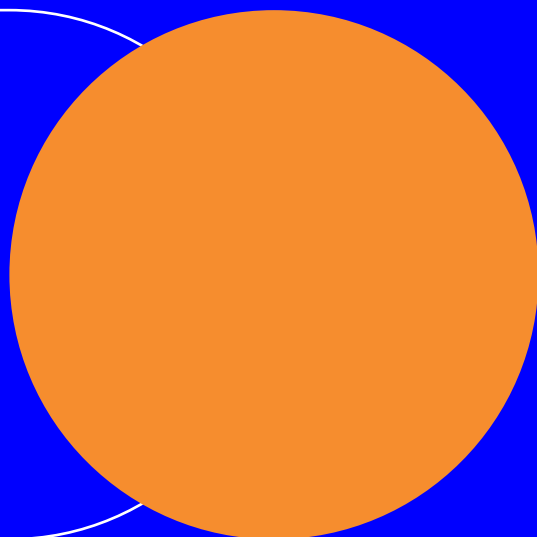
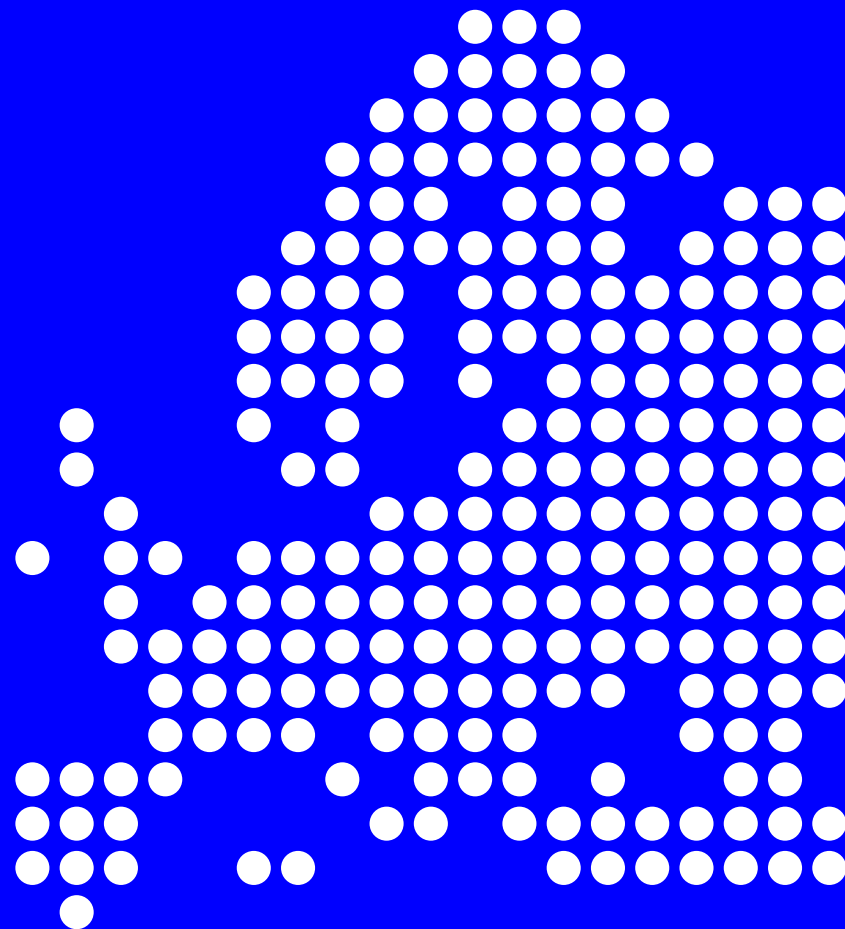
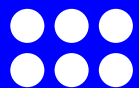
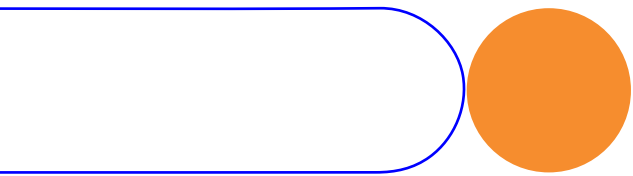


Electronic invoicing in Europe



SERES 
GRUPO DOCAPOSTE



Index.

1	What is the electronic facture?	_____	p 1
2	European countries that make use of the Electronic Invoice	_____	p 2
3	2020: a decisive year for Electronic Invoicing in the European Union	_____	p 3
4	Electronic Invoicing in the European Union	_____	p 4
5	Other European countries with mandatory Electronic Invoice	_____	p 15
6	Calling for change	_____	p 18
7	What is the future of digital transformation in the European Union?	_____	p 22
8	Digital Spain Plan 2025	_____	p 23



What is the electronic facture?

The electronic invoice is, in short, an invoice. In other words, an **e-invoice at the legal level has the same validity as a paper invoice**: it is a proof of delivery of goods and / or provision of services. For an invoice to be electronic it must be issued and received in digital format.

The massification of its use is an international movement sometimes promoted through laws or government regulations. In other cases, this impulse comes from the market itself that is looking for a way to be more competitive. In short, the **electronic invoice is an increasingly important and beneficial** need for any entity that uses it.

The following document **compiles the situation of electronic invoicing and the future challenges in terms of digital transformation** that will arise in the coming years on the European continent.

