



On-site workshop

Roadmap to eInvoicing

20 March 2019, Dublin

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).*

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

So an eInvoice, in the context of the Directive, is

- Formatted in a structured way so that it can be processed efficiently
- Issued, transmitted and received electronically

This rules out:

- Paper invoices which are scanned by the receiver but managed in an electronic workflow system
- PDF-invoices created by the issuer and sent to the receiver

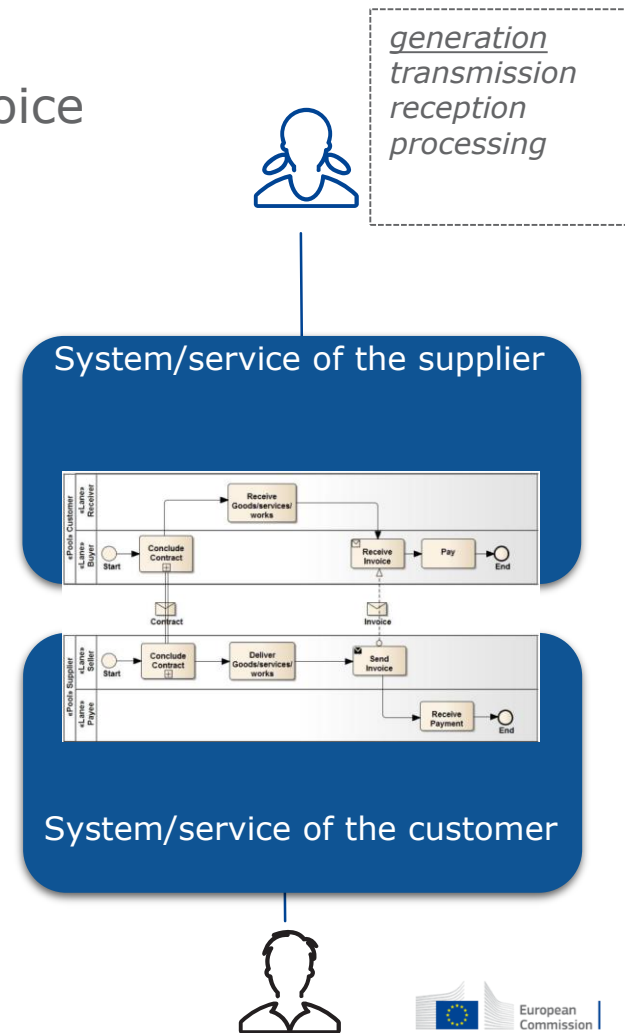
Many different options – Generation of the eInvoice

Generation of the eInvoice, examples

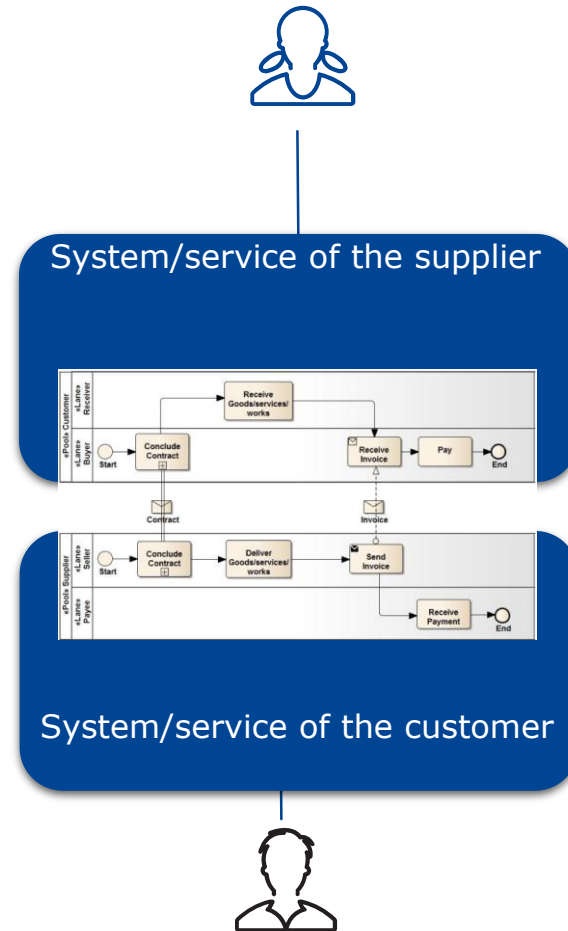
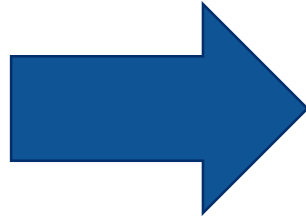
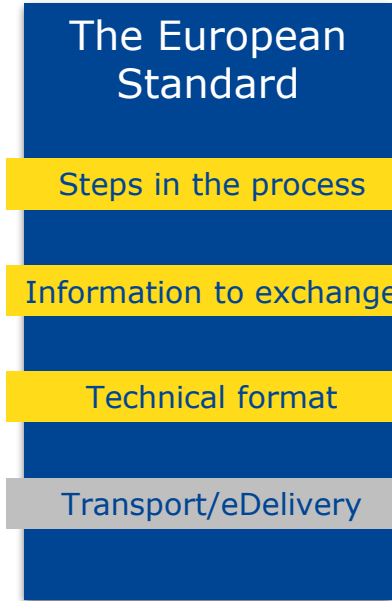
- Directly from the ERP/Accounting system
 - Often internal format which is transformed into exchange format
- Through a web-portal
 - Provided by the customer
 - By supplier's own choice
- Printer capture/Virtual printer
 - Software installed as printer
 - When printing, the data is captured and transformed to an eInvoice

