30 ◂ ADVISORY

CLIENT DOSSIER · TAX COMPLIANCE & SAP DRC

Tax compliance under pressure

Why companies are struggling with e-invoicing and real-time tax reporting, what SAP Document and Reporting Compliance changes, and a practical route from "exposed" to "compliant by design".

Audience	Scope	Platform	Edition
CFOs, heads of tax, finance & IT leads	Europe + Türkiye, indirect tax & e-invoicing	SAP S/4HANA · SAP ERP · DRC	September 2026

Survey figures are quoted from the publishers named on page 10. Regulatory dates reflect public information as of 23 September 2026 and move frequently — confirm per entity before acting. This dossier is not tax or legal advice.

01 Briefing

The whole dossier on one page

Tax compliance used to be a periodic job: close the month, prepare the return, file it. It is turning into a **continuous, invoice-by-invoice control run by the tax authority**. Most companies are still organised for the old model — and the numbers show it.

58%
of large companies call tax mandates complex for their business (Sovos, 2026)

43%
name ERP integration as the top barrier to e-invoicing (Sovos, 2026)

37%
are strongly confident in their master-data quality for tax (Vertex, 2026)

6%
of German firms surveyed already meet the 2027 e-invoice issuing rules (Quadient)

QUESTION 1

Why do companies struggle?

Not because the rules are secret. Because every country has its own format, platform and timeline; master data was never built for real-time validation; ERP landscapes are old or heavily customised; and nobody clearly owns the problem across Tax, Finance and IT.

QUESTION 2

How does SAP DRC help?

It puts e-invoices and statutory reports inside the ERP, in one framework, with country content maintained by SAP, a status for every document and a cockpit to fix errors before they cost money. It does **not** clean your data or decide your tax positions.

QUESTION 3

How does 30 Advisory help?

We map every entity against two clocks — when the mandate applies and when the ERP stops receiving legal updates — then design, build and run the compliance layer in SAP, with finance and tax at the table, not only IT.

THE ONE IDEA TO KEEP

A grace period postpones the fine, not the consequence. France, Poland, Belgium and Spain have all softened or delayed enforcement in 2026. But a rejected e-invoice is still an unpaid invoice, a non-compliant invoice can still put your customer's VAT deduction at risk, and the authority is still collecting your data.

What the dossier shows

Four things to do this quarter

1. List every entity, its mandates and their dates.
2. Measure today's e-invoice rejection rate and master-data gaps.
3. Put the ERP maintenance date next to each mandate date.
4. Name one owner across Tax, Finance and IT.

Who is most exposed right now

PROFILE	WHY THE PRESSURE IS HIGHEST	FIRST MOVE
Multi-country groups still on SAP ERP (ECC)	Mandates keep arriving while legal updates for the ERP run out after 2027; statutory reporting in DRC needs S/4HANA	Put both clocks side by side, entity by entity
German entities above €800k turnover	Must issue structured e-invoices from 1 Jan 2027 — and very few are ready today	Confirm format and channel; test with top customers
French, Polish and Belgian subsidiaries	Mandates are live, but softened enforcement invites delay while customers already expect compliant invoices	Measure rejections; close gaps before fines return
Spanish companies	Verifactu in 2027, B2B e-invoicing from late 2027 and SII already live: three regimes on one ERP	Design one Spanish compliance model, not three

02 The evidence: what the surveys say

Five sources, 2025–2026, different samples — same direction

Complexity and change

Sovos · Jan 2026 · 300 senior finance & tax executives, revenue > $500M

Compliance limits hold back strategic decisions	75%
New mandates = biggest risk (next 2–3 yrs)	61%
Tax mandates are complex for us	58%
Rules change too fast to manage	44%
ERP integration = top e-invoicing barrier	43%
Worried about rising tech & staffing cost	42%

Data and people

EY Tax & Finance Operations Survey · 2025 · 1,600 executives, 30 jurisdictions

Data stored in too many silos	91%
Too little AI-ready data	80%
Expect senior retirements to hit the function	61%
Time spent on routine tasks (target: 21%)	53%
Very prepared for BEPS 2.0 reporting	21%