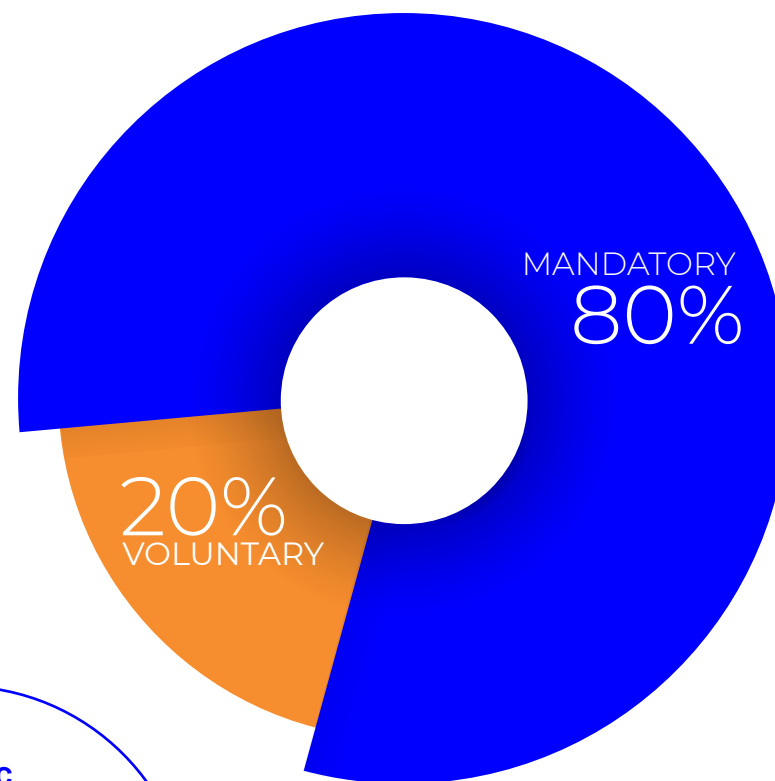


European countries that make use of the Electronic Invoice

In Europe, electronic invoicing is widely extended in all the countries that make up the continent. At present, **100% of European countries make use of e-invoicing in their commercial transactions.**

In relation to the obligation, 80.43% make use of electronic invoicing in a compulsory way, while 19.57% of the countries use it voluntarily.

Throughout this document we **collect all the information related to electronic invoicing in the following countries:** Denmark, Sweden, Finland, Austria, Italy, Slovenia, Spain, Czech Republic, Croatia, Estonia, Netherlands, Belgium, France, Lithuania, Germany, Poland, Portugal, Cyprus, Ireland, Hungary, Slovakia, Luxembourg, Romania, Malta, Latvia, Bulgaria, Greece, Norway, Moldova, Ukraine, Switzerland, Belarus, United Kingdom, Iceland, Liechtenstein, Turkey, Monaco, San Marino, Andorra, Serbia, Bosnia and Herzegovina, Montenegro, Kosovo, Albania, Russia and Macedonia.



Source: SERES Spain

2020: a decisive year for Electronic Invoicing in the European Union

The common European format

The European Union, and more specifically the **European Commission**, has been acting as a dynamic agent for **electronic invoicing for many years**. In fact, within the European Digital Agenda they have positioned e-invoicing as a driving force and facilitator of internal relations in the common market and of the competitiveness of companies in the area.

In 2014, the EU approved Directive 2014/55 / EU on electronic invoicing in public procurement, which required the definition of a common European standard for electronic invoicing, both at the semantic level and in the syntax. **The objective was to achieve the unification and simplification** of the activity of companies and institutions when invoicing and exchanging invoices between different countries.

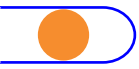


CEF Digital
Connecting Europe

Mandatory

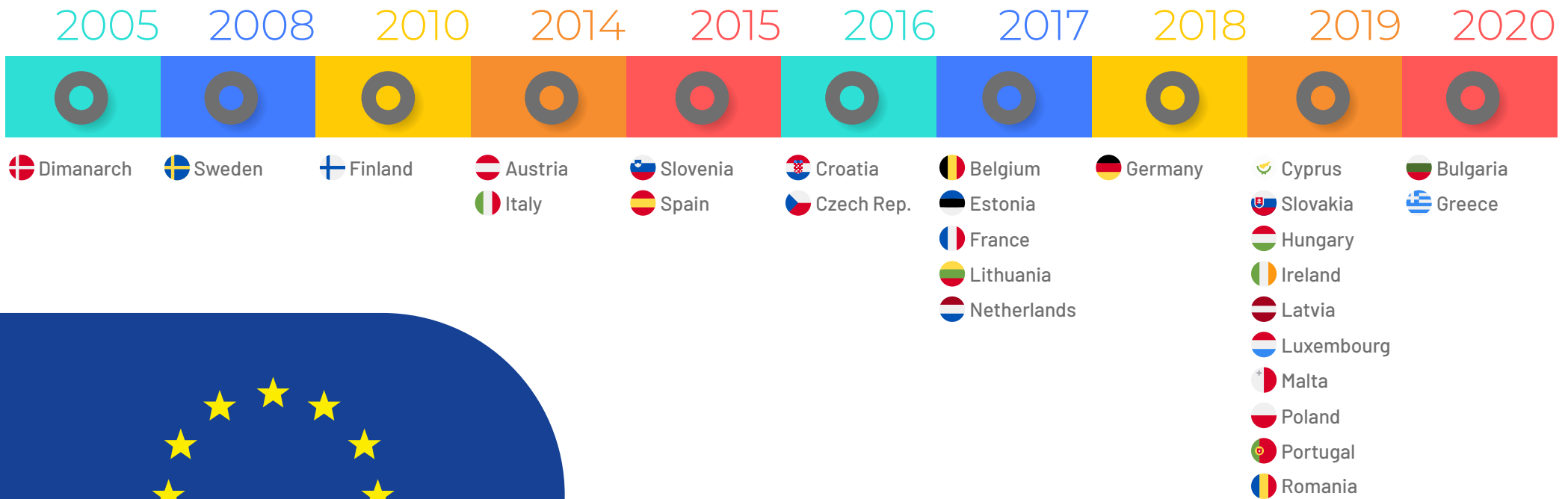
2020 has been a fundamental year with regard to the massification of electronic invoicing in the European Union. **Since April 2020**, all the Public Administrations of the Union, both central, regional and local, are **obliged to receive and process invoices in electronic format**.

Thus, work on the standardization of a common format gave rise to the **European electronic invoice standard CEN-TC / 434, also known as EN 16931**, which has been adopted by all contracting authorities and contracting entities of the European Union.



