GoRoute

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UK E-Invoicing 2029

The complete guide to the government's roadmap: every date, who is in scope, what counts as an e-invoice, how Peppol will work in the UK, and what to do now.

MANDATORY FROM	NETWORK	PEPPOL AUTHORITY
1 April 2029	Peppol	HMRC

Based on **HMRC and the Department for Business and Trade, "Roadmap for e-invoicing implementation"**, published 28 October 2026. Online version, kept up to date: **goroute.ai/united-kingdom.html**

AT A GLANCE

The UK e-invoicing rule in one page

From **1 April 2029**, every VAT-registered person in the UK, public bodies included, must issue VAT invoices as e-invoices and be able to receive them, unless a specific exemption applies. The UK will use **Peppol** as its core interoperability framework, and **HMRC** will become the UK Peppol Authority.

1 April 2029
VAT invoices must be e-invoices

Peppol
The UK's core interoperability framework

HMRC
Becomes UK Peppol Authority, from NHS Supply Chain

Spring 2027
Technical consultation on standards and certification

Oct 2027 – Apr 2028
Detailed requirements confirmed, 12+ months ahead

No real-time reporting
Not part of the 2029 rule; a separate consultation is open

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Read this first. This guide summarises the government's roadmap of 28 October 2026. The detailed requirements, including exemptions, standards and business identifiers, are confirmed between October 2027 and April 2028. Always check current obligations on GOV.UK. This guide is not tax or legal advice.

01

What is changing, and why

The government announced at Budget 2025 that e-invoicing will become mandatory for VAT invoices. The roadmap sets the start at 1 April 2029 and explains how the regime will be built.

What an e-invoice is

E-invoicing is the exchange of **structured invoice data** directly between the buyer's and the supplier's financial systems, even when those systems differ. The invoice arrives as data that the buyer's system can process without anyone re-typing it.

An invoice shared as a digital file but not as structured data is **not** an e-invoice. The roadmap names PDFs, word-processed documents, image files such as JPEG, HTML invoices on a web page or in an email, and images sent by fax.

What does not change

The rule digitises the existing VAT invoice. It does **not** change when a VAT invoice must be issued or what it must contain; those rules stay in VAT Notice 700, section 16. Most VAT guidance is expected to need only minor changes.

Why the government is doing it

The roadmap gives productivity, late payment and tax compliance as the reasons, and cites this evidence:

£11 billion
a year: the cost of late payments to the UK economy

86 hours
a year that small businesses spend chasing late payments, on average

26 days
faster: how much sooner NHS e-invoices are paid than paper or email invoices

The roadmap also cites industry research estimating that the smallest businesses could save five hours and forty minutes a week, and that the time saved is worth 2.2 times the cost of the software. It adds that e-invoicing can reduce invoice fraud, for example by checking bank details against those a supplier used before.

E-invoicing builds on **Making Tax Digital for VAT**: most VAT-registered organisations already keep digital records and file returns with compatible software, and several software providers have said they will include e-invoicing in their core package at no extra cost once it is required.

A decentralised model

The November 2025 consultation response chose a decentralised model: invoices travel between businesses through their service providers, with no central government platform, and no real-time reporting alongside the 2029 rule.

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The roadmap: every date to 2029

The roadmap uses four kinds of milestone. DECISION when an approach is settled, PUBLICATION when guidance or requirements are published, READINESS when testing and onboarding can start, and IMPLEMENTATION when a requirement takes effect.

When	Milestone	Type
18 Apr 2019	UK contracting authorities must accept and process structured electronic invoices (Public Procurement (Electronic Invoices etc.) Regulations 2019).	IN FORCE
26 Nov 2025	Consultation response: decentralised model, no real-time reporting in 2029. E-invoicing for VAT invoices announced at Budget 2025.	DECISION
Tax Update Day 2026	Peppol announced as the UK's core interoperability framework.	DECISION
28 Oct 2026	Roadmap published. Start date 1 April 2029; HMRC to become UK Peppol Authority.	PUBLICATION
Budget 2026	Consultation launched on whether e-invoice data could support digital reporting. Exploratory; no decision taken.	PUBLICATION
Spring 2027	Public technical consultation on the UK e-invoicing standards and on Access Point certification requirements.	PUBLICATION
Spring 2027	Primary legislation, introduced in Finance Bill 2026, expected to become law (subject to Parliament).	DECISION
Autumn 2027	Guidance on how EDI and legacy systems work with the framework.	PUBLICATION
End of 2027	Guidance for specific populations, including those unable to use digital tools.	PUBLICATION
Oct 2027 – Apr 2028	Requirements confirmed: scope, exclusions, standards, guidance, business identifiers and service-provider requirements. No changes planned after April 2028 unless feedback makes them necessary.	PUBLICATION
By April 2028	Exemption process for the digitally excluded; taxpayer obligations; updated VAT guidance (even pending secondary legislation).	PUBLICATION
Spring 2028	Software provider management requirements, including any authorisation, accreditation and assurance.	PUBLICATION

