The Global E-Invoicing Shift: 2025 Perspectives and Momentum

A Vertex research report on how e-invoicing mandates and digital innovation are reshaping the future of tax compliance

VERTEX®

⟫ INTRODUCTION

Within the next three years, mandatory near and real-time indirect tax reporting requirements will dominate the global economy and international trade. For multi-country sellers and large enterprises operating in impacted jurisdictions, this shift brings significant change and complexity in e-invoicing compliance. As a result, businesses need better data, tighter system integration, and scalable, future-ready solutions.

E-invoicing mandates are accelerating, with nearly 100 countries already implementing regulations. Early adopters are also revising existing frameworks, signaling that frequent updates will continue to require close attention and engagement. Despite the complexity, tax, finance, and IT professionals remain largely optimistic.

To better understand global sentiment around e-invoicing mandates, this report draws on insights from 1,150 senior decision-makers across finance, IT, and tax functions in 18 countries. The findings reveal that most businesses view e-invoicing not merely as a compliance requirement, but as a catalyst for improving financial health, advancing digital maturity, and enhancing operational efficiency.

For those of us in the tax technology space, this research reinforces a daily reality: successful e-invoicing strategies depend on regulatory insight, cross-functional collaboration, and scalable solutions. Businesses that invest in integrated, flexible platforms—rather than short-term fixes—are best positioned to adapt, comply, and grow.

This report is for the professionals at the heart of these decisions. If you're feeling the pressure of e-invoicing mandates multiplying across borders or coming into play locally, you're not alone. There is a growing body of best practices and innovation to draw upon and partners ready to help you navigate what's next.

Gunjan Tripathi

EMEA Director of VAT and Tax Technology at Vertex

Research Methodology

This research was conducted on behalf of Vertex by Sapio Research. An online survey took place in 2025 and canvassed the opinion of 1,150 senior decision makers in finance, IT, and tax functions. Company revenues ranged from $50 million to over $1 billion USD.

The purpose of the research was to understand the sentiment around e-invoicing mandates, assess levels of preparedness, and uncover the challenges and opportunities businesses face. The findings help identify where further support is needed, particularly in areas such as technology integration, regulatory compliance, and government engagement.

Insights from this research can help businesses shape their e-invoicing strategies—especially those considering changes in response to current and upcoming mandates and the rapid evolution of emerging technologies. Respondents were based in the following regions: Eastern and Southern Europe, Benelux, DACH, Latin America, Middle East, Asia, Nordics, North America, UK, and Ireland. They are categorized geographically based on regional e-invoicing mandate status. This includes businesses selling into mandated markets, those based in countries with existing mandates, and those in regions where mandates are anticipated.

Approaches, Sentiments, and Trends

This research highlights current approaches and attitudes to e-invoicing among businesses already impacted by either domestic or multiple global mandates, and businesses preparing for the introduction of new mandates. We observed five key sentiments and trends emerging within the tax, finance, and IT community.

1
OPTIMISM
E-invoicing benefits outweigh challenges

2
IMPACT
E-invoicing is more than an operational upgrade and compliance 'must-do'

3
OPPORTUNITY
E-invoicing unlocks and ensures friction-free global trade

4
TECHNOLOGY
Businesses are driving accelerated e-invoicing adoption over the next two years

5
TRANSFORMATION
E-invoicing is foundational for tax and finance digitalization

1 OPTIMISM

Benefits Outweigh Challenges

According to our research, businesses remain optimistic about e-invoicing despite its challenges. Nearly four in five respondents believe the benefits outweigh the difficulties, reflecting a global view that compliance is a driver of progress rather than a burden. Encouragingly, only 12% of respondents worldwide express a negative outlook, while 82% of multi-country sellers report improvements in financial health as a result of e-invoicing.

Views on the Introduction of E-invoicing Mandates Globally
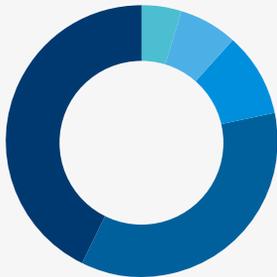
- **5% strongly disagree** - the challenges far outweigh the benefits
- **7% somewhat disagree** - the challenges slightly outweigh the benefits
- **10% neither agree nor disagree** - the benefits and challenges are balanced
- **36% somewhat agree** - benefits slightly outweigh the challenges
- **43% strongly agree** - benefits far outweigh the challenges

Respondents were asked: What is your personal view on global e-invoicing mandates—do you agree the overall benefits outweigh the challenges?

Optimism aside, e-invoicing compliance is perceived as an evolutionary journey with little to no standardization. Topping the list of desired changes, over half of respondents said they would like to see a centralized global platform, or mandate hub, to streamline compliance and reporting. A considerable number of respondents also expressed the need for enhanced system interoperability and regulatory harmonization in line with technological and business advancements.

Improvements for E-invoicing Mandates

Global e-invoicing platform to optimize compliance & reporting	51%
Ensuring system compatibility to streamline cross-border e-invoicing	46%
Ongoing regulatory updates to keep pace with innovation and business needs	46%
End-to-end enablement: training, resources, and technical support	45%
A unified global standard to simplify adoption across countries	42%
Phased rollout with defined timelines for easy business adoption	38%
I don't think any improvements could be made	1%

Respondents were asked: Which of the following do you think would generally improve e-invoicing mandates? Select up to three.

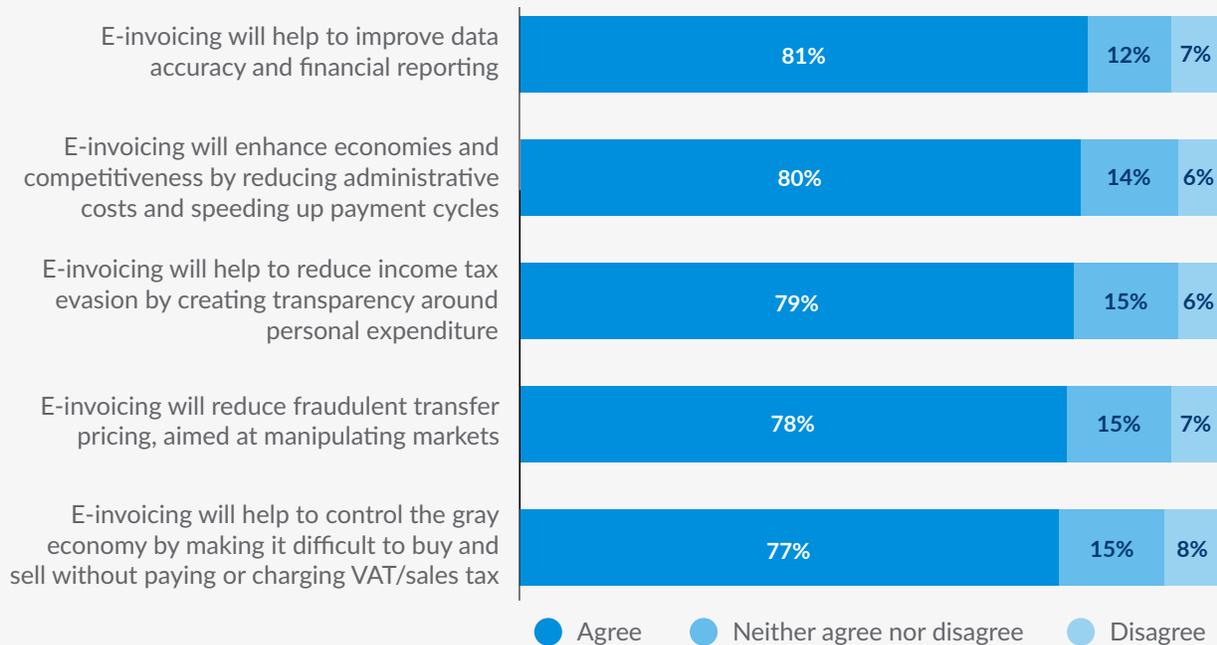Organizational size influences respondents' sentiment. Enterprise-level companies are slightly more optimistic, with 83% reporting improved financial health from e-invoicing compared to 77% of mid-market firms. This modest difference in optimism could be attributed to larger enterprises being more generally able to benefit from economies of scale and likely further along in their e-invoicing technology journey.

2 IMPACT

From Mandate to Momentum: Scaling Smarter E-Invoicing

The research shows that e-invoicing is considered more than an operational or compliance related task. Over three-quarters of respondents anticipate a range of benefits from e-invoicing mandates including improved financial planning, global competitiveness, and faster payments. Many also cited several positives from the rise in globalized mandates—such as combating tax evasion and fraud within supply chains, and enhancing transparency for tax authorities. The business community perceives e-invoicing as something that will ultimately enhance overall economic conditions.

Business Perception of the Global Impact of E-Invoicing

	Agree	Neither agree nor disagree	Disagree
E-invoicing will help to improve data accuracy and financial reporting	81%	12%	7%
E-invoicing will enhance economies and competitiveness by reducing administrative costs and speeding up payment cycles	80%	14%	6%
E-invoicing will help to reduce income tax evasion by creating transparency around personal expenditure	79%	15%	6%
E-invoicing will reduce fraudulent transfer pricing, aimed at manipulating markets	78%	15%	7%
E-invoicing will help to control the gray economy by making it difficult to buy and sell without paying or charging VAT/sales tax	77%	15%	8%

Respondents were asked: To what extent do you agree with each of the following in relation to the impact of e-invoicing on the global economy?

