

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

VAT Modernisation

Implementation of eInvoicing in Ireland

Government Departments, Public Bodies & Local Authorities Information Session
18 November 2026

1

ViDA & VAT Modernisation

1. VAT in the Digital Age
2. EU ViDA Compliance
3. Ireland's Pathway to VAT Modernisation
4. Revenue's Phased Implementation Approach



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VAT in the Digital Age (‘ViDA’)

Details

- EU Initiative called "VAT in the Digital Age" (‘ViDA’).
- Adopted in March 2025
- Introduction of eInvoicing and real-time digital reporting.
- Mandatory from July 2030 for all EU cross-border business trade.

Benefits

- Improve VAT fraud detection and prevention across EU.
- Digital transformation of business and tax authorities.
- A move towards natural taxation, where tax reporting is seamlessly incorporated into business processes.



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EU ViDA Compliance



EU ViDA Compliance

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

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EU eInvoicing Landscape

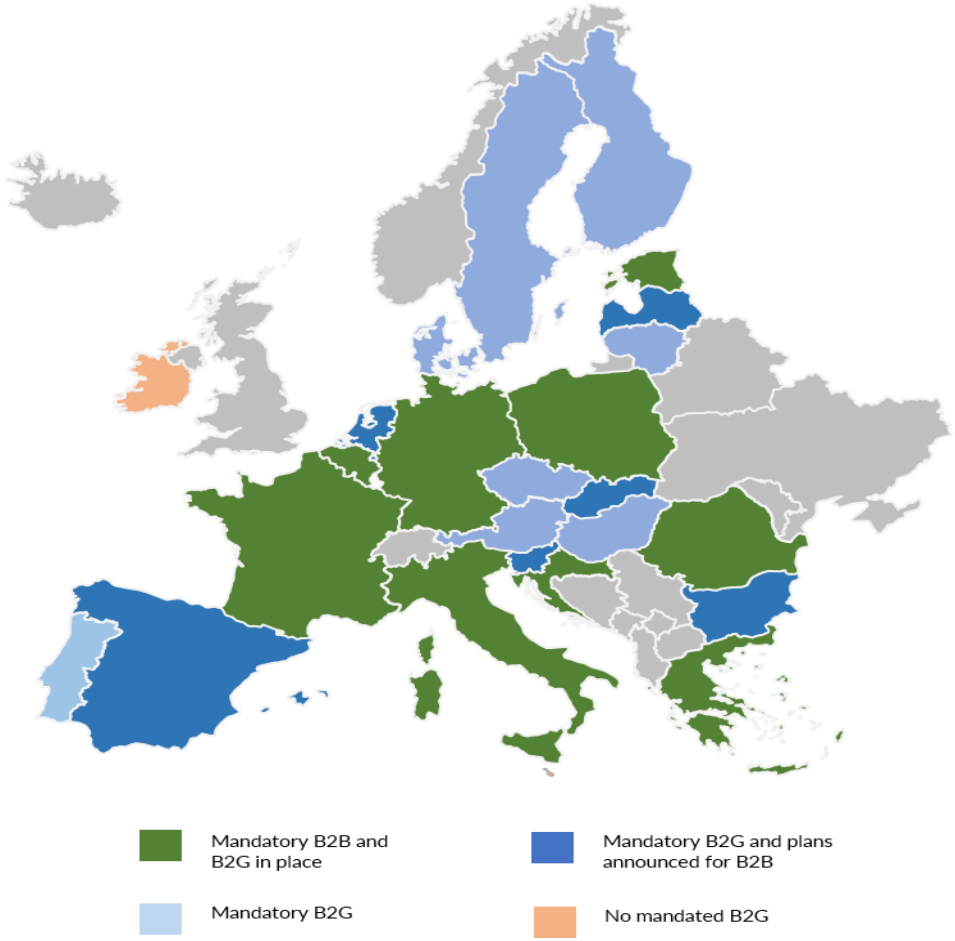
EU eInvoicing Landscape

Ireland in European Context

Ireland is one of only two EU Member States with no mandatory business to government (B2G) eInvoicing – Ireland and Cyprus.

