



DG DIGIT

Unit D.3

D6.01 Updated Benefits Analysis on the implementation of Directive 2014/55/EU

Connecting Europe Facility Stakeholder Management Office

Date: 23/10/2020

Specific Contract No: 233

Under Framework Contract: DI/07625 – ABCIV

December 2020



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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 (EN)	'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	Peppol is a set of artefacts and specifications 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: [link](#)

² Regulation (EU) No 1025/2012 of The European Parliament and of The Council of 25 October 2012, accessible at: [link](#)

Introduction

CEF Digital is the digital strand of the Connecting Europe Facility (CEF) promoting the use of digital 'building blocks'³, which aim to make the European Union become more digitally connected. The electronic invoicing (eInvoicing) building block, which has been supported by CEF Digital since 2014, facilitates the implementation of the Directive 2014/55/EU on electronic invoicing in public procurement (eInvoicing Directive)⁴. Wavestone, on behalf on CEF eInvoicing, has been commissioned by DG GROW.G4 being the Business Owner of CEF eInvoicing, to analyse the benefits associated with the use of eInvoicing according to the eInvoicing Directive. The objective of this study is to detail the identified benefits at the central and sub-central levels of national administrations in EU Member States and other EEA countries (following 18 April 2020, the deadline for implementing eInvoicing at the sub-central level).

According to the Directive⁵ and analysis of the eInvoicing benefits study performed by the Australian taxation office⁶, these are the main areas that benefit from the implementation of eInvoicing:

- Creation of legal and policy initiatives;
- Cost and operational savings in the processing of invoices;
- Reduction of the administrative burden;
- Reduced time to payment for individual invoices;
- Contribution to B2G eProcurement lifecycle;
- Facilitation of cross-border trade.

Consequently, this Benefits Analysis focuses on analysing the main benefits experienced by the concerned stakeholders (i.e. EU Member States and additional EEA countries) in each of the abovementioned areas.

The study is organised as follows:

- I. **Context & Background:** definitions and explanations of eInvoicing processes and presentation of the development of the EU's eInvoicing policy.
- II. **Methodology:** presentation of research questions and explanation of the research methods used to address them.
- III. **Key Findings:** description of key findings and extent to which they address the research questions
- IV. **Conclusions:** presentation of the final research results and main take-aways on whether the implementation of eInvoicing reached its intended objectives.

³ CEF improves the daily lives of European citizens via investments in digital building blocks, cross-border digital infrastructures and broadband networks. It facilitates the cross-border interaction between public administrations, businesses or citizens. It promotes economic growth and supports the completion and functioning of the internal market, enhancing the competitiveness of the European economy. CEF supported projects help create and maintain a European ecosystem of interoperable and interconnected digital services, and thus help sustain the Digital Single Market. More information on CEF available at : [link](#)

⁴ Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement Text with EEA relevance; [link](#)

⁵ Introduction of the Directive 2014/55/EU, paragraphs (6 – 7), [link](#)

⁶ "e-invoicing", Australian Government, 19 October 2020, [link](#)

1 Context & Background

A Directive⁷ forms part of the EU's secondary law⁸. It is therefore adopted by the EU institutions in accordance with the founding treaties. Once adopted at EU level, it is then incorporated — or transposed — by EU countries so it becomes law in their countries. The countries must ensure the development of appropriate tools and means to reach these goals and implement the requirements of the Directive. In the context of the eInvoicing Directive (text with EEA relevance), the EU Member States have the obligation to transpose the Directive in the national legislation and implement Business to Government (B2G) eInvoicing in line with the Directive requirements. The Directive initially aimed to offset the prevalence of multiple standards among the Member States and to decrease complexity in terms of domestic and cross-border interoperability for eInvoicing. To help address these challenges, the European Commission appointed the European Committee for Standardization (CEN TC/434)⁹ to develop the European standard on eInvoicing (EN)¹⁰.

eInvoicing is currently used in the EU Member States by both private and public entities. However, the uptake of eInvoicing is heterogenous across the European Union. One of the reasons behind the difference in uptake stems from the **heterogeneity of eInvoicing processing**. Countries tend to have their own eInvoicing solution, meaning, different policy frameworks, platforms and various approaches to process and monitor eInvoices.

