



eInvoicing Workshop

Budapest, Hungary

17 October 2019

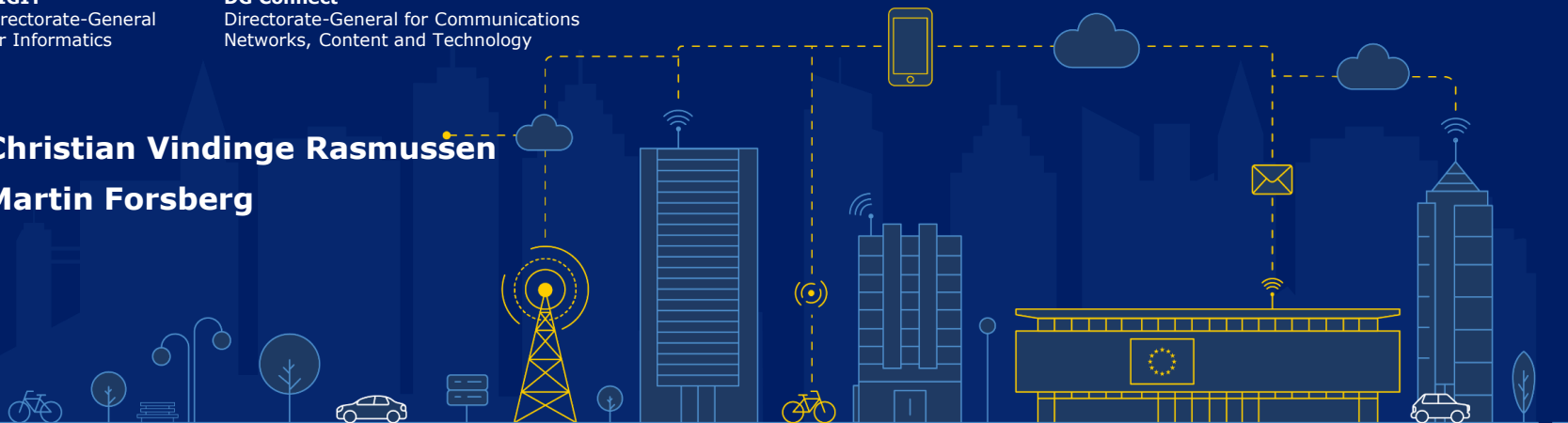
Connecting Europe Facility

DIGIT
Directorate-General
for Informatics

DG Connect
Directorate-General for Communications
Networks, Content and Technology

Christian Vindinge Rasmussen

Martin Forsberg



Today's speakers

Christian Vindinge Rasmussen

Christian is an experienced eProcurement Expert specialized in the execution of large scale ICT projects with past experience from the Nordic region. Christian has been involved in the past EU-funded large scale pilots PEPPOL.eu and eSENS.eu as Work packager leader with focus on new eProcurement and eDelivery development.

Christian works as a business development manager for e-Boks, Denmark.

Martin Forsberg

Martin Forsberg works as a subject matter expert in the area of electronic business, customs and financial processes. Martin was involved in the PEPPOL and eSENS Large Scale Pilots. He is active in standardization committees such as CEN TC434 and OASIS UBL.

Martin works as a consultant for ECRU, Sweden across EU.

Today's agenda

**Introduction to CEF, the tools
and supporting service**

10:00

**Introduction to the European
Standard on e-Invoicing**

10:15

12:00

LUNCH

**Methods for exchange
electronic invoices**

12:45

**Taking E-Invoicing to the
next level**

13:30

Panel discussion

14:15

15:00

END

What is an implementation workshop?

- Build knowledge on the European standard
- Share best practices
- Strong cross-border perspective
- Help with roadmap on mass adoption
- Give practical input to implementation projects
- Give ideas on how to proceed and prioritize
- Learn about CEF services



A short retrospect

A short retrospect

Workshops so far...

- Finland
- Cyprus
- Poland
- Estonia
- Greece
- Sweden
- Austria
- Denmark
- Malta
- Ireland
- Lithuania
- Czech Republic
- Germany
- EESPA
- Romania
- Latvia



Common themes brought up by the participants

- What are other countries doing?
- What does it mean to comply with the European Standard?
- Intellectual Property Rights and Copyright
- Cross border exchange of eInvoices
- Policy – what is necessary for smooth adoption



Level of Readiness

- Growing sense of urgency
- Plans are getting more and more concrete
- Still focus on technical aspects
- Lack of appreciation of the change process
- Focus on compliance rather than potential gains



Look ahead and reap the benefits

Focus for 2019, 2020

- Take advantage of the investments made
- Strategies for supplier onboarding
- Digitalization of the full procurement process
- ***Beyond compliance - bring e-Invoicing to the next level***

eInvoicing from a user perspective



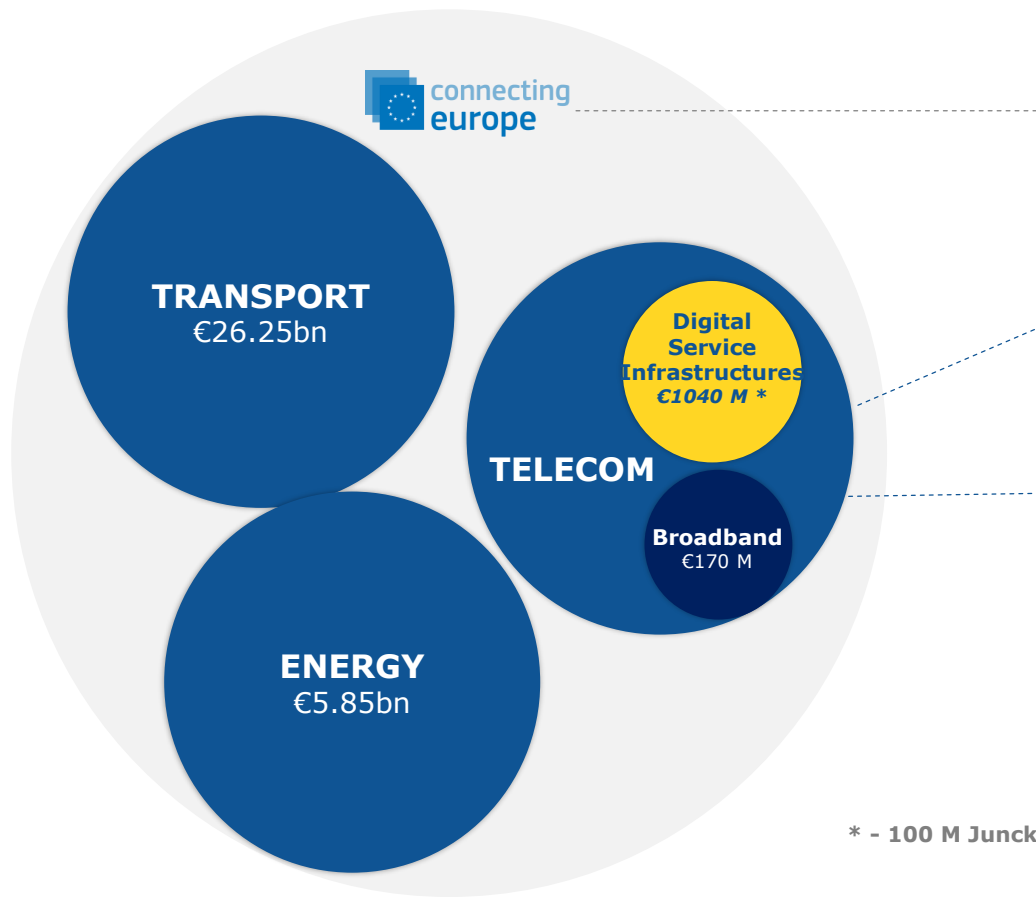
Introduction to CEF, our tools and supporting service

Christian Vindinge Rasmussen
DIGIT

What are

the CEF building blocks?

What is CEF?



HOW IS IT REGULATED?

CEF Regulation

The Connecting Europe Facility (CEF) is a regulation that defines how the Commission can finance support for the establishment of trans-European networks to reinforce an interconnected Europe.

CEF Telecom Guidelines

The CEF Telecom guidelines cover the specific objectives and priorities as well as eligibility criteria for funding of broadband networks and Digital Service Infrastructures (DSIs).

CEF Work Programmes

Translates the CEF Telecom Guidelines in general objectives and actions planned on a yearly basis.

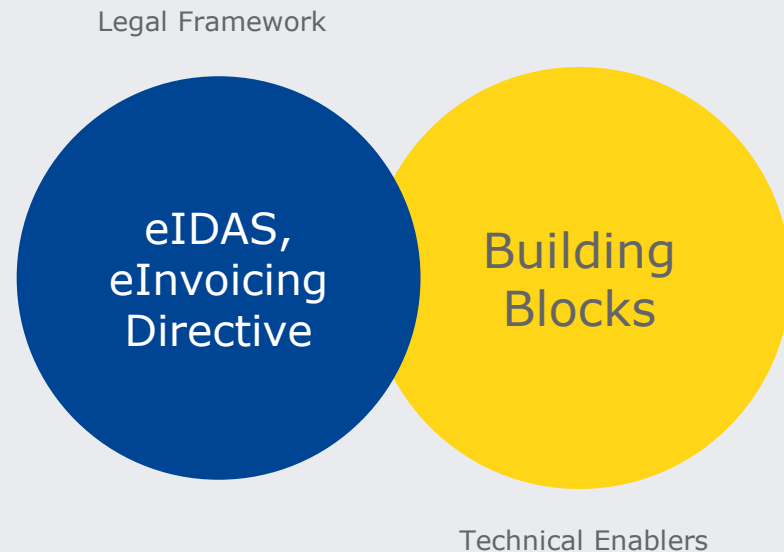
CEF Funding

From 2014-2020 1.040M Euro will be re-invested into adoption of the core building blocks in the DSIs.

Budget indications from 2020-2024 gives additional 1.6-9.2M Euro for further funding of implementation

* - 100 M Juncker Package

The Commission provides the legal framework and technical enablers to help build services people can trust, across sectors and across borders.



The **building blocks of the Connecting Europe Facility** promote the adoption of the same **open standards and technical specifications**, by the **different sectors** of the Union, for the most basic & common functionalities of any sectorial project/ platform.

These core commonalities will enable interoperability across borders and sectors.

IDENTIFY *with*
 eID

SIGN *with*
 eSignature

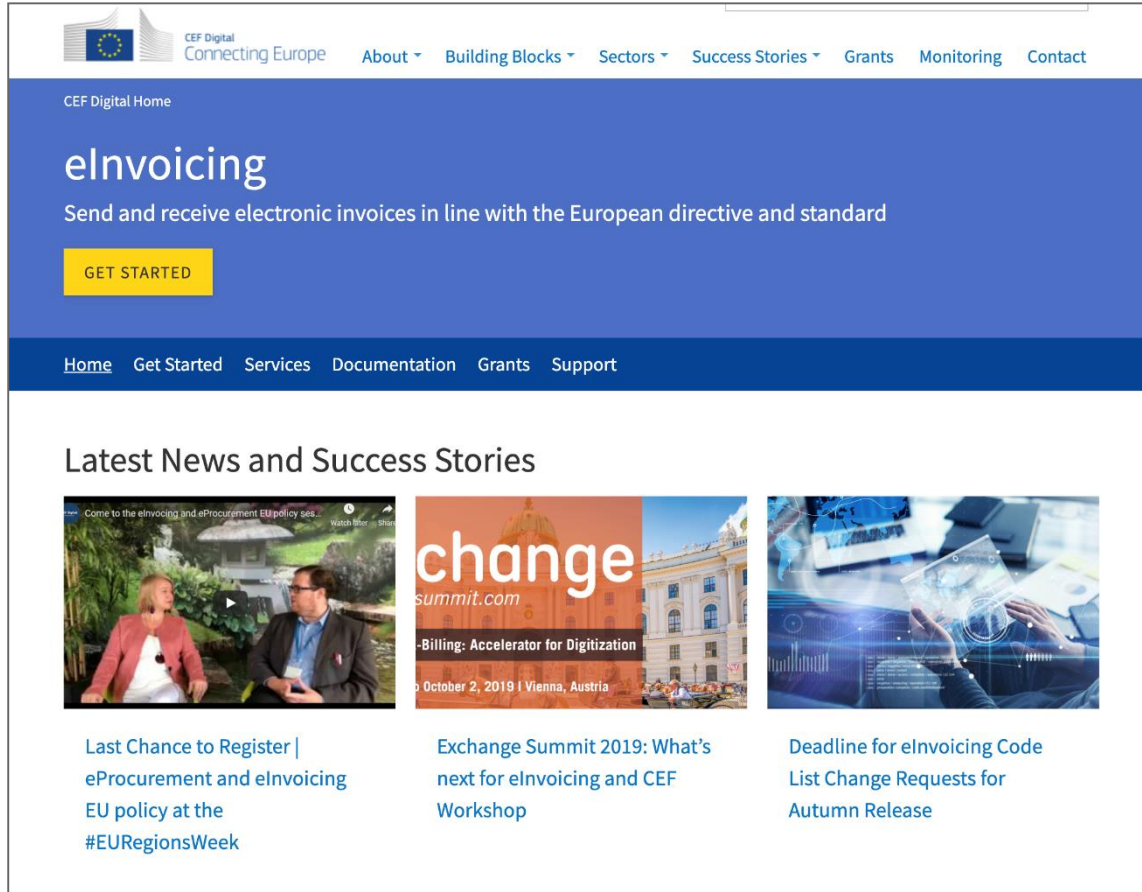
EXCHANGE *with*
 eDelivery

INVOICE *with*
 eInvoicing

TRANSLATE *with*
 eTranslation

CEF Digital

CEF Digital



The screenshot shows the CEF Digital website interface. At the top left is the CEF Digital logo with the text "Connecting Europe". To the right is a navigation menu with items: "About", "Building Blocks", "Sectors", "Success Stories", "Grants", "Monitoring", and "Contact". Below the navigation is a blue banner with the text "CEF Digital Home" and "eInvoicing". Underneath the banner is the sub-header "Send and receive electronic invoices in line with the European directive and standard" and a yellow "GET STARTED" button. A secondary navigation bar contains links for "Home", "Get Started", "Services", "Documentation", "Grants", and "Support". The main content area is titled "Latest News and Success Stories" and features three news items:

- Video:** "Come to the eInvoicing and eProcurement EU policy session" featuring two speakers in a video player.
- Exchange Summit 2019:** "Exchange Summit 2019: What's next for eInvoicing and eProcurement" with a date of "October 2, 2019 | Vienna, Austria".
- Deadline:** "Deadline for eInvoicing Code List Change Requests for Autumn Release".

At the bottom right of the page is the European Commission logo.

CEF Digital Home

eInvoicing

Send and receive electronic invoices in line with the European directive and standard

GET STARTED

[Home](#) [Get Started](#) [Services](#) [Documentation](#) [Grants](#) [Support](#)

Latest News and Success Stories



[Last Chance to Register | eProcurement and eInvoicing EU policy at the #EURegionsWeek](#)



[Exchange Summit 2019: What's next for eInvoicing and eProcurement Workshop](#)



[Deadline for eInvoicing Code List Change Requests for Autumn Release](#)

CEF eInvoicing User Community

The image shows a screenshot of the Facebook page for the CEF eInvoicing User Community. The page has a blue header with navigation options like 'Spaces', 'People', 'Polls', 'Calendars', 'Analytics', and 'Create'. The main content area features a large banner with the text 'CEF DIGITAL eINVOICING USER COMMUNITY'. Below the banner, there are three main sections: 'THE EUROPEAN STANDARD', 'FEATURED TWEETS', and 'About the community'. The 'About the community' section includes a description of the space's purpose and a list of moderators. The 'FEATURED TWEETS' section highlights a tweet about the 2017 Country Sheets for eInvoicing in Portugal. A 'Learn More' button is visible under the European Standard section, and a 'Contact' button is in the 'About the community' section. The page also includes a 'Page Tree' on the left sidebar and a 'Space tools' menu at the bottom left.

UC eInvoicing User Community

Pages 1 JIRA link Analytics

Analytics

SPACE SHORTCUTS

CEF Knowledge Base

PAGE TREE

- > eInvoicing news & events
- > Forum
- > Contribute
- > Archive

CEf DIGITAL

eINVOICING USER COMMUNITY

THE EUROPEAN STANDARD

The European Parliament and Council adopted **Directive 2014/55/EU**, establishing the European standard. The recent publication of the European Standard on eInvoicing in the Official Journal of the European Union marks the beginning of the implementation phase of the standard.

The Directive mandates an 18-month implementation period after the publication of the standard, with **18 April 2019** fixed as the deadline for this.

328

Days

[Learn More](#)

FEATURED TWEETS

The Country Sheets for eInvoicing 2017 are here! Want to **learn more**? Simply click on the button below and **visit the Country Sheets!**

We kindly invite you to **spread the word!** By simply **retweeting** this message, together we create **more visibility** for the eInvoicing B2G status throughout Europe.

Did you know that according to the Public Procurement Code, all public procurement processes in Portugal should preferably be performed electronically? More on #eInvoicing in Portugal: <http://europa.eu/!Gn73bt> #ConnectingEurope

About the community

The eInvoicing User Community space enables stakeholders involved and interested in cross-border eInvoicing, to discuss eInvoicing in the EU public and private sectors. The space is also used for co-creative activities with the Advisory Group and Early Adopters of the eInvoicing Readiness Checker Website, which is designed to help public administrations implement electronic invoicing, as per the requirements of Directive 2014/55/EU.

Your space moderators

[Contact us](#)

Get in touch with the CEF eInvoicing team for questions, comments or other type of requests.

[Contact](#)

Read more about the eInvoicing Service Desk

[New Video & Infographic Now Available](#)

Space tools

Stakeholder management services

Knowledge base

OBJECTIVE OF THE SERVICE

This service provides public entities and solution & service providers an easy reference repository for eInvoicing related information.

It includes information about access to the different code lists, codes used and their meaning, and a glossary of elements used in the European eInvoicing standard.

The Knowledge base provides information on EU and country specific levels.

BENEFITS

- This service provides a useful and reliable information repository that helps users to find, consult and interpret information resources about eInvoicing in Europe.
- It provides useful information that public administrations can use to plan, initiate and execute eInvoicing implementation plans and strategies.

The screenshot shows a news article on the CEF Digital website. At the top left is the CEF Digital logo with the text 'Connecting Europe'. Below the logo is a search bar. The article title is 'CEF eInvoicing Video and Infographic: Available Now'. The main image is a blue graphic with the text 'Directive 2014/55/EU' at the top. It features three computer monitors with checkmarks, a central monitor with a document icon, and a city skyline at the bottom with labels for 'REGIONAL', 'CENTRAL GOVERNMENT', and 'LOCAL GOVERNMENT'.

USERS

- Public entities
- Policy makers
- Economic operators & suppliers
- Solution & service providers

More info

[CEF Digital](#) >

Get started

[Contact us](#) >

2018 Country Factsheets



CEF Digital
Connecting Europe

MENU COMMUNITY

[CEF Digital Home](#) > [eInvoicing](#)

Situation per country

Interested in the uptake of eInvoicing in Europe?

[CEF Monitoring Dashboard >](#)

Every European Union Member State has a unique approach to dealing with eInvoicing. For each country you can find out more about their:

- policy framework
- eInvoicing platform (if existing)
- approach for receiving and processing electronic invoices

Summary

Organisation responsible for eInvoicing	
eInvoicing legislation	
eInvoicing is mandatory for	
eInvoicing standard(s)	
eInvoicing platform	

Full Country Factsheet

Legislation

..

eInvoicing platform and eInvoicing management solutions

..

Approach for receiving and processing eInvoices

..

Additional information

..

Country factsheets

EU Member States

Austria	Italy
Belgium	Latvia
Bulgaria	Lithuania
Croatia	Luxembourg
Cyprus	Malta
Czech Republic	The Netherlands
Denmark	Poland
Estonia	Portugal
Finland	Romania
France	Slovakia
Germany	Slovenia
Greece	Spain
Hungary	Sweden
Ireland	United Kingdom

ADDITIONAL EEA (European Economic Area) COUNTRIES

Iceland	Norway
Liechtenstein	



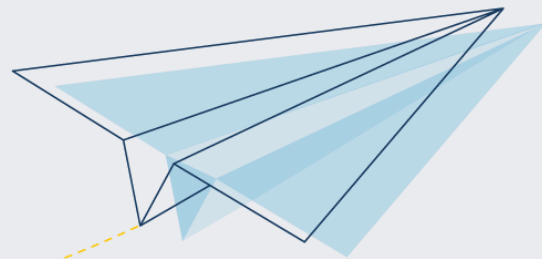
Read all the Connecting Europe success stories on CEF Digital

[View >](#)

Ready to get started?

Reach out to us to learn more!

