



DG DIGIT

Unit D.3

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eInvoicing 2019 Closing report

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Glossary and Key definitions

Terms	Definition
Electronic Invoice	According to the Directive 2014/55/EU, an electronic invoice means "an invoice that has been issued, transmitted and received in a structured electronic format, which allows for its automatic and electronic processing".
Contracting Authorities	According to the Directive 2014/24/EU ¹ , 'contracting authorities' means the State, regional or local authorities, bodies governed by public law or associations formed by one or more such authorities or one or more such bodies governed by public law.
European standard	'European Standard' refers to the standard adopted by a European standardisation organisation, according to point (b) of Article 2(1) of Regulation (EU) No 1025/2012 ² .
PEPPOL	The Pan-European Public Procurement On-Line (PEPPOL) is a network for the exchange of electronic business documents for eCommerce and eProcurement, primarily between public sector organisations and their suppliers. Created in 2008 as a European Commission project with participants from 11 countries, it aims to facilitate the development of eCommerce in Europe.
Economic operator	According to Article 2 (10) of 2014/24/EU 'Economic Operator' means any natural or legal person or public entity or group of such persons and/or entities, including any temporary association of undertakings, which offers the execution of work, the supply of products or the provision of services on the market.
Sub-central contracting authorities	According to Article 2 (3) of 2014/24/EU 'Sub-central contracting authorities' means all contracting authorities which are not central government authorities.
Public eProcurement	'eProcurement' refers to the use of electronic communications and transaction processing by government institutions and other public sector organisations when buying supplies and services or tendering public works.

¹ Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC Text with EEA relevance, accessible at: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32014L0024>

² Regulation (EU) No 1025/2012 of The European Parliament and of The Council of 25 October 2012, accessible at: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32012R1025>

Introduction

The electronic invoice (eInvoicing) project is led by DG GROW unit G4, which as the business and policy owner gives the legal and procedure guidance. **Irena Riviere-Osipov** is responsible for the EU eInvoicing policy based on the Directive 2014/55/EU on electronic invoicing in public procurement (eInvoicing Directive) transposition and European standard take-up in the single market, industry, entrepreneurship and is sponsoring all the project actions. The eInvoicing project falls into the Innovative and Digital procurement scope.

The deadline for the Member States to implement the eInvoicing Directive was on 18 April 2019. Some countries requested an extra-year to handle the eInvoicing implementation at the sub-central level (by 18 April 2020).

The CEF eInvoicing Building Block is run by DG DIGIT Unit D3, which is the solution provider for the Connecting Europe Facility (CEF) Programme led by DG CONNECT, and the policy owners of its different projects. As such, the Building Blocks ensure the delivery of the supporting services targeted both at the EU Member States directly and also in support of the policy DGs. CEF eInvoicing is one of the Building Blocks of the CEF Programme and is part of CEF Digital, the digital strand of the Programme. CEF Digital promotes the use of the Building Blocks, established to help the European Union become more digitally connected. The CEF eInvoicing Building Block also facilitates the implementation of the eInvoicing Directive throughout Europe. To support these actions, the Building Block offers a range of free services (called the “Core Service Platform” in CEF), which are managed by the DIGIT-based CEF eInvoicing team.

During the past semester, the CEF eInvoicing team emphasized its efforts on supporting the countries in this “second phase” of the implementation at the sub-central level. This report has been commissioned to present you the main milestones of 2019 in term of events, materials and support, related to sub-central works, provided for the eInvoicing stakeholders.

1 Policy context & Background

A Directive is a legislative act that sets out a goal that all EU countries must achieve. The Member States must then devise through which means to reach these goals and implement the requirements of the Directive. Consequently, Member States must implement the requirements of Directive 2014/55/EU managed by DG GROW (or eInvoicing Directive) according to their public administration set-up.