Electronic invoicing in the European Union

Mandatory electronic invoice in B2G environment



Electronic invoicing in the European Union

Mandatory electronic invoice in B2G environment

Dimanarch



- Danish Business Authority
- Law of public provisions
- Since 2005
- Central, Regional and Local Authorities
- Suppliers
- OIOUBL (mandatory), BIS 3 UBL (optional)
- NemHandel and PEPPOL

Finland



- State Treasury
- Ley 241/2019 sobre la facturación electrónica
- Since 2010
- Central, Regional and Local Authorities
- Suppliers
- TEAPPSXML 2.7.2 and Finvoice 2.01
- Basware Supplier Portal and Post Network Service

Sweden



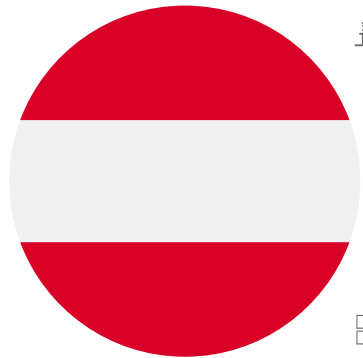
- Agency for Digital Government (DIGG)
- Ordinance for accounting (Förordning (2000: 606) om myndigheters bokföring §21f) and Ordinance for electronic information exchange.
- Since 2008
- Autoridades Centrales, Regionales y Locales
- Suppliers
- PEPPOL BIS Billing 3.0, Svefaktura versión 1, SFTI Fulltextfaktura
- There is no defined platform, although the use of PEPPOL is recommended

- Responsible authority
- Regulations
- Mandatory
- Obligated to receive
- Obligated to send
- Format
- Platform

Electronic invoicing in the European Union

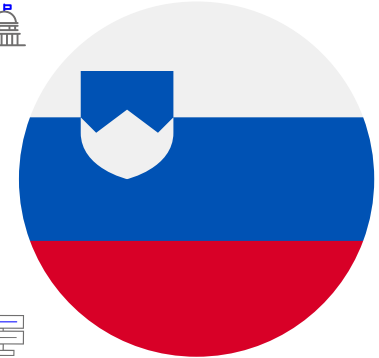
Mandatory electronic invoice in B2G environment

Austria



- Federal Ministry of Finance
- ICT Consolidation Law (ICTKONG)
- Since 2014
- Central, Regional and Local Authorities
- Suppliers
- ebInterface and PEPPOL-BIS
- Federal Service Portal (Unternehmensserviceportal – USP) and PEPPOL

Slovenia



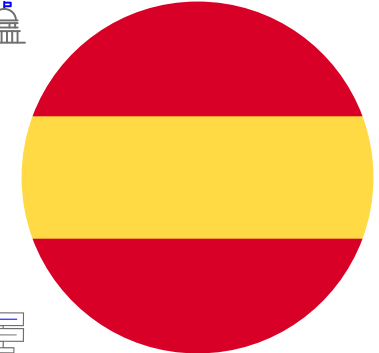
- The Ministry of Public Administration and Public Payments Administration of the Republic of Slovenia (PPA)
- Payment Services to Budget Users Act
- Since 2015
- Central, Regional and Local Authorities
- Suppliers
- e-SLOG
- UJP eRačun

Italy



- Ministry of Economy and Finance
- Multiple legislations
- Since 2014
- Central, Regional and Local Authorities
- Suppliers
- FatturaPA
- Sistema di interscambio

Spain



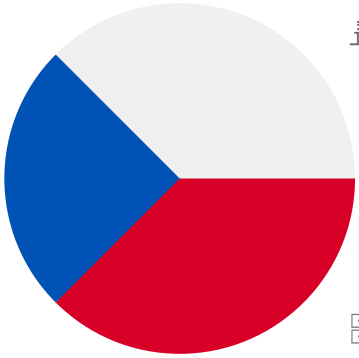
- The State Tax Administration Agency (AEAT)
- Law 25/2013
- Since 2015
- Central, Regional and Local Authorities
- Suppliers in contracts that exceed 5,000 euros
- Facturae
- FACe








- Responsible authority
- Regulations
- Mandatory
- Obligated to receive
- Obligated to send
- Format
- Platform

Electronic invoicing in the European Union


Mandatory electronic invoice in B2G environment








Czech Republic




-  Ministry of Finance
-  Law 134/2016
-  Since 2016
-  Central, Regional and Local Authorities
-  Suppliers
-  EDIFACT, UBL and ISDOC
-  Národní elektronický nástroj (NEN)







Belgium



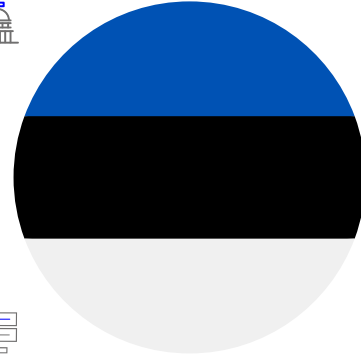
-  BOSA (Federale overheidsdienst Beleid en Ondersteuning/Service public fédéral Stratégic et Appui)
-  Loi du 7 avril 2019
-  Since 2017
-  Central, Regional and Local Authorities
-  Suppliers
-  PEPPOL BIS
-  Mercurius or PEPPOL








Croatia



-  Ministry of Economy, Entrepreneurship and Crafts
-  Act on eInvoicing in public procurement
-  Since 2016
-  Central, Regional and Local Authorities
-  Cross Industry Invoice (CII) and OASIS UBL 2.1
-  Servis eRačun za državu

Estonia

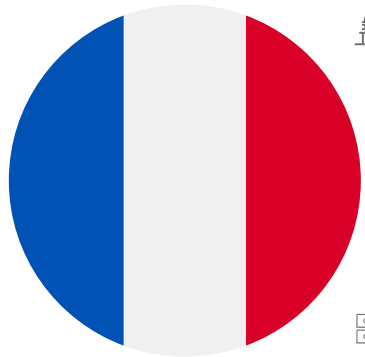


-  Ministry of Finance
-  Accounting Law
-  Since 2017
-  Central, Regional and Local Authorities
-  Suppliers
-  EVS 923: 2014 (National XML-based Standard)
-  Omniva AS, Telega AS, Fitek, Edisoft, E-arveldaja, Amphora and Tieto