Preferred option may depend on

- *Volume of invoices*
- *Size of supplier*
- *Requirement from customer*



Areas covered by the standard



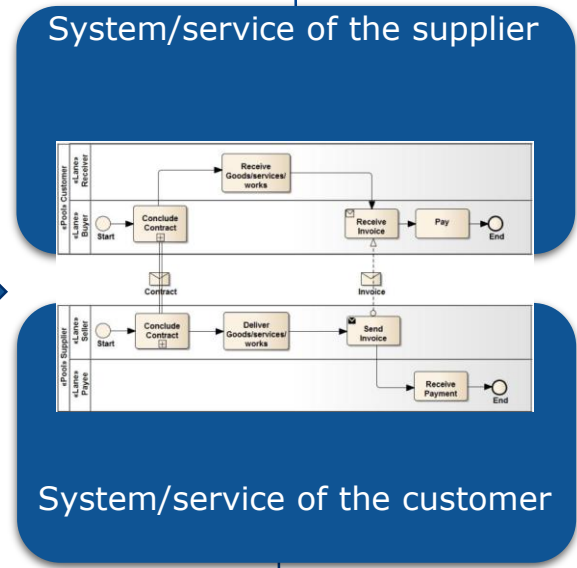
Many different options – transmission of the eInvoice

*generation
transmission
reception
processing*

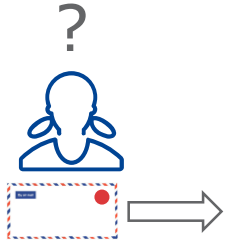


Transmission of the eInvoice

- 4-corner model – often with help from a service provider
 - Connected to network of other service providers
 - Connected to an eDelivery network (PEPPOL)
- 3-corner model – both trading partners are using the same platform
- 2-corner - Peer-to-peer, direct connection
 - FTP, web service/API, e-mail

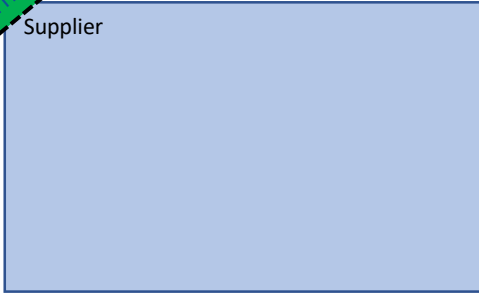


Lack of clear policy in many countries for Exchange infrastructure – a big challenge



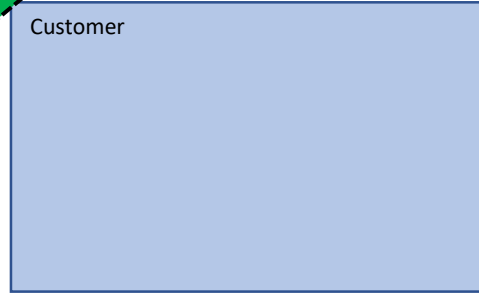
Corner 1

Supplier



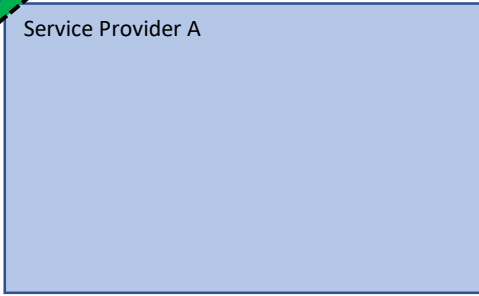
Corner 4

Customer



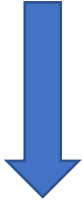
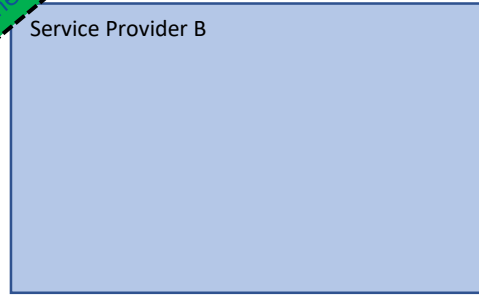
Corner 2

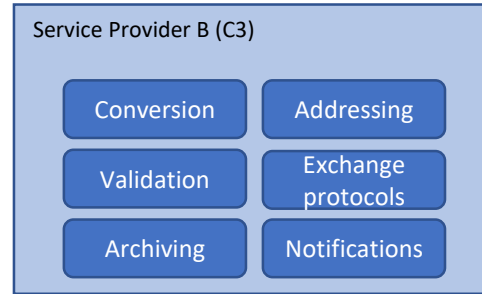
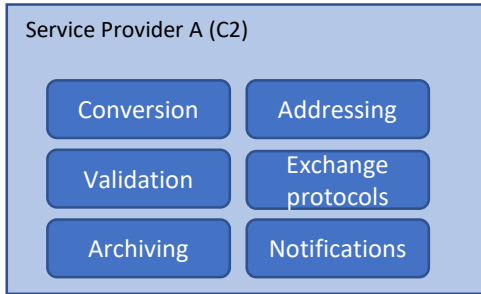
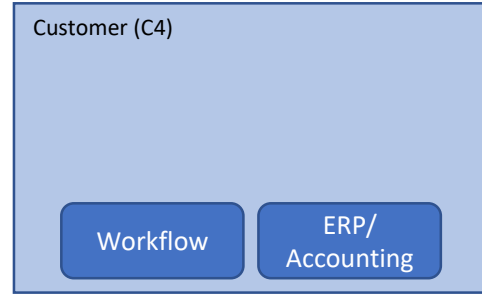
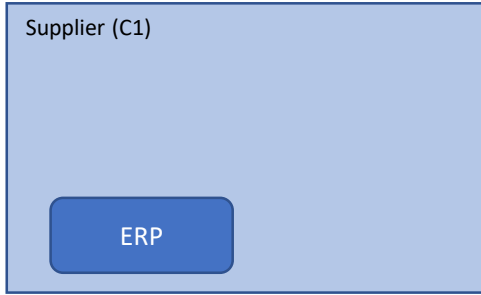
Service Provider A

