COUNTRY BRIEFING · IRELAND

Two years to November 2028

Ireland has announced mandatory B2B e-invoicing with real-time reporting, starting with the largest companies in November 2028 and reaching EU cross-border trade by July 2030. The specifications are not out yet — but the scope, the dates and the receiving obligation are. This briefing explains what is known, what is not, and how to use the run-up well.

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For	Scope	Status at	Prepared by
CFOs, tax and finance leads	E-invoicing, reporting, VAT	19 October 2026	30 Advisory

Information document, not tax or legal advice. Revenue has published the phases and the Phase 1 scope, but not yet the legislation or technical specifications. Confirm the position for your entity with Revenue or your tax adviser before acting.

01 Where Ireland stands today

Dates and scope announced; specifications to come

Ireland is one of the last large EU economies without e-invoicing or transaction reporting. That changes in three phases under Revenue's **VAT Modernisation** programme, designed as Ireland's road into the EU's VAT in the Digital Age (ViDA) reform.

Nov 2028
Phase 1: large corporates issue e-invoices and report domestic B2B in real time

Nov 2029
Phase 2: extended to businesses trading B2B across the EU

Jul 2030
Phase 3: full ViDA requirements for cross-border EU trade

All
Businesses that must be able to receive e-invoices from November 2028

The three phases

PHASE	WHO	WHAT
1 · Nov 2028	VAT-registered large corporates managed by Revenue's Large Corporates Division	Issue structured e-invoices and report a subset of the data in real time — domestic B2B
2 · Nov 2029	VAT-registered businesses trading B2B across the EU under zero-rating arrangements	The domestic obligation extends to them
3 · Jul 2030	All cross-border EU B2B transactions	Full ViDA digital reporting, as in every member state

2023–24
Revenue consultation and report

Oct 2025
Budget 2026: phased roll-out announced

Feb 2026
Phase 1 scope confirmed

Pending
Legislation and technical specifications

Nov 2028
Phase 1 go-live; receiving for all

RECEIVING APPLIES TO EVERYONE

Phase 1 obliges large corporates to issue, but Revenue is clear that **every business must be able to receive and process e-invoices** from any supplier mandated to issue them — from November 2028. A mid-size company outside Phase 1 still has a 2028 deadline for its accounts payable.

Ireland among its neighbours

COUNTRY	B2B E-INVOICING	FIRST OBLIGATION
Belgium	Peppol, mandatory	January 2026 — live
France	Approved platforms, with reporting	September 2026 — live
Germany	Receiving now; issuing phased	January 2027 for larger firms
Spain	Platforms plus public solution	October 2027 above €8 million
Ireland	EN 16931 with real-time reporting	November 2028 — large corporates

Who this briefing is for

- **Groups with Irish entities in the Large Corporates Division** — often European hubs.
- **Every Irish business** that buys from them, for the receiving side.
- **Companies on SAP ERP 6.0**, whose maintenance date falls before the first Irish deadline.

02 Phase 1: the large corporates

An administrative test, not a size threshold

Revenue confirmed the Phase 1 scope in February 2026. A business is in scope if it is **VAT-registered, managed by Revenue's Large Corporates Division, and established** — or has a fixed establishment — in Ireland. There is no turnover or headcount test. Revenue will notify in-scope businesses in writing.

SITUATION	PHASE 1?
Irish company managed by the Large Corporates Division, VAT-registered	**IN SCOPE** November 2028
Large group entity managed by another Revenue division	Not Phase 1 — likely Phase 2, from November 2029
Financial services business outside that division	Phase 2, as reported by advisers
Large corporate with exempt activities — treasury, captive insurance, payments	Still Phase 1, as reported by advisers
Any other Irish business	Must be able to receive from November 2028

What Phase 1 requires

REQUIRED

- Structured e-invoices compliant with the European standard EN 16931
- Real-time reporting of a subset of invoice data to Revenue
- For domestic B2B transactions

NOT CHANGING

- VAT rates, payment and VAT liability
- PDF and scanned paper invoices do not qualify as e-invoices
- No mandate for sales to consumers

What is still unknown

OPEN POINT	WHY IT MATTERS
Legislation	The legal basis, penalties and exact effective dates
Technical specifications	Irish rules on top of EN 16931; which fields are reported
Reporting timing	"Real time" is stated, but no deadline in hours or days is published
Exchange model	Peppol is named as infrastructure; the exact role of providers and Revenue is not

Revenue has said guidance and specifications will come "well in advance of each implementation phase".

