

Jan 2026 B2B Peppol-based e-invoicing supplemented by Jan 2028 near real-time reporting to govt

The Belgian Ministry of Finance has this week launched new online guidance (<https://www.minfin.fgov.be/myminfin-web/pages/public/fisconet/document/8d0e2372-7370-45c4-9b87-9267047b7973>) for the 1 January 2026 launch of mandatory B2B structured e-invoicing exchange based on Peppol. The guidance covers: implementing laws; rulings; relevant case laws; and useful answers to parliamentary questions.

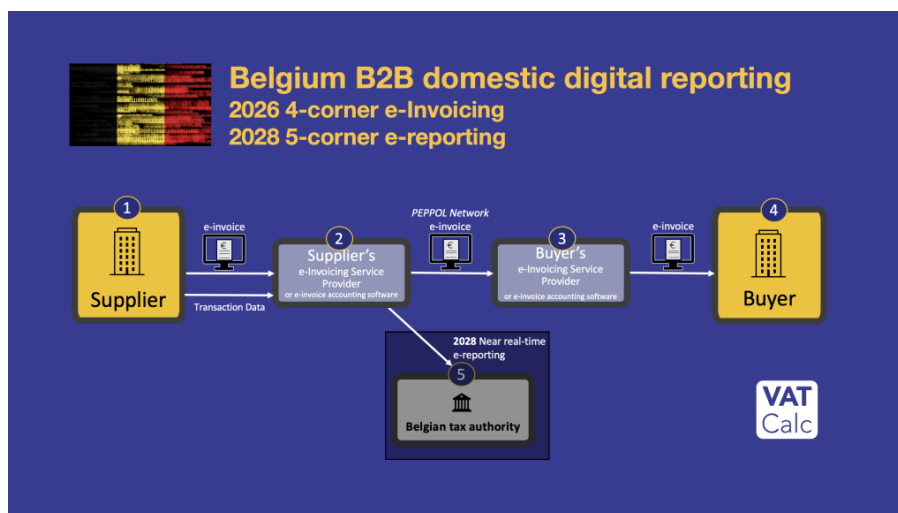
E-invoicing will be enhanced from 1 January 2028 e-reporting to the Belgian tax authorities, reflecting the wider EU ViDA 2030 model.

World's only single VAT engine & reporting application, fully reconciled B2B e-invoices to Belgian
VAT returns

[Find out more](#)

The new decree, updating the 6 February 2024 implementation laws add:

- Confirms the Peppol (<https://www.vatcalc.com/eu/eu-backs-peppol-ctc-e-invoicing-from-oct-2022/>) BIS in UBL default semantic (content of the invoice), syntactic (used format or language) and technical (mode of transmission) interoperability, which is essential to consistently offer and process information between business systems, regardless of their technology, application or platform. Other formats are permitted but must also follow EN16931 (<https://www.vatcalc.com/eu/eu-structured-e-invoice-en16931-standard/>) EU standard format and in-scope businesses must be nevertheless be able to accept and issue Peppol e-invoices.
- Updates the Belgium mandate to reflect the now adopted EU VAT in the Digital Age (<https://www.vatcalc.com/eu/eu-vat-in-the-digital-age-vida-adopted-by-ec/>) reforms, including July 2030 Digital Reporting Requirements (<https://www.vatcalc.com/eu/eu-2028-digital-reporting-requirements-drr-e-invoice/>).
- Method of rounding off the tax due at the invoice total amount only, deductible or refundable VAT
- New error penalty regime: €1,500 for first; €3,000 for seconds; and €5,000 for third within 3-month period



19 Mar 2025: Tax authorities confirm non-resident Belgian VAT-registered businesses will not have to comply with the 2026 e-invoicing mandate. This applies to both suppliers issuing invoices or customers receiving them. The non-resident – **no Fixed Establishment** – definition will need careful evaluation by any businesses.

31 Jan 2025: The new Belgian coalition government on 31 January 2025 confirmed ('Federal Coalition Agreement 2025-2029', or "Arizona deal") it will introduce near real-time B2B domestic transaction reporting (or 'e-reporting') from 1 January 2028 – a **5-corner Peppol-model** (<https://www.vatcalc.com/global/5-corner-e-invoicing-model/>). Unlike the French 5-corner model (<https://www.vatcalc.com/france/france-vat-b2b-e-invoicing-b2c-e-reporting-july-2024-update/>) 2026 mandate, it seems businesses can choose to appoint e-invoicing service providers for the exchange of invoices OR use adapted software (EPR's; accounting packages; invoicing systems etc). Peppol BIS 3.0 Invoice standard may be issued via Peppol Network, or by mutual agreement in other EN 16931 format.

