

# E-Invoicing - The European Commission Expert Group

4<sup>th</sup> e-Invoicing Operators'  
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*The views expressed are those of the author and do not necessarily reflect those of the Commission.*

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# The context for European action

- Lisbon Strategy for Growth and Jobs
- Competitiveness and Innovation framework (CIP)
- E-Government / e-Procurement Action Plan
- Launch of the Single Euro Payment Area (SEPA)

# The future e-Invoicing environment in Europe

What should be avoided?		What is the objective?	
<input checked="" type="checkbox"/>	A fragmented e-Invoicing environment with insular national solutions and standards. High barriers for cross-border e-Invoicing.	<input checked="" type="checkbox"/>	An open and interoperable e-Invoicing environment providing common ground for competing solutions. Strong growth of e-Invoicing – both domestically and cross-border.
<input checked="" type="checkbox"/>	Benefits of fully integrated e-Invoicing are mainly reaped by large enterprises with tailor-made and complex solutions.	<input checked="" type="checkbox"/>	SMEs, public administrations and large enterprises all benefit alike from an e-Invoicing environment that enables simple cost-effective as well as more sophisticated approaches – according to the respective needs
<input checked="" type="checkbox"/>	Existence of only one specific interoperability model (bilateral, 3-corner, or 4-corner)	<input checked="" type="checkbox"/>	Level playing field allowing for bilateral e-Invoicing approaches as well as for value-adding business models through invoice- or payment-service providers
<input checked="" type="checkbox"/>	Existence of multiple different invoice content standards	<input checked="" type="checkbox"/>	A target 'semantic data model' towards which existing standards will converge

# The e-Invoicing Expert Group (EG) Set-up

- Set up by the Commission as an advisory body for a duration of two years (2008 - 2009)
- Consists of 30 experts across different stakeholder groups and nationalities
- Commission policy remains independent from the ongoing work of the EG. Decision on further action only after assessment of the EG's final report (end 2009) and its recommendations

# The e-Invoicing Expert Group (EG)

## Assigned tasks

Identify:

- Shortcomings in current regulatory framework
- e-Invoicing business requirements
- Relevant e-Invoicing data elements

Propose:

- Responsibilities for standardisation bodies and time schedule
- European e-Invoicing Framework

# The e-Invoicing Expert Group (EG): Deliverables

- EG midterm report published in January 2009  
[http://ec.europa.eu/internal\\_market/payments/docs/einvoicing/report-2009\\_01\\_27\\_en.pdf](http://ec.europa.eu/internal_market/payments/docs/einvoicing/report-2009_01_27_en.pdf)
- EG developed Code of Practice addressed to trading partners and tax authorities (March 2009). Includes a set of core principles for the acceptance of e-Invoices for VAT purposes by tax authorities.  
[http://ec.europa.eu/internal\\_market/payments/docs/einvoicing/code\\_of\\_practice\\_en.pdf](http://ec.europa.eu/internal_market/payments/docs/einvoicing/code_of_practice_en.pdf)
- EG final report including proposed European e-Invoicing framework to be published at the end of 2009

# e-Invoicing aspects in other European initiatives

- **Review of the VAT directive (Directive 2006/112/EC)**
  - VAT acceptance considered as one of the main regulatory barriers
  - Commission proposal for an amended Directive in February 2009
  - Proposal based on principle of 'Equal Treatment'
  - Currently negotiations ongoing in Council
- **PEPPOL Project**
  - Pilot for EU-wide interoperable public e-Procurement
  - Supports full cycle of e-Procurement activities, incl. e-Invoicing
- **IDABC e-Ordering and e-Invoicing Project**
  - Real-life pilot between Commission and selected suppliers
  - Deliverables can be re-applied within Member States

# The e-Invoicing Expert Group (EG): Next steps

- End 2009: EG final report and proposed European e-Invoicing framework to be published
- Q1 2010: Public consultation process on European e-Invoicing framework and proposed implementation recommendations to be launched by Commission
- Decision on potential implementation model to be taken after analysis of consultation results and final assessment by Commission