

VAT registered businesses with EU business to business (B2B) trade



Who

All VAT registered businesses engaged in cross-border EU business to business (B2B) trade.



Impact

As a VAT-registered business engaged in taxable cross-border EU B2B trade, that benefits from the zero-rate goods or reverse charge services VAT arrangements, you will have the following obligations.

From **1 November 2028** you are required to:

- ensure your business can receive eInvoices from other Irish businesses.

From **1 November 2029** you are required to:

- send eInvoices to Irish business customers
and
- report a subset of relevant data from the eInvoice to Revenue.



When

Receipt of eInvoices: Mandatory from **1 November 2028**

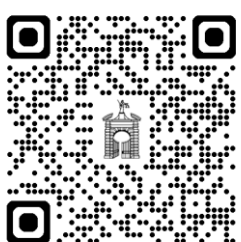
Sending eInvoices and digital reporting: Mandatory from **1 November 2029**



How to Prepare

As your business is required to receive eInvoices from **1 November 2028** and issue eInvoices in from **1 November 2029**, you should:

- stay informed and join our [mailing list](#) to receive the latest updates and insights on eInvoicing and VAT Modernisation.
- ensure you have an active digital certificate for Revenue Online Services (ROS). Revenue will use this channel for direct business communications.
- attend our communication events, e.g. webinars, which will be announced on www.revenue.ie.
- review your current invoicing or accounting systems.
- ensure that you have all relevant data required for the businesses in your supply chain.
- engage with your software provider to discuss technical readiness.
- ensure that your internal teams and departments understand the new requirements.
- plan for any necessary updates or upgrades.



Join our mailing list to receive the latest updates and insights on eInvoicing and VAT Modernisation.

