Dutch Government Opts for Mandatory E-Invoicing and Digital Reporting for B2B Transactions

On 11 September 2026, the Dutch government announced that the Netherlands will introduce mandatory electronic invoicing (e-invoicing) and, in phases, digital reporting for all B2B transactions as from 1 July 2030. In doing so, the Netherlands has opted for a broad implementation of the European ViDA (VAT in the Digital Age) framework. These changes will have a significant impact on companies' administrative processes and IT systems.

Netherlands chooses broad implementation

Under the European ViDA Directive, EU Member States must introduce mandatory e-invoicing and digital reporting for cross-border B2B transactions within the EU (hereinafter: "intra-EU transactions") as from 1 July 2030. Member States may also decide to apply similar requirements to domestic transactions.

The Dutch government has now confirmed that it will make use of this option. As a result, the new requirements will apply not only to intra-EU transactions but also to domestic B2B transactions.

According to the government, this decision will contribute to:

- further digitalisation of the economy;
- reducing administrative errors;
- more efficient business processes;
- improved supervision and services provided by the Dutch Tax Administration; and
- more effective combating of VAT fraud.

Phased introduction

The government has opted for a phased implementation.

As from 1 July 2030

The following requirements will apply:

- mandatory e-invoicing for intra-EU B2B transactions;
- mandatory e-invoicing for domestic B2B transactions;
- digital reporting by the supplier of intra-EU B2B transactions; and
- digital reporting by the customer receiving such intra-EU B2B transactions.

Reporting will take place at transaction level. This will replace the current system under which certain cross-border transactions are reported periodically and in aggregated form. Invoice data will need to be submitted almost immediately after an invoice has been issued. A further notable change is that customers will also become subject to reporting obligations.

As from 1 July 2031

As from 1 July 2031, suppliers will also be required to digitally report data from domestic B2B invoices to the Dutch Tax Administration.

European standard as the starting point

The government has decided to align with the European e-invoicing standard (EN16931). The objective is to maximise harmonisation with the European ViDA framework and to prevent businesses from having to work with different standards for domestic and cross-border transactions.

For businesses, this means that the quality, structure and availability of invoice data will become increasingly important. ERP systems, invoicing processes and master data should therefore be reviewed in a timely manner and adapted where necessary.

Limited exceptions

The government has explicitly chosen a broad scope and intends to allow only limited exceptions. Existing VAT-related exemptions and exceptions will, in principle, remain unchanged, but no new exemptions will be introduced.

Businesses participating in the Dutch small business scheme (KOR) with an annual turnover of up to EUR 20,000 will remain outside the scope of the domestic e-invoicing obligation. The government sees no reason to bring these businesses within the scope of the new requirements.

Privacy and data protection

An important point of attention is how the Dutch Tax Administration will handle the large volume of business data that will become available through digital reporting.

The government explicitly acknowledges that digital reporting will result in the storage and processing of substantial amounts of commercially sensitive information. Privacy, information security and responsible data usage are therefore identified as key prerequisites for the further development of the system.

What does this mean for businesses?

Although the first obligations will not take effect until 1 July 2030, the impact on many organisations is expected to be significant. Several European countries, including France, Belgium, Germany, Poland and Italy, have already introduced, or are in the process of introducing, mandatory domestic e-invoicing requirements.

Experience in these jurisdictions demonstrates that e-invoicing implementation often extends well beyond a purely tax-related obligation. It typically affects:

- ERP and invoicing systems;
- procure-to-pay and order-to-cash processes;
- tax governance;
- data quality;
- supplier and customer communications; and
- internal control and compliance processes.

In addition, the growing number of e-invoicing and digital reporting developments across Europe makes it increasingly important for multinational businesses to address these requirements from a broader European perspective.

Next steps

The government aims to complete the parliamentary process for the legislation no later than 1 July 2028, allowing organisations sufficient time to prepare.

The next step will be a public consultation on the draft legislation, which is expected to commence in the autumn of 2026. The government subsequently intends to submit the legislative proposal to the Dutch House of Representatives before the summer of 2027 and to complete the parliamentary process within one year thereafter.

How can KPMG Meijburg & Co support?

The announced requirements represent an important step in the continued digitalisation of the VAT system and will affect the tax, finance and IT functions of many businesses. Although the first obligations will not take effect until 2030, organisations are advised to assess the potential impact on their systems, invoicing processes, data quality and VAT compliance well in advance.

Meijburg supports businesses worldwide in preparing for and implementing e-invoicing and e-reporting obligations. In our experience, a successful implementation is not solely a technology project; it is equally a tax project. The quality of VAT determinations, tax codes, transaction flows and invoice data often forms the foundation for successful implementation and ongoing compliance with e-invoicing and digital reporting requirements.

KPMG Meijburg & Co
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