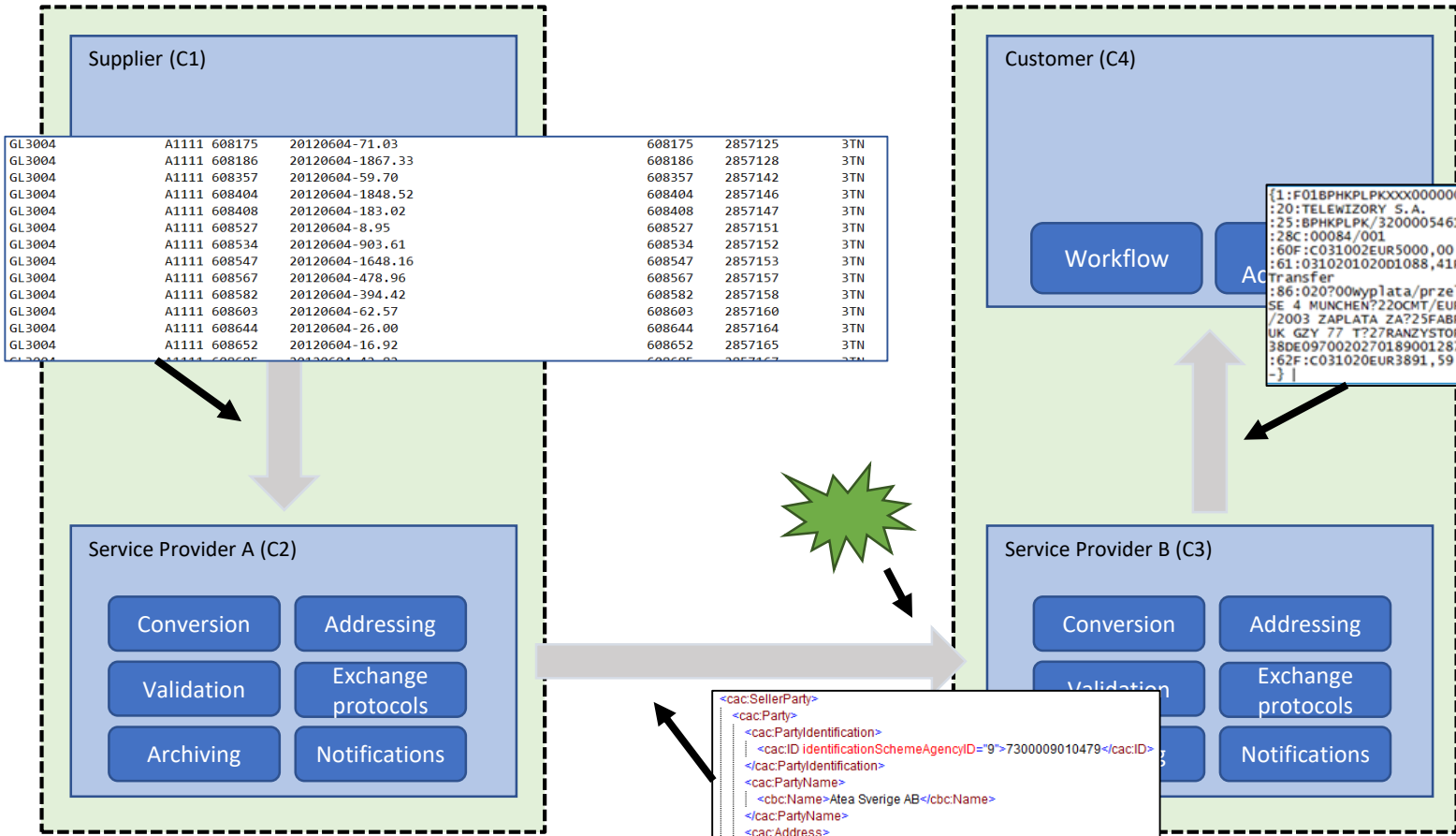


Corner 3

Service Provider B







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

```

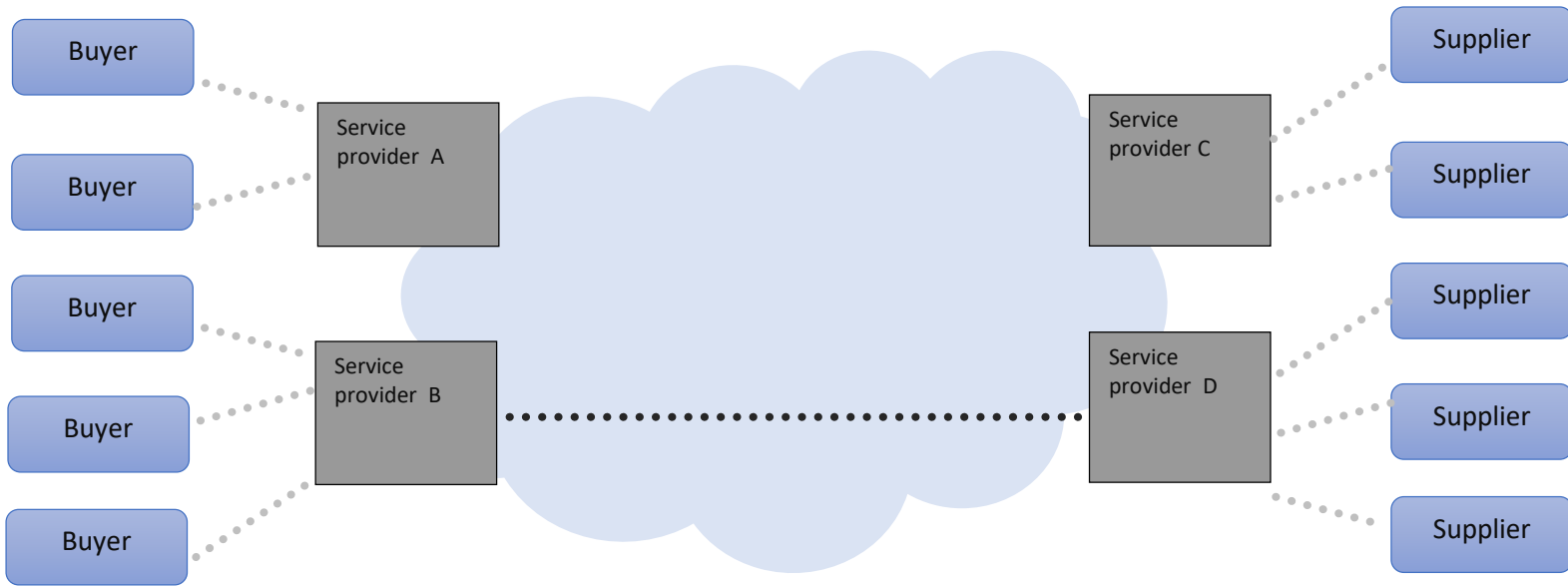
{1:F01BPHKPLPKXXX0000000000}{2:I940BOFAUS6BxBAMN}{
:20:TELEWIZORY S.A.
:25:BPHKPLPK/320000546101
:28C:00084/001
:60F:C031002EUR5000,00