Or visit our website www.ec.europa.eu/cefdigital



Funding and Grants – possibilities within CEF

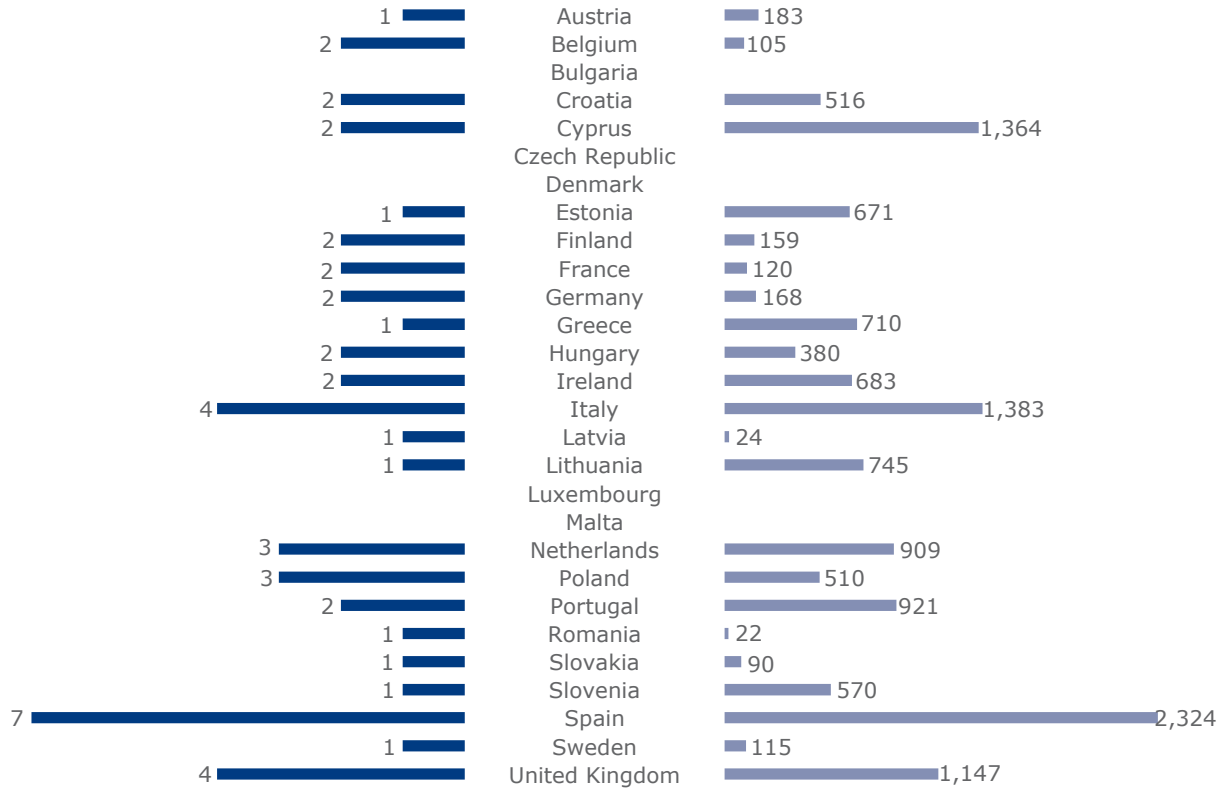


Funding opportunities

Call	Open Calls	Deadline for submissions
CEF-TC-2019-1 Automated Translation (indicative budget: €4M)	14 February 2019	14 May 2019
CEF-TC-2019-1 eID & eSignature (indicative budget: €5M)	14 February 2019	14 May 2019
CEF-TC-2019-1 eDelivery (indicative budget: €1M)	14 February 2019	14 May 2019
CEF-TC-2019-1 eInvoicing (indicative budget: €6.2M)	14 February 2019	14 May 2019

[Visit INEA Website](#)

Member States Number of projects and CEF funding (€ thousand)



EEA and Third Countries Number of projects and CEF funding (€ thousand)

1 Norway 714

CEF Telecom 2014-2016

List of grant agreements for eInvoicing DSI building blocks

Project Code	Title	Beneficiary countries	Start Date	End Date	Project Status	CEF funding for the action (€)
2015-AT-IA-0049	EVA - e-Invoicing for Austria	AT	01/09/2016	31/12/2017	Ongoing	183,000
2015-CY-IA-0052	E-invoicing Cyprus	CY	01/10/2016	31/12/2017	Ongoing	561,430
2015-ES-IA-0055	SMART eINVOICING PLATFORM TO ENFORCE CROSS-BORDER DOCUMENTATION EXCHANGE (SEINPEX)	ES	01/08/2016	31/12/2017	Ongoing	222,781
2015-EU-IA-0050	eIGOR - eInvoicing GO Regional	IT,UK	01/01/2017	31/12/2017	Ongoing	1,252,500
2015-EU-IA-0054	Semantic conversion of business documents (SCOBDO)	DE,NL	01/09/2016	31/12/2017	Ongoing	283,199
2015-EU-IA-0058	GOVeIn European eInvoicing Project: implementation of the European electronic invoice within the Public Health area	ES,FR,HU,IE,IT,NL,PL,RO,UK	01/10/2016	31/10/2017	Ongoing	770,249
2015-HR-IA-0048	Croatian eInvoicing Business-to-Administration Exchange Project	HR	02/06/2016	30/05/2017	Closed	251,328
2015-UK-IA-0056	eInvoice Expansion	UK	01/10/2016	31/12/2017	Ongoing	901,624
2016-CY-IA-0105	Cy e-Invoicing (Local Authorities)	CY	01/01/2018	31/12/2018	Ongoing	802,134
2016-EL-IA-0130	Interoperable eInvoicing in Greece (GRInv)	EL	01/10/2017	30/09/2018	Ongoing	710,065
2016-ES-IA-0117	FACe - The core platform of the Spanish public authorities to process the European standard on electronic invoice	ES	01/09/2017	30/11/2018	Ongoing	298,691
2016-ES-IA-0134	EUeInvoicing.cat - European standards adoption for eInvoicing in Catalonia	ES	01/09/2017	31/08/2018	Ongoing	622,833
2016-EU-IA-0086	Tools and support towards the adoption of the future EN on electronic invoicing in SMEs	BE,ES,IT	01/09/2017	31/08/2018	Ongoing	372,054
2016-EU-IA-0096	GOV2EU - Supporting public entities to adopt EU Standard on electronic invoice for cross-border transactions	BE,DE,ES,FR,HU,IT,PL,PT,SK	01/09/2017	31/10/2018	Ongoing	1,248,208
2016-EU-IA-0109	SAPHeIN – Implementing SAPHetydoc for the wide adoption of eInvoicing	ES,PT	01/06/2017	31/08/2018	Ongoing	908,837
2016-EU-IA-0119	Facilitate and increase the use of the European Norm on e-invoice and the use of access point in the EU	FI,NO,SE	15/12/2016	01/06/2018	Ongoing	887,879
2016-EU-IA-0120	Internet of Business (IoB)	EE,FI,LV	01/06/2017	31/05/2018	Ongoing	795,248
2016-EU-IA-0126	Promote uptake of e-invoicing in Ireland	IE,UK	01/07/2017	30/06/2018	Ongoing	755,904
2016-HR-IA-0090	eINVOICING For Croatian Public Authorities (eICPA)	HR	19/09/2017	19/09/2018	Ongoing	264,201
2016-LT-IA-0104	eInvoicing cross-border LT	LT	01/09/2017	01/09/2018	Ongoing	744,553
2016-NL-IA-0088	NL eInvoicing	NL	16/12/2016	31/05/2018	Ongoing	705,068
2016-PL-IA-0106	European cross-border e-invoice in local public procurement in Poland	PL	01/10/2017	30/11/2018	Ongoing	420,442
2016-SI-IA-0103	Readiness of Slovenian E-invoicing	SI	01/06/2017	01/06/2018	Ongoing	570,248

Curious to learn more?!

Contact info

- CEF-BUILDING-BLOCKS@ec.europa.eu

Planning for 2019

- Several workshops in planning

Meanwhile – take a look at the available material on CEF Digital

- <https://ec.europa.eu/cefdigital/wiki/display/CEFDIGITAL/eInvoicing>



Mentimeter

www.menti.com

Enter #11 10 31



BREAK



Introduction of the European Standard on e- Invoicing

Martin Forsberg
DIGIT

What is an electronic invoice?



**PDF-
Invoice**

**Electronic
workflow**
Scanned paper

**Exchange of
structured
invoice
data**

'electronic invoice' means an invoice that has been issued, transmitted and received in a structured electronic format which allows for its automatic and electronic processing


Article 2, DIRECTIVE 2014/55/EU on
electronic invoicing in public procurement



**PDF-
Invoice**



**Electronic
workflow**
Scanned paper



**Exchange of
structured
invoice
data**

Background

- Problems with **many standards**
- **Lack of normative contextualised standards** (only workshop agreements)
- **Different approaches and ambitions** in Member States to implementing eInvoicing and eProcurement
- The Directive on electronic invoicing in public procurement ([Directive 2014/55/EU](#)) was developed, setting a **minimum requirement** for the public sector
- The Directive can in the transposition add further requirements

From the Directive

The benefits of electronic invoicing are maximised when the generation, sending, transmission, reception and processing of an invoice can be fully automated.

...

A mere image file should not be considered to be an electronic invoice for the purpose of this Directive.

Requirements for the contracting authorities/entities

From article 7

Receipt and processing of electronic invoices

*Member States shall ensure that contracting authorities and contracting entities **receive and process electronic invoices** which comply with the **European standard on electronic invoicing** whose reference has been published pursuant to Article 3(2) and with **any of the syntaxes on the list** published pursuant to Article 3(2).*

a list with a limited number of syntaxes which comply with the European standard on electronic invoicing

Semantic data model of the core elements of an electronic invoice

Definitions

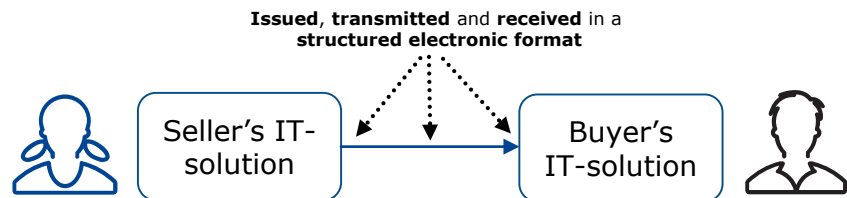
(1) **'electronic invoice'** means an invoice that has been issued, transmitted and received in a structured electronic format which allows for its automatic and electronic processing;

(2) **'core elements of an electronic invoice'** means a set of essential information components which an electronic invoice must contain in order to enable cross-border interoperability, including the necessary information to ensure legal compliance;

(3) **'semantic data model'** means a structured and logically interrelated set of terms and their meanings that specify the core elements of an electronic invoice;

(4) **'syntax'** means the machine readable language or dialect used to represent the data elements contained in an electronic invoice;

(5) **'syntax bindings'** means guidelines on how a semantic data model for an electronic invoice could be represented in the various syntaxes;



```

<invoice xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2" xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
  <cbc:UBLVersionID>2.1</cbc:UBLVersionID>
  <cbc:CustomizationID>urn:www.cerbi.eu:transaction:billm510:ver2.0:ext</cbc:CustomizationID>
  <cbc:ProfileID>urn:www.cerbi.eu:profile:billm5:ver2.0</cbc:ProfileID>
  <cbc:ID>96887</cbc:ID>
  <cbc:IssueDate>2013-05-31</cbc:IssueDate>
  <cbc:InvoiceTypeCode>UNCL1001</cbc:InvoiceTypeCode>
  <cbc:Note>PEPOL BIS 5a: The "MAX DATA" test case. Test of certain q</cbc:Note>
  <cbc:TaxPointDate>2013-05-31</cbc:TaxPointDate>
  <cbc:DocumentCurrencyCode>ISO4217</cbc:DocumentCurrencyCode>
  <cbc:TaxCurrencyCode>ISO4217</cbc:TaxCurrencyCode>
  <cbc:AccountingCost>Project:123</cbc:AccountingCost>
  <cbc:InvoicePeriod>
    <cbc:StartDate>2013-05-01</cbc:StartDate>
  </cbc:InvoicePeriod>
</invoice>

```

Commercial Invoice		Invoice issue date	Invoice number				
		2008-09-01	1002420				
Taxi- o Transportrörelsen HB		Payment due date	Order reference				
		2008-10-01					
		Period start date	Buyer reference				
		2008-08-15	PoPe				
		Period end date	Amount due for payment				
		2008-08-31	750 SEK				
BUYER	BUYER CONTACT	Contract reference: K1002420					
Skellefteå Sambruk AB	B-E Ställman						
Address	Buyer accounting reference: PoPe						
Box 1							
93100 Skellefteå							
SE							
Legal registration ID: 9876543210 [0007]							
Buyer name: Skellefteå Sambruk AB							
Line ID	Seller's ID	Name	Quantity	Net price	VAT rate	Charge Allowance	Net amount
1		Högrtråik	4.2 KMT (Unit of measure: kilometre)	23.14 SEK	S, 6%	Charge: 33 Startavg (i) %	130.19
Note: Stamkund 198, Wieselgenspl - Centralstationen INVOICING PERIOD: 2008-08-18							
2		Nattaxa	4.4 KMT (Unit of measure: kilometre)	25.09 SEK	S, 6%	Charge: 33 Startavg (i) %	143.4
Note: Stamkund 198, Centralstationen - Wieselgenspl INVOICING PERIOD: 2008-08-19							

Key dates

16 April 2014

Directive 2014/55/EU

17 October 2017

Publication of the reference to the European Standard on eInvoicing in the Official Journal

18 April 2019

Deadline for Member States to transpose into national law

18 April 2020

Extended deadline (upon request) for contracting authorities and entities which are not central government authorities

Initiation of the standardisation

From article 3

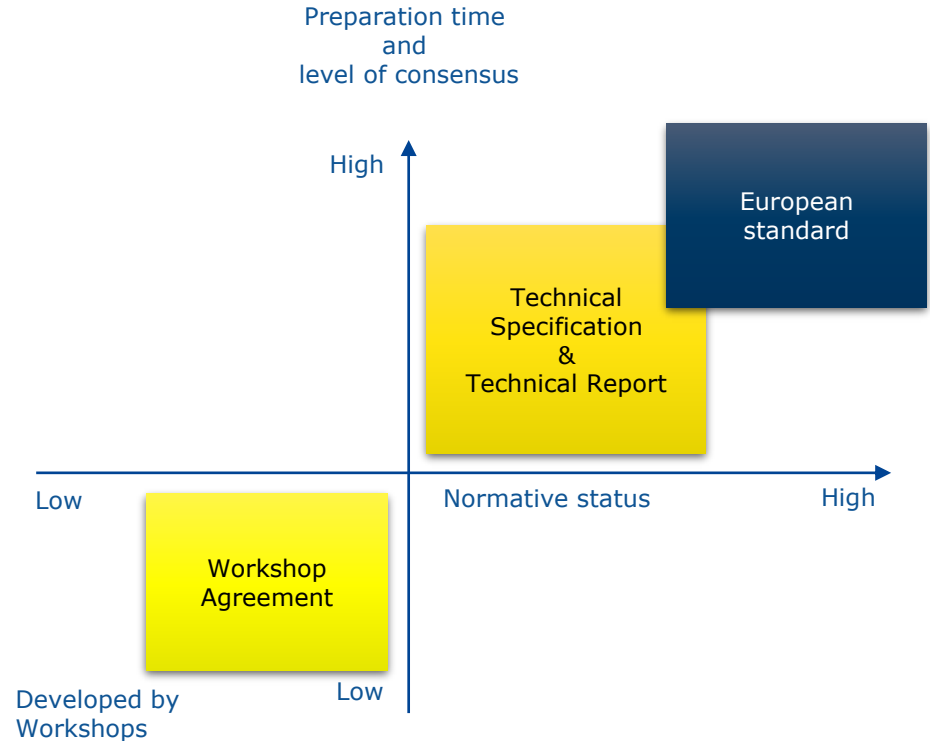
*The Commission shall request that the relevant **European standardisation organisation** draft a European standard for the semantic data model of the core elements of an electronic invoice (the 'European standard on electronic invoicing').*

...

The Commission shall request that the relevant European standardisation organisation provide a list with a limited number of syntaxes which comply with the European standard on electronic invoicing, the appropriate syntax bindings and guidelines on transmission interoperability, in order to facilitate the use of such standard.

CEN/TC 434 was established

- CEN - European Committee for Standardisation
- The work started in a project committee (PC434) but was later changed into a technical committee (TC434)
- TC434 has over 100 committee members from 31 countries
- Participation in the work must go through the national standardisation committees.
- The committee is about to finalize all deliverables defined in the standardisation request



Current status

Number	Title	Status
EN 16931-1	Semantic data model of the core elements of an electronic invoice	Approved!
CEN/TS 16931-2	List of syntaxes that comply with EN 16931-1	Approved!
CEN/TS 16931-3-1	Methodology for syntax bindings of the core elements of an electronic invoice	Approved!
CEN/TS 16931-3-2	Syntax binding for ISO/IEC 19845 (UBL2.1) invoice and credit note	Approved!
CEN/TS 16931-3-3	Syntax binding for UN/CEFACT XML Cross Industry Invoice D16B	Approved!
CEN/TS 16931-3-4	Syntax binding for UN/EDIFACT D16B	Approved!
CEN/TR 16931-4	Guidelines on interoperability of electronic invoices at the transmission level	Approved!
CEN/TR 16931-5	Guidelines on the use of sector or country extensions in conjunction with EN 16931-1, methodology to be applied in the real environment	Approved!
CEN/TR 16931-6	Result of the test of EN 16931-1 with respect to its practical application for an end user	Approved!

Introduction to key concepts of the standard

EUROPEAN STANDARD

EN 16931-1

NORME EUROPÉENNE

EUROPÄISCHE NORM

June 2017

ICS 35.240.20; 35.240.63

English Version

Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice

Facturation électronique - Partie 1: Modèle sémantique
de données des éléments essentiels d'une facture
électronique

Elektronische Rechnungstellung - Teil 1:
Semantisches Datenmodell der Kernelemente einer
elektronischen Rechnung

This European Standard was approved by CEN on 17 April 2017.

CEN members are bound to comply with the CEN/CENELEC Internal Regulations which stipulate the conditions for giving this European Standard the status of a national standard without any alteration. Up-to-date lists and bibliographical references concerning such national standards may be obtained on application to the CEN-CENELEC Management Centre or to any CEN member.

This European Standard exists in three official versions (English, French, German). A version in any other language made by translation under the responsibility of a CEN member into its own language and notified to the CEN-CENELEC Management Centre has the same status as the official versions.

CEN members are the national standards bodies of Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, Former Yugoslav Republic of Macedonia, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey and United Kingdom.

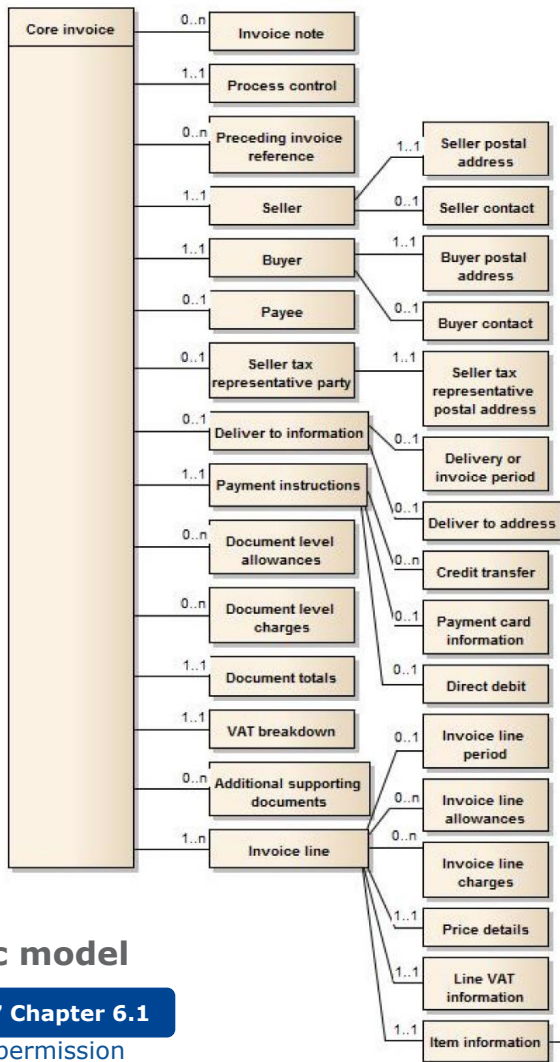


EUROPEAN COMMITTEE FOR STANDARDIZATION
COMITÉ EUROPÉEN DE NORMALISATION
EUROPÄISCHES KOMITEE FÜR NORMUNG

CEN-CENELEC Management Centre: Avenue Marnix 17, B-1000 Brussels

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worldwide for CEN national Members.

Ref. No. EN 16931-1:2017 E



Examples of key components

Invoice (header)
 Invoice number (1..1)
 Issue date (1.1)
 Type code (1..1)
 Currency code (1..1)

Seller information
 Name (1..1)
 Trading name (0..1)
 Identifier (0..n)
 Legal registration identifier (0..1)
 VAT number (0..1)
 Additional information (0..n)
 ...

Payment instructions
 Payment means type code (1..1)
 Payment means text (0..1)
 Payment means (0..1)

VAT Breakdown
 Category taxable amount (1..1)
 Category tax amount (1..1)
 Category code (1..1)
 Category rate (0..1)
 Exemption text (0..1)
 Exemption code (0..1)

Item information
 Name (1..1)
 Description (0..1)
 Sellers identifier (0..1)
 Buyers identifier (0..1)
 Standard identifier (0..1)
 Item classification (0..n)
 Country of origin (0..1)

The semantic model

EN 16931-1:2017 Chapter 6.1

Examples of business terms

ID	Level	Cardinality	Business Term	Description	Usage Note	Req. ID	Semantic data type ²
BT-1	+	1..1	Invoice number	A unique identification of the Invoice.	The sequential number required in Article 226(2) of the directive 2006/112/EC [2], to uniquely identify the Invoice within the business context, time-frame, operating systems and records of the Seller. It may be based on one or more series of numbers, which may include alphanumeric characters. No identification scheme is to be used.	R56	Identifier
BT-2	+	1..1	Invoice issue date	The date when the Invoice was issued.		R56	Date
BT-3	+	1..1	Invoice type code	A code specifying the functional type of the Invoice.	Commercial invoices and credit notes are defined according the entries in UNTDID 1001 [6]. Other entries of UNTDID 1001 [6] with specific invoices or credit notes may be used if applicable.	R44	Code

ID – Unique id for each business term

Level – indicates depth in model (+, ++, +++, +++++)

Cardinality – Indicates optionality, repetitions allowed

Business term – name of the business term

Description – short description/definition

Usage note – guiding/explanatory information

Req id – reference to underlying requirement

Data type – the type of data used

Business rules

- Conditions – dependencies between terms
- Integrity constraints (In many cases, the data model cardinality indicates the same thing)

ID	Description	Target / context	Business term / group
BR-CO-8	Invoice line charge reason code and Invoice line charge reason shall indicate the same type of charge reason.	Invoice Charges	line BT-144, BT-145
BR-CO-9	The Seller VAT identifier, Seller tax representative VAT identifier, Buyer VAT identifier shall have a prefix in accordance with ISO code ISO 3166-1 alpha-2 by which the country of issue may be identified. Nevertheless, Greece may use the prefix 'EL'.	VAT identifiers	BT-31, BT-48, BT-63
BR-CO-10	Sum of Invoice line net amount = \sum Invoice line net amount.	Document totals	BT-106

ID – Unique id for each business rule

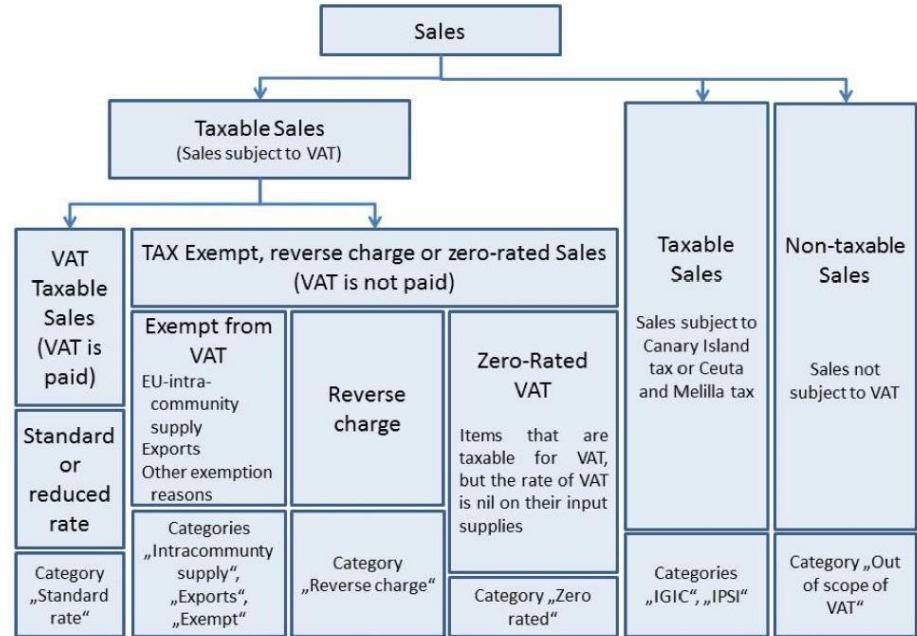
Description – textual description of the rule

Target/Context – the cgroup/class for where the rule applies

Business term/group – reference to the term for which the rule applies

Business rules – VAT Rules

- VAT Rules – Rules for each VAT category



ID	Description
BR-Z-1	An Invoice that contains a line, a document level allowance where the Invoiced item VAT category code (BT-151, BT-152) shall contain in the VAT breakdown (BG-23) exactly one equal with "Zero rated".
BR-Z-2	An Invoice that contains a line where the Invoiced item VAT category code (BT-151) is "Zero rated" shall contain the Sellers VAT Identifier (BT-31), the Seller Tax registration identifier (BT-32) or the Seller tax representative VAT identifier (BT-63).
BR-Z-3	An Invoice that contains a document level allowance where the Invoiced item VAT category code (BT-95) is "Zero rated" shall contain the Sellers VAT Identifier (BT-31), the Seller Tax registration identifier (BT-32) or the Seller tax representative VAT identifier (BT-63).