An electronic invoice (eInvoice) is an invoice that has been issued, transmitted and received in a structured data format, which allows for its automatic and electronic processing, as defined by the eInvoicing Directive.

eInvoicing is currently used in the Member States by both private and public entities. The current problematic comes from the heterogeneity of eInvoicing processing. In fact, Member States have their own policy framework, platform and approach to process and monitor eInvoices. The European standard on eInvoicing, developed by the European Committee for Standardization, defines a standard structure and syntax for eInvoices and the various options for transmitting the invoice. In order to evaluate the take-up of the standard, the Member States representatives are invited to share their actions and achievements regarding the eInvoicing situation.

The following documents describe in-depth the expected / “ex-ante” benefits resulting from the implementation of the eInvoicing Directive:

- The eInvoicing article written by David Blanchard, the Head of Unit for Innovative and eProcurement, DG GROW. *“eInvoicing: Making public procurement more attractive to businesses within the EU”*, agendaNi, June 2019. - [Link](#)
- The eInvoicing Benefit Analysis, which underlines the benefits arising from the usage of eInvoicing according to the eInvoicing Directive.
- The Guidance Paper for EU Public Administrations on eInvoicing³, which explains the efficiencies and cost-cutting measures benefitting public administrations;

³ Guidance Paper for EU public administrations, Document endorsed by the EMSFEI forum at its 10th meeting of 21 March 2016.

2 CEF eInvoicing 2019 Sub-central events and achievements

In 2019, as business and policy owner, DG GROW focused its actions on the eInvoicing Directive adoption, implementation of the standard and enhanced a harmonized implementation at the central and sub-central levels. Around this thematic, CEF eInvoicing team actioned the following list of initiatives. From a questionnaire to open events and workshops dedicated to experts, the goals were to reach the largest audience possible and provide adapted support to different types of eInvoicing actors.

2.1 Research exercise on the needs of sub-central authorities (March 2019)

Complementing the eInvoicing implementation at the central level, some of the countries requested the one-year extension to handle the uptake of eInvoicing at the sub-central level. In order to support these countries and provide services in line with their needs, the CEF team prepared a “sub-central need assessment” questionnaire addressed in March 2019 to the EMSFEI public sector representatives.

In this survey, eleven respondents stated that sub-central authorities in their countries were briefed about the eInvoicing implementation and that work was already on-going. Most of them applied a top-down strategy, from central to the sub-central approach. The rest of the countries would use the same central platform or a completely decentralised approach.

Regarding the available CEF services, most of the respondents requested their continuation and (where possible) their extension to support eInvoicing implementation at sub-central level. The communication channels considered as the best to reach out to sub-central level authorities are online content/website and online/onsite training.

Based on these answers and observations, the eInvoicing CEF team adapted its services and support materials. All the workshops and events undertaken are described in the below sections.



2.2 European Week of Regions and Cities: eProcurement and eInvoicing session (October 2019)

The session was organized and facilitated under the lead of **Irena Riviere-Osipov**, the EU eInvoicing responsible from DG GROW. The goal was to present the work, the data collection and activities undertaken with the cooperation of the European Multi-Stakeholder Forum in eInvoicing (EMSFEI) members and the “state-of-play” in the Directive implementation at the central level.

On the 10 October 2019, in line with the policy objectives, Irena opened the session focused on the eInvoicing sub-central implementation.

Another core message of this session was to highlight that public procurement is a core part of public sector activity and provides significant market opportunities for businesses (the European Parliament provides the figure of €2,448 billion or approx. 16% of the 2017 EU GDP). The digitalisation of public procurement processes and adoption of widespread eInvoicing play a significant role in our efforts to ensure environmental sustainability, deliver public sector fiscal savings and maximise efficiency.

This session subsequently included the testimonies of DG GROW actors in the eInvoicing policy project and four EU Member State representatives.

