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Why e-invoicing matters

When it comes to e-invoicing, businesses have little time to delay in adopting a new process. Manual billing and invoice processing are outdated, error-prone, and ineffective, costing companies significant resources every day. But there’s another threat on the horizon: the mandating of e-invoicing by tax authorities.

E-invoicing might soon become a tax compliance requirement for enterprises — if it isn’t already. The reason: Use of e-invoicing processes and platforms is mandated by law in an increasing number of countries. As it stands, businesses have a clear choice: Adopt e-invoicing or risk noncompliance and the inability to send invoices to customers — now or down the line.

There are a lot of changes happening and staying compliant can be a worrying task. With new technologies and regulations, compliance involves more than upgrading to an e-invoicing system. So, what else can businesses do to ensure compliance from the point of sale all the way to the filing of tax returns?

In the other ebooks that are part of this series The rise of e-invoicing: The direction of travel and How to successfully implement an e-invoicing solution, we provide insights into the fundamentals of what e-invoicing can do for businesses and a step-by-step guide on how to find and implement a solution successfully.

In this ebook, we’ll take a deep dive into how increased digitalization of tax compliance and administration connects to e-invoicing and contributes to creating a more sustainable, efficient, and compliant business world. We’ll also delve into the future of e-invoicing, how the upcoming trend to e-compliance is expected to transform the financial landscape as we know it, and what your business can do to keep up with the changes.
Exploring the digital transformation of tax: Now and going forward

Based on the way businesses operate and as trade has become more innovative, complex, and varied, tax authorities have had to modernize to respond and keep up. From stipulating mandatory use of e-invoicing to artificial intelligence (AI) deployment, governments constantly find new ways to efficiently gather accurate tax data, optimize tax collection processes, and keep their economies growing.

For example, several European jurisdictions, including the United Kingdom, Spain, Poland, and Hungary, have already introduced digital regimes that affect VAT reporting in an effort to reduce the VAT gap and standardize and digitize overall indirect tax reporting for businesses. The move toward digitized VAT reporting systems does not stop there. Countries such as Brazil, China, and Argentina went a step further and were the early adopters introducing tax data collection at the point of billing — a successful idea now inspiring governments around the world.
From push to pull: 
Transforming VAT data exchange

The process of VAT data collection and exchange is undergoing a fundamental shift. Not only are companies increasingly obliged to report transactional data digitally, in many countries they must now do it in real time (e-invoicing and live e-reporting).

For VAT data submissions, this means moving away from businesses simply having to periodically submit VAT information to the tax authorities (periodical VAT information push) to having to report VAT data immediately, once a transaction happens (real-time VAT information push), and to tax authorities being involved in the invoicing process and retrieving VAT information themselves directly from the trading parties (real-time VAT information pull). While the nature and extent of this shift varies between countries, there are repeating trends and patterns:

1. The first attempt to bring the timeframes of “invoice issuance” and “VAT data reporting” closer together typically starts with the introduction of a “live reporting” obligation — an obligation to digitally report VAT information or other invoice data to the tax authority, in parallel to sending the invoice to the business partner (or shortly afterward, within a specified short-time period). This enables tax authorities to continuously collect relevant tax data during the taxation period. Examples of this are Spain’s Immediate Supply of Information (SII) and Hungary’s real-time electronic reporting of domestic B2B sales invoice data (RTIR).

2. As all relevant VAT data is contained in the invoice, it’s no surprise governments are moving toward the next natural step: introduction of mandatory e-invoicing (mandatory use of structured electronic invoices in billing processes), first for B2G before scaling to B2B transactions. With this step, the billing process between trading parties gets fully digitized. When companies use e-invoicing, all invoice data is digitally exchanged and recorded, and can be easily tracked and retrieved as there are no more standard PDFs or paper invoices. This is a significant advantage for tax authorities and auditors.

3. The next logical action is to combine the advantages of both — live reporting and e-invoicing. While different flavors of e-invoicing mandates have been introduced in an ever-increasing number of countries around the world, the “simple” exchange of structured invoice data between two business partners is usually only the first step toward the introduction of technically highly demanding clearance models. Here the tax authority becomes directly involved in the invoicing process of two trading parties that are not allowed to exchange e-invoices without a tax authority’s prior approval (clearance). As all invoice data “travel” through the government’s clearance platforms, the approving tax authorities can directly collect the relevant VAT information. The tax authority may provide a unique reference number, digital signature, or QR code to evidence the approval.