In addition to B2B e-reporting, there is also to be an extension of the **Belgian fiscal cash register** (<https://www.vatcalc.com/belgium/belgium-fiscal-c...gisters-extended/>) mandate for the hospitality sector.

2026 4-corner Peppol e-invoicing between businesses; 2028 transaction reporting

The 2026 Belgian mandate is initially based on Peppol 4-corner model (so no direct govt reporting) – although other exchange platforms may be used by mutual agreement provided it is compliant with EU requirements. The supplier and buyer may do this via e-invoicing Service Providers or e-invoice enabled software / billing system. So far, Belgium has not indicated that there will be a formal accreditation system for providers as there is in countries like France.

The Belgian Federal Public Service Finance (FPS) issued (<https://efacture.belgium.be/fr/article/solutions-logicielles-pour-lenvoi-la-reception-et-le-traitement-des-factures-electroniques>) on 15 October a list of registered accounting software for e-invoicing which becomes mandatory for resident businesses from 1 January 2026. These enable the required exchange of Peppol-based structured B2B e-invoices between resident businesses.

From January 2028, Belgium is aiming for a 5-corner Peppol-model (<https://www.vatcalc.com/global/5-corner-e-invoicing-model/>). As well as e-invoicing, this will include near-live e-reporting of transaction data (based on e-invoices) to replace the annual customer listing report. The aim is to help reduce the VAT Gap, the difference between forecast and actually collected tax. The latest Belgian VAT Gap is estimated by the EU to be €4.8bn per annum.

Belgium Federal Public Service issues new guidance

The FPS has issued guidance to all taxpayers for the 2026 e-invoicing mandate. This will require all B2B transactions to adopt structured e-invoices – although there are no requirements yet for reporting of the invoice to the tax authorities.

The guidance (<https://financien.belgium.be/nl/ondernemingen/btw/e-factureren>) covers:

- **Transactions requiring an e-invoice.** From 1 January 2026, the structured electronic invoice will be mandatory for almost all transactions between Belgian VAT companies (B2B). The obligation to issue structured electronic invoices does not apply to deliveries of goods or services to individuals for their private use ('B2C' or 'business-to-consumer').
- **Structure e-invoice format,** based on EN 16931 (<https://www.vatcalc.com/eu/eu-structured-e-invoice-en16931-standard/>) format. This enables automatic and electronic processing of it. Which means to be drawn up in the Peppol (<https://www.vatcalc.com/eu/eu-backs-peppol-ctc-e-invoicing-from-oct-2022/>)-BIS format. This is the stricter definition of an electronic invoice in VAT legislation. PDF may not be used after December 2025.
- **Technical rules: authenticity of origin,** the integrity of the content and the readability
- **International invoices** If the shipper or recipient is identified in a country outside Belgium, electronic invoicing is only permitted with the agreement of the recipient. The format and method of transfer are determined in bilateral consultation between sender and recipient.

20 February 2024 – The Bill (<https://www.dekamer.be/FLWB/PDF/55/3743/55K3743004.pdf>) legislating for mandatory B2B e-invoicing in Belgium has been gazetted (https://www.ejustice.just.fgov.be/cgi/article_body.pl?language=fr&pub_date=2024-02-20&caller=summary&numac=2024001635), meaning it is now fully adopted for 1 January 2026.

Belgium is still waiting on permission from the European Commission to impose mandatory e-invoicing, and derogate from the EU VAT Directive (articles 218 and 232). It applied in October 2023.

Tax deductions on e-invoicing expenditure and investment

- from 1 January 2025, the investment deduction for digital investments will be increased to 20%; and
- for the taxable periods 2024 to 2027, small businesses and independent contractors using subscription plans can apply an increased fee deduction of 120% for billing programs.

Peppol-based e-invoicing for resident taxpayers

The new regime will be limited to Belgian-resident companies, local subsidiaries of foreign companies and non-resident businesses with a VAT registration and Fixed Establishment (premises, staff etc.). However, an important update in this latest Bill is that potentially non-resident customers will have to accept e-invoices from their resident Belgian suppliers for domestic supplies.