Electronic invoicing in the European Union

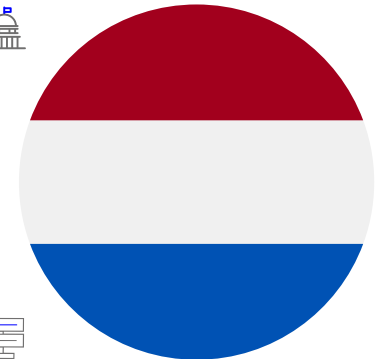
Mandatory electronic invoice in B2G environment

France



- Agence pour l'informatique financière de l'État (AIFE)
- Ordinance No. 2014-697 of June 26, 2014
- Since 2017
- Central, Regional and Local Authorities
- Suppliers
- OASIS UBL 2.1 and CII UN/CEFACT
- Chorus Pro

Netherlands



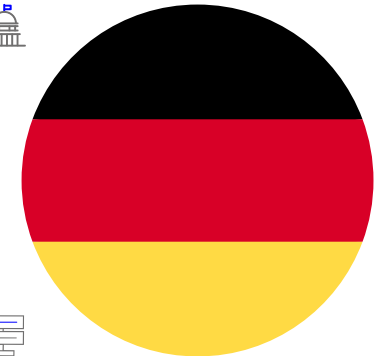
- Ministry of the Interior and Kingdom Relations, Logius y RVO
- Law of March 15, 2012 and National Law of Public Procurement
- Since 2017
- Central, Regional and Local Authorities
- Suppliers
- NLCIUS, UBL-OHNL, SETU, SI-UBL and PEPPOL BIS
- Multiple public and private platforms

Lithuania



- Ministry of Economy
- Lietuvos Respublikos Viešųjų pirkimų įstatymas
- Since 2017
- Central, Regional and Local Authorities
- Suppliers
- UBL v2.1, XML and PEPPOL AS4
- eSaskaita

Germany




- Federal Ministry of Interior
- E-Rechnungsgesetz and E-Rechnungs-Verordnung
- Since 2018
- Central, Regional and Local Authorities
- Suppliers
- Xrechnung y ZUGFeRD 2.0
- E-Rechnungs-Portal and other local platforms

- Responsible authority
- Regulations
- Mandatory
- Obligated to receive
- Obligated to send
- Format
- Platform

Electronic invoicing in the European Union


Mandatory electronic invoice in B2G environment

Cyprus




- Ministry of Finance
- Law 87/2019
- Since 2019
- Central, Regional and Local Authorities
- Suppliers
- PEPPOL BIS Billing 3.0
- PEPPOL

Slovakia



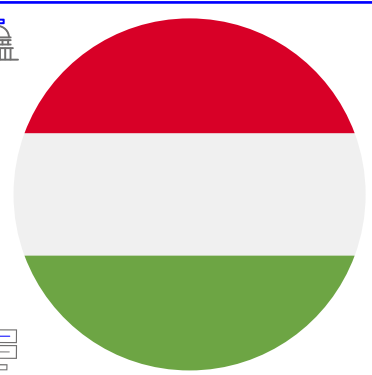
- Ministry of Finance
- Act 215/2019
- Since 2019
- Central, Regional and Local Authorities
- Suppliers
- There is no established format
- There is no established platform

Ireland



- Office of Government Procurement (OGP)
- Statutory Instrument 354 y Statutory Instrument 258
- Since 2019
- Central, Regional and Local Authorities
- PEPPOL-BIS, UBL and EDIFACT
- PEPPOL

Hungary

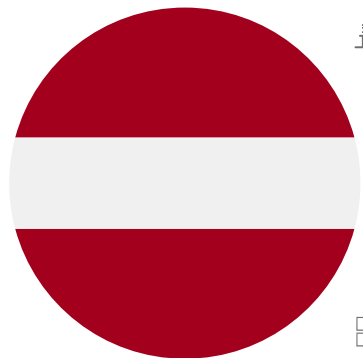


- National Tax and Customs Administration (NTCA)
- Law CXXVII of 2007 on VAT and Law LXXXIII of 2018 on public procurement
- Since 2019
- Central, Regional and Local Authorities
- Suppliers
- XML
- NAV

Electronic invoicing in the European Union

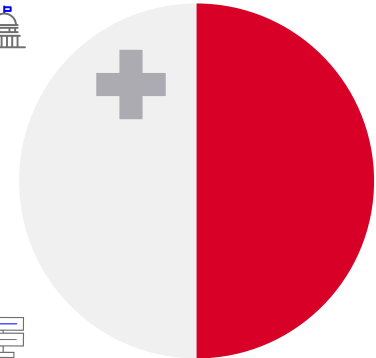
Mandatory electronic invoice in B2G environment

Latvia



Ministry of Finance and State Regional Development Agency of the Republic of Latvia
 Law on Value Added Tax
 Since 2019
 Central, Regional and Local Authorities
 Suppliers
 XML
 latvija.lv and eAddress

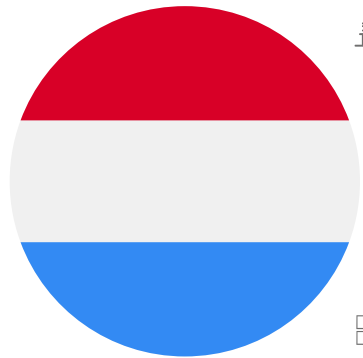
Malta



Ministry of Finance and Malta Information Technology Agency (MITA)
 Legal Notices 403 y 404 de 2018

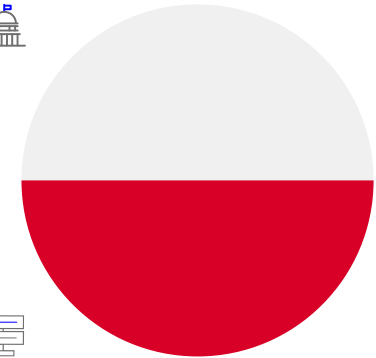
 Since 2019
 Central, Regional and Local Authorities
 Suppliers
 European Format: EN 16931
 There is no established platform

Luxembourg



Ministry of Digitization and Center for Information Technology of The State (CTIE)
 Law on electronic invoicing in public procurement and the award of contracts
 Since 2019
 Central, Regional and Local Authorities
 Suppliers
 PEPPOL-BIS and UBL 2.1
 PEPPOL