4. Some countries go a step further and elevate the tax authority’s role from the clearance (approval) role to an invoice issuance role. With this model, the tax authorities not only receive invoice data from the vendor, but they also issue the invoice on the company’s behalf to the customer. An example of this is Italy’s Sistema di Interscambio (SDI). Similar to the clearance model, the tax authority is able to leverage information from invoices at the moment of invoice issuance.

Around the world, countries are at different stages of e-invoicing and live reporting obligations. While the requirement to issue an e-invoice to customers is generally limited to domestic transactions, tax authorities are also introducing a parallel e-reporting requirement of invoice data for cross-
THE FUTURE OF E-INVOICING

border transactions, both invoices issued and received.

As tax collection systems in different countries become more sophisticated, develop constantly, and vary from country to country, corporations will need to double down on solutions that allow them to comply with different legal obligations in different countries and make it possible to report VAT in real time when requested. Adopting the right technology and deploying sustainable e-invoicing and tax-reporting systems will enable businesses to reduce risks of unnecessary audits and help ensure tax and e-invoicing compliance.

The rise of QR codes

We’re observing more and more tax authorities use QR codes (two-dimensional barcodes) on e-invoices to help authenticate that an invoice has been approved for issue and to assist with auditing an individual invoice or receipt. While we’ve noticed an increased use of QR codes in a post-pandemic world, with consumers now accustomed to finding items on a menu or checking into hotels and restaurants by scanning QR codes on their phone, these codes are now appearing on both paper and e-invoices. QR codes on invoices have already been rolled out in Saudi Arabia, Portugal, and soon, Spain.

What’s interesting about this technology is that all business participants, even private individuals, will be part of the governance process since they’ll be able to scan a QR code to send relevant data directly to tax authorities. And in Spain, they’ll instantly be able to see if their transaction is actually reported to the tax authority. Furthermore, QR codes will also allow people access to digital copies of receipts and invoices they can use for their own tax returns. In some countries, incentives are in place to encourage individuals to scan QR codes and submit them to the tax authority. As an example, sharing the invoice means users will be entered into a prize lottery as a reward for helping tax authorities combat the gray economy and tax fraud.

The new drivers of e-invoicing

Since the 2000s, many finance departments have attempted to speed up delivery of invoices by sending PDFs via email directly to customers and introducing some form of e-invoicing to automate their AP processes. We’re now witnessing rapid adoption and expansion of e-invoicing by governments and businesses, often resulting from a carrot-and-stick approach. Many tax authorities are introducing mandatory e-invoicing to reduce the VAT gap, which is the amount of VAT that should have been collected by tax authorities but was not, and is currently estimated to be €134 billion in the EU alone. VAT returns alone do not provide the transparency into transactions that tax authorities need to spot errors and fraud. Ultimately, periodical reviews of VAT returns and a sample of supporting documents is too little, too late.
By being part of the invoicing process and receiving all the data through e-invoicing, tax authorities can run detailed analytics. These range from simple validations of the invoice structure and syntax, to checking the identity of the issuer and customer, to checks on the VAT rate applied. Some tax authorities are even looking to use artificial intelligence (AI) and machine learning (ML) to spot fraudulent transactions or tax determination errors.

If the stick is a legislative mandate, making it compulsory for businesses to issue e-invoices, the carrot for businesses is the cost savings and business process efficiencies e-invoicing brings. And it’s not only businesses recognizing the benefits of e-invoicing, but also government organizations. Governments mandate their departments and other public bodies be able to receive e-invoices from suppliers, and also mandate businesses to raise e-invoices within public procurement (B2G). Governments also consider e-invoicing as good for commerce, realizing cost savings for businesses and accelerating the digitalization of the economy. Last, but not least, e-invoicing (and reducing physical paperwork in general) is a great way to protect the environment. In the Asia-Pacific region, Australia, New Zealand, and Singapore are promoting use of e-invoicing.

**Enhanced administrative efficiency and processes**

The evolution of new tax technologies partly stems from tax authorities’ desire to improve their own efficiency and processes in relation to tax administration. Digitalizing tax compliance makes life easier for authorities and businesses by easing the overall administrative burden, reducing time spent on compliance activities and associated costs. Tax authorities can also focus their limited resources on high-risk taxpayers, where there’s a higher instance of errors, anomalies, or fraud, and where there’s a genuine opportunity to increase tax revenues.