:61:031020102001088,41FTRFREF 12345678/2003//83270
transfer
:86:020700wypłata/przelew?20DEUTSCHE ELEKTROAPPARA
SE 4 MUNCHEN?22OCMT/EUR1088,41?23CHGS/SHA/EUR20,00
/2003 ZAPŁATA ZA?25FABRYKATY DO TUB 200 SZTUK?26GZ
UK GZY 77 T?27RANZYSTORY 300 SZTUK BT345X?28OPORNI
38DE09700202701890012872
:62F:C031020EUR3891,59
-} |

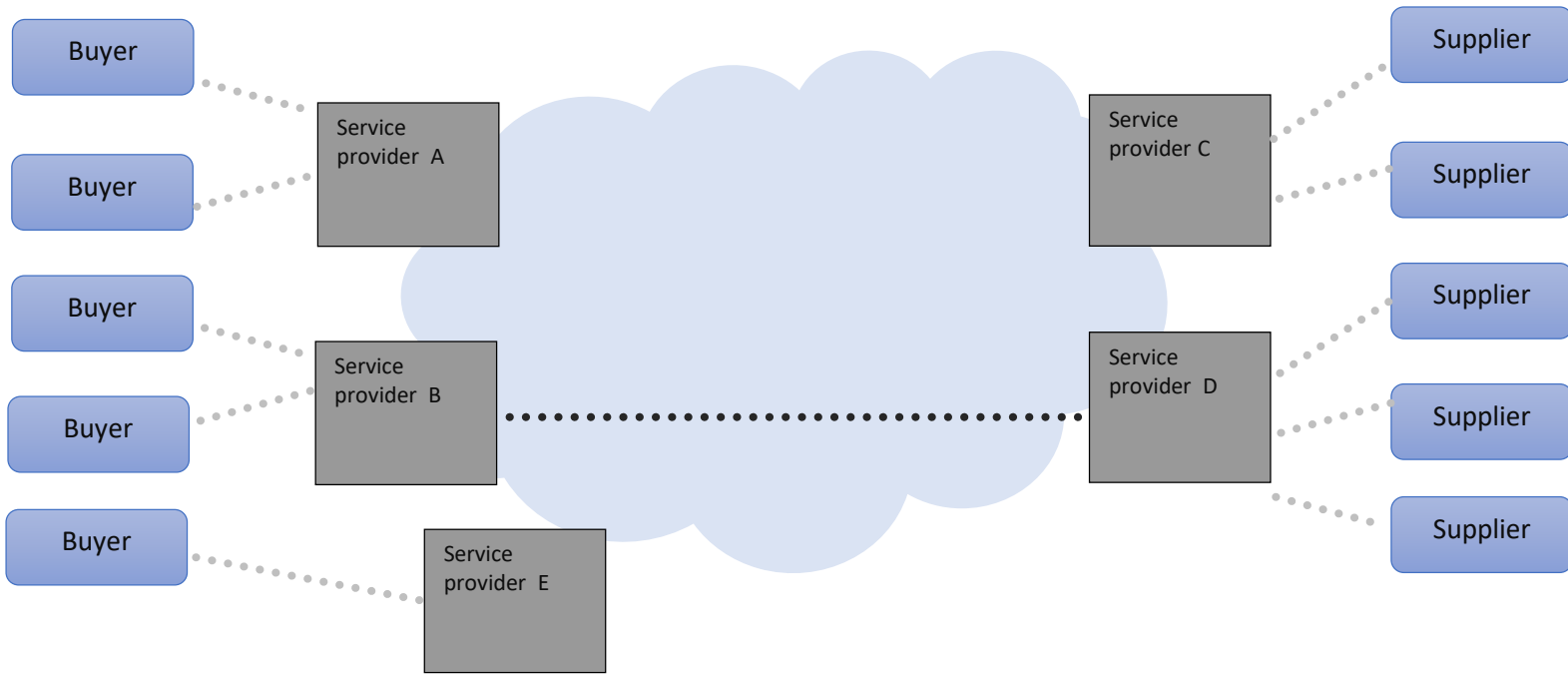
```

