



State of play of B2G

eInvoicing

in public procurement

*Prepared for DIGIT in the
context of the eInvoicing
Directive 2014/55/EU*

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Authors: Rositsa Boneva, Debora Di Giacomo, Michael Scanlon and Alessandro Zamboni

Responsible EC Official: Kelly Liljemo (European Commission)



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List of acronyms

Acronym	Description
B2G	Business to Government
CEF	Connecting Europe Facility
CEN	European Committee for Standardisation
CII	Cross Industry electronic Invoice
DG GROW	Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs
DIGIT	Directorate-General for Informatics
DSI	Digital Service Infrastructures
EDIFACT	Electronic Data Interchange For Administration, Commerce and Transport
EMSFEI	European Multi-Stakeholder Forum on eInvoicing
e-SENS	Electronic Simple European Networked Services
INEA	Innovation and Networks Executive Agency
PEPPOL	Pan-European Public Procurement Online
SMO	Stakeholder Management Office
UBL	Universal Business Language
UN/CEFACT	United Nations Centre for Trade Facilitation and Electronic Business
WP	Work Programme
XML	Extensible Mark-up Language

Executive Summary

Context

In April 2014, the European Parliament and the Council adopted Directive 2014/55/EU on electronic invoicing in public procurement¹ with the goal of facilitating the use of a European standard on electronic invoicing for the submission and the processing of electronic invoices. The Directive defines an electronic invoice, also called eInvoice, as an “invoice that has been issued, transmitted and received in a structured electronic format, which allows for its automatic and electronic processing”. It calls for the definition of a common European standard on electronic invoicing for the semantic data model² of the core elements of an electronic invoice³. It also stipulates the preparation of:

- a list with a limited number of syntaxes that comply with the European standard on electronic invoicing;
- appropriate syntax bindings; and
- guidelines on transmission interoperability.

Purpose of this study

According to the eInvoicing Directive, all public entities will be required to receive and process eInvoices that comply with an as yet undefined European eInvoicing standard⁴. In anticipation of this standard, due in 2017, the European Commission launched this study, which:

- Investigates the state of play of Business to Government (B2G) eInvoicing in public procurement across different levels of administrations in European countries. This includes an analysis of:
 - The eInvoicing legal landscape;
 - The standards in use; and
 - The platforms used to support eInvoicing in public procurement.

¹ Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement ([OJ L 133, 6.5.2014](#)). Throughout the report, we will refer to this Directive as either "Directive 2014/55/EU" or as "the eInvoicing Directive".

² 'Semantic data model', as defined by the eInvoicing Directive, is a structured and logically interrelated set of terms and their meanings that specify the core elements of an electronic invoice.

³ 'Core elements of an electronic invoice', as defined by the eInvoicing Directive, is 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.

⁴ Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement ([OJ L 133, 6.5.2014, p. 2](#)).

- Explains the measures that are or could be provided by the European Commission to support European countries to comply with the eInvoicing Directive.

Methodology

Key fact

16 country representatives from 12 countries responded to our survey

The findings of this study are based on the analysis of data collected by means of desk research, an online survey and interviews with eInvoicing experts. The online survey was addressed to the members of the European Multi-Stakeholder Forum on eInvoicing (EMSFEI)⁵ between April and May 2016. It was completed by 16 country representatives from 12 countries (Austria, Bulgaria, Denmark, Germany, France, Italy, Netherlands, Poland, Slovenia, Spain, Sweden and Norway). The scope, and consequently all findings presented in this study, are limited to these countries⁶.

Key findings

Table 1 below presents an overview of the study objectives and its key results.

Table 1 Summary of key findings

Study Objectives	Study results
Legal landscape	<p>The state of play of the legal landscape of B2G eInvoicing in public procurement in the 12 countries can be summarised as follows:</p> <ul style="list-style-type: none"> • mandatory in nine countries where legislation is in place: Austria, Denmark, Spain, France, Italy, Norway, the Netherlands, Sweden and Slovenia. It is mandatory for: <ul style="list-style-type: none"> ○ all levels of public entities in Denmark, France, Italy, Slovenia, Spain; ○ only central authorities in Austria, Sweden, Norway and the Netherlands. • recommended in one country, Poland, where legislation is not in place but eInvoicing is recommended by a political communication (e.g. action plan); • voluntary, in two countries, Bulgaria and Germany, where there is no legislation or political communication in place.
Standards in use	<p>10 countries (Austria, Denmark, France, Germany, Italy, Netherlands, Slovenia, Spain, Sweden and Norway) have their own XML-based national standard(s) for eInvoicing. Among them:</p> <ul style="list-style-type: none"> • Six have national standards based on XML (Austria, France, Germany, Italy, Slovenia and Spain);

⁵ The European Multi-Stakeholder Forum on eInvoicing (EMSFEI) brings together delegates from national eInvoicing fora and key stakeholders from the user side of the market. Its objective is to help to pave the way for a broad-scale adoption of eInvoicing at national and EU-level.

⁶ These findings allowed for the creation of individual country sheets (see 3.2) that provide an overview of the state of play of B2G eInvoicing in public procurement in these 12 countries.

Study Objectives	Study results
	<ul style="list-style-type: none"> • Three have national standards based on UBL XML⁷ (Denmark, Sweden and Norway); • Netherlands has an XML-based national standard and two UBL-based national standards. <p>Other used standards include EDIFACT⁸ (Poland), ISO 20022⁹ (Bulgaria) and CII¹⁰ (France).</p>
eInvoicing Platforms provided to Public entities	The majority of the countries provide eInvoicing platforms to public entities. France, Poland and Germany are currently developing an eInvoicing platform while Bulgaria does not provide any.
European Commission measures to support European countries to comply with the eInvoicing Directive	<p>Survey respondents considered the services currently offered by the European Commission (e.g. the CEF Digital portal, the eInvoicing readiness checker and the Testing Platform) as highly valuable to support European countries to comply with the eInvoicing Directive.</p> <p>Additional services include validation and conversion services (e.g. converting invoices from EDIFACT to UBL and CII), a repository of best practices and information on eInvoicing requirements and procedures in other European countries.</p>

⁷ [OASIS Universal Business Language \(UBL\)](#).

⁸ United Nations/Electronic Data Interchange for Administration, Commerce and Transport (UN/EDIFACT) is the international EDI standard developed under the United Nations.

⁹ [ISO 20022](#) is a multi-part International Standard describing a common platform for the development of messages.

¹⁰ [CII \(Cross Industry electronic Invoice\)](#) is a technical specification that can be used to create message syntax which can be exchanged globally between trading partners. It was developed by the United Nations Centre for Trade Facilitation and Electronic Business (UN/CEFACT).

Introduction

Key fact

In April 2014, a new eInvoicing Directive was adopted.

An electronic invoice, also called eInvoice, is defined as an “invoice that has been issued, transmitted and received in a structured electronic format which allows for its automatic and electronic processing”¹¹.

According to the eInvoicing Directive, Member States must ensure that contracting authorities¹² and contracting entities¹³, hereafter called public entities, can receive and process electronic invoices that comply with the European standard on electronic invoicing and with any of the syntaxes that it will contain. This standard is due to be finalised and published in the Official Journal of the European Union during the course of 2017.

The eInvoicing Directive aims to remove all remaining obstacles to electronic invoicing, such as excessive technical complexity, legal uncertainty and additional operating costs (such as in printing, storing costs, etc.) for economic operators and public entities when using eInvoices. It stipulates the creation of a commonly agreed eInvoicing standard in Europe with which all technologies, services and solutions should comply. This aims to address the existing problem of market fragmentation in eInvoicing technologies, created by the prevalence of several eInvoicing standards.

This study aims to present the state of play of Business to Government (B2G) eInvoicing in public procurement in European countries¹⁴. It also investigates how the European Commission can contribute to helping these countries to adapt accordingly in order to comply with the eInvoicing Directive.

The study addresses the following questions:

1. Is there any legal basis regarding eInvoicing (mandatory use) in the different European countries?
2. How is eInvoicing organised in each country (at national, regional and local level)?
3. Which institutions are responsible for the implementation of eInvoicing in each country?

¹¹ Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement ([OJ L 133, 6.5.2014](#)). Throughout the paper, we refer to this Directive as either Directive 2014/55/EU or as the eInvoicing Directive.

¹² “Contracting authorities” are the State, regional or local authorities, bodies governed by public law, associations formed by one or several of such authorities or one or several of such bodies governed by public law. Defined in the Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts ([OJ L 134, 30.4.2004](#))

¹³ “Contracting entities” are the contracting authorities, as well as public undertakings or entities which operate on the basis of special or exclusive rights, granted for the exercise of one of the activities referred to in Annex II of Directive 2014/23/EU. “Public undertaking” means any undertaking over which the contracting authorities may exercise, directly or indirectly, a dominant influence by virtue of their ownership thereof, their financial participation therein, or the rules which govern it. Definitions presented in the Directive 2014/23/EU of the European Parliament and of the Council of 26 February 2014 on the award of concession contracts ([OJ L 94, 28.3.2014](#)).

¹⁴ In this study, we use the term ‘European countries’ to refer to the 28 EU Member States, Iceland and Norway.

4. Which eInvoicing standards are used in each country?
5. Is there any eInvoicing platform provided to public entities?
6. How can the European Commission support each country in the implementation of the eInvoicing Directive?

It is structured as follows:

- Section 1 explains the legal and policy context & background of the study;
- Section 2 presents the study methodology;
- Section 3 presents an overview of the state of play of B2G eInvoicing in public procurement in different European countries and in individual country sheets;
- Section 4 discusses different services offered by the European Commission to support Member States' compliance with the eInvoicing Directive;
- Section 5 concludes the study by summarising the conclusions of the main business questions.

Further to a verification exercise conducted by the members of the European Multi-Stakeholder Forum on eInvoicing (EMSFEI) between 14 October and 4 November, the country sheets detailed in this report have been updated to ensure that the information is as accurate as possible before publication.

1 Context & Background

e-invoicing is a good example of how digital innovation can enhance productivity and reduce costs for public entities, businesses and citizens throughout Europe. The report “*SEPA potential benefits at stake. Researching the impact of SEPA on the payments market and its stakeholders*”¹⁵ indicated that e-invoicing enhances efficiency for conducting business transactions by eliminating manual tasks, by shortening processing cycle times, by achieving higher reconciliation rates, and by reducing penalty interest.

According to the report “*The adoption of e-invoicing in public procurement – Guidance for EU public administrations*”¹⁶, the main benefits that can accrue to public entities by switching from paper invoices to e-invoicing are:

- creating opportunities for the public sector to act as a catalyst for the wider adoption of digital processes in common with the private sector;
- generating benefits for economic operators, e.g. by reducing payment delays;
- permitting the public sector to promote sustainable development, reduce public sector deficit and ensure financial transparency; and
- making a material contribution to public sector cost reduction and efficiency.

Since 2001, European legislation has given electronic invoices legal equivalence with their paper counterparts¹⁷. However, both the absence of a commonly agreed European standard on electronic invoicing and the prevalence of multiple standards in this domain have led to an increased complexity in terms of domestic and cross-border interoperability on e-invoicing.

To address the issue of coexisting e-invoicing standards and to stimulate the semantic and syntactic cross-border interoperability, the European Parliament and the Council adopted Directive 2014/55/EU on electronic invoicing in public procurement¹⁸ in April 2014, hereafter called e-invoicing Directive. Its main goal is to promote the uptake of e-invoicing in public procurement.

¹⁵ [Capgemini \(2007\) SEPA: potential benefits at stake. Researching the impact of SEPA on the payments market and its stakeholders.](#)

¹⁶ The report “[The adoption of e-invoicing in public procurement – Guidance for EU public administrations](#)” was prepared by an Activity Group of the European Multi-Stakeholder Forum on e-invoicing (EMSFEI) focused on the adoption of e-invoicing in public procurement and endorsed by the EMSFEI on 21 March 2016.