Additional challenges appeared over the years such as:

- **Transmission approach diversity:** the Directive does not mandate any specific transmission system or transport infrastructure for exchanging eInvoices. While the European Commission promotes the eDelivery AS4 exchange protocol in the context of the CEF programme, the transmission approach remains a national decision. Currently, there are many forms of transmission services and networks available to be used by private and public sector entities.
- **Supplier eInvoicing adoption:** the Directive does not make it mandatory for economic operators to submit eInvoices to public contracting authorities or to use eInvoices for Business to Business transactions. Consequently, this generated different implementation levels among the countries. For example, Croatia and Hungary, the Directive triggered the implementation of legal initiatives for mandating economic operators to send eInvoices to public contracting authorities. In other cases, onboarding initiatives were initiated at the national level to increase suppliers' adoption.
- **Tax (and mainly VAT) reporting:** the eInvoicing Directive and the Tax Directive¹¹ (2006 and amended in 2010) rely on different definitions of an eInvoice. Moreover, the Tax Directive does not support a "digital by default" approach for tax reporting. Consequently, further policy actions and adaptation of regimes across the EU will be necessary to harmonise digital tax reporting requirements.

⁷ Directive definition, eur-lex.europa.eu, [link](#)

⁸ Secondary Law, [link](#)

⁹ European Committee of Standardization including the TC4343 working group being responsible for eInvoicing, [link](#)

¹⁰ European standard on eInvoicing: information and download [here](#)

¹¹ Tax Directive, [link](#)

The Directive 2014/55/EU (or eInvoicing Directive) in public procurement

The eInvoicing Directive calls for the definition of a common European standard on eInvoicing (EN 16931) at the semantic level and additional standardisation deliverables which aim to enhance interoperability at the syntax level. The EU Member States had the obligation to transpose the legislation at national (i.e. by 18 April 2019) and at sub-central levels (i.e. by 18 April 2020). The transposition of the Directive means that the *"Member States shall ensure that contracting authorities and contracting entities receive and process electronic invoices which comply with the European standard on electronic invoicing whose reference has been published pursuant to Article 3(2) and with any of the syntaxes on the list published pursuant to Article 3(2).¹²"*

The European standard on eInvoicing (EN)

The European standard includes a list of all business terms that should be used in a compliant invoice and defines how they shall be understood and processed. The core invoice¹³ also includes business rules that enable trading partners to exchange structured eInvoices in general trade circumstances.

The implementation of the Directive 2014/55/EU and the EN aim to harmonise the way eInvoices are exchanged and to allow interoperability across the EU. These objectives contribute to the functioning of a European Digital Single Market¹⁴ and to smoothing digital exchanges.

¹² Directive 2014/55/EU in public procurement, Article 7, [link](#)

¹³ The core invoice means a set of essential information components which an electronic invoice must contain in order to enable cross-border interoperability, including the necessary information to ensure legal compliance, [link](#). Some countries decided to create CIUS or Extensions to add or adapt the core semantic data for eInvoices to better adapt to their country specificities, [link](#).

CIUS and Extension definitions and specifications are described [here](#).

¹⁴ The Digital Single Market designates the 2014-2019 strategy of the European Commission for the best possible access to the online world for individuals and businesses, [link](#)

2 Methodology

The research methods used to compile the current Benefits Analysis of eInvoicing are diverse. The methodology is divided in six phases described in the below sections.

Throughout this research work, the study team was able to provide a view of the various aspects linked to the benefits of eInvoicing, namely: **a) Creation of legal and policy initiatives; b) Cost savings in the processing of invoices; c) Reduction of the administrative burden; d) Reduced time to payment for invoices; e) Contribution to B2G eProcurement lifecycle** and **f) Facilitation of cross-border trade.**

The six phases of the methodology are listed and described below:

- **Phase 1:** Inception;
- **Phase 2:** Identification of Stakeholders;
- **Phase 3:** Questionnaire Design (post desk research);
- **Phase 4:** Data Collection;
- **Phase 5:** Data Analysis and Reporting.