Questions for your Revenue contact

- Which of our registrations does Revenue treat as in scope for Phase 1?
- When does Revenue expect to publish specifications and test facilities?
- How will entities that change division be treated?

DO NOT WAIT FOR THE LETTER

Companies dealing with the Large Corporates Division already know it. **Assume you are in Phase 1 if your Irish entity has a Large Corporates Division case manager**, and use the time before specifications to fix what does not depend on them: master data, receiving, and the platform decision.

03 Phases 2 and 3, and ViDA

From a domestic start to the EU regime

Ireland's phases are built to arrive at the same place as every other member state on **1 July 2030**, when ViDA's digital reporting requirements apply to cross-border trade within the EU. Starting with domestic invoices gives Revenue and businesses two years of practice first.

Phase 2 — November 2029

The domestic obligation extends to **VAT-registered businesses trading B2B across the EU**. Revenue's wording refers to cross-border transactions under zero-rating arrangements; advisers note that the descriptions of Phases 2 and 3 overlap. Expect clarification with the specifications.

Phase 3 — July 2030: what ViDA brings

VIDA ELEMENT	WHAT IT MEANS IN IRELAND
Structured e-invoice by default	EN 16931 invoices for intra-EU B2B supplies; the buyer's consent no longer needed
Issue within ten days	Shorter than today's fifteen days after the month of supply
Digital reporting per transaction	Invoice data reported by supplier and customer for intra-EU trade
End of recapitulative statements	Monthly VIES returns eliminated, replaced by transaction data

Who moves when

BUSINESS PROFILE	FIRST DATE THAT MATTERS
Large Corporates Division client	November 2028 — issue, report, receive
Mid-size, trading across the EU	November 2028 to receive; November 2029 to issue
Domestic-only business	November 2028 to receive; later issuing dates to be confirmed
Any business with intra-EU B2B	July 2030 — ViDA

An illustration: an Irish seller to a German customer

	TODAY	FROM JULY 2030 (VIDA)
Invoice	PDF or paper, by agreement	Structured EN 16931 e-invoice
Deadline	15 days after the month of supply	10 days
Reporting	VIES statement, quarterly or monthly	Transaction data per invoice
Customer side	German rules on receipt	Customer reports the same invoice

Simplified illustration of the ViDA rules for intra-EU B2B supplies of goods.

LEGISLATION IS STILL PENDING

Revenue has begun the technical work on legislation but has published no timetable, and neither Budget 2027 nor any Finance Bill provision so far adds detail. **Plan to the announced dates, but treat details as provisional** until the law and specifications are out.

04 How it is expected to work

Peppol is the starting point

Revenue's implementation paper says the new system will use existing infrastructure, **including Peppol**, which Irish public bodies already use to receive invoices. Revenue is working with the Office of Government Procurement, Ireland's Peppol Authority since 2018.

What exists today

AREA	POSITION
Business to business	E-invoicing is voluntary and needs the customer's agreement; integrity, authenticity and an audit trail must be ensured
Business to government	Since 2019 (S.I. 258/2019), public bodies must receive and process EN 16931 e-invoices; suppliers are not obliged to send them
Peppol	Peppol BIS Billing 3.0 is the national format for public-sector invoices
Consumers	No mandate, none planned

Known, expected, to watch

	POSITION AT OCTOBER 2026
Known	EN 16931 structured invoices; Peppol among the infrastructure; real-time reporting of a data subset; phases and scope
Expected	A decentralised, network-based exchange with reporting to Revenue — described by several advisers as a five-corner Peppol model
To watch	Revenue's role (receiving data, not clearing invoices?), certification of providers, Irish extensions to EN 16931, reporting deadlines

A likely shape, if the five-corner model is confirmed

1 Issue
The supplier's ERP creates an EN 16931 invoice and passes it to its Peppol access point.

2 Exchange
The access point delivers it to the customer's access point and ERP.

3 Report
Tax data from the invoice reaches Revenue in near real time, through the provider or directly.

Illustrative only; Revenue has not published the model. See our article "The corner model, explained".

WHY PEPPOL MATTERS EVEN BEFORE THE RULES

Whatever the final details, a Peppol-based model means **participant identifiers, an access point and structured data**. Registering on Peppol and receiving invoices through it can start now — the receiving side, at least, will not change direction.