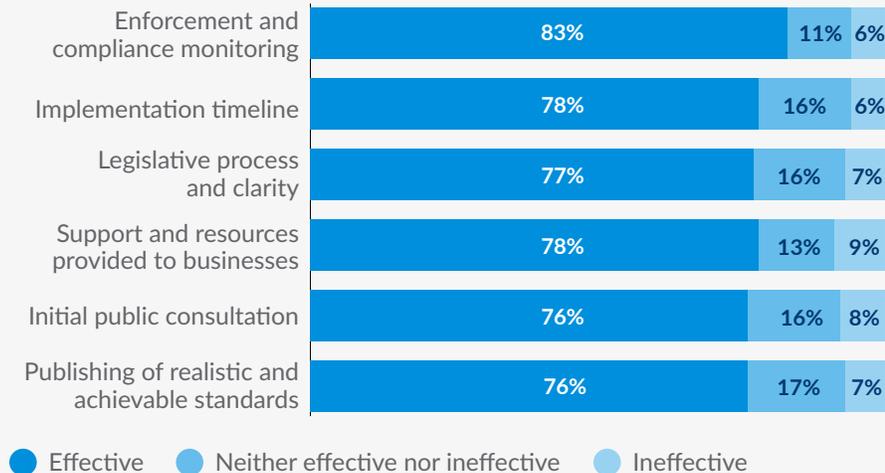## "E-invoicing is no longer an emerging consideration. It's a global imperative."

Gunjan Tripathi
EMEA Director of VAT and Tax Technology at Vertex

Many businesses believe that governments are effectively implementing e-invoicing mandates. In fact, 74% of businesses using e-invoicing in mandated countries are satisfied with implementation, compliance monitoring, and the clarity of the legislative process.

E-Invoicing Rollout Effectiveness

Aspect	Effective	Neither effective nor ineffective	Ineffective
Enforcement and compliance monitoring	83%	11%	6%
Implementation timeline	78%	16%	6%
Legislative process and clarity	77%	16%	7%
Support and resources provided to businesses	78%	13%	9%
Initial public consultation	76%	16%	8%
Publishing of realistic and achievable standards	76%	17%	7%

● Effective ● Neither effective nor ineffective ● Ineffective

DACH Germany	72%
LATAM	74%
Middle East/ Asia	85%
Nordics Finland	96%
Southern Europe France & Italy	71%

Average percent by region of effectiveness following mandate introduction
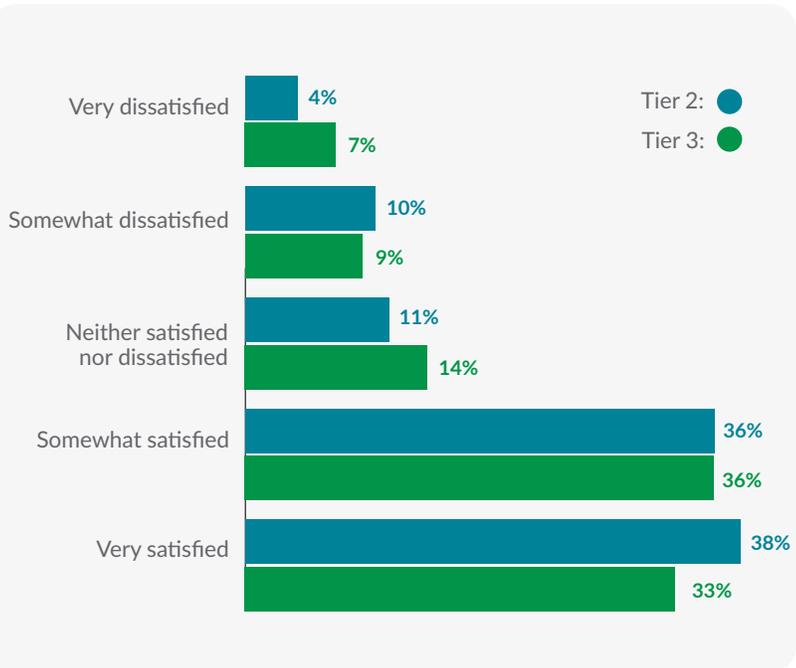
Respondents were asked: How would you rate the effectiveness of each of the following aspects of your country's e-invoicing mandates?

Government Support for E-Invoicing Implementation

As highlighted earlier, e-invoicing within real-time mandates is not a one-time implementation, but an ongoing journey of innovation and refinement.

Governments must continue to ensure that mandates are updated to reflect changes to the economic and business landscape over time.

Respondents were asked: How would you rate the effectiveness of each of the following aspects of your country's e-invoicing mandates?

	Tier 2	Tier 3
Very dissatisfied	4%	7%
Somewhat dissatisfied	10%	9%
Neither satisfied nor dissatisfied	11%	14%
Somewhat satisfied	36%	36%
Very satisfied	38%	33%

Tier 2: ●   Tier 3: ●

Tier 1 markets indicate questions that were asked in markets impacted by e-invoicing when selling in mandate countries, tier 2 markets indicate questions that were asked of respondents based in a current mandate country, and tier 3 indicates questions that were asked of respondents based in a future mandate country.
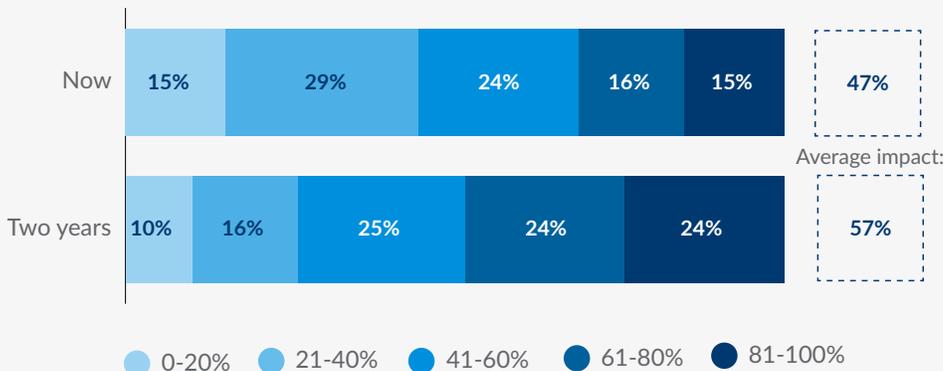
3 OPPORTUNITY

E-Invoicing Unlocks and Supports Friction-Free Global Trade Possibilities

The strategic value of e-invoicing now extends beyond regulatory compliance, serving as a key enabler of business continuity and the ability to trade globally. Multi-country sellers estimate that nearly half of their current sales could be disrupted if e-invoicing capabilities were compromised.

Estimated Impact of E-Invoicing Non-Compliance on Business Sales

	0-20%	21-40%	41-60%	61-80%	81-100%	Average impact:
Now	15%	29%	24%	16%	15%	47%
Two years	10%	16%	25%	24%	24%	57%

Legend: ● 0-20% ● 21-40% ● 41-60% ● 61-80% ● 81-100%

Respondents were asked: If you weren't able to issue or receive invoices or do business in specific jurisdictions due to e-invoicing non-compliance, what portion of your business sales would be impacted right now, and in two years?

Benelux Belgium & Netherlands	**57%**
DACH Austria & Switzerland	**58%**
LATAM Argentina, Brazil, Mexico	**58%**
Nordics Denmark, Norway, Sweden	**61%**
Southern Europe Portugal & Spain	**54%**
UK	**56%**
North America	**56%**

Average percent of sales impact by region in two years time

Whether viewed as an opportunity or an unavoidable requirement, e-invoicing is rapidly becoming a prerequisite for cross-border trade participation, with non-compliance creating significant barriers to market access. Given the current turbulence in global trading routes and markets, e-invoicing provides organizations with greater agility to adapt where and when they trade.

The mandate-driven complexity also requires scalable technology. The e-invoicing technology that is most popular among businesses with broader exposure to mandates reflects a growing focus on international sales. Such businesses are significantly more likely to adopt universal platforms, with many multi-country sellers opting for globally focused tools to manage e-invoicing. These solutions are often built to accommodate the latest jurisdictional nuances and ensure smooth cross-border operations.

Globally focused and specialist systems are popular with businesses in mandate-driven markets, but these respondents also need a more regional focus that aligns with local compliance requirements and supports seamless implementation, reporting accuracy, and audit readiness.
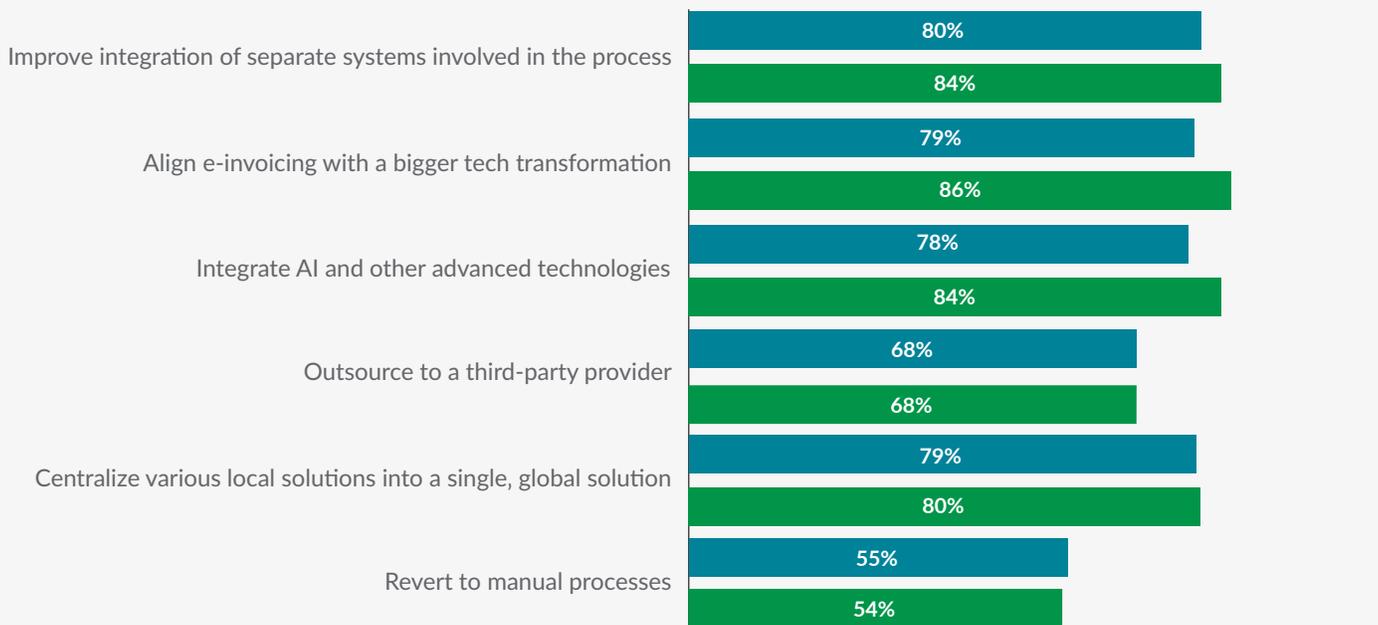
4 TECHNOLOGY

