

FOR BUSINESSES RUNNING OLDER SOFTWARE

E-invoicing checklist

What applies from when in Germany – and what to check now so your invoices are ready in time, even with older software.

Legal position checked on 12 October 2026

Not legal or tax advice

The essentials

- 1 An e-invoice is an invoice in a structured electronic format that allows electronic processing. A simple PDF is not an e-invoice but an “other invoice”. [Sec. 14\(1\) sent. 3–4 UStG](#) · [BMF FAQ 2](#)
- 2 The obligation covers invoices between businesses that are both established in Germany. Invoices to private customers are not affected. [Sec. 14\(2\) sent. 2 no. 1 UStG](#) · [BMF FAQ 4](#)
- 3 You have had to be able to receive e-invoices since 1 January 2025 – without exception, small businesses included. An email inbox is enough. [BMF FAQ 8, 12](#)
- 4 You must issue them for supplies from 1 January 2028 at the latest – from 1 January 2027 if your previous year’s turnover exceeded €800,000. [Sec. 27\(38\) UStG](#)
- 5 Suitable formats are in particular XRechnung and ZUGFeRD from version 2.0.1 – except the MINIMUM and BASIC-WL profiles. [Sec. 14\(1\) sent. 6 UStG](#) · [BMF FAQ 7](#)

Deadlines for issuing

SUPPLIES IN 2025 AND 2026

Transition for everyone

Paper is always allowed, PDF and other electronic formats only with the recipient’s consent – for invoices transmitted by 31 Dec 2026.

[Sec. 27\(38\) no. 1 UStG](#) · [BMF FAQ 11](#)

SUPPLIES IN 2027

Mandatory above €800,000 prior-year turnover

If your total turnover in 2026 was no more than €800,000, the transition lasts one more year – for invoices transmitted by 31 Dec 2027. EDI procedures remain allowed in 2027 with the recipient’s consent.

[Sec. 27\(38\) nos. 2 and 3 UStG](#)

SUPPLIES FROM 2028

Mandatory for everyone

All transitional rules have expired. Between domestic businesses, the e-invoice is then mandatory – exceptions on page 2.

[Sec. 27\(38\) UStG](#) · [BMF FAQ 11](#)

Two dates count for the transition: the supply must fall within the period, and the invoice must be transmitted by its end. [Sec. 27\(38\) UStG](#)

QUICK TEST: FROM WHEN MUST YOU ISSUE?

Was your total turnover in 2026 above €800,000?

Small businesses (Kleinunternehmer): you don’t have to issue, but you must be able to receive. [Sec. 34a UStDV](#) · [BMF FAQ 4, 12](#)

YES

for supplies from 1 January 2027

NO

for supplies from 1 January 2028

Checklist for businesses running older software

01 Receiving

APPLIES SINCE 1 JANUARY 2025

- ☐ Set an email address for incoming invoices and tell your suppliers. [BMF FAQ 8](#)
- ☐ Make XML invoices readable: an XRechnung has no PDF – you need a viewer, such as the tax authority's e-invoice viewer (e-rechnung.elster.de). [BMF FAQ 12a](#)
- ☐ With ZUGFeRD, the XML data counts, not the PDF view. If the two differ, the structured part prevails. [BMF FAQ 12a](#)
- ☐ File incoming invoices so the structured part stays unaltered in its original form – for eight years from the end of the year of issue. [Sec. 14b\(1\) UStG](#) · [BMF FAQ 13](#)

02 Issuing

MANDATORY FROM 2027 OR 2028

- ☐ Determine your total turnover for 2026. If it exceeds €800,000, the obligation applies to supplies from 1 January 2027. [Sec. 27\(38\) no. 2 UStG](#)
- ☐ Ask your software vendor: does your software produce XRechnung or ZUGFeRD 2.0.1 or later (not MINIMUM or BASIC-WL)? Is there an update – and from when? [BMF FAQ 7](#)
- ☐ All mandatory details must be in the structured part. A reference to a PDF attachment is not enough. [Sec. 14\(4\) UStG](#) · [BMF FAQ 7a](#)
- ☐ Complete your master data: full name and address of every business customer, your tax number or VAT ID, and the customer's invoice email address. [Sec. 14\(4\) nos. 1–2 UStG](#) · [BMF FAQ 10](#)
- ☐ Validate invoices before sending. The BMF considers this sensible; KoSIT provides an open-source validator for it. [BMF FAQ 7, 16](#)
- ☐ Plan for corrections: once the obligation applies, a corrected invoice must also be an e-invoice. [BMF FAQ 7b](#)
- ☐ Cash sales over €250 to businesses are covered by the obligation too. [BMF FAQ 10](#)
- ☐ Until the transition ends: get your customers' consent if you send PDF invoices – paper needs none. [Sec. 27\(38\) nos. 1–2 UStG](#)