Poland



Ministry of Economic Development
 Draft Law on electronic invoicing in public procurement

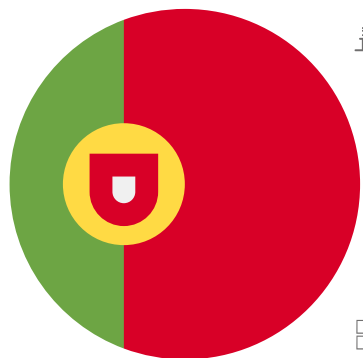
 Since 2019
 Central, Regional and Local Authorities
 Suppliers
 UBL 2.1, UN/CEFACT CII and PEPPOL BIS Billing 3.0
 PEF

Responsible authority
 Regulations
 Mandatory
 Obligated to receive
 Obligated to send
 Format
 Platform

Electronic invoicing in the European Union

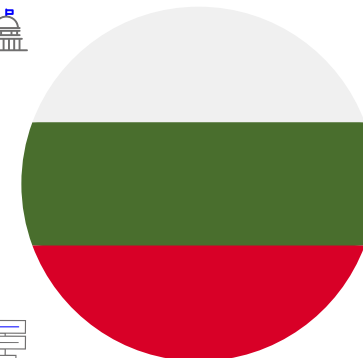
Mandatory electronic invoice in B2G environment

Portugal



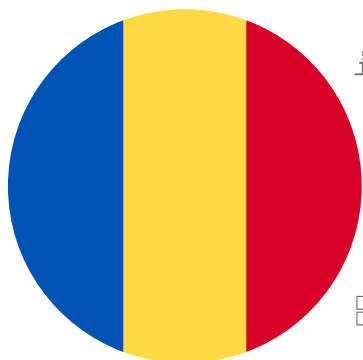
- Autoridade Tributária e Aduaneira (AT)
- Decreto-Lei 123/2018 y Ordem nº 289/2019
- Since 2019
- Central, Regional and Local Authorities
- Suppliers
- UBL 2.1 and XML-GS1
- Portal BASE and eSPap

Bulgaria



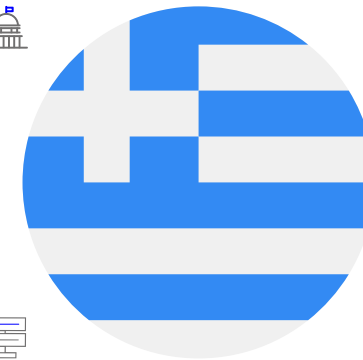
- Ministry of Transport, Information Technology and Communications
- Act amending the Public Procurement Act
- Since 2020
- Central, Regional and Local Authorities
- Suppliers
- XML and ISO 20022
- Electronic Public Procurement

Romania



- Ministry of Finance
- Law 199/2020 on electronic invoicing in public contracts
- Since 2019
- Central, Regional and Local Authorities
- SR EN 16931
- There is no established platform

Greece



- Ministry of Digital Policy
- Law 4601/2019
- Since 2020
- Central, Regional and Local Authorities
- Suppliers
- PEPPOL BIS 3.0
- ESIDIS

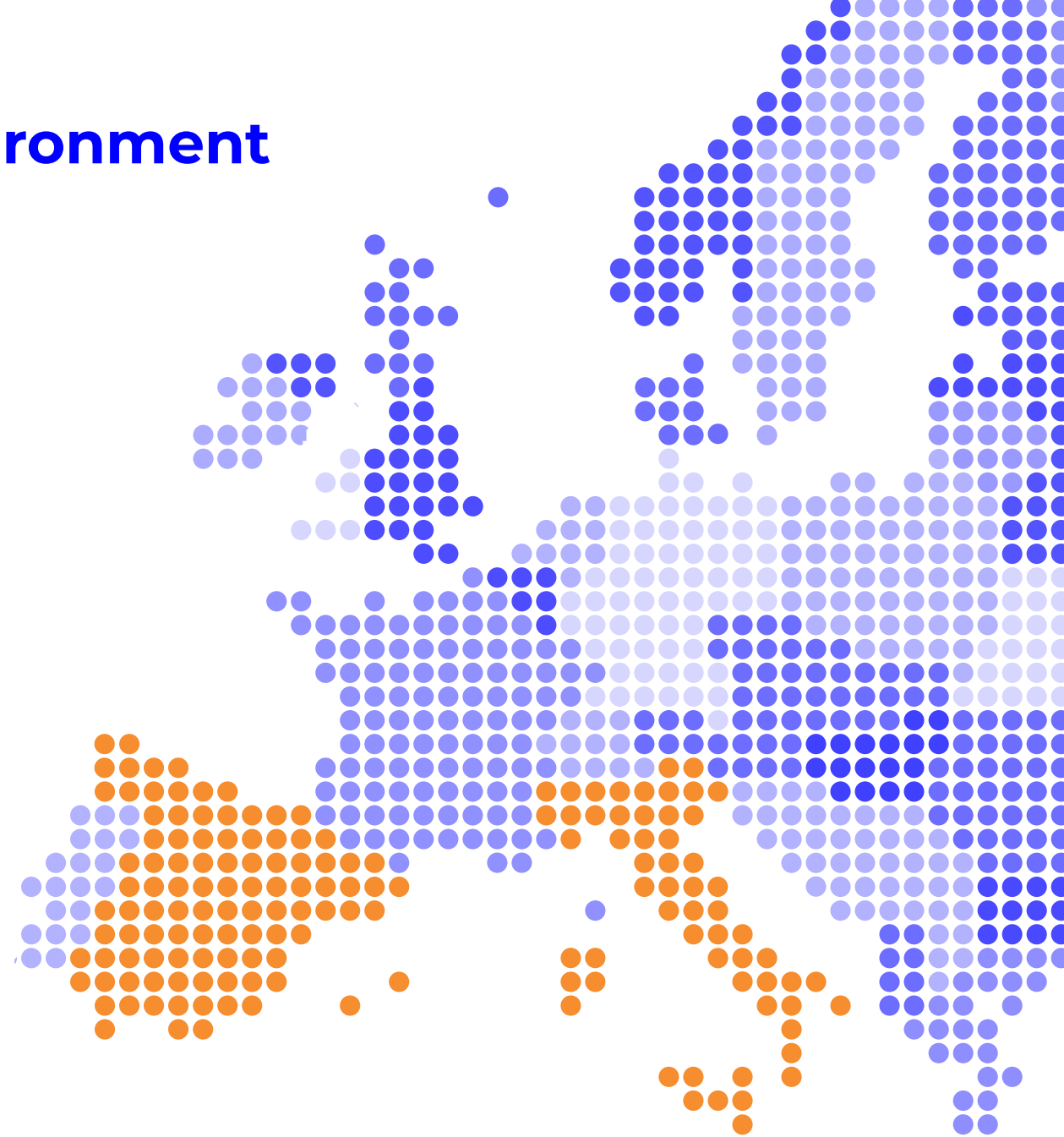
- Responsible authority
- Regulations
- Mandatory
- Obligated to receive
- Obligated to send
- Format
- Platform