Moving the E-Invoicing Dial Over the Next Two Years

While e-invoicing compliance is well-established, the supporting technology has matured significantly with widespread adoption already underway. Businesses currently use a variety of options, including specialized systems that manage global e-invoicing and those integrated within enterprise resource planning software, as well as homegrown solutions, or government platforms. However, technology choices are evolving as e-invoicing pressures grow and many businesses are considering making significant changes over the next two years.

Planned Changes to E-Invoicing Strategy

Change	Tier 1	Tier 2
Improve integration of separate systems involved in the process	80%	84%
Align e-invoicing with a bigger tech transformation	79%	86%
Integrate AI and other advanced technologies	78%	84%
Outsource to a third-party provider	68%	68%
Centralize various local solutions into a single, global solution	79%	80%
Revert to manual processes	55%	54%

Tier 1 - % Likely
Tier 2 - % Likely

Respondents were asked: How likely are you to change your company's approach to e-invoicing in any of the following ways in the next one to two years?
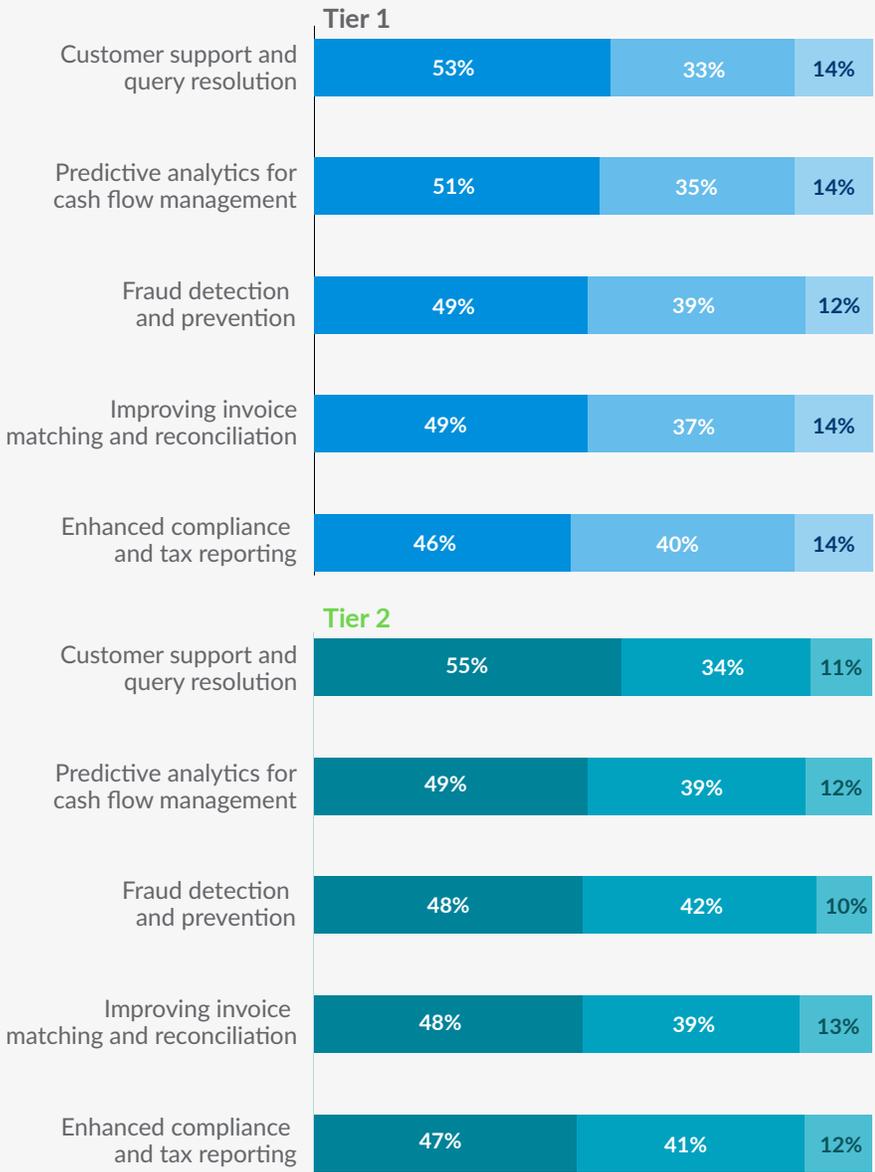
Respondents operating in countries with existing mandates report a strong likelihood of changing their approach to e-invoicing—including the technology they use—with 80% indicating such intent. E-invoicing transformation is not about dismantling existing systems, but rather enhancing them. The focus is on enriching processes through smarter integration, leveraging emerging technologies like AI, and aligning e-invoicing with broader tax transformation initiatives. As adoption becomes increasingly global, e-invoicing solutions must evolve from standalone tools into embedded components of enterprise-wide systems and workflows.

Tier 1 markets indicate questions that were asked in markets impacted by e-invoicing when selling in mandate countries, tier 2 markets indicate questions that were asked of respondents based in a current mandate country, and tier 3 indicates questions that were asked of respondents based in a future mandate country.

AI is already being used by many business to streamline e-invoicing processes and ensure accuracy. Around half of respondents are using AI in various ways and only a small number of respondents have no plans to use it at this time. This shows that AI and automation are considered crucial for managing increasingly complex and high-volume e-invoicing compliance processes. AI applications range from customer support and query resolution to predictive analytics and fraud detection.

Current and Planned Uses of AI to Support E-Invoicing

Tier 1

AI Use Case	Currently using AI	Planning to use AI	Not planning to use AI
Customer support and query resolution	53%	33%	14%
Predictive analytics for cash flow management	51%	35%	14%
Fraud detection and prevention	49%	39%	12%
Improving invoice matching and reconciliation	49%	37%	14%
Enhanced compliance and tax reporting	46%	40%	14%

Tier 2

AI Use Case	Currently using AI	Planning to use AI	Not planning to use AI
Customer support and query resolution	55%	34%	11%
Predictive analytics for cash flow management	49%	39%	12%
Fraud detection and prevention	48%	42%	10%
Improving invoice matching and reconciliation	48%	39%	13%
Enhanced compliance and tax reporting	47%	41%	12%

Average percentage by region across all AI use cases

Tier 1

Region	%
Benelux — Belgium & Netherlands	41%
DACH — Austria & Switzerland	50%
Nordics — Denmark, Norway, Sweden	56%
North America	48%
Southern Europe — Portugal & Spain	46%
UK	52%

Tier 2

Region	%
DACH — Germany	42%
LATAM	48%
Middle East/ Asia	58%
Nordics — Finland	57%
Southern Europe — France & Italy	39%

Respondents were asked: Are you currently using any of the following ways to support e-invoicing and if not are you planning to in the near future?

Tier 1: ● Currently using AI   ● Planning to use AI   ● Not planning to use AI
Tier 2: ● Currently using AI   ● Planning to use AI   ● Not planning to use AI

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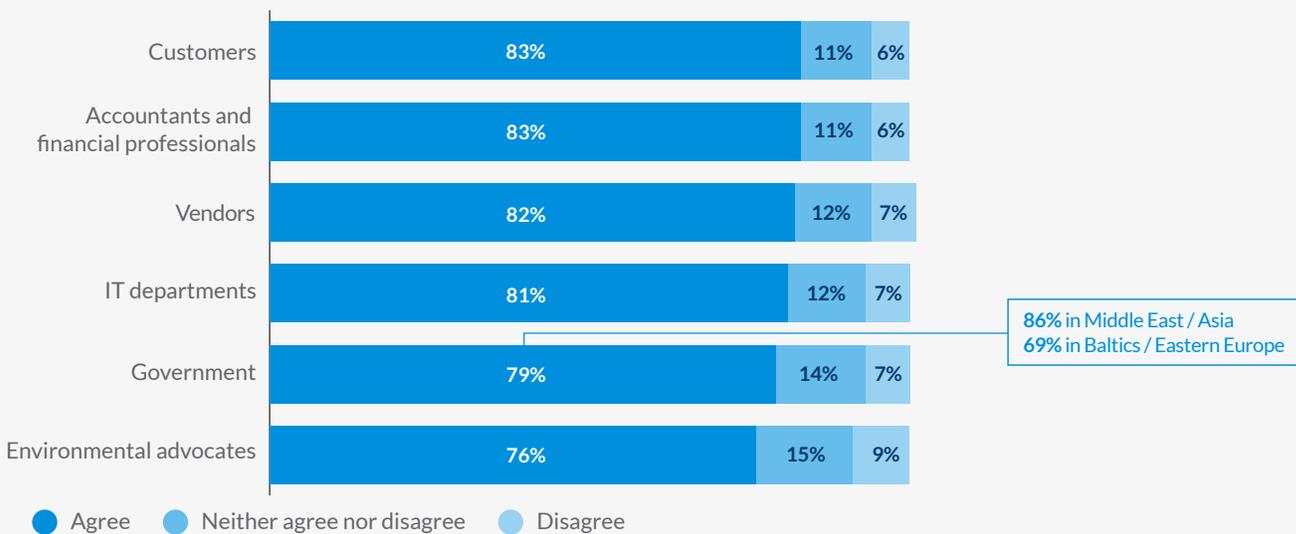
5 TRANSFORMATION

E-Invoicing Is the Backbone for Tax and Finance Digitalization

Many businesses plan to use e-invoicing as a catalyst for digital transformation. Widespread investment in integrated, future-ready e-invoicing systems is expected over the coming years to meet regulatory shifts.

