



Federale
Overheidsdienst
FINANCIËN

MANDATORY B2B INVOICING AND REPORTING

A STRATEGIC FOCUS ON INTEROPERABILITY





MOTIVATION APPROVAL COUNCIL OF MINISTERS

“One of the objectives pursued is to establish clear agreements at Belgian level in the various areas of **interoperability**. The obligation creates the framework within which these agreements will be implemented. In this way, **the conditions will be created that will allow e-invoicing to fully breakthrough.**”

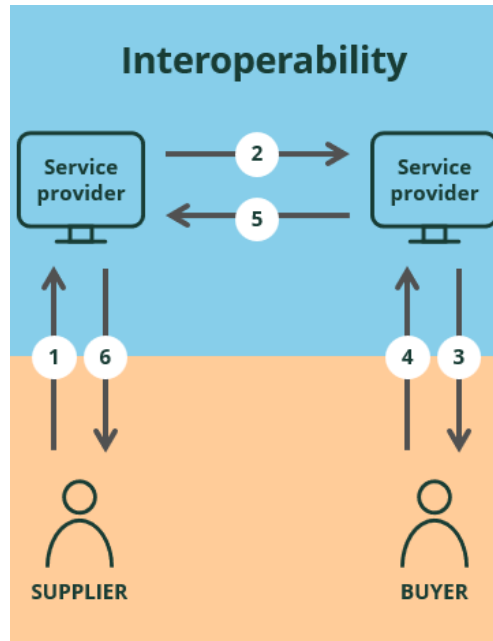
“The law provides the necessary business case for the **development of affordable solutions**: the legal obligation creates a huge market for the development of solutions.”



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Participation
in Peppol
VIDA Pilot

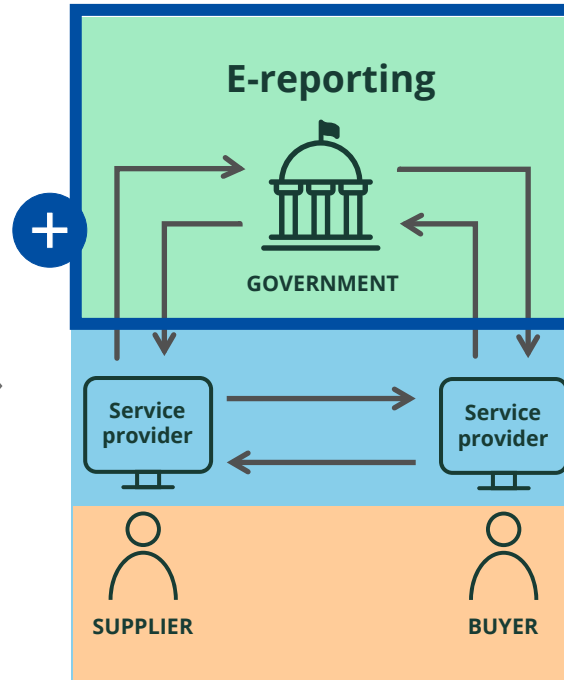
2026



DOMESTIC
B2B E-INVOICING

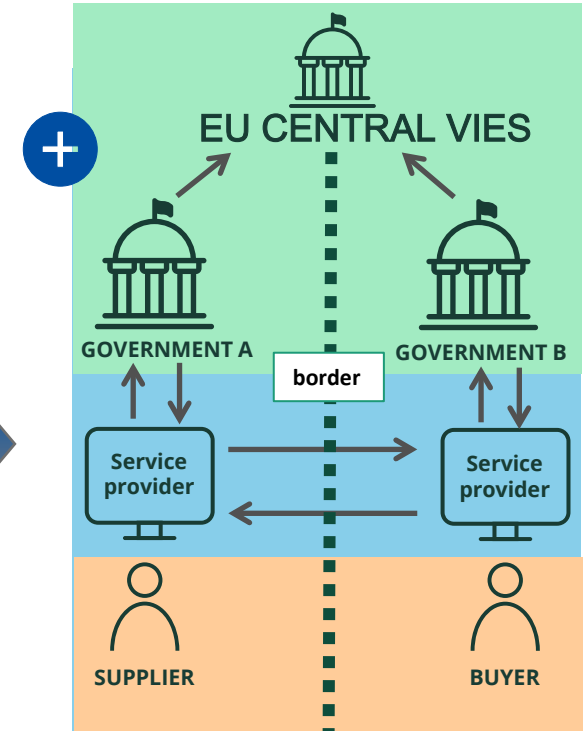
STAGED APPROACH

2028



DOMESTIC B2B E-INVOICING
+ DOMESTIC B2B REPORTING

2030



DOMESTIC B2B E-INVOICING
+ DOMESTIC B2B REPORTING
+ EU B2B E-INVOICING
+ EU B2BDCTR



EARLY ENGAGEMENT WITH STAKEHOLDERS

3 key factors why early and strong engagement with stakeholders is crucial:

1. Motivate & align communication

2. The role of the IT-industry

3. Market led support



1. MOTIVATE & ALIGN COMMUNICATION

They “Why” matters more than the “What”

You need a lot of ambassadors to reach all companies.

- Stakeholders are aligned on the strategic choice of a decentralized model.
- No public demand to provide a free government solution
- Stakeholders are actively communicating towards their members, emphasizing the win-win situation for companies
- High adoption rates within the mandate
- Voluntary adoption is growing rapidly...

HISTORY OF TRANSMISSION

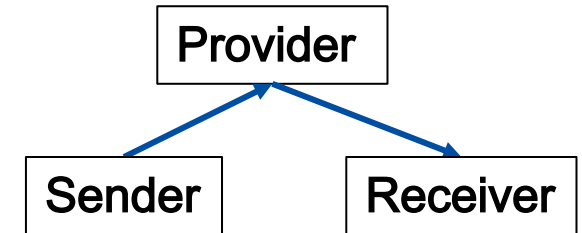
• 2-corner model

- **Analogue** Physical handover (handing over in person)
 - **Digital:** Direct link between systems (customization, large companies, EDI, ...)
- Not "fit" for mass scale adoption



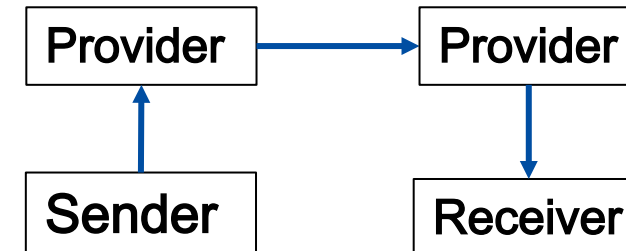
• 3-corner model: via shared intermediary

- **Analogue** handing over via 1 intermediary, for example the local post
 - **Digital:** Provider as a shared intermediary (e.g. commercial platforms & networks, ...)
- Not efficient for mass scale adoption



• 4-corner model: via personal intermediary

- **Analogue:** /
- **Digital:**
 - Unstandardized: e.g. email
 - Standardized: Peppol, Banks, Telecommunications

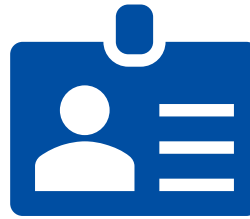






KEEP IT SIMPLE FOR TAXPAYERS

I WANT TO CALL SOMEONE



Phone number



Phone

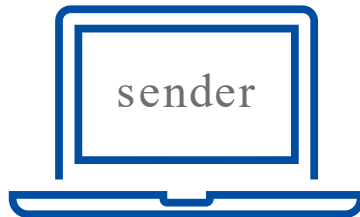


provider

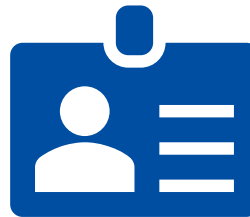


network

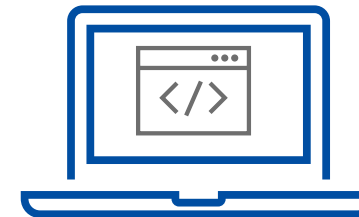
I WANT TO SEND AN E-INVOICE



sender



Enterprise number



Software



provider



PEPPOL



Q&A: WHY A DECENTRALIZED SYSTEM?

No *Single Point of Failure*

Stimulating innovation and reusability for other cases

- Not limited to E-Invoicing, but can also be used for other business documents (orders, catalogue, etc.)



- Not limited to validation and sending, but can also be used for other services (status updates, payment reminders, purchase order checks, bilateral validation rules, accounting automation...)