Mandatory in B2B environment

The good results and multiple benefits that **electronic invoicing** has had in public procurement in the European Union, B2G relationship, has made some European countries have advanced in their mass use, implementing electronic invoicing in contracts between companies, is say, in the B2B relationship.

Italy and Spain are the main references at the European level, both being pioneer countries in betting on the introduction of electronic invoicing in the B2B field.

It is expected that, in the next few years, the rest of the European Union countries will join this initiative, and everything seems to indicate that France will be the next to do so.

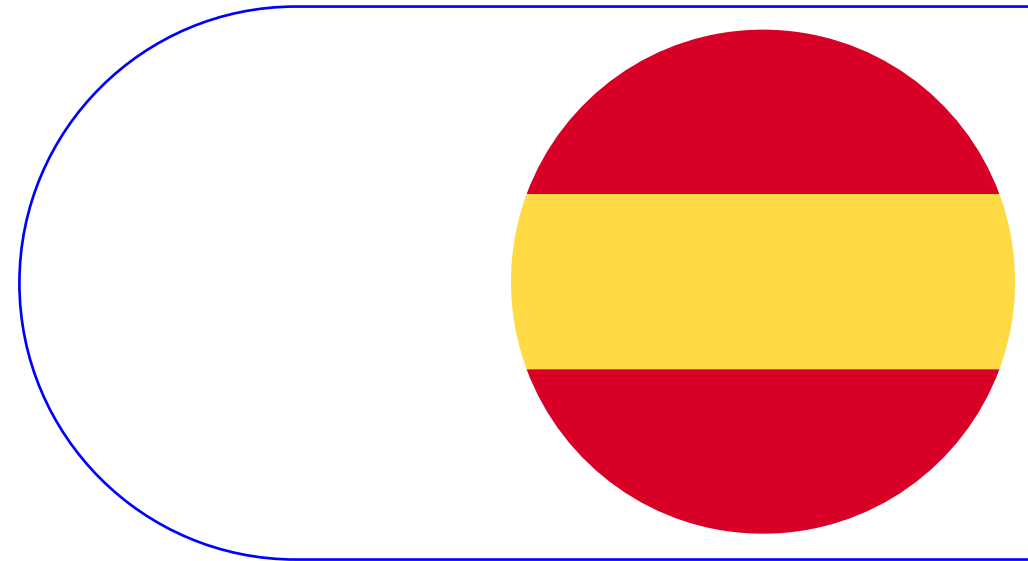


Mandatory in B2B environment

In Spain, since July 1, 2018, subcontracted companies that work for suppliers of Public Administrations are obliged to electronically invoice contractors **when the amount of the works or services exceeds 5,000 euros.**

This obligation is contained in **Law 9 2017** of November 8, on Public Sector Contracts (LCSP), by which the **Directives of the European Parliament** and of the Council 2014/23 / EU and 2014/24 are transposed into the Spanish legal system, February 26, 2014.

Spain



Likewise, to **help subcontractors with this new obligation** and facilitate the exchange of electronic invoices, the **AEAT** has made a **Single Electronic Registry**, also known as **FACeB2B**, available to economic operators and individuals.



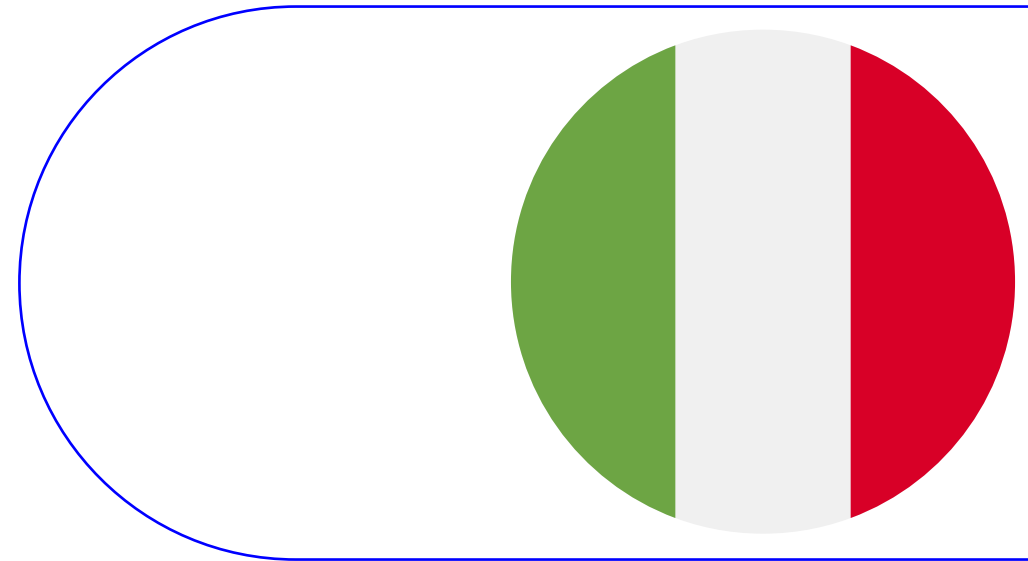
Mandatory in B2B environment

Four years after the B2G obligation in Italy, the compulsory electronic invoice has reached all its economic players in the country.