Many syntaxes – a problem?

- There are a large number of syntaxes in use
- Many communities are already using e-invoicing since a long time
- Use of many syntaxes result in interoperability problems

(9)

In order to further simplify the use of electronic invoicing and to reduce costs, one of the long-term objectives should be to **limit the number of syntaxes used**, preferably by concentrating on those most commonly used.

Article 3

Establishment of a European standard

...

The Commission shall request that the relevant European standardisation organisation **provide a list with a limited number of syntaxes** which comply with the European standard on electronic invoicing, the appropriate syntax bindings and guidelines on transmission interoperability, in order to facilitate the use of such standard.

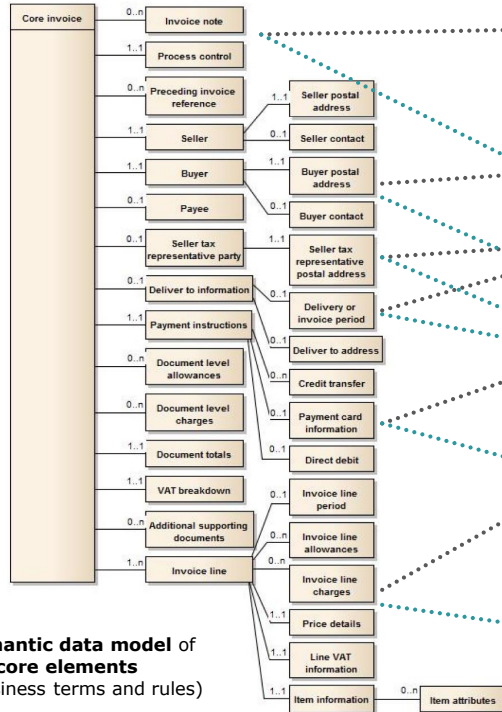
Article 7

Receipt and processing of electronic invoices

Member States shall ensure that contracting authorities and contracting entities receive and process electronic invoices which comply with the European standard on electronic invoicing whose reference has been published pursuant to Article 3(2) and with **any of the syntaxes on the list** published pursuant to Article 3(2).

Syntaxes

Mapping from the business terms to the syntaxes/formats



```

<Invoice xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2" xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"
  <cbc:UBLVersionID>2.1</cbc:UBLVersionID>
  <cbc:CustomizationID>urn:www.cenbii.eu:transaction:biitnrs010:ver2.0:extension:basic:2005</cbc:CustomizationID>
  <cbc:ProfileID>urn:www.cenbii.eu:profile:bii05:ver2.0</cbc:ProfileID>
  <cbc:ID>998877</cbc:ID>
  <cbc:IssueDate>2013-05-31</cbc:IssueDate>
  <cbc:InvoiceTypeCode listID="UNCL1001">380</cbc:InvoiceTypeCode>
  <cbc:Note>PEPPOL BIS 5a: The "MAX DATA" test case. Test of certain sp<
  <cbc:TaxPointDate>2013-05-31</cbc:TaxPointDate>
  <cbc:DocumentCurrencyCode listID="ISO4217">SEK</cbc:DocumentCurr<
  <cbc:TaxCurrencyCode listID="ISO4217">EUR</cbc:TaxCurrencyCode>
  <cbc:AccountingCost>Project-123</cbc:AccountingCost>
  <cac:InvoicePeriod>
    <cbc:StartDate>2013-05-01</cbc:StartDate>
    <cbc:EndDate>2013-05-31</cbc:EndDate>
  </cac:InvoicePeriod>
  
```

Syntax A

```

<rsm:CrossIndustryInvoice xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xmlns:rsm="urn:oasis:names:specification:ubl:schema:xsd:CrossIndustryInvoice-2"
  <rsm:ExchangedDocument>
    <rsm:ID>123</rsm:ID>
    <rsm:TypeCode>380</rsm:TypeCode>
    <rsm:IssueDateTime>
      <udt:DateTimeString>20130601</udt:DateTimeString>
    </rsm:IssueDateTime>
    <rsm:EffectiveSpecifiedPeriod>
      <rsm:StartDateTime>
        <udt:DateTimeString>20130501</udt:DateTimeString>
      </rsm:StartDateTime>
      <rsm:EndDateTime>
        <udt:DateTimeString>20130601</udt:DateTimeString>
      </rsm:EndDateTime>
    </rsm:EffectiveSpecifiedPeriod>
    <rsm:IssuerTradeParty>
      <rsm:ID>token</rsm:ID>
      <rsm:GlobalID>token</rsm:GlobalID>
      <rsm:Name>String</rsm:Name>
    </rsm:IssuerTradeParty>
  
```

Syntax B

The standardization request from EC defined a number of criteria

Req ID Requirement of sub-requirement

1	Comply with the core invoice semantic data model specified in the EN
2	Be international, open and free to use
3	Have a governance and sustainability model
3.1	There is an established organisation maintaining the syntax (format)
3.2	There is a maintenance process that is: <ul style="list-style-type: none">- documented with defined participation and voting rules;- governed;- open to participation for stakeholders.
3.3	There is a funding model allowing further development and maintenance.
3.4	Support can be provided (consulting, educating, training) to solution providers (implementers) or users (companies, PAs etc.).
4	Be part of a coherent set of standards and technical specifications to support the broader e-procurement process or the broader e-invoicing supply chain
5	Be widely used in the EU or worldwide
6	Be used in production environments (and not just test) by both the public and the private sector
7	Reflect well-accepted technology and aim to incorporate the latest technological developments considered to be state of the art
8	Have guidelines, code lists, validating tools freely available to ease implementation by ICT vendors and suppliers
9	Have a set of official, freely available syntax-dependent artefacts for validation (the XML Schema or Schematron) to support tool independent validation
10	Have an official updating and versioning strategy that takes due account of backward compatibility, as well as appropriate guidelines for customisation that explain how to extend and restrict the syntax

Specifications from CEN/TC434

Reference	WG	Title
EN 16931-1	WG1	Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice
TS 16931-2	WG2	Electronic invoicing - Part 2: List of syntaxes that comply with EN 16931-1
TS 16931-3-1	WG3	Electronic invoicing - Part 3-1: Methodology for syntax bindings of the core elements of an electronic invoice
TS 16931-3-2	WG3	Electronic invoicing - Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note
TS 16931-3-3	WG3	Electronic invoicing - Part 3-3: Syntax binding for UN/CEFACT XML Cross Industry Invoice D16B
TS 16931-3-4	WG3	Electronic invoicing - Part 3-4: Syntax binding for UN/EDIFACT INVOIC D16B
TS 16931-3-5	WG3	Electronic invoicing - Part 3-5: Syntax binding for the Financial Invoice based on ISO 20022
TR 16931-4	WG4	Electronic invoicing - Part 4: Guidelines on interoperability of electronic invoices at the transmission guideline
TR 16931-5	WG5	Electronic invoicing - Part 5: Guidelines on the use of sector or country extensions in conjunction with EN 16931-1, methodology to be applied in the real environment
TR 16931-6	WG6	Electronic invoicing - Part 6: result of the test of EN 16931-1 with respect to its practical application for an end user

Specifications from CEN/TC434

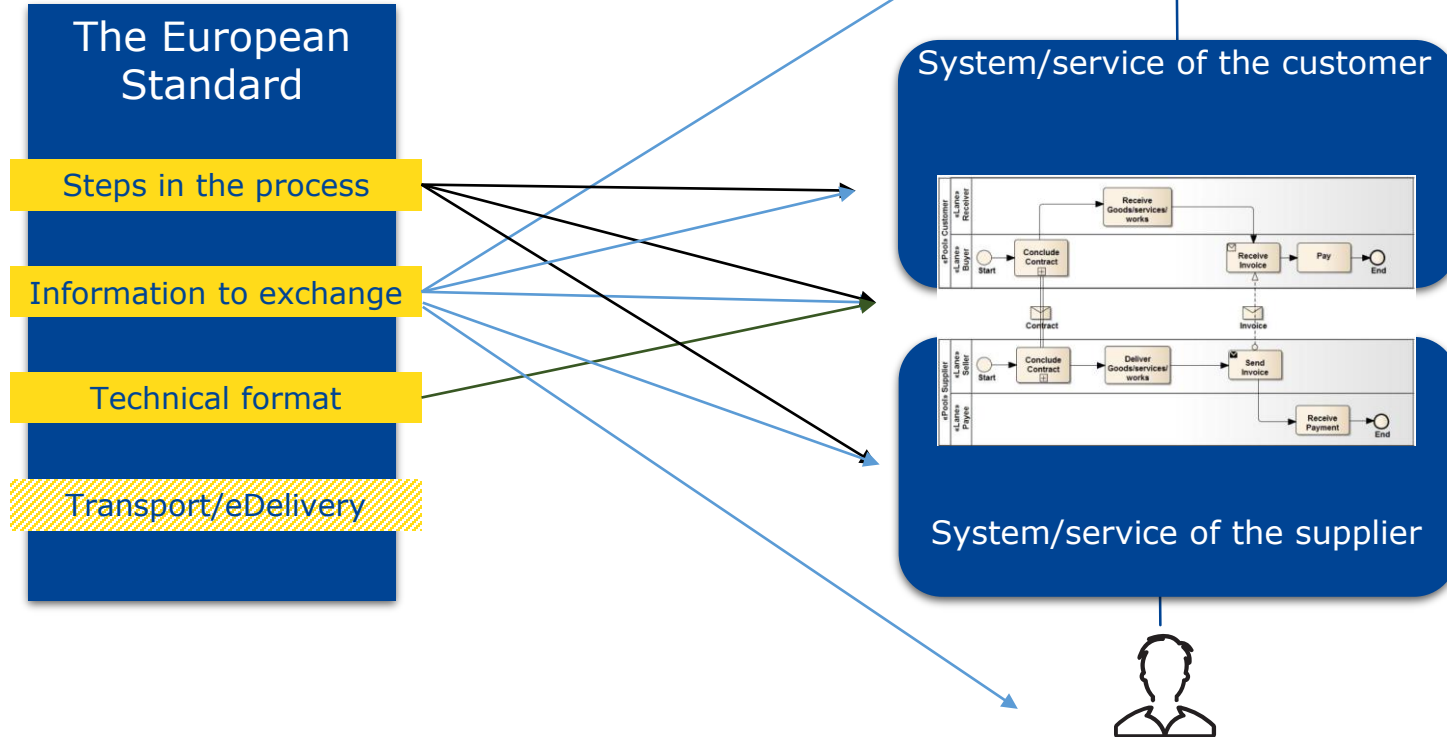
Reference	WG	Title
EN 16931-1	WG1	Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice
TS 16931-2	WG2	Electronic invoicing - Part 2: List of syntaxes that comply with EN 16931-1
TS 16931-3-1	WG3	Electronic invoicing - Part 3-1: Methodology for syntax bindings of the core elements of an electronic invoice
TS 16931-3-2	WG3	Electronic invoicing - Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note
TS 16931-3-3	WG3	Electronic invoicing - Part 3-3: Syntax binding for UN/CEFACT XML Cross Industry Invoice D16B
TS 16931-3-4	WG3	Electronic invoicing - Part 3-4: Syntax binding for UN/EDIFACT INVOIC D16B
TS 16931-3-5	WG3	Electronic invoicing - Part 3-5: Syntax binding for the Financial Invoice based on ISO 20022
TR 16931-4	WG4	Electronic invoicing - Part 4: Guidelines on interoperability of electronic invoices at the transmission guideline
TR 16931-5	WG5	Electronic invoicing - Part 5: Guidelines on the use of sector or country extensions in conjunction with EN 16931-1, methodology to be applied in the real environment
TR 16931-6	WG6	Electronic invoicing - Part 6: result of the test of EN 16931-1 with respect to its practical application for an end user

Specifications from CEN/TC434

Reference	WG	Title
EN 16931-1	WG1	Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice
TS 16931-2	WG2	Electronic invoicing - Part 2: List of syntaxes that comply with EN 16931-1
TS 16931-3-1	WG3	Electronic invoicing - Part 3-1: Methodology for syntax bindings of the core elements of an electronic invoice
TS 16931-3-2	WG3	Electronic invoicing - Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note
TS 16931-3-3	WG3	Electronic invoicing - Part 3-3: Syntax binding for UN/CEFACT XML Cross Industry Invoice D16B
TS 16931-3-4	WG3	Electronic invoicing - Part 3-4: Syntax binding for UN/EDIFACT INVOIC D16B
TS 16931-3-5	WG3	Electronic invoicing - Part 3-5: Syntax binding for the Financial Invoice based on ISO 20022
TR 16931-4	WG4	Electronic invoicing - Part 4: Guidelines on interoperability of electronic invoices at the transmission guideline
TR 16931-5	WG5	Electronic invoicing - Part 5: Guidelines on the use of sector or country extensions in conjunction with EN 16931-1, methodology to be applied in the real environment
TR 16931-6	WG6	Electronic invoicing - Part 6: result of the test of EN 16931-1 with respect to its practical application for an end user



Areas covered by the specifications



Access to the specifications

EC is sponsoring access – to the EN and the list of syntaxes. These specifications are available for free download

The other specifications must still be purchased

cen European Committee for Standardization

CEN COMMUNITY TECHNICAL BODIES STANDARDS EVOLUTION AND FORECAST SEARCH STANDARDS

Technical Bodies > CEN/TC 434

CEN/TC 434 - Electronic Invoicing

General Structure Work programme Published Standards

EN FR DE

CEN/TC 434 Published Standards

Reference, Title	Publication date	Sales Points
CEN/TR 16931-4:2017 (WI=00434004) Electronic invoicing - Part 4: Guidelines on interoperability of electronic invoices at the transmission level	2017-07-05	
CEN/TR 16931-5:2017 (WI=00434005) Electronic invoicing - Part 5: Guidelines on the use of sector or country extensions in conjunction with EN 16931-1, methodology to be applied in the real environment	2017-07-05	
CEN/TR 16931-6:2017 (WI=00434006) Electronic invoicing - Part 6: Result of the test of EN 16931-1 with respect to its practical application for an end user	2017-10-18	
CEN/TS 16931-2:2017 (WI=00434002) Electronic invoicing - Part 2: List of syntaxes that comply with EN 16931-1	2017-06-28	
CEN/TS 16931-3-1:2017 (WI=00434007) Electronic invoicing - Part 3-1: Methodology for syntax bindings of the core elements of an electronic invoice	2017-07-05	
CEN/TS 16931-3-2:2017 (WI=00434008) Electronic invoicing - Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note	2017-10-18	
CEN/TS 16931-3-2:2017/AC:2018 (WI=00434C01) Electronic invoicing - Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note	2018-07-18	
CEN/TS 16931-3-3:2017 (WI=00434009) Electronic invoicing - Part 3-3: Syntax binding for UN/CEFACT XML Industry Invoice D16B	2017-10-18	
CEN/TS 16931-3-4:2017 (WI=00434010) Electronic invoicing - Part 3-4: Syntax binding for UN/EDIFACT INVOIC D16B	2017-10-18	
EN 16931-1:2017 (WI=00434001) Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice	2017-06-28	



Usage specifications and compliance

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DIGIT

Compliance and conformance - The European standard defines these concepts

Compliant

some or all features of the core invoice model are used and all rules of the core invoice model are respected



Core Invoice Usage Specifications

Conformant

all rules of the core invoice model are respected and some additional features not defined in the core invoice model are also used



Extensions

From article 7 in the directive

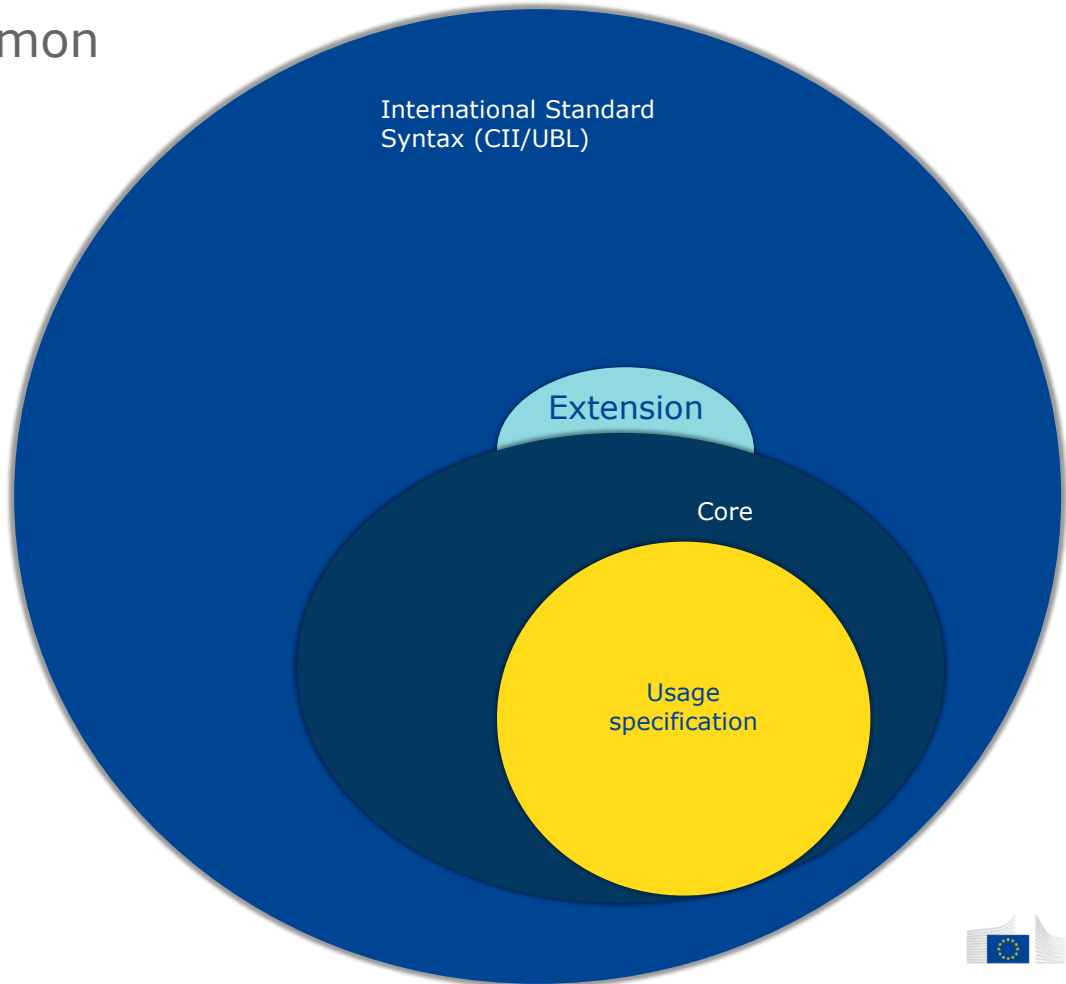
Receipt and processing of electronic invoices

*Member States shall ensure that contracting authorities and contracting entities receive and process electronic invoices which **comply** with the European standard on electronic invoicing whose reference has been published pursuant to Article 3(2) and with any of the syntaxes on the list published pursuant to Article 3(2).*

Core – something in common

IMPORTANT

An invoice which follows a CIUS
MUST ALWAYS also be compliant
towards the (non-restricted)
norm.