Of the 27 EU Member States, 9 currently have both mandatory business to business (B2B) and B2G eInvoicing – France, Germany, Belgium, Croatia, Greece, Italy, Poland, Romania & Estonia.

To comply with the ViDA regulations, Member States are announcing upcoming B2B mandates to ensure their businesses are ready for ViDA.



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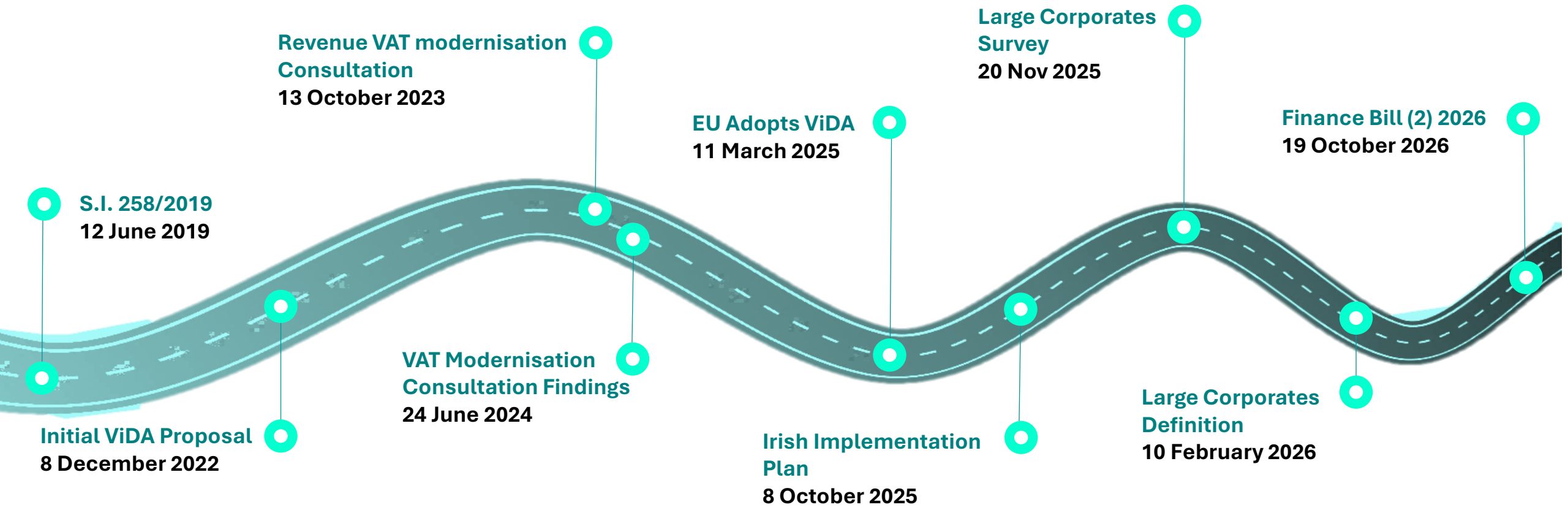
Ireland’s Pathway to VAT Modernisation



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Phased Implementation Approach

The Three-Phase Timeline

Phases

A phased rollout will allow businesses and Revenue sufficient time to learn from early adopters and prepare systematically in advance of ViDA obligations from 1 July 2030.

All businesses must be enabled to receive eInvoices from suppliers from Phase One.

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

In Scope

VAT Registered, established large corporates on 1 Jan 2027

All businesses obliged to receive eInvoices from suppliers.

Phase One (1 Nov 2028)

Obligations introduced in Phase One extend to more businesses.

In Scope

Irish businesses involved in B2B intra-EU trade

VAT registered, established Large corporates on 1 Jan 2028

Phase Two (1 Nov 2029)

Full implementation of EU ViDA requirements for all cross-border EU B2B transactions becomes mandatory across all Member States.

