European legislation on eInvoicing

The European Parliament and Council voted on the 16th of April 2014 Directive 2014/55/EU on electronic invoicing in public procurement. This Directive calls for the definition of a common European standard on eInvoicing at semantic level, and additional standardisation deliverables which will enhance interoperability at the syntax level.

Read more about the legislation and its implications

Compliance with eInvoicing Directive
Compliance with eInvoicing standard

Who needs to comply with the Directive?

The Directive applies to electronic invoices that are issued as results of the performance of contracts to which the following directives apply (article 1):

- Directive 2009/81 on the coordination of procedures for the award of certain works contracts, supply contracts and service contracts by contracting authorities or entities in the fields of defence and security, (excluding contracts that are declared to be secret or require special measures in accordance with relevant legal measures)
- Directive 2014/23, on the award of concession contracts.
- Directive 2014/24, on public procurement.
- Directive 2014/25 on procurement by entities operating in the water, energy, transport and postal services sectors.

Directive 2014/55 dictates that Member States shall adopt it so that it will become mandatory for all contracting authorities and contracting entities to receive and process eInvoices complying with the European standard.

Contracting authorities and entities are defined in directive 2014/55 (article 2) through a reference to directive 2014/24 as:

The State, regional or local authorities, bodies governed by public law or associations formed by one or more such authorities or one or more such bodies governed by public law; where, ‘bodies governed by public law’ means bodies that have all of the following characteristics:

- they are established for the specific purpose of meeting needs in the general interest, not having an industrial or commercial character;
- they have legal personality; and
- they are financed, for the most part, by the State, regional or local authorities, or by other bodies governed by public law; or are subject to management supervision by those authorities or bodies; or have an administrative, managerial or supervisory board, more than half of whose members are appointed by the State, regional or local authorities, or by other bodies governed by public law;

The Directive does not prevent member states from extending the scope in their national transposition.

Member States shall adopt, publish and apply the provisions necessary to comply with the obligation contained in Article 7 to receive and process electronic invoices. This involves adopting measures that require contracting authorities and entities that are within the scope of the directive to be able to receive and process electronic invoices that comply with the European standard (EN 16931) on eInvoicing by April 18th, 2019, 18 months after the publication of reference to the standard in the OJEU. The Member States will have to communicate the text of those measures to the Commission.

Member States may postpone the application referred to in the first subparagraph with regard to their sub-central contracting authorities and contracting entities until April 18th, 2020, 30 months after publication of the reference of the European standard on electronic invoicing in the Official Journal of the European Union at the latest.

A reference to the European standard on electronic invoicing (eInvoicing) has been published in the Official Journal of the European Union, marking the beginning of the implementation phase of the standard.

Other legislation

- Directive 2014/55 is without prejudice to the provision directive 2006/112.
Copies of the standard can be acquired through Obtaining a copy of the European standard on eInvoicing or the CEN website. (N.B: the link points to sales points for part 1 of the European standard but other parts can be purchased through the same sale points).

Looking for help? Need more information?

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