Requirements for the contracting authorities/entities

From article 7

Receipt and processing of electronic invoices

*Member States shall ensure that contracting authorities and contracting entities **receive and process electronic invoices which comply with the European standard on electronic invoicing** whose reference has been published pursuant to Article 3(2) and with any of the syntaxes on the list published pursuant to Article 3(2).*

Claiming compliance towards the norm

Compliance of sending or receiving party

*A receiving party may only claim compliance to the core invoice model if he accepts invoices that comply with the core invoice model in general, **or with a CIUS**, that is itself compliant with the core invoice model.*

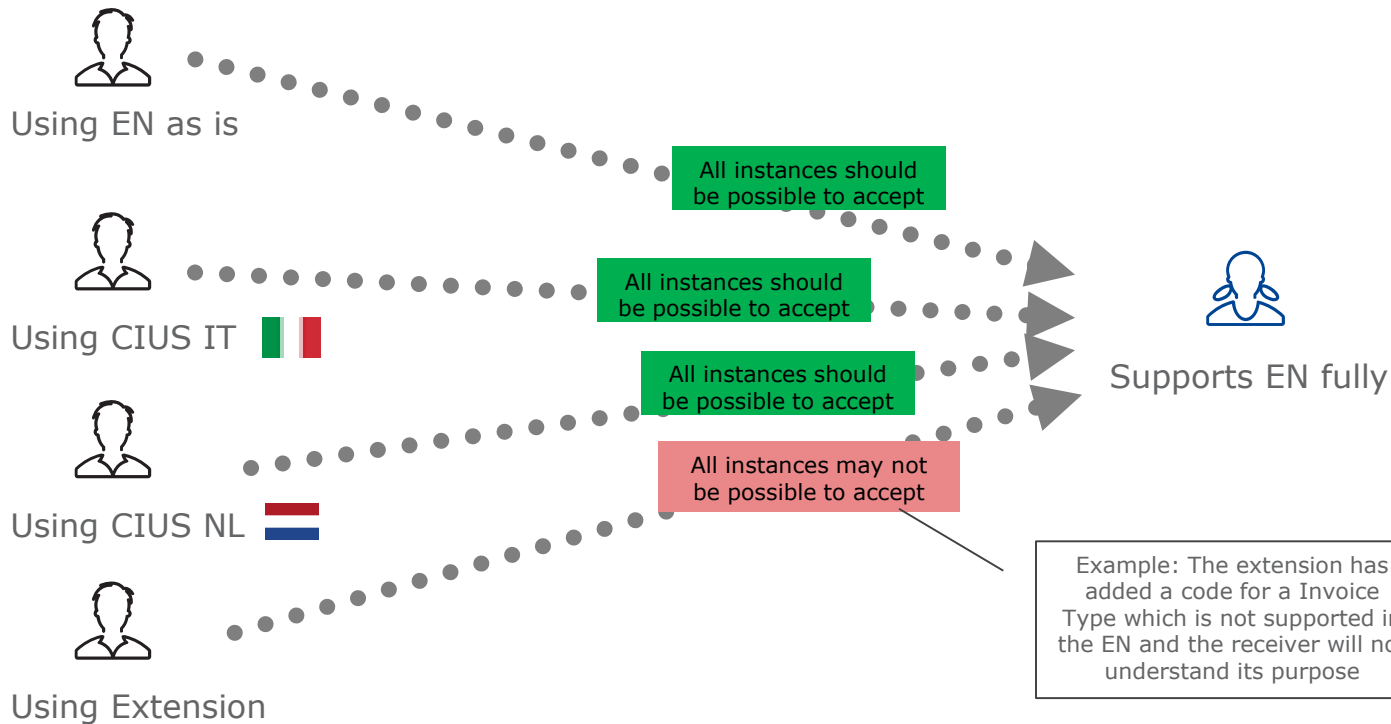
What is allowed to restrict in a Core Invoice Usage Specification

- "Forbid" optional elements 0..n/0..1 → 0..0
- Make definition narrower
- Add synonyms or explanatory text
- Make optional element mandatory
- Limit allowed number of repetitions
- Change data type to narrower representation (alphanumeric → numeric)
- Limited allowed code values
- Add additional business rules or make existing more restrictive
- Restrict field lengths
- Require certain formatting on values
- Restrict number of decimals/fractions

IMPORTANT

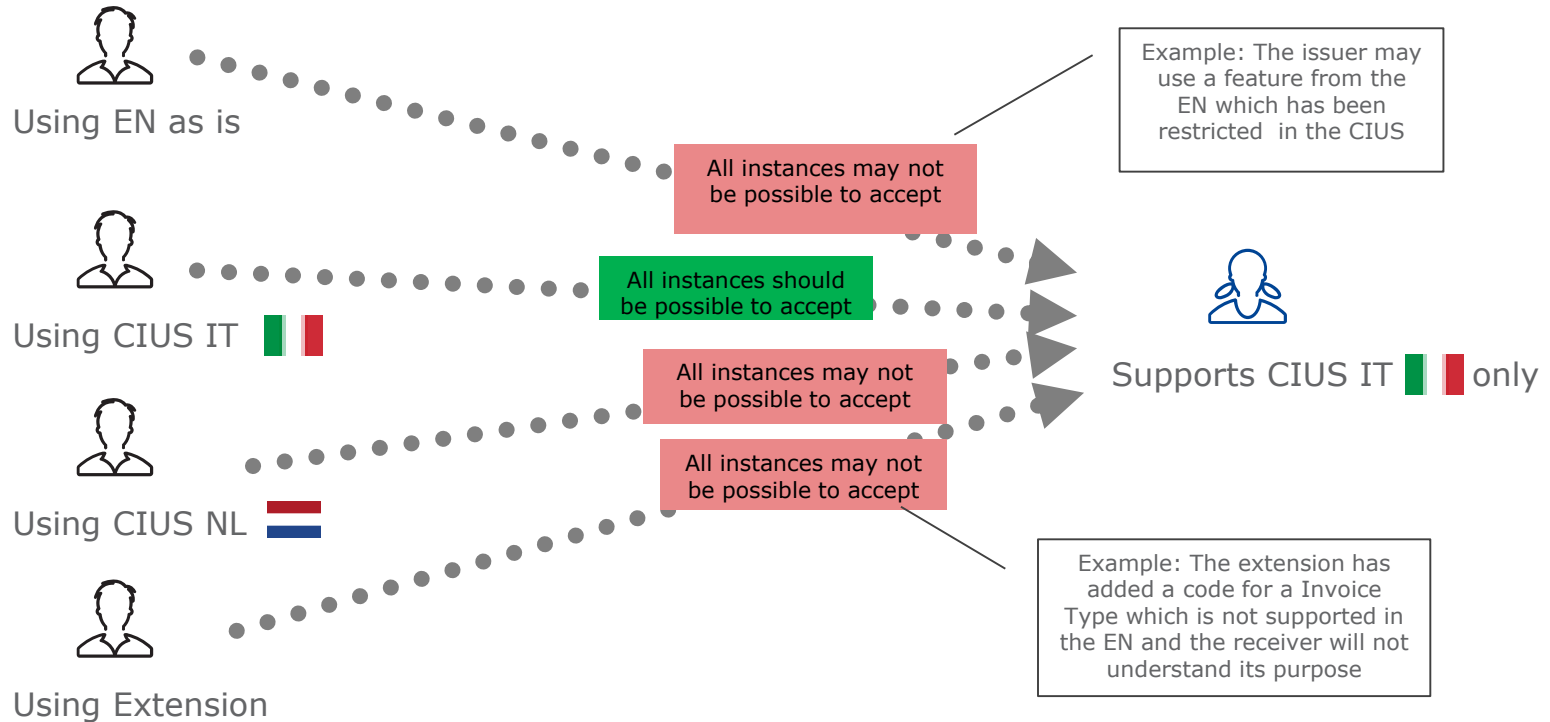
An invoice which follows a CIUS **MUST ALWAYS** also be compliant towards the (non-restricted) norm.

A few scenarios



Assuming the invoices are conformant against its specification (EN/CIUS/Extension)

A few more scenarios



Assuming the invoices are conformant against its specification (EN/CIUS/Extension)

SPACE SHORTCUTS

CEF Knowledge Base

PAGE TREE

- > eInvoicing news & events
- > Forum
- > Contribute
 - > CEF eInvoicing Implementation Work
 - Guidance Paper for EU public admini:
 - > eInvoicing Pioneer Group
 - **Community-driven Registry of CIUS**
 - Catalogue of Good Practices to supp
 - > Older posts (CONTRIBUTE)
 - > Follow-up actions after the CEF elnvc
 - > Archive
 - Meta
 - Links

Community-driven Registry of CIUS (Core Invoice Usage Specifications) and Extensions

Created by Ines COSTA, last modified by Philip HELGER on Oct 29, 2018

Topic	Registry of CIUS (Core Invoice Usage Specifications) and Extensions
Excerpt	This page aims to give the eInvoicing community the opportunity to share the ongoing and planned initiatives across Member States and sectors to create CIUS and Extensions on the European standard on eInvoicing.
Status	OPEN
Deadline	Ongoing

Provide information on CIUS and Extensions

The table below aims to give the eInvoicing community the opportunity to share the ongoing and planned initiatives across Member States and sectors to create CIUS and Extensions on the European standard on eInvoicing. The content is community-driven and the contributors take the sole responsibility of the information shared. Please note that the information available does not have an authoritative character.

We invite you to contribute to build on the information available about the CIUS and Extensions on the European standard on eInvoicing by filling the table below:

Name	Type	Country	Sector	Purpose of the CIUS or Extension	Publisher	Governor	Underlying specification	Further info	Status	Contact
OpenPEPPOL BIS 3.0 5A	CIUS	Any	Any	Restricts the business process scope of the EN with reference to BIS2 business processes.	OpenPEPPOL	OpenPEPPOL	EN16931	http://docs.peppol.eu/poacc/billing/3.0/	ACTIVE	@Olav Astad KRISTIANSEN
Icelandic national CIUS	CIUS	IS	Any	Applies national regulations and imposes data format to payment instructions when using national payment clearing services.	IST	ISgov	PEPPOL BIS 3.0 5A	http://www.stadlar.is/stadlastarf/fagstadlarad-i-upplysingataekni.aspx	DEVELOPMENT	@Georg BIRGISSON
Austrian national CIUS	CIUS	AT	Any	Apply national regulations	BRZ	BRZ	EN16931	Publication on eRechnung.gv.at asap	ACTIVE	@Philip HELGER
Austrian government CIUS	CIUS	AT	Any	Additional regulations only applying to the mandatory government interface. This CIUS builds on top of the Austrian national CIUS!	BRZ	BRZ	AT national CIUS	Publication on eRechnung.gv.at asap	ACTIVE	@Philip HELGER
Energy eInvoice	Extension	NL	Energy	Enables the addition of information concerning: 1) Measured energy use, including meter info, meter readings, fuel type etc. 2) VAT specification for more than one party, which is a consequence of the so called supplier-centered model.	Energy eInvoice steering committee	Energy eInvoice steering committee	SimplerInvoicing (SI-UBL)	https://energie-efactuur.nl/en/	DEVELOPMENT	Wouter van den Berg (TNO)
Italian national CIUS	CIUS	IT	Any	Applies national regulations and restricts data format in compliance with eInvoice national format (FatturaPA)	AgID, AdE	AgID, AdE	EN16931	http://www.agid.gov.it/agenda-digitale/pubblica-amministrazione/cef-telecom-einvoicing-eigor	DEVELOPMENT	Fabio MASSIMI
NLCIUS	CIUS	NL	Any	Applies national regulations and conventions. The purpose of the NLCIUS is to prevent the need for any other NL	NEN / SMef	NEN / SMef	EN16931	NLCIUS is a joint initiative of government, industry and	ACTIVE	Michiel Stornebrink (TNO)

General rules and country-qualified rules

- A **general rule** applies for all invoices
 - The rule is triggered by the existence of a specific business term

Rule text from the standard

In an Invoice line where the Invoice item VAT category code (BT-151) is "Export outside the EU" the Invoiced item VAT rate (BT-152) shall be 0 (zero).

Context (what triggers the rule)

Existence of

InvoiceLine/Item/ClassifiedTax/CategoryCode='XYZ'

Example rule text from a CIUS

The Seller Name must not have more than 50 characters

Context (what triggers the rule)

Existence of

Seller/Name

- A **country-qualified rule** applies only for invoices issued in a specific country
 - The rule is triggered by the given country code of the seller

Example rule text from a Country specific CIUS

When the Seller is Swedish, the Legal Registration Number must be numeric with 10 digits.

Context (what triggers the rule)

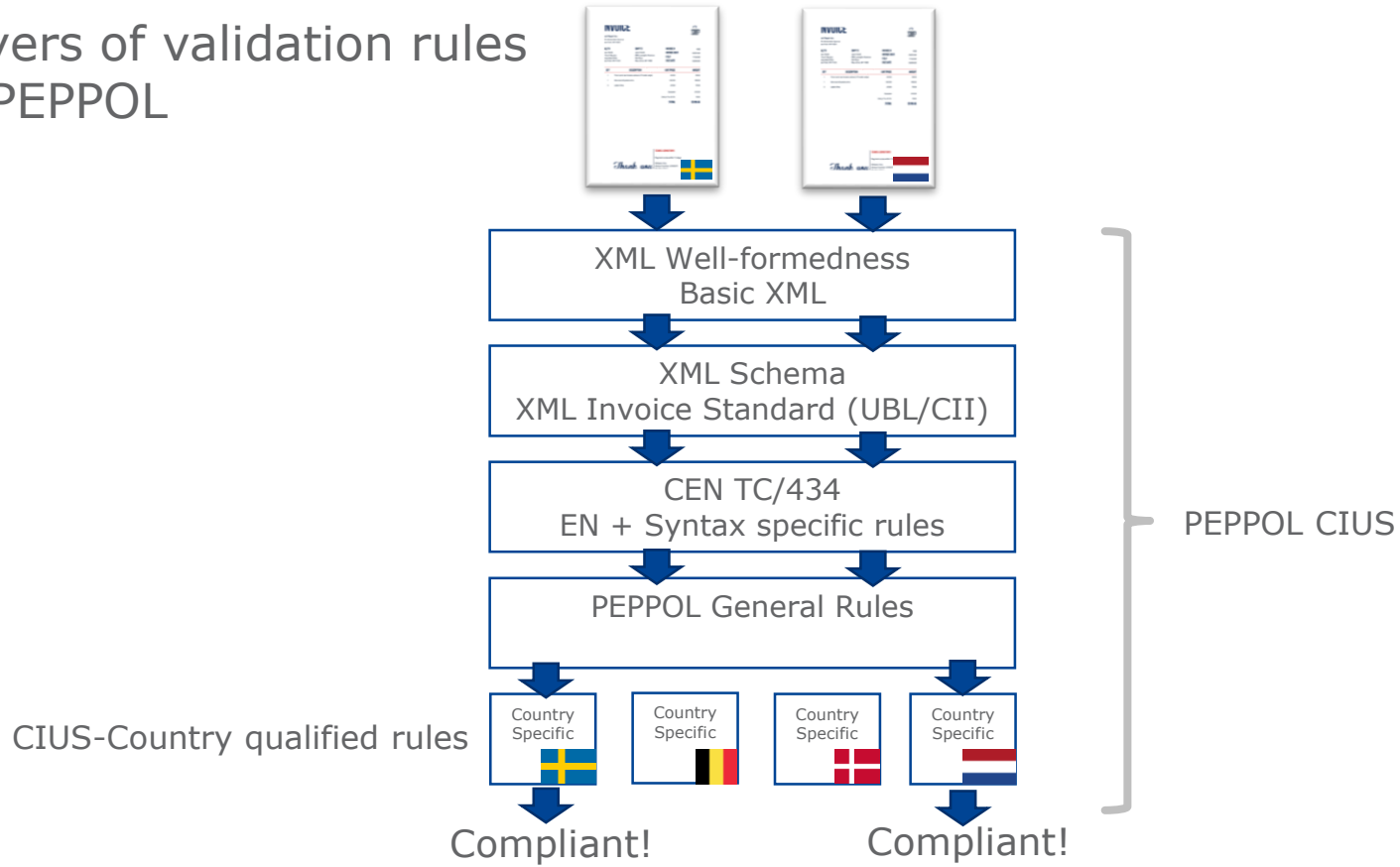
Existence of

Seller/Address/CountryCode='SE'

AND existence of

Seller/LegalRegistrationNumber

Layers of validation rules in PEPPOL



National rules in PEPPOL CIUS

To avoid creation of national CIUS'es:

- affected based on the country of the seller.
- Don't affect invoices issued in other countries.
- PEPPOL Authority responsible

Appendix C: National rules

The following rules have been defined by PEPPOL Authorities in addition to the rules for [PEPPOL BIS](#) in general. These rules are affected based on the country of the seller, and **will not affect invoices issued in other countries.** They apply in **all** profiles that use this transaction specification.

National rules are provided by each country's PEPPOL Authority, and if you need any changes or additions to these rules, please contact your PEPPOL Authority.

Table 18. National transaction business rules

Rule	Message/Context/Test
DK-R-001 (warning)	For Danish suppliers when the Accounting code is known, it should be referred on the Invoice.
	ubl-creditnote:CreditNote ubl-invoice:Invoice
	not(cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cac:Country/cbc:IdentificationCode = 'DK' and (normalize-space(cbc:AccountingCost/text()) = ''))
DK-R-002 (fatal)	Danish suppliers MUST provide legal entity (CVR-number).
	ubl-creditnote:CreditNote ubl-invoice:Invoice
	not(cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cac:Country/cbc:IdentificationCode = 'DK' and (normalize-space(/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID/text()) = ''))

Example - Swedish rules

- Formats for VAT and organisation numbers
- Swedish VAT rates
- Tax registration F-Skatt
- Payment means Bankgiro and Plusgiro

SE-R-001 For Swedish suppliers, Swedish VAT-numbers must consist of 14 characters.	fatal
SE-R-002 For Swedish suppliers, the Swedish VAT-numbers must have the trailing 12 characters in numeric form	fatal
SE-R-003 Swedish organisation numbers should be numeric.	fatal
SE-R-004 Swedish organisation numbers consist of 10 characters.	fatal
SE-R-005 For Swedish suppliers, when using Seller tax registration identifier, 'Godkänd för F-skatt' must be stated	fatal
SE-R-006 For Swedish suppliers, only standard VAT rate of 6, 12 or 25 are used	fatal
SE-R-007 For Swedish suppliers using Plusgiro, the Account ID must be numeric	warning
SE-R-008 For Swedish suppliers using Bankgiro, the Account ID must be numeric	warning
SE-R-009 For Swedish suppliers using Bankgiro, the Account ID must have 7-8 characters	warning
SE-R-010 For Swedish suppliers using Plusgiro, the Account ID must have 2-8 characteres	warning
SE-R-011 For Swedish suppliers using Swedish Bankgiro or Plusgiro, the proper way to indicate this is to use Code 30 for PaymentMeans and FinancialInstitutionBranch ID with code SE:BANKGIRO or SE:PLUSGIRO	warning

Lunch



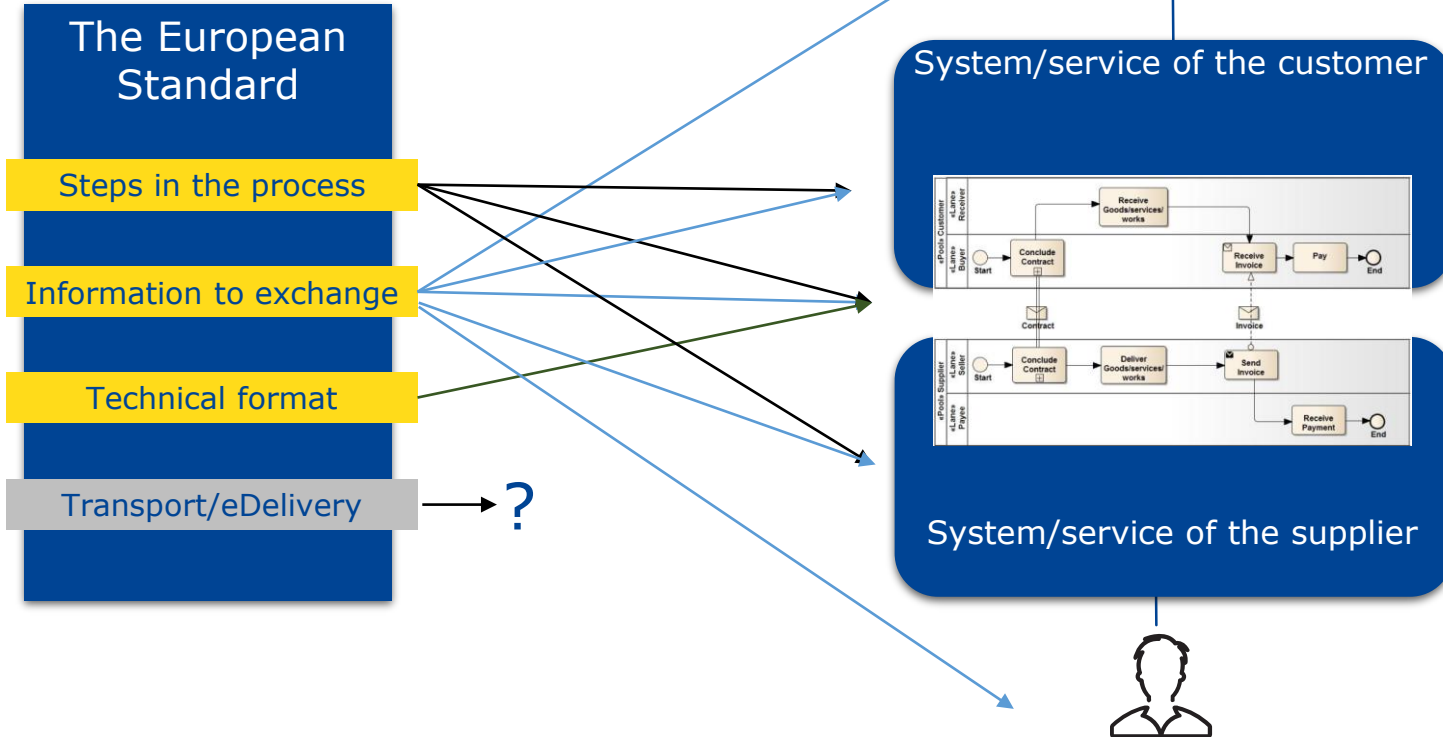
Methods for exchange of electronic invoices