Phase 1: Inception

The inception phase provided a comprehensive view of the different types of benefits that this study seeks to analyse. These benefits can be drawn from key eInvoicing related publications, ongoing stakeholder onboarding activities and stakeholders' expectations and inputs. These sources of information and numerous exchanges contributed to the development of this study's research questions.

Phase 1a: Desk research on benefits of eInvoicing

The main objectives of initial desk research were to:

- Re-assess the benefits studied in the first benefits analysis published in November 2019;
- Understand broadly the context and evolution of B2G eInvoicing;
- Evaluate additional benefits of eInvoicing mentioned in official documents¹⁵ and quasi-similar studies¹⁶.

Phase 1b: Identifying the research areas and corresponding questions

Following secondary research and reviews of relevant documents, the below research questions have been formulated:

- **Creation of legal and policy initiatives:** To which extent does the implementation of the eInvoicing Directive enhance initiatives to go beyond the legal obligations stated in the Directive and expand the eInvoicing adoption beyond public procurement and B2G exchanges?

¹⁵ The Guidance Paper for EU Public Administrations on eInvoicing, which explains the efficiencies and cost-cutting measures benefitting public administrations, [link](#)

The Commission Staff Working Document: "Impact Assessment Accompanying the document: Proposal for a Directive of the European Parliament and of the Council on electronic invoicing in public procurement" (COM(2013) 449 final), which identifies the main benefits as time-gains, cuts in operating costs, environmental impacts, as well as improved transparency, security, and greater auditability of data, [link](#)

¹⁶ "e-invoicing", Australian Government, 19 October 2020, [link](#)

- **Cost and operational savings in processing invoices:** To which extent does the eInvoicing Directive generate cost and operational savings associated with the use of eInvoicing by EU public authorities?
- **Reduction of the administrative burden:** To which extent does the implementation of eInvoicing contribute to the reduction of overhead linked to administrative processes?
- **Reduction of time to payment for invoices:** To which extent does the introduction of eInvoicing contribute to saving time in the overall payment process of an invoice?
- **Contribution to B2G eProcurement lifecycle:** To which extent does the implementation of the eInvoicing Directive contribute to shortening B2G eProcurement lifecycle?
- **Facilitation of cross-border trade:** To which extent does the implementation of the eInvoicing Directive impact EU exchanges of eInvoices and do legal obligations facilitate international interactions?

Phase 2: Identification of Stakeholders

The EU national representatives, i.e. the public sector actors of the European Multi-Stakeholder Forum on eInvoicing (EMSFEI)¹⁷, oversaw policy and technical implementation of B2G eInvoicing from 2010 to June 2020. The EMSFEI members were the key stakeholders identified to participate in this study, as they were the best-placed actors to provide an overview of eInvoicing benefits at national level.

To enlarge the pool of participating stakeholders, the study team liaised with three Central Purchase Bodies (CPB)¹⁸ in France, Italy and Finland. The national CPBs are the central points for contracting authorities to buy goods and services from private businesses (suppliers). Only the CPB from France, named UGAP¹⁹ provided the team with reusable data to enrich this study. The study team undertook a semi-conducted interview with UGAP representatives, explained the context of this studies, this enabling a larger primary data collection. The stakeholders from CPB did not reply to the study questionnaire as questions were designed for country representatives. For this reason, data received from UGAP are presented as complementary information in the study.

Phase 3: Questionnaire Design (post desk research)

Following the research and structural work described in phase 1, the study team developed a questionnaire²⁰ to collect primary data addressing the above-listed research questions (phase 1b).

Where relevant for the subject discussion, the study team took the initiative to integrate data from CEF eInvoicing country factsheets²¹, yearly updated by EU Member States representatives and managed by the CEF eInvoicing team.

Phase 4: Data Collection

¹⁷ EMSFEI, more information [here](#).

¹⁸ Central Purchase Body: A central purchasing body is a contracting authority that: i) acquires goods or services intended for one or more contracting authorities; ii) awards public contracts for works, goods or services intended for one or more contracting authorities; or, iii) concludes framework agreements for works, goods or services intended for one or more contracting authorities. Government at a Glance, 2015, [link](#)

¹⁹ "L'Union des groupements d'achats publics" (UGAP) is the central purchase body for France, [link](#).