Optimism about e-invoicing is falling

Deloitte Global Tax Policy Survey · Jun 2026 · 1,010 leaders, 28 jurisdictions — share expecting e-invoicing to have a positive impact

2024 survey	59%
2026 survey	36%
Expect more tax disclosure within 2–3 yrs	84%
Rising compliance = biggest single challenge	~40%

Readiness is lower than confidence

Vertex 2026 · Quadient (Germany, 300 firms) · TJC Group (S/4HANA adoption)

Strongly confident in tax master data	37%
Fully deployed on S/4HANA	~25%
German firms meeting 2027 issuing rules	6%

Vertex also finds that fewer than half of organisations keep a central master-data registry, and counts close to **100 countries** that have implemented or announced e-invoicing mandates.

AI is coming — on top of weak data

Deloitte 2026 · Sovos 2026 · EY 2025

Worried about data security in AI tools (Sovos)	86%
Expect AI compliance software to help (Deloitte)	85%
Still in earliest GenAI phase (EY)	75%
Plan to evaluate AI tools next year (Sovos)	40%

From signals to causes

SIGNAL	POINTS TO
Rules change too fast; mandates are complex	Fragmentation (cause 1)
Low confidence in master data; data in silos	Data not fit for real time (2)
ERP integration is the top barrier	Legacy ERP (3)
Compliance blocks strategic decisions	Ownership gap (4)
Half of all time on routine tasks; retirements	Thin teams (5)
Confidence higher than actual readiness	False comfort (6)

WHAT THE NUMBERS SAY TOGETHER

The problem is not awareness — everyone knows the mandates are coming. It is **execution capacity**: data in silos, ERP integration, and teams spending half their time on routine work while the rules keep moving.

HOW TO READ THEM

Most surveys are published by software vendors or advisory firms, and samples differ in size and region. We quote them as signals, not benchmarks. The point is that five independent sources agree on the direction.

03 Six root causes

What we see behind almost every struggling programme

Companies rarely fail because they misread a law. They fail because the law meets an organisation, a data model and an ERP that were built for monthly reporting.

	ROOT CAUSE	HOW IT SHOWS UP	WHO NOTICES FIRST	CONSEQUENCE
1	**Fragmentation**	One format, network and timeline per country — SdI in Italy, KSeF in Poland, Peppol in Belgium, platforms in France, XRechnung/ZUGFeRD in Germany, Verifactu and SII in Spain. Each solved separately, often with a different provider.	Group tax, IT	Rising run cost, inconsistent controls, no single view of status
2	**Master data not fit for real time**	Wrong or missing VAT IDs, addresses, tax codes, units, Peppol IDs, payment terms. Tolerated on paper; rejected by an automated validator within seconds.	Accounts receivable & payable	Rejected invoices, delayed cash, manual rework
3	**Legacy ERP and integration**	SAP ERP (ECC) nearing the end of mainstream maintenance, custom middleware, point-to-point interfaces nobody wants to touch. Every new mandate becomes a development project.	IT	Building twice — once on the old ERP, again after migration
4	**Ownership gap**	Tax thinks IT owns it, IT thinks it is a tax topic, Finance operations lives with the result. Requirements are written by one team and tested by another.	Nobody — until go-live	Late surprises, go-live on the legal deadline with no buffer
5	**Manual work and thin teams**	Spreadsheet reconciliations, copy-paste into portals, knowledge held by one or two experts close to retirement.	Head of tax	Errors, key-person risk, no time for the next mandate
6	**False comfort**	“The authority has given us a grace period” is read as “we can start later”. The legal obligation starts anyway; only the fine moves.	CFO, at budget time	Compressed timeline, premium rates, rushed testing

REAL-WORLD CONFIRMATION — POLAND’S KSEF, 2026

Poland made structured e-invoicing through KSeF mandatory for large taxpayers on 1 February 2026 and for the rest on 1 April 2026. The mistakes practitioners report most often map almost one to one onto the causes above:

1. **Master data** not checked before the first submission (cause 2)
2. **Mapping** not aligned with the official FA(3) structure (causes 1, 3)
3. **ERP-to-KSeF testing** too shallow, not end to end (cause 3)
4. **User permissions** in KSeF poorly managed (cause 4)
5. **Processes** — approvals, document handling — never adapted (causes 4, 5)

The pattern

Causes 1–3 are technical and visible; they get the budget. Causes 4–6 are organisational and invisible; they decide whether the project lands.

