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By PwC Deutschland | 25. April 2024

VAT Newsflash: Issue 01/2024

The current edition deals with the "Wachstumschancengesetz" (Growth Opportunity Act). This Act includes (but is not restricted to) important amendments with respect to future mandatory B2B electronic invoicing for businesses established in Germany.

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After a delay of several months, the Growth Opportunities Act was officially published on 27 March 2024. This Act provides for several tax amendments; in VAT terms, the main amendment concerns the introduction of a specific processable electronic invoice format, which is set to become mandatory for certain supplies of goods and services.

Apart from the introduction of a **specific processable electronic invoice format**, which is set to become mandatory for certain supplies of goods and services the Growth Opportunities Act also includes a number of other VAT amendments, including **measures to reduce bureaucracy for companies classified as small businesses** under Section 19 of the VAT Act.

The VAT Newsflash Issue 01, April 2024 to be found **here**.

Schlagwörter

VAT, electronic invoice