

VAT registered large corporates



Who

All VAT registered large corporates carrying out taxable transactions whose tax affairs are managed by Large Corporates Division in Revenue on **1 January 2027**.



Impact

As a VAT registered large corporate, from **1 November 2028** you are required to:

- issue structured eInvoices for taxable domestic business to business (B2B) transactions.
- report a subset of the relevant invoice data to Revenue in real time for those domestic transactions.
- ensure your business can receive eInvoices from other Irish businesses.



When

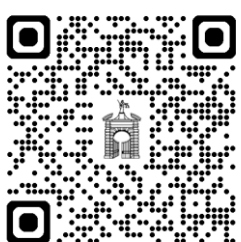
Mandatory from **1 November 2028**. For further details on phasing for large corporates, visit the '[Large corporates](#)' page on the Revenue website.



How to Prepare

As your business is required to issue and receive eInvoices from **1 November 2028**, 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.