That is why we treat e-invoicing as a **finance operating-model change delivered through SAP**, not an interface project. The same logic runs through every VATupdate, Vertex and INSIRE analysis we reviewed: close cooperation between finance, tax, legal and technology is the difference.

QUICK TEST

If you cannot name one person who owns e-invoicing across all your entities, you have cause 4.

04 The 2026–2028 pressure map

Status at 23 September 2026 — confirm per entity

COUNTRY	MODEL	WHERE IT STANDS	NEXT MILESTONE	ENFORCEMENT SIGNAL
Italy	Clearance (SdI)	B2B/B2G live since 2019	Alignment with ViDA	Mature regime; penalties apply
Poland	Clearance (KSeF 2.0)	Live: large taxpayers 1 Feb 2026, others 1 Apr 2026	Micro-businesses 1 Jan 2027	SOFT No fines before 1 Jan 2028 (MoF, 16 Sep 2026)
Belgium	Peppol network	B2B live 1 Jan 2026 for all sizes; tolerance ended 31 Mar 2026	Near-real-time e-reporting expected 2028	ACTIVE €1,500 / €3,000 / €5,000 escalating; VAT deduction at risk
Croatia	Fiscalisation 2.0	B2B e-invoicing live 1 Jan 2026	—	Live
Romania	Clearance (RO e-Factura)	B2B live since 2024	—	Live
France	Hybrid (approved platforms + public portal)	Since 1 Sep 2026: all firms must receive; large & mid-size must issue	SMEs & micro issue from 1 Sep 2027	SOFT "Right to make mistakes" in 2026; statute: €50 per invoice, e-reporting €500 per failure (cap €15,000/yr)
Germany	Structured invoice, EN 16931 (XRechnung, ZUGFeRD)	Receiving mandatory since 1 Jan 2025	Issuing: turnover > €800k from **1 Jan 2027**; all from 1 Jan 2028	A plain PDF no longer counts as an e-invoice
Spain	SII · Verifactu · B2B e-invoicing (Crea y Crece)	SII live for large taxpayers; Verifactu postponed	Verifactu 1 Jan 2027 (companies), 1 Jul 2027 (others); B2B e-invoicing expected from Oct 2027 (> €8M) and Oct 2028 (rest)	Up to €50,000 per year for using non-compliant invoicing software
Türkiye	Clearance (e-Fatura, e-Arşiv)	Long established	Thresholds keep falling	Live
EU (ViDA)	Digital reporting, intra-EU B2B	Adopted 2025	1 Jul 2030; national systems converge by 2035	Framework for every regime above

Spain's B2B dates depend on the ministerial order being published in the BOE. French penalty amounts as reported by vatcalc. Sources on page 10.

GRACE PERIODS ARE NOT SAFETY

- **The obligation still applies.** France asks companies to show they are actively working towards compliance; persistent non-engagement can still be sanctioned.
- **Cash doesn't wait.** Customers' AP teams increasingly reject invoices that don't arrive through the mandated channel.
- **Timelines compress.** A 12-month deferral used for nothing becomes a 3-month project at premium rates.

THE SECOND CLOCK: YOUR ERP

Mainstream maintenance for **SAP ERP 6.0 ends 31 December 2027**. Optional extended maintenance runs 2028–2030 at a surcharge; after that, customer-specific maintenance brings **no new legal updates** — and compliance content is a legal update.

Germany's issuing mandate and Spain's Verifactu both land in 2027, the same year. For many groups, **1 January 2027** is the pressure point.

05 What non-compliance really costs

Fines are the smallest line on the bill

When real-time tax controls fail, the damage appears first in working capital, then in the close, and only later — if at all — as a penalty notice.

