SOFTWARE PROVIDER KICK-OFF WEBINAR

VAT Modernisation

The eInvoicing and Digital Reporting Mandate

November 2026

Today's Session

1. Introduction to VAT in the Digital Age (ViDA)
2. VAT Modernisation Phases
3. Electronic Invoicing (eInvoicing) in Ireland
4. Real-Time Digital Reporting (eReporting) in Ireland
5. Overview of the Peppol Network
6. Revenue as Peppol Authority
7. Data and schemas
8. Future topics and next steps

VAT in the Digital Age (ViDA)

High-level Summary

- EU initiative called "VAT in the Digital Age" (‘ViDA’).
- Adopted across the EU in **March 2025**.
- Introduces structured eInvoicing and real-time digital reporting (eReporting) for all EU cross-border business trade.
- Mandatory across all Member States and takes effect on **1 July 2030**.

Expected Benefits

- Improvement in VAT fraud detection and prevention across the EU.
- Support the digital transformation of both businesses and tax authorities.
- Tax reporting to be seemlessly incorporated into natural business processes.

EU ViDA Components

January 2027

VAT One Stop Shop ("OSS") Expansion

July 2028 / January 2030

Single VAT Registration & Platform Economy Changes

July 2030

eInvoicing and digital reporting requirements introduced for intra-EU B2B transactions

Ireland starts domestic obligations ahead of this deadline so businesses and Revenue can test, learn and adjust.

Ireland's Pathway to VAT Modernisation

1 November 2028

Phase One

REQUIRED

Mandatory eInvoicing and real-time reporting (eReporting) for domestic B2B transactions.

IN SCOPE

VAT-registered large corporates (approx. 2,400.

1 November 2029

Phase Two

REQUIRED

eInvoicing and eReporting mandate extended to intra-EU B2B traders for domestic transactions.

IN SCOPE

Intra-EU B2B traders.

1 July 2030

Phase Three

REQUIRED

EU ViDA mandated eInvoicing & eReporting for all cross-border B2B transactions.

IN SCOPE

Businesses already in-scope domestically.

ALSO CHANGED

Periodic VIES return removed.

All businesses must be able to receive eInvoices from 1 November 2028.

What the Mandate Means for eInvoicing

WHAT IS AN EINVOICE?

A structured, electronic, machine-readable file, which complies with the European standard on eInvoicing (EN 16931-1)

NOT EINVOICES

- ~~PDFs~~
- ~~Scanned images~~
- ~~Word documents~~

Issuing eInvoices

All in-scope businesses must issue eInvoices to other Irish businesses and public bodies. This obligation does not extend to VAT-exempt supplies.

Receiving eInvoices

All businesses must be able to receive eInvoices from 1 November 2028. No opt-out, and no customer agreement needed.

Business identifier

Every invoice must contain either the customer's VAT number or a Revenue-issued business identifier.

Document types in scope

Invoices, summary invoices, credit and debit notes, reverse-charge and self-billing.

Corrections

Guidance will be provided on the expected handling of message flows and corrections.

eInvoicing: Transmission Mechanisms

1

Peppol Network

Default transmission method for eInvoices.

2

Bilaterial and Alternative Network

Permitted for scenarios where there is mutual agreement between the parties and must deliver EN 16931 compliant eInvoices.

What the Mandate Means for Digital Reporting

MANDATED ROUTE

Real-time digital reporting (eReporting) will be required through Peppol

No alternative route

Generating the eReport

The data required for the eReport will be extracted from the eInvoice and submitted to Revenue by a supplier-authorised Peppol Service Provider.

Supplier Reporting

The obligation to report on domestic invoices will be placed on the supplier.

Customer Reporting

A customer will only be required to report on domestic invoices if self-billing (timeframe: within 5 days).

Agents and Providers

An agent or service provider may also report on behalf of the supplier, if authorised.

Timeframes

For in-scope businesses, eInvoicing and eReporting obligations take effect on the same day.

Peppol 5-Corner Domestic Model

CORNER 1 (C1)

Supplier

Creates the invoice and and issues it to their Peppol Service Provider

CORNER 2 (C2)

Supplier's AP

Submits the eInvoice through Peppol and eReports to Revenue

CORNER 3 (C3)

Customer's AP

Receives the eInvoice through Peppol and delivers to the customer

CORNER 4 (C4)

Customer

Receives the eInvoice from their Peppol Service Provider

Real-time Data Reporting

CORNER 5 (C5)

Revenue AP

Revenue receives the reported data through the Peppol network.

The real-time reporting of the relevant data within the eInvoice is a byproduct of the transmission of the invoice through the Peppol network.

Message-flow scenarios are being worked through as part of a ViDA Peppol Pilot project currently underway.

Peppol Authority in Ireland

SINCE 2018

Office of Government Procurement

Introduced as part of the EU obligation for public sector bodies to be able to receive and process structured electronic invoices.

FROM THE BEGINNING OF 2027

Revenue

Revenue's intent is to become the Peppol Authority in Ireland. This will be a natural fit with our responsibility to support service providers and businesses prepare for the move to eInvoicing & eReporting.

The role

To supervise, manage and regulate the use of the Peppol network in Ireland.

For service providers

Revenue will be the point of contact and will engage in relation to any certification and accreditation requirements.

Transition

Revenue will work with the OGP during the transition period to minimise disruption.

Data and Schemas: Underpinned by the European Standard

EREPORTING SCHEMAS

Domestic Tax Data Document

Content to be set by Revenue. Format will be based on the Intra-EU TDD.

Intra-EU Tax Data Document

Content set by the European Commission, with collaboration from Member States.

EINVOICING SYNTAX

Universal Business Language (UBL)

Used by Peppol invoice specifications (BIS Billing)

EINVOICING STANDARD

European Standard EN 16931-1

Underpins all eInvoice and reporting data. National additions kept to a minimum.

Key Takeaways

1

eInvoicing and eReporting phased mandate begins on 1 November 2028

2

All businesses must be enabled to receive domestic eInvoices from 1 November 2028

3

Peppol is the default eInvoicing transmission method; a mutually agreed alternative may also be used

4

Peppol is mandated for real-time eReporting to Revenue

5

Revenue intends to become the Peppol Authority for Ireland from 2027

6

EN 16931-1 underpins all data, with separate Domestic TDD and Intra-EU TDD schemas for eReporting

Topics for Future Discussion

1. Service Provider Certifications and Accreditations
2. KYC and Authentication for eReporting
3. Message Flows: Corrections and Cancellations
4. Business Sector Specific Requirements

Not covered today. We will return to these topics in future sessions.

Next Steps

1

Review the content on the eInvoicing Hub

Visit the eInvoicing Hub on the Revenue website, by clicking on the eInvoicing link on the home page.

2

Stay up-to-date

Join the eInvoicing mailing list if you haven't already done so, available on the eInvoicing Hub.

3

Take part in the upcoming technical workshops and webinars

Revenue encourages participation from stakeholders

4

Avoid finalising system builds

Wait until the regulations and technical specifications are published

Status and Sources

- Source: *VAT Modernisation – Implementation of eInvoicing in Ireland, 2026 Update* (published 21 October 2026)
- Provisions are in the Finance Bill (No. 2) 2026 and remain subject to the legislative process
- Draft regulations are on the eInvoicing Hub under Reference Materials

Status

Subject to the legislative process.

Contact

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