- **Marc Christopher Schmidt** (DG GROW) "Today, emerging technologies are transforming the way public procurement works. Public procurement became Public Digital Procurement offering new services, products and more efficient and innovative business models". Within the last three years, the digital capabilities gained in the Member States increased considerably, but there is still room for improvement to benefit fully from the digitisation of the different procurement phases.
- **Kerstin Wiss Holmdahl** (Legal adviser, Swedish Association of Local Authorities and Regions (SALAR)): "With Information and Communication Technologies and a new way of working we can save money. It gives more resources to the core public activities (i.e. schools, hospitals, elderly care etc. in municipalities)". In response to a survey aiming to evaluate the impact of eProcurement transformation at the sub-central level, 94% of the respondents consider the eInvoicing process as more efficient.
- **Declan McCormack** (Principal Officer - eInvoicing Ireland Programme and eTenders Platform Project, Office of Government Procurement, Ireland): "Our strategy is to enhance the communication and the collaboration between the government and local levels by minimising the technological dependencies". The Irish office of Government Procurement has set national agreements with selected vendors to simplify the local public entities' access to compliant solutions.
- **Ana Ramos** (Coordinator - Directorate of shared financial services, ESPAP - Entidade de Serviços Partilhados da Administração Pública, I.P, Portugal): "The eInvoice is the element that allows us to create traceability, interoperability, quality data-driven integration and further possibilities throughout

the eProcurement chain". At the local level in Portugal, the implementation of eInvoicing strategy gathers four elements: standardisation of processes, adaptation of technologies, elaboration of an eInvoicing programme and good practices, and organisation of a dissemination campaign.

- **Justin Jager** (Policy Adviser, Ministry of Interior, Netherlands): "Our goal is to maintain monitoring tools and close follow up with local bodies to evaluate the eInvoicing Directive implementation impacts". In the Netherlands, already 95% of the sub-central government has implemented a technical solution, mainly using PEPPOL (online solution for eProcurement).

The main take-away for the sixty-one participants was to learn about the value of European-level coordination in adopting eProcurement and eInvoicing policies. However, each speaker demonstrated that every strategy is unique to that country and its journey to digital transformation.

This journey supports a greener future, optimised public administration, opportunities for innovation and innovative solutions and proactive coordination between the various levels of government.



Week of Regions and Cities: eProcurement and eInvoicing session – 10 October 2019 - Brussels

2.3 CEF eInvoicing European Economic and Social Committee presentation (October 2019)

On 18 October 2019, the EU eInvoicing responsible from DG GROW, **Irena Riviere-Osipov** and the eInvoicing Project Officer from DIGIT responsible for the CEF eInvoicing team, **Caroline Corneau** provided an eInvoicing policy update and a presentation on CEF eInvoicing services to hundred and forty members of the European Economic and Social Committee (EESC).

The aim was to explain how the CEF eInvoicing building block actively supports the adoption of eInvoicing using the European standard on eInvoicing, in line with the policy objectives.

In addition, **Federico Rossi** (Head of Unit Human Resources and Finance, EESC) presented the value of adopting eInvoicing in the EESC, both in terms of cost-savings and efficiency gains.

During the presentation, the Member States' representatives from the social partners expressed their views and asked for further clarifications from the Commission. Mr Pegado Liz (Portugal), Mr De Lotto (Italy), Mr Lohan (Italy) and Mrs Kvedaraite (Lithuania) shared testimonies of their respective countries concerning eInvoicing at the central and sub-central levels.

In response to the main questions raised by the attendees, Ms Riviere-Osipov noted the following:

- The impact on the **labour market** and the challenges of **skill adaptation** need to be further evaluated. The stakeholders' contribution and testimonies are now a major asset for identifying where the biggest impacts of the implementation of the eInvoicing Directive and uptake of standard are;
- The adoption of the European standard on eInvoicing is mandatory for public administrations. All eInvoicing systems in place at the central and the sub-central levels must go through an **IT adaptation** to be compliant. However, none of the actual operational systems must be re-built from scratch.
- The uptake of the standard enhances cross-border eProcurement. It further requires a **change in mentality** by many of the Member State public entities. The eInvoicing **exchanges need to be harmonised** and the administrative bodies need to **adapt their tools** facilitate the flow of in the wider procurement process.