A recent driver of increased digitalization, and an ultimate goal of tax authorities, is to deliver pre-populated VAT returns to taxpayers. We’re already observing this in countries where tax authorities have collected transactional data from taxpayers through sources such as e-invoicing systems that use clearing models or other real-time e-reporting systems. These Continuous Transaction Control (CTC) tools allow tax authorities to automatically pre-fill the returns without asking the taxpayer to resupply the information.

While there are clear advantages for businesses when the tax authority pre-completes the VAT return, it also amplifies the need for the tax calculated and declared on the invoice to be accurate, and for the tax and transactional data posted in the ERP system to be correct and reconciled with the data submitted to the tax authority.
Data, data, and data: Real-time reporting for real-time data analysis

Tax authorities worldwide have become more tech savvy and more data hungry over the last decades — and mandatory use of real-time reporting or e-invoicing systems provides them with vast amounts of data in formats that can be easily ingested and processed. Using algorithms and deploying advanced analytics, machine learning (ML), and artificial intelligence (AI) on these large data sets helps tax authorities automatically identify errors and inconsistencies as well as predict possible fraud attempts. At the same time, use of AI on data collected directly from e-invoicing and real-time reporting data sources allows for better understanding of patterns, trends, and business seasonalities leading to more precise economic predictions for the future. The possibilities are almost infinite — one of the reasons why individual authorities typically over time expand their requirements and request more and more data, making compliance on a global scale increasingly challenging for businesses.

However, the benefits of having increased access to more granular data and being able to run analytics and AI also extend to corporations. Businesses can deploy these tools to scrutinize their processes, keep accurate records to ensure indirect tax compliance, and gain the same insights the tax authorities now have. Tax Directors and VPs of Tax are becoming key holders and gatekeepers of rich and powerful data and can share genuine insights to the business, including improved management reporting, trend analysis, and increased procurement and sales visibility. This data and the associated insights also help the tax department and its executives and leadership to develop closer business relationships beyond accounting and finance, partnering across the business and engaging with the C-suite.

That said, operating successfully in this environment does require companies to get serious about data granularity, accuracy, and transparency. As all tax reporting happens immediately or in near real time, there’s no space for corrections and second chances. Businesses must adopt the technology and processes needed to deliver high-quality data in real time.
The e-invoicing journey: Where we are and where we’re heading

E-invoicing isn’t a new concept. It’s been around for a while now, and it’s had an interesting journey. In 1965, the first electronic invoice was sent using electronic data interchange (EDI). Ten years later, in 1975, File Transfer Protocol (FTP) was introduced and enabled easy file transfer via the internet. Years of individual attempts for electronic data transfer, increased adoption and expansion of the internet around the new millennium, followed by broad adoption of ecommerce paved the way for mass adoption of electronic document exchange — digitized invoices and later genuine e-invoices became a key focus of companies as well as tax authorities. You can learn more about the rise and trajectory of e-invoicing in our on-demand webinar.

Brazil set the pace and introduced mandatory e-invoicing in 2005. Fast-forward to 2019 when Italy became the first European country to mandate B2B e-invoicing, scaling its existing requirement for B2G e-invoicing via the SDI platform. Over 60 countries worldwide have announced — or already have — mandates for e-invoicing use. In addition, there are a growing number of countries that have introduced other digital reporting requirements, including e-reporting of invoice data, digital sales and purchase listings or ledgers, or mandated digital submission of the VAT return. Looking ahead, 2023–25 will be a game-changing period for the evolution and expansion of e-invoicing in the EU, with Poland, France, and Spain introducing mandatory B2B e-invoicing in 2024. Those countries will likely be joined by Belgium, Slovakia, and Romania, all of which have announced plans to introduce mandatory B2B e-invoicing.

At the rate things are going, within five years, the majority of countries in Europe and other parts of the world will have mandatory e-invoicing of some kind. We expect global adoption either driven by tax authorities or wider government initiatives to help digitalize the economy, increase tax collection, reduce costs, and assist businesses in getting paid faster.

Let’s explore some global trends that will take us into the future of e-invoicing.
Governments taking control of the invoicing process

According to the European Commission, lost VAT revenue in Europe reached €134 billion in 2019 alone. Globally, the VAT gap may account for 20–30% of public revenue or half a trillion euros.

