

Belgium E-Invoicing Mandate:
**Frequently Asked
Questions (FAQ)**



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General

Q

What is the Belgium mandate?

A

Starting January 1, 2026, domestic invoices must be sent and received as e-invoices via the Peppol network using the Peppol BIS format. Other formats and networks are allowed if mutually agreed upon and compliant with EN16931.

Q

Why is Belgium implementing an e-invoicing mandate?

A

The main goal is to combat VAT fraud and reduce Belgium's VAT gap.

Q

When does the mandate come into effect?

A

- **January 1, 2026:** Invoices must be sent and received as e-invoices.
- **2028:** Invoice data must be reported in real-time to the Belgian government. The exact date, data requirements, process, and setup are not yet available.

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How must invoices be transferred?

A

- Invoices must be sent using the Peppol network.
- If both the sender and receiver agree, alternate transfer methods are allowed. However, any transfer method must still support the creation, sending, and receiving of invoices in a structured electronic format that allows for automatic electronic processing (per the EN16931 model).
- **Recommendation:** Using Peppol provides the benefits of standardization and the broadest reach of suppliers and buyers.

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Whom does the mandate apply to?

A

- **Suppliers:** Belgian-established and VAT-registered suppliers (including foreign entities with a Belgian fixed establishment for VAT purposes) must issue structured e-invoices.
- **Buyers:** Both established and non-established VAT-registered taxpayers may be required to receive structured e-invoices for transactions where they provide their Belgian VAT number to the supplier.
- To confirm your business's status, consult your tax advisor.

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In what format must invoices be transferred?

A

- Invoices must be transferred using the Peppol BIS format.
- Other formats are allowed if both the sender and receiver agree and the format complies with EN16931.
- **Important:** PDF, paper, and other non-compliant formats can still be used in parallel. However, the invoice sent using the compliant format is the legally recognized invoice.

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Is there a government portal for invoicing?

A

- No, there is no government portal for B2B invoices. This means that real-time reporting or clearance of invoices is neither required nor possible.
- A government portal for real-time reporting will likely be introduced in 2028.

General

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Does the Belgian government provide a free solution for businesses?

A

No, businesses must work with an e-invoicing provider (such as Basware) to access the Peppol network.

Q

Does the mandate change invoice content requirements?

A

No, the rules for invoice creation and content remain the same. What changes is how invoices are sent and in what format. Due to the format being new, some practical changes may be needed.

Q

Does the mandate change invoice archiving requirements?

A

No. Invoices must be stored for a period of 1+10 years (longer periods apply for certain invoices).

Q

Is it sufficient to archive a PDF version of the e-invoice?

A

- No, the legal invoice is the structured e-invoice.
- It is recommended to store the structured file. PDF copies may be archived for readability purposes. Consult your auditors for specific requirements.



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Are there any exceptions to the e-invoicing requirement?

A

Yes, exemptions include:

- Transactions exempt under **Article 44 of the VAT Code**.
- The following entities are exempt when **sending invoices**:
 - Bankrupt persons liable to tax.
 - Businesses conducting only exempt transactions per Article 44.
 - Non-Belgian taxpayers without a permanent establishment in Belgium.
 - Flat-rate taxpayers (Article 56). This exemption will be phased out.
- When **receiving invoices**, businesses conducting only exempt transactions under Article 44 are exempt.

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Are intercompany invoices included in the mandate?

A

Yes, unless the invoice qualifies for an exemption under the rules above.

Q

What about cross-border invoices?

A

- E-invoicing is **not required** for cross-border invoices. These can be sent as PDFs or other formats.
- However, since Peppol is used in **40+ countries**, Belgian businesses can also use Peppol to send and receive cross-border invoices.

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Does the Belgian government provide support for the e-invoicing transition?

A

Yes, information is available at:

[Finance Belgium](#) & [Belgium E-Invoicing Portal](#)

Financial support includes:

- **Investment deduction:** The deduction for digital investments increases to **20% from January 1, 2025**.
- **SMEs & self-employed:** Increased deduction of **120% for invoicing software subscriptions** (for the tax period 2024-2027).

