

By PwC Deutschland | 26 November 2024

Introduction of compulsory e-invoicing in Germany – final MoF decree published

The Growth Opportunities Act of 27 March 2024 introduced a binding standard for electronic invoices (e-invoice) from 2025, which applies to all supplies of goods and services performed between taxable persons (B2B) established in Germany. Staggered transition periods will apply for issuing e-invoices, but accepting such invoices in the prescribed format will be mandatory from 1 January 2025. Now the Federal Ministry of Finance (MoF) has published a final decree on this matter.

The decree explains that although the law requiring taxable persons established in Germany to issue e-invoices (including credit notes) will go into effect on 1 January 2025, the government has granted comprehensive transitional provisions. In practice, the obligation to issue e-invoices has generally been postponed to 1 January 2027. Small and medium-sized businesses whose total annual turnover does not exceed €800,000 have been granted a further postponement, to 1 January 2028. Electronic invoices submitted via Electronic Data Interchange (EDI) that are not in line with the e-invoice format may also continue to be used until 31 December 2027.

More details to be found in the PwC [**VAT Newsflash - Issue 02, November 2024**](#).

Keywords

[electronic invoice](#)