In Scope

Irish businesses involved in B2B intra-EU trade

Phase Three (1 July 2030)

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All Businesses

From Phase One in November 2028, **all businesses** in Ireland must ensure they can receive eInvoices from other Irish businesses.

Definition
A business is any activity carried out to generate an income. This can include selling goods, providing services, farming, mining, professional services or earning income from a property.
This is a broad definition, and Revenue recognises businesses can take many forms. It can include but is not limited to corporates and individuals trading across a range of sectors:

- retail
- manufacturing
- construction
- technology
- agriculture
- accommodation
  and
- pharmaceutical.

It can also include government bodies, local authorities, charities, landlords, and any other entity or individual whose activities meet the above definition.

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VAT Modernisation Impact

The implementation will impact Government Departments, Public Bodies and Local Authorities in the following ways:

- **Phase One** - Obligation to receive an eInvoice
- **Phase Two** - If involved in any intra-EU trade, the obligation to issue eInvoices and report to Revenue for taxable domestic transactions will apply.
- **Phase Three** - If involved in any intra-EU trade, the obligation to issue and receive eInvoices and report both to Revenue for intra-EU transactions.

It is important that you start preparing for eInvoicing:

- raise this with relevant internal teams
- review your current invoicing or accounting systems
- plan for any necessary updates or upgrades.



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2

eInvoicing

1. What is an Electronic Invoice
2. What the mandate means for eInvoicing
3. Digital Reporting
4. What the mandate means for digital reporting



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What is an Electronic Invoice (‘*eInvoice*’)?

- An electronic invoice is defined as being “*issued, transmitted and received in a* ***structured electronic format*** *which allows for its automated and electronic processing*”.
- **Standardised** format for interoperability between buyer and seller systems.
- **EN-16931-1** is the European Standard.
- The Standard requires the eInvoice to be sent in an XML format.

```xml
<Invoice xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2"
         xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
         xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2">
    <cbc:CustomizationID>urn:cen.eu:en16931:2017#compliant#urn:fdc:peppol.eu:2017:poacc:billing:3.0</cbc:CustomizationID>
    <cbc:ProfileID>urn:fdc:peppol.eu:2017:poacc:billing:01:1.0</cbc:ProfileID>
    <cbc:ID>1234567</cbc:ID>
    <cbc:IssueDate>2026-02-02</cbc:IssueDate>
    <cbc:DueDate>2026-02-28</cbc:DueDate>
    <cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>
    <cbc:DocumentCurrencyCode>EUR</cbc:DocumentCurrencyCode>
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</Invoice>
```

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What the Mandate means for eInvoicing

Issuing eInvoices

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

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.



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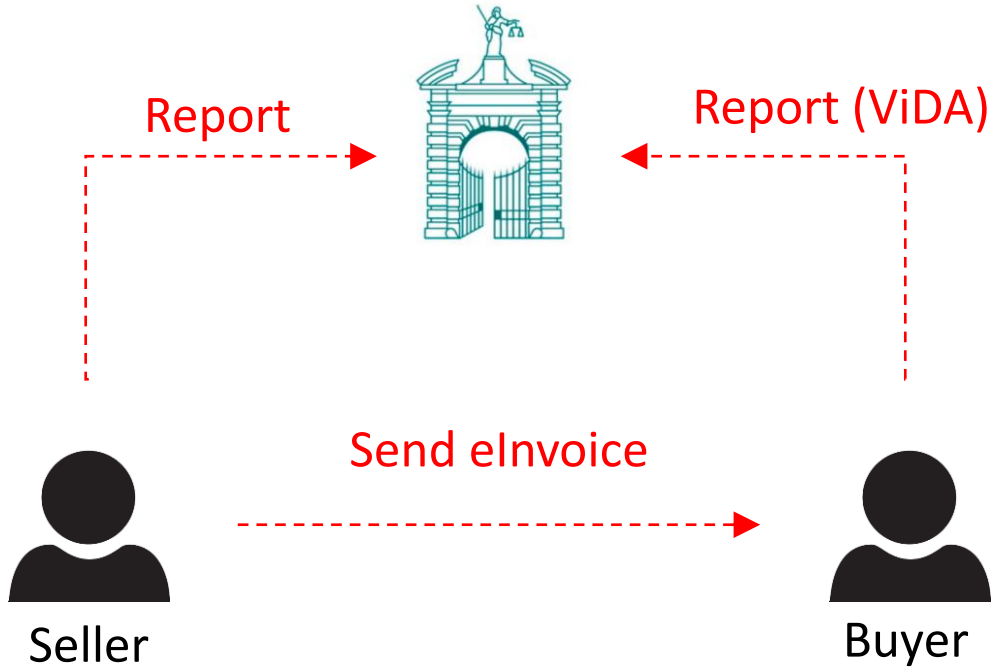
What is Digital Reporting?