2.4 CEF eInvoicing Workshop – Sub-central level implementation (November 2019)

On 12 November 2019, twenty-four members of the **European Multi-Stakeholder Forum on eInvoicing** (EMSFEI) participated in a workshop on the eInvoicing sub-central implementation.

David Blanchard, the head of the unit for Innovative and Digital Procurement at DG GROW opened the session. As policy guiders, they reminded the policy objectives and provided the audience with a state of play regarding the transposition of Directive 2014/55/EU on the eInvoicing in public procurement and use of eInvoicing at the sub-central level.

During the session, five speakers from different Member States shared their experiences and good practices regarding their achievements at the sub-central level.

- **Justin Jager** (Ministry of the Interior and Kingdom Relations, the Netherlands) highlighted that in the Netherlands, central and sub-central levels have different ways of adopting eInvoicing. At the sub-central level, there is no obligation for the eInvoicing solution to be the only system available. Hence, in some municipalities, paper and PDF are still used in addition to the eInvoicing system. At the central level, the Dutch Government only accepts eInvoices.
- **Santiago Grana** (General Secretariat of Digital Administration, Spain) stated that the sub-central authorities do not need to have a platform in place. However, the sub-central entities must exchange eInvoices using a web-portal or web-services. The Spanish government supports the take-up at sub-central level by providing a service portal for those administrations where they complete a form, allowing them to use the service.
- **Lars Engberg** (DIGG, Sweden) pointed out that Sweden already had a system in place before the eInvoicing Directive came into force. Therefore, the goal is now to upgrade the system in place to comply with the European standard on eInvoicing. Today, 52.5% of exchanged eInvoices are connected to the PEPPOL network, at national and sub-central levels. Lars Engberg concluded that it is important to have an electronic trace of each step of the eProcurement chain.
- **Pirjo Ilola** (Ministry of Finance, State Treasury agency, Finland) underlined that municipalities are faced with a very high number of competing tasks, in which many issues, for example, related to healthcare provision, are deemed as having a higher priority than eInvoicing.
- **Sébastien Rabineau** (AIFE, Ministère de l'Economie, ChorusPro, France) stated that as in France, the aim is to ensure the swift adoption at the sub-central level. France uses a central platform (Chorus Pro). They have around three thousand EDI and API partners directly connected to the platform. These partners work with the end-users who then find it very easy to submit eInvoices.

Following these best practices presentation and testimonies, **Christian Vindinge Rasmussen** and **Martin Forsberg** (DIGIT D3, CEF eInvoicing trainers) took the opportunity to respond to the points raised by the speakers and participants who shared the status and key highlights from their respective countries.

This session demonstrated that the EU Member States are currently at different points in the process of adopting eInvoicing at the sub-central level. Through the adoption of the European standard, the Commission encourages interoperability in the area of eInvoicing and eProcurement in Europe. In this sense, the participants underlined the importance of cooperation. On top of the compliance aspect, the trainers encouraged the audience to build their knowledge and on-board new actors. The aim is to benefit from the eProcurement automation and secured payment processes to ensure the good quality of the procurement services (order matching, better pricing and deliveries), as well as enabling quantitative monitoring through statistics.



eInvoicing workshop "Sub-central implementation" – 12 November 2019 - Brussels

2.5 CEF eInvoicing Webinar #13 – Sub-central level implementation (December 2019)

The interactive webinar was open to all interested eInvoicing stakeholders. Held on 16 December, this session was the opportunity for the audience (forty-four participants) to learn from other actors' experiences and best practices, since there are different approaches in place across the EU Member States to implement eInvoicing at the sub-central level.

Martin Forsberg, one of the eInvoicing experts shared the guidelines and provided the participants with the best practices and support in their eInvoicing implementation at the sub-central level.

As an illustration of the guidelines taught by Martin, three speakers from three Member States (Ireland, Romania and Sweden) shared their experiences and achievements at the sub-central level. Also, they spoke about relevant monitoring data and tools in place to measure the impacts of eInvoicing implementation.