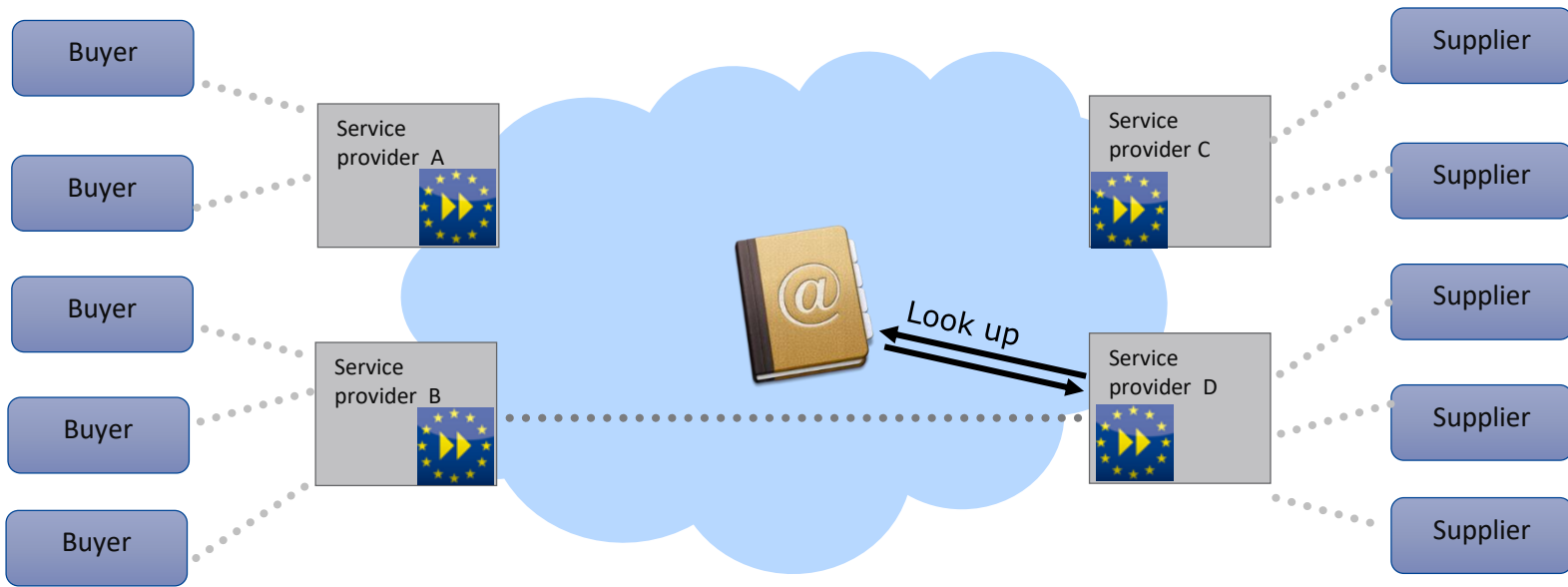
```

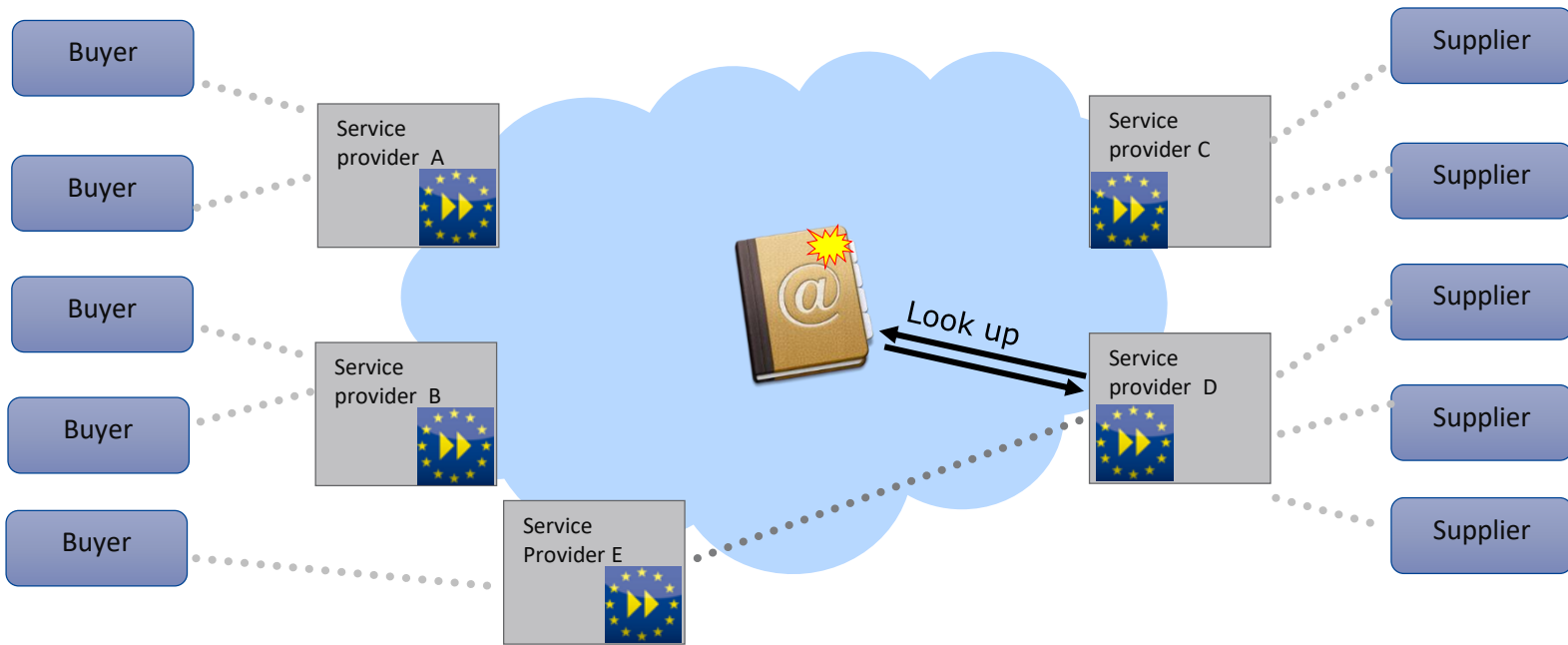
<cac:SellerParty>
  <cac:Party>
    <cac:PartyIdentification>
      <cac:ID IdentificationSchemeAgencyID="9">7300009010479</cac:ID>