05 VAT in Ireland today

Periodic returns, no audit file, no transaction data — yet

Rates

RATE	EXAMPLES AND RECENT CHANGES
23%	Standard rate
13.5%	Reduced rate — includes hotel accommodation
9%	Restaurant, catering and hairdressing from 1 July 2026; electricity and gas to end-2030; new completed apartments to end-2030
4.8%	Livestock; the farmers' flat-rate addition rises to 4.8% from January 2027
0%	Exports, intra-EU supplies of goods, certain food and children's items

Returns and reporting

OBLIGATION	RULE TODAY	AFTER VIDA
VAT3 return	Every two months, by the 23rd after the period	Continues
Return of Trading Details	Annual	To be confirmed
VIES statements	Quarterly, or monthly above a threshold for goods	Eliminated — replaced by transaction data
Intrastat	Monthly above thresholds, to the statistics office	Separate statistical regime
Audit files	No SAF-T; Revenue can request electronic records in a specified format	Transaction data replaces much of the need

Invoices

- Issued **within 15 days** after the end of the month of supply
- E-invoices allowed today with the customer's agreement
- Records kept for **six years**, or longer if an inquiry is open
- Under ViDA, intra-EU invoices within ten days

What Revenue will see differently

	TODAY	PHASE 1 COMPANY, FROM NOVEMBER 2028
Granularity	Totals in the VAT3 return	Data from each domestic B2B invoice
Timing	Every two months	Real time
Both sides	Seller and buyer report separately	Invoice data on record for both

WHAT CHANGES FOR FINANCE TEAMS

Today, Revenue sees Irish VAT as totals every two months. From 2028, it will see **invoice-level data in real time** for Phase 1 companies. Differences between invoices, the books and the VAT3 return — tolerated until now — will become visible.

06 What it means for your SAP system

Peppol today, reporting tomorrow — and a platform clock

SAP Document and Reporting Compliance already lists Ireland among its Peppol countries, which covers public-sector and voluntary Peppol exchange today, through SAP's own Peppol access point or a partner's. SAP has made no public statement yet on the 2028 reporting requirement — Revenue has published nothing to build against.

AREA	WHAT TO DO NOW	DEPENDS ON SPECS?
Invoice data	Check billing data against EN 16931: tax categories, exemption reasons, units, references	NO
Customer and supplier data	VAT numbers validated; Peppol identifiers stored on the business partner	NO
Receiving	Supplier e-invoices into accounts payable as data, not PDFs	NO
Peppol connection	Choose an access point; register Irish entities	PARTLY
Real-time reporting	Reserve capacity; design status handling	YES

The platform clock

Mainstream maintenance for SAP ERP 6.0 ends on **31 December 2027** — ten months before Phase 1. Irish e-invoicing on SAP ERP is possible in principle, but every new legal requirement after 2027 depends on the maintenance option chosen. **The Irish design and the S/4HANA plan should be decided together**, so nothing is built twice.

Options for companies on SAP ERP 6.0

OPTION	CONSEQUENCE FOR IRELAND
Move to S/4HANA before 2028	Build the Irish scenario once, on the target platform
Extended maintenance to 2030	Legal updates continue; build on SAP ERP, migrate the design later
Provider-led bridge	A provider generates and reports; SAP supplies data — less dependence on SAP content

Decisions to take in 2027

- **One access point for the group**, or a provider per country.
- **Build the Irish scenario on S/4HANA**, or bridge on SAP ERP until migration.
- **Who owns real-time reporting** — tax, finance or IT — and its daily monitoring.
- **How Irish rules fit the group template**, alongside France, Belgium and Spain.

THE SHARED-SERVICE EFFECT

Many groups run European billing from Ireland. If the Irish entity is in Phase 1, **its billing processes and shared-service centre change first** — and they often invoice for other entities too. Map which legal entity issues each invoice before scoping the project.