When	Milestone	Type
Apr 2028 – Apr 2029	National communications campaign, with paid marketing starting about a year before the requirement.	READINESS
Summer 2028	Readiness testing with software providers.	READINESS
Winter 2028	Infrastructure and governance operational; providers onboard and accredit.	READINESS
Autumn 2028 – early 2029	Secondary legislation may complete in this window; decisions are communicated earlier.	DECISION
1 April 2029	VAT e-invoicing takes effect. Software providers expected to have completed any required UK Peppol Authority accreditation.	IMPLEMENTATION

03

Who must e-invoice

The rule follows the VAT invoice. A VAT invoice is required when a VAT-registered person makes a taxable supply to another VAT-registered person in the UK. From 1 April 2029 that invoice must be an e-invoice, and every VAT-registered recipient must be able to receive one.

Required

- ✓ Taxable supplies between VAT-registered persons, where a VAT invoice is required
- ✓ Companies, sole traders, partnerships, Scottish partnerships, charities
- ✓ VAT-registered public and government bodies
- ✓ Non-established taxable persons on UK-to-UK supplies

Optional

- Small businesses that are not VAT-registered
- Exempt, zero-rated or out-of-scope transactions, as a commercial e-invoice
- Cross-border sales, by agreement with the customer
- Documents other than VAT invoices

No e-invoice

- ✗ Sales to consumers: no VAT invoice is required
- ✗ Digitally excluded persons holding an exemption
- ✗ Exempt trading partners who cannot e-invoice

The digital exclusion exemption

The government is designing an exemption for digitally excluded VAT-registered persons, following the Making Tax Digital for VAT approach: where it is not reasonable or practical to use computers, software or the internet, typically because of age, health, disability, where someone lives, religious objection to using computers or no access to the internet. HMRC will consider other reasons on application. By **April 2028** the government will publish how to apply, how to tell suppliers and customers about exempt status, and how businesses that must comply should deal with exempt trading partners.

Other exemptions will be narrow, clarifying technical points where existing VAT rules have unusual invoicing rules that do not fit e-invoicing.

Overseas businesses (NETPs)

Non-established taxable persons registered for UK VAT follow the same rules as UK businesses: a UK-to-UK taxable supply to a VAT-registered customer needs an e-invoice.

Cross-border

Not required, because UK VAT invoices are not required for cross-border supplies. Send them by agreement with the customer if useful. Place-of-supply rules are unchanged.

Not VAT-registered

Their invoices are not VAT invoices, so the rule does not apply. The standards are designed so they can still e-invoice without registering for VAT.

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What counts as an e-invoice

Format	What it is	Under the 2029 rule
Peppol BIS Billing 3.0	Structured XML based on the European standard EN 16931, exchanged through certified Access Points. What UK businesses send over Peppol today. UK-specific additions, if any, go to consultation in Spring 2027.	E-INVOICE
EDI	Electronic exchange, often through bespoke connections and sector standards agreed between trading partners.	CAN CONTINUE but must also exchange through the framework
PDF, Word, image	A digital file, not structured data. Includes JPEG and other image files.	NOT AN E-INVOICE
HTML, email, fax	An HTML invoice on a web page or in an email, or an image sent by fax machine.	NOT AN E-INVOICE

Where EDI stands

Many larger businesses exchange invoices by EDI and asked how it will fit. The government's intention is that businesses can continue using EDI alongside the UK framework, but they must also be capable of exchanging e-invoices through it, so that trading partners using different systems can reach them. Guidance follows in **Autumn 2027**.