- **Reporting** of eInvoice data to the Tax Authority
- By the **seller**, when the eInvoice is issued
- And/or by the **buyer**, when received
- **Real-time** (or near real-time) transaction data
- Invoices for supplies must be issued within 10 days of the chargeable event, and the supplier's digital report submitted at the time of invoice issuance.
- In self-billing and intra-Community acquisition scenarios, the recipient must also report within 5 days



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What the Mandate means for Digital Reporting

Mandated Route

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

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.



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3

eInvoice Transmission

1. eInvoice Transmission Methods
2. What is the Peppol network
3. Peppol – The Challenge
4. Peppol Models
5. Peppol Authority in Ireland



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eInvoice Transmission Methods

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 16931-1 compliant eInvoices.

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What is the Peppol Network?

Details

The Peppol network is a framework that allows for the transmission of eInvoices:

- between registered software providers (“Access Points”)
- in a standardised format (“Peppol BIS” – compliant with EN 16931-1)
- over a secure network

Any two businesses connected to the network can exchange eInvoices, via their Access Point providers.



Benefits

- Connect once, reach many
- Standardised electronic document format
- Enhanced security
- Cross border interoperability

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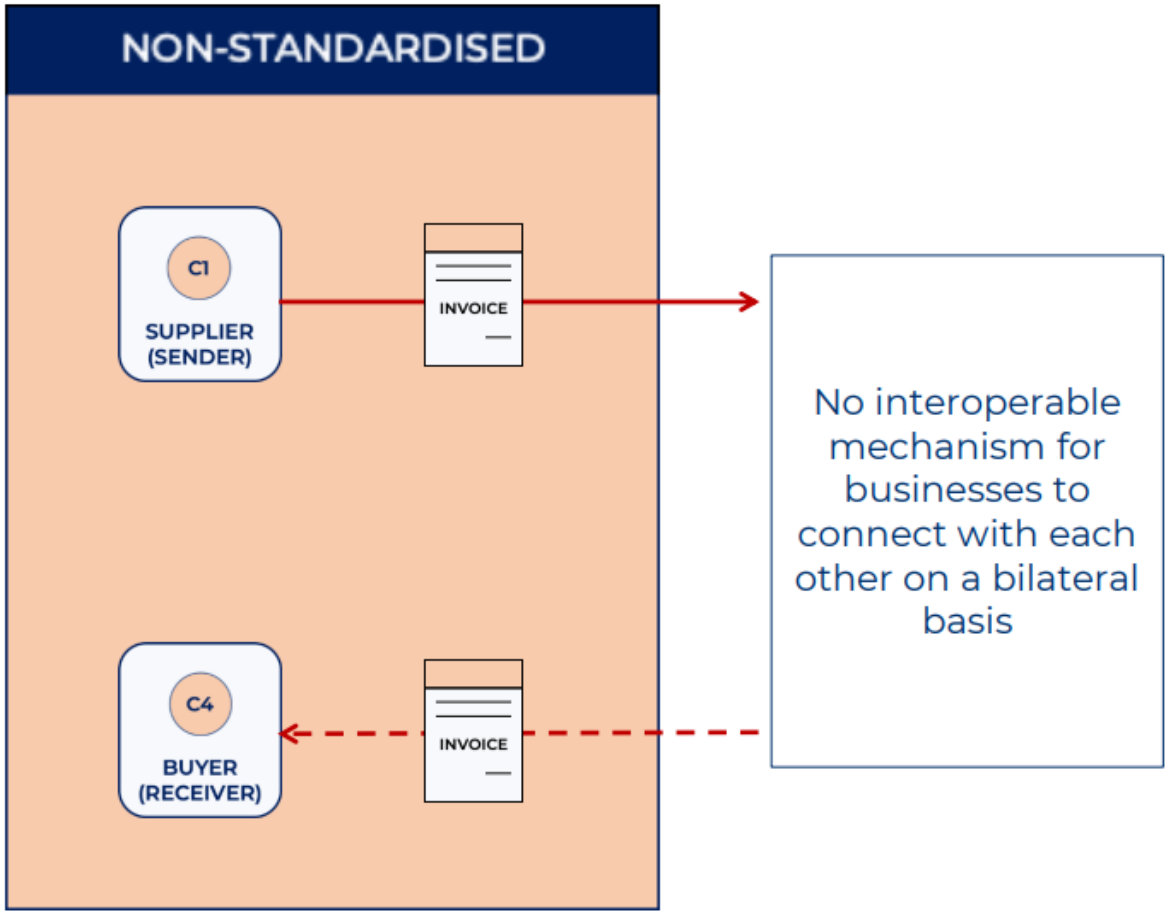
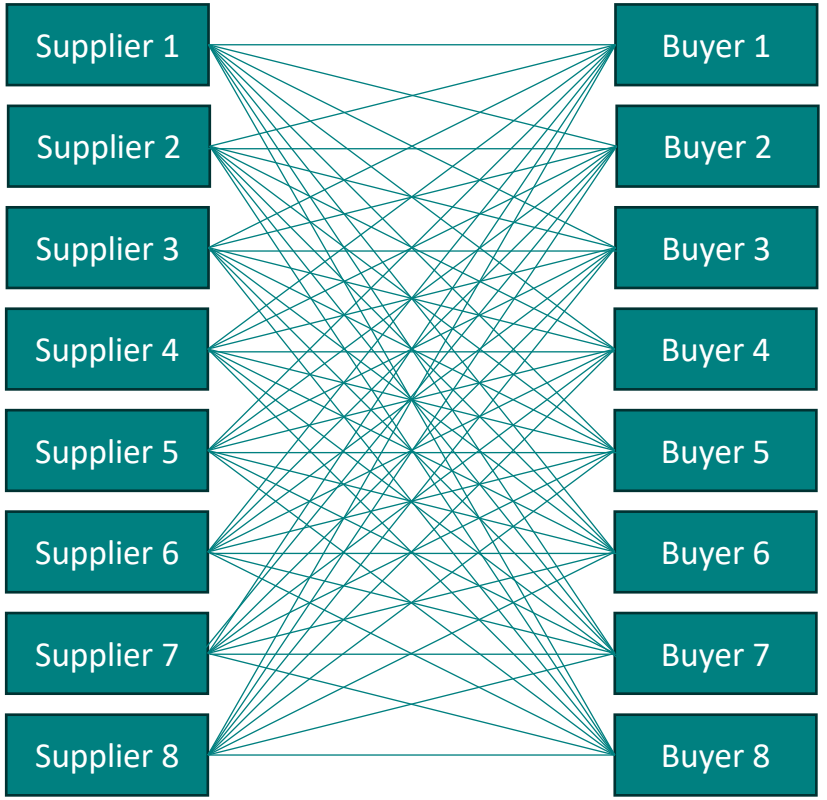
Peppol - The Challenge