Martin Forsberg

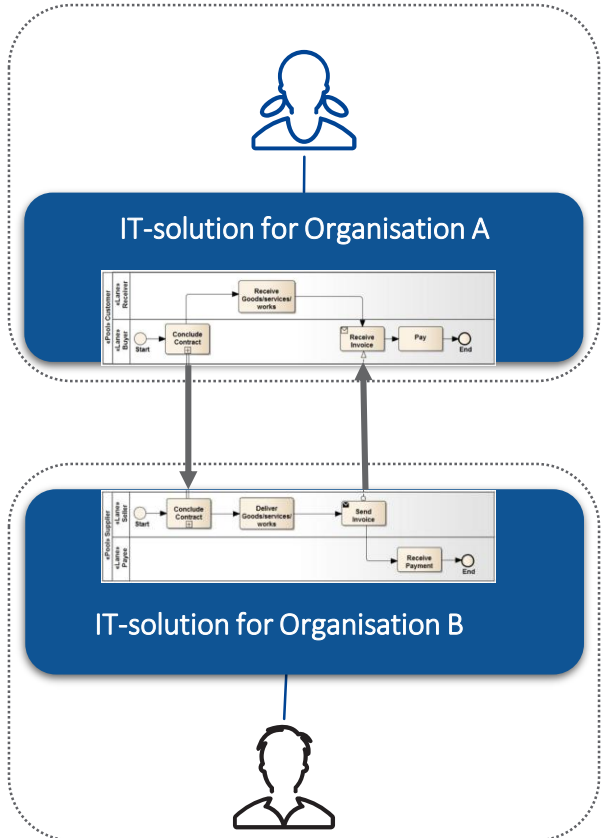
Christian Vindinge Rasmussen

DIGIT

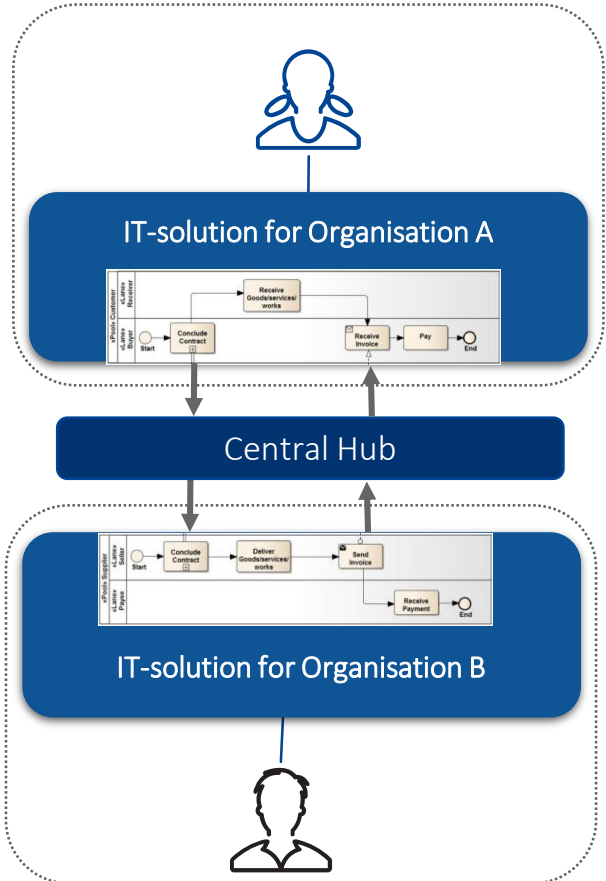
Areas covered by the European standard



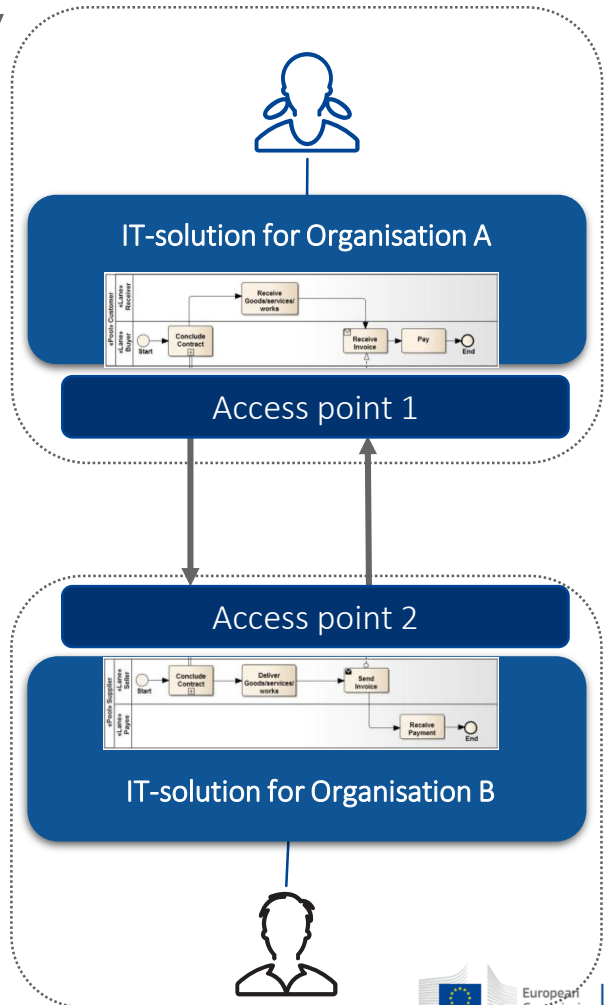
Different solutions for interconnectivity



2-corner model

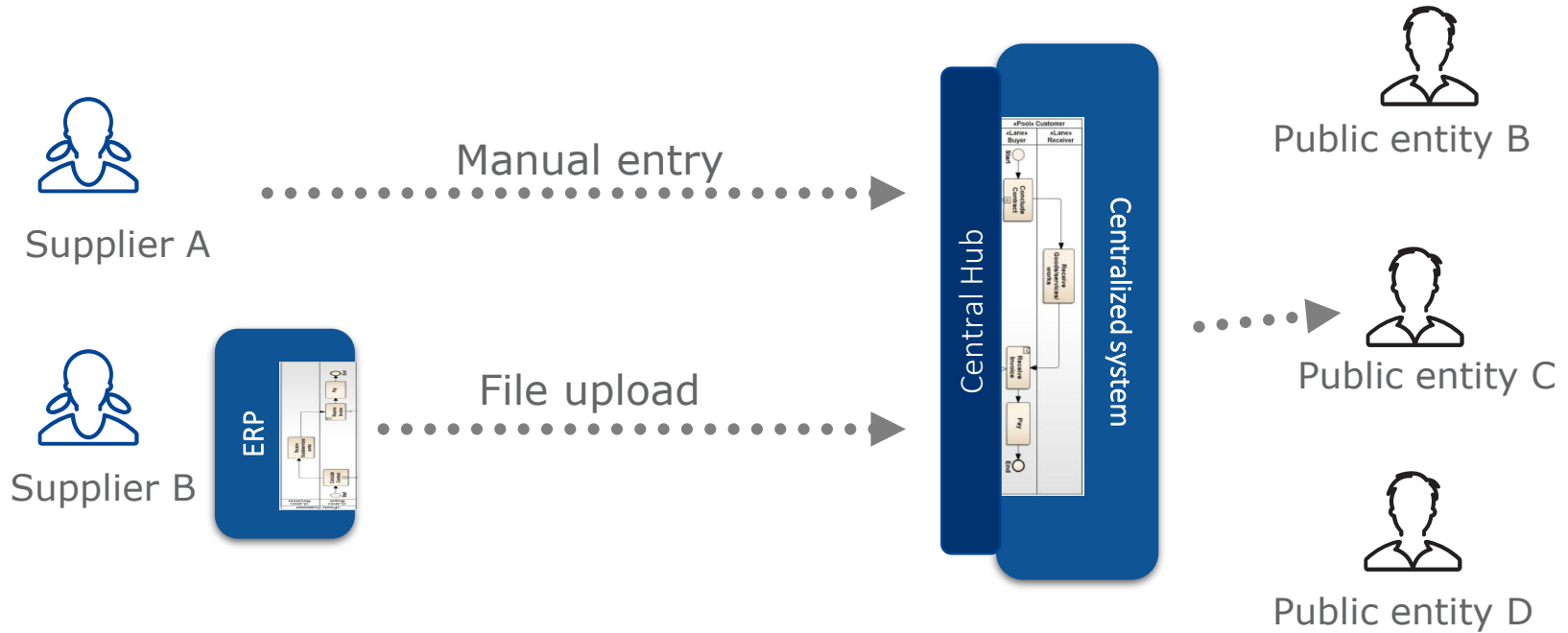


3-corner model

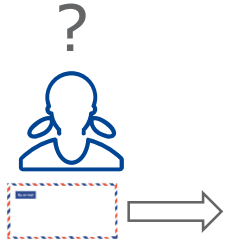


4-corner model

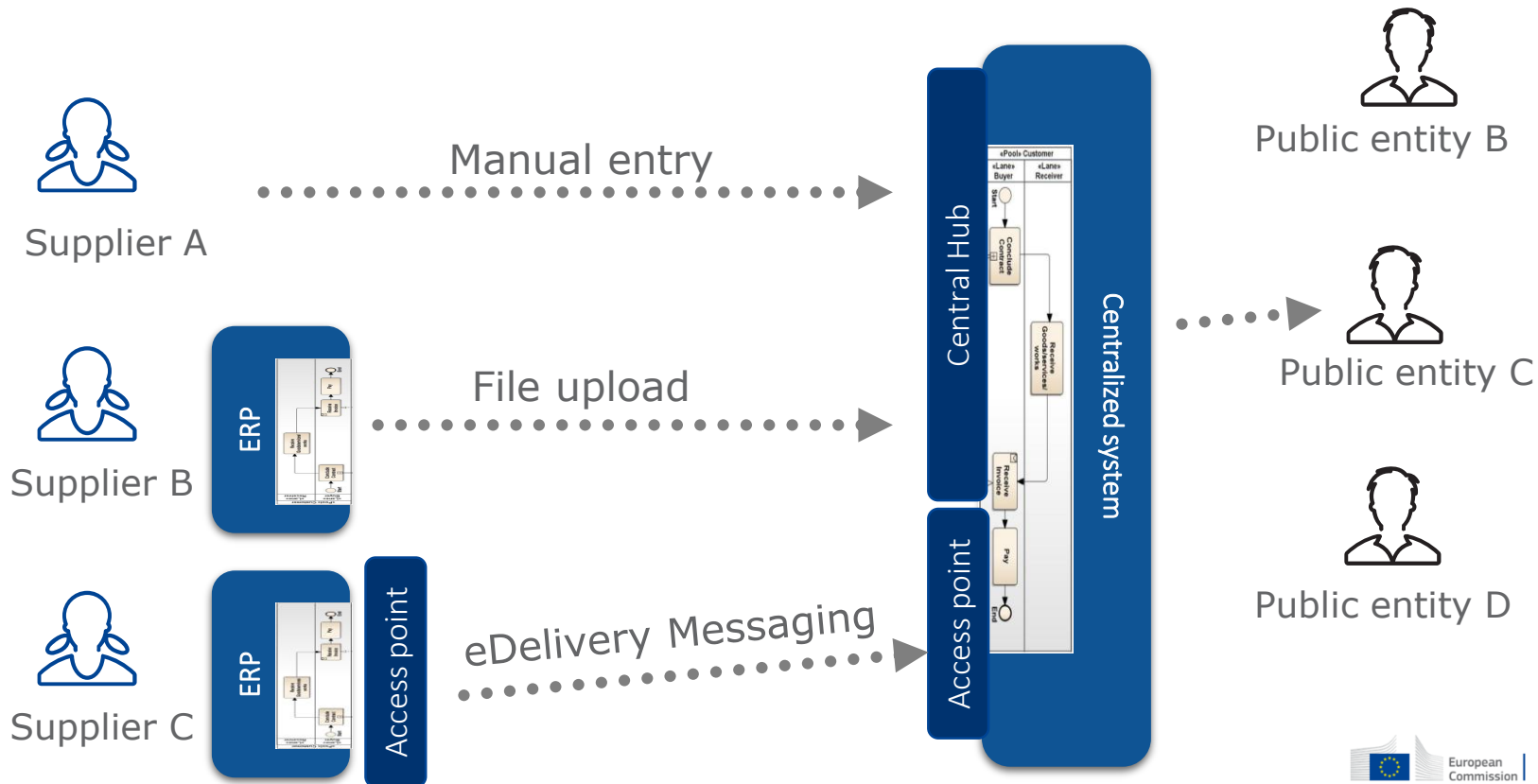
Typical solution – centralized system



Exchange infrastructure –
a challenge which will
take time to solve



Typical solution – centralized system + Access point

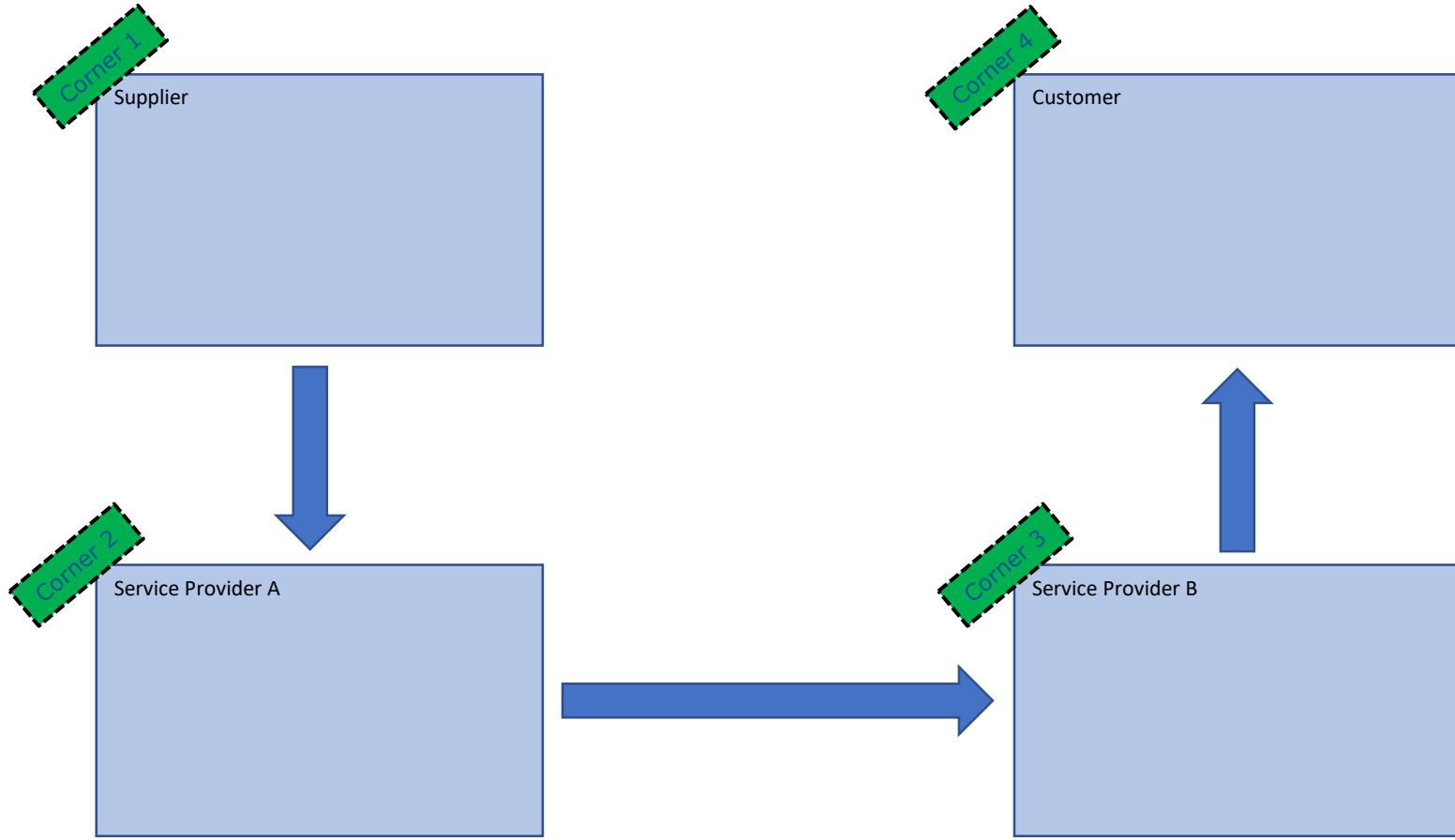


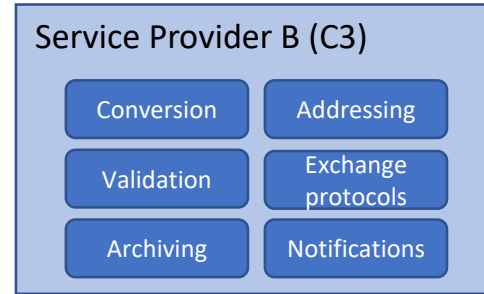
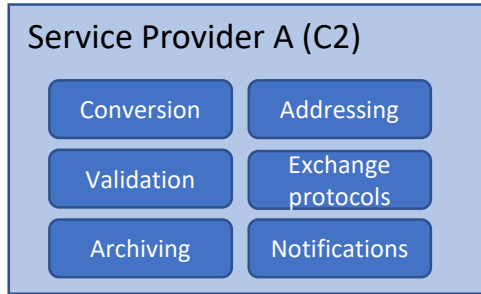
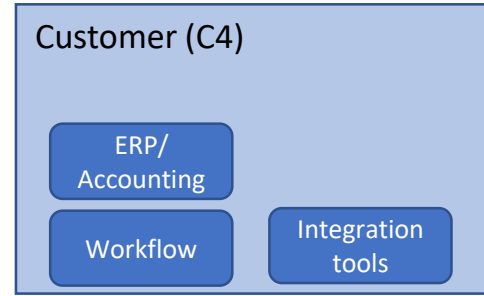
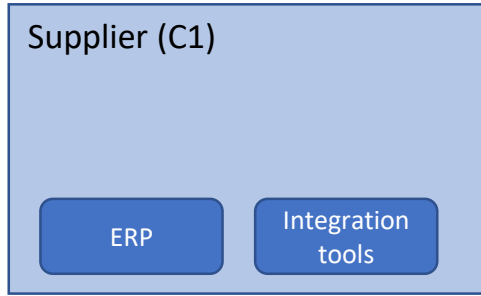
Four-corner model

A common approach for service provider collaboration

System environments tend to be very complex today

Many critical business functions are carried out as services provided by third parties





Supplier (C1)

GL3004	A1111	608175	20120604-71.03	608175	2857125	3TN
GL3004	A1111	608186	20120604-1867.33	608186	2857128	3TN
GL3004	A1111	608357	20120604-59.70	608357	2857142	3TN
GL3004	A1111	608404	20120604-1848.52	608404	2857146	3TN
GL3004	A1111	608408	20120604-183.02	608408	2857147	3TN
GL3004	A1111	608527	20120604-8.95	608527	2857151	3TN
GL3004	A1111	608534	20120604-903.61	608534	2857152	3TN
GL3004	A1111	608547	20120604-1648.16	608547	2857153	3TN
GL3004	A1111	608567	20120604-478.96	608567	2857157	3TN
GL3004	A1111	608582	20120604-394.42	608582	2857158	3TN
GL3004	A1111	608603	20120604-62.57	608603	2857160	3TN
GL3004	A1111	608644	20120604-26.00	608644	2857164	3TN
GL3004	A1111	608652	20120604-16.92	608652	2857165	3TN

Service Provider A (C2)

Conversion Addressing
Validation Exchange protocols
Archiving Notifications

Customer (C4)

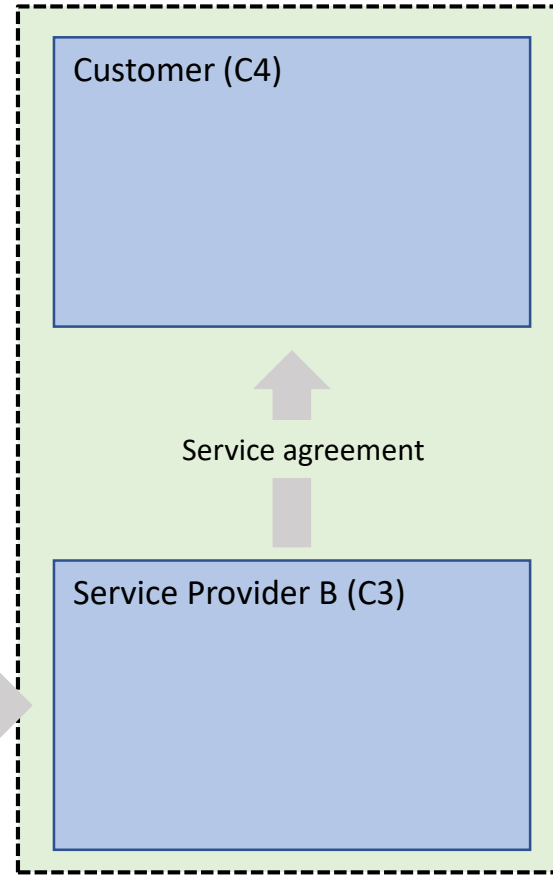
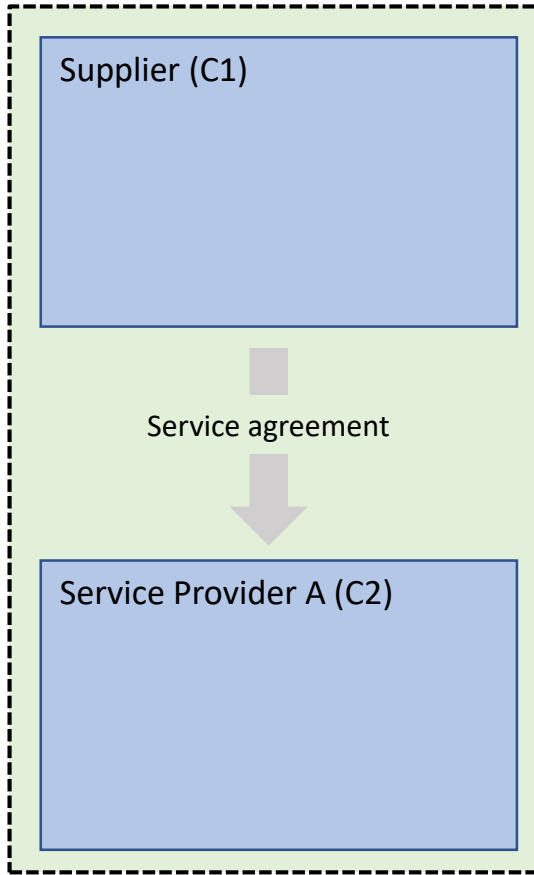
ERP/
Accounting
Workflow