The UK standards package

The government will publish a package that forms the foundation of the framework. It is expected to include:

- the core standards that define what an e-invoice contains and how it is structured
- the technical specifications for exchanging e-invoices between systems and networks
- any UK-specific requirements for domestic VAT, business and operational needs
- requirements for business identifiers, validation rules and other supporting controls
- guidance and supporting material to help organisations implement the standards

It builds on international standards already used in Peppol. Any UK additions are meant to be proportionate and to keep interoperability with the international network. The proposed standards go to public technical consultation in Spring 2027, and the final requirements are published between October 2027 and April 2028.

> **Most businesses will not touch the standards.** They are implemented by accounting software, finance systems and e-invoicing providers. What a business needs to check is that its provider supports the UK standards and can exchange invoices with its trading partners' systems.

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How Peppol will work in the UK

Peppol is an international framework, governed by OpenPeppol, that lets organisations using different software exchange e-invoices through a common set of standards, operating rules and certified Access Points. The government chose it as the UK's core interoperability framework.

The UK Peppol Authority

Peppol has been used in the UK for years, especially in the NHS under the NHS eProcurement Strategy, so the Authority function sits within **NHS Supply Chain** today. **HMRC will become the UK Peppol Authority**, responsible for governance and oversight, provider assurance and coordination with OpenPeppol. Timing and governance of the transition are still to be set.

It will not receive copies of business VAT invoices.

Access Points

An Access Point is the certified connection to the network, run by a trusted intermediary. It routes each invoice to the right recipient and checks it against the agreed standards. Businesses do not become Access Points: they connect through their software provider, which runs its own or uses a third-party one.

How Access Point certification works

1 Prepare systems to meet OpenPeppol's requirements and any UK-specific ones. **2** Apply to join the network and pass testing and assurance. **3** Be certified and listed as a Peppol Access Point. **4** Offer access to businesses, and keep certification current as the standards evolve.

Software provider accreditation

A framework of responsibilities will apply to every software provider in the UK e-invoicing ecosystem, including those that do not run an Access Point. Requirements are published in **Spring 2028**, readiness testing runs in **Summer 2028**, infrastructure is operational in **Winter 2028**, and by **1 April 2029** every provider is expected to have completed any required accreditation with the UK Peppol Authority.

Business identifiers

Every e-invoicing user registers an identifier as its address on the network. Today UK businesses are usually published under their VAT number (scheme 9932, written `9932:GB123456789`) or a GLN (scheme 0088). The UK has no single identifier that covers every type of organisation, so the government will decide which identifiers are accepted between **October 2027 and April 2028**.

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Law, obligations and penalties

The law today

The Value Added Tax Act 1994 (with Schedule 11) and the VAT Regulations 1995 already set when VAT invoices must be issued, what they contain and how they are kept, including self-billing, simplified invoices, credit and debit notes. Electronic invoices are allowed today, with the customer's agreement and proof of authenticity of origin, integrity of content and legibility, but they are not required. HMRC's guidance is technology-neutral.

Primary legislation

New powers to require e-invoicing and set the detailed rules are being introduced in **Finance Bill 2026**, expected to become law in **Spring 2027**, subject to Parliament.

Secondary legislation

The detailed rules follow in regulations. The formal process may not finish until **Autumn 2028 or early 2029**; the government says it will communicate decisions earlier so that the parliamentary timetable does not delay preparation, and will publish updated VAT guidance by April 2028 even if regulations are still pending.

Taxpayer obligations

Unless exempt, VAT-registered organisations will be responsible for issuing compliant e-invoices wherever a VAT invoice is required, and recipients must be able to receive them. Details of the obligations and supporting guidance will be published by **April 2028**.

Penalties

The government plans to use the **existing VAT invoicing penalties framework** as the basis, with penalties intended to support the requirement while staying proportionate.

Digital reporting

A consultation launched at Budget 2026 asks whether data created through e-invoicing could later support tax administration. It is exploratory: the roadmap says no decision has been taken on whether e-invoicing digital reporting will be introduced.

Rules for providers: Peppol Authority Specific Requirements

The UK Peppol Authority can set requirements for the providers that operate in the UK. The roadmap lists the areas under consideration:

- **Business identifiers** — which are used in the UK
- **Reporting** — what providers share about network activity
- **Local interoperability** — UK practices and document types
- **Security** — verification and assurance of participants
- **Service levels** — performance, operations and support
- **Provider accreditation** — how providers show they meet UK rules

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What is decided, what is open

Plan around what is settled. Do not build for details the government has not published yet.