¹⁷ Council Directive 2001/115/EC of 20 December 2001 amending Directive 77/388/EEC with a view to simplifying, modernising and harmonising the conditions laid down for invoicing in respect of value added tax ([OJ L 15. 17.1.2002](#))

¹⁸ Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement ([OJ L 133. 6.5.2014](#))

The invoicing Directive calls for the definition of a common European standard by the European Committee for Standardisation (CEN) for the semantic data model¹⁹ of the core elements of an electronic invoice²⁰. It further mandates CEN to compile a list of a limited number of syntaxes²¹ that comply with the European standard on electronic invoicing. This list should include the necessary syntax bindings²² and guidelines on transmission interoperability.

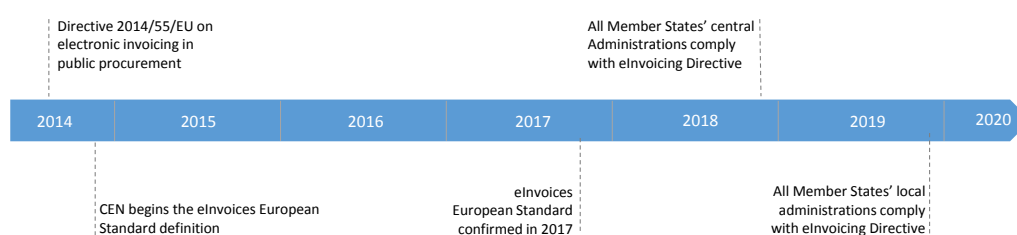
Key fact

The European standard on electronic invoicing will be published in 2017.

The definition of a common European standard on electronic invoicing is expected to facilitate the creation and processing of eInvoices for cross-border transactions. The CEN Technical Committee on Electronic Invoicing (CEN TC434) has the mandate to define the European standard on electronic invoicing by 2017 with the assistance of the European Commission and Member States.

According to the invoicing Directive, it will be mandatory for all public entities to receive and process eInvoices complying with the European standard 18 months after the publication of the common European Standard and the list of syntaxes. This deadline is binding for central authorities. For public entities at local and regional level it can be extended to 30 months upon a country's request, to give them additional time to comply with the invoicing Directive. Figure 1 presents a timeline for the transposition of the invoicing Directive.

Figure 1 Timeline for the transposition of the invoicing Directive



The European Commission supports European countries with the implementation of the invoicing Directive through actions undertaken in accordance with the CEF Regulation²³. This support takes the form of the CEF invoicing building block through the provision of

¹⁹ 'Semantic data model', as defined by the invoicing Directive, means a structured and logically interrelated set of terms and their meanings that specify the core elements of an electronic invoice.

²⁰ 'Core elements of an electronic invoice', as defined by the invoicing Directive, 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.

²¹ 'Syntax', as defined by the invoicing Directive, means the machine readable language or dialect used to represent the data elements contained in an electronic invoice.

²² 'Syntax bindings', as defined by the invoicing Directive, means guidelines on how a semantic data model for an electronic invoice could be represented in the various syntaxes.

²³ Regulation (EU) No 1316/2013 of the European Parliament and of the Council of 11 December 2013 establishing the Connecting Europe Facility, amending Regulation (EU) No 913/2010 and repealing Regulations (EC) No 680/2007 and (EC) No 67/2010 ([OJ L 348, 20.12.2013](#)).

financial assistance (i.e. grants²⁴) and the core service platform²⁵. Annual CEF Telecom Work programmes defines the yearly activities, objectives and budget for realising the CEF Regulation's objectives.

²⁴ Further information on the CEF Telecom Grants is available in the [CEF Telecom webpage](#). The financial assistance includes grants, procurement and financial instruments, as defined in Regulation (EU) No 1316/2013 of the European Parliament and of the Council of 11 December 2013 establishing the Connecting Europe Facility, amending Regulation (EU) No 913/2010 and repealing Regulations (EC) No 680/2007 and (EC) No 67/2010 ([OJ L 348, 20.12.2013](#)).

²⁵ The core service platform of the CEF eInvoicing building block includes services, documentation and tools supporting public entities and solution providers to be compliant with the eInvoicing Directive. Further information on the [CEF eInvoicing building block webpage](#).

2 Methodology

This section presents the study methodology. The study answers the following questions²⁶ in order to provide the State of play of B2G eInvoicing in public procurement:

1. Is there any legal basis regarding eInvoicing (mandatory use) in the different European countries?
2. How is eInvoicing organised in each country (at national, regional and local level)?
3. Which institutions are responsible for the implementation of eInvoicing in each country?
4. Which eInvoicing standards are used in each country?
5. Is there any eInvoicing platform provided to public entities?
6. How can the European Commission support each country in the implementation of the eInvoicing Directive?

The study was conducted in the following subsequent phases:

- **Inception:** During the Inception phase, the study team, together with the CEF eInvoicing building block owner (DG GROW G4)²⁷ and provider (DIGIT B4)²⁸, agreed on the approach to perform the study. This included an agreement on the study's business questions, timeline, data collection strategy and involved stakeholders;
- **Data Collection:** During the data collection phase, the study team collected information on eInvoicing in public procurement by means of desk research. This included studies, policy documents, market reports and official statistics. The results of the desk research informed the development of an **online survey**, addressed to the members of the European Multi-Stakeholder Forum on eInvoicing (EMSFEI)²⁹, which was open between 6 April and 13 May 2016. In addition, the study team conducted telephone interviews with some survey respondents to verify the answers of the online survey to ensure consistency. 16 respondents from **12 countries**³⁰ participated in the study by providing detailed answers to the survey and taking part in the follow-up calls.

²⁶ The business questions were agreed with the European Commission during a meeting held on 29 January 2016.

²⁷ DG GROW is the CEF eInvoicing DSI owner. It is responsible for the business side of the CEF eInvoicing DSI and the understanding of what the DSI needs to do to be successful. More can be read in the ['Non-paper on the IT Governance of the CEF Building Block Digital Service Infrastructures \(DSIs\)'](#).

²⁸ DIGIT B4 is the DSI Solution Provider. The 'Solution Provider' is responsible for the technical side of the CEF eInvoicing DSIs including the design and implementation of solutions in the form of specifications, software and central services. More can be read in the ['Non-paper on the IT Governance of the CEF Building Block Digital Service Infrastructures \(DSIs\)'](#).

²⁹ The European Multi-Stakeholder Forum on eInvoicing brings together delegates from national eInvoicing fora and key stakeholders from the user side of the market. Its objective is to help pave the way for a broad-scale adoption of eInvoicing at both national and EU-level.

³⁰ Austria, Bulgaria, Denmark, Germany, France, Italy, Netherlands, Poland, Slovenia, Spain, Sweden and Norway.

The data collection was enhanced by conducting unstructured telephone **interviews** with three experts in eInvoicing. These interviews helped the study team to validate the consistency of collected data;

- **Data Analysis and reporting:** The data analysis and reporting presented in this study are limited to the 12 European countries that provided answers to the online survey. The analysis is presented as an overall overview of the state of play of B2G eInvoicing in public procurement in different European countries. In addition, individual country sheets detail the eInvoicing state of play in each surveyed country. Finally, the study concludes by summarising its main business questions.

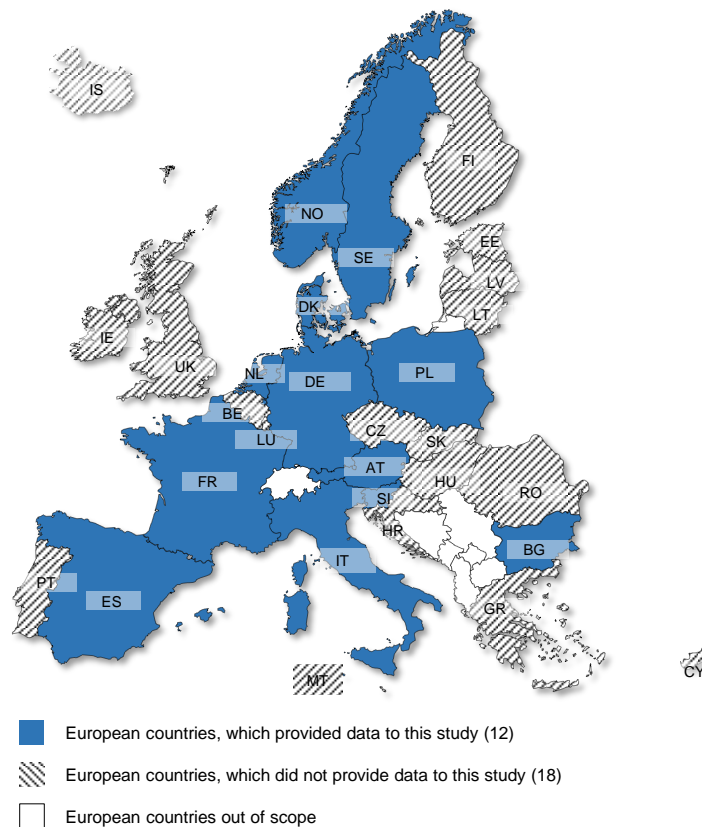
It is important to note that, when talking about the B2G eInvoicing state of play, the responses of the survey respondents have been combined and analysed by country when there was more than one. In addition, this study further individually assesses the opinions of the 16 survey respondents on the Commission's supporting services.

Finally, a verification exercise was conducted by the members of the European Multi-Stakeholder Forum on eInvoicing (EMSFEI) between 14 October and 4 November 2016 to ensure that the information contained in the country sheets detailed in this report is as accurate as possible. Several minor amendments were made and are reflected in this document.

3 State of Play of B2G eInvoicing in Public Procurement in European Countries

The following sections 3.1 and 3.2 analyse the state of play of B2G eInvoicing in public procurement. Figure 2 presents the European countries participating in this study.

Figure 2 European countries participating in this study



3.1 Overview

This section presents an overview of the state of play of B2G eInvoicing in public procurement for the 12 European countries in scope of this study with regard to eInvoicing legislation, eInvoicing standards and eInvoicing platforms provided to public entities.

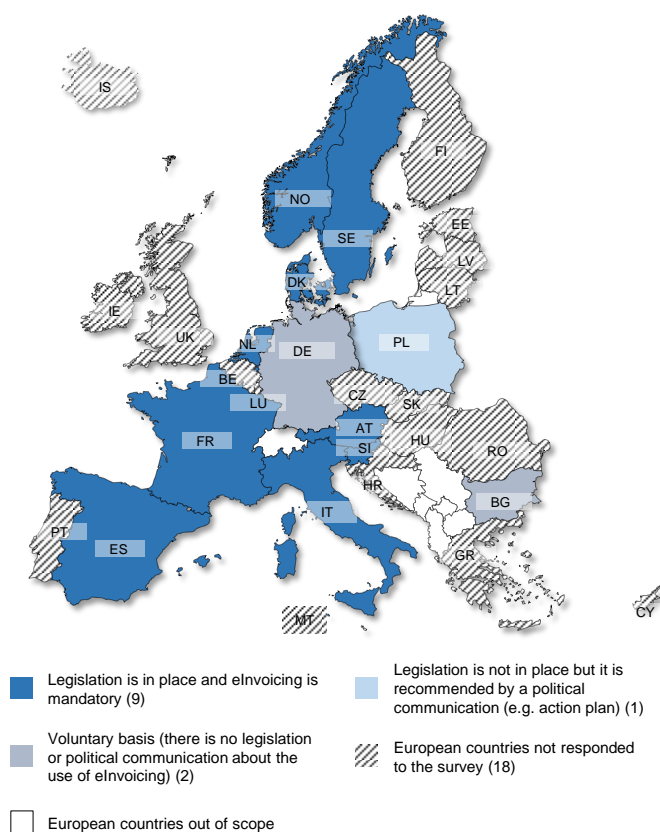
eInvoicing Legislation

The eInvoicing Directive requires its transposition into national law³¹. Therefore, receiving and processing eInvoices adhering to the forthcoming European standard on electronic invoicing and list of syntaxes will become mandatory for public entities.