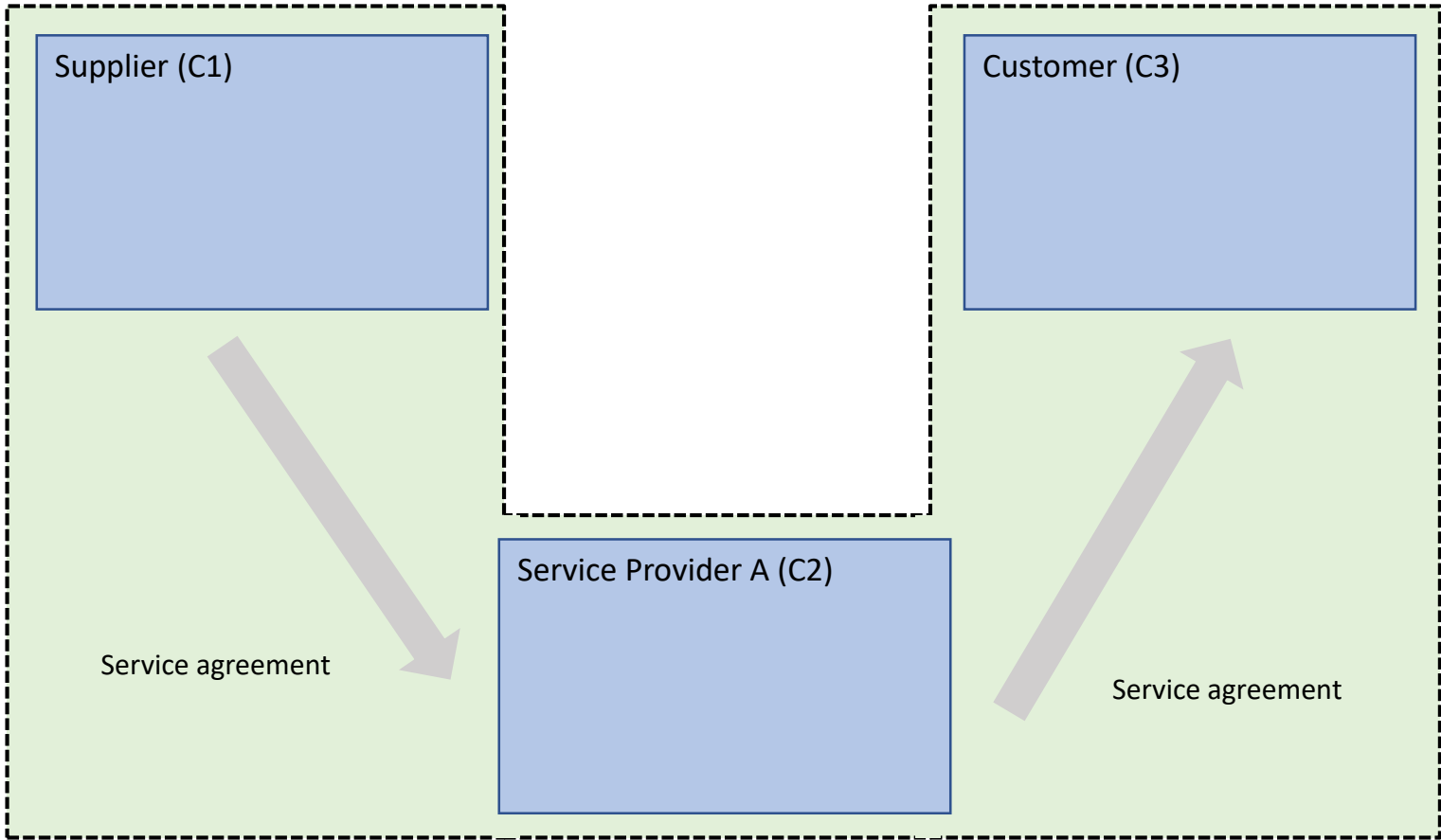
```
{1:F01BPHKPLPKXXX0000000000}{2:I940BOFAUS6BxBAMN}{
:20:TELEWIZORY S.A.
:25:BPHKPLPK/320000546101
:28C:00084/001
:60F:C031002EUR5000,00
:61:031020102001088,41FTRFREF 12345678/2003//83270
Transfer
:86:020700wypłata/przelew?20DEUTSCHE ELEKTROAPPARA
SE 4 MUNCHEN?220CMT/EUR1088,41?23CHGS/SHA/EUR20,00
/2003 ZAPŁATA ZA?25FABRYKATY DO TUB 200 SZTUK?26GZ
UK GZY 77 T?27RANZYSTORY 300 SZTUK BT345X?28OPORNI
38DE09700202701890012872
:62F:C031020EUR3891,59
-}|
```

Service Provider B (C3)

Conversion Addressing
Validation Exchange protocols
Archiving Notifications

```
<cac:SellerParty>
<cac:Party>
<cac:PartyIdentification>
<cac:ID IdentificationSchemeAgencyID="9">7300009010479</cac:ID>
</cac:PartyIdentification>
<cac:PartyName>
<cbc:Name>Atea Sverige AB</cbc:Name>
</cac:PartyName>
<cac:Address>
<cbc:Postbox>Box 18</cbc:Postbox>
<cbc:CityName>Kista</cbc:CityName>
<cbc:PostalZone>16493</cbc:PostalZone>
</cac:Address>
<cac:PartyTaxScheme>
```





Collaboration between service providers is necessary!



- Non-for profit trade association with 70 member organisations
- Recommends best practices
- Promotes interoperability
- Advocates wide adoption of e-invoicing



- Non-for-profit association with 350 member organisations (260 service provider/Access points)
- Recommends and develops standards for use in e-procurement
- Provides the legal framework and technical services for an exchange network

Big overlap of members in the two associations



European
Commission



Peppol

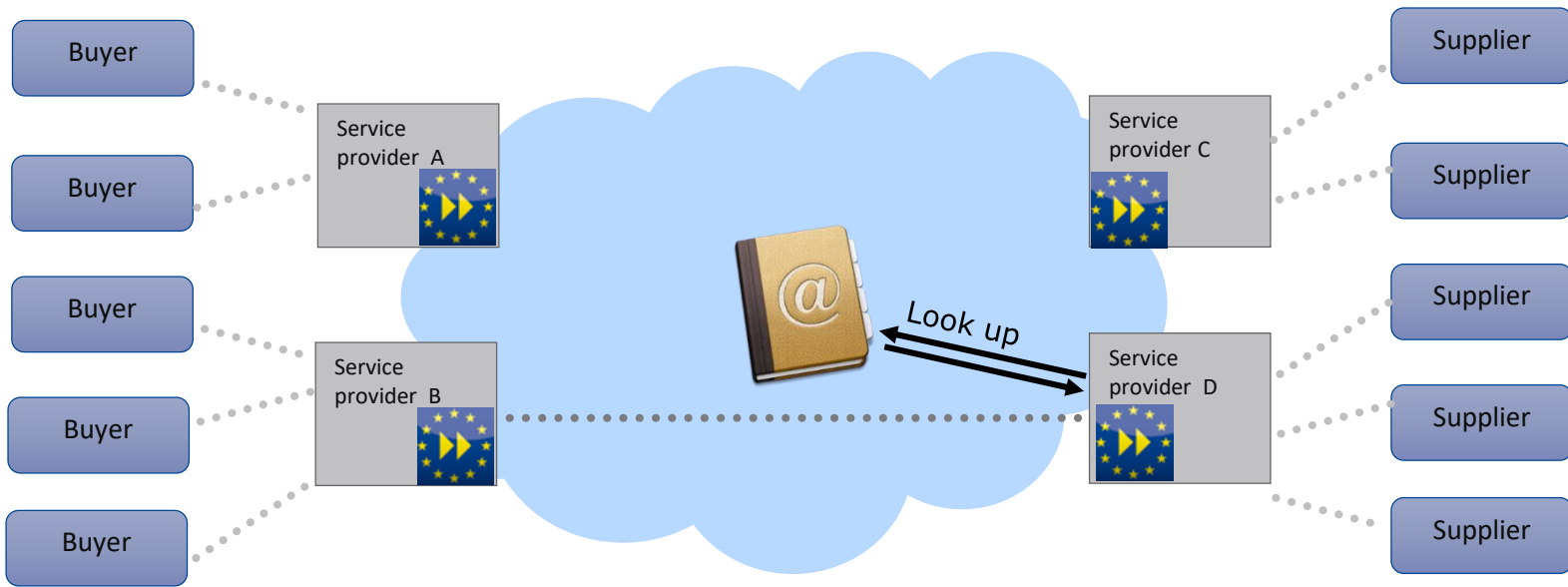
A short introduction

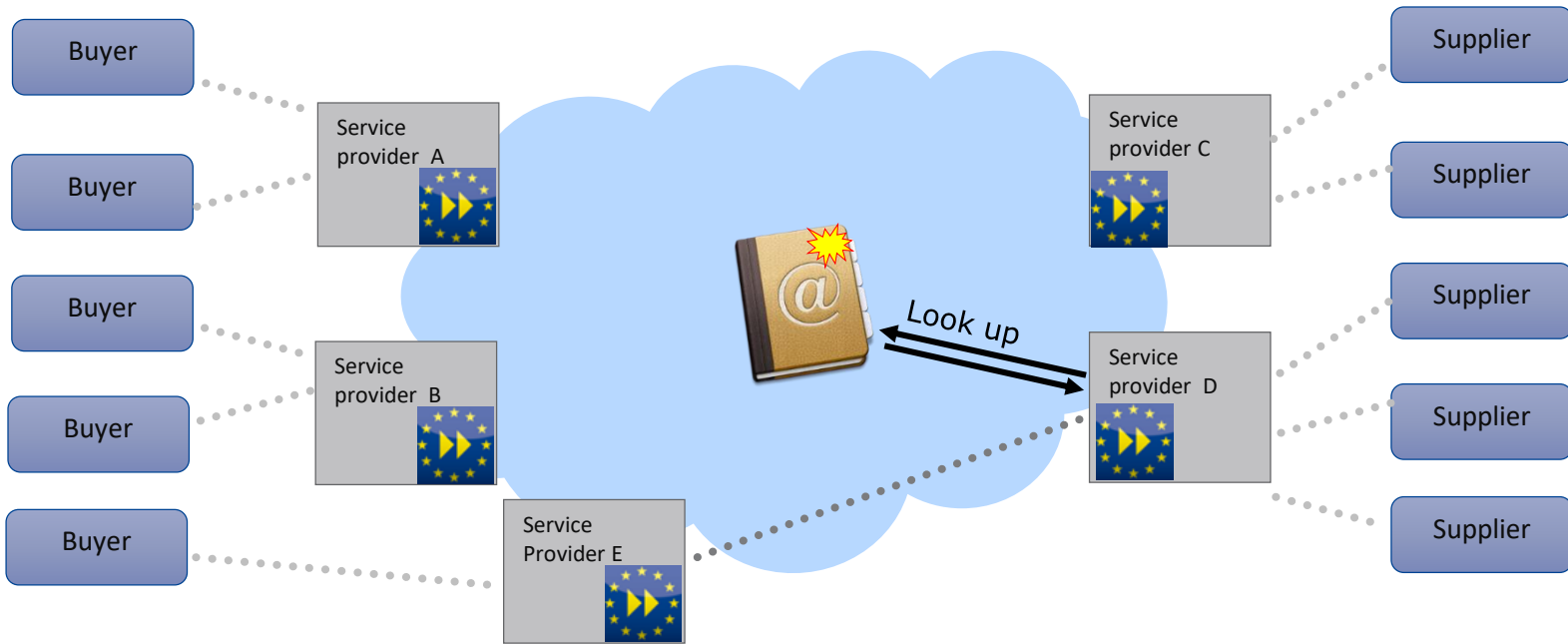
What is PEPPOL

Infrastructure where
Buyers and Sellers can
exchange
e-documents

Specifications for
electronic invoice,
order, catalogue...

Non-for-profit
organisation which
maintains and
governs





INVOICE



East Repair Inc.
485 Amsterdam Avenue
New York, NY 1023

BILL TO

John Smith
2 Court Square
Long Beach City

SHIP TO

John Smith
694 Lexington Avenue
6th Floor
New York, NY 10022

INVOICE

00234

INVOICE DATE

03/25/2014

P.O.#

1742/2014

DUE DATE

04/09/2014

QTY	DESCRIPTION	PRICE	AMOUNT
1	Front and rear brake cables & Throttle cable	56.00	56.00
1	New set of pedal arms	182.00	182.00
3	Labor 3hrs	25.00	75.00
	Subtotal		313.00
	Sales Tax 5.0%		15.65
	TOTAL		\$328.65

Electronic address identifier (EndpointID)

- "PEPPOL-ID" (GLN, DUNS etc)
- Same thing as "Participant Identifier"



PEPPOL-ID Receiver: 0007:5512345672
PEPPOL-ID Sender: 0007:2020332423

0007 : 5512345678

Type code for
Swedish
organisation
number

The actual number



GÖTEBORGS UNIVERSITET

Gothenburg 2016-09-23

Billing the University of Gothenburg

E-invoice

The University of Gothenburg prefers e-invoicing. Our suppliers can send e-invoices via PEPPOL, which enables European businesses to easily deal electronically with any European public sector buyer in their procurement process. Our PEPPOL-id is 0007:2021003153.



KUSTBEVAKNINGEN
SWEDISH COAST GUARD

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Invoicing

The Swedish Coast Guard is gradually changing over to receiving only electronic invoices. The Swedish Coast Guard does not accept invoices in PDF format sent via e-mail. There are several ways in which to submit e-invoices:

Via PEPPOL

Our preferred method for receiving electronic invoices is via the PEPPOL network. The Swedish Coast Guard's electronic address in PEPPOL is 0007:2021003997.

Via the Swedish Coast Guard's invoice portal

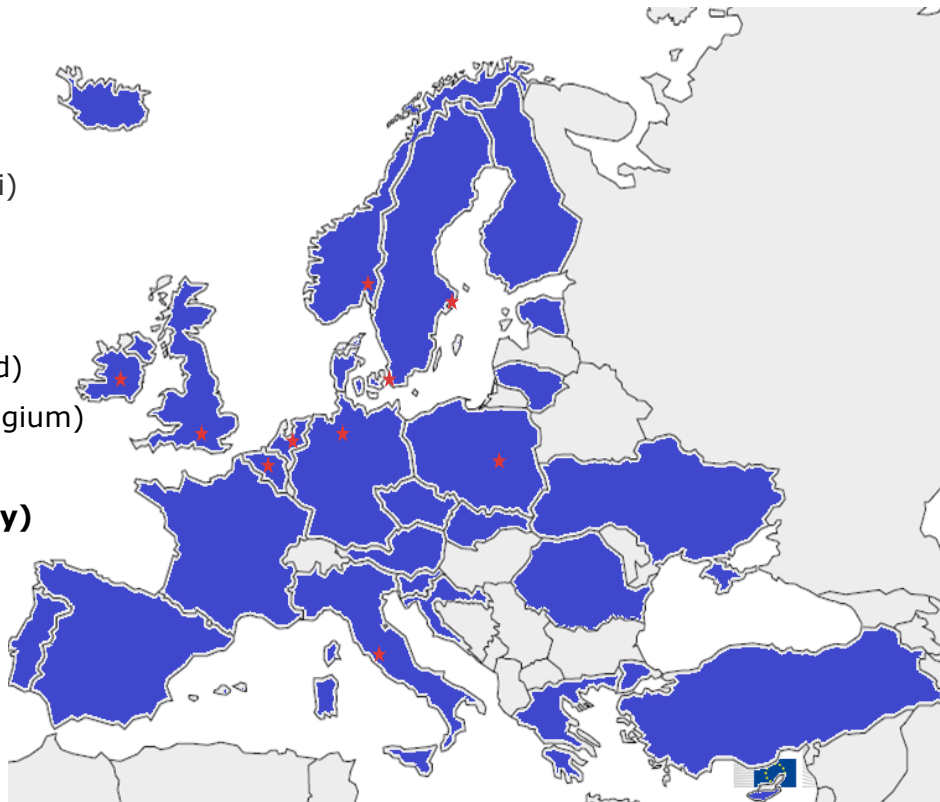
If you are unable to send electronic invoices, you can use our invoice portal free of charge to register them manually. This solution is intended for smaller suppliers who only issue a few invoices. Log in and register at: fakturaportalen.se

PEPPOL today

+250 Certified Access Points in **35** European countries, plus Singapore, Canada and USA. More than **>300.000** e-Invoice receiving organizations connected. **100+ million** e-invoices between APs in 2018.

12 PEPPOL Authorities

- Agency for Digital Italy (AgID) (Italy)
- Agency for Public Management and eGovernment (Difi) (Norway)
- Danish Business Authority (Denmark)
- Department of Health (UK)
- Department of Public Expenditure and Reform (Ireland)
- Federal Public Service Policy and Support (BOSA) (Belgium)
- Agency for Digital Government (DIGG) (Sweden)
- **Free Hanseatic City of Bremen – KoSIT (Germany)**
- Ministry of Economic Development (Poland)
- SimplerInvoicing (Netherlands)
- **Info-communications Media Development Authority (IMDA) (Singapore)**
- OpenPEPPOL AISBL



ZC Solution SRL	Italy	Consumer Cloud Technology Services Pte Limited	Singapore	Genesis IT AB	Sweden	Onetrail BV	Netherlands	Telemas AS	Estonia
216 Accountants B.V	Netherlands	Compello AS	Norway	Generix Group Benelux	Belgium	Oppgjorskontoret AS	Norway	Telenor Norge AS	Norway
AdValvas Europe	Belgium	Credemtel S.p.A.	Italy	GHX UK	UK	Opus Capita Group Oy	Finland		
Advanced Business Software and Solutions	UK	Credemtel S.p.A.	Italy	Goldman Solutions & Services Ltd.	Cyprus	Outsourcia AS Bakke	Norway		
Advania Holding hf.	Iceland	Crediflow Försäljnings AB	Sweden	GXS (OpenText)	USA	Pagero	Sweden	Tesisquare S.p.A	Italy
Akssess Innkjøp (Prosjektservice AS)	Norway	Consp SpA (Italy)	Italy	Hafslund Tellier AS	Norway	Pagero HBS GmbH	Germany	TIE Kinetix	Netherlands
Akssespunkt Norge AS	Norway	crossinx GmbH	Germany	Hogia Business Products AB	Sweden	Pagero Norway	Norway	Tieto	Finland
Aliquid Italy	Italy	CS Amed SRL	Italy	Ibistic	Norway	Palette Software AB	Sweden	Tradeinterop	Netherlands
Amesto Solutions Purchasing A/S	Norway	Daldata AS	Norway	IBM Corporation	USA	Payt B.V.	Netherlands	Tradeshift	Denmark
Azets Insight AS	Norway	DataPost Pte Ltd	Singapore	IBM Denmark ApS	Denmark	PaperLess Innovation Ltd.	Malta	Tradeshift AB	Sweden
Order2Cash – (Anachron B.V.)	Netherlands	Data Interchange	UK	iEDI ApS	Denmark	Pearl Norge AS	Norway	Transalis Ltd.	UK
Apix Messaging Oy	Finland	Danish Business Authority (ERST)	Denmark	IFIN Sisstemi S.r.L. a socio unico	Italy	PIMEC, Petita i Mitjana Empresa de Catalunya	Spain	Tripletex AS	Norway
Apro Consulting Services B.V.	Netherlands	Dcode Websolutions AS	Norway	ILGE Sybscription Management	Belgium	PinkRoccade Local Government	Netherlands	True Commerce (Coventry) Ltd.	UK
Archiva S.r.L.	Italy	DERWID.com GmbH	Austria	Implema AB	Sweden	PostNord (Strålfors Svenska AB)	Sweden	TrueCommerce ApS Denmark	Denmark
Archivium Srl	Italy	Desk Drive	Belgium	In.Te. S.A.	Italy	PowerOffice Software AS	Norway	Truelink A/S	Denmark
Arco Information N.V.	Belgium	Digital Cab ApS	Denmark	Inaras NV	Belgium	PracBiz Pte Ltd	Singapore	Tungsten Network Ltd.	UK
At Work Systems	Norway	DocuTen (Enxendra Technologies)	Spain	InExchange Factorum AB	Sweden	Projektservice AS	Norway	Tyringe Konsult AB	Sweden
B2B Router (Invinet Sistemes)	Spain	Doxee S.p.A.	Italy	Infinite Sp. z.o.o.	Poland	Qvalia Group AB	Sweden	TX2 Concept	Singapore
B4 value.net GmbH	Germany	Dynatos NV	Belgium	INPOSIA Solutions GmbH	Germany	Reknes AS	Norway	UNI MICRO AS	Norway
Babelway	Belgium	DXC	UK	Integrasjonssystemer AS	Norway	Resforma AS	Norway	UnifiedPost	Netherlands
Basware	EU	Easy Systems B.V.	Netherlands	Intercent-ER	Italy	Ricoh Netherlands B.V.	Netherlands	UnifiedPost	Netherlands
BEAst AB	Sweden	EC/DG DIGIT	Belgium			S.A.T.A.	Italy	Unit4 Software	Iceland
Billit	Belgium	eConnect International (eVerbinding)				sted Services	Germany	Unit4 Agresso	Norway
BIZbrains A/S	Denmark	ecosis InterCom Group					Portugal	Upheads AS	Norway
Bluzor B.V.	Netherlands	eDelivery s.r.o. – for						UPRC Greece	Greece
Brain2	Belgium	EDI Plus Ltd	UK	Kamir Setterberg Data Akteologi	Sweden	Scancloud AB	Sweden	ValidatedID S.L.	Spain
Bundesrechenzentrum GmbH (BRZ)	Austria	EDICOM CAPITAL S.L.	Spain	KBC Commercial Finance	Belgium	SeeBurger Warehouse Limited	UK	Van Meijel	Netherlands
Calvi Business Software BV	Netherlands	EDIGard AS	Norway	KMD Denmark	Denmark	SEEBURGER AG	Germany	Viaduct AB	Sweden
Catalog360 Limited	UK	EDISON S.A.	Poland	Kofax Sweden Services AB	Sweden	Seen Solution Srl	Italy	Virtualstock Ltd.	UK
CEGEDIM	France	Effektus AS	Norway	LBMX Inc.	Canada	Seres	France	Visma Labs	Sweden
Celtrino – EDI Factory	Ireland	eFinans AS	Norway	Liaison Technologies Oy	Finland	Seres SA	Spain	Visma Software International AS	Norway
Centric Netherlands	Netherlands	Elcom	UK	Logiq AS	Norway	SIA S.p.A.	Italy	Voxel Media S.L.	Spain
CGI Sverige AB	Sweden	Electronic Data Transfer S.A.S.	France	Lyanthe	Netherlands	Simple Invoicing	Netherlands	Wax Digital Ltd.	UK
CloudOffice AS	Norway	Enable-U B.V.	Netherlands	Maritech Systems AS	Norway	SINGAPORE E-BUSINESS PTE LTD	Singapore	Webware Internet Solutions GmbH	Germany
Cloud Trade Technology Ltd.	UK	Enercom Swiss Finance SA	Switzerland	Millium AS	Norway	Skaitos kompiuteriu servisas	Lithuania	Workflow Management & Document Consulting Asia Pte Ltd	Singapore
CodaBox N.V.	Belgium	Epoca S.r.l.	Italy	Ministry of Finance, Republic of Slovenia	Slovenia	Smartbook Technology AS	Norway		
Comarch SA	Poland	Esker S.A.	France	Miracle A/S	Denmark	Sorvive Technologies Inc.	USA		
Commerce-Connections	UK	Eesti Post AS (Omniva)	Estonia	Moneybird	Netherlands	STDM Srl	Italy		
Consorti Administració Oberta de Catalunya (AOC)	Spain	EVRY AS	Norway	mySupply ApS	Denmark	StarHub Ltd	Singapore		
Consumer Cloud Technology Services Pte Limited	Singapore	Exact	Netherlands	NetClient AS	Norway	Storecove (Datajust B.V.)	Netherlands		
		F.R. Biernat	Norway	NetEDI	UK	SYMTRAX S.A.	France		
		Faber system Srl	Italy	Netropolix Software NV	Belgium	System Kredit AS	Norway		
		FIKEN AS	Norway	Nets Norway AS	Norway	Svea Ekonomi AB	Sweden		
		FinHill Hilversum B.V.	Netherlands	nexMart GmbH & Co. KG	Germany	TB Okonomi AS	Norway		
		Financjska agencija	Croatia	Norwegian Labour and Welfare Service (NAV)	Norway	Tecmarket Servizi S.p.A.	Italy		
		Fitex Group	Estonia			Teal IT	Belgium		
		Fylkesmannen i Sogn og Fjordane	Norway						