As a result, governments are taking steps to recover lost revenue and seize control over the invoicing process, especially to improve VAT returns. For example, the Romanian government is looking to close their VAT gap of 34.9% through the introduction of an e-invoicing mandate. Romania has launched its RO e-Factura system, initially mandating B2G e-invoicing, but this mandate will soon scale to cover all B2B invoicing.

As for other countries in Europe, Poland plans to mandate its KSeF VAT e-invoice pre-clearance system for all invoicing between Polish businesses. The platform is already used on a voluntary basis, and will be made mandatory for B2B e-invoicing starting January 1, 2024, to help the Ministry of Finance reduce the VAT gap further. France will introduce mandatory e-invoicing and e-reporting in a phased approach starting July 1, 2024. All French businesses, regardless of size, must be able to receive e-invoices from their suppliers as of this date. Spain has also recently passed legislation to mandate B2B e-invoicing in 2024.

Many countries also turn to mandated live e-reporting and invoice data validation through Continuous Transaction Controls (CTCs). Imposing validation checks and cross-checking with customer records in real time before invoices are issued can simplify compliance along the reporting chain, reduce errors, and in the future may even remove VAT return obligations. However, the checks and controls that can be automated by tax authorities can be complicated: structure and syntax checks, semantic and logic checks, controls on the identity of issuer, and the integrity of the invoice content. On top of all this, there’s the potential for real-time VAT checks on the calculated VAT liability. Businesses need to ensure their e-invoices meet the full scope of requirements in each respective country and the tax rate determination on each invoice line is accurate.

Is e-invoicing required if you only sell within the U.S.?

For now, the answer is not yet.

The adoption of e-invoicing and real-time reporting standards will likely make its way to the U.S. at some point, but is unlikely to happen anytime soon. One of the biggest barriers the U.S. will face in adopting the real-time compliance standards that are taking hold in Europe and elsewhere is that it has no central taxing authority that could implement a new process in all 50 states.

Unlike the EU, the United States doesn’t have a federal VAT or sales tax, and under the Constitution, Congress cannot regulate commerce unless it occurs across state lines. Therefore, while the federal government could perhaps establish real-time compliance standards for interstate transactions and foreign trade, it couldn’t enforce those standards.

According to Liz Armbruester, EVP of Customer & Compliance Operations at Avalara, “don’t expect one simple, seamless national solution. The probability of that happening with 50 independent states is low.”

Even if all state and local governments could agree on a uniform system, who would pay for it? Updating major systems in any organization is a significant investment. Many tax collection agencies might be operating outdated systems that would need to be replaced before they could adopt any sort of e-invoicing standard.

All this isn’t to say that the U.S. isn’t making progress toward real-time compliance adoption. The Federal Reserve and the Business Payments Coalition (BPC) are wrapping up an e-invoicing pilot program that could eventually establish a standardized

The main takeaway for businesses, especially enterprise-level organizations, is that while e-invoicing isn’t currently a requirement in the U.S. the efficiencies gained through automation are real and could serve as a competitive advantage. And when real-time compliance finally arrives in the U.S., the operational impact will be lessened for those that have already embraced automation.

The end of the VAT return as we know it

Given the technological development in most countries and key trends toward mandatory e-invoicing very often already supported by governments’ clearance or invoice issuance models, we foresee an upcoming fundamental shift in the way VAT reporting will be conducted globally. Tax authorities aren’t just investing in technology platforms and systems, they’re becoming more data savvy.

It’s likely that over the next few years, digital forms for VAT returns will be automatically pre-filled with data, turning the task into an easier reconciliation exercise. All taxpayers will need to do is check the accuracy of the requested VAT returns and make minor adjustments as needed. This could include the additional reporting of certain transaction types that may not be initially covered by the e-invoicing or e-reporting mandate. A few examples: employee travel and expense (T&E), import VAT, and any required VAT adjustments like partial exemption, nonbusiness or personal use, and entertainment.

In the long term, however, the actual filing of VAT returns may be rendered completely redundant, as tax authorities analyze, validate, and reconcile tax at a transactional level in real time, consolidating data from a variety of different sources. This will reinforce the need for businesses to get tax rate determination and calculation right the first time. In Norway, while e-invoicing hasn’t yet been mandated, a new dynamic electronic VAT return based on standardized SAF-T VAT codes has been introduced. Mandated e-invoicing will likely allow many more countries to introduce similar pre-completed dynamic VAT returns.