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>Atea Sverige AB</cbc:Name>
    </cac:PartyName>
    <cac:Address>
      <cbc:Postbox>Box 18</cbc:Postbox>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

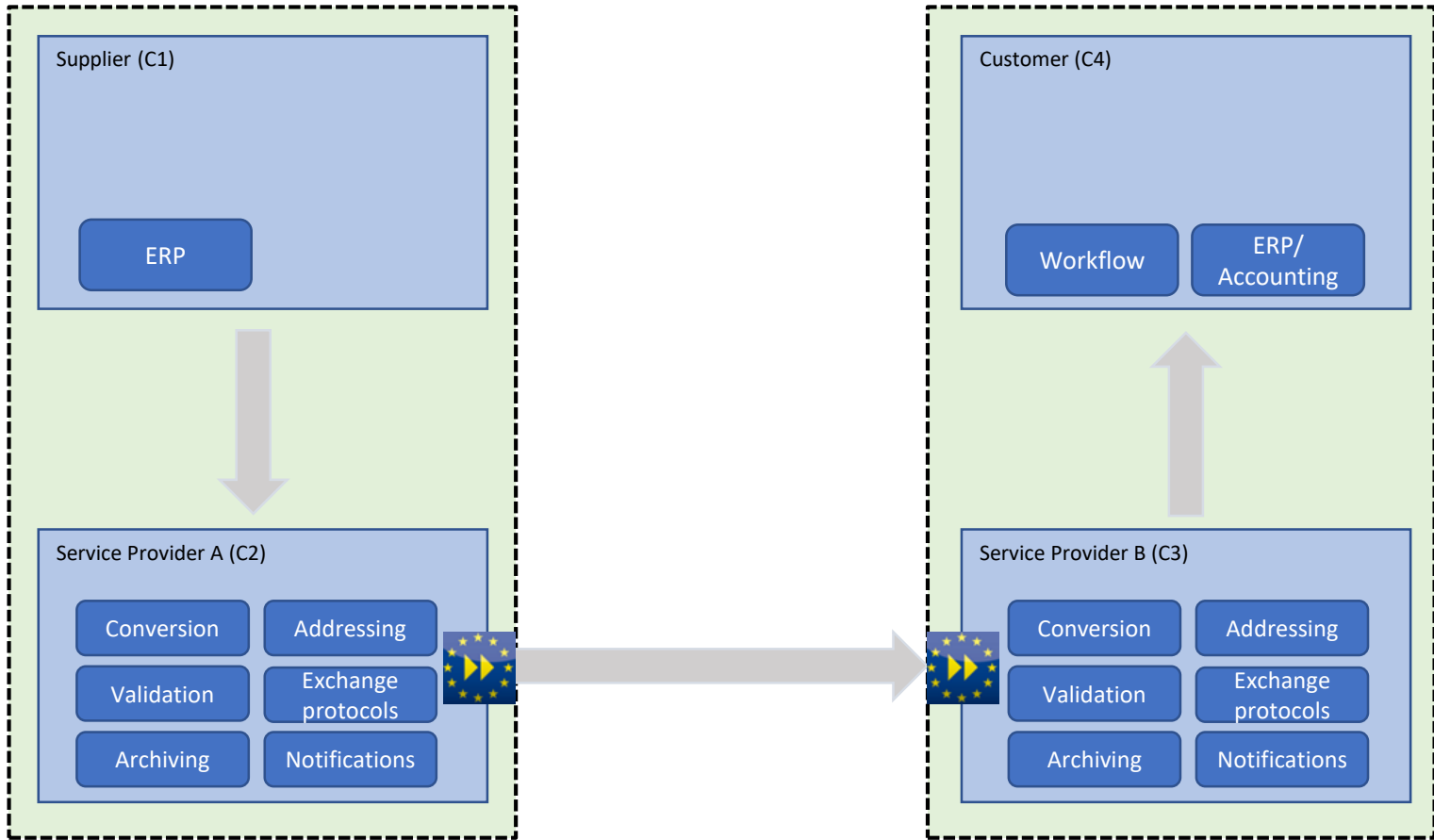
```