Q&A: WHY NOT A FREE GOVERNMENT SOLUTION (HYBRID APPROACH)



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Distortion of the market would prevent it from working optimally

Economic value will be lost with a basic central solution

As a temporary solution, companies would face 2 changes

The market offers enough affordable solutions

Business associations agree to not compete with the market



2. THE ROLE OF THE INDUSTRY

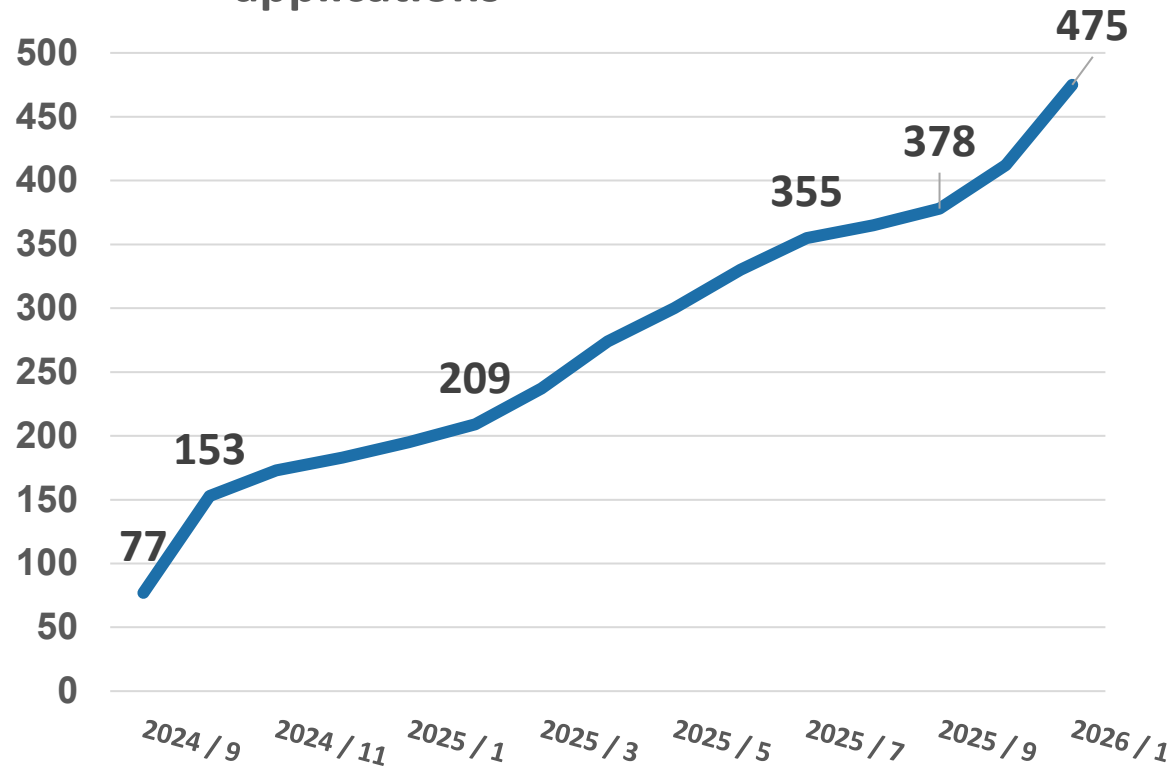
Since there is no government alternative, the IT industry needed to deliver to serve approximately 1,2 million companies, including affordable solutions for SMEs

- Existing tools were adapted and connected to the Peppol network.
- New tools were developed specifically to support the government mandate.
- High visibility with radio, tv & online commercials
- The IT industry delivered strongly: 475 end-user solutions are now registered.



IT INDUSTRY DELIVERED

Number of registered software applications



Diversity of solutions

- E-invoicing
- Accounting
- General ERP
- Sector specific ERP
- CRM
- Financial
- Middleware / Integration
- Document Management / OCR
- ...



3. MARKET LED SUPPORT

Since there is no government solution, the market needs to support companies, on IT and business aspects. The government oversees general questions.

- Companies are actively engaging with their suppliers and customers
- IT-industry needed to scale up on resources (IT + support desk)
- The institute for Accountants & Tax Advisors are our number 1 ambassador. Intermediaries are crucial to support SMEs.
- The government maintains an extensive FAQ (84 questions).