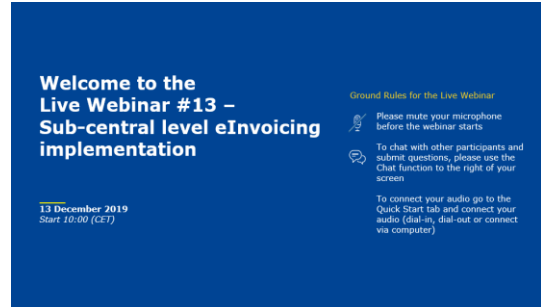
- **Maura Howe** (Communications Manager - eInvoicing Ireland, Office of Government Procurement, Ireland). While the central government reached the basic compliance level, sub-central entities are planning a full roll-out of a successful pilot project scheduled for the first quarter of 2020. Maura Howe highlighted that in Ireland, there is an appetite to achieve eInvoicing benefits beyond the compliance aspect. For this reason, 100 suppliers are already onboarded in the eInvoicing work.
- **Daniel Homorodean** (Delegate Member from CEN/TC 440 Electronic public procurement, Romania) explained that due to an unfavourable political context, eInvoicing implementation is still at its nascent stage. To cope with the lack of institutions and service providers' awareness and involvement, the Romanian IT industry (Cluj IT Cluster) initiated the organisation of conferences, communication campaigns, and workshops, with the support of CEF eInvoicing. These actions aim to open the dialogue among the institutions, to make the technical implementation become a reality and to enhance eInvoicing stakeholder education.
- **Kerstin Wiss Holmdahl** (Federal Lawyer Department of Law at the Swedish Association for Local Authorities and Regions, Sweden) stated that Sweden is not only advanced in terms of eInvoicing sub-central implementation but also has its monitoring strategy in place. Today, eInvoices represent 55,8% of the invoices sent in the 390 municipalities involved in the eInvoicing take-up. Most of these municipalities and the 21 regions dealing with eInvoicing use PEPPOL. Sweden's upcoming goal is now to onboard suppliers and private sector entities. To make this happen, eInvoicing information (e.g. an online validation tool and specific guidelines) and technical support are offered to suppliers and system providers.

These testimonies show that the level of achievement of eInvoicing implementation is progressing. In line with the policy objective of implementing the eInvoicing Directive at the sub-central level (deadline in April 2020), another aspect is to implement (or improve when already existing) their monitoring tools. The countries being late on their implementation work had the opportunity to learn some best practices/strategies to follow and the learning opportunity from the others' challenges. The webinar was also a gateway for private sector actors

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to get involved in the eInvoicing topic. Their cooperation is key in the adoption of eInvoicing at the sub-central level. By using eInvoices, they actively participate to the communication and democratization of this eProcurement phase.

Following the session, the participants shared their very positive feedbacks via a satisfaction survey.



Ctrl+Click on the picture above to access the webinar #13 content!

2.6 CEF eInvoicing Implementation Workshops – Country specific

As part of the eInvoicing policy works to help the countries in the eInvoicing sub-central implementation, the CEF eInvoicing implementation workshops are country-tailored and offered on-site by **Christian Vindinge Rasmussen** and **Martin Forsberg**.

The content is divided into thirteen modules and adapted to the country needs, with a duration ranging from half a day to two days.

The workshop modules on CEF eInvoicing assess the needs of the country regarding the implementation of eInvoicing in the sub-central context, with a focus on the following elements:

- Lessons learned and success stories from early adopters of eInvoicing solutions, presenting the benefits of eInvoicing from a user's perspective;
- The European standard, its compliant syntaxes and their conversion and validation mechanisms;
- Grant funding for eInvoicing projects;
- Other resources and tools from the CEF eInvoicing Building Block.

The goal of these workshops is to engage the dialog among the Member States, regarding the implementation policy, the challenges faced and their best practises. During these sessions, the audience is encouraged to participate. Then, the questions/answers and the presentation materials are then made available to the participants.