Communication with suppliers



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.

The screenshot shows the website for KUSTBEVAKNINGEN (SWEDISH COAST GUARD). The header includes the organization's logo and name. A navigation menu lists: [About us](#), [Sustainable environment](#), [Safety at sea](#), [Cooperation](#), [Technology](#), and [Education & Work](#). The main content area is titled "Invoicing" and includes a breadcrumb trail: Start page / About us / Invoicing. The text explains the transition to electronic invoicing and lists submission methods: Via PEPPOL (preferred) and Via the Swedish Coast Guard's invoice portal. A sidebar on the left contains links for: About this website, Command centre, Contact us, Invoicing (highlighted), News - About us, Organisation, Printed material, and Retrospect.

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

123

QTY	DESCRIPTION	UNIT 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

Buyer

- Name and address
- Party identifiers

Delivery location

- Address
- Identifiers

Electronic address identifier (EndpointID)

- "PEPPOL-ID" (GLN, DUNS etc)



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

0007 : 5512345678

Type code for
Swedish
organisation
number

The actual number

ZC Solution SRL	Italy	Consumer Cloud Technology Services Pte Limited	Singapore	Genesis IT AB	Sweden	Onetrail BV	Netherlands	Telega 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
Akssesspunkt 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 Danmark 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 BK.V.	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	Dooxee 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	Infocert S.p.A.	Italy	Reknes AS	Norway	UNI MICRO AS	Norway
Babelway	Belgium	DXC	UK	INPOSIA Solutions GmbH	Germany	Resforma AS	Norway	UnifiedPost	Netherlands
Basware	EU	Easy Systems B.V.	Netherlands	Integrasjonssystemer AS	Norway	Ricoh Netherlands B.V.	Netherlands	UnifiedPost	Netherlands
BEAst AB	Sweden	EC/DG DIGIT	Belgium	Intercent-ER	Italy	S.A.T.A	Italy	Unit4 Agesso	Iceland
Billit	Belgium	eConnect International (eVerbinding)	Netherlands				Germany	Unit4 Agesso	Norway
BIZbrains A/S	Denmark	ecosoio InterCom Group	Netherlands				Portugal	Upheads AS	Norway
Bluzor B.V.	Netherlands	eDelivery s.r.o. – for	Czechia					UPRC Greece	Greece
Brain2	Belgium	EDI Plus Ltd	UK	KBC Commercial Finance	Belgium	Scancloud AB	Sweden	ValidatedID S.L.	Spain
Bundesrechenzentrum GmbH (BRZ)	Austria	EDICOM CAPITAL S.L.	Spain	KMD Denmark	Denmark	SEEBURGER AG	Germany	Van Meijel	Netherlands
Calvi Business Software BV	Netherlands	EDIGard AS	Norway	Kofax Sweden Services AB	Sweden	Seen Solution Srl	Italy	Viaduct AB	Sweden
Catalog360 Limited	UK	EDISON S.A.	Poland	LBMX Inc.	Canada	Seres	France	Virtualstock Ltd.	UK
CEGEDIM	France	Effektus AS	Norway	Liaison Technologies Oy	Finland	Seres SA	Spain	Visma Labs	Sweden
Celtrino – EDI Factory	Ireland	eFinans AS	Norway	Logiq AS	Norway	SIA S.p.A.	Italy	Visma Software International AS	Norway
Centric Netherlands	Netherlands	Elcom	UK	Lyanthe	Netherlands	Simple Invoicing	Netherlands	Voxel Media S.L.	Spain
CGI Sverige AB	Sweden	Electronic Data Transfer S.A.S.	France	Maritech Systems AS	Norway	SINGAPORE E-BUSINESS PTE LTD	Singapore	Wax Digital Ltd.	UK
CloudOffice AS	Norway	Enable-U B.V.	Netherlands	Millium AS	Norway	Skaitos kompiuteriu servisas	Lithuania	Webware Internet Solutions GmbH	Germany
Cloud Trade Technology Ltd.	UK	Enercom Swiss Finance SA	Switzerland	Ministry of Finance, Republic of Slovenia	Slovenia	Smartbook Technology AS	Norway	Workflow Management & Document Consulting Asia Pte Ltd	Singapore
CodaBox N.V.	Belgium	Epoca S.r.l.	Italy	Miracle A/S	Denmark	Sorvive Technologies Inc.	USA	Xledger Labs AS	Norway
Comarch SA	Poland	Esker S.A.	France	Moneybird	Netherlands	STDM Srl	Italy	XS Office AS	Norway
Commerce-Connections	UK	Eesti Post AS (Omniva)	Estonia	mySupply ApS	Denmark	StarHub Ltd	Singapore	Zirius AS	Norway
Consorti Administració Oberta de Catalunya (AOC)	Spain	EVRY AS	Norway	NetClient AS	Norway	Storecove (Datajust B.V.)	Netherlands	ZZI d.o.o	Slovenia
Consumer Cloud Technology Services Pte Limited	Singapore	Exact	Netherlands	NetEDI	UK	SYMTRAX S.A.	France		
		F.R. Biernat	Norway	Netropolix Software NV	Belgium	System Kredit AS	Norway		
		Faber system Srl	Italy	Nets Norway AS	Norway	Svea Ekonomi AB	Sweden		
		FIKEN AS	Norway	nexMart GmbH & Co. KG	Germany	TB Okonomi AS	Norway		
		FinHill Hilversum B.V.	Netherlands	Norwegian Labour and Welfare Service (NAV)	Norway	Tecmarket Servizi S.p.A.	Italy		
		Financijska agencija	Croatia			Teal IT	Belgium		
		Financijska agencija	Estonia						
		Fitek Group	Estonia						
		Fylkesmannen i Sogn og Fjordane	Norway						

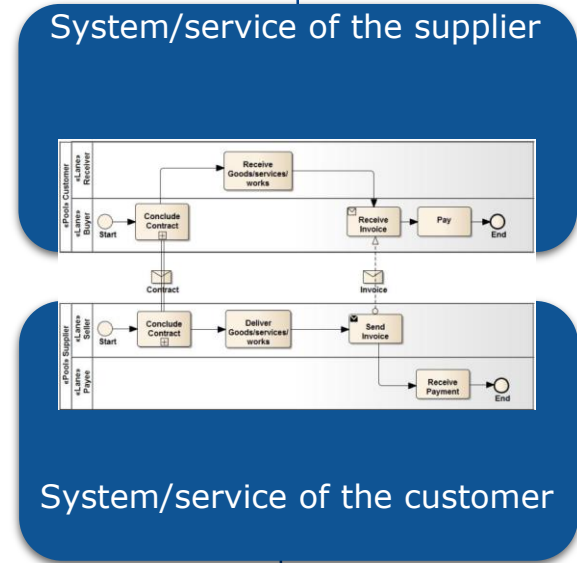
Access points in PEPOL

Reception of eInvoice - components to have in place

- Workflow for eInvoice/eProcurement solution
 - For handling the eInvoices in an efficient manner
 - Visualization, assessment/approval
 - Sometimes integrated in the ERP but often a separate service
- ERP/Accounting solution
 - For accounting and payment initiation
- Strategy for references and/or straight-through processing