Finance professionals see e-invoicing as a strategic enabler with platform scalability, data accuracy, and policy alignment all cited as key outcomes. Additionally, improved reporting and the reduction of manual processes were highlighted as reasons that e-invoicing is forming a critical part of the broader digital fiance environment.

One indicator that e-invoicing plays a wider role in transformation and success is the consensus that everyone benefits. Finance professionals and customers are considered the most common beneficiaries of e-invoicing, but they are followed closely by vendors, IT departments, and governments.

Expected Stakeholders Benefiting From Mandatory E-Invoicing

Stakeholder	Agree	Neither agree nor disagree	Disagree
Customers	83%	11%	6%
Accountants and financial professionals	83%	11%	6%
Vendors	82%	12%	7%
IT departments	81%	12%	7%
Government	79%	14%	7%
Environmental advocates	76%	15%	9%

● Agree   ● Neither agree nor disagree   ● Disagree

86% in Middle East / Asia
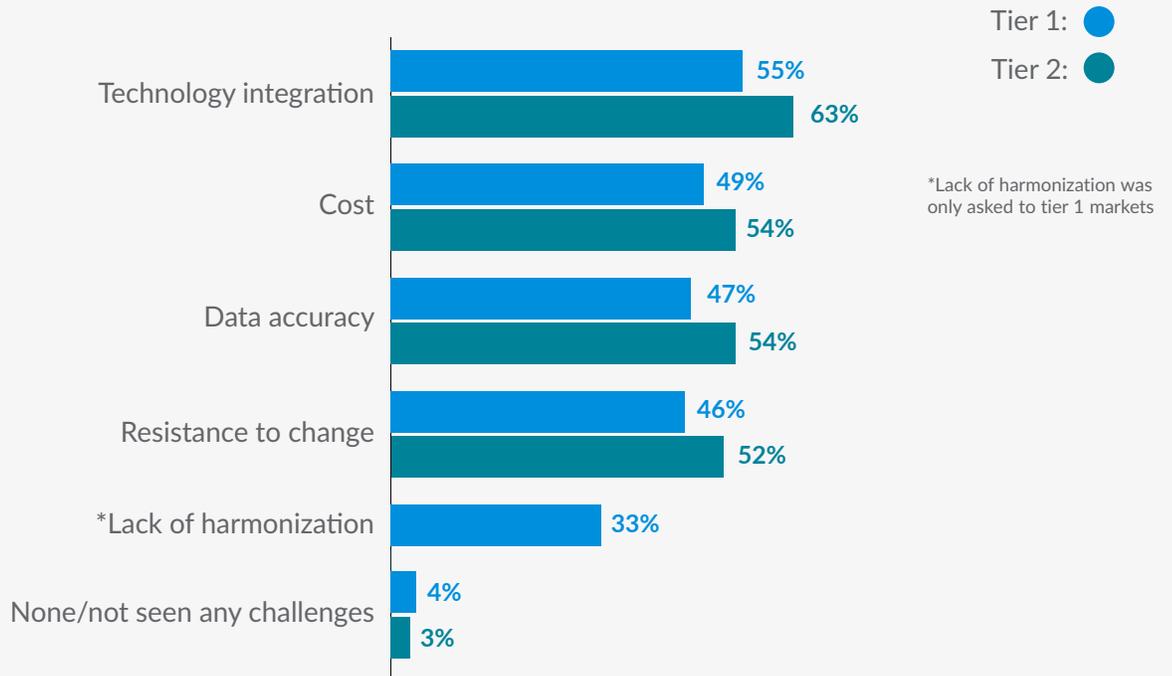**69%** in Baltics / Eastern Europe

Respondents were asked: To what extent do you agree or disagree that each of the following benefit from mandatory e-invoicing?

For tax and finance teams the benefits are clear. By accelerating adoption, selecting scalable solutions, and integrating e-invoicing into digital roadmaps, teams can now stay ahead of mandates and unlock long-term business value. E-invoicing enhances transparency, streamlines compliance, and improves data quality across the board.

Challenges in Global E-Invoicing Adoption

As mandates gain momentum, businesses are discovering that e-invoicing brings a host of challenges alongside the benefits. Tax and finance professionals must manage the complexities of systems integration, data governance, and compliance while navigating diverse regulations in global markets. As a result, tax is increasingly recognized as a strategic priority, demanding cross-functional collaboration, technology investment, and a long-term transformation mindset. Meeting varying technical and legal requirements across multiple markets can stretch internal resources and expose process gaps. This is why businesses must recognize the potential challenges and prepare strategically for upcoming e-invoicing mandates.

Adoption Challenges

Tier 1: ●
Tier 2: ●

*Lack of harmonization was only asked to tier 1 markets

Challenge	Tier 1	Tier 2
Technology integration	55%	63%
Cost	49%	54%
Data accuracy	47%	54%
Resistance to change	46%	52%
*Lack of harmonization	33%	
None/not seen any challenges	4%	3%

Respondents were asked: Which of the following challenges have you faced following the adoption of e-invoicing (select up to three)?

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CHALLENGE 1

The Most Pressing Technical Barrier is Integration

The single biggest challenge shared by businesses is integrating e-invoicing solutions with their existing systems. This can range from ERP systems to dedicated e-invoicing platforms that provide end-to-end compliance or custom solutions. Integration is a core challenge for 55% of businesses operating in mandated markets, and rises to 63% among those selling into countries with mandates. Integration is particularly complex for multi-country sellers, where aligning e-invoicing with varied ERP and accounting systems creates widespread friction and compliance risks. Regionally, the Nordics and LATAM report the highest level of difficulty, while DACH and Southern Europe fare slightly better.

Technology Integration

Tier 1	Tier 2	Tier 3
55%	63%	60%

Tier 1: ●
Tier 2: ●
Tier 3: ●
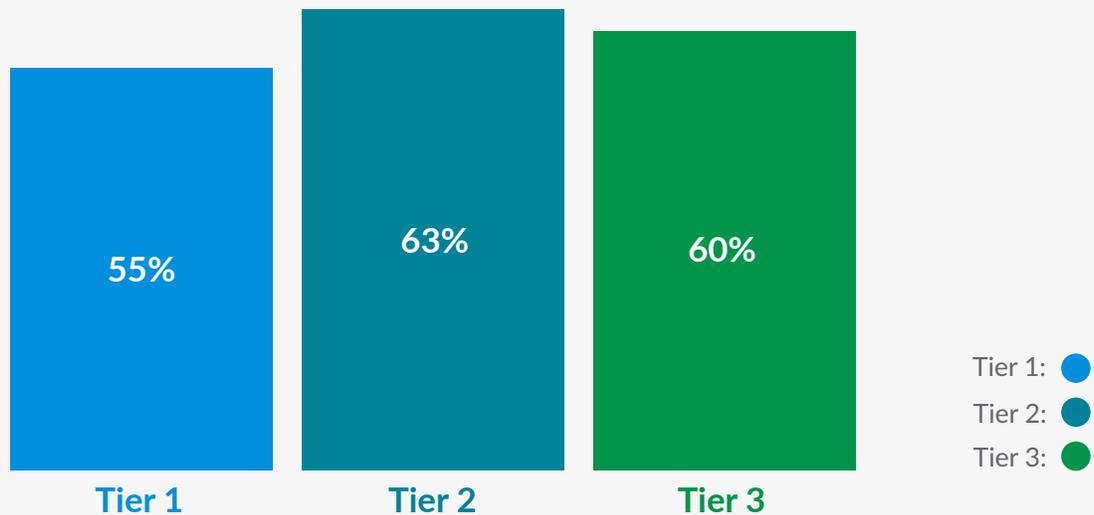
Integration challenges persist across all company sizes and levels of mandate readiness. Among mid-market businesses, 53% cite integration as a pain point—closely mirrored by 55% of enterprise businesses. Even among those that have already implemented a solution, 56% continue to struggle with integration and this figure rises to 65% in countries where mandates are active. For businesses still seeking a solution, the concern shifts toward anticipating disruptions during initial setup. Encouragingly, both groups are taking action: 85% of respondents already have a solution in place and 75% of those without a solution plan to improve integration within the next two years.
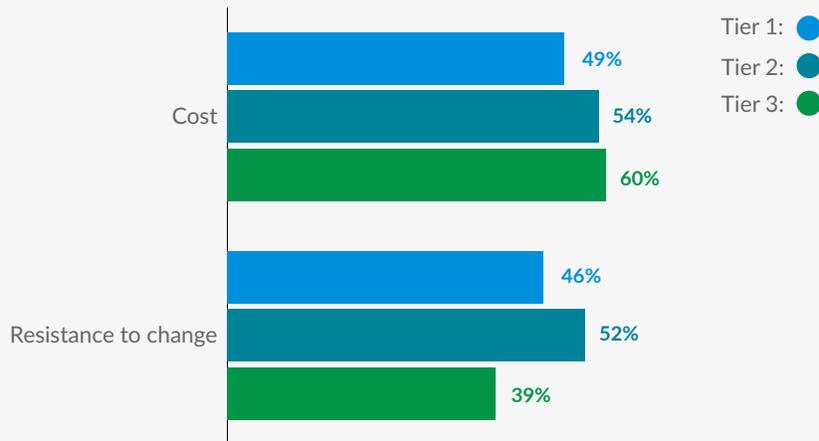
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CHALLENGE 2