Access points in PEPOL



Taking e-Invoicing to the next level

Martin Forsberg
Christian Vindinge Rasmussen
DIGIT

Requirements for the contracting authorities/entities

From article 7

Receipt and processing of electronic invoices

*Member States shall ensure that contracting authorities and contracting entities **receive and process electronic invoices** which comply with the **European standard on electronic invoicing** whose reference has been published pursuant to Article 3(2) and with **any of the syntaxes on the list** published pursuant to Article 3(2).*

a list with a limited number of syntaxes which comply with the European standard on electronic invoicing

Semantic data model of the core elements of an electronic invoice

Key dates

16 April 2014

Directive 2014/55/EU

17 October 2017

Publication of the reference to the European Standard on eInvoicing in the Official Journal

18 April 2019

Deadline for Member States to transpose into national law

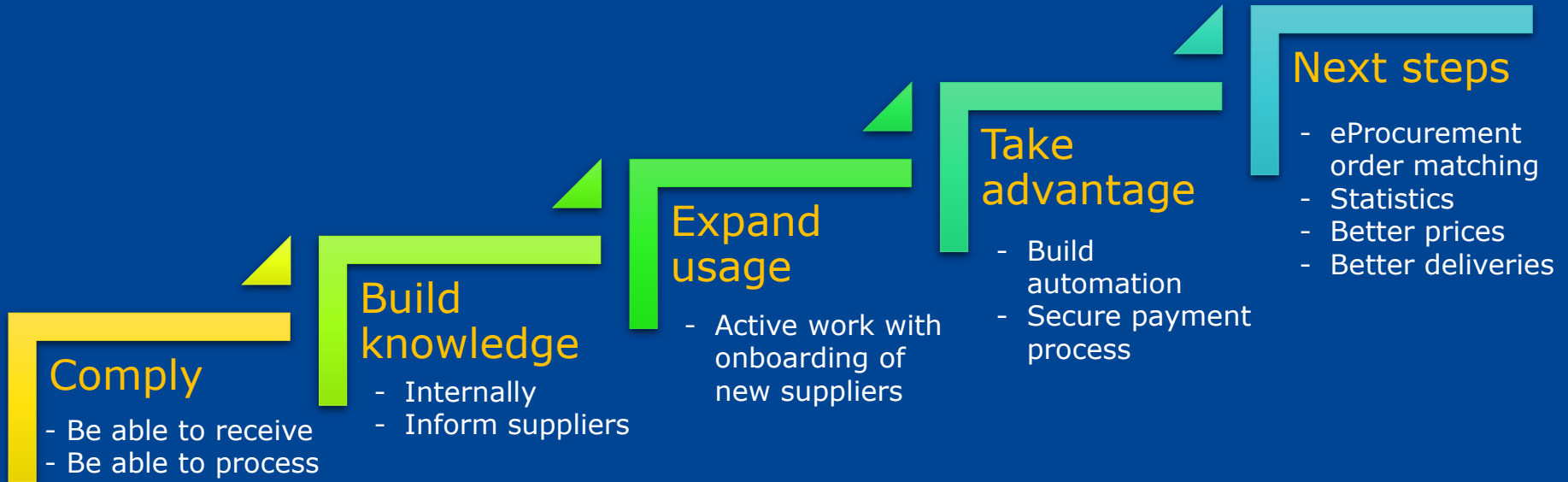
18 April 2020

Extended deadline (upon request) for contracting authorities and entities which are not central government authorities

Implementation of the Directive – requirements on public entities and suppliers

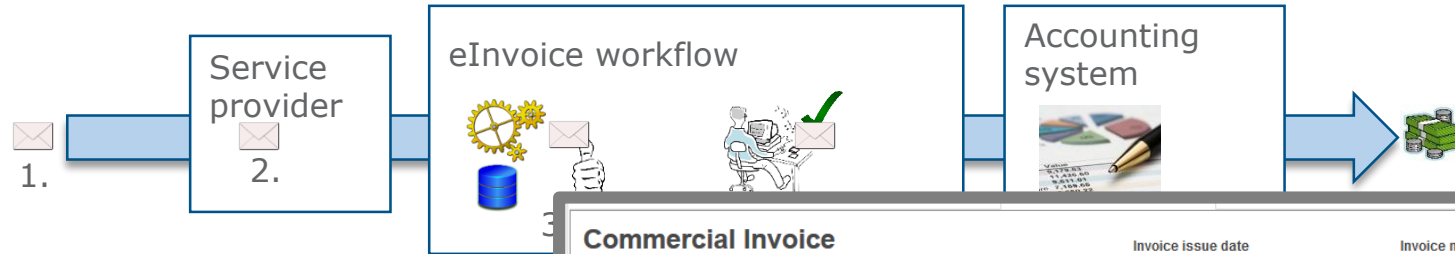
1. As is – no additional restrictions
2. As 1 but with policy that requirement for eInvoice must be part of contracts/call for tenders
3. Requirement for suppliers to also send

Level of readiness



Different ways to automate invoice handling

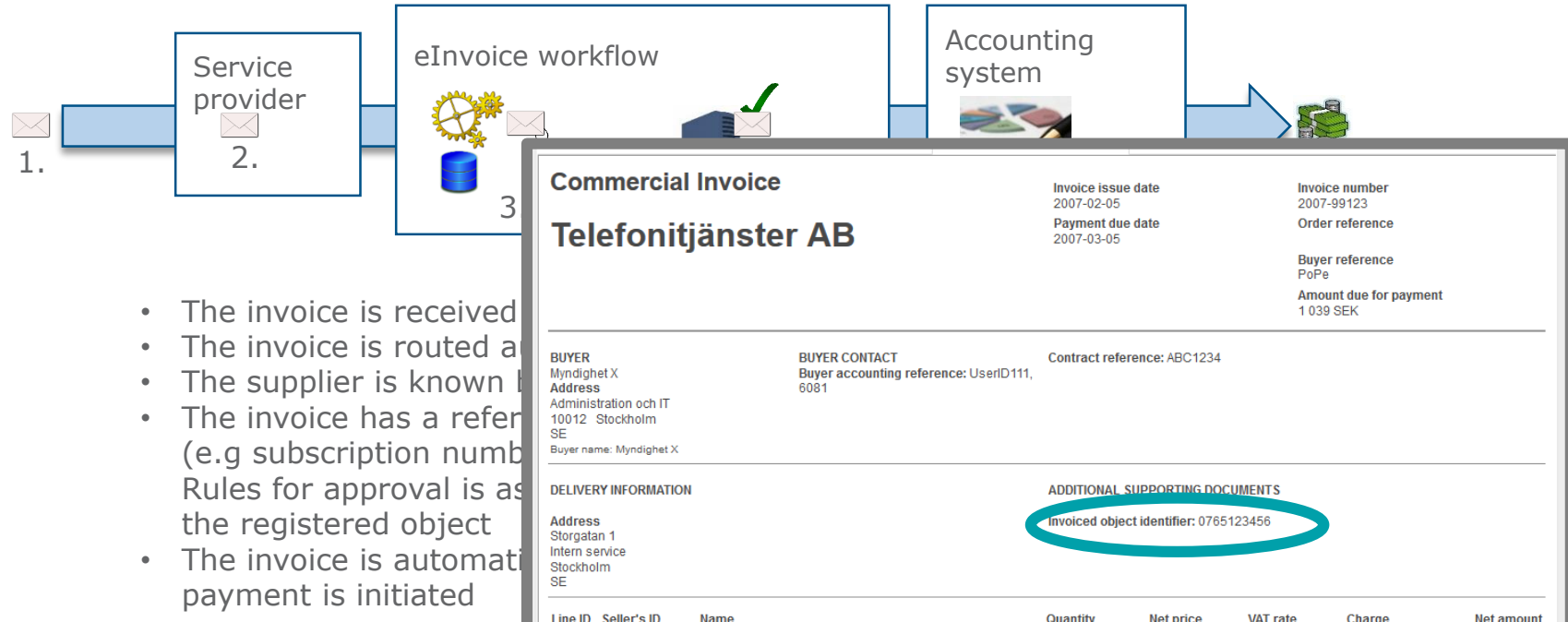
Buyer process – Workflow and manual assessment (buyer reference)



- The invoice is received
- The invoice is routed automatically
- The supplier is known by the system
- There is a buyer reference
- The invoice is assessed, and the amount due for payment is calculated

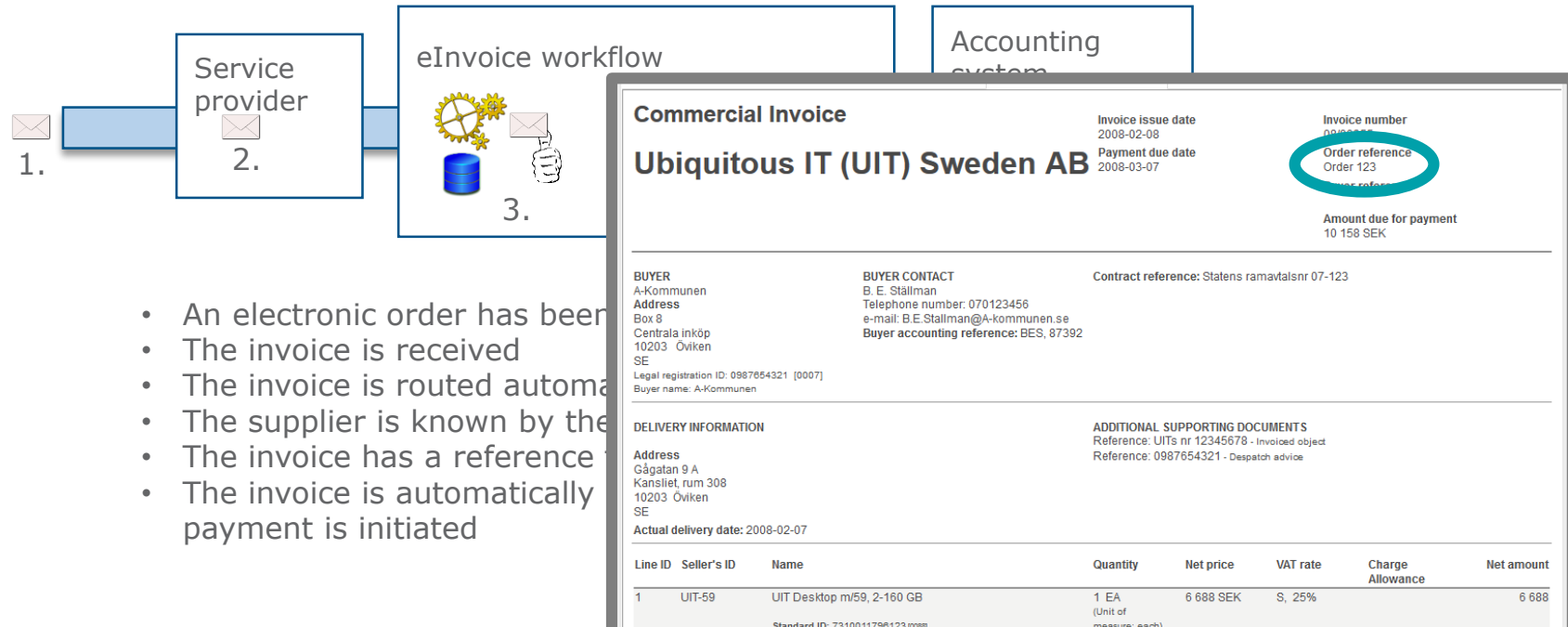
Commercial Invoice							
Taxi- o Transportrörelsen HB			Invoice issue date 2008-09-01	Invoice number 1002420			
			Payment due date 2008-10-01	Order reference			
			Period start date 2008-08-15	Buyer reference PoPe			
			Period end date 2008-08-31	Amount due for payment 750 SEK			
BUYER Skellefteå Sambruk AB Address Box 1 93100 Skellefteå SE Legal registration ID: 9878543210 [0007] Buyer name: Skellefteå Sambruk AB		BUYER CONTACT B-E Ställman Buyer accounting reference: PoPe	Contract reference: K1002420				
Line ID	Seller's ID	Name	Quantity	Net price	VAT rate	Charge Allowance	Net amount
1		Högtrafik	4.2 KMT (Unit of	23.14 SEK	S, 6%	Charge: 33 Startavg () %	130.19

Buyer process – Automatic assessment (invoiced object reference)

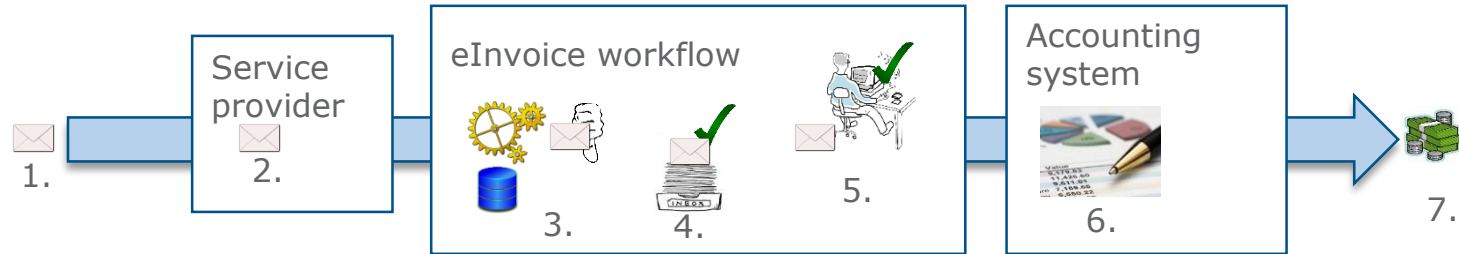


- The invoice is received
- The invoice is routed a
- The supplier is known
- The invoice has a refer (e.g subscription numb
- Rules for approval is as the registered object
- The invoice is automati payment is initiated

Buyer process – Automatic assessment (invoice with order matching)



Buyer process - Unknown supplier



- The invoice is received
- The invoice is routed automatically to the workflow
- The supplier is not known by the buyer and is placed in a queue for handling
- The supplier is accepted and registered in the system
- There is a reference in the invoice for forwarding in the workflow
- The invoice is assessed, approved and payment is initiated

City of Skövde, Sweden – an example



Workflow using BuyerReference	47 445	37,70%
Order matched invoices	32 000	25,43%
Periodical/non-ordering invoices	23149	18,39%
Paper invoices	23 255	18,48%
Total	125 849	100%

Governance and policy

Governance...

Characteristics from countries with high penetration of e-Invoicing

- Strong initiative from public sector
- Either a governmental authority or collaboration between several
- Provide policy/directions – standards and infrastructure
- Give support and provide capacity building
- Involvement in EU-level initiatives
- EMSFEI (High level and policy issues)
- OpenPEPPOL (Operational and practical issues)

Examples of things to consider when developing a roadmap for eInvoicing

Policy for For the supplier/issuer

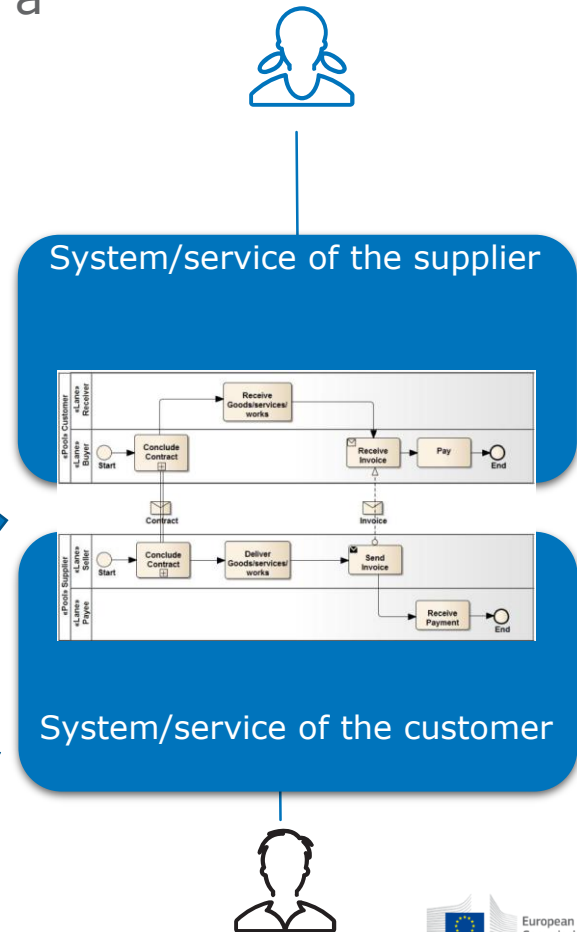
- Suppliers have a diverse environment (such as different technical solutions, processes, maturity level)
- Clear policy around standards helps
- Supporting tools can be provided – validation tools, presentation style sheets, translations
- Aligned requirements on use of references and identifiers if possible

Policy for Interconnectivity

- Minimum requirement on technology for how to connect and for service providers to collaborate
- Publicly available strategy on how to handle the European standard – both domestically and cross border (CIUS)
- Transmission cross border (eDelivery)

Policy for the public sector

- Up to each entity to tender for solutions or centrally provided?
- Maturity level of the public entities – are temporary solutions necessary?
- Mandate eInvoicing? Through law/contracts? Also below threshold?
- Centrally provided supporting tools, help desk, training and capacity building?





Country facts and plans for the future

Country Facts

- **Growing sense of urgency**
- **Plans are getting more and more concrete**
- **Still focus on technical aspects**
- **Lack of appreciation of the change process**
- **Focus on compliance rather than potential gains**

Sweden

- Early adopter
- PEPPOL Authority
- Mandating B2G

Germany

- PEPPOL Authority
- Clear policies

Italy

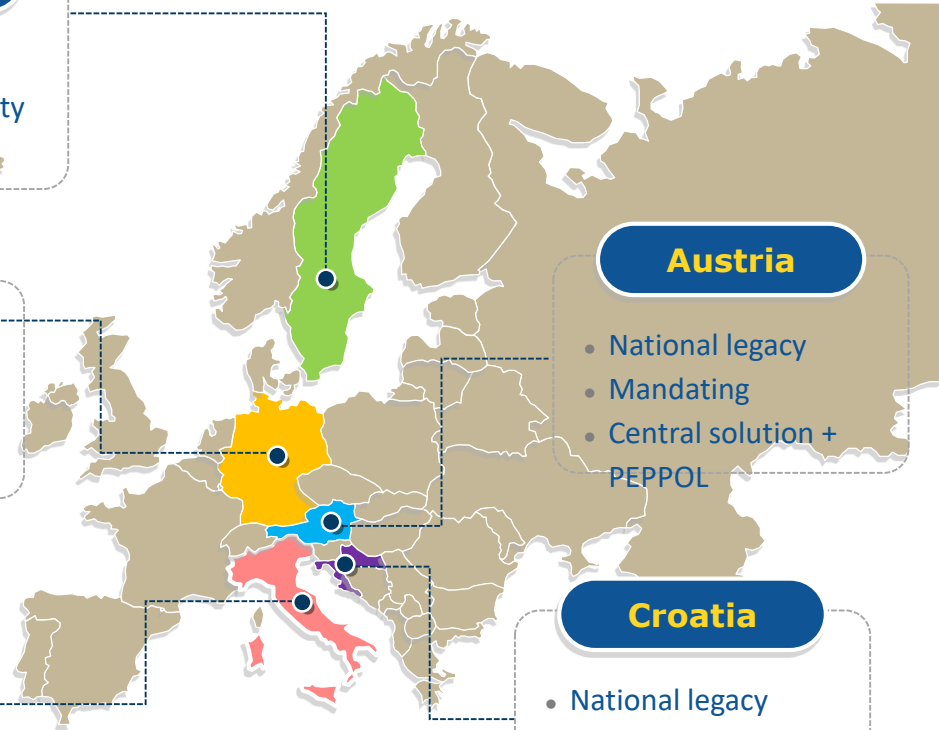
- Strong legacy
- Mandating both B2G and B2B

Austria

- National legacy
- Mandating
- Central solution + PEPPOL

Croatia

- National legacy
- Mandating B2G



Responsible	Ministry of Finance and the Agency for Digital Government (DIGG)
Legislation	eInvoicing is mandatory in Sweden since 2008 for central government agencies
Transposed the Directive 2014/55/EU	YES
Use of the extra year for compliance of non-central entities (by 19 Apr 2020)	NO
Mandatory for	Receiving, processing and sending: All public authorities i.e including municipalities and regions and their suppliers (by 1 April 2019)
Standard(s)	<p>PEPPOL BIS invoice</p> <p>Svefaktura version 1 (a national subset of UBL 1.0 defined in 2004)</p> <p>SFTI Fulltextfaktura (an Edifact D96A invoice aligned to GS1 EANCOM specifications)</p> <p>These standards are mandatory for central government and recommended for regional and local authorities. The regulations also include PEPPOL-based standards for ordering and delivery processes.</p>
Platform	Provided to central authorities by solution providers. Use of PEPPOL is encouraged.
Use of CIUS and/or Extensions	YES
	PEPPOL 3 as CIUS

Before 2019

2019 →



eInvoice usage in public sector Implementaion of the EN/CIUS

50% local/regional authorities
60% governmental authorities

PEPPOL CIUS
(+Rules for domestic suppliers)

Main syntax standard

ISO/IEC 19845:2015
UBL

Plans for infrastructure

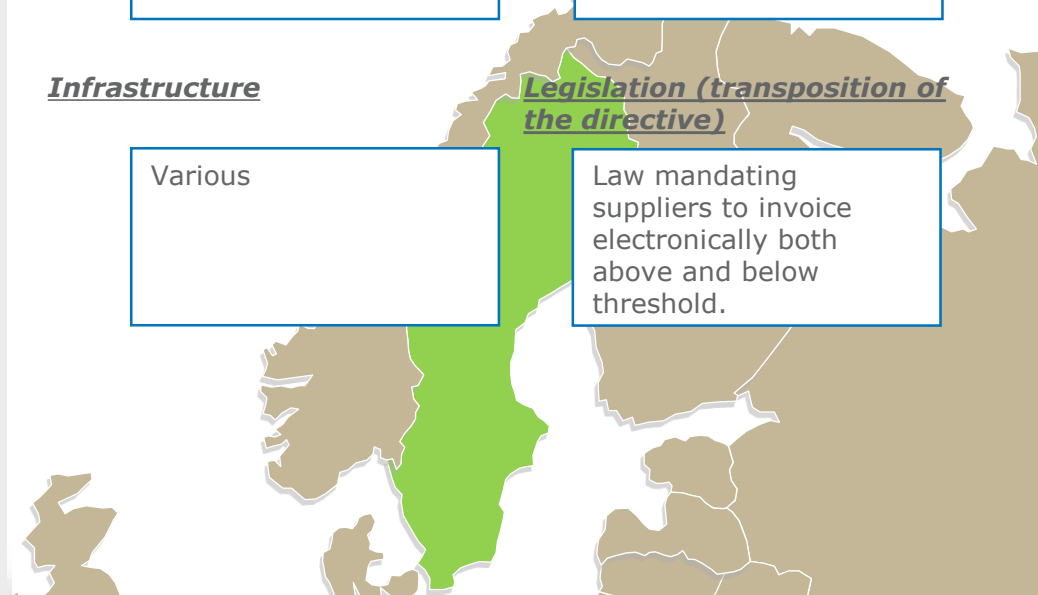
PEPPOL

Infrastructure

Various

Legislation (transposition of the directive)

Law mandating suppliers to invoice electronically both above and below threshold.