Figure 3 shows the state of play of the national legislation on eInvoicing in European countries which is:

- **mandatory**, when legislation is in place, in nine countries: Austria, Denmark, Spain, France, Italy, Norway, the Netherlands, Sweden and Slovenia;
- **recommended**, when legislation is not in place but eInvoicing is recommended by a political communication (e.g. action plan), in one country: Poland;
- **voluntary**, when there is no legislation or political communication in place, in two countries: Bulgaria and Germany.

Figure 3 State of play of the national legislation on eInvoicing in European countries



³¹ As indicated above, this period is 18 months for central authorities, and can be extended up to 30 months for public entities at local and regional level upon a country's request, to give them additional time to comply with the eInvoicing Directive.

Table 2 below provides a detailed view of B2G eInvoicing legislation in European countries.

Table 2 Details on the B2G eInvoicing legislation

Country	Use of eInvoicing in B2G public procurement	Specificities based on the legislation in place
Austria	Mandatory	Submitting eInvoices is mandatory for economic operators (B2G). It is mandatory only for central authorities to receive and process eInvoices.
Bulgaria	Voluntary	There is no eInvoicing legislation currently in place. Public entities and economic operators can submit, receive and process eInvoices on voluntary basis, based on bilateral agreements.
Denmark	Mandatory	Submitting eInvoices is mandatory for economic operators (B2G). It is mandatory for all levels of public entities to receive and process eInvoices.
France	Mandatory	Submitting eInvoices is mandatory for economic operators (B2G). It is mandatory for all levels of public entities to receive and process eInvoices.
Germany	Voluntary	There is no eInvoicing legislation currently in place. Public entities and economic operators can submit, receive and process eInvoices on voluntary basis, which is current practice.
Italy	Mandatory	Submitting eInvoices is mandatory for economic operators (B2G). It is mandatory for all levels of public entities to receive and process eInvoices.
Netherlands	Mandatory	Economic operators can submit eInvoices on a voluntary basis. It is mandatory for central authorities to receive and process eInvoices.
Norway	Mandatory	Submitting eInvoices is mandatory for economic operators (B2G) when the invoice receiver is part of the central authority (e.g. ministries or government agencies of the federal government). It is mandatory for all levels of public entities to receive and process eInvoices.
Poland	Recommended	There is no eInvoicing legislation currently in place. Public entities and economic operators can submit eInvoices on voluntary basis, based on bilateral agreements. It is recommended to all levels of public entities to receive and process eInvoices.
Slovenia	Mandatory	Economic operators can submit eInvoices on a voluntary basis. It is mandatory for economic operators and all levels of public entities to receive and process eInvoices.

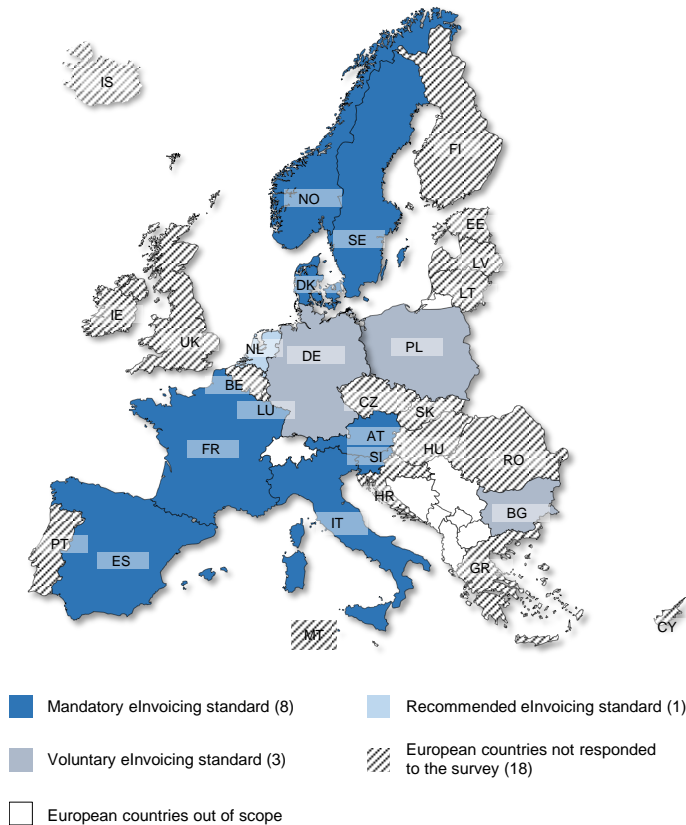
Country	Use of invoicing in B2G public procurement	Specificities based on the legislation in place
Spain	Mandatory	Submitting elvoices is mandatory for economic operators when the invoicing amount is higher than EUR 5 000. It is mandatory for all levels of public entities to receive and process elvoices.
Sweden	Mandatory	It is mandatory to the central authorities to receive, process and send elvoices.

elvoicing Standards

The elvoicing Directive stipulates in Recital 1 that several global, national, regional and proprietary standards on electronic invoices exist and are currently used by public entities and economic operators in the Member States. These standards apply different semantic models, multiple formats or languages (syntaxes) and are formalised in specific legal requirements.

Figure 4 illustrates the state of play of the elvoicing standards in European countries.

Figure 4 State of play of the elvoicing standard in European countries



In this section, we distinguish between standards and technical specifications whenever it is appropriate. However, throughout the paper, we use “standards” when referring to either of the two to simplify the narrative. In addition, as most countries include specific syntaxes within their used standards, we will not differentiate them. The most commonly used standards are:

- [XML \(Extensible Markup Language\)](#) is a commonly used format that defines a set of rules for encoding documents in a format that is both human-readable and machine-readable. Many invoicing standards use XML as basis;
- [UBL \(OASIS Universal Business Language \(UBL\)\)](#) is a standard, prepared by the Organisation for the Advancement of Structured Information Standards (OASIS). It is an electronic format for defining and exchanging business transaction documents, particularly in international supply chain processes;
- [EDIFACT](#) (United Nations/Electronic Data Interchange For Administration, Commerce and Transport) is a standard for multi-country and multi-industry exchange of electronic business documents;
- [CII \(Cross Industry electronic Invoice\)](#) is a technical specification that can be used to create message syntax, which can be exchanged globally between trading partners. It was developed by the United Nations Centre for Trade Facilitation and Electronic Business (UN/CEFACT);
- [ISO 20022](#) is a multi-part International Standard describing a common platform for the development of messages. The part concerning invoicing is the [Financial Invoice](#), part of the Trade Services message sets, which follows the ISO 20022 methodology³².

Table 3 presents an overview on the use of invoicing standards in European Countries.

Table 3 Overview of the use of invoicing standards/technical specifications

Country	Use of invoicing standard	Standard(s) accepted for the submission of invoices by business to government
Austria	Mandatory	<ul style="list-style-type: none"> • ebInterface – XML based national standard • PEPPOL-BIS – UBL based international standard
Bulgaria	Voluntary	<ul style="list-style-type: none"> • no specific standard • The ISO 20022 Universal financial industry message scheme³³ is one of the used technical specifications in Bulgaria.
Denmark	Mandatory	<ul style="list-style-type: none"> • OIOUBL – UBL 2.0 based national standard

³² [The modelling methodology of ISO 20022](#) captures financial business areas, business transactions and associated message flows in a syntax-independent way.

³³ [ISO 20022](#) refers to the Universal financial industry message scheme.

Country	Use of eInvoicing standard	Standard(s) accepted for the submission of eInvoices by business to government
France	Mandatory	<ul style="list-style-type: none"> • UBL • Cross Industry Invoice (CII) (technical specification) • CPP (AIFE' Specific standard) • PES (standard exchange protocol) ASAP XML – XML based national standard. It is used by the General Directorate of Public Finance
Germany	Voluntary	<ul style="list-style-type: none"> • no recommended standard • ZUGFeRD – national standard including a human-readable representation (rendering) of the invoice (PDF/A standard) as well as a structured machine-readable XML representation endorsed by FeRD • EDIFACT
Italy	Mandatory	<ul style="list-style-type: none"> • FatturaPA – XML based national standard
Netherlands	Recommended	<ul style="list-style-type: none"> • UBL-OHNL – UBL based international standard • SI-UBL – UBL based international standard • SETU (HR – XML) – XML based national standard
Poland	Voluntary	<ul style="list-style-type: none"> • EDIFACT • National/industry specific standards used bilaterally
Slovenia	Mandatory	<ul style="list-style-type: none"> • eSlog – XML based national standard, based on EDIFAC-EANCOM
Spain	Mandatory	<ul style="list-style-type: none"> • Facturae – XML based national standard, used in association with an eSignature following the XAdES standard
Sweden	Mandatory	<ul style="list-style-type: none"> • Svefaktura version 1 – UBL 1.0 based national standard • PEPPOL Business Interoperability Specifications (BIS) invoice (Sometimes referred to as Svefaktura version 2) • SFTI Fulltextfaktura (an EDIFACT D96A invoice aligned to GS1 EANCOM specifications)
Norway	Mandatory	<ul style="list-style-type: none"> • Elektronisk handelsformat (Electronic Handle Format – EHF) – UBL based national standard (based on PEPPOL BIS) • PEPPOL BIS invoice– UBL based international standard. It is recommended for economic operators based outside of Norway for cross-border eInvoicing public entities in Norway

eInvoicing Platforms Provided to Public Entities

eInvoicing platforms are information systems that facilitate the process of creating, submitting, transferring, receiving and/or processing eInvoices. This study investigates whether European countries make eInvoicing platforms available to public entities to support them to receive and/or process eInvoices.

Figure 5 presents the overview of which countries provide an eInvoicing platform to facilitate eInvoicing processes in their public entities, which are developing them and which

do not. Eight countries provide eInvoicing platforms to public entities (Austria, Denmark, Italy, Netherlands, Slovenia, Spain, Sweden and Norway). In contrast, three countries are currently developing an eInvoicing platform (France, Poland and Germany) while Bulgaria does not provide any eInvoicing platform.

Figure 5 European countries that provide an eInvoicing platform to public entities

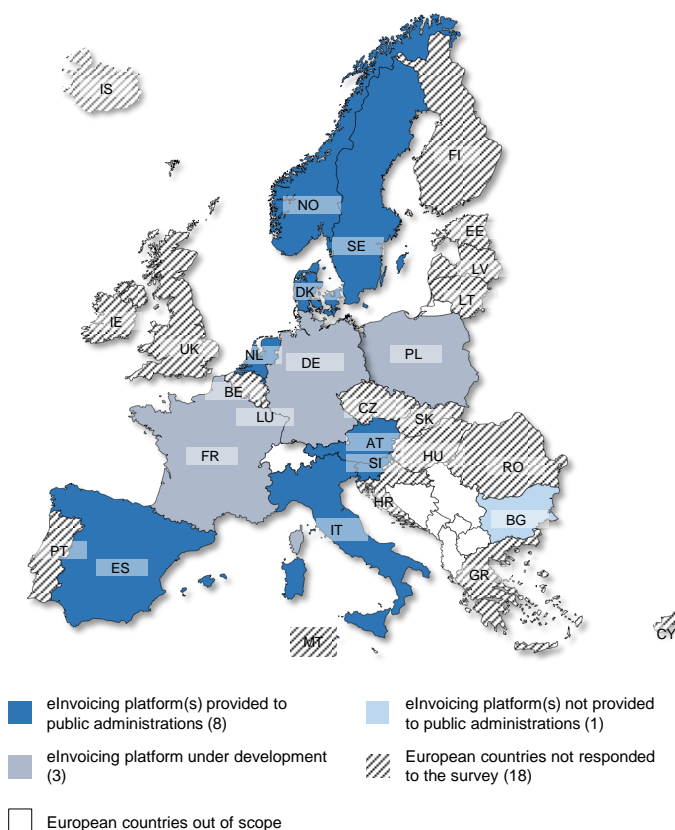


Table 4 provides a detailed view on the provision of eInvoicing platforms to public entities.

