



Mandatory B2B e-invoicing in Belgium Are you ready for 2026?

Introduction

As from 1 January 2026, structured electronic invoicing will be compulsory for nearly all transactions between Belgian enterprises liable to VAT (B2B).

The obligation to issue structured electronic invoices does not apply to supplies of goods or services provided to individuals for their private use ("B2C" or "business-to-consumer").

For invoicing to public authorities ("B2G" or "business-to-government"), electronic invoicing is compulsory for contracts published after 1 March 2024. Specific regulations apply at this level.

What is e-invoicing?

Electronic invoicing or e-Invoicing is the end-to-end automation of the invoicing process, from the issuance by the supplier to the payment, or even the archiving, by the customer: the invoice is created and sent without human intervention; it is received and processed at the other end in the same way, using secure IT tools and processes. It is reliable, faster, and even often more efficient because it helps reduce errors.

How does electronic invoicing work?

Automated e- invoice processing requires that IT systems, on both the supplier and customer sides, speak the same language. Electronic invoices will be issued in a standard "UBL" format and sent via a decentralised network called Peppol ("Pan-European Public Procurement Online"). To send and receive your invoices, your invoicing or accounting software will establish a secure connection with this Peppol network to which your customer or supplier is also connected.

What do I need? Take action now!

You need software designed to work via the Peppol network. In recent years, a number of solutions have appeared on the market, aimed in particular at enterprises with a low volume of invoices. Whether you have many or few outgoing invoices, many or few incoming invoices, an ERP system or not: there's a solution for every enterprise.

How can we help you?

Electronic invoicing is an essential part of managing your enterprise. Sending and receiving invoices digitally opens up a large number of possibilities in terms of automatic processing. But digitisation can also benefit you in many other areas. Just think of the automatic tracking of payments, e-invoice status updates, etc.

Our dedicated Forvis Mazars team will:

- assess your needs and requirements in respect of the upcoming obligations and explore the different solutions;
- support you in assessing and selecting the right vendor and compliant software application on the market that fits your needs and that integrates with your existing systems;
- help to implement and test the selected solution;
- offer continuing support, provide further process optimization recommendations and pilot their implementation on request.

Beware of tax incentives for e-invoicing!

The Belgian government has introduced the following tax incentives:

- From January 1, 2025, there's 20% increase in the investment deduction for digital investments.
- For taxable periods from 2024 to 2027, SMEs and entrepreneurs using subscription-based invoicing solutions can apply 120% cost deductions for related technology and software packages. Additionally, this measure includes consultancy costs associated with implementing the e-invoicing obligations.

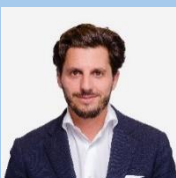
To start your transition to e-invoicing, contact a member of our dedicated team who will guide you through this journey.



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