In addition to this change in how VAT returns are completed, tax authorities will continue to evolve the way they carry out compliance checks on taxpayers. With all the additional rich and detailed data being collected in real time, tax authorities will carry out advanced data analytics using algorithms, AI, and ML to identify errors, discrepancies, and fraud. This means routine and periodic in-person audits and inspections will likely become a thing of the past, unless the business is failing checks and is targeted by the tax authorities as a result of the e-audits it has carried out.

All aboard the Peppol train

Peppol (Pan-European Public Procurement Online) is a common set of e-invoicing specifications and a network that facilitates the secure cross-border exchange of e-invoices and other e-documents
during the electronic procurement process, increasing efficiencies and reducing costs. Since the project launched in 2012, 41 countries in total have adopted the Peppol model – 32 of them in Europe.

Originating in Europe, Peppol is also currently trending in the APAC region, with countries like Japan, Australia, New Zealand, and Singapore jumping aboard, aiming to make it easier for businesses to issue and receive e-invoices. We believe more countries will adopt a local Peppol standard and join the Peppol network, with the new Peppol INternational document model (PINT) providing greater global interoperability as well as allowing countries the optional flexibility to add local or industry-specific tax or commercial invoicing requirements.

Under Peppol’s four-corner model, businesses must choose a Certified Peppol Service Provider to access the network and send and receive compliant e-invoices.

**Could VAT in the Digital Age lead to some harmonization?**

Major changes may be coming to e-invoicing and digital reporting in the EU based on legislative proposals from the European Commission. Possibilities that have been discussed and debated include:

- a move toward a harmonized common standard for e-invoicing across the EU (encouraging acceptance of the existing European e-invoicing standard EN 16931 for domestic B2B e-invoicing)
- the gradual introduction of obligatory B2B e-invoicing across the EU
- the removal of the current prerequisite for European member states to obtain a formal derogation to introduce mandatory B2B e-invoicing in their countries

While some of these e-invoicing initiatives may appear in the final legislative proposal, the main initiative will likely be a new pan-European digital reporting requirement (DRR) that will replace the current EC Sales List requirement. The transactional data to be submitted under this new DRR is likely to be a subset of e-invoice transactional data and therefore would run in parallel to the wave of domestic e-invoicing mandates already slated to be introduced across the EU (including France, Spain, Poland, and Belgium). The reporting model is unlikely to follow the clearance model but would have a wide scope, covering B2B and B2G as well as domestic and cross-border supplies, and would be applicable to all taxpayers regardless of size.

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**Which countries have or plan to implement e-invoicing?**

### 2023

**KSA**
- Fatoorah e-invoicing phase 2

**Portugal**
- Invoice SAF-T for non-residents
- Digital signatures required on non-EDI e-invoices
- ATUD pre-clearance codes

**Serbia**
- B2B e-invoicing

**Japan**
- Tax Qualified e-Invoices (Peppol - tbc)

### 2024

**Poland**
- KSeF B2B e-invoicing mandatory

**France**
- B2B e-invoicing and e-reporting (July 24)

**Spain**
- B2B e-invoicing & invoice software certification

**Belgium**
- Peppol B2G e-invoicing (anticipated)

**Slovakia**
- IS EFA B2B/B2C e-invoicing

**Romania**
- B2B e-Factura e-invoicing (tbc)
Invoicing and tax: Two parts of one whole

Mandatory use of e-invoicing is therefore the first step to introducing real-time reporting of taxes, which may also include introducing Continuous Transaction Controls allowing for the collection of transactional invoice and tax data in real time and validating the tax and data. Most countries tend to roll out mandatory e-invoicing starting with B2G business operations, then B2B, before expanding e-reporting for B2C, and cross-border transactions.

A phased approach to introducing e-invoicing mandates provides a way for governments to test the water first, with more countries subsequently jumping on board. Poland, for example, has received a green light from the European Commission to implement a mandatory B2B e-invoicing system on January 1, 2024. Slovakia is implementing a central national e-invoicing system to allow businesses to send e-invoices in a structured data format directly to the tax authority.

