DIGITAL CONTINUOUS TRANSACTIONAL REPORTING

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Sixth Meeting of the Global Forum on VAT

26-28 January 2026 – Paris, France

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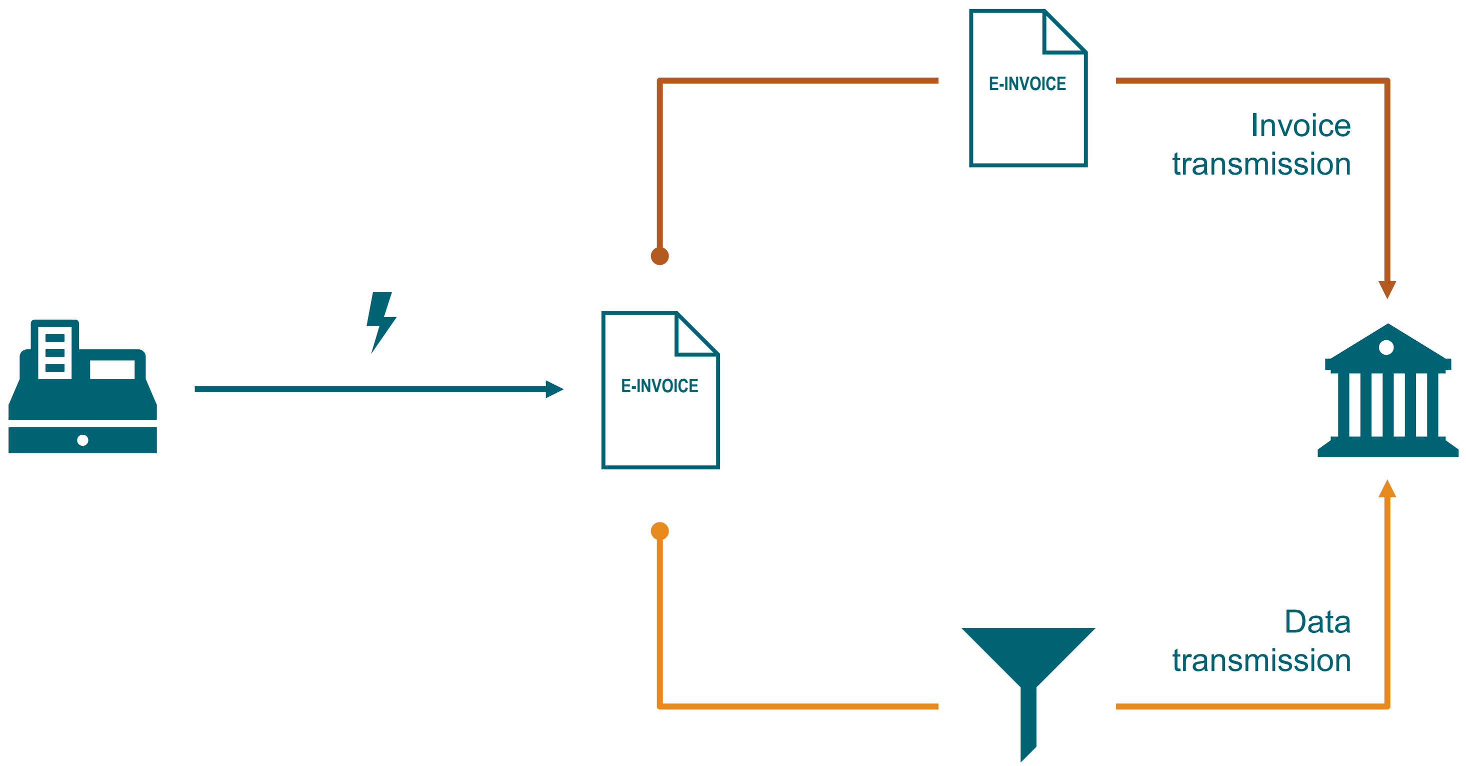
Background – What is digital continuous transactional reporting?



Background – The underlying issues

- Considerable and increasing heterogeneity of DCTR regimes
- Growing complexity and rising compliance costs, in particular for businesses with cross-border activities
- Can hamper international trade and investment
- FTA – confirmed by WP9: need for the development of a set of considerations that tax administrations may wish to take into account when exploring the introduction or reform of these regimes, to help mitigate some of the issues arising from different implementation choices

OECD report on digital continuous transactional reporting for VAT

- The report presents guidance to assist jurisdictions in evaluating and identifying options for efficient and effective DCTR design, implementation and operation

  → notably to enhance consistency across regimes and mitigate the adverse effects of the proliferation of wholly distinct regimes

- It builds on intense consultation and dialogue among OECD members, partner countries and other stakeholders, including private sector experts

- It is presented for the consideration of interested jurisdictions and should not be interpreted as a recommendation to implement a DCTR mandate, which remains a sovereign decision of each jurisdiction

OECD report on digital continuous transactional reporting for VAT

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- Importance of a strategic approach that leverages the opportunities for enhanced risk management, modernization and compliance facilitation
- Embrace growing business adoption of e-invoicing as the basis for DCTR, in line with commercial processes so it becomes an organic outcome
- Use the growing convergence of e-invoicing standards across standards and address the need for interoperability to maximise DCTR efficiency and consistency
- Choose design options that reduce costs of compliance and administration and minimize risks of disruption (e.g. avoid “single-points-of-failure”), limiting jurisdiction-specific requirements and design features
- Embed information security at the core of DCTR
- Ensure long-term DCTR sustainability by monitoring outcomes, avoiding barriers to business and innovation and aligning with international trade developments

Access the report

http://oe.cd/**dctr**