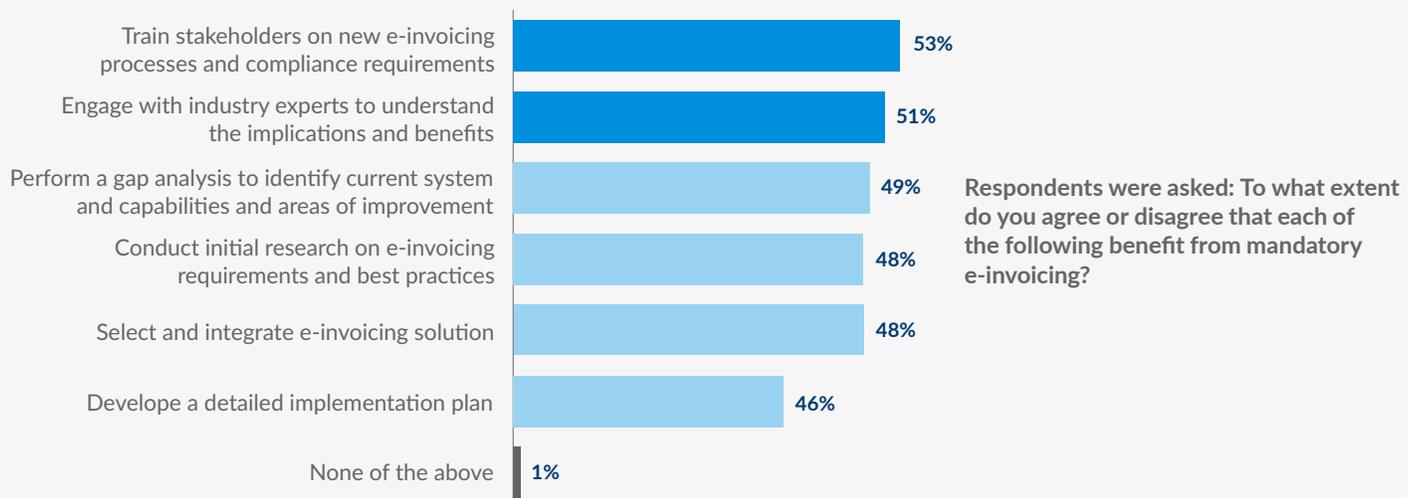## Adoption - Investment, Resistance, and Readiness

Cost and internal resistance remain significant hurdles to adoption. Nearly half of respondents operating in mandate countries or selling into mandate regions identify these as key barriers. Mid-market businesses are feeling the impact of system investments and training, while enterprise firms are more likely to encounter internal push back. These challenges are echoed across future mandate markets as well—60% anticipate integration as the top obstacle and 55% highlight cost as a concern. Employee readiness is less of an issue in these markets, though still noteworthy.

Cost and Resistance to Change Key Challenges

Tier 1: ●
Tier 2: ●
Tier 3: ●

Cost
- 49%
- 54%
- 60%

Resistance to change
- 46%
- 52%
- 39%

Companies are embracing a variety of strategies to address these challenges. In future mandate markets, over half are actively training stakeholders and engaging external consultants to prepare. Meanwhile, respondents selling in mandate markets and those in already mandated countries are evolving their approach to e-invoicing as part of broader digital transformation programs.

Business Readiness Actions for Upcoming E-Invoicing Mandates

Action	%
Train stakeholders on new e-invoicing processes and compliance requirements	53%
Engage with industry experts to understand the implications and benefits	51%
Perform a gap analysis to identify current system and capabilities and areas of improvement	49%
Conduct initial research on e-invoicing requirements and best practices	48%
Select and integrate e-invoicing solution	48%
Develope a detailed implementation plan	46%
None of the above	1%

Respondents were asked: To what extent do you agree or disagree that each of the following benefit from mandatory e-invoicing?

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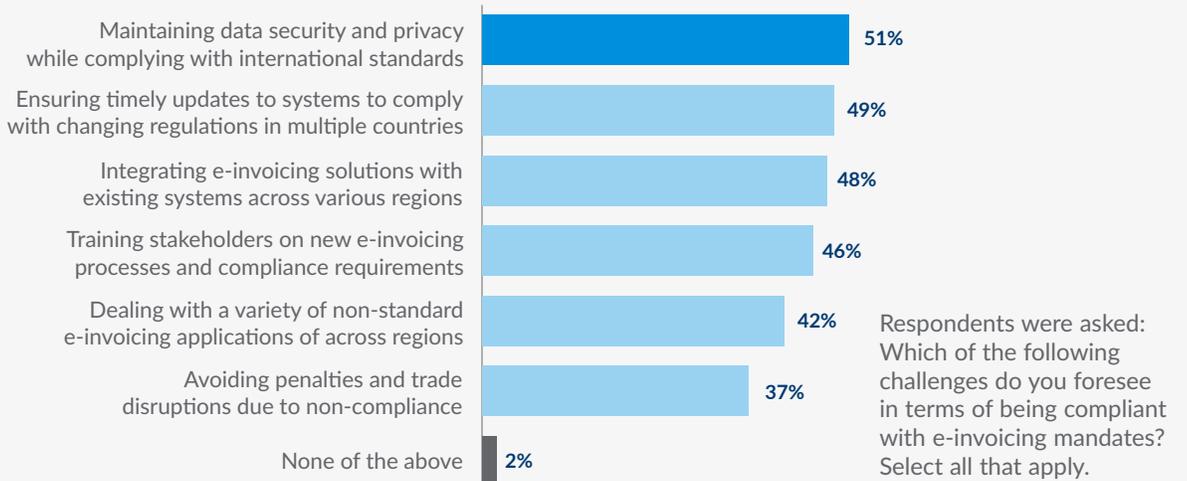
CHALLENGE 3

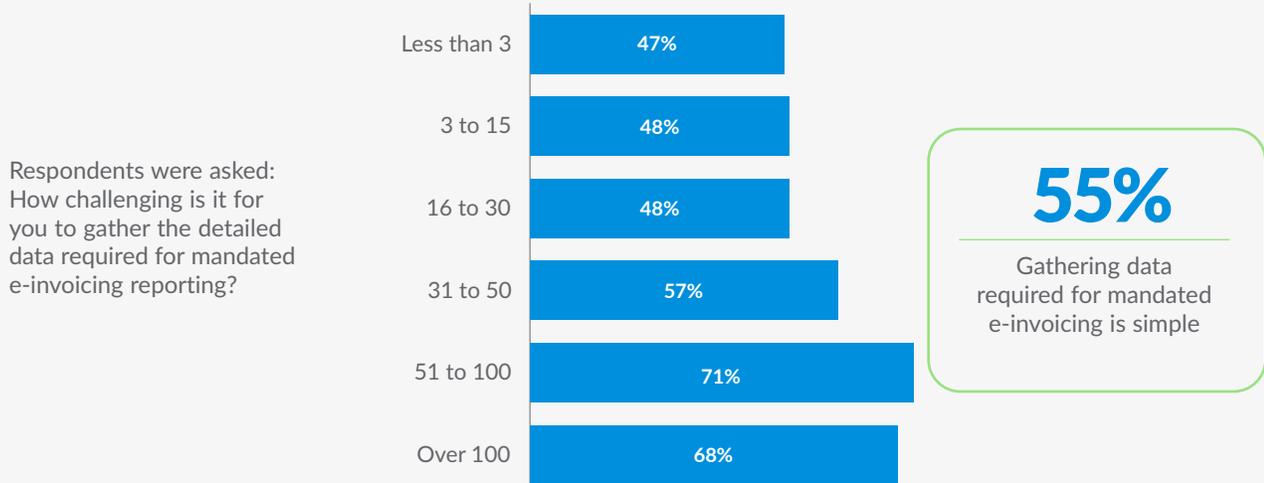## Data Governance Is a Critical Concern

Beyond integration and adoption, data quality and governance continue to pose major challenges. With 87% of organizations already using e-invoicing systems, the sheer volume of data being generated demands robust governance to ensure accuracy, security, and compliance with international standards. Notably, half of respondents flagged data security and privacy as significant concerns—especially when navigating diverse global regulations. These findings underscore the urgent need for effective data governance strategies to safeguard sensitive information and uphold trust.