WHAT GOES WRONG	WHAT HAPPENS NEXT	FINANCIAL EFFECT	WHERE IT SHOWS
Outbound e-invoice rejected	The invoice is not legally delivered; the customer's system never receives it or refuses to book it	Days sales outstanding rises; cash is tied up	AR ageing, treasury forecast
Inbound invoices arrive unstructured or unmatched	AP cannot book or match automatically; invoices are keyed by hand or stuck in a queue	Late payments, lost discounts, duplicate-payment risk	AP backlog, supplier complaints
Invoice data and ledger don't agree	The authority already holds your invoice data and compares it with your returns	Queries, audits, assessments, interest	Tax audit files
Statutory report late or wrong	SAF-T, VAT return or EC sales list rebuilt manually outside the system	Penalties; extra days in the close	Close calendar
Non-compliant invoice reaches the customer	The customer's VAT deduction may be challenged	Commercial friction, credit notes, re-issuing	Key-account relationships
Compliance can't keep up with the business	New entity, new country or new flow waits for "the e-invoicing part"	Delayed decisions — 75% say this already happens (Sovos)	Strategy, M&A timelines

ILLUSTRATIVE EXAMPLE — NOT A BENCHMARK

A subsidiary issues **20,000** B2B e-invoices a month with an average value of **€5,000**. A **2%** rejection rate means 400 invoices a month to investigate and resend.

- At 20 minutes each: about **130 hours** of rework a month — close to one full-time person.
- If each rejection delays collection by 10 days, about **€2M** of receivables is paid late every month.
- None of this shows up as a "tax penalty". All of it shows up in working capital and headcount.

Three questions for your next finance review

1. What is our e-invoice rejection rate per country, and who sees it?
2. How long does it take from rejection to corrected invoice?
3. Which statutory reports are still rebuilt in spreadsheets?

If the answer to the first question is "we don't know", that is the first finding. You cannot manage a rejection rate you cannot see — and that visibility is exactly what a document-level compliance framework such as SAP DRC provides.

The later a gap is found, the more it costs

WHERE THE GAP IS FOUND	WHO FINDS IT	WHAT IT TAKES TO FIX	RELATIVE COST
Diagnostic & design	Project team, on paper	A decision and a design change	LOW
Testing	Testers, with sample invoices	Data clean-up and configuration, before anything is live	MODERATE
After go-live	Customers, suppliers, AR and AP	Rework on live documents, credit notes, re-issuing, hypercare extended	HIGH
Tax audit	The tax authority	Reconstructing history, assessments, interest, possible penalties	HIGHEST

06 How SAP DRC helps

SAP Document and Reporting Compliance, mapped to the pain

SAP DRC is SAP's framework for the two halves of modern tax compliance: **electronic documents** exchanged transaction by transaction, and **periodic statutory reports**. Both run inside the ERP, on the same data, with one place to monitor them.

Your SAP ERP

Billing documents, supplier invoices, journal entries, master data (customers, suppliers, tax codes)

SAP Document and Reporting Compliance

eDocuments

Create · map to the country format · validate · send · receive · track status · reprocess

Statutory reporting

Define · select data · generate · review · submit · post — VAT returns, SAF-T, listings

Outside world

Tax-authority platforms, Peppol network, certified providers, customers and suppliers

Monitor: eDocument Cockpit / Manage Electronic Documents and statutory-reporting apps — one status per document and per report

Connect: DRC cloud edition on SAP BTP, including Peppol exchange — SAP's strategic transmission channel

PAIN (FROM P. 4)	WHAT SAP DRC PROVIDES	WHAT CHANGES FOR THE TEAM
Fragmentation	One framework for all countries; country scenarios delivered and maintained by SAP; Regulatory Change Manager to track upcoming legal changes	New country = activate and configure a scenario, not a new build
Rejected invoices, blocked cash	Every eDocument has a lifecycle status; errors are shown per document with reprocessing, for outbound and inbound flows	AR sees rejections the same day and fixes them in SAP
Poor master data	Validation before sending; consistency checks between SAP and authority data where SAP delivers them	Errors are caught before the authority rejects them
Manual statutory reports	Report definitions, data selection from the ledger, generation, submission and posting in one guided flow (S/4HANA)	Fewer spreadsheets; reports are traceable back to documents
Custom middleware	Standard connectivity via DRC cloud edition / SAP Integration Suite and Peppol	Less custom code to maintain at every legal change
Thin teams	Automation of routine steps; AI-supported statutory report trend analysis in beta for S/4HANA Cloud since Dec 2025	Experts review exceptions instead of processing volume

Outbound: the life of one e-invoice

Created → Validated → Sent → Accepted → Archived

If the authority or network **rejects** it, the document stops in an error status with the reason attached. AR corrects the data or the billing document and resubmits from the cockpit — no email chain, no portal re-keying.