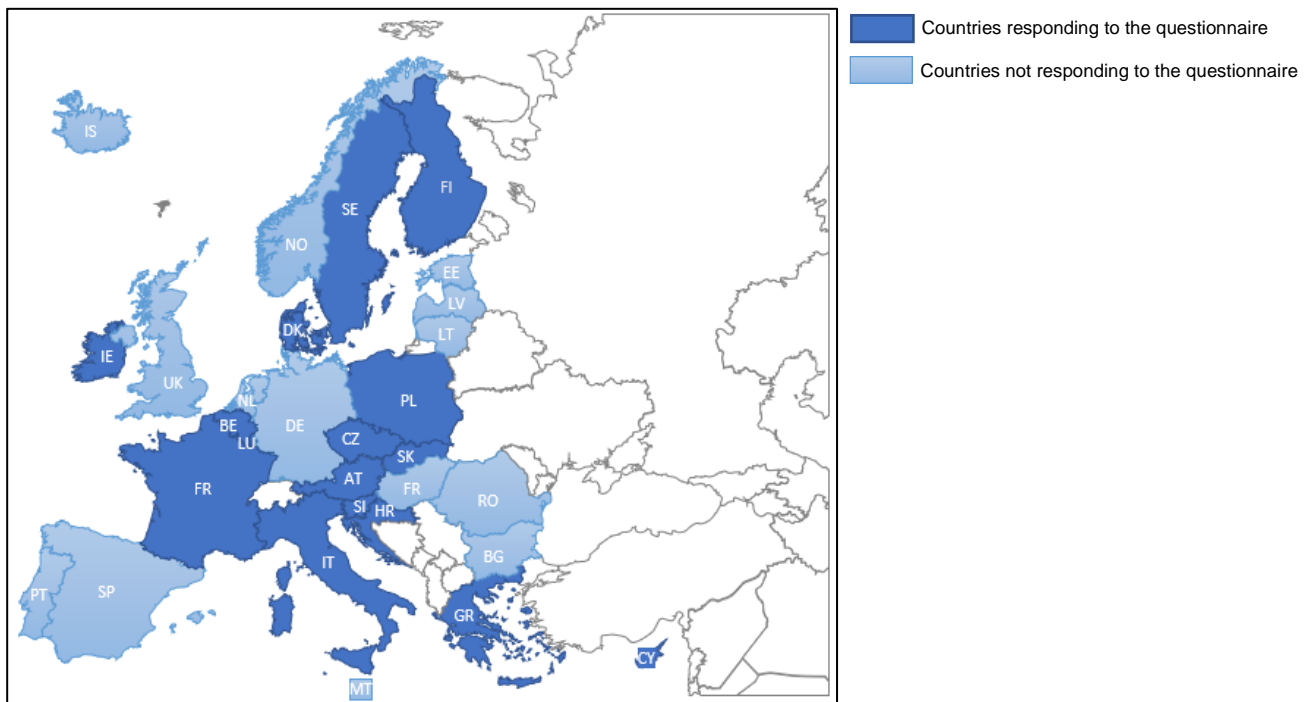
²⁰ Questionnaire available in annex.

²¹ CEF eInvoicing country factsheets, CEF Digital, October 2020, [link](#)

The study team communicated the approach, objectives, timeline and envisaged outcomes of the study to the country representatives via email and made the questionnaire available online through Survey Gizmo. The data collection for this study lasted from 12 June until 14 July 2020 and aimed to collect data about 2019 activities.

The study team sent the questionnaire with 31 targeted stakeholders, sixteen of whom have completed the questionnaire. As shown in Figure 1 below, the Member States that responded were: **Austria, Belgium, Croatia, Cyprus, Czech Republic, Denmark, Finland, France, Greece, Ireland, Italy, Luxembourg, Poland, Slovakia, Slovenia and Sweden.**

Figure 1 | Map of the EU Member States and EEA