Decided

- ✓ VAT invoices must be e-invoices from 1 April 2029
- ✓ Peppol is the UK's core interoperability framework
- ✓ HMRC becomes the UK Peppol Authority
- ✓ A decentralised model, with no central government platform
- ✓ No real-time reporting alongside the 2029 rule
- ✓ The Peppol Authority will not receive copies of business invoices
- ✓ When a VAT invoice is required, and what it contains, do not change
- ✓ NETPs follow the same rules as UK businesses
- ✓ Penalties build on the existing VAT invoicing framework
- ✓ At least 12 months between the final rules and the start

Still open

- UK-specific requirements on top of Peppol (consultation Spring 2027)
- Accepted business identifiers (Oct 2027 – Apr 2028)
- The exact exemptions and how to apply (by April 2028)
- Software provider authorisation and accreditation (Spring 2028)
- How EDI works in practice (Autumn 2027)
- When HMRC takes over as Peppol Authority
- Whether e-invoice data is later used for digital reporting
- The final secondary legislation (possibly to early 2029)

The roadmap is explicit: there is **no need to begin implementing e-invoicing before the detailed requirements are published**. But the network, the identifiers and the invoice format UK businesses use with Peppol buyers already exist today, and many large buyers already ask their suppliers for Peppol invoices.

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What to do now: checklists

Businesses and public bodies

- [ ] Confirm whether you are VAT-registered and which of your sales need VAT invoices
- [ ] Map how you issue and receive invoices today, and in which systems
- [ ] Brief finance, tax, procurement and IT teams
- [ ] Ask your accounting software provider how and when it will support the UK rules, for sending and receiving
- [ ] Talk to your accountant or adviser
- [ ] List customers who already ask for Peppol or e-invoices
- [ ] Check that purchase order and buyer reference numbers reach your invoices
- [ ] If you use EDI, list which trading partners rely on it

Software providers

- [ ] Read the roadmap chapters on networks, data standards and identifiers
- [ ] Respond to the Spring 2027 technical consultation
- [ ] Decide whether to run your own Access Point or use a certified one
- [ ] Build both sending and receiving into the core product
- [ ] Plan for Spring 2028 requirements and Summer 2028 readiness testing
- [ ] Plan any UK Peppol Authority accreditation before 1 April 2029

Accountants and advisers

- [ ] Identify clients that are VAT-registered and issue VAT invoices
- [ ] Flag clients who may qualify as digitally excluded
- [ ] Find clients who still invoice by PDF or paper
- [ ] Watch for guidance between October 2027 and April 2028
- [ ] Use e-invoicing to cut late payment, not only to comply

Take part

HMRC invites anyone who wants to help develop and test the policy, standards and guidance to write to:

`einvoicingengagement@hmrc.gov.uk`

The government says it will keep co-creating the regime with businesses, representative bodies and software providers.

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How GoRoute helps

You do not have to wait for 2029. UK businesses can send and receive Peppol invoices today, from the accounting system they already use.

Certified Peppol Access Point

GoRoute is operated by ClayDesk LLC, a certified Peppol Access Point and Service Metadata Publisher (Seat ID POP000991), with ISO/IEC 27001 and ISO 22301 certification.

Your Peppol ID in minutes

We register your identifier under scheme 9932 (VAT number) or 0088 (GLN) and publish it so other Access Points can reach you. There is nowhere you need to apply yourself.

From the software you run

Sage 50 exports to CSV or Excel and GoRoute reads ordinary column headings. Xero and QuickBooks Online connect directly. Anything else can use a file or the API.

Checked before it leaves

Each invoice is converted to Peppol BIS Billing 3.0 and validated against the official rules before it is sent, so your customer's system does not reject it.

Receive as well as send

The 2029 rule requires every VAT-registered business to receive e-invoices. GoRoute receives on the same identifier and hands invoices to you or your accounting system.

Ready for the rules as they land

We follow every HMRC publication and keep the online guide current at goroute.ai/united-kingdom.html.

Send your first UK Peppol invoice

Twenty minutes is enough to register your Peppol identifier and walk through sending an invoice from the system you already use.

Book a walkthrough → goroute.ai/book

goroute.ai/united-kingdom

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Sources

1. HMRC and Department for Business and Trade, **Roadmap for e-invoicing implementation**, 28 October 2026. gov.uk/government/publications/e-invoicing-implementation-roadmap
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8. **OpenPeppol**: the Peppol framework and Peppol BIS Billing 3.0. peppol.org

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