Inbound: the life of one supplier invoice

Received → Checked → Matched → Posted → Archived

Structured invoices arrive with their data already readable, so AP matches them against purchase orders and posts them in SAP, with the original eDocument linked for audit. Exceptions — not the whole volume — go to people.

ON COUNTRY COVERAGE

SAP's community pages list DRC scenarios across 40+ countries and regions; partners cite 55+ countries and 500+ scenarios. Coverage is defined per scenario, per product and per release, and it keeps moving. We confirm it country by country against SAP Notes and the Regulatory Change Manager — never from a headline number.

07 What DRC doesn't solve · choosing a setup

An honest view before you commit budget

What you get depends on where you run it

PLATFORM	EDOCUMENTS	STATUTORY REPORTING	NOTES
SAP ERP 6.0 (ECC)	Partial	No	eDocument framework only, fewer scenarios, SAP GUI cockpit, no authority-data consistency checks. Legal updates stop after maintenance ends.
S/4HANA (on-premise / private cloud)	Yes	Yes	Both halves, Fiori apps, widest scope, full extensibility.
S/4HANA Cloud, public edition	Yes	Yes	Nearly all tasks; extensibility limits apply.
Central Finance	No	Yes	Mirror case — reporting from the central system, documents stay in the source ERPs.
DRC cloud edition (BTP)	Connectivity and exchange layer		Transmission to authorities and Peppol; used with S/4HANA and, for some scenarios, SAP ERP.

What DRC does not do for you

Clean your master data

DRC validates data; it doesn't fix it. Bad VAT IDs in, rejections out. Data remediation is its own workstream.

Decide tax positions

VAT treatment, invoice content rules, self-billing and exemptions remain decisions for your tax function and advisers.

Own the process

Someone must watch the cockpit, fix rejections and answer the authority. Without a named owner, statuses just accumulate.

Four routes — pick per entity, not per group

Build on S/4HANA

Entity is already on S/4HANA, or will be before its mandate applies. Use DRC natively for both halves.

DEFAULT CHOICE

Bridge on ECC

Mandate lands before migration. Use DRC eDocuments on ECC, designed to lift into S/4HANA later.

DON'T BUILD TWICE

Accelerate migration

Several mandates plus 2027 maintenance end: bring the S/4HANA date forward for that entity.

WHEN CLOCKS COLLIDE

Split with a provider

DRC in SAP plus a certified third-party provider where the country requires one or coverage is missing.

CASE BY CASE

THE DECISION RULE

For each entity, compare two dates: **when the mandate applies** and **when that ERP stops receiving legal updates**. Mandate first → you need an answer that doesn't depend on finishing a migration. Migration first → do it once, in S/4HANA. Large groups usually need both answers, for different entities.

08 How 30 Advisory helps

From exposed to compliant by design — Prepare → Run

The goal is not one more country go-live; it is a compliance layer your team can run and extend on its own.

01
Prepare
- Entity × mandate × ERP-clock map
- Rejection-rate and master-data baseline
- Owner and governance agreed

Readiness heatmap

02
Explore
- Route per entity (build, bridge, accelerate, split)
- Country scenarios confirmed in SAP
- Fit-gap for data, process, roles

Target design & roadmap

03
Realize
- DRC configuration, BTP and Peppol connectivity
- Master-data remediation
- End-to-end test scenarios that cause real rejections

Tested solution

04
Deploy
- Cutover and hypercare
- Cockpit routines for AR, AP and tax
- Training by role

Live, with buffer before the deadline

05
Run
- KPI monitoring
- Regulatory watch per country
- Next country added as a scenario, not a project

Compliance as routine

Entry offer: Compliance Readiness Diagnostic

A fixed-scope, fixed-price assessment, scoped in a free one-hour session.

