



Belgian E-Invoicing Mandate: Summary

Overview of Belgium's electronic invoicing regulations

→ 2025-10-10, Finance
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Classification: Public

Key Dates

2026 E-Invoicing Mandate

From January 1, 2026, all domestic invoices must be structured e-invoices via the Peppol network, replacing PDFs and paper.

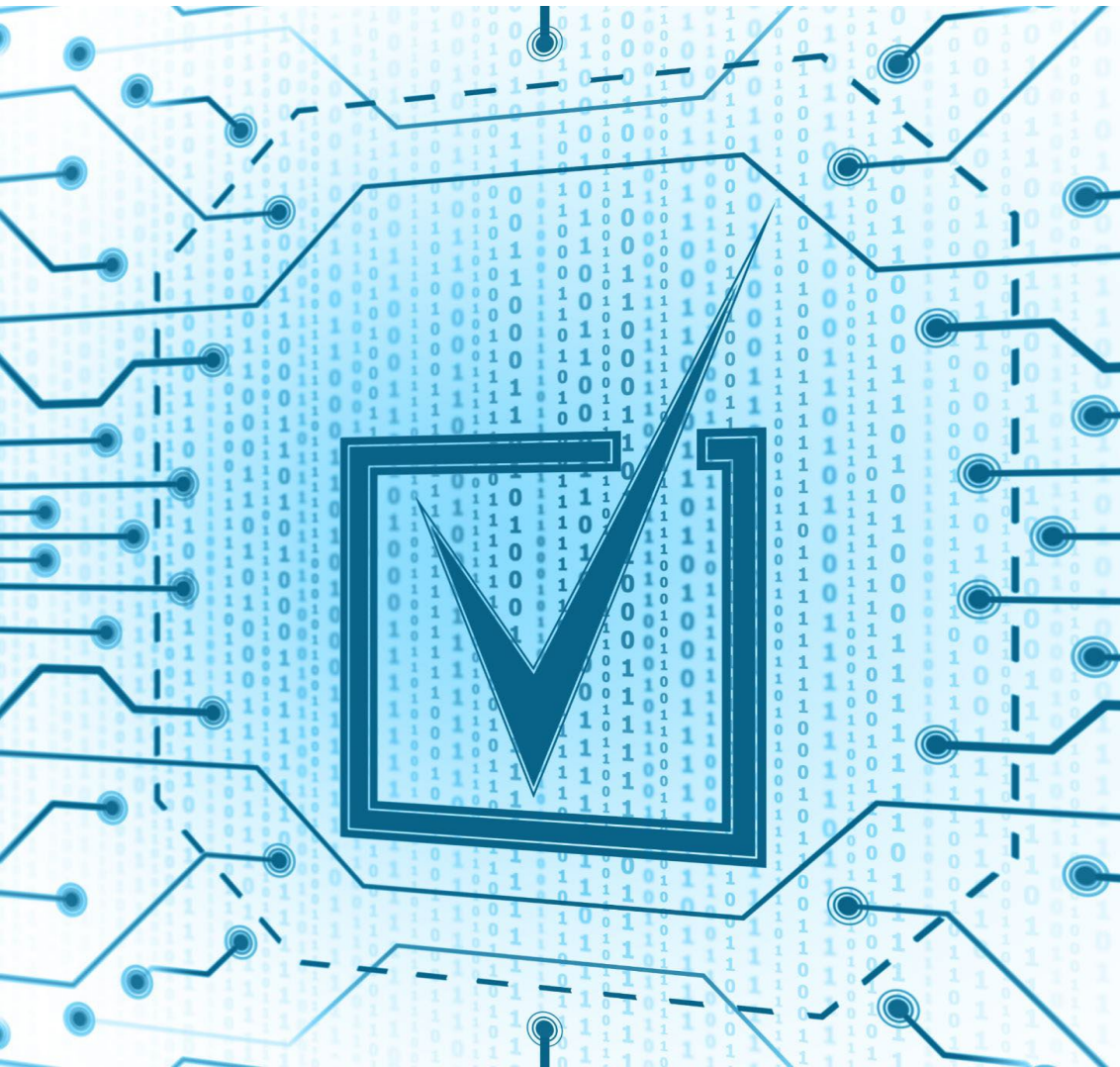
2028 Real-Time Reporting

Starting in 2028, Belgium will implement real-time invoice reporting to the government, integrated with Peppol network.

Business Compliance Importance

Businesses must adapt systems to comply with these mandates to avoid penalties and streamline invoicing processes.





Purpose and Scope

Objective to Combat VAT Fraud

The mandate aims to reduce VAT fraud by enforcing structured e-invoices for financial transparency.

Scope of Applicability

Applies to Belgian VAT-registered suppliers and foreign entities with fixed establishments in Belgium.

Impact on Businesses

Businesses must review invoicing practices to comply with new e-invoicing requirements.



Invoice Format and Transmission

Mandated Peppol BIS Format

Invoices must use **Peppol BIS** format complying with **EN16931**. Peppol enables seamless e-invoicing transmissions between suppliers and buyers using different service providers.

Alternative Compliant Formats

Other invoice formats are allowed if agreed by both parties and meet compliance standards.

PDFs and Paper Invoices

PDF and paper invoices are acceptable for readability but are **not legally recognized** for compliance.

Intercompany Invoices

Unless the invoice qualifies for an exemption, they are included.

Compliance Storage Requirements

Businesses must store and use structured e-invoices for legal compliance and auditing purposes.



Exemptions and Cross-Border Rules

Exempt Transactions and Entities

Certain transactions and entities such as bankruptcies and flat-rate taxpayers are exempt from the e-invoicing mandate.

Cross-Border Invoice Flexibility

Cross-border invoicing via Peppol is **optional**; businesses may use PDFs or other formats for international invoices.

Peppol Adoption

Peppol is used in over 40 countries, offering a viable option for international e-invoicing transactions.

Importance of Compliance

Understanding exemptions helps businesses meet obligations and avoid unnecessary invoicing changes.

FAQ

1. What is Peppol?

- A specific **e-invoice format** compatible with EN 16931.
- **A secure network** that connects different e-invoicing systems so suppliers and buyers can exchange documents easily—even if they use different providers.
- **A set of standards** for documents like orders, invoices, and shipping notices—making sure everyone speaks the same digital language.
- **Managed by a non-profit** called OpenPeppol.
- Includes **Peppol BIS**, a technical format that defines how documents should look and be delivered.

2. Can I send an invoice attachments using Peppol?

- Yes, attachments in formats like PDF, PNG, JPEG, CSV, or spreadsheet files can be sent.
- Attachments must not be invoice images to avoid ambiguity over which is the legal invoice.



FAQ

3. **How can I find my buyer's Peppol Participant ID?**
 - Contact customer / supplier directly for their ID.
 - You can also search using the [Peppol Directory](#)
4. **Are PDF invoices allowed?**
 - No, unless they are foreign supplier (not domestic)

