



***KGT Global Applications***

# Global Regulatory Updates: SAP Document Reporting Compliance 2025–2026

*Preparing your business for the next wave of  
digital tax enforcement*



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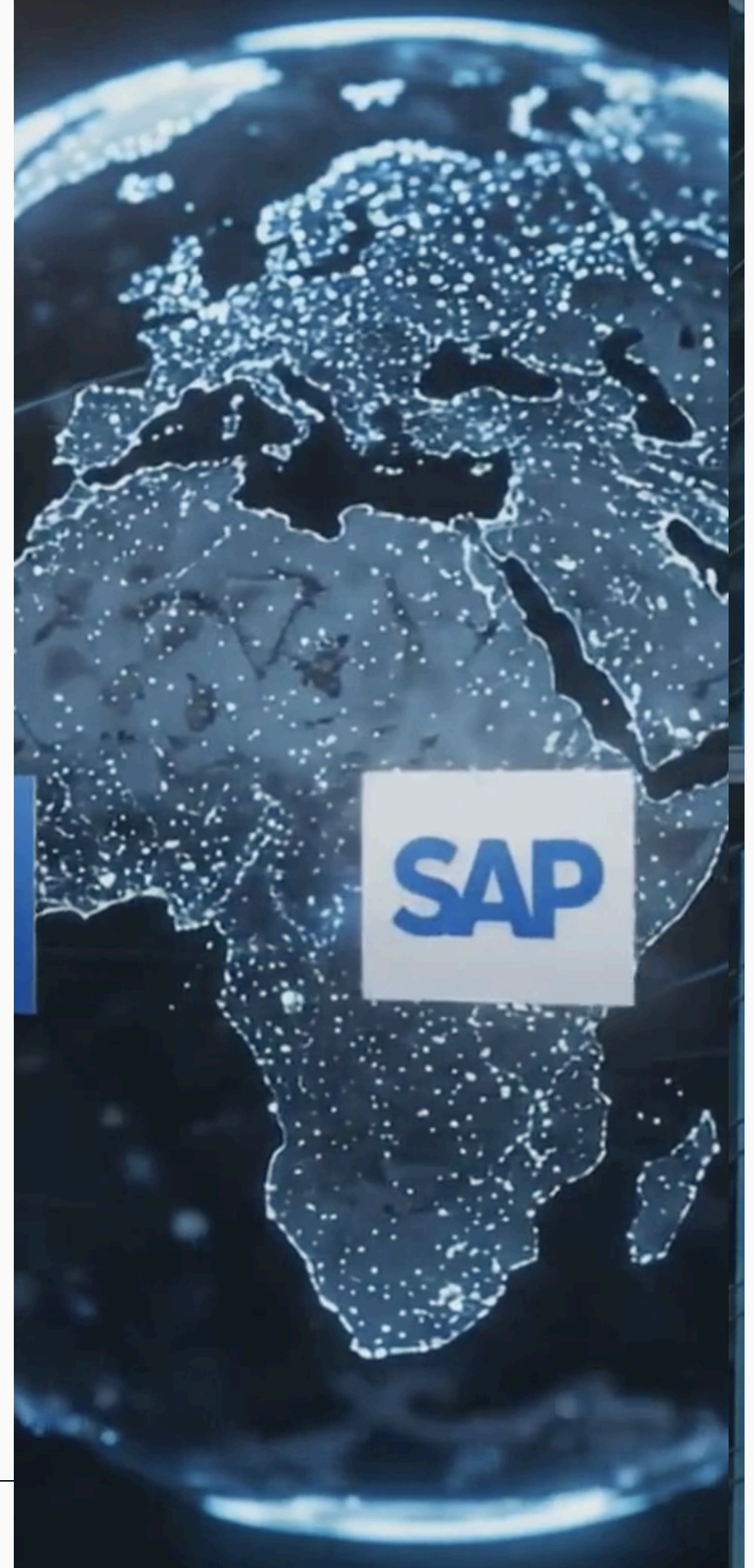
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# Overview

Global tax authorities are accelerating the shift toward digital compliance, introducing mandates for real-time e-invoicing, VAT reporting, and SAF-T submissions. This document highlights key regulatory changes by country, helping businesses stay informed and prepared.

With deep expertise in Document Reporting Compliance (DRC), KGT supports organizations in integrating scalable, automated solutions that ensure accuracy, audit readiness, and global compliance.

# Global DRC Updates

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## Mandatory B2B Electronic Invoicing

**France | Effective: 1 Sept 2026**

France mandates e-invoicing and e-reporting for large and intermediate businesses from September 2026, expanding to all businesses by 2027

## UAE e-Invoicing Programme (DCTCE Model)

**United Arab Emirates | Effective: 1 Jul 2026**

UAE introduces a phased e-invoicing system using a decentralized model, with a focus on B2B and B2G transactions starting in 2026.

## UAE e-Filing VAT Return (VAT201)

**United Arab Emirates | Effective: 30 Jun 2025**

UAE mandates digital VAT return filing through EmaraTax platform with timestamp and authenticity requirements.

# Global DRC Updates

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Mandatory e-Invoicing  
through KSeF

**Poland | Effective: 1 Feb 2026**

Poland's mandatory e-invoicing via KSeF begins in February 2026 for large taxpayers, with smaller entities following in April 2026.

Version 4.0 of audit file for  
financial systems

**Netherlands | Effective: 1 Jan 2026**

The Netherlands reduces required audit file fields from 250 to 90, simplifying financial reporting formats from 2026.