In other words, **Italy was the first European country to establish B2B electronic invoicing as mandatory.**

Thus, since January 1, 2018, subcontractors of suppliers of supplies and services to the Public Administration have to invoice electronically and, **as of January 1, 2019, the obligation of electronic invoicing is extended to all companies in the country.**

Italy



For the moment, **the format to be used is FatturaPa**, although the law also cites any other format approved by the European Union.



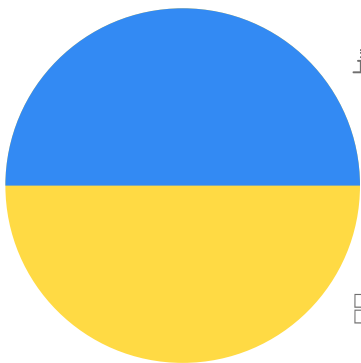
Other European countries with mandatory Electronic Invoice

Norway



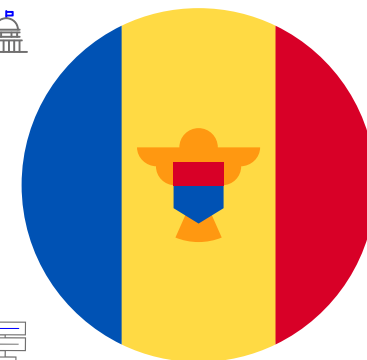
- M. of Local Government and Regional Development, M. of Government Administration and Modernization, and the Public Management and Electronic Administration Agency (DIFI).
- Regulation of electronic invoicing in public procurement, Circular H-09/16, which replaces circular H-17/2015 and Reference Directory for IT standards in the public sector.
- Since 2011
- Central, Regional and Local Authorities
- Suppliers
- PEPPOL BIS Billing and UBL
- PEPPOL

Ukraine



- The State Tax Service of Ukraine and The State Treasury of Ukraine
- Tax Code of Ukraine
- Since 2015
- All VAT payers
- XML
- Unified Registry of Tax Invoices (URTI)

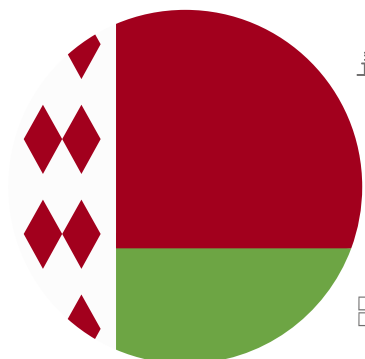
Moldova



- Agentia de Governare Electronica
- Order of the State Tax Service No. 562
- Since 2014
- Public Institutions
- Suppliers
- There is no specific format
- E-invoice System

Other European countries with mandatory Electronic Invoice

Belarus



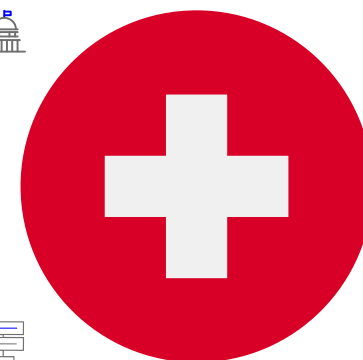
- The Ministry of Taxes and Fees
- Law of the Republic of Belarus No. 343-3 of December 30, 2015
- Since 2016
- All VAT payers
- XML
- Portal of the Ministry of Taxes and Fees of the Republic of Belarus

Turkey



- TRA - Turkish Revenue Administration y GIB: Gelir İdare Başkanlığı
- Multiple regulations
- Since 2019
- All economic operators
- UBL-TR
- Turkish Revenue Administration's own platform - TRA

Switzerland



- Public Management and Electronic Administration Agency (DIFI)
- Law (259 SE), 27.12.2016
- Since 2016
- Federal Authorities
- Suppliers of federal authorities in contracts exceeding CHF 5,000
- XML
- OBillexco, Post Finance and Swisscom

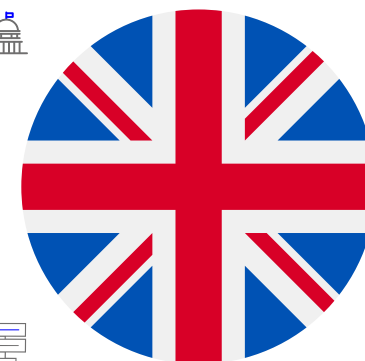
Other European countries with mandatory Electronic Invoice

Albania



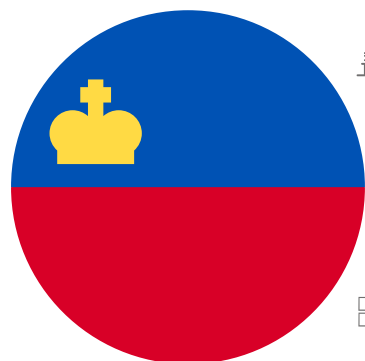
- National Agency for the Information Society (NAIS)
- Law No. 87/2019 of the Ministry of Finance
- Since 2020
- All economic operators
- XML
- Central Billing Platform

United Kingdom



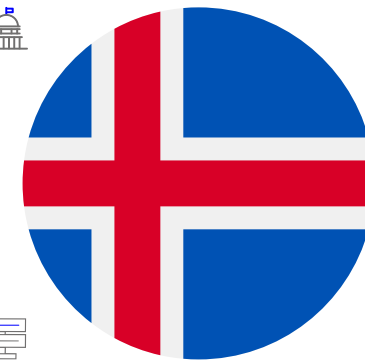
- Her Majesty's Revenue and Customs (HMRC) and Crown Commercial Service
- The Public Procurement Electronic invoices regulations 2019
- Since 2020
- Central, Regional and Local Authorities
- Suppliers
- UN/EDIFACT, EANCOM, ODETTE, XML, ASCII, UBL and UN/CEFACT
- PEPPOL and PECOS P2P (Scotland)

Liechtenstein

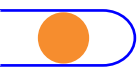


- Ministry of General Government Affairs and Finance
- Law of 10 November 2017 on Public Procurement (Public Procurement Act; ÖAWG)
- Since 2020
- Central, Sub-central and Local Authorities
- XML
- There is no established platform

Iceland



- Ministry of Finance
- Multiple regulations
- Since 2020
- Central, Regional and Local Authorities
- Suppliers
- PEPPOL and UBL
- PEPPOL



Calling for change

The importance of **optimizing processes, reducing costs and being more competitive is a reality** in the day-to-day life of companies and public entities. With this idea, many companies and governments have established measures and policies related to digitization, process automation and digital transformation.