Table 4 Details on the provision of eInvoicing platforms to public entities

Country	Provides an Invoicing platform to public entities	eInvoicing platforms provided to public entities
Austria	Yes	An eInvoicing platform is provided to the central authorities (Federal Government), which is the only level of administration mandated to receive and process Invoices.
Bulgaria	No	There is no eInvoicing legislation currently in place, and no eInvoicing platform is provided to public entities.
Denmark	Yes	An eInvoicing platform is provided to all levels of public entities.
France	Under development	France is currently developing an eInvoicing platform that will be made available to all levels of public entities.

State of play of B2G eInvoicing in public procurement






Country	Provides an Invoicing platform to public entities	eInvoicing platforms provided to public entities
Germany	Under development	There is no eInvoicing legislation currently in place. The creation of a shared portal is currently being discussed at the federal administration level.
Italy	Yes	An eInvoicing platform is provided to all levels of public entities.
Netherlands	Yes	An eInvoicing platform is provided to all levels of public entities.
Norway	Yes	An eInvoicing platform (PEPPOL) is provided to all levels of public entities.
Poland	Under Development	Poland is currently developing an eInvoicing platform that will be made available to all levels of public entities.
Slovenia	Yes	An eInvoicing platform is provided to all levels of public entities.
Spain	Yes	An eInvoicing platform is provided to all levels of public entities. Its use is mandatory for central authorities and voluntary for regional and local authorities.
Sweden	Yes	An eInvoicing platform is provided to the central authorities, which is the only level of administration mandated to receive and process eInvoices. Use of PEPPOL by all public entities is encouraged.

3.2 Country Sheets on B2G eInvoicing on Public Procurement

This section details the state of play of B2G eInvoicing in public procurement per European Country. The information is presented in the form of country sheets.

Table 5 shows the template for the country sheets and what sort of information is contained in them.

Table 5 Template eInvoicing country sheet

<p>Summary </p> <p>This section includes a snapshot of the main information for each country. It covers:</p> <ul style="list-style-type: none"> • organisation responsible for eInvoicing • eInvoicing legislation • actors for which eInvoicing is mandatory or recommended. We distinguish between submission (for economic operators) and receiving and processing (for central, regional and/or local authorities) • eInvoicing standard(s) • eInvoicing platform 	<p>Legislation </p> <p>This section presents information about the legislation on eInvoicing, including ongoing legislative initiatives.</p>
<p>eInvoicing platform(s) </p> <p>This section focuses on the eInvoicing platforms used for B2G eInvoicing in public procurement. These information systems facilitate the process of managing eInvoices (e.g. creating, submitting, transmitting, receiving and/or processing eInvoices). It further specifies whether these eInvoicing platforms are mandated or not by the country legislation and which are the solution providers, either private or public, providing the eInvoicing platforms.</p>	
<p>Approach for receiving and processing eInvoices </p> <p>This section describes the general approach adopted by public entities for receiving and processing eInvoices.</p>	
<p>Additional information </p> <p>This section includes any additional information, relevant to B2G eInvoicing in public procurement in the country in question.</p>	

Austria

Summary

Organisation responsible for eInvoicing:

- Federal Ministry of Finance

eInvoicing legislation:

- Austrian ICT Consolidation Act (2012)
- B2G eInvoicing is mandatory in Austria since 2014

eInvoicing is mandatory for:

- Submitting:
 - Economic operators
- Receiving and processing:
 - Central authorities

eInvoicing standard(s):

- ebInterface (national XML standard)
- PEPPOL-BIS (UBL - international)

eInvoicing platform:

- Any platform can be used if connected to the authentication services of the Federal Service Portal (*Unternehmensserviceportal – USP*)
- E-rechnung.gv.at for eInvoicing transmission

Legislation

The provision of Section 5 of the [Austrian ICT Consolidation Act from 2012](#) mandates that all contracting partners of the federal government, including foreign contracting partners, must [only submit](#) structured electronic invoices for the provision of goods and services to government departments.

eInvoicing is mandatory only for the federal government and few [exceptions](#) do not require eInvoicing. These include immediate payments, leasing contracts, insurance contracts, etc.

eInvoicing platform(s)

Austria mandates the use of the Federal Service Portal (*Unternehmensserviceportal – USP*), the central processing eInvoicing platform of the federal government to receive eInvoices. eInvoices based on Austrian national eInvoicing format '**ebInterface**' as well as **PEPPOL** eInvoices are sent to the Austrian Federal Government through the Federal Service Portal. The portal is operated by the Federal Computing Centre (BRZ). A one-time registration step is necessary before eInvoices can be transmitted³⁴.

Solution providers in Austria can choose their preferred eInvoicing platform for submitting eInvoices. However, any solution must connect to the [Federal Service Portal \(USP\)](#) for authentication services for the submission of eInvoices and to the [E-rechnung.gv.at](#), which is a data transfer "method" for the submission of eInvoices specifically to the Austrian Public Sector. Additionally, the Federal Economic chamber maintains a [list of service operators](#), connected to USP, through which the automatic electronic transmission of invoices to federal agencies can be performed.

Approach for receiving and processing eInvoices

The Austrian federal government receives and processes eInvoices from economic operators supported by the following solutions:

- The Federal Government receives eInvoices by means of a [direct eInvoice upload](#), A [manual eInvoice](#) creation via webform or a [web-service connection](#);

³⁴ [Mandatory eInvoicing to the Federal Government introduced \(2014, January 29\)](#).

- The [Federal Service Portal \(USP\)](#) provides authentication services necessary for the submission of invoices and does not require further use of electronic signature;
- The Ministry of Finance offers the [E-rechnung.gv.at](#), which is a data transfer “method” for the submission of invoices to the Austrian Public Sector.

Companies submit invoices via [E-rechnung.gv.at](#) after authenticating in the [Federal Service Portal \(USP\)](#) or as paper, e-mail, PDF etc. via a solution provider managing the transmission. Solution providers already connected to the [Federal Service Portal \(USP\)](#) can forward their clients' invoices without the need for individual registration.

After the submission, the invoices are stored as PDFs. This is followed by an automatic pre-acquisition of the invoice receipt document, linking to the archive, which then initiates the processing workflow. The invoice processing is integrated into the federal budgeting and bookkeeping system process. Processing invoices once received by public entities at federal level is done through automated and integrated systems linked to the workflow and core systems of the public entities.

While the processing of invoices is automated and integrated in federal government, it widely differs for all other public entities. For example, in cases when organisations do not have ERP systems in place, invoices are processed manually.

Additional information



The Federal Procurement office (BBG) and the Austrian Federal Computing Centre (BRZ) work in different EU initiatives (CEN/e-SENS). BBG together with BRZ are currently participating in the e-SENS pilot on invoicing.

Bulgaria

Summary

Organisation responsible for eInvoicing:

- Ministry of Transport, Information Technology and Communications

eInvoicing legislation:

- There is no eInvoicing legislation in Bulgaria. eInvoicing is voluntary.

eInvoicing is voluntary for:

- Submitting:
 - Economic operators
- Receiving and processing:
 - Central authorities
 - Regional authorities
 - Local authorities

eInvoicing standard(s):

- No standard is mandated
- ISO 20022 (technical specification used voluntarily)

eInvoicing platform:

- Not in place

Legislation

Currently, there is no legislation transposing the eInvoicing Directive into Bulgarian law.

eInvoicing platform(s)

There is no common eInvoicing platform available in Bulgaria for the B2G eInvoicing in public procurement. Some solution providers from the private sector offer platforms for the exchange of eInvoices, such as eFaktura.bg and inv.bg. The former is offered by the largest eInvoicing provider [BORICA-Bankservice AD](http://BORICA-Bankservice.AD). It is a joint-stock company owned by the Bulgarian National Bank and national commercial banks. It develops and maintains the basic IT infrastructure of the payment industry in Bulgaria.

Approach for receiving and processing eInvoices

eInvoicing in Bulgaria is based on bilateral agreements between economic operators (or solution providers acting on their behalf) and public entities. There is no commonly established means for processing eInvoices received from economic operators.

Additional information



The report "[Evaluation of the e-government in Bulgaria 2014](#)" showed that while eInvoicing is frequently used in the private sector, 82% of the public entities do not use it. When distinguishing between the different levels of government, 25% of the Ministries, less than 10% of agencies/committees and regional administrations, and 10% of local authorities facilitate economic operators to submit eInvoices.

Only 6% agencies/committees and 1% of local authorities have indicated that they exchange eInvoices with other administrations. Additionally, 6% agencies/committees and 8% of local authorities indicated that they have moved entirely to eInvoicing systems.

Denmark

Summary

Organisation responsible for eInvoicing:

- Danish Agency for Digitisation (under Ministry of Finance)

eInvoicing legislation:

- Order on electronic settlement with public administrations, Order No. 206 of 11.03.2011
- B2G eInvoicing is mandatory in Denmark since 2005

eInvoicing is mandatory for:

- Submitting:
 - Economic operators
- Receiving and processing:
 - Central authorities
 - Regional authorities
 - Local authorities

eInvoicing standard(s):

- OIOUBL (national UBL 2.0 standard) – mandatory

eInvoicing platform

- NemHandel

Legislation

The [Order on electronic settlement with public authorities, Order No. 206 of 11.03.2011](#) includes general provisions, such as information on invoices from public entities to natural or legal persons, invoices for public entities, use of infrastructure, etc. The legislation stipulated the mandatory standard for eInvoicing in public procurement in Denmark – [OIOUBL](#). It is provided and maintained by the Danish Agency for Digitisation.

The legislation also stipulated that public entities should use the OIO Reliable Asynchronous Secure Profile ([OIORASP](#)) which is a profile of web service standards. It makes it possible to exchange business documents (such as eInvoices) through the Internet with a high degree of security and reliability in the transactions.

eInvoicing platform(s)

The Danish government mandates the use of the [NemHandel](#) platform for exchanging eInvoices in B2G public procurement. *NemHandel* is a publicly developed and operated national infrastructure that enables companies to submit electronic invoices securely over the Internet. eInvoices that adhere to the OIOUBL standard and use the web services as specified in OIORASP are transmitted through *NemHandel*.

Economic operators can use any solution connected to *NemHandel* to submit eInvoices. Denmark makes available in the [IBIZ.center portal](#) a catalogue of eInvoicing solution providers that provides solutions compatible with the Danish standards.

There are more than 100 different solutions on the market targeting different users groups and company sizes, commonly used ones are Microsoft Dynamics, Fujitsu and SAP. In addition, there are over 30 solution providers, both big and small. Among them are IBM, CSC, Tradeshift, Truelink, Visma and Pagero.

Approach for receiving and processing eInvoices

Denmark mandates the use of eInvoicing standards (OIOUBL), the transmission of eInvoices through web services (compliant with OIORASP) and the use of the Danish national infrastructure (*NemHandel*). Only receivers of eInvoices should be registered in the [NemHandelRegistry](#) (NHR), and therefore have an eInvoice recipient number (EAN number). All public entities have at least one eInvoice recipient number that is publicly available in the organisation's website.