YOU RECEIVE
Heatmap of every entity against its mandates and its ERP maintenance date
Gap list across data, process, system and ownership — with the six root causes scored
Recommended route per entity and the order to tackle them
Roadmap with effort ranges, plus a one-page summary for the CFO or board

Why 30 Advisory

- **Founder-led.** The people who scope the work do the work. No pyramid.
- **Finance, tax and SAP in one team.** We speak to the CFO, the head of tax and the SAP architect in the same meeting.
- **Multi-country execution.** SAP DRC rollouts across Italy, Türkiye and Spain.
- **One roadmap.** Compliance, S/4HANA finance and migration planned together, not as three separate workstreams.

OUR SCOPE, HONESTLY

We are SAP finance and compliance advisors, not a tax law firm. Tax positions stay with your tax function and advisers; we turn their decisions into a working process in SAP, and we work alongside them.

Typical engagement shapes

ENGAGEMENT	FOR WHOM	SCOPE	COMMERCIAL MODEL
Readiness diagnostic	Any group unsure where it stands	Heatmap, gap list, route per entity, roadmap	Fixed price
Country rollout	One mandate with a hard date	Design, DRC configuration, connectivity, testing, go-live	Fixed price / SoW
Multi-country programme	Groups with several mandates and an S/4HANA plan	Template design, rollout waves, alignment with migration	T&M or milestones
Independent review	Programmes already under way with an SI	Second opinion on design, scope, plan and test coverage	Fixed price
Run support	Live countries	Monitoring, KPI reporting, regulatory watch, new scenarios	T&M

09 Self-assessment, KPIs, next steps

Ten minutes to know where you stand

CAN YOU ANSWER "YES"?	YES	PARTLY	NO
We have a list of every entity, its mandates and their dates	☐	☐	☐
One named person owns e-invoicing across all entities	☐	☐	☐
We know our e-invoice rejection rate per country	☐	☐	☐
Customer and supplier VAT IDs are validated automatically	☐	☐	☐
We know each ERP's maintenance end date	☐	☐	☐
Statutory reports are produced from the system, not spreadsheets	☐	☐	☐
New countries use standard SAP scenarios, not custom code	☐	☐	☐
We test end to end, including inbound invoices	☐	☐	☐
Our plan for 2027 doesn't rely on a grace period	☐	☐	☐
Compliance and S/4HANA migration share one roadmap	☐	☐	☐

Three or more "no" answers: start with the diagnostic before any build.

KPIs worth a dashboard

- E-invoice rejection rate, by country
- Time from rejection to corrected invoice
- Share of inbound invoices received structured
- Statutory reports filed on time with no manual adjustment
- Master-data completeness (valid VAT ID, address, tax code)
- Share of countries on standard SAP scenarios

Next steps

1. Fill in the self-assessment with Tax, Finance and IT together.
2. Pull one month of rejections from each live country.
3. Book a one-hour session to scope the diagnostic.

What to bring to the session

- List of legal entities and countries
- ERP landscape and S/4HANA plans
- Mandates already live, and how they were solved
- Any rejection or error figures you have

Let's build together

One hour, no slides: we map your entities against both clocks and tell you where to start.

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Sources

Surveys: Sovos, finance leaders tax compliance survey (BusinessWire, May 2026) · Deloitte, 2026 Global Tax Policy Survey (June 2026) · EY, 2025 Tax and Finance Operations Survey · Vertex, e-invoicing compliance in 2026 (via VATupdate, July 2026) · Quadient survey of 300 German companies (ad-hoc-news, 2026) · TJC Group, "SAP DRC and the S/4HANA deadline". **Regulation:** vatcalc (Poland KSeF penalty deferral, Sep 2026; France penalties) · Sovos (France go-live) · EY Belgium and Vertex (Belgium timeline and penalties) · Avalara (Germany) · BDO (Spain Verifactu) · VATupdate (KSeF common mistakes, July 2026) · European Commission (ViDA) · 30 Advisory Spain Crea y Crece briefing. **SAP:** SAP Community DRC topic page · SAP Help Portal (DRC cloud edition) · SAP Press, INSIRE and Fink ITS on DRC scope and roadmap · ERP Research on SAP ERP 6.0 maintenance dates.