Anticipated Compliance Challenges with E-Invoicing Mandates

Challenge	Percentage
Maintaining data security and privacy while complying with international standards	51%
Ensuring timely updates to systems to comply with changing regulations in multiple countries	49%
Integrating e-invoicing solutions with existing systems across various regions	48%
Training stakeholders on new e-invoicing processes and compliance requirements	46%
Dealing with a variety of non-standard e-invoicing applications of across regions	42%
Avoiding penalties and trade disruptions due to non-compliance	37%
None of the above	2%

Respondents were asked: Which of the following challenges do you foresee in terms of being compliant with e-invoicing mandates? Select all that apply.

Accurate reporting continues to be a recurring challenge. Half of the surveyed businesses expressed difficulties in accessing or providing clean, complete data. These issues are most strongly felt in Benelux (68%) and least in Southern Europe (48%). While 55% of respondents find data gathering relatively straightforward—and say it becomes easier as they expand into more countries—one in four multi-country sellers, especially those in North America, still struggle with data collection despite having systems in place. This trend is similar when comparing responses from mid-market versus enterprise businesses.

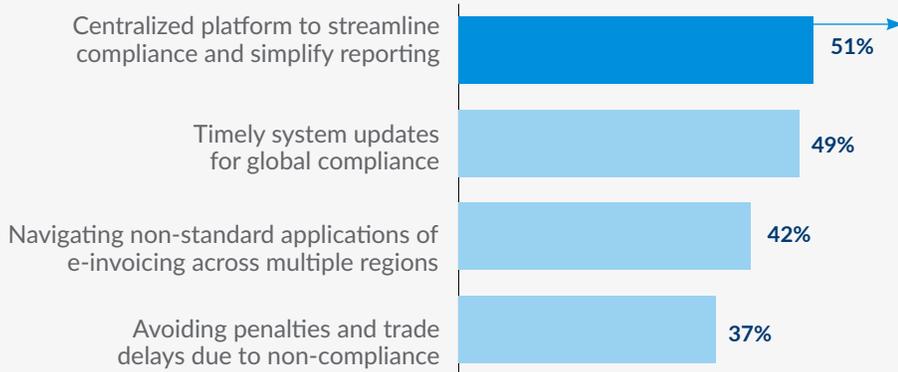### Data Collection for Mandatory E-Invoicing Reporting

Respondents were asked: How challenging is it for you to gather the detailed data required for mandated e-invoicing reporting?

Number of countries	Percentage
Less than 3	47%
3 to 15	48%
16 to 30	48%
31 to 50	57%
51 to 100	71%
Over 100	68%

55%

Gathering data required for mandated e-invoicing is simple

CHALLENGE 4

Market Complexity Is Increasing

Finally, the absence of a unified global standard continues to complicate operations for businesses working across jurisdictions. Integrating systems to meet diverse local regulations often demands custom solutions, driving up time, cost, and operational complexity. Half of the respondents believe that a centralized global platform for e-invoicing would simplify compliance and reporting, underscoring the need for a more cohesive approach. In addition to these structural challenges, companies must also navigate frequent regulatory updates, inconsistent application formats, and the risk of penalties—factors that further hinder both implementation and ongoing management.

Improvements for E-Invoicing Mandates

Category	Value
Centralized platform to streamline compliance and simplify reporting	51%
Timely system updates for global compliance	49%
Navigating non-standard applications of e-invoicing across multiple regions	42%
Avoiding penalties and trade delays due to non-compliance	37%

Region	%
Baltics & Eastern Europe	47%
Benelux	42%
DACH	42%
LATAM	53%
Middle East & Asia	59%
Nordics	47%
North America	55%
Southern Europe	52%
UK	53%

Respondents were asked: Which of the following do you think would generally improve e-invoicing mandates?

E-Invoicing Mandate Compliance Capabilities by Market
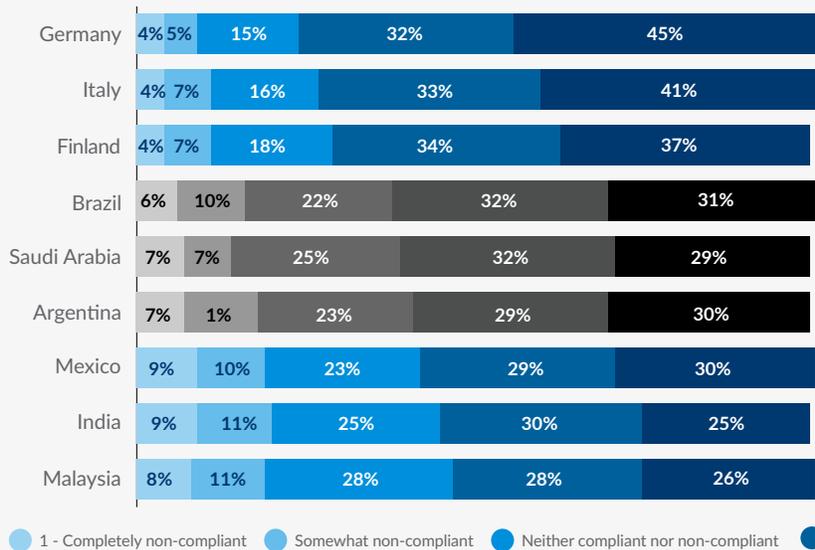
Market	1 - Completely non-compliant	Somewhat non-compliant	Neither compliant nor non-compliant	Somewhat compliant	5 - Completely compliant
Germany	4%	5%	15%	32%	45%
Italy	4%	7%	16%	33%	41%
Finland	4%	7%	18%	34%	37%
Brazil	6%	10%	22%	32%	31%
Saudi Arabia	7%	7%	25%	32%	29%
Argentina	7%	1%	23%	29%	30%
Mexico	9%	10%	23%	29%	30%
India	9%	11%	25%	30%	25%
Malaysia	8%	11%	28%	28%	26%

Top 3 confidence in compliance: 77%, 73%, 70%

63%
61%
60%

Bottom 3 confidence in compliance: 59%, 55%, 53%

Respondents were asked: To what extent is your business able to confidently comply with e-invoicing mandates in each of the following counties?

Opportunities in Global E-Invoicing Adoption

As e-invoicing mandates continue to evolve globally, businesses are uncovering valuable benefits tied to its implementation. These include gains in operational efficiency, reductions in cost, and improved data insights that support decision-making. Such advantages are proving equally impactful for both multi-country sellers and organizations operating in mandate-driven markets.

OPPORTUNITY 1

Creating Efficiency Through Automation, Integration, and AI

The automation required for e-invoicing enables businesses to streamline processes and reduce complexity at scale. This is creating an opportunity to use e-invoicing to create more streamlined business operations. According to our survey, businesses selling in multiple mandated countries now automate 60% of their e-invoicing processes on average. The growing number of mandates globally is helping to accelerate the adoption of emerging technologies and automated processes.

Automation Trends Driven by E-Invoicing Mandates

Percent	Value
0-20%	2%
21-40%	17%
41-60%	32%
61-80%	29%
81-100%	20%
Don't know	1%
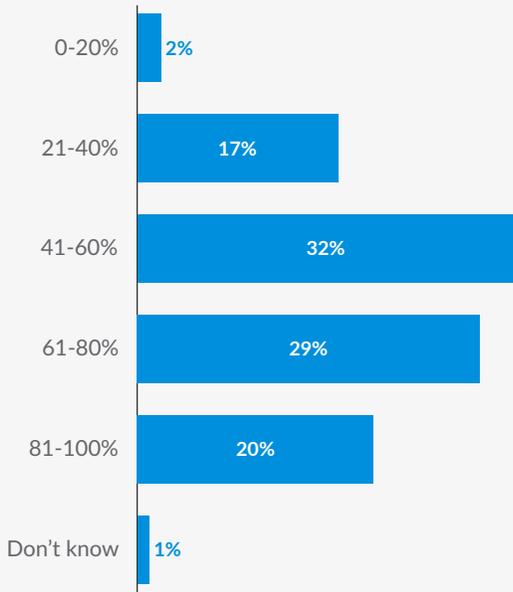
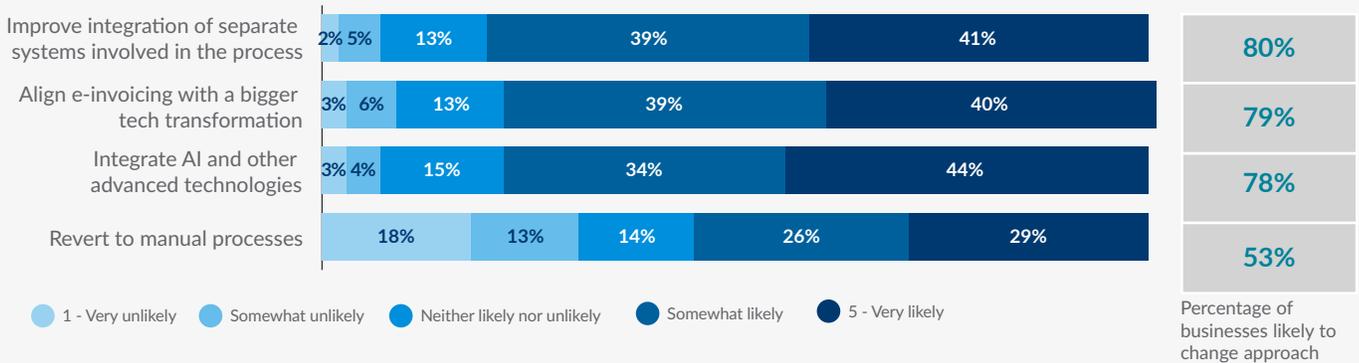| Region	Average
Benelux Belgium & Netherlands	57%
DACH Austria & Switzerland	62%
LATAM Argentina, Brazil, Mexico	58%
Nordics Denmark, Norway, Sweden	62%
North America	61%
Southern Europe Portugal & Spain	61%
UK	58%