Economic operators can submit eInvoices using [three main tools](#):

- Fully integrated eInvoice-enabled Enterprise Resource Planning (ERP) solutions (software or web-based);
- ERP solutions in combination with an open-source software provided by the Danish Agency for

Digitisation, the *NemHandel* message handler client;

- Manually created in the web-based invoicing portals ([webform](#)),

Public entities can either set-up their own access point and eInvoicing solution connecting to common public service oriented infrastructure (OIORASP) or have an agreement with a Value Added Network Services (VANS) network provider. VANS are communication networks for exchanging electronic documents such as eInvoices. A VANS network must have an agreement on the exchange of data based on eInvoice recipient number with other network providers.

Overall, the Danish system is similar to PEPPOL. It is based on the same architectural principles, with a four corner model, technical infrastructure agreements for the solution providers to sign and almost identical open standards for payload. Danish economic operators using the *NemHandel* network are able to reach users on the PEPPOL network.

In addition, the Danish Agency for Digitisation supplies IT-vendors with guidelines, validation tools, presentation style-sheets and open source components to ease implementation of eInvoicing. It is the implementers' (IT-vendors') responsibility to adhere to the standards and develop software solutions for the different users' needs in the market.

Additional information



The Danish Agency for Digitisation is in dialogue with the economic operators and eInvoicing solutions providers to make sure that they adhere to the European norms, once they are ready. They can do so either by conversions services or by adapting to the European standard.

The Danish Agency for Digitisation is further working on extending the implementation and support for PEPPOL in Denmark. The *NemHandelRegistry* (NHR) is now extended with PEPPOL eDelivery support (Service Metadata Service SMP) integrated with the European Service Metadata Locator (SML) register. This initiative will make it easier for the growing number of PEPPOL enabled eInvoicing Service Providers and end-users to adopt PEPPOL services in Denmark.

France

Summary

Organisation responsible for eInvoicing:

- Ministry of the Economy and Finance (policy making)
- Agency for State Financial Information (AIFE)(implementation and maintenance)

eInvoicing legislation:

- Ordinance No. 2014-697 of 26 June 2014 on the development of electronic invoicing
- B2G eInvoicing will be mandatory in France gradually from 2017

eInvoicing is mandatory for:

- Submitting:
 - Economic operators
- Receiving and processing:
 - Central authorities
 - Regional authorities
 - Local authorities

eInvoicing standard(s):

- UBL
- Cross Industry Invoice (CII)
- CPP (AIFE' Specific standard)
- PES (standard exchange protocol)

eInvoicing platform

- Chorus Portail Pro (under development)

Legislation

Following [Ordinance No. 2014-697 of 26 June 2014 on the development of electronic invoicing](#), the mandatory submission of eInvoices will start to be gradually applicable, starting from January 2017 for large companies and public persons and include all sizes of companies by 2020.

The legislation stipulates that economic operators involved in public procurement should submit eInvoices, which have to be accepted by all public administrations.

eInvoicing platform(s)

The legal basis mandates the creation of a national eInvoicing portal called "[Chorus Portail Pro](#)" to allow the registration, reception and transmission of electronic invoices. This portal should be used by all trading parties except for contracts related to defence or national security.

eInvoicing processes are often integrated into IT solutions such as Sopra Steria, SAP, Berger-Levrault, CGI, epicture and Ediflex. Digitisation companies³⁵ such as CEGEDIM and Xeres are among the main eInvoicing solution providers used by economic operators.

Approach for receiving and processing eInvoices

The Agency for State Financial Information is responsible for operating the (single hub) eInvoicing platform ([Chorus Portail Pro](#)). Economic operators submitting eInvoices and public entities receiving and processing eInvoices are connected to the *Chorus Portail Pro*, characterising a three-corner operating model. The *Chorus Portail Pro* platform is still under development; a pilot phase will start in July 2016, with official release date foreseen in 2017.

³⁵ Companies offering services that enable the shift to paperless documents.

Additional information



No additional information available

Germany

Summary

Organisation responsible for eInvoicing:

- On the federal administration level: Federal Ministry of the Interior;
- On the "Länder" level, each "Land" is responsible for eInvoicing.

eInvoicing legislation:

- eInvoicing is used in practice and is voluntary

eInvoicing is used in practice for:

- Receiving and processing:
 - Central authorities
 - Regional authorities
 - Local authorities

eInvoicing standard(s):

- None mandatory/recommended
- ZUGFeRD (promoted by FeRD since 2014)

eInvoicing platform

- Not in place yet. Ideas have been discussed on the federal administration level to create a shared portal.

Legislation

Currently, there is no legislation on B2G eInvoicing in public procurement in Germany.

On the federal level, the Federal Ministry of the Interior has proposed a draft legislation transposing the eInvoicing Directive on [1 July 2016](#). The scope of the proposed legislation includes additional requirements. For example, all invoices, regardless of the amount, will have to be transmitted electronically. On the "Länder" level, Bavaria is the first "Land" to transpose the Directive on eInvoices in public procurement; other "Länder" will have to follow in the next few months.

eInvoicing platform(s)

There is no eInvoicing platform mandated or recommended by the German government for B2G public procurement. Solution providers can also be publicly-owned, such as [Dataport AöR](#), which is an IT-solution provider for some "Länder"³⁶, and the [Federal Information Technology Centre \(ZIVIT\)](#), which is the solution provider to the Federal government.

Approach for receiving and processing eInvoices

Most eInvoicing operations are conducted following bilateral agreements between public entities and economic operators (or solutions providers acting on their behalf).

The approach for receiving and processing eInvoices submitted by economic operators is decentralised. Public entities receiving eInvoices decide whether to process eInvoices as structured data or according to a non-automated process (e.g. by printing a PDF file).

Most eInvoices are received by e-mail and further processed by integrated workflow software solutions. Alternatively, eInvoices can be received through transport protocols when these are established between contracting parties.

³⁶ Bremen, Hamburg, Mecklenburg-Western Pomerania, Lower Saxony, Saxony-Anhalt and Schleswig-Holstein as well as the communal group "IT-Verband Schleswig-Holstein".

Additional information



The **German eInvoicing Forum** (*Forum elektronische Rechnung Deutschland – FeRD*) is an important organisation in the German eInvoicing ecosystem. The FeRD was founded by the Working Group for Economic Management (*Arbeitsgemeinschaft für Wirtschaftliche Verwaltung e.V. - AWV*) in 2010. It aims to foster the use of eInvoicing in the public and private sectors. The FeRD is an industry-neutral forum, composed of members from ministries and other governmental bodies and important industry associations. FeRD is a voluntary organization based on contributions and resources from its members and experts.

Italy

Summary 	Legislation 
<p>Organisation responsible for invoicing:</p> <ul style="list-style-type: none"> Ministry of Economy and Finances, supported by the Revenue Agency <p>invoicing legislation:</p> <ul style="list-style-type: none"> Multiple legislation B2G invoicing is mandatory since 2014 <p>invoicing is mandatory for:</p> <ul style="list-style-type: none"> Submitting: <ul style="list-style-type: none"> Economic operators Receiving and processing: <ul style="list-style-type: none"> Central authorities Regional authorities Local authorities <p>invoicing standard(s):</p> <ul style="list-style-type: none"> FatturaPA (national XML standard) <p>invoicing platform</p> <ul style="list-style-type: none"> Exchange system (Sistema di Interscambio) 	<p>The use of eInvoices in public procurement in Italy is mandatory for ministries, tax agencies and national security agencies since June 2014. Since 31 March 2015, it is mandatory for all public entities. The use of eInvoices is based on the following legal instruments:</p> <ul style="list-style-type: none"> Italian law number 244 of 24 December 2007, provisions for drafting the annual and longer term financial statements of the State (Finance Act 2008); Decree of 7 March 2008, identification of the Provider of the Exchange System for electronic invoicing and the relative attributions and duties; Decree of 3 April 2013, regulation on the issue, transmission and receipt of electronic invoices to be applied to public entities; Decree law of 24 April 2014, n. 66. Urgent measures for the competitiveness and the social justice (art 25).

invoicing platform(s)

The Italian state offers the exchange system (**Sistema di Interscambio**) for invoicing processing. This system should process eInvoices before they can be transmitted to the public entities. There are multiple ways to submit an invoice to the government administrations through the Exchange system. Those include:

- Certified Electronic Mail (CEM);
- the web – through the website of [FatturaPA](#);
- the SDICoop – transmission Service;
- the SDIFTP Service;
- the SPCoop-transmission Service.

The different methods for submitting eInvoices have [specific requirements](#), regarding the means of connecting to the invoicing platform and the invoice's file size. Most economic operators use the solutions offered by major companies such as 'Poste italiane'.

Approach for receiving and processing invoices

The Italian operating model for invoicing follows a three-corner model whereby economic operators and public entities are connected to a central hub named **Sistema di Interscambio**. The Revenue Agency manages the *Sistema di Interscambio* with technology and operational support from *Sogei*, an IT provider owned by the Italian Ministry of Economy and Finance.

Economic operators submit eInvoices following the **FatturaPA** format through the *Sistema di Interscambio*. The *Sistema di Interscambio* works as an eDelivery service transmitting each invoice to the addressed administration based on an addressee identifier (Unique Office Code). Only formal controls are performed by the *Sistema di Interscambio*. Economic operators and public entities may make use of a solution provider for submitting/receiving invoices and control messages to/from the *Sistema di Interscambio*.

All the invoices are sent by the *Sistema di Interscambio* to The State General Accounting Department,

responsible for performing control functions on the financial administration of public institutions through inspection activities, for monitoring of public expenditure.

Each Public administration chose the way they want to [receive the invoices](#) from the *Sistema di Interscambio* among:

- Certified Electronic Mail (CEM);
- the SDICoop – Reception Service;
- the SDIFTP Service;
- the SPCoop - Reception Service.

The processing of eInvoices once received by contracting authorities is undertaken through an automation and integration process, which is normally proportional and varies according to the dimension of the contracting authority. The invoices are then archived digitally for ten years by the public administrations receiving the eInvoice. The *Sistema di Interscambio* does not archive invoices.

Additional information



No additional information available

Netherlands

Summary

Organisation responsible for eInvoicing:

- Ministry of Economic Affairs (policy making)
- Logius (implementation and maintenance)
- Simplerinvoicing (network based on PEPPOL standards, with the governance done by the private sector)

eInvoicing legislation

- eInvoicing infrastructure Digipoort is mandatory for central government agencies according to a Council of Ministers decision as from 1 January 2011

eInvoicing is mandatory for:

- Receiving and processing:
 - Central authorities

eInvoicing standard(s):

- UBL-OHNL
- SI-UBL
- SETU (HR – XML)

eInvoicing platform

- Digipoort and Simplerinvoicing

Legislation

Currently, there is no legislation on B2G eInvoicing in public procurement in the Netherlands.

There is an ongoing initiative to implement eInvoicing in the Dutch Procurement Law following the eInvoicing Directive foreseen to be finalised by the second quarter of 2017.

eInvoicing platform(s)

The Dutch government provides [Digipoort](#) which is a digital network for exchange of messages, including eInvoices, with the Government authorities in the Netherlands. [Digipoort](#) is the primary eInvoicing platform used by public entities and economic operators in the Netherlands.

[Logius](#) is the main eInvoicing solution provider used by public entities and economic operators in the Netherlands. It is a public organisation part of the Ministry of the Interior and Kingdom Relations. The use of [Digipoort](#), provided by Logius is recommended.

[Simplerinvoicing](#) has been set by private parties in cooperation with de Ministry of Economic Affairs.

