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Documentation

| Responsible authority | <u>Danish Business Authority</u> (Ministry of Industry, Business and Financial Affairs) |
|--|--|
| Refers to the government department or agency responsible for overseeing and implementing elnvoicing regulations in the country. | |
| Business-to-Government (B2G) mandate | YES |
| Refers to whether or not businesses are legally required to send electronic invoices for the contracts in public procurement. | |
| Business-to-Business (B2B) mandate | NO |
| Indicates if businesses are required to use electronic invoices when dealing with other businesses, including when dealing with Public Authorities in the country. | |
| Business-to-Consumers (B2C) mandate | NO |
| Indicates if businesses are required to use electronic invoices when dealing with consumers. | |
| European Standard for elnvoicing EN 16931 The European Standard (EN 16931) on elnvoicing defines a | All public contracting authorities are required to accept and process electronic invoices that comply with the European Standard for elnvoicing for all public procurement contracts above EU Public |
| common format and data model for electronic invoices, ensuring | Procurement thresholds [1]. |

| emvoicing in Denmark |
|----------------------|
| |
| YES |
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| YES |
| |
| NO |
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| NO |
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Summary

- B2G mandate: Yes, electronic invoicing is mandatory for all Business-to-Government (B2G) transactions in Denmark. Public authorities must receive and process elnvoices compliant with the European Standard (EN 16931)[2] via the NemHandel platform as mandated by the Bekendtgørelse nr. 346 af 15/03/2019, which transpose Directive 2014/55/EU.
- B2B and B2C mandates: There are no current mandates for Business-to-Business (B2B) or Business-to-Consumer (B2C) elnvoicing. However, the <u>2022 Bookkeeping Act</u> introduces mandatory digital bookkeeping and elnvoicing capabilities for all businesses, with full compliance required by January 2026 (or July 2026 for in-house systems).
- elnvoicing standard: The European elnvoicing standard (EN 16931) has been adopted in
 Denmark by public authorities. All public contracting authorities in Denmark are required to
 accept and process electronic invoices that comply with the European Standard for elnvoicing
 for all public procurement contracts above EU Public Procurement thresholds [3].
- Operating model for B2G elnvoicing: Denmark uses the <u>NemHandel</u> platform, a national
 infrastructure enabling secure elnvoice exchange. The supports over 100 certified solutions
 and 30+ providers.

- Use of CIUS and Extensions: Denmark applies national specifications through OIOUBL as Core Invoice Usage Specifications (CIUS) in addition of the European Standard (EN 16931).
- VAT Real-time reporting system: Denmark requires businesses to use certified, cloud-ready
 bookkeeping systems for real-time reporting, capable of handling structured electronic invoices
 and generating Standard Audit Files for Tax (SAF-T) when requested by tax authorities. These
 systems must be able to swiftly produce files containing comprehensive financial data, aligning
 with the EU's "VAT in the Digital Age" initiative for standardized digital reporting.
- . Monitoring mechanism: No monitoring mechanism for elnvoicing is available.

Highlights

Denmark is entering a new phase in its elnvoicing evolution with the upcoming rollout of OIOUBL 3.0, set to become mandatory expected on 15 November 2025. Introduced by the Danish Business Authority, this updated standard will operate alongside Peppol BIS 3.0 as one of the two national elnvoicing frameworks. OIOUBL 3.0 brings major advancements, including enhanced formats for invoices, credit notes, and—critically—structured invoice response messages. For the first time, businesses will be required to manage two-way communication, distinguishing between technical receipts and content acknowledgments. With OIOUBL 2.1 being phased out expected by 15 May 2026, companies are urged to begin testing and system upgrades now to ensure compliance and continuity. More than a regulatory change, this shift represents an opportunity to strengthen digital workflows and increase transparency in B2G transactions.

Legislation

B2G

Electronic invoicing is mandatory for all Business-to-Government (B2G) transactions in Denmark. Since 18 April 2019, all public entities are required to receive and process elnvoices compliant with the European Standard (EN 16931), in line with Bekendtgørelse nr.346 af 15/03/2019 and Directive2014/55/EU

The <u>2022 Bookkeeping Act</u>, adopted on 19 May 2022, further mandates the use of Digital Bookkeeping Systems (DBS) for all businesses. These systems must support the generation, receipt, and storage of electronic invoices, and be connected to <u>Peppol</u> and <u>NemHandel</u>.

Peppol and NemHandel.

Additionally, the <u>Consolidated Law on Public Payments</u> requires all natural and legal persons to provide a NemKonto (public payment account) for receiving payments from public authorities.

B2B

There is no business-to-business (B2B) mandate.

However, under the **2022 Bookkeeping Act**, businesses must ensure their systems are capable of sending and receiving elnvoices, including through **Peppol** and **NemHandel**.