Overall mean:
60%

Average percent by region of automated invoicing due to mandatory e-invoicing

Respondents were asked: What percentage of your invoicing process is now automated due to mandatory e-invoicing? Select one.
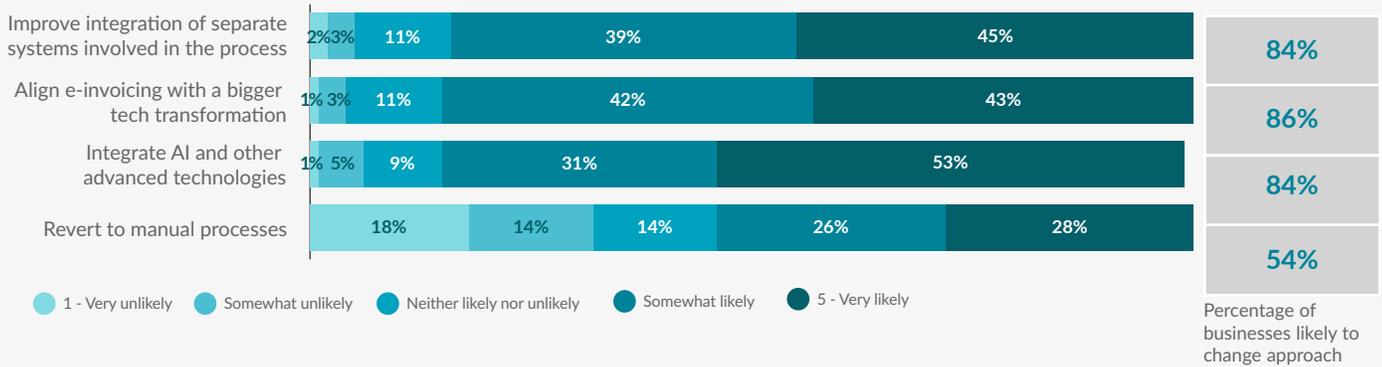
Businesses are prioritizing e-invoicing technology integration as part of their efficiency strategies. In the next one to two years, 80% of multi-country sellers plan to improve the integration of separate systems concerned with e-invoicing, rising to 86% among businesses based in tier two mandate countries. A similar number of respondents also plan to consolidate local solutions into a unified global e-invoicing platform and align adoption efforts with broader technology transformation initiatives to drive efficiency improvements.

Changes to E-Invoicing Strategy: Tier 1*

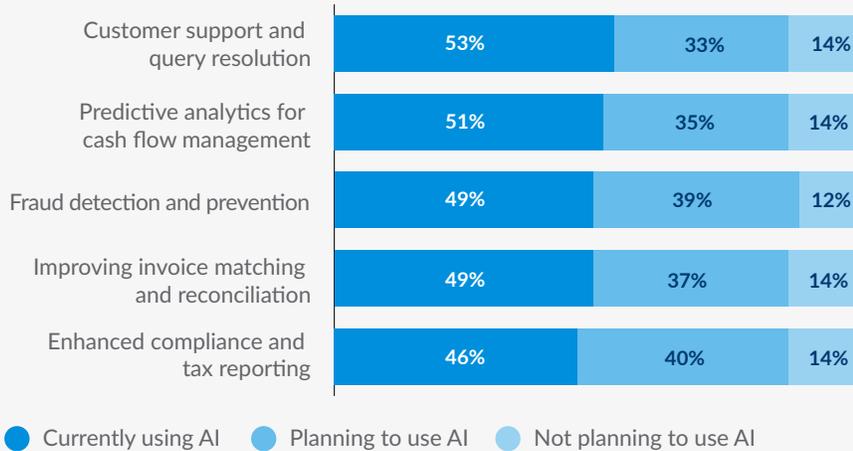|	1 - Very unlikely	Somewhat unlikely	Neither likely nor unlikely	Somewhat likely	5 - Very likely	Percentage of businesses likely to change approach
Improve integration of separate systems involved in the process	2%	5%	13%	39%	41%	80%
Align e-invoicing with a bigger tech transformation	3%	6%	13%	39%	40%	79%
Integrate AI and other advanced technologies	3%	4%	15%	34%	44%	78%
Revert to manual processes	18%	13%	14%	26%	29%	53%

Respondents were asked: How likely are you to change your company's approach to e-invoicing in any of the following ways in the next one to two years?

Changes to E-Invoicing Strategy: Tier 2

	1 - Very unlikely	Somewhat unlikely	Neither likely nor unlikely	Somewhat likely	5 - Very likely	Percentage of businesses likely to change approach
Improve integration of separate systems involved in the process	2%	3%	11%	39%	45%	84%
Align e-invoicing with a bigger tech transformation	1%	3%	11%	42%	43%	86%
Integrate AI and other advanced technologies	1%	5%	9%	31%	53%	84%
Revert to manual processes	18%	14%	14%	26%	28%	54%

Respondents were asked: How likely are you to change your company's approach to e-invoicing in any of the following ways in the next one to two years?

*Tier 1 markets asked: Austria, Canada, Denmark, Ireland, Netherlands, Norway, Portugal, Sweden, Switzerland, US, UK, Belgium, and Spain.

Tier 1 markets indicate questions that were asked in markets impacted by e-invoicing when selling in mandate countries, tier 2 markets indicate questions that were asked of respondents based in a current mandate country, and tier 3 indicates questions that were asked of respondents based in a future mandate country.

AI is also proving crucial to the e-invoicing efficiency drive. Around half of all businesses currently affected by e-invoicing mandates are using AI as part of their solution already. The main AI applications are customer support and query resolution, predictive analytics, fraud detection, and invoice matching. All of these uses provide the potential for significantly reduced processing times and errors.
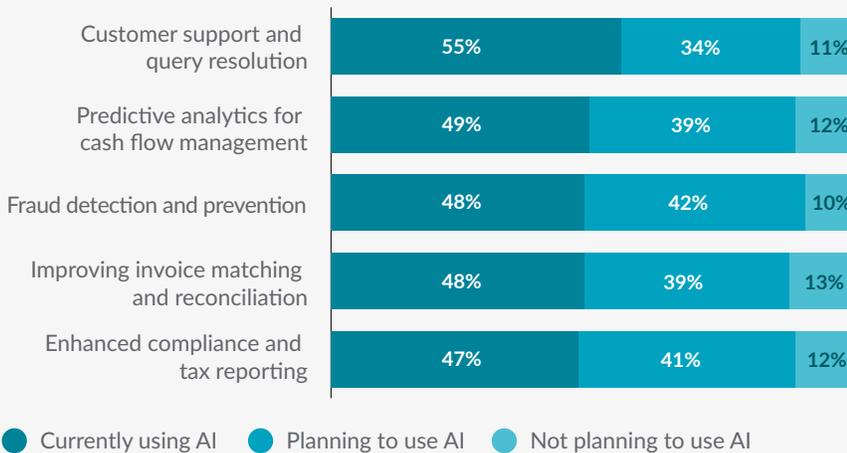
Current and Planned Uses of AI: Tier 1*

	Currently using AI	Planning to use AI	Not planning to use AI
Customer support and query resolution	53%	33%	14%
Predictive analytics for cash flow management	51%	35%	14%
Fraud detection and prevention	49%	39%	12%
Improving invoice matching and reconciliation	49%	37%	14%
Enhanced compliance and tax reporting	46%	40%	14%

● Currently using AI   ● Planning to use AI   ● Not planning to use AI

Region	Average
Benelux Belgium & Netherlands	41%
DACH Austria & Switzerland	50%
Nordics Denmark, Norway, Sweden	56%
North America	48%
Southern Europe Portugal & Spain	46%
UK	52%

Average percentage by region across all AI use cases

Are you currently using AI in any of the following ways to support e-invoicing and if not, are you planning to do so in the future?

Current and Planned Uses of AI: Tier 2

	Currently using AI	Planning to use AI	Not planning to use AI
Customer support and query resolution	55%	34%	11%
Predictive analytics for cash flow management	49%	39%	12%
Fraud detection and prevention	48%	42%	10%
Improving invoice matching and reconciliation	48%	39%	13%
Enhanced compliance and tax reporting	47%	41%	12%

● Currently using AI   ● Planning to use AI   ● Not planning to use AI

Region	Average
DACH Germany	41%
LATAM	48%
Middle East/Asia	58%
Nordics Finland	57%
Southern Europe France & Italy	39%

Average percentage by region across all AI use cases

Are you currently using AI in any of the following ways to support e-invoicing and if not, are you planning to do so in the future?

As the e-invoicing landscape continues to evolve, businesses operating in or selling to affected countries are adapting their technology strategies in diverse ways. These emerging technologies not only prepare organizations for the future but also deliver efficiency gains that extend beyond basic compliance, benefiting businesses today.

*Tier 1 markets asked: Austria, Canada, Denmark, Ireland, Netherlands, Norway, Portugal, Sweden, Switzerland, US, UK, Belgium, and Spain.

OPPORTUNITY 2

Improving the Business's Financial Health

Financial health improvement is another prominent opportunity coming from e-invoicing as adoption matures. Eight out of every ten multi-country seller agreed that complying with global e-invoicing mandates has had a positive effect on their business's financial performance.

E-invoicing also helps to create the right conditions for economic success. When asked about the impact it has on global and domestic economies, a similar number of both multi-country sellers and mandate country respondents saw better economic planning, more global competitiveness, and faster payment cycles as positive impacts.