Approach for receiving and processing eInvoices

Economic operators can submit eInvoices in three ways³⁷:

1. Using the government solutions and services provided by Logius (government service). In this way, economic operators can submit eInvoices manually via webforms or establishing a direct link between their proprietary solutions and the [Digipoort](#);
2. Using the Simplerinvoicing network. Simplerinvoicing is a network of accounting software vendors and solution providers that have made arrangements for exchanging standardised eInvoices. The network can be used both for B2B and B2G exchanges. It is managed by the [SIDN](#), a not-for-profit organisation, whose main responsibility is to register the Dutch (.nl)

³⁷ Further information can be found in the [Logius webpage](#)

internet domain. It also allows for cross-border invoicing as it is connected to PEPPOL since 2013³⁸;

3. Using market solution providers. Economic operators can submit eInvoices via solution providers that have established direct link with *Digipoort*. Logius provides a list of solution providers on their [website](#).

The processing of eInvoices once received by public entities is carried out in a semi-automated way. The processing of eInvoices by public entities depends on the maturity of their levels of automation and IT systems. Some agencies process eInvoices automatically; others manually.

Additional information



Public entities in the Netherlands are able to receive eInvoices in three formats:

1. [UBL-OHNL](#) is a standard that describes the messages for public procurement of all goods and services, except hiring of temporary staff. UBL-OHNL is based on the international standard UBL. The standard UBL-OHNL will eventually be replaced by SI-UBL;
2. [SI-UBL](#) is a subset (200 elements) of all the UBL specification (2400 items). The SI-UBL standard is used by the [SimplerInvoicing](#), a network of collaborative software and eInvoicing services that enables direct exchange of eInvoices between ERP software and eInvoicing services. SimplerInvoicing is a PEPPOL authority;
3. [SETU \(HR – XML\)](#) standard describes the messages (including eInvoices) in the context of data exchange for hiring temporary staff. This is currently the highest volume of invoices to (central) government.

³⁸ PEPPOL (2013) [The Netherlands rolls out e-Invoicing with PEPPOL](#):

Norway

Summary

Organisation responsible for eInvoicing:

- Ministry of Local Government and Regional Development (policy),
- Agency for Public Management and eGovernment (Difi) (implementation and maintenance)

eInvoicing legislation

- Legislation under revision
- B2G eInvoicing is mandatory in Norway since 2011

eInvoicing is mandatory for:

- Submitting:
 - Economic operators
- Receiving and processing:
 - Central authorities

eInvoicing standard(s):

- *Elektronisk handelsformat* (Electronic Handle Format – EHF) – national format electronic invoice and credit notes, based on PEPPOL BIS
- PEPPOL Business Interoperability Specifications (BIS) – recommended to economic operators based outside of Norway for cross-border eInvoicing public entities in Norway

eInvoicing platform

- PEPPOL transport infrastructure

Legislation

From 2011 onwards, all central authorities were required to receive invoices electronically. In 2012, this was extended to all Norwegian public entities.

Additionally, central authorities require their suppliers to invoice them electronically using the EHF format from 2012.

The legislation for eInvoicing is being reviewed and publication is foreseen to be published in 2017.

eInvoicing platform(s) and eInvoicing management solutions

In Norway, public entities use the PEPPOL network for receiving eInvoices. Solution providers operating PEPPOL access points often provide eInvoicing solutions for creating, submitting, transmitting, receiving and processing eInvoices. Both economic operators and public entities rely on the service of these solutions providers. Additionally, Difi publishes a [list of eInvoicing solution providers](#).

Approach for receiving and processing invoices

Economic operators can submit eInvoices either by using their own internal ERP or accounting systems or by using approved eInvoicing solution providers³⁹. The Norway eProcurement infrastructure is built around the PEPPOL standards and network, supplemented by specific national and EU-based systems.

OpenPEPPOL, the responsible for the PEPPOL infrastructure, operates the reception channel for eInvoices from economic operators. Difi, the Norwegian Agency for Public Management and e-

³⁹ Anskaffelser.no (2016) [How to send an electronic invoice](#).

Government, is the PEPPOL Authority in Norway. Difi authorises Norwegian-registered access points and operates the ELMA registry (PEPPOL Service Metadata Publisher) containing the identities and receiving capabilities of all Norwegian public entities and economic operators that communicate using the PEPPOL transport infrastructure.

Additional information



Difi operates a test access point and validation services for business messages compliant with EHF/PEPPOL BIS. In order to facilitate technology adoption, Difi offers the Oxalis open source sample implementations for PEPPOL Access Points, which are widely used by solution providers across Europe.⁴⁰

⁴⁰ [Norway National e-Procurement context](#) news published in the PEPPOL website.

Poland

Summary

Organisation responsible for eInvoicing:

- Polish National eInvoicing Forum (under the auspices of the Minister of Development with the representatives from the Ministry of Finance)

eInvoicing is recommended for:

- Receiving and processing:
 - Central authorities
 - Regional authorities
 - Local authorities

eInvoicing standard(s):

- No mandatory standard
- EDIFACT and national/industry specific standards used bilaterally

eInvoicing platform

- Under development

Legislation

Currently, there is no legislation on B2G eInvoicing in public procurement in Poland.

The law transposing the eInvoicing Directive is currently in preparation and should be finalised by the end of 2016.

eInvoicing platform(s)

Poland is currently developing an eInvoicing platform. Once it is operational, it is expected to be the main eInvoicing platform used by public entities and economic operators for B2G eInvoicing in public procurement. Private solution providers will also be allowed to connect to the central gateway. Currently, [Comarch](#), [Infinite](#) and [EdiSon](#) are the main eInvoicing solution providers (focusing on EDI⁴¹) used by public entities and economic operators.

Approach for receiving and processing invoices

Details on the future implementation of eInvoicing in public procurement in Poland will be defined in the national legislation, which is expected to be published by the end of 2016. The Polish government intends that all public sector invoices will be managed at a central point through a single portal or gateway. The single portal or gateway will offer one or more protocols and standards for the transmission, reception and processing of eInvoices. The operation of this single portal or gateway will be carried out by an external solution provider on behalf of the Polish government. As such portal is not yet in place, eInvoices are still manually processed by public entities.

Additional information

No information available

⁴¹ Electronic Data Interchange (EDI) is the computer-to-computer exchange of business documents in a standard electronic format between business partners.

Slovenia

Summary

Organisation responsible for invoicing:

- Ministry of Public Administration (policy making)
- Public Payments Administration of the Republic of Slovenia (PPA) (attached to the Ministry of Finance) (implementation and maintenance)

eInvoicing legislation

- Law on the provision of payment services to budget users (*Zakon o opravljanju plačilnih storitev za proračunske uporabnike (Uradni list RS, št. 59/10 in 111/13)*)
- B2G eInvoicing is mandatory in Slovenia since 2015

eInvoicing is mandatory for:

- Receiving and processing:
 - Central authorities
 - Regional authorities
 - Local authorities

eInvoicing standard(s):

- eSlog (national XML standard based on EDIFAC- EANCOM) – mandatory standard

eInvoicing platform

- UJP eRačun

Legislation

The [Law on the provision of payment services to budget users](#) mandates the usage of eInvoices in billing for public procurement. The usage of eInvoices is fully applied in the public sector (B2G). The law further mandates the use of the Public Payments Administration of the Republic of Slovenia (PPA) eInvoicing system and details its tasks.

eInvoicing platform(s)

In Slovenia, it is mandatory that eInvoices in B2G are sent through the [PPA eInvoicing system](#). eInvoices can be submitted by economic operators through different channels (webseivces, webportal, etc.) and by using different market solutions. [Bizbox](#) and [Bankart Banks Network](#) are the main eInvoicing solution providers used by public entities and economic operators in Slovenia.

Approach for receiving and processing eInvoices

In Slovenia, economic operators send all eInvoices to the PPA through its central eInvoicing system ([PPA eInvoicing system](#)). Economic operators can submit eInvoices:

- Manually via the Web portal PPA eInvoicing ([UJP eRačun](#)). This service is provided to small businesses allowing direct entry of up to 60 eInvoices per year;
- Automatically via eInvoicing solution providers that have successfully obtained certification from the [PPA eInvoicing system](#) and have established a direct link with it. This method for sending eInvoices is recommended for medium and large-sized enterprises due to the process automation and the data

integration with the companies' in-house management systems;

- Automatically through [Bankart](#) invoicing solutions provided by banks participating in the invoicing interbank exchange in Slovenia⁴². It is used in the invoicing interbank exchange with the PPA. The Bankart allows the participating banks and the PPA to submit and receive electronic invoices to and from their clients using their own solutions (e.g. electronic banking services).

Additional information



No additional information available

⁴² Currently, the following banks participate in the invoicing interbank exchange in Slovenia: Abanka d.d., Banka Koper d.d., Banka Sparkasse d.d., BKS Bank AG, Delavska hranilnica d.d., Deželna banka Slovenije d.d., Gorenjska banka d.d., Hranilnica LON d.d., Primorska Hranilnica d.d., Hypo Alpe-Adria bank d.d., Nova kreditna banka Maribor d.d., Nova Ljubljanska banka d.d., Poštna banka Slovenije d.d., Raiffeisen banka d.d., Sberbank banka d.d., SKB Banka d.d., Unicredit banka Slovenija d.d. and Public Payments Administration of the Republic of Slovenia.

Spain

Summary

Organisation responsible for eInvoicing:

- Ministry of Finance and Public Administration via:
 - Directorate of information technology and communications (DTIC)
 - General State Comptroller (IGAE)
- Ministry of Industry, Energy and Tourism via:
 - Secretary of State of Telecommunications and Information Society

eInvoicing legislation

- Law 25/2013 establishing the obligation of the electronic invoicing and the creation of the entry registration point (2013)
- B2G eInvoicing is mandatory in Spain since 2015

eInvoicing is mandatory for:

- Submitting:
 - Public administration suppliers (invoices higher than EUR 5 000)
- Receiving and processing:
 - Central authorities
 - Regional authorities
 - Local authorities

eInvoicing standard(s):

- Facturae (used in association with an eSignature following the XAdES standard)

eInvoicing platform

- FACe

Legislation

[Law 25 / 2013](#) mandates the use of the electronic invoices as well as an accounting record of invoices in the public sector. It also obligates all public entities to have a common point of entry of invoices for all their different units which should be publicly available.

Public administrations shall receive and process invoices electronically; nevertheless, administrations can authorise the presentation of printed invoices under certain circumstances (e.g. if the amount is less than EUR 5000).

eInvoicing platform(s)

The General State Administration offers an eInvoicing entry point ([FACe](#)) to all public entities as a free of charge service. The use of FACe is mandatory for the central government and optional for regional and local governments. FACe enables the submission and tracking of eInvoices addressed to thousands of public administrations connected to the system. More than 8000 public administrations use FACe (updated data can be consulted at [OBSAE](#)), including 16 of the 17 autonomous communities, more than 7900 local governments and all the public organisations of the General State Administration.

Public administration suppliers are free to choose the [eInvoicing solution](#). The electronic invoicing platform FACe can be accessed through [open, public and free automated interfaces](#); this characteristic has created a dynamic market of private solutions with high added-value, which has allowed large companies, the entire banking sector, and many SMEs to provide electronic billing services integrated with the platform. The use of specific eInvoicing solution providers is neither mandatory nor recommended; nevertheless general State Administration maintains a [list of eInvoicing solution providers](#) that fulfil the following conditions: they are connected to FACe through the automated interface of web services available to suppliers and they have submitted electronic invoices through the mentioned interface.

Approach for receiving and processing eInvoices



All Spanish public administrations shall have a reception system of electronic invoices; in particular FACe is the single-entry point of eInvoices for central government. Local and regional governments can either develop their own solutions or use a reception system provided by other administrations; in most cases this system will be FACe. Suppliers can discover 'eInvoicing addresses' of any public administration (even those not adhered to FACe) using the directories and query services available in the FACe portal. All eInvoice reception systems are integrated with the Accounting Register of Invoices which acts as a centralised mechanism of control of the payment process.