Through mandatory use of e-invoicing and clearance models, tax authorities can obtain all the transactional data and tax information they need, in many cases including the ability to look at both sides of a transaction. This means they can compare information the supplier and the customer submit. For example, if a customer is trying to recover VAT, authorities will be able to see if the other party clearly reported the invoice, then easily compare to validate it.

With this level of visibility, e-invoicing in combination with live e-reporting offers an unbeatable set of tools to narrow the space for tax fraud, and it’s no wonder so many governments are jumping on the e-invoice bandwagon.
The future is global e-compliance

E-compliance is the idea that any document will be in a digital format (e-document with the validity of paper original) that can be exchanged electronically and in real time with any business, individual, or government. While many countries won’t adopt the model immediately, it’s a vision many jurisdictions are already working toward. We’re already observing increased use of digital reporting and documentation within the customs and logistics space, including Romania recently introducing an e-Transport system that reports the physical movement of goods in the country.

We can attribute the astonishing growth trajectory of e-compliance to the increase in finance automation and digital transformation projects in companies; government initiatives; adoption of new technologies such as RPA, AI, or ML; and globalization of the economy. None of these will go away, so it’s time to take the crucial steps needed to keep up with the changes. New e-invoicing mandates have forced traditional business and finance processes to converge with tax compliance processes. This trend will continue to accelerate in the future and businesses will likely see the benefits in terms of real cost savings due to increased automation and through reduced tax audits, assessment, and penalties.

E-invoicing is just the start of the digital journey — the future is global e-compliance.
It’s all about continuous compliance
Alex Baulf, Senior Director, Global Indirect Tax

“E-invoicing is the clear direction of travel. It’s important to remember countries that don’t have mandatory e-invoicing requirements now will have them in the future. Tax authorities around the world pay closer attention to e-invoicing benefits — efficient tax collection and accelerated digitization of the economy. At the same time, governments upgrade their systems and gain technological knowledge themselves. The moment the tax authority decides to validate invoice and tax information in real time, businesses need to be confident that their invoice and tax data is 100% accurate at the point of submission — as there will be no more room for errors and corrections and put simply, no place to hide.

Businesses must ensure continuous compliance by getting tax right at the point of sale and submitting invoice data in a compliant manner to the tax authority and to their customers. But compliance doesn’t stop there: The new indirect tax life cycle is continuous and companies also need to consider compliant archiving of the e-invoice; its continuous integrity, legibility, and authenticity; the ability to respond to enquiries from tax authorities (or indeed rejections of e-invoices); and staying on top of changing global tax policy that can impact e-invoicing and digital reporting requirements, VAT calculation and reporting, and a company’s tax policy.

Being compliant with tax and e-invoicing requirements in various regions will be worrying. Businesses can protect themselves by strategically deploying a flexible and scalable solution that’s going to meet various compliance requirements across multiple countries and regions.”
Why choose Avalara as your e-invoicing partner?

If your organization operates across multiple geographies, ensuring regulatory compliance with worldwide indirect tax and e-invoicing mandates is going to be a challenge. Compliance in these areas is complex, fragmented, and constantly changing — and noncompliance isn’t an option when the stakes are so high.

Achieving global e-invoicing and tax compliance can feel like a game of Whac-A-Mole, with new mandates and tax and technical requirements popping up every day — but Avalara can handle both, helping bolster your tax compliance around the globe, pivoting to e-invoicing changes with ease, and always looking to the future.

At Avalara, we make e-invoicing simple. Avalara e-Invoicing is designed to comply with e-invoicing regulations in over 60 countries. This cloud-based solution is flexible and allows you to quickly respond to new e-invoicing and live reporting requirements.

Avalara is the go-to expert for business compliance software. We offer solutions related to e-invoicing and tax compliance software for the end-to-end indirect tax life cycle.

Don’t leave compliance up to chance. Futureproof your finance department now with an automated e-invoicing solution. Contact our team for more information.
Avalara helps businesses of all sizes get tax compliance right. In partnership with leading ERP, accounting, ecommerce, and other financial management system providers, Avalara delivers automated, cloud-based compliance solutions for transaction tax, including sales and use, VAT, GST, IPT, excise, communications, lodging, and other indirect tax types. Headquartered in Seattle, Avalara has offices across the U.S. and around the world in Brazil, Europe, and India.

More information at avalara.com/e-invoicing