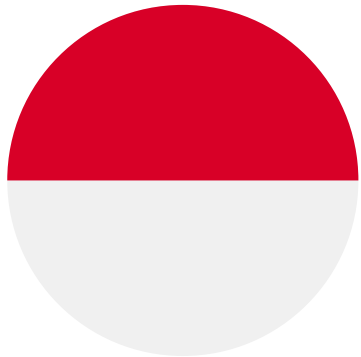
Among them, **the electronic invoice charges special relevance for providing a large number of advantages** related to the elimination of all mechanical processes related to the use of paper.

For this reason, and although in Europe there are already many regions that have decided to promote electronic invoicing by making its use mandatory, there are other countries in which **the e-invoice has become a voluntary mechanism** to be used that, even in some cases, it has been recommended by the government itself.

Monaco, San Marino, Andorra, Serbia, Bosnia and Herzegovina, Montenegro, Kosovo, Russia and Macedonia are some of these countries in which **electronic invoicing is used on a voluntary basis** both in business-to-business relations (**B2B**) and in public procurement between business and government (**B2G**).

Other European countries with voluntary Electronic Invoice

Monaco



In Monaco, invoices can be issued and received electronically provided that the authenticity of their origin and the integrity of the content are guaranteed by an electronic signature.

Electronic invoices can be stored abroad in any country of the European Union, as well as in any country with which Monaco has a mutual tax assistance treaty; provided that the Direction des Services Fiscaux has online access to it and is notified.

Furthermore, when the service of an electronic invoice provider is contracted for the issuance and reception of e-invoices, Monaco regulations specify the need for an explicit written authorization between the parties involved. This authorization is known as a "mandate" and must contain specific requirements.

San Marino



The peculiarities of San Marino, a microstate that completely borders Italy and whose economic transactions are mainly with Italian operators, has made electronic invoicing appear on the scene.

Therefore, currently the electronic invoice can be used on a voluntary basis in accordance with the procedures established by the decree of the Minister of Economy and Finance based on agreements between these States. It is expected that soon its use will become widespread and will become mandatory; as it already happens in Italy.

Andorra

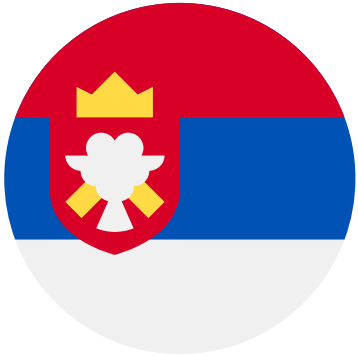


Electronic invoicing in Andorra is used on a voluntary basis since in 2012 the General Indirect Tax Law corresponding to VAT regulated its use.

Despite this, the Law does not establish any type of technical specification about the format or platform to be used.

Other European countries with voluntary Electronic Invoice

Serbia



Electronic invoicing in Serbia does not have an explicit regulatory framework that makes its use mandatory.

Despite this, the Accounting and Auditing Law together with the Commerce Law establish the possibility of issuing e-invoices with legal validity. In fact, there is an opinion issued by the Ministry of Finance that confirms and corroborates the full validity of the use of the electronic invoice.

Montenegro



In Montenegro, electronic invoicing is promoted on a voluntary basis both at the B2B and B2G levels, even though the Law does not prescribe any type of system, platform or specific format.

Bosnia and Herzegovina

The Accounting Law of Bosnia and Herzegovina allows the use of electronic invoicing in economic transactions in the country.

Despite this, the use of e-invoicing in Bosnia and Herzegovina remains a pending issue today, as it is not widely used in practice.



Other European countries with voluntary Electronic Invoice

Russia



Electronic invoicing for VAT purposes has been allowed since 2012 in Russia; as long as there is a prior agreement between sender and receiver.

The Federal Tax Service of Russia is in charge of the control of the electronic invoice; requiring the XML format, but with Russian tags, along with an electronic signature.

Likewise, the Federal Tax Service establishes that Russian electronic invoices must be transferred through an Accredited Electronic Document Exchange Operator, also called EDEO.

Macedonia



The electronic invoice has been in force in Macedonia since March 1, 2015. The country encourages the use of it on a voluntary basis both at the B2B and B2G levels; as long as the company that is invoiced indicates in writing that it accepts this method.

Kosovo



The Kosovo VAT Law allows Kosovo taxpayers to issue and store invoices electronically; as long as you have the authorization of the Ministry of Economic Development (MED).

The integrity and authenticity of electronic invoices in Kosovo must be ensured by an advanced electronic signature or qualified electronic signatures, through EDI, or through the use of other government-adopted or company-accepted electronic means.

What is the future of digital transformation in the European Union?

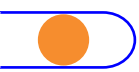
The pandemic generated by the appearance of COVID-19 has had a significant impact on the business of the European continent. It can be said that, in some way, **COVID-19 has become a measuring instrument** to know if both private companies and Public Administrations were prepared **to face the digital transformation**.

In this context, the European Commission has presented the report "**Shaping Europe's digital future**", which establishes a digital strategy for the continent.

The strategy contains **a set of measures for a digital transformation** that benefits everyone. It is **supported by three pillars**:

- **Technology at the service of people.**
- **A fair and competitive digital economy.**
- **An open, democratic and sustainable society.**





Digital Spain Plan 2025

In the specific case of Spain, the digital transformation of companies and society is materialized in the **Digital Spain Plan 2025**.

It is an agenda that **promotes the digital transformation** of our country as one of the fundamental levers to relaunch economic growth, reducing inequality, increasing productivity, and **taking advantage of all the opportunities offered by new technologies**.

Spain Digital Plan 2025 contemplates the implementation of a set of structural reforms that will **mobilize around 70,000 million euros in public and private investments**.

ESPAÑA
DIGITAL
2025

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