Impact of Mandated E-Invoicing on Businesses Financial Health

Significantly improved	41%
Moderately improved	41%

82% Improved

Respondents were asked: What impact has the adoption of mandated e-invoicing had on your business's overall financial health?

Direct cost savings are also felt closer to home. Savings include reductions in paper use, printing and postage, and manual processes. Businesses are already experiencing the benefits of e-invoicing, with 55% of multi-country sellers and 59% of mandate-country organizations reporting cost reductions. In countries with planned mandates, 51% of respondents anticipate similar savings once the technology is adopted.

E-Invoicing Cost Savings Benefits

70% in the Nordics
52% in Southern Europe

Tier 1	Tier 2	Tier 3
55%	59%	51%
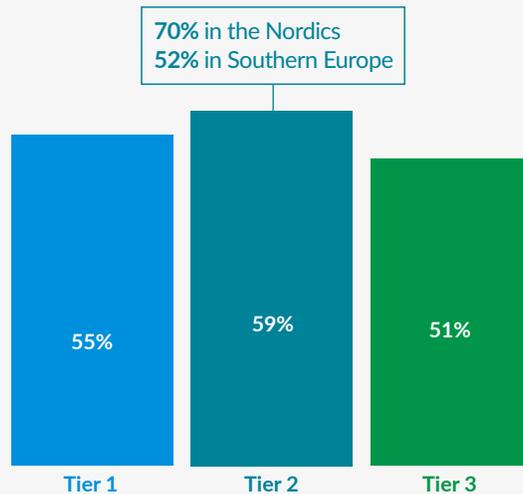
Cost savings are consistent across company size too. Reductions in operational costs tied to e-invoicing adoption are reported by a significant portion of companies—50% of mid-market firms and 56% of enterprise organizations. These savings are not only financial, they also free up resources that can be reallocated toward strategic transformation efforts and greater support for business strategy.

Tier 1 markets indicate questions that were asked in markets impacted by e-invoicing when selling in mandate countries, tier 2 markets indicate questions that were asked of respondents based in a current mandate country, and tier 3 indicates questions that were asked of respondents based in a future mandate country.
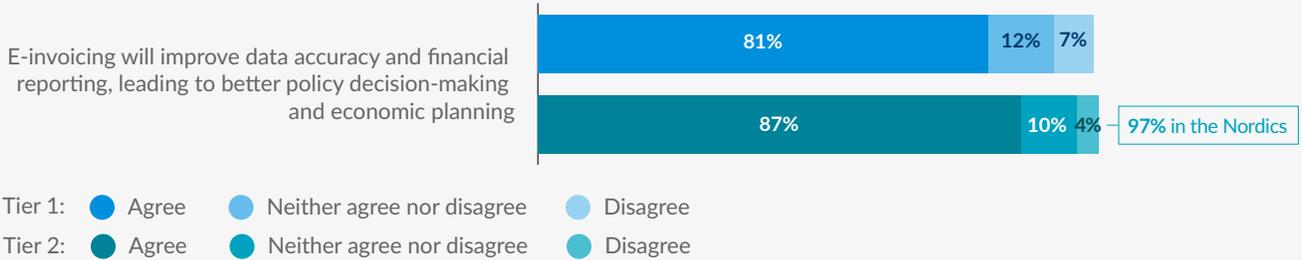
OPPORTUNITY 3

Improving Data Insights, Compliance, and Decision Making

Data governance is a core challenge, so it follows that one of the most powerful opportunities created by e-invoicing is the related improvement in data quality, leading to better decision-making and easier compliance with changing regulations. Multi-country sellers (81%) believe that e-invoicing enhances data accuracy, which supports stronger financial reporting and better policy and strategic decisions. This percentage rises to 87% among businesses operating in mandated countries.

E-Invoicing Impact on Data Accuracy and Economic Policy

E-invoicing will improve data accuracy and financial reporting, leading to better policy decision-making and economic planning

81%	12%	7%
87%	10%	4% — 97% in the Nordics

Tier 1: ● Agree ● Neither agree nor disagree ● Disagree
Tier 2: ● Agree ● Neither agree nor disagree ● Disagree

Respondents were asked: To what extent do you agree with each of the following in relation to the impact of e-invoicing on the global economy?

Before data insights can be mined, however, the data collection behind effective compliance must be in place. Although a quarter of multi-country sellers found gathering the data required for mandatory e-invoicing reporting a challenge, more than two-times that number found data collection easy. Given the complexity of systems and sources required, this suggests many companies invested early in measures and technology to ensure data quality and governance are in place. This ease of data collection increases among businesses operating across more countries, suggesting those facing more complex compliance challenges have realized the importance of getting the data element right.

Ease of Accessing E-Invoicing Data

55% Easy

25% Challenging
-41% in North America
-16% in the Nordics

23%	32%	20%	20%	5%
5 - Extremely easy	Somewhat easy	Neither challenging nor easy	Somewhat challenging	1 - Extremely challenging
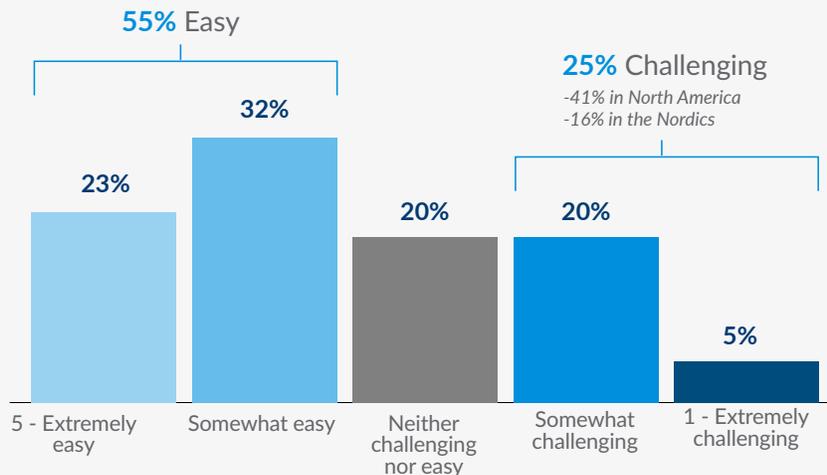
Respondents were asked: How challenging is it to gather detailed data required for mandated e-invoicing reporting?

Tier 1 markets indicate questions that were asked in markets impacted by e-invoicing when selling in mandate countries, tier 2 markets indicate questions that were asked of respondents based in a current mandate country, and tier 3 indicates questions that were asked of respondents based in a future mandate country.

For many, compliance and transparency have also improved post mandate introduction. Half of multi-country sellers report increased regulatory compliance and data visibility, with this percentage rising among businesses operating under domestic e-invoicing mandates. Mid-market and enterprise companies echo these benefits, emphasizing improved audit readiness and alignment with tax authority requirements.

E-Invoicing Benefits

Improved compliance and transparency		
Tier 1	55%	**50%** Mid-market
Tier 2	63%	**52%** Enterprise

Respondents were asked: Which of the following have been the main benefits following the adoption of e-invoicing?

The adoption of artificial intelligence to support compliance, reporting, and analytics is gaining momentum among multi-country sellers, with 86% either currently using or planning to implement the technology.

Analytics and Compliance

Tier 1: ●
Tier 2: ●

Predictive analytics	86%
	86%
Enhanced compliance and tax reporting	90%
	87%

Respondents were asked: Are you currently using AI in any of the following ways to support e-invoicing and if not, are you planning to do so in the future?

Moving to global e-invoicing platforms is also expected to improve data visibility and simplify reporting. Most multi-country sellers and mandate-country respondents plan to transition to centralized systems within the next two years for this reason.

Tier 1 markets indicate questions that were asked in markets impacted by e-invoicing when selling in mandate countries, tier 2 markets indicate questions that were asked of respondents based in a current mandate country, and tier 3 indicates questions that were asked of respondents based in a future mandate country.

Taking Action

The message from this research is clear: businesses that act early, invest wisely, and integrate strategically will benefit from e-invoicing, becoming the first to benefit from the opportunities it brings. Based on the insights gathered, here are five practical takeaways to guide your next steps:

1. Prioritize integration

Integration remains the single biggest technical challenge—and the most important enabler. Review how your current systems handle e-invoicing and build a roadmap to connect specialized global platforms, ERPs, and local solutions into an ecosystem.

2. Align with broader digital transformation

Don't treat e-invoicing as a standalone compliance fix. Instead, embed it within your wider technology and digital finance strategy—linking it to AI, automation, and data initiatives already underway.

3. Focus on data governance

Accurate, accessible data is essential for compliance and reporting. Strengthen data governance frameworks now to avoid issues later—especially if you're expanding into multiple jurisdictions.

4. Empower your people

Internal resistance and lack of readiness can hold businesses back. Invest in training, change management, and cross-functional collaboration to ensure your teams are informed, engaged, and equipped to deliver.

5. Choose scalable solutions

E-invoicing is not static. As mandates evolve, your systems must keep pace. Look for technology partners and platforms that can scale with you—both across regions and into the future.

Get in Touch

E-invoicing mandates represent more than a regulatory obligation—they mark a strategic turning point. Organizations that respond with integrated platforms, collaborative planning, and a long-term transformation mindset will be better positioned to manage complexity, ensure compliance, and drive operational efficiency.

Whether initiating an e-invoicing strategy for the first time or refining an existing one, the insights presented in this report offer a foundation for confident decision-making and sustainable growth. For businesses feeling the pressure of e-invoicing complexity, the most effective next step is a conversation. Our e-invoicing specialists are available to share insights, explore challenges, and help build a tailored invoice lifecycle strategy—no matter where you are in the process.

Contact Vertex to take the next step on your continuous compliance journey.

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