generation
transmission
reception
processing



```

<Invoice xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2" xmlns:cbc="urn:oasis:names:specifi
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
  <cbc:CustomizationID>urn:cen.eu:en16931:2017:compliant:urn:fdc:peppol.eu:2017:poacc:billing:3.0</cbc:CustomizationID>
  <cbc:ProfileID>urn:fdc:peppol.eu:2017:poacc:billing:01:1.0</cbc:ProfileID>
  <cbc:ID>08/00355</cbc:ID>
  <cbc:IssueDate>2008-02-08</cbc:IssueDate>
  <cbc:DueDate>2008-03-07</cbc:DueDate>
  <cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>
  <cbc:DocumentCurrencyCode>SEK</cbc:DocumentCurrencyCode>
  <cbc:AccountingCost>BES, 87392</cbc:AccountingCost>
  <cac:OrderReference>
    <cbc:ID>REVISITION111</cbc:ID>
  </cac:OrderReference>
  <cac:ContractDocumentReference>
    <cbc:ID>Statens ramavslnsnr 07-123</cbc:ID>
  </cac:ContractDocumentReference>
  <cac:AdditionalDocumentReference>
    <cbc:ID>UITS nr 12345678</cbc:ID>
    <cbc:DocumentDescription>Invoiced object</cbc:DocumentDescription>
  </cac:AdditionalDocumentReference>
  <cac:AdditionalDocumentReference>
    <cbc:ID>0987654321</cbc:ID>
    <cbc:DocumentDescription>Despatch advice</cbc:DocumentDescription>
  </cac:AdditionalDocumentReference>
  <cac:AccountingSupplierParty>
    <cac:Party>
      <cbc:EndpointID schemeID="0007">1234567890</cbc:EndpointID>
      <cac:PostalAddress>
        <cbc:AdditionalStreetName>Box 123</cbc:AdditionalStreetName>
        <cbc:CityName>Aby</cbc:CityName>
        <cbc:PostalZone>11122</cbc:PostalZone>
        <cac:Country>
          <cbc:IdentificationCodes>SE</cbc:IdentificationCodes>
        </cac:Country>
      </cac:PostalAddress>
      <cac:PartyTaxScheme>
        <cbc:CompanyID>SE123456789001</cbc:CompanyID>
        <cac:TaxScheme>
          <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
      </cac:PartyTaxScheme>
      <cac:PartyTaxScheme>
        <cbc:CompanyID>Godkänd för F-skatt</cbc:CompanyID>
        <cac:TaxScheme>
          <cbc:ID>TAX</cbc:ID>
        </cac:TaxScheme>
      </cac:PartyTaxScheme>
      <cac:PartyLegalEntity>
        <cbc:RegistrationName>Ubiquitous IT (UIT) Sweden AB</cbc:RegistrationName>
        <cbc:CompanyID schemeID="0007">1234567890</cbc:CompanyID>
        <cbc:CompanyLegalForm>Säte: Aby, SE</cbc:CompanyLegalForm>
      </cac:PartyLegalEntity>
      <cac:Contact>
        <cbc:Telephone>+0201234567</cbc:Telephone>
        <cbc:ElectronicMail>info@UIT.se</cbc:ElectronicMail>
      </cac:Contact>
    </cac:Party>
  </cac:AccountingSupplierParty>
  <cac:AccountingCustomerParty>
    <cac:Party>
      <cbc:EndpointID schemeID="0007">0987654321</cbc:EndpointID>
      <cbc:PartyName>

```



Commercial Invoice		Invoice issue date 2008-02-08	Invoice number 08/00355				
Ubiquitous IT (UIT) Sweden AB		Payment due date 2008-03-07	Order reference REN11				
		Amount due for payment 10 158 SEK					
BUYER A-Kommunen Address Box 8 CentraIn inköp 10203 Öviken SE Legal registration ID: 0987654321 [0007] Buyer name: A-Kommunen	BUYER CONTACT B. E. Ställman Telephone number: 070123456 e-mail: B.E.Stallman@A-kommunen.se Buyer accounting reference: BES, 87392	Contract reference: Statens ramavslnsnr 07-123					
DELIVERY INFORMATION Address Clagatan 9 A Kansliet, rum 308 10203 Öviken SE Actual delivery date: 2008-02-07	ADDITIONAL SUPPORTING DOCUMENTS Reference: UITS nr 12345678 - Invoiced object Reference: 0987654321 - Despatch advice						
Line ID	Seller's ID	Name	Quantity	Net price	VAT rate	Charge Allowance	Net amount
1	UIT-59	UIT Desktop m/59, 2-160 GB Standard id: 7310011796123 (post) Attribute: Serienummer = 8203055381773 Note: Kvantitet/enhet "EA"=styck. Godmätn: "Kansliet, rum 308"	1 EA (Unit of measure: each)	6 688 SEK	S, 25%		6 688
2		Underhållsförsäkring Note: Avser rad 1. Kvantitet/enhet "ANN"=år	3 ANN (Unit of measure: year)	350 SEK	E, 0%		1 050
3	PGM-22	Killer antivirusprogram Note: Kvantitet/enhet "EA"=styck	1 EA (Unit of measure: each)	448 SEK	S, 25%		448
Sum of Invoice line net amount:							8 186 SEK
CHARGES							
Reason code	Reason	VAT category code	Basis for calculation	Amount			
	Frakt	VAT: S, 25%		150			
Sum of charges on document level:							150 SEK
VAT BREAKDOWN							
VAT category code	VAT exemption reason text	VAT category taxable amount	VAT category tax amount				
VAT: E (Exempt), 0%	Undantag enl ML X kap. Y §	1 050	0				
VAT: S (Standard), 25%		7 286	1 821.5				
Invoice total VAT amount:							1 821.5 SEK
Invoice total amount without VAT							8 336
Invoice total amount with VAT							10 167.5
Rounding amount:							0.5
Amount due for payment:							10 158 SEK
Payment terms: 30 dagar netto. Drojsmålsränta 12%							
PAYMENT INSTRUCTIONS							
Payment means type code	Payment service provider identifier	Payment account identifier	Payment account name	Remittance information			
30 (Credit transfer)	SE BANKGIRO	1234567		08/00355			

Commercial Invoice

Ubiquitous IT (UIT) Sweden AB

Invoice issue date
2008-02-08

Payment due date
2008-03-07

Invoice number
08/00355

Order reference

Buyer reference
REN11

Amount due for payment
10 158 SEK

BUYER

A-Kommunen

Address

Box 8
Centrala inköp
10203 Öviken
SE

Legal registration ID: 0987654321 [0007]

Buyer name: A-Kommunen

BUYER CONTACT

B. E. Ställman

Telephone number: 070123456

e-mail: B.E.Stallman@A-kommunen.se

Buyer accounting reference: BES, 87392

Contract reference: Statens ramavtalsnr 07-123

DELIVERY INFORMATION

Address

Gågatan 9 A
Kansliet, rum 308
10203 Öviken
SE

Actual delivery date: 2008-02-07

ADDITIONAL SUPPORTING DOCUMENTS

Reference: UITs nr 12345678 - Invoiced object

Reference: 0987654321 - Despatch advice

Line ID	Seller's ID	Name	Quantity	Net price	VAT rate	Charge Allowance	Net amount
1	UIT-59	UIT Desktop m/59, 2-160 GB Standard ID: 7310011796123 [0088]	1 EA (Unit of measure: each)	6 688 SEK	S, 25%		6 688

Some take-aways

- Think from the supplier's perspective – keep the message simple
 - Your ID in PEPPOL
 - The reference or order ID to be provided
- Plan from the beginning for large scale usage
- PEPPOL provides a “one-stop-shop” for both the eInvoice format/standard and the eDelivery

QUESTIONS?