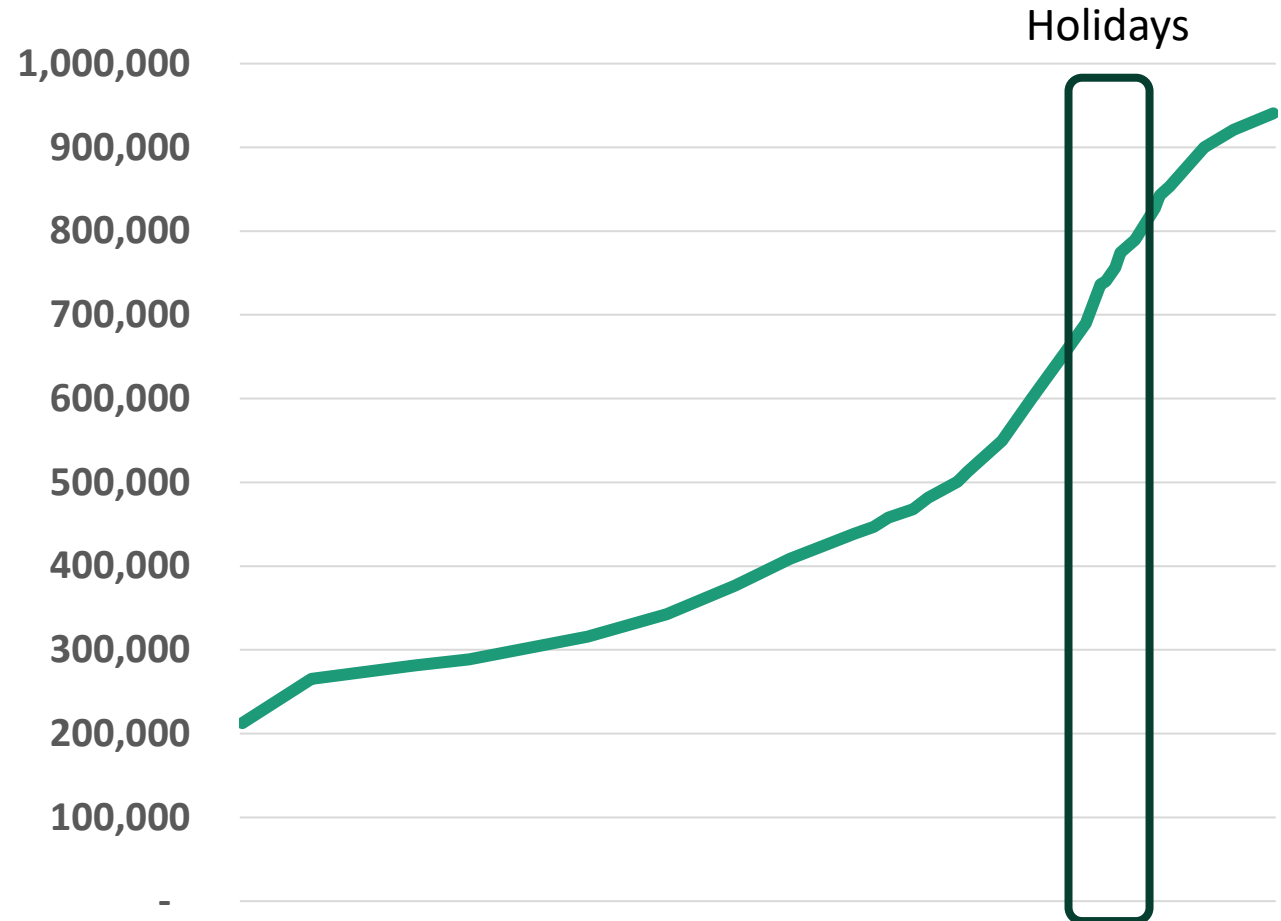


ACCELERATED ADOPTION

Adoption peaked just before and after the deadline

- 1/7/2025: 18%
- 1/11/2025: 36%
- 1/12/2025: 46%
- 1/1/2026: 70%
- 24/1/2026: 80%
 - Obligated: 940.604
 - Voluntary: 96.217
 - Total: 1.036.821

→ Reversed hockey stick





MORE INFO ~~E~~INVOICE.BELGIUM.BE

- [FAQ](#)
- [Software solutions](#)
- [Communication toolkit](#)
- [Tool "Is my company covered by the B2B E-Invoicing obligation?"](#)
- [Calendar events](#)



e • invoice



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