Processing

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Must every company be registered on the Peppol network?

A

- In practice, yes. While alternative transfer methods are allowed upon agreement, registering on Peppol is simpler than managing multiple alternative agreements.
- **Recommendation:** Use Peppol for the broadest coverage and ease of integration.

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Do I as a buyer have to accept to receive an invoice sent to me over Peppol?

A

Yes, unless both the supplier and buyer agree on an alternative method.

Q

Can I send invoices via Peppol even if they are not within the mandate's scope (e.g., cross-border invoices)?

A

Yes, Peppol can be used for both mandated and non-mandated invoices.

Q

Is there a cost to using the Peppol network?

A

Peppol itself does not charge users, but e-invoicing providers may charge fees for accessing the network.

Q

Can I continue using EDI (point-to-point) connections?

A

- Yes, if both sender and receiver agree, and the format complies with EN 16931.
- **Comparison:** Peppol is like a public telephone network, while EDI is like a dedicated hotline.

Q

What about existing government portals like Hermes and Mercurius?

A

- **Mercurius:** B2G transactions only, not relevant for B2B.
- **Hermes:** A transitional aid for B2B transactions but will be phased out with the new mandate.

Processing

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Do I need to change how I process accounts payable (AP)?

A

- No, the mandate only affects invoice transmission, not AP processes.
- However, e-invoicing brings benefits like better data quality, automation, and faster processing, so businesses should take advantage of these improvements.

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Is an email inbox sufficient to receive e-invoices?

A

No, you need a Peppol connection or an agreed-upon alternative that meets EN16931 requirements.

Q

How can I verify if an e-invoicing provider is certified in Belgium?

A

- Belgium does not certify e-invoicing providers.
- Peppol-certified providers are listed here: [Peppol Service Providers](#)
- Belgium's self-disclosed list of software providers: [E-Invoice Belgium](#)

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Is self-billing still allowed?

A

Yes, buyers can issue invoices on behalf of suppliers if both parties agree.

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What is an e-invoice?

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- An e-invoice is a data file transferred directly from the supplier's billing/AR system to the buyer's AP system. Since it is a structured data file, it is not meant to be interpreted by humans but instead ingested directly into the AP system, where the data is presented.
- A standard PDF file is not an e-invoice. E-invoice formats include Peppol BIS, XRechnung, TEAPPS, EHF, OIOUBL, and more.
- The Belgian norm is to use the Peppol BIS data format and the Peppol network for invoice transfer.

Q

Are PDF invoices allowed?

A

- PDF invoices will not be allowed once the mandate is in full effect. While PDF copies can be sent in parallel, the e-invoice will serve as the legal invoice.
- PDF processing may still be necessary for businesses, as cross-border and exempt invoices can be sent as PDFs.

Q

What is EN16931?

A

- EN16931 defines the standard for an electronic invoice, specifying the required fields and acceptable field values. This is known as a **semantic model**.
- The model outlines what information must be on the e-invoice but does not define its placement within the structure. E-invoice formats like Peppol BIS, XRechnung, and ZUGFeRD follow this standard.
- **Example:** EN16931 specifies that if the invoice amount due is positive, either a due date or payment terms must be present on the invoice. The e-invoice format will determine where this information is placed in the data file (e.g., in the field <dueDate> or <paymentTerm>).

Q

What is Peppol?

A

- **Peppol** is managed by the non-profit organization **OpenPeppol** and serves as:
 - A **network** connecting e-invoicing providers, enabling seamless transmission between suppliers and buyers using different providers.
 - A **document standard** covering the purchase-to-pay process (e.g., catalog, order, dispatch advice, invoice).
 - A **technical standard** (Peppol BIS) specifying document formats and delivery mechanisms.
- The Peppol network is the default transmission method for the Belgian mandate.

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What is Peppol BIS?

A

- **Peppol BIS (Business Interoperability Specific)** is an e-invoicing format developed by OpenPeppol.
- Peppol BIS is compliant with EN16931 and is the Belgian government's chosen format for the mandate.
- Peppol PINT (Peppol International) is an extension designed to accommodate additional international requirements.