Electronic invoicing services provided by FACe can be accessed through the platform's portal. A web services interface is also provided in order to support direct integration of invoice processing applications. The services include: directory of financial units and discovery of invoice presentation points, submission of eInvoices and tracking and management of presented eInvoices. Public administration suppliers can create eInvoices using any compliant invoicing application; using an invoicing service provider (e.g. banks); or, especially in the case of SMEs processing low volumes of invoices, using the [free eInvoicing client](#) software provided by the Spanish Ministry of Industry. This free eInvoicing client software is fully integrated into the FACe platform through the aforementioned web services interface.

This open approach has contributed to the success of eInvoicing in Spain. The system has processed more than 12 million eInvoices until October 2016 (updated information is available in [OBSAE](#)), with considerable savings for the public and private sector due to the use of a fully automated invoicing process. Savings of EUR 14 million for suppliers and EUR 24 million for public administrations have been reported in the first half of 2015 by an independent enterprise (see the [news section here](#)).

Additional information



The [Electronic Invoice Forum](#) is responsible for the management of eInvoicing at national level. It includes representatives from both the private and the public sector. Its responsibilities include:

- Monitoring and analysis of the current situation of eInvoicing;
- Identification of opportunities for improvement and progress towards the full adoption of an eInvoicing in public procurement;
- Promotion of the collaboration of public and private sector organisations in the harmonisation of the technical and functional requirements for eInvoices;
- Ensure that eInvoicing becomes a reality throughout the Spanish public sector;
- The decisions made at meetings of the Electronic Invoice Forum are publicly available.

More information can be found [here](#).

Sweden

Summary

Organisation responsible for invoicing:

- Ministry of Finance

invoicing legislation

- invoicing is mandatory in Sweden since 2008 for central government agencies

invoicing is mandatory for:

- Receiving, processing and sending:
 - Central authorities

invoicing standard(s):

- Svefaktura version 1 (a national subset of UBL 1.0 defined in 2004)
- PEPPOL BIS invoice (Sometimes referred to as Svefaktura version 2)
- SFTI Fulltextfaktura (an EDIFACT D96A invoice aligned to GS1 EANCOM specifications) 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.

invoicing platform

- Provided to central authorities by solution providers.
- Use of PEPPOL is encouraged.

Legislation

In Sweden, two laws mandate the use of invoicing for central government authorities:

1. [Ordinance for accounting](#) (*Förordning (2000:606) om myndigheters bokföring §21f*);
2. [Ordinance for electronic information exchange](#) (*Förordning (2003:770) om statliga myndigheters elektroniska informationsutbyte § 3*). It has been amended multiple times, with the latest amendment in 2015).

The ESV has issued detailed regulations according to these ordinances. This also includes mandated use of eProcurement in the ordering processes. ESV has mandated central government agencies by November 2018 to be connected to PEPPOL.

The Swedish government is currently (autumn 2016) preparing legislation to implement the Invoicing Directive. When implementing the Directive, the government will take further steps into making invoicing mandatory also for suppliers. This work is based on a study by the [Swedish National Financial Management Authority \(ESV\)](#) in 2015. New legislation is expected to be approved by the Parliament during 2017.

invoicing platform(s)

The central authorities use an invoicing platform for receiving and processing invoices that is operated by solution providers under framework agreements managed by the [Swedish National Financial Management Authority \(ESV\)](#). Sweden encourages the use of [PEPPOL](#) for electronic procurement, enabling connected public entities and economic operators to communicate with each other. Legacy eProcurement solutions based on EDIFACT (GS1 EANCOM) are still supported by the central, regional and local government.

Approach for receiving and processing invoices

Solution providers, on behalf of public sector organisations, operate the access point for reception of invoices from economic operators. For the central government, the **ESV** manages framework agreements for the provision of a common infrastructure for central government organisations. Currently, [Visma](#) and [CGI](#) are the solution providers operating these framework agreements.

Local and regional governments do not have access to the above-mentioned framework agreements. Several platforms are in use by local and regional governments. Sweden follows the four corner model whereby economic operators and central authorities connect to solution providers responsible for the transmission, reception and processing of invoices. In Sweden, the solutions used are based on the recommendations by Single Face To Industry (SFTI) regarding standards for both messages and other infrastructure. SFTI recommends PEPPOL for use by the Swedish public sector and its suppliers.

In October 2016, the ESV published a call for tenders to renew the eProcurement platform. The aim is to

have support for the full procurement process divided in separate solutions covering both pre-and post-award processes. The new framework agreements are expected to be available for call-off by the end of 2017. These framework agreements can be used by all central government agencies and also approximately 120 local and regional authorities who prior to publication have expressed their consent to use the framework agreements ESV is providing.

Additional information



An important player involved in eInvoicing in Sweden is the Single Face To Industry (SFTI), a joint initiative in the Swedish public sector to promote and facilitate eProcurement. SFTI is led by the Swedish Association for Local Authorities & Regions (SKL), the ESV and the National Procurement Agency. The SFTI is composed of public administrations, economic operators and IT providers. Its aim is to recommend standards for eProcurement in the public sector and to support its use. It offers a service desk free of charge, publishes guidance on its website and organises a wide range of courses and seminars in the eProcurement domain. It is active in international standardisation in CEN, OASIS and similar organisations.

The ESV is commissioned by the government to facilitate the use of e-procurement (post award) in the Swedish central government agencies. The ESV is a sponsor of the work in SFTI. The ESV also has the role of a PEPPOL Authority; as such it is responsible for the registration of companies that wish to become an Access Point (AP) or a Service Metadata Publisher (SMP). The ESV is acting as a central purchasing body for different enterprise applications in central government (accounting, HR, Payroll, BI, Procurement, etc.).

4 Supporting Services to Comply with the eInvoicing Directive

This section introduces the supporting services offered⁴³ by the European Commission to assist European countries to comply with the eInvoicing Directive. It also presents the perceived importance of these supporting services and suggested additional services based on the views collected from the survey respondents.

The European Commission awards grants for eInvoicing under the CEF Programme, and provides a range of services as part of the CEF eInvoicing building block. These services include:

- The CEF Digital portal, which is a one-stop-shop for information related to the CEF building blocks;
- "eInvoicing readiness checker", which helps public entities to identify their level of maturity to undertake eInvoicing, to prepare for compliance with the forthcoming European standard on electronic invoicing and find solution providers that respond to their needs to achieve this compliance;
- Testing platform, which allows public entities and service and solution providers to check the compliance of their existing eInvoicing solutions against a given standard.

4.1 The CEF Digital Portal

The CEF Digital portal⁴⁴ was launched on 31 March 2016. It is a one-stop-shop for information related to the CEF building blocks. It presents key information about eInvoicing and the creation of the forthcoming European standard on electronic invoicing. The CEF Digital portal further enables stakeholders to address questions concerning eInvoicing to the eInvoicing Service Desk⁴⁵. The CEF Digital portal also facilitates the building of a community and the communication between stakeholders. It includes the following information and services:

- **CEF building blocks (including the eInvoicing building block)**, which offer basic capabilities that can be used in any European project to facilitate the delivery of digital public services across borders;
- **Sector Specific Digital Service Infrastructures (DSI)**, which are projects that are supported by the CEF building blocks across policy domains;

⁴³ Supporting services offered by the European Commission at the time of the data collection phase of the study.

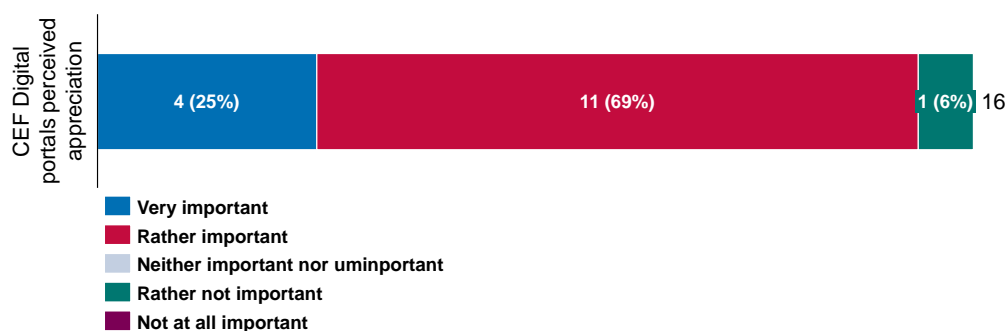
⁴⁴ [CEF Digital Portal](#) also referred to as CEF Digital Single Web Portal.

⁴⁵ [CEF eInvoicing Service Desk website](#).

- **Collaborative spaces**, where politicians, researchers, businesses, architects and developers can collaborate to create a connected Europe that provides digital public services to citizens across the EU;
- **CEF Dashboard**, which visualises the adoption of each DSI through the deployment, coverage and use of its software, standards or services;
- **News**, press releases and announcements;
- **Events** organised or attended by CEF Digital;
- **Campaigns**, including videos of the CEF ambassadors⁴⁶.

Regarding the importance of the CEF Digital Portal in supporting European countries to comply with the eInvoicing Directive the majority of survey respondents (69%) assigned high importance to it. As shown in Figure 6, four respondents (25%) indicated that it is very important, 11 respondents (69%) considered it as rather important and 1 respondent (6%) suggested that it is rather not important.

Figure 6 CEF Digital portal perceived importance



4.2 eInvoicing Readiness Checker

The eInvoicing readiness checker is a platform intended to help European public entities to identify their level of maturity with regard to eInvoicing. It allows them to undertake a self-assessment exercise to determine their level of preparedness as well as their needs for complying with the forthcoming European standard on electronic invoicing.

The eInvoicing readiness checker allows public entities to create profile pages to share their experiences with eInvoicing and their needs. It is a directory for public entities to find eInvoicing solution and service providers. It is a platform for solution and service providers to market their capabilities (services offered, geographical coverage, etc.) to help public

⁴⁶ The [CEF Ambassadors](#) are a network of advocates of the building blocks within the CEF community, who are each in their own way working towards connecting Europe.

entities to achieve compliance with the forthcoming European standard on electronic invoicing. The eInvoicing readiness checker will be available in early 2017⁴⁷.

Figure 7 illustrates how the eInvoicing readiness checker operates, including the target audiences and the reason for developing this website.