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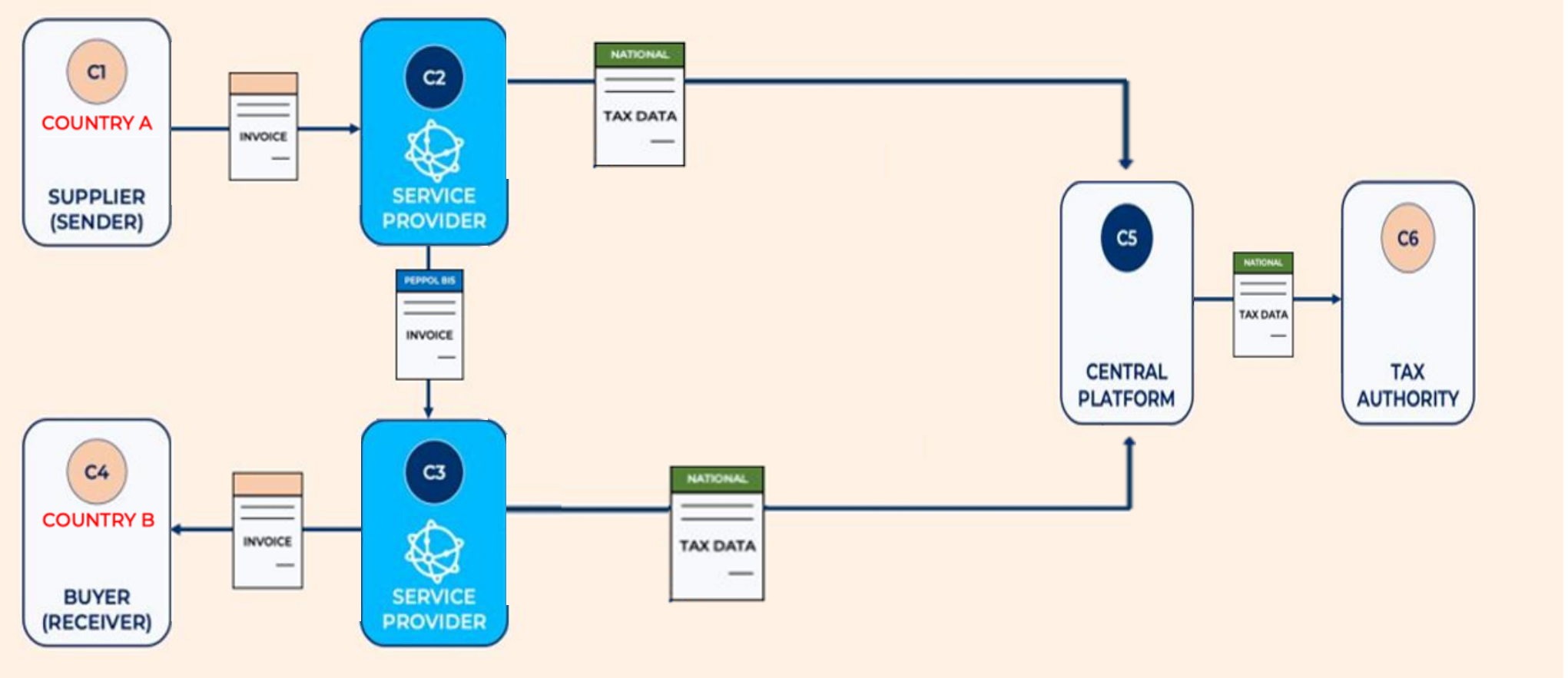
Peppol Models

Peppol five / six corner model

Peppol – connect once, reach all



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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.

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4

Recap and Next Steps

1. Key Takeaways
2. Next Steps



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Key Takeaways

1

eInvoicing and eReporting phased mandate begins on 1 November 2028.

2

The mandate applies to large corporates, established in the State, making taxable domestic supplies.

3

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

4

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

5

Peppol is mandated for real-time digital reporting to Revenue.

6

eInvoices must comply with the EN 16931-1 standard

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Next Steps

Preparation and Next Steps

Preparing for Change – How to Stay Informed

To help prepare for the upcoming changes and to stay informed please:

- **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

- **Stay up to date**

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

- **Take part**

  Attend our communications and outreach events or engage with us directly – VATmodernisation@revenue.ie

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Thank You



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