B2C

There is no business-to-consumer (B2C) mandate.

Status on the implementation of the European elnvoicing standard

The European standard EN 16931 has been adopted by contracting authorities. The most frequently syntax [4] used when exchanging elnvoicing is XML. Using compliant formats like UBL 2.1 ensures that invoices are machine-readable, interoperable, and accepted by public procurement platforms.

The national format OIOUBL is aligned with the European standard and is widely used in B2G transactions. The country also supports Peppol BIS Billing 3.0, ensuring interoperability across EU systems.

Operating model for elnvoicing

Denmark uses the <u>NemHandel</u> platform as its national infrastructure for elnvoicing in B2G transactions. Economic operators can use any solution connected to <u>NemHandel</u> to submit elnvoices. More than 100 different solutions are available to match with different user groups and company sizes.

The system follows a four-corner model similar to Peppol and supports a wide range of ERP solutions and service providers. Economic operators can submit elnvoices through integrated ERP systems, open-source tools, or web-based portals.

In accordance with the new bookkeeping system all businesses must ensure their systems can send elnvoices to various recipient identifiers (e.g. CVR, P, SE, GLN/EAN numbers). The Danish Business Authority provides **technical guidance and validation tools** to support implementation.

Use of Core Invoicing Usage Specifications (CIUS) at national level

Denmark applies national specifications through OIOUBL as Core Invoice Usage Specifications (CIUS) in addition of the European Standard (EN 16931). The OIOUBL is a standard based on UBL 2.1 and supports Peppol BIS Billing 3.0. The upcoming OIOUBL 3.0, mandatory expected from 15 November 2025, introduces structured invoice responses and two-way communication, enhancing interoperability and digital workflows.

VAT Real-time reporting system

Denmark is expanding its digital bookkeeping requirements with significant mandates coming into effect from March 2025. The Danish Business Authority now requires all accounting data to reside within certified, cloud-ready bookkeeping systems. These systems must be capable of handling structured electronic invoices and generating Standard Audit Files for Tax (SAF-T) upon request. SAF-T, an electronic format for reporting tax and financial data, must include ledger, VAT, inventory, and fixed-asset information when submitted to the Tax Agency, known as Skattestyrelsen. The integration of these requirements supports the European Union's "VAT in the Digital Age" (ViDA) initiative, which envisages harmonizes digital reporting across EU Member States.

Monitoring mechanism

There is no monitoring mechanism in Denmark.

Next steps

Denmark is steadily progressing in the phased rollout of its digital bookkeeping obligations under the 2022 Bookkeeping Act. The upcoming key milestone is January 2026, by which all private businesses with annual turnover exceeding DKK 300 000 must comply with the requirements.

The law mandates that Danish-resident businesses use certified digital bookkeeping or ERP systems, ensure the ability to send and receive structured electronic invoices, and be ready to generate SAF-T files (based on the OECD standard) upon request from tax authorities.

The timeline for implementation is as follows:

January 2026: All remaining businesses above the turnover threshold must comply; those
using in-house accounting systems have expected until July 2026.

Denmark's approach fits within the broader EU landscape, as the European Commission advances its VAT in the Digital Age (ViDA) initiative, which is set to harmonise elnvoicing and digital reporting requirements across Member States.

[1] The European Standard on EU law sets minimum harmonised rules for tenders whose monetary value exceeds a certain amount and which are presumed to be of cross-border interest. More information can be found via: https://single-market/public-procurement/legal-rules-and-implementation/thresholds_en [2] The European Standard on elnvoicing (EN 16931) defines a common format and data model for electronic invoices, ensuring they are structured, machine-readable, and compatible across EU systems. [3] The European Standard on EU law sets minimum harmonised rules for tenders whose monetary value exceeds a certain amount and which are presumed to be of cross-border interest. More information can be found via: <a href="https://single-market-economy.ec.europa.eu/single-market/public-procurement/legal-rules-and-implementation/thresholds_en [4] The information defined in the semantic data model of the elnvoicing standard, documented in the elnvoicing standard, must be carried in an electronic message that may be transferred from one computer to another. The semantic elnvoicing standard does not define the structure of the electronic message. The message structure is called syntax.

Are you aware of further developments on elnvoicing B2G in this country? Contact us via email EC-DIGITAL-BUILDING-BLOCKS@ec.europa.eu.

You can also access the <u>2016</u>, <u>2017</u>, <u>2018</u>, <u>2019</u>, <u>2020</u>, <u>2021</u>, <u>2023</u> and <u>2024</u> elnvoicing Country Sheets via the elnvoicing User Community.

VERIFIED

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Building Blocks were developed by the European Commission to support seamless digital interactions across borders, fostering connectivity, security, and efficiency for citizens and businesses across Europe.

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