Figure 7 eInvoicing readiness checker operation⁴⁸

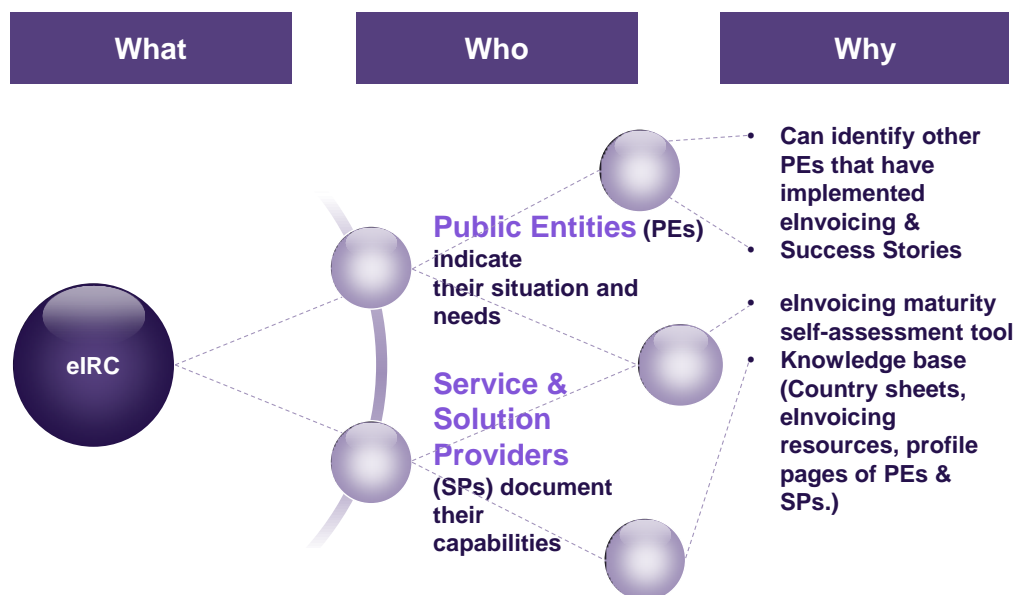
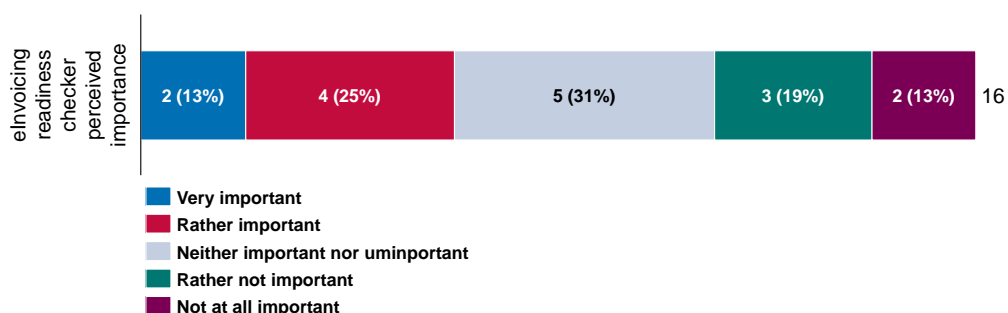


Figure 8 presents the perceived importance of the eInvoicing readiness checker. Two survey respondents (13%) indicated that this is a very important service and four (24%) considered it rather important. Five respondents (31%) find that the eInvoicing readiness checker is neither important nor unimportant. Three respondents (19%) stated that it is rather not important and two (13%) considered that it was not at all important. When looking at the countries, which perceive the eInvoicing readiness checker as important, we observe that it is very important for those, which have either recently implemented law on the mandatory use of eInvoicing, are planning to introduce one, or do not have such a law, but should implement one in the future. On the other hand, it is not so important for countries with well-developed national eInvoicing systems. Therefore, the results show that countries with lower maturity in the field of eInvoicing have higher interest to use it.

⁴⁷ More information on the website and its further developments can be found in the [eInvoicing webpage](#) in the CEF Digital Portal.

⁴⁸ Source: CEF Digital [eInvoicing readiness checker](#).

Figure 8 eInvoicing readiness checker perceived importance

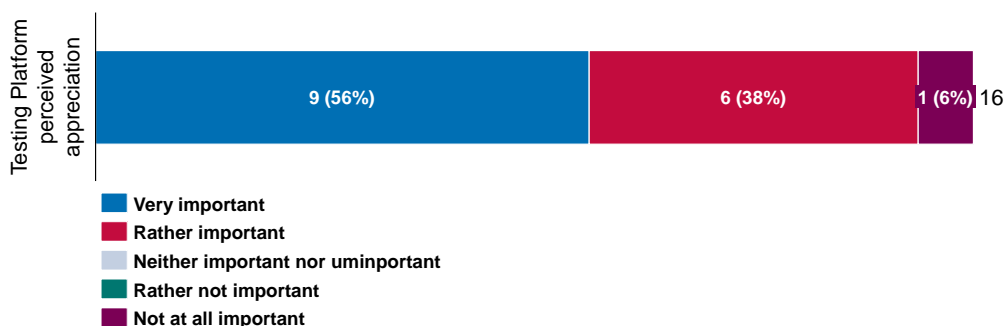


4.3 Testing Platform

The CEF eInvoicing building block offers a test infrastructure allowing public entities and service and solution providers to check the compliance of their existing eInvoicing solutions against a given standard, such as PEPPOL BIS⁴⁹ or any other profile supporting the future eInvoicing European standard.

As shown in Figure 9, the vast majority survey respondents consider the tool to be important (94%), with nine (56%) considering it very important and six (38%) considering it rather important. Finally, only one respondent did not consider the testing platform important at all. Thus, the testing platform is a service, valued very highly by the survey respondents for helping them to comply with the eInvoicing Directive.

Figure 9 Testing Platform perceived importance



4.4 Grants

The CEF Telecom annual work programmes fix the amount for grants, which are one form of financial assistance⁵⁰ of the Connecting Europe Facility (CEF), as defined by CEF

⁴⁹ CEF Digital (2016) [eInvoicing CEN webpage](#).

⁵⁰ Together with procurement and financial instruments.

Regulation⁵¹. The CEF Telecom programme awards grants to promote the uptake and speed up the use of the CEF eInvoicing building block amongst both public and private entities established in the EU and participating EEA countries⁵². Grants also help put in place solutions for the exchange of eInvoices. According to the CEF Regulation⁵¹, the grants should not exceed 75% of the eligible costs. The calls for proposals are managed by the Innovation and Networks Executive Agency (INEA) and can be found on its website⁵³.

Every year the European Commission defines the priorities for awarding grants in the CEF Telecom Work Programme. In 2015, the focus of the eInvoicing Call for Grants was on fostering interoperability between Member States, giving preference to solutions that are already on the market and which allow for cross-border exchange of eInvoices.⁵⁴

4.5 Additional Services

Survey respondents were asked which additional services the European Commission could offer. They suggested that the European Commission should:

- Fund further standardisation work to facilitate the uptake of the deliverables from CEN TC 434 and the implementation of the eInvoicing Directive;
- Continue to offer the SML, service metadata locator, as the basis for the PEPPOL infrastructure, considering the importance of PEPPOL as the fundamental infrastructure for the implementation of the eInvoicing Directive in different European countries;
- Have a repository with best practices and information on eInvoicing requirements and procedures in other European countries;
- Have more validation and conversion services, for example a service that can convert invoices from EDIFACT to UBL, CII, etc.

To summarise, the country representatives highly value the three aforementioned supporting services offered by the European Commission. The results regarding the level of interest of the eInvoicing readiness checker give valuable insights into the discrepancies in the interest of countries. This report discovered that their interest depends on their level of maturity. This observation can be used when promoting and adapting the website to meet the users' needs.

⁵¹ Regulation (EU) No 1316/2013 of the European Parliament and of the Council of 11 December 2013 establishing the Connecting Europe Facility, amending Regulation (EU) No 913/2010 and repealing Regulations (EC) No 680/2007 and (EC) No 67/2010 ([OJ L 348, 20.12.2013](#)).

⁵² Referred to as European countries in this study.

⁵³ [Innovation and Networks Executive Agency \(INEA\)](#).

⁵⁴ Annex, Connecting Europe Facility (CEF) trans-European telecommunications networks [Work Programme 2015](#).

5 Conclusions

This section summarises the answers to business questions addressed by this study.

Is there any legal basis regarding eInvoicing (mandatory use)?

The majority of countries have legislation in place, making B2G eInvoicing mandatory for public procurement. The state of play of B2G eInvoicing in public procurement is:

- **mandatory**, when legislation is in place, in nine countries: Austria, Denmark, Spain, France, Italy, Norway, the Netherlands, Sweden and Slovenia;
- **recommended**, when legislation is not in place but eInvoicing is recommended by a political communication (e.g. action plan), in one country: Poland;
- **voluntary**, when there is no legislation or political communication in place, in two countries: Bulgaria and Germany.

How is eInvoicing organised (at national, regional, local levels)?

Differences exist per country regarding whether it is mandatory that public entities receive and process eInvoices:

- In Denmark, France, Italy, Spain and Slovenia, eInvoicing is mandatory for **all levels of public entities**;
- In Austria, Sweden, Norway and the Netherlands, eInvoicing is only mandatory for **central authorities**;
- In Bulgaria, Germany and Poland, currently there is no legislation in place with regard to eInvoicing.

Which institutions are responsible for the implementation of eInvoicing?

The institution responsible for implementing eInvoicing differs by country. In the majority of countries, a central government department is responsible for transposing the eInvoicing Directive into national law. In Austria, France, Italy and Spain, the national Ministries of Finance⁵⁵ are entrusted with implementing eInvoicing policies. In the remaining countries, the following Ministries/entities are responsible for eInvoicing:

- Agency for Digitisation, attached to the Ministry of Finance (Denmark)
- National eInvoicing Forum, under the auspices of the Ministry of Development and with representatives from the Ministry of Finance (Poland);
- Ministry of Economic Affairs (Netherlands);
- Ministry of Public Administration (Slovenia);

⁵⁵ The exact title of the ministry could differ per countries. For example, in Austria it is called Federal Ministry of Finance, while in France it is called Ministry of Finance and Public Accounts, and it is Ministry of Finance and Public Administration in Spain.

- Ministry of Transport, Information Technology and Communications (Bulgaria);
- Ministry of Enterprises and Innovation (Sweden);
- Ministry of Local Government and Regional Development (Norway); and the
- Federal Ministry of the Interior (Germany).

Which eInvoicing standards are used in each country?

The majority of countries use their own national **eInvoicing standard in public procurement**. Countries with eInvoicing legislation also mandate the standards that should be used by public entities and economic operators. This is not the case for countries with recommended eInvoicing, standards e.g. in Poland. For the countries with voluntary eInvoicing, a standard can be either recommended (e.g. in Germany) or not (e.g. in Bulgaria).

Most national standards on eInvoicing are based on XML:

- ebInterface (Austria);
- PES ASAP (France);
- ZUGFeRD (Germany);
- FatturaPA (Italy);
- SETU (HR - XML) (Netherlands);
- eSlog (Slovenia);
- Facturae (Spain).

The second most used national format is based on UBL XML:

- OIOUBL (Denmark);
- EHF and PEPPOL BIS (Norway);
- Svefaktura (Sweden);
- UBL-OHNL and SI-UBL (Netherlands).

Other used standards are ISO 20022 (Bulgaria) and EDIFACT (Poland). France also uses UBL and CII.

Is there any eInvoicing service platform provided to public entities?

All countries mandating eInvoicing enable contracting authorities to process eInvoices through an eInvoicing platform. While in most cases economic operators are offered alternative channels for submitting eInvoicing to public entities, in most countries the use of a common eInvoicing platform is mandatory.

Such platforms are already operational in Austria, Denmark, Italy, Netherlands, Slovenia, Spain, Sweden and Norway, while it is being developed in France, Poland and Germany. In Bulgaria, there is no such platform yet in place.

How can the European Commission support each country in the implementation of the eInvoicing Directive?

The survey respondents highly valued the services that the European Commission already offers and/or plans to offer. The vast majority of participants considered the Testing platform and the CEF Digital portal as important services that the European Commission offers to help European Countries to comply with the eInvoicing Directive.

The level of maturity of the countries with regard to eInvoicing implementation influenced the perceived value of the eInvoicing readiness checker. Less mature countries considered it as either important or very important, while this was less so for countries with well-developed eInvoicing processes.

Survey respondents further suggested some additional services. For example, one respondent emphasised that it is really important that the European Commission continues offering the SML, service metadata locator, which serves as basis for the PEPPOL infrastructure. This was justified by pointing out that PEPPOL is a fundamental infrastructure for the implementation of the eInvoicing Directive in the different Member States.

Other survey respondents proposed to have a repository with best practices and information on eInvoicing requirements and procedures in other European countries. Finally, some country representatives suggested having more validation and conversion services, for example a service that can convert invoices from EDIFACT to UBL and CII.