Below is the list of the workshop facilitated in 2019 by our experts.

Member state	Date	eInvoicing Stakeholders
Austria	11 February 2019	<ul style="list-style-type: none"> • Public sector
Austria (Exchange Summit)	29 September – 2 October 2019	<ul style="list-style-type: none"> • Public sector • Private sector
Croatia	29 August 2019	<ul style="list-style-type: none"> • Different sectors of industry • Public authorities and standardisations mainly from Croatian market
Cyprus	28 November 2019	<ul style="list-style-type: none"> • Public sector • Agencies • Commissionaires • Private sectors
Denmark	10 April 2019	<ul style="list-style-type: none"> • Public sector • Service provider • Private sector
Estonia	24 April 2019	<ul style="list-style-type: none"> • eInvoicing users • SMEs • Public authorities <p>from Estonia, Finland, Latvia, Poland, Norway and Denmark</p>
Finland	3 May 2019	<ul style="list-style-type: none"> • Public sector • Different industries actors
Hungary	17 October 2019	<ul style="list-style-type: none"> • Public sector (Ministries only)
Ireland	20 March 2019	<ul style="list-style-type: none"> • Public sector
Italy	9 – 11 December 2019	<ul style="list-style-type: none"> • Private sector

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Latvia	18 July 2019	<ul style="list-style-type: none">• Public sector• Private sector
Romania	25 March 2019	<ul style="list-style-type: none">• Public sector



eInvoicing implementation workshop – 28th November 2019 – Cyprus

3 CEF eInvoicing Country factsheets

In order to monitor of the standard and the eInvoicing Directive take-up, the Member States representatives are invited to put monitoring practices and systems in place.

The eInvoicing Country factsheets present an updated state of play of B2G (Business to Government) eInvoicing for each EU Member State and additional EEA country, following the [eInvoicing Directive](#). The national representatives of the **European Multi-Stakeholder Forum on eInvoicing** (EMSFEI) update their individual country factsheet on a yearly basis.

Every year, additional information is added to the Country factsheets. This year, the update exercise focuses on gathering information on the eInvoicing implementation at the sub-central level and on the measures in place to monitor the uptake of eInvoicing.

The publication of the Country factsheet is operated gradually, consonant with the policy guidance and obligations provided and monitored by DG GROW. Once updated, every Country factsheets are publicly available on the CEF Digital [page](#). The publication of the 2020 version due date for all countries is on the 31 January 2020.

Conclusion

DG GROW actors and the CEF eInvoicing team delivered this above-mentioned set of activities in 2019, under the umbrella of the policy objectives, (ensuring a harmonized implementation of the Directive at the central and the sub-central levels, and the transposition of the standard).

The diversity of actions and content, including outputs and testimonies of their beneficiaries and participants, contribute to the global eInvoicing Directive implementation.

Thanks to the cooperation of a broad range of eInvoicing stakeholders, the CEF team received positive feedback from a large audience.

Regular contacts and cooperation with the EMSFEI members enable the CEF eInvoicing team to be aware of the implementation challenges faced by the representatives. The goal is to use these feedbacks to provide them with adapted services and customised support and training.

The focus until 18 April 2020 is on the implementation at the sub-central level and the monitoring strategies in place (or soon to be in operation). To reach this deadline, public authorities and the private sector must enhance their cooperation.

The evolution of the audience of the CEF eInvoicing events and training shows that the private sector bodies' participation increases. The message and long-term objectives for the public sector will be to make private actors (e.g. SMEs, and corporations) involved in the Digital Procurement transformation.

CEF eInvoicing support

The Commission supports the standards' implementation with the Connecting Europe Facility (CEF) eInvoicing Building Block. CEF eInvoicing offers public and private sectors on-site eInvoicing Trainings and Workshops, supporting webinars, a User Community hosting online discussions, a Registry of supporting artefacts to implement European standard and a dedicated Conformance Testing Service.

Please, feel free to visit the web page by clicking on the links above – and reach out to our eInvoicing team!



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