03 Public-sector clients

SEPARATE RULES

- ☐ Invoices to public authorities follow their own rules, such as the federal e-invoicing ordinance (ERechV). There you need the recipient's Leitweg-ID – between businesses it is not required. [BMF FAQ 4a, 6](#)

Exceptions: an “other invoice” is still enough

- Small-amount invoices up to €250 gross [Sec. 33 sent. 4 UStDV](#) · [BMF FAQ 4](#)
- Travel tickets that count as invoices [Sec. 34\(1\) sent. 2 UStDV](#)
- Supplies by small businesses (Kleinunternehmer) [Sec. 34a sent. 4 UStDV](#)
- Supplies to legal entities that are not businesses – e.g. many associations [BMF FAQ 4, 5](#)
- Tax-exempt supplies under Sec. 4 nos. 8 to 29 UStG, e.g. tax-exempt letting of property – no invoicing obligation here [Sec. 14\(2\) sent. 2 UStG](#) · [BMF FAQ 4](#)
- Invoices to private customers [BMF FAQ 4](#)

Terms

E-invoice	Structured electronic format under the European standard EN 16931 – or an agreed format from which all mandatory details can be transferred correctly and completely into such a format. Sec. 14(1) sent. 3, 6 UStG · BMF FAQ 7
Other invoice	Paper or another electronic format, such as a simple PDF. Sec. 14(1) sent. 4 UStG
XRechnung	Standard of the German Coordination Office for IT Standards (KoSIT). A pure XML file with no PDF view. BMF FAQ 12a, 16
ZUGFeRD	Hybrid format: a PDF with embedded XML data, developed by the Forum elektronische Rechnung Deutschland (FeRD). The XML part is what counts. BMF FAQ 12a, 16
EDI	Electronic data interchange under European Commission Recommendation 94/820/EC. Sec. 27(38) no. 3 UStG

Outlook: the tax authorities plan a reporting system for invoice data at a later date. Today's rules will then be reviewed and adjusted where necessary. [BMF FAQ 1](#)

Your roadmap

Fill it in – on your computer or by hand.

Total turnover 2026

Issue e-invoices from (date of supply)

Email address for incoming invoices

Invoicing software and version

Update or solution planned by

Tax adviser contact

If your software can't do it

Your trusted software sends proper e-invoices – without having to replace it.

- ✓ XRechnung and ZUGFeRD to the European standard (EN 16931)
- ✓ Tested against the official validation rules
- ✓ Missing mandatory fields filled in from your master data

INVOICING BRIDGE FROM

€6,900

xhaolab.com/en/development/

SOURCES · RETRIEVED ON 12 OCTOBER 2026

Sec. 14 UStG (German VAT Act) – issuing invoices
www.gesetze-im-internet.de/ustg_1980/_14.html

Sec. 14b UStG – retention of invoices
www.gesetze-im-internet.de/ustg_1980/_14b.html

Sec. 27(38) UStG – transitional rules
www.gesetze-im-internet.de/ustg_1980/_27.html

Secs. 33, 34, 34a UStDV – small amounts, tickets, small businesses
www.gesetze-im-internet.de/ustdv_1980/_33.html

German Federal Ministry of Finance (BMF): FAQ on mandatory e-invoicing (BMF FAQ), as of March 2026 (in German)
www.bundesfinanzministerium.de/Content/DE/FAQ/e-rechnung.html

The detailed administrative view is set out in the BMF letters of 15 Oct 2024 and 15 Oct 2025 (according to the BMF FAQ).

Important

This checklist summarises the legal situation in general terms and is not tax or legal advice. It does not replace a review of your individual case by your tax adviser. Laws and administrative guidance may change.