MIG 4.1 for E-Invoice  
Exchange

**Taiwan | Effective: 1 Jan 2026**

Taiwan adopts MIG 4.1 for e-invoice transmission, replacing older formats and including discount certificate management.



# Global DRC Updates

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## New e-Reporting Requirement

**Croatia | Effective: 1 Jan 2026**

Croatia introduces new monthly e-reporting obligations under its Fiscalization 2.0 project for most VAT-registered businesses.

## New Fiscalization Rules

**Croatia | Effective: 1 Jan 2026**

Fiscalization 2.0 updates require broader invoice reporting compliance for VAT-registered businesses in Croatia.

## Mandatory B2B Electronic Invoicing

**Croatia | Effective: 1 Jan 2026**

Croatia will require all VAT-registered businesses to issue B2B invoices electronically as part of its Fiscalization 2.0 rollout.

# Global DRC Updates

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## Electronic Invoicing in Public Procurement

**Latvia | Effective: 1 Jan 2026**

Latvia requires all public sector invoices to be submitted electronically, aligning with EU Directive 2014/55/EU.

## Amendment to VAT Act (ZDDV-1O)

**Slovenia | Effective: 1 Jul 2025**

Slovenia's VAT amendment allows VAT groups and mandates submission of detailed VAT records by return deadlines.

## Swiss National Bank Current Account Survey (CAS) 1.1

**Switzerland | Effective: 30 Apr 2025**

Switzerland updates CAS reporting with new cross-border transaction disclosures and XML/CSV schema changes.

# Global DRC Updates

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## VERI\*FACTU Software Certification

**Spain | Effective: 1 Jan 2026**

Spain mandates certified invoicing software with real-time invoice submission or signature logging by 2026.

## IS EFA e-Invoicing (B2G)

**Slovakia | Effective: 1 Jan 2026**

Slovakia enforces electronic invoicing for public procurement to enhance transparency and reduce fraud.

## SAF-T Reporting Introduction

**Bulgaria | Effective: 1 Jan 2026**

Bulgaria introduces SAF-T reporting for large enterprises to standardize tax reporting and improve compliance using a unified electronic format.

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# Global DRC Updates

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Mandatory Domestic B2B  
e-Invoicing and Reporting

**Belgium | Effective: 1 Jan 2026**

Belgium enforces structured e-invoicing for domestic B2B transactions using the Peppol BIS format or EN-16931, supported by FPS Finance guidance.

Encrypted SAF-T  
Submission

**Portugal | Effective: 31 Dec 2025**

Portugal requires encrypted SAF-T accounting data submission, ensuring secure data transmission for fiscal year 2026 onward.

Digital Signature for  
PDF Invoices

**Portugal | Effective: 31 Dec 2025**

Portugal mandates digital signatures for all PDF invoices from January 2026 to ensure authenticity and integrity of electronic documents.

# Global DRC Updates

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## E-VAT Reconciliation System

**Romania | Effective: 30 Nov 2025**

Romania introduces e-VAT for automated reconciliation between taxpayer-submitted and prefilled VAT declarations.

## Annual Financial Statements 2024

**Romania | Effective: 30 Apr 2025**

Romania issues updated structure for 2024 annual financial statements, affecting submission requirements for economic operators.

## NF-e Technical Note 2025.002

**Brazil | Effective: 31 Oct 2025**

NF-e format in Brazil is revised to support tax reform, including new tax groups, event structures, and additional total fields.

# Global DRC Updates

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CT-e Technical  
Note 2025.001

**Brazil | Effective: 31 Oct 2025**

Brazil updates the CT-e layout to support the national tax reform, introducing new fields and tax groups for IBS and CBS.

MDF-e Technical Note  
2025.001

**Brazil | Effective: 1 Oct 2025**

Brazil modifies MDF-e schema and validation rules to enhance freight manifest issuance for road and water transportation.

NF-e Technical Note  
2024.003

**Brazil | Effective: 1 Oct 2025**

Brazil updates NF-e schema for agricultural, livestock, and forestry products, introducing new fields and layout changes.



# Global DRC Updates

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NF-e CSRT &  
SEFAZ PR Norms

**Brazil | Effective: 15 Sept 2025**

NF-e issuers in Paraná, Brazil must include CSRT codes for approval; SAP solutions must comply with new SEFAZ norms.

NF-e Technical Note  
2025.001 - Simplification

**Brazil | Effective: 1 Sept 2025**

Brazil introduces operational simplifications to NF-e, including mandatory synchronous processing for single-document batches.

New ECF Guide –  
Layout 11

**Brazil | Effective: 30 May 2025**

Brazil revises ECF layout with new registers and structural changes to enhance fiscal report generation.

# How Can KGT Provide Support?

At KGT, we help organizations navigate the fast-evolving landscape of global tax compliance through advanced Document Reporting Compliance (DRC) solutions. Our team combines regulatory expertise with technical implementation to deliver automated, end-to-end compliance frameworks that meet jurisdiction-specific mandates such as e-invoicing, SAF-T, and real-time VAT reporting. By integrating SAP DRC into clients' ERP systems, we enable secure, accurate, and timely document generation, validation, and submission—supporting formats like Peppol, KSeF, and national tax schemas. Whether you're preparing for upcoming mandates or optimizing existing workflows, KGT ensures audit-readiness, reduces compliance risks, and empowers you to stay ahead with confidence.