KPMG Meijburg & Co Tax & Legal

Ministry of Finance publishes draft legislation on e-invoicing and digital reporting in the Netherlands from 2030 and 2031

On November 18, 2026, the Dutch Ministry of Finance published the bill implementing the European VAT in the Digital Age Directive (ViDA) for consultation. The bill provides further detail on the plans for mandatory electronic invoicing (e-invoicing) and digital reporting in the Netherlands. As expected, the Netherlands has opted for a broad implementation. From July 1, 2030, e-invoicing will be mandatory not only for intra-Community B2B transactions, but also for domestic B2B transactions. Intra-Community transactions will have to be reported digitally at transaction level from the same date. The digital reporting obligation for domestic transactions will follow one year later, on July 1, 2031.

In our previous tax alert of September 15, 2026, we discussed the outline of the Dutch system as announced by the government. The draft bill now published provides greater clarity on how these obligations will be incorporated into Dutch VAT legislation. Below, we discuss the key elements.

E-invoicing

Under the ViDA Directive, e-invoicing will become mandatory from July 1, 2030 for most cross-border B2B transactions within the European Union, including intra-Community supplies of goods and services supplied to businesses established in another EU country. The Netherlands is also making use of the option offered by ViDA to apply e-invoicing to domestic B2B transactions. This means that, from July 1, 2030, an electronic invoice will also be required for virtually all domestic supplies of goods and services between businesses for which an invoice must be issued. Whenever there is an obligation to issue an invoice for VAT purposes, an e-invoice must be issued.

This represents a significant departure from current Dutch practice. The draft legislation defines an electronic invoice as an invoice containing the legally required information that is issued, transmitted and received in a structured electronic format allowing for automated electronic processing and complying with the European standard on electronic invoicing (EN 16931). Businesses will therefore need to be able to issue invoices in an appropriate structured format, as well as receive and process them. An invoice sent electronically, such as a PDF file sent by email, will no longer be sufficient.

The draft explanatory memorandum clarifies that it will remain possible to send 'hybrid' invoices containing additional, unstructured information alongside the mandatory structured format.

Invoicing within 10 days

The deadline for issuing an invoice will also change. The bill shortens the invoicing deadline for e-invoices to no later than ten days after the taxable event. This means that, in principle, an invoice must be issued within ten days of the actual supply of goods or services (or an advance payment for that supply). This is a considerable reduction compared with the current deadline of 15 days after the end of the month in which the supply takes place. It will apply to all invoices from July 1, 2030.

A specific rule applies to certain periodic invoices and summary invoices, allowing them to be issued no later than ten days after the end of the relevant calendar month.

However, the draft bill provides for the possibility of excluding certain high-risk supplies of goods and services from this rule. It is not yet known whether any transactions will be designated for this purpose or, if so, which ones.

Which domestic transactions fall within the scope of the obligation?

The bill takes a broad approach. It provides that, from July 1, 2030, e-invoicing will become the new standard for all supplies for which an invoice must be issued. Existing exceptions to the invoicing obligation, for example for VAT-exempt supplies and for businesses applying the small businesses scheme, will remain in place. These transactions will remain outside the scope of e-invoicing and digital reporting.

New invoice requirements, including the customer's VAT identification number

The draft bill also introduces new invoice requirements. In addition to the existing invoice details, invoices must include the following from July 1, 2030:

- the wording "*driehoeksverhouding*" (triangulation) by party B where the simplified triangulation scheme (ABC scheme) applies;
- for a corrective invoice, the sequential number of the original invoice being corrected;
- the supplier's bank account number to which payment can be made; and
- the customer's VAT identification number (also for domestic supplies in the Netherlands).

The last requirement represents an important change compared with current practice and will require systems and processes to be adapted to ensure that the VAT identification numbers of all domestic customers are available in time.

Digital reporting

Certain data points from electronic invoices must be reported digitally to the Dutch Tax Administration. As described in our previous tax alert, the Netherlands has opted for a phased introduction of digital reporting.

From July 1, 2030

For transactions subject to mandatory reporting under ViDA (in short, cross-border B2B transactions within the European Union), digital reporting at transaction level will be introduced from July 1, 2030 for both the supplier and the customer liable for VAT on intra-Community acquisitions or reverse-charged VAT. This will replace the current system of recapitulative statements for intra-Community supplies. The reporting deadline is closely linked to the timing of invoicing. In principle, the supplier must report the relevant data when the e-invoice is issued or, at the latest, when it should have been issued (meaning that the supplier will already have a reporting obligation even if invoicing is late).

The customer must report within five days of receiving the invoice. The Netherlands has not made use of the option to limit the reporting obligation on the purchase side. However, it has linked this obligation to the actual receipt of the invoice, so the customer has no reporting obligation as long as an invoice has not been issued.

From July 1, 2031

Although the obligation to issue an e-invoice for domestic B2B transactions will take effect on July 1, 2030, digital reporting for these domestic transactions will not become mandatory until July 1, 2031. This means that there will be a one-year phase during which businesses must already be able to issue and receive structured e-invoices for domestic B2B transactions, while these transactions are not yet subject to the new domestic digital reporting obligation.

The proposal does not impose a reporting obligation on customers in domestic B2B transactions. However, the customer's VAT identification number is one of the mandatory data fields that the supplier must report.

A new penalty is introduced when a person fails to report (in time).

What does this mean for businesses?

Although July 1, 2030 is still several years away, publication of the draft bill gives businesses a clearer basis for assessing the impact in more concrete terms. As we emphasised in our previous tax alert, e-invoicing should not be viewed solely as an IT implementation project. The new obligations underline the importance of accurate data, robust processes and the correct determination of the VAT treatment of purchase and sales transactions. Controls will therefore also need to take place earlier to ensure that the statutory deadlines are met.

Digital reporting of, ultimately, all transactions subject to an invoicing obligation will enable the Dutch Tax Administration to gain faster and more detailed insight into the VAT treatment of these transactions. Reporting the customer's VAT identification number for domestic transactions will also give the Dutch Tax Administration a clearer picture of the amount of deductible input VAT at businesses. This will have implications for the Dutch Tax Administration's audit and enforcement activities. Businesses will need to prepare for this as well.

Next steps

The bill was published for online consultation on 18 November 2026. The consultation remains open until December 16, 2026 inclusive. Responses to the consultation may lead to further amendments before the final bill is submitted to the Dutch House of Representatives. The aim is for the final bill to be passed no later than June 30, 2028.

The texts now published therefore remain draft legislation. Nevertheless, they provide considerably greater clarity on the direction the Netherlands is taking and the practical impact businesses can expect from July 2030.

How can KPMG Meijburg & Co help?

Publication of the bill provides a timely opportunity for businesses to refine their previous analyses. KPMG Meijburg & Co supports businesses in preparing for e-invoicing and digital reporting in the Netherlands and other European countries. This support may include identifying relevant transaction flows and legal entities, assessing

existing invoicing and VAT processes, mapping data and system requirements, and developing a roadmap towards implementation.

On Thursday November 26, KPMG Meijburg & Co is hosting an online indirect tax session on ViDA and e-invoicing in the Netherlands (in Dutch only). The session will also cover this consultation draft of the legislation and its implications for Dutch businesses. You can register for the session here.

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