07 A readiness check and a plan

Ten questions, and two years to use well

	QUESTION	IF THE ANSWER IS UNCLEAR
1	**Is any Irish entity managed by the Large Corporates Division?**	Phase 1 missed in planning
2	**Which entities trade B2B across the EU?**	Phase 2 and ViDA dates misjudged
3	**Can we receive structured e-invoices into AP?**	A November 2028 gap for every entity
4	**Does our billing data meet EN 16931?**	Rejections and rework later
5	**Are VAT numbers and Peppol IDs in master data?**	Invoices that cannot be addressed
6	**Which systems issue Irish invoices?**	Billing outside SAP left out
7	**Is the SAP ERP clock aligned with 2028?**	Building twice
8	**Who will monitor real-time reporting?**	Errors seen first by Revenue
9	**Do invoices, books and VAT3 reconcile?**	Differences exposed by transaction data
10	**Who tracks Revenue's specifications?**	Late start when they arrive

A two-year plan

Q4 2026
Scope entities; check data and receiving

H1 2027
Decide access point and platform route

H2 2027
Receiving live; data fixed; specs assessed

H1 2028
Build and test issuing and reporting

Nov 2028
Phase 1 go-live

A planning default for a Phase 1 entity; adjust when Revenue publishes legislation and specifications.

The plan in detail

WHEN	ACTIVITIES	DELIVERABLE
Q4 2026	Entity scope and Revenue division; invoice flows; EN 16931 data check	Scope matrix and gap list
H1 2027	Access point and platform route decided; master data clean-up	Signed design decisions
H2 2027	Receiving over Peppol live; specifications assessed when published	Inbound working; build plan
H1 2028	Issuing and reporting built; testing with Revenue's facilities	Tested solution
Nov 2028	Go-live and hypercare	Phase 1 compliant

What we typically find

- Irish billing run from a shared-service centre for several entities
- EDI with large customers that will need re-routing
- Supplier invoices still arriving as PDFs
- No owner yet for Irish e-invoicing in the group

SCORING IT HONESTLY

Two years feels long. But specifications usually arrive late, testing windows are short, and the **receiving side and master data take the longest**. Teams that start those in 2027 have a calm 2028; teams that wait for the specifications rarely do.

08 How 30 Advisory helps

An SAP finance and compliance practice

Ireland is a rare chance to prepare without a fire drill. The work that does not depend on specifications — scope, data, receiving and the platform decision — is most of the work.

Irish readiness assessment

Phase per entity, billing and receiving flows, data against EN 16931, and the SAP platform clock.

Output: a dated two-year plan.

Receiving and Peppol first

SAP DRC and a Peppol access point for inbound invoices, Irish entities registered, master data completed.

Output: ready for November 2028 on the AP side.

Issuing and reporting

Built as soon as Revenue's specifications are published, inside the group's DRC template.

Output: Phase 1 live on time.

What makes this different

- **We separate what is known from what is not.** Work starts on the parts that will not change.
- **We plan Ireland with the S/4HANA clock.** One decision, not two projects.
- **We bring a European view.** France, Belgium, Germany and Spain are already live or dated.
- **We say what we are not.** We are not your Irish tax adviser. We work alongside the people who are.

What to bring to the first conversation

- Your Irish entities and their Revenue division
- Your SAP release and migration plans
- How Irish invoices are issued and received today
- Your other European e-invoicing countries

Related reading

- **"The corner model, explained"** — how Peppol and five-corner models work.
- **"E-invoicing, explained from the ground up"** — for colleagues new to the topic.
- **Our DRC readiness scorecard** — fifty statements to test your organisation.

A SENSIBLE FIRST STEP

Ask two questions: **which of our Irish entities have a Large Corporates Division case manager, and how many supplier invoices reach accounts payable as structured data today?** The answers tell you how much of November 2028 is already yours. **30advisory.com**

Sources consulted 19 October 2026 — Revenue: "VAT Modernisation: Implementation of eInvoicing in Ireland" (October 2025), VAT Modernisation timeline and next-steps pages (July 2026), Phase 1 press release (February 2026), large-corporates page, VAT rates, invoices and record-keeping pages; Irish Statute Book (S.I. 258/2019); European Commission eInvoicing country page; KPMG, EY, PwC, William Fry and Grant Thornton on Budgets 2026 and 2027 and the e-invoicing scope; Comarch, Fiscal Solutions and VATupdate. SAP information from SAP knowledge-base material and partner commentary.

This briefing is provided for information only and does not constitute tax, legal or accounting advice. It summarises publicly available material as at 19 October 2026. Irish legislation and technical specifications have not been published; the exchange model, reporting deadlines and the exact wording of Phases 2 and 3 may change. Confirm the position for your own entity with Revenue or a qualified adviser before acting. 30 Advisory accepts no liability for decisions taken on the basis of this document.

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