Q

What is an e-invoicing network?

A

- Similar to how phone networks route calls, e-invoicing networks like Peppol facilitate invoice transmission between suppliers and buyers.
- Some providers operate **closed networks** that restrict invoice transmission to participants within their network.
- Basware supports an **open network** model, connecting to Peppol and other networks, ensuring businesses can reach all their partners without additional onboarding.

Q

How do I connect to the Peppol network?

A

- You need an **e-invoicing provider** connected to Peppol. The provider will integrate with your AR and/or AP systems to transfer invoices automatically.
- Find certified Peppol service providers here: [Peppol Service Providers](#)
- Belgium also maintains a self-disclosed list of compatible software providers: [Belgium E-Invoicing Solutions](#)

Q

Can I switch e-invoicing providers and keep my Peppol registration?

A

Yes, in most cases your Peppol Participant ID will remain unchanged when switching providers.

Q

What is an e-invoice address?

A

- Similar to an email address, a **Peppol Participant ID** (e-invoice address) ensures invoices are correctly routed.
- Participant IDs typically follow this format: 9925:be0123845678

Q

Do I need agreement from my buyer to use Peppol?

A

- No, connecting to Peppol implies buyers are ready to receive invoices through the network.
- However, some commercial agreements may specify different arrangements.

Q

How can I find my buyer's Peppol Participant ID?

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- Ask your buyer directly for their Participant ID.
- You can also search using the [Peppol Directory](#).

Q

Can I send invoice attachments using Peppol?

A

- Yes, attachments in formats like PDF, PNG, JPEG, CSV, or spreadsheet files can be sent.
- Attachments must not be invoice images to avoid ambiguity over which is the legal invoice.

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Does the Belgian government offer a test environment?

A

No, since there is no government portal for B2B invoices. Your e-invoicing provider should assist you with a test environment.



Q

What will happen next?

A

- By **January 1, 2026**, both suppliers and buyers must connect to the Peppol network.
- In **2028**, Belgium plans to implement real-time invoice reporting through a government portal, likely integrated with Peppol. Details are pending.

Q

Can the deadline be extended?

A

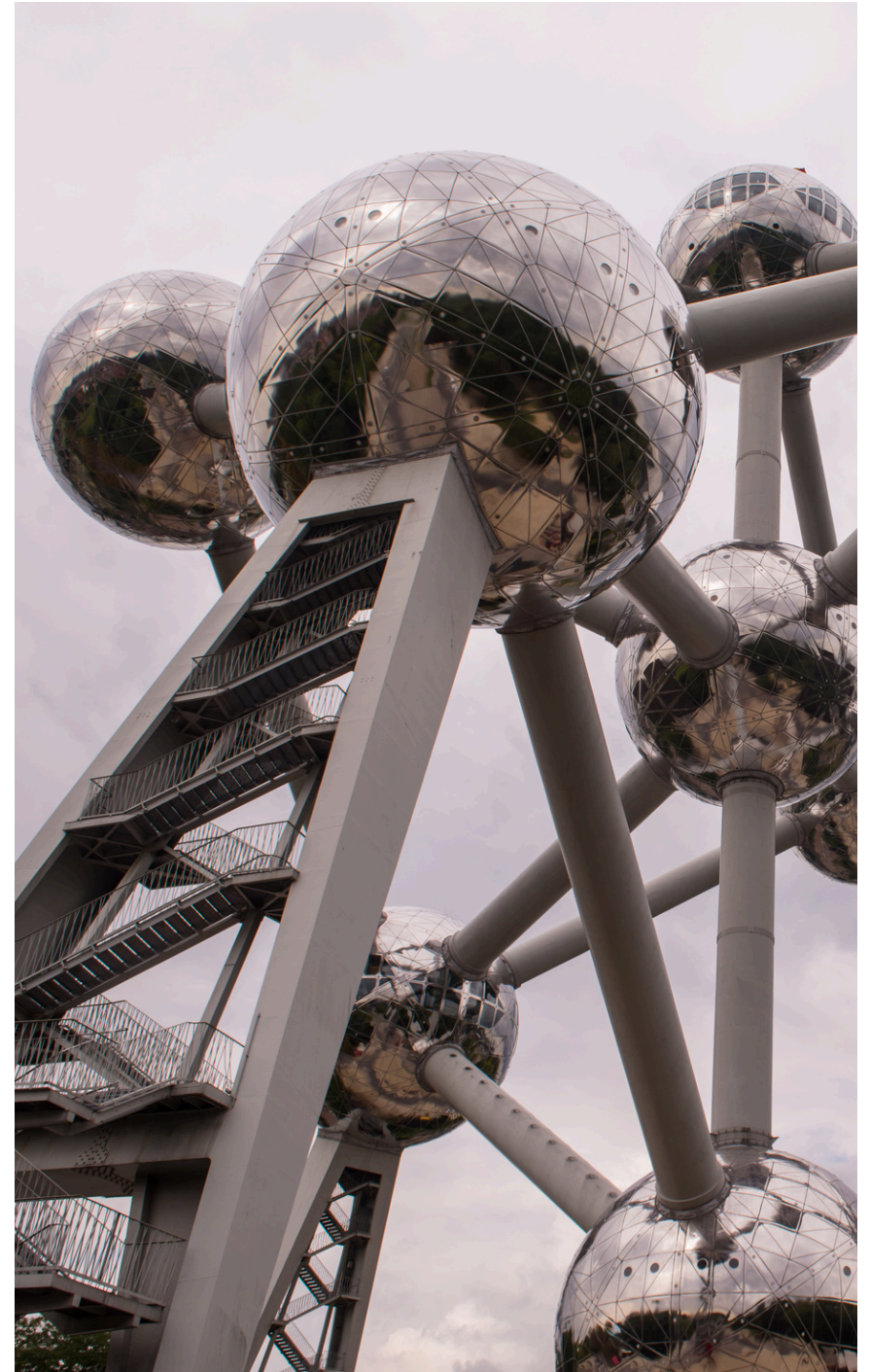
No, all businesses must comply by **January 1, 2026**.

