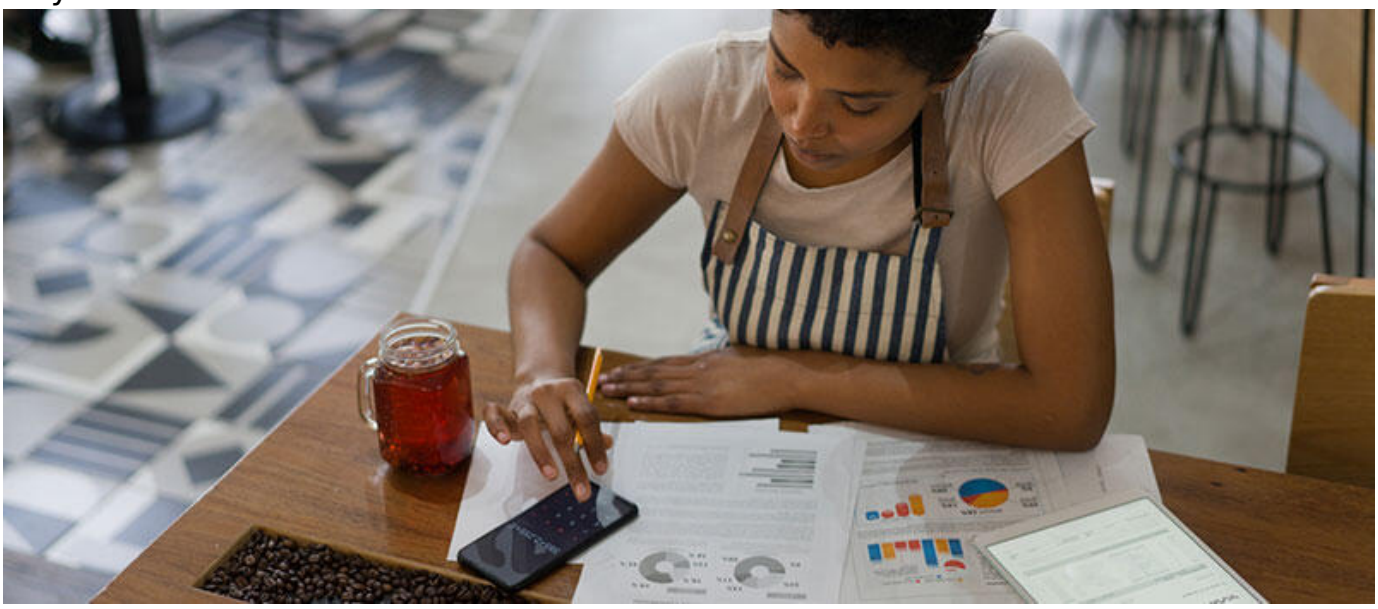
Shaping electronic invoicing policy

OMB **Large Corporate** **Indirect Tax**

May 2026



22 April 2026

In a joint statement, HMRC and the Department for Business and Trade announced that from January 2026, they would collaborate with a wide range of stakeholders to design and develop the UK's electronic invoicing regime. The CIOT and ATT are involved in this work.

Following the consultation '[Promoting electronic invoicing across UK businesses and the public sector]', the government announced in its 2025 Budget that from 2029, all VAT invoices must be issued electronically for business-to-government and business-to-business transactions where VAT is due. They also confirmed that business-to-consumer transactions would be out of scope.

The e-invoicing project forms part of HMRC's wider [transformation roadmap], published in July 2025, which includes increasing digitalisation in the tax system. The consultation outcome said that further stakeholder engagement would be welcome.

Stakeholders from the software sector, industry representatives, and tax and accounting representatives, including the CIOT and ATT, have been meeting at monthly in-person workshops with the e-invoicing project joint policy team. Topics of focus in the workshops have been shaped from the e-invoicing consultation feedback responses.

January and February's meetings were mainly focused on the implementation roadmap that is due to be published in Budget 2026, 'to give businesses and their advisors clarity and certainty of what to expect.' Discussions on what areas of focus should be included generated a wide range of feedback, which can be grouped into scope, compliance and timelines.

The CIOT and ATT's feedback on the timeline was similar, insofar as it focused on businesses having a sufficient period to implement new software before the 2029 launch date. This gives some urgency to ensure that policy and draft legislation is ready for inclusion in upcoming Budgets and Finance Bills. Both organisations had included feedback on timelines in our e-invoicing consultation responses (CIOT/ATT).

March's workshop focused on compliance, which was largely around two topics: fraud, including its prevention and discussing experiences of fraud in other relevant areas of tax or accounting; and how a penalty regime could encourage compliance in the e-invoicing regime. The CIOT and ATT's feedback included approaches to penalty regimes in other countries, and consideration that some issues may belong with the software provider rather than the business itself. We felt that a soft landing should be considered, as there was for the introduction of Making Tax Digital for VAT.

Future workshops will look at topics such as digital exclusion and accessibility, communications and business readiness.

Your views

The final in-person workshop is being held on 2 July, though throughout this engagement period both the CIOT and ATT can submit written feedback to capture any points not discussed in the meetings. Members may contact either organisation if there are points that they would like to have considered. Please contact us at technical@ciot,org.uk or atttechnical@att.org.uk.

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