Responsible Ministry of Economy and Finances, supported by the Revenue Agency

Legislation Multiple legislation
B2G eInvoicing is mandatory since 2014

Transposed the Directive 2014/55/EU

YES

Use of the extra year for compliance of non-central entities (by 19 Apr 2020)

YES

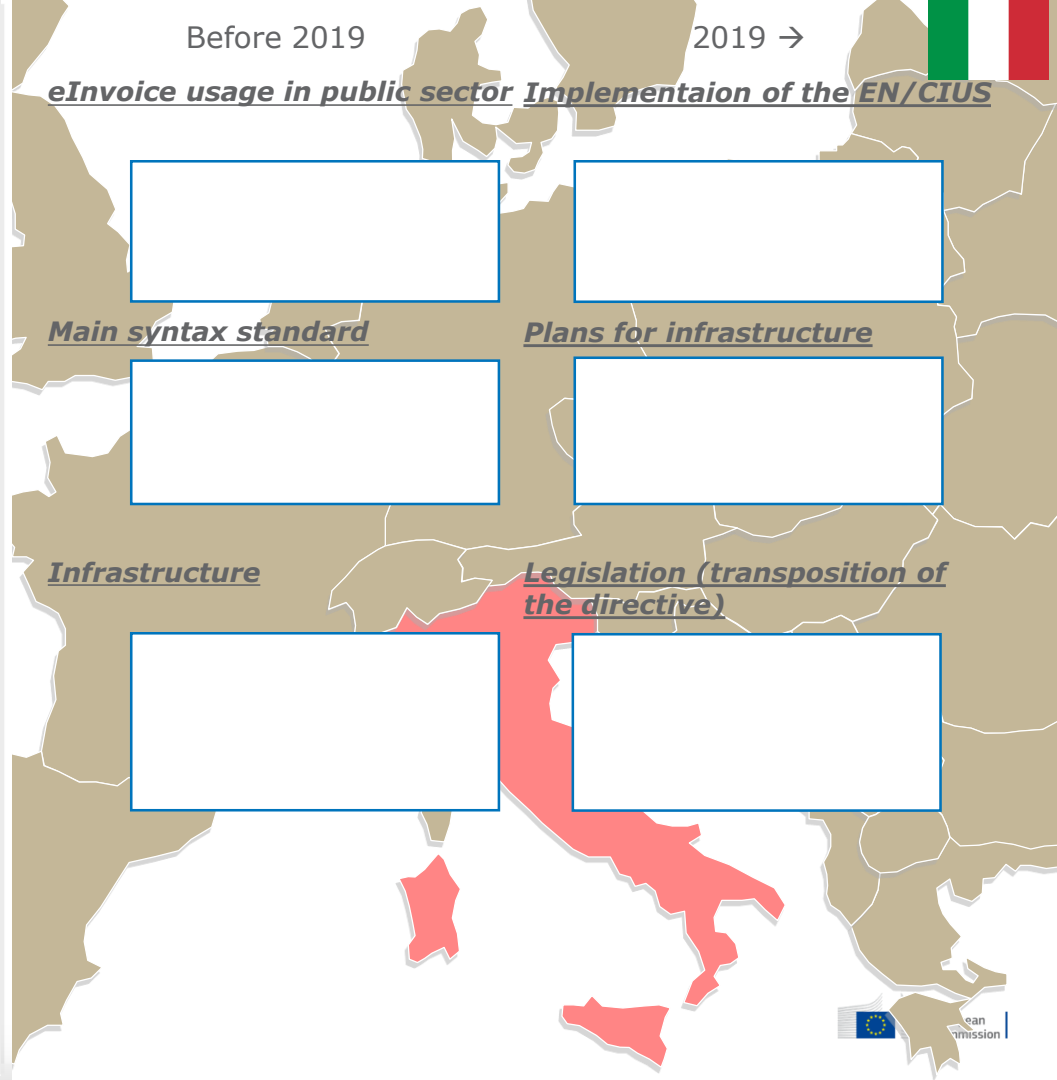
Mandatory for Submitting: Economic operators
Receiving and processing: Central authorities, Regional authorities & Local authorities, Economic operators

Standard(s) FatturaPA (national XML standard)

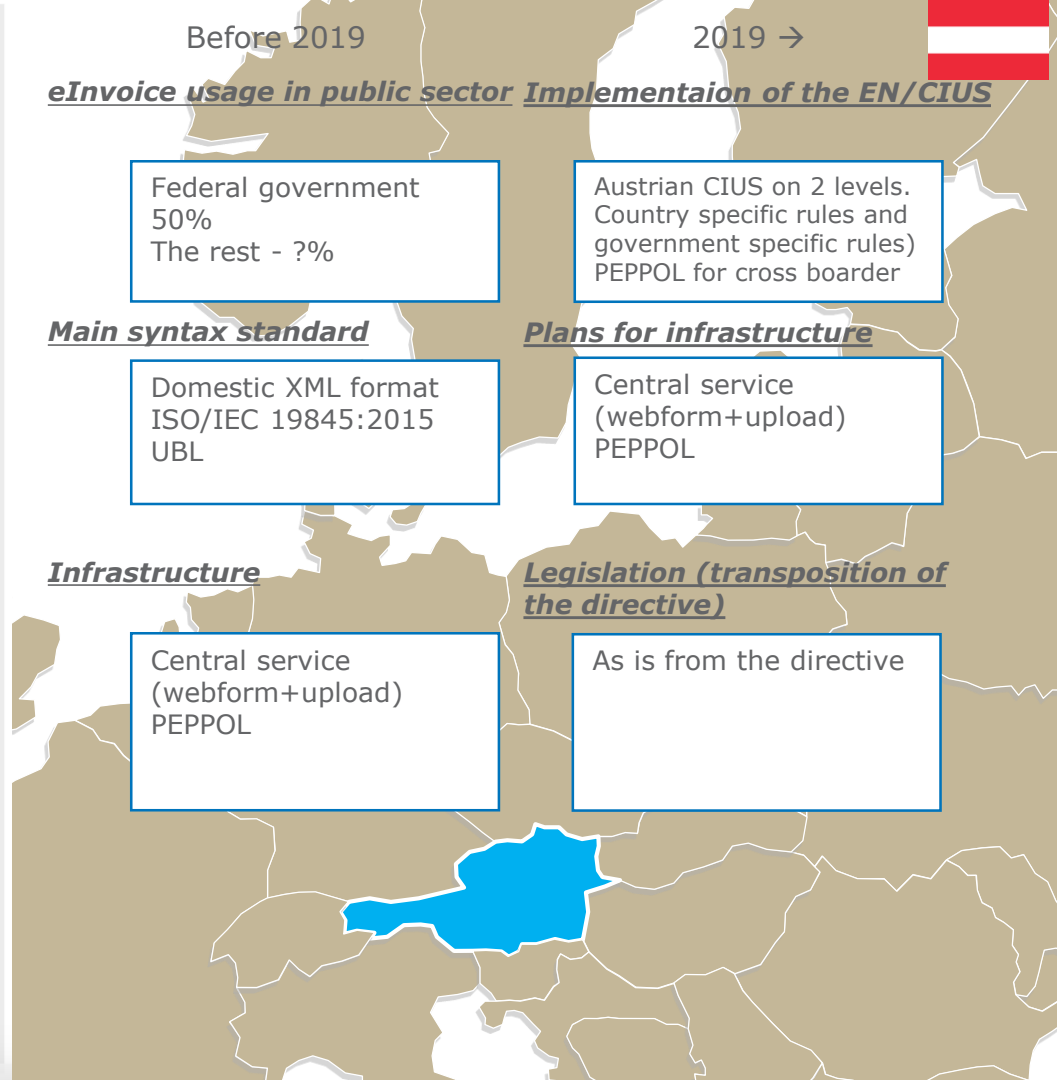
Platform Exchange system (Sistema di Interscambio)

Use of CIUS and/or Extensions

YES



Responsible	Federal Ministry of Finance
Legislation	Austrian ICT Consolidation Act (ICTKonG), 2012 B2G eInvoicing is mandatory in Austria since 2014
Transposed the Directive 2014/55/EU	YES https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=20010295&FassungV04-18 §368
Use of the extra year for compliance of non-central entities (by 19 Apr 2020)	YES
Mandatory for	Submitting: Economic Operators to the federal domain only Receiving and processing: Central authorities
Standard(s)	ebInterface (national XML standard) and PEPPOL-BIS (UBL - interr
Platform	Any platform can be used if connected to the authentication servi Federal Service Portal (<i>Unternehmensserviceportal</i> – USP). E-rechnung.gv.at for eInvoicing Transmission PEPPOL invoices and credit notes according to BIS 4A and BIS 5A received.
Use of CIUS and/or Extensions	YES (CIUS only)



Responsible On the federal administration level: Federal Ministry of the Interior
On the federal state level (Länder), each state (Land) is responsible for eInvoicing.

Legislation On the federal level: the E-bill law from April 4 2017 (E-Rechnungsgesetz[1]); Federal Regulation on E-Invoicing from September 2017 (E-Rechnungs-Verordnung)
On the federal state level (Länder): Each state must have its own legal regulation until November 2018

Transposed the Directive 2014/55/EU YES

Use of the extra year for compliance of non-central entities (by 19 Apr 2020) YES

Used in practice for Receiving and processing: Central authorities, Regional authorities & Local authorities

Standard(s) XRechnung (at least Standard for Central authorities, Regional authorities & Local authorities due to decision by the National IT Planning Council)
ZUGFeRD 2.0 (promoted by FeRD since 2014, developed in cooperation between the Federal Ministries of the Interior and for Economic Affairs and Energy and the private sector with the aim foster the use of eInvoicing in the public and private sectors)

Platform A shared portal (E-Rechnungs-Portal) was created on the federal level. Some federal states (Länder) use this shared portal too while others will build their own portal and the rest plan to use no portal or still have no planning.

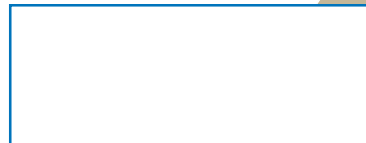
Use of CIUS and/or Extensions YES

Before 2019

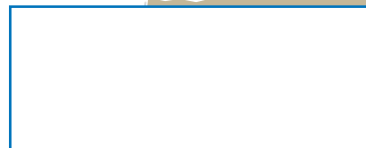
2019 →



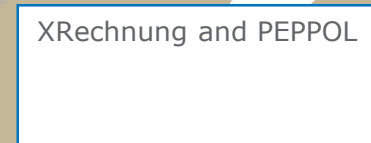
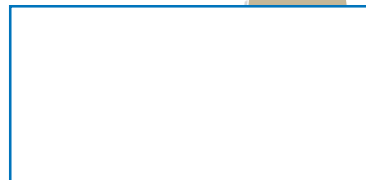
eInvoice usage in public sector Implementaion of the EN/CIUS



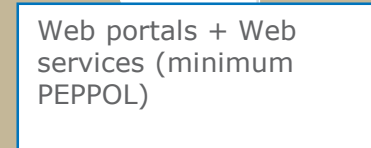
Main syntax standard



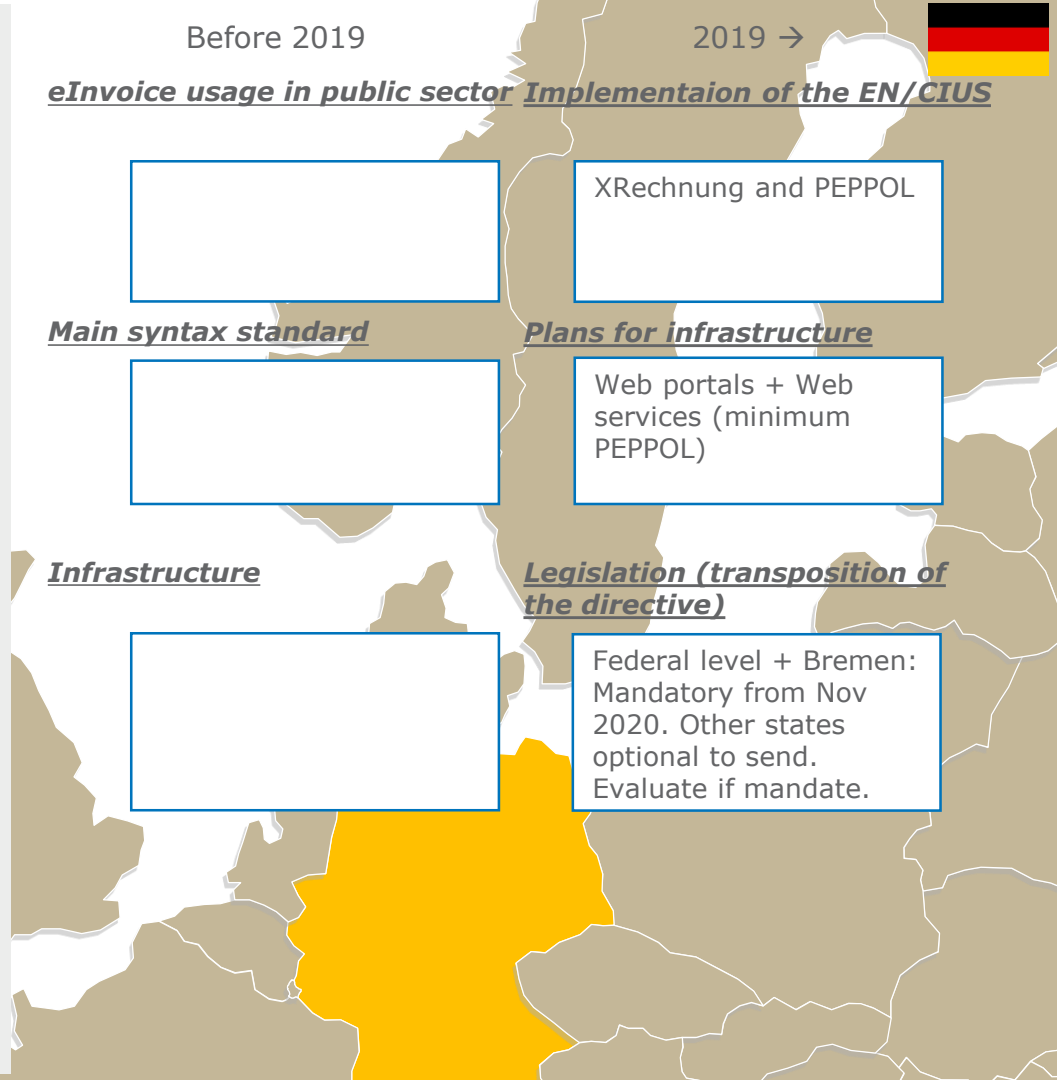
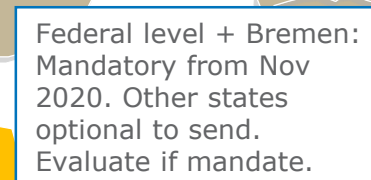
Infrastructure



Plans for infrastructure



Legislation (transposition of the directive)



Responsible Ministry of Economy, Entrepreneurship and Crafts

Legislation Decision 124/2015 on receiving structured invoices in electronic form and the attached documents for public governmental bodies, state budget beneficiaries.

New regulation preparation underway. Planned publication Q2/2018. In order to align with the Directive 2014/55/EU.

Transposed the Directive 2014/55/EU YES

Use of the extra year for compliance of non-central entities (by 19 Apr 2020) NO

Mandatory for Receiving and processing: Central authorities and entities

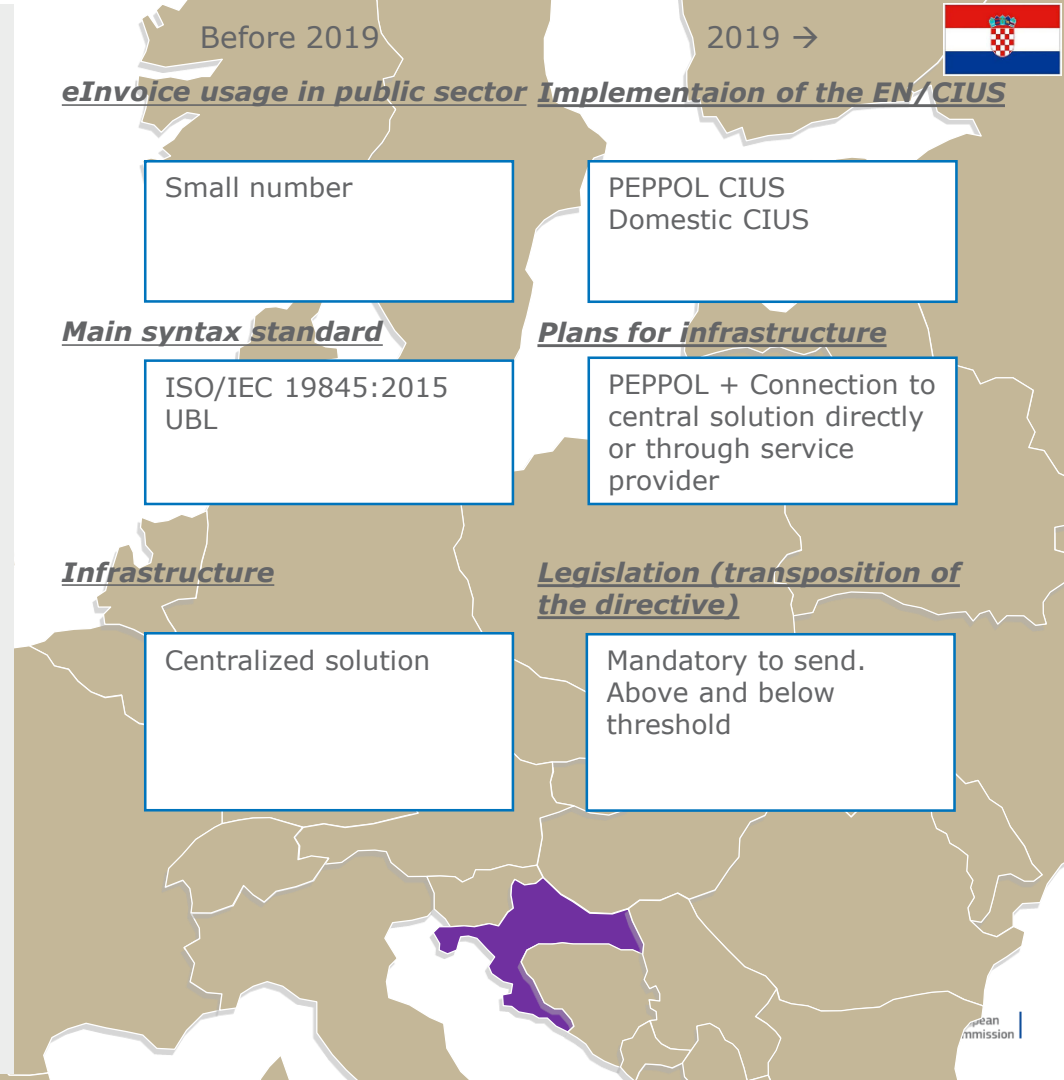
Standard(s) Cross Industry Invoice (CII)
OASIS UBL 2.1

Platform [e-Račun](#)

Use of CIUS and/or Extensions YES - Croatia has CIUS on national level that complies with Croatian VAT legislation.

National CIUS provides descriptions of elements and data that should be used on invoices for public procurement.

<https://www.fina.hr/e-racun-u-javnoj-nabavi>





Before 2019

2019 →

eInvoice usage in public sector Implementaion of the EN/CIUS

?

?

Main syntax standard

Plans for infrastructure

?

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Infrastructure

Legislation (transposition of the directive)

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?



Responsible National Tax and Customs Administration ([NTCA](#))

Legislation There is no specific national invoicing legislation. [Act CXXVII of 2007 on Value Added Tax](#) states that invoices can be printed or issued electronically.

Real-time invoice reporting obligation came into force on 1 July 2018.

Transposed the Directive 2014/55/EU **YES**

Use of the extra year for compliance of non-central entities (by 19 Apr 2020) **NO**

Voluntary for Submitting: Economic operators
Receiving and processing: Central, regional and local contracting authorities

Standard(s) No particular standards in use

Platform No invoicing platform available

Use of CIUS and/or Extensions **NO INFO AVAILABLE**

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