Learn about our VAT e-invoicing (<https://www.vatcalc.com/products/vat-e-invoicing/>) offering, which not only creates and submits e-invoices to global tax authorities, but is unique in providing full audit against local tax legislation. And since it is built on the same application as our VAT Filer (<https://www.vatcalc.com/products/vat-filer/>), all of your sales or purchase e-invoices are fully reconciled to your VAT returns.

This would be before the **Germany e-invoicing launch** (<https://www.vatcalc.com/germany/germany-b2b-e-invoicing-discussion-paper/>) of January 2027. **French e-invoicing** (<https://www.vatcalc.com/france/france-vat-b2b-e-invoicing-b2c-e-reporting-july-2024-update/>) is due September 2026. The EU's mandatory **ViDA e-invoicing** (<https://www.vatcalc.com/eu/eu-vat-in-the-digital-age-vida-adopted-by-ec/>) has been delayed until July 2030.

Peppol-based regime

Belgium's preferred plan is two staged: **PEPPOL** (<https://www.vatcalc.com/eu/eu-backs-peppol-ctc-e-invoicing-from-oct-2022/>)-based structured e-invoicing between taxpayers – 4-corner; then enhanced with Continuous Transaction Control pre-clearance with the tax authorities – 5-corner. Belgium is looking to synchronise with the **EU VAT in the Digital Age** (<https://www.vatcalc.com/eu/eu-vat-in-the-digital-age-vida-adopted-by-ec/>) plans for an EU standard on eInvoicing (EN 16931 (<https://www.vatcalc.com/eu/eu-structured-e-invoice-en16931-standard/>)) system across the EU to ensure interpretability. Under the **Digital Reporting Requirement** (<https://www.vatcalc.com/wp-admin/post.php?post=25097&action=edit>) pillar, there is a planned mandatory structured e-invoicing (<https://www.vatcalc.com/eu/eu-structured-e-invoices-mandated-2028-intra-community-supplies/>) requirement in the EU for intra-community supplies from 2030 or later.

Currently, B2B e-invoicing is permitted without the requirement to produce a paper-invoice provided both parties confirm their agreement and there are sufficient secure controls over the issuance, receipt and storage processes.

Europe e-invoicing

Country	Date	Comments (click for details)
EU ViDA e-invoicing	2030-35	Digital reporting and e-invoicing harmonisation (https://www.vatcalc.com/eu/eu-vat-digital-reporting-requirements-drr-e-invoice-harmonisation-update/)
Albania	Jan 2021	Authorised e-invoice software and pre-clearance (https://www.vatcalc.com/albania/albania-b2b-and-b2c-e-invoices-2021/)
Belgium	Jan 2026	Phased introduction of B2B e-invoices (https://www.vatcalc.com/belgium/belgium-b2b-e-invoicing-delay-to-july-2024/)
Bosnia	TBC	Proposed e-invoicing mandate (https://www.vatcalc.com/bosnia-and-herzegovina/bosnia-herzegovina-e-invoicing-mandate-proposal/)
Bulgaria	TBC	Public consultation on pre-clearance model e-invoice (https://www.vatcalc.com/bulgaria/bulgaria-e-invoice-proposal-2023/)
Croatia	Jan 2026	B2B mandatory e-invoicing (https://www.vatcalc.com/croatia/croatia-mandates-b2b-e-invoicing-2025-2/)
Denmark	2024	Digital record keeping obligations (https://www.vatcalc.com/denmark/denmark-digital-certified-invoicing-and-bookkeeping-2024/)
Estonia 1	Jul 2025	Customers may require e-invoicing (https://www.vatcalc.com/estonia/estonia-prepares-for-customer-e-invoicing-option/)
Estonia 2	2027	Suppliers must offer customers e-invoicing option (https://www.vatcalc.com/estonia/estonia-prepares-for-customer-e-invoicing-option/)
Finland	Apr 2020	Customer option to require B2B e-invoices (https://www.vatcalc.com/?p=9174&preview=true)
France	Sep 2026	E-invoicing and e-reporting for B2B and B2C (https://www.vatcalc.com/france/france-vat-b2b-e-invoicing-b2c-e-reporting-july-2024-new-faqs-deadlines/)