Q

What is ViDA?

A

- **ViDA** (VAT in the Digital Age) is an EU regulation introducing mandatory cross-border invoice reporting via national portals, targeted for **2030**.
- Belgium's domestic real-time reporting planned for **2028** will occur before ViDA takes effect.



Your situation, solved

If you receive invoices only as PDFs or paper:

- Arrange for an e-invoicing provider (e.g., Basware) to connect you to Peppol.
- Integrate with your AP system for automated invoice processing.
- Continue using your current solutions for cross-border or exempt invoices.

If you use an e-invoicing provider:

- Confirm your provider offers Peppol access and has registered you on the network.
- Communicate your Peppol Participant ID to suppliers.

If you send invoices using PDF or paper:

- Select an e-invoicing provider (e.g., Basware) that connects to Peppol.
- Integrate with your AR system.
- Obtain your buyers' Peppol Participant IDs for invoicing.

If you already send e-invoices through a provider:

- Ensure Peppol access is available through your current provider.
- Register your Participant ID and collect your buyers' IDs for invoicing.

How can Basware help with the Belgian mandate?

- Basware provides compliant e-invoicing solutions for sending, receiving, and archiving invoices in Belgium.
- Our Peppol-connected platform is fully automated and integrates with your AR/AP systems.
- Beyond compliance, Basware offers additional services such as intelligent PDF processing, procurement solutions, and fraud prevention.





Let us help you navigate

the complex and ever-changing environment of e-invoicing compliance.

Contact us

Basware is how the world's best finance teams gain complete control of every invoice, every time. Our Intelligent Invoice Lifecycle Management Platform ensures end-to-end efficiency, compliance and control for all invoice transactions. Powered by the world's most sophisticated invoice-centric AI – trained on over 2 billion invoices – Basware's Intelligent Automation drives real ROI by transforming finance operations. We serve 6,500+ customers globally and are trusted by industry leaders including DHL, Heineken and Sony. Fueled by 40 years of specialized expertise with \$10+ trillion in total spend handled, we are pioneering the next era of finance. **With Basware, now it all just happens.** ©Basware 2025

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