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Dear President,

The Commission would like to thank the Camera Deputaților for its Opinion concerning the Commission proposal for a Directive on electronic invoicing in public procurement {COM(2013) 449 final}.

The Commission welcomes the Camera's support of the principle of the e-invoicing Directive, which aims at eliminating the existing barriers in the internal market and ensuring interoperability at EU level.

As to the individual points raised in the Opinion of the Camera, please find hereafter some further clarifications:

The Commission confirms that the obligation to receive electronic invoices in the new European standard set out in this Directive will apply to Contracting Authorities and Contracting Entities at all levels, but does not impose any obligations on the economic operators. This approach was chosen precisely in order not to place additional burdens on economic operators.

There are no specific obligations for Small and Medium Enterprises (SMEs) under this Directive. However, in order to stimulate the voluntary take-up of invoicing by SMEs, Member States are encouraged to take all the necessary measures to facilitate their use of e-invoicing. We would like to point out that to this end the Commission Communication on end-to-end e-procurement of June 2013 {COM(2013) 453 final} identifies as a key action, the possibility of Member States to use Structural funds “[...] to finance training (particularly for SMEs), to strengthen administrative capacity and to build infrastructure [...]”.

One of the aims of this Directive is to permit the automation of the processing of e-invoices. For this reason, the intended meaning of an e-invoice is that of a structured invoice, in other words an invoice that has been issued, transmitted, and received in a structured electronic format which allows for its automatic processing. In this context, a simple scan of a paper invoice sent electronically does not constitute an e-invoice in the sense of this Directive, as it does not allow for automated processing.

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While a sender of an e-invoice should continue to have the possibility to guarantee the authenticity of the origin and the integrity of the content of the invoice by several methods, including by means of an electronic signature, in order to ensure compliance with the objectives of Council Directive 2006/112/EC, the European standard on electronic invoicing should not contain as one of its elements a requirement for an electronic signature.

The Commission recognises the importance of a co-ordinated approach to the implementation of this Directive across Member States. In fact, this is a prerequisite for reaching the overarching aim of this Directive, namely to ensure interoperability between different e-invoicing systems across the EU, and thereby the proper functioning of the internal market in this domain.

The Commission will request the relevant European standardisation organisation to draw up a European standard on e-invoicing. The Commission will require that such a European standard is technologically neutral in order to avoid any distortion of competition, that it should be compatible with relevant international standards on electronic invoicing, and that it should not affect the provisions of Council Directive 2006/112/EC on the common system of value added tax.

The Commission is aware of the complexity of the national rules transposing Council Directive 2006/112/EC and the relevant case law. The European Multi-Stakeholder Forum on e-invoicing, which is an advisory group of the Commission, analysed in great detail legal issues in several national systems and issued recommendations on how to address such issues¹. The European standardisation organisation will build on existing experience in an effort to overcome all possible legal and technical barriers and ensure interoperability between e-invoicing systems across the EU.

The Commission hopes that these clarifications address the concerns raised by the Camera Deputatilor and looks forward to continuing our political dialogue in the future.

Yours faithfully,

*Maroš Šefčovič
Vice-President*

¹ Full report available at:

http://ec.europa.eu/enterprise/sectors/ict/files/invoicing/activity_3_legal_issues_final_en.pdf