contrast



CTRL + SHIFT + INVOICE: The 2026 E-volution

Imagine...

You run a small but thriving Belgian design agency. Your days are filled with creativity — branding projects, website mock-ups, packaging concepts. You work with retailers, manufacturers, and service providers, and you've built strong relationships with your clients over the years.

At the end of each month, you sit down with a cup of coffee and open your invoicing software. You generate a pdf for each client, attach it to an email, and send it off. It's a rhythm you know well. It's simple, efficient, and has worked for years.

Then, one morning, your accountant sends you a message: "Starting January 1, 2026, you must issue structured electronic invoices for all B2B transactions." You frown. Structured? Electronic? Aren't your pdf's structured and electronic? They have all the right fields. They're digital. You've never had a complaint.

A brief clarification.

What your accountant referred to is not a suggestion or a best practice — it is a legal obligation. As of 1 January 2026, all Belgian VAT-registered businesses engaging in business-to-business (B2B) transactions will be required to issue structured electronic invoices.

This obligation is part of a broader digital transformation aimed at improving tax compliance, reducing administrative burdens, and enhancing interoperability between business systems. It is formalized

through the Act of 6 February 2024 and detailed in the Royal Decree of 8 July 2025, which partially transposes EU Directive 2006/112/EC into Belgian law.

Unlike a pdf or paper invoice, a structured electronic invoice is a machine-readable document that follows strict semantic and syntactic standards, such as the Peppol BIS format in UBL. These invoices are not merely digital — they are designed to be automatically processed, ensuring accuracy, traceability, and compliance.

This shift is not just technical — it is strategic. It reflects a move toward a more transparent, efficient, and digitally integrated economy. And it means that every business, regardless of size, must adapt.

Concretely.

From January 1, 2026, all Belgian VAT-registered businesses engaging in B2B transactions must issue structured electronic invoices. This applies to all domestic B2B transactions between Belgian VAT payers.

There are limited exceptions. You're not required to issue structured e-invoices if:

- You're a foreign VAT payer without a Belgian establishment.
- You operate under the flat-rate VAT scheme (until January 1, 2028).
- You only perform VAT-exempt activities.
- You sell new buildings or vehicles under specific conditions.

Receiving structured e-invoices is not mandatory for businesses that only perform VAT-exempt activities.

Even if you and your business partners agree to use a different format than Peppol BIS — say, a custom XML or another EU-compliant syntax — you're not off the hook. You must still be technically capable of issuing and receiving structured electronic invoices in the Peppol BIS format. If your customer insists on Peppol, you must comply. If your supplier sends invoices via Peppol, you must be able to receive them. The flexibility to use alternative formats exists, but it's conditional.

If you don't comply, penalties range from €1,500 for the first violation up to €5,000 for subsequent violations

So, what should you do now?

- Choose invoicing software that supports Peppol BIS.
- Connect to a Peppol Access Point.
- Inform your clients and suppliers.
- Prepare your team.

Want to know more?

The Act of February 6, 2024 can be found here:

- Dutch version
- French version

The Royal Decree of July 8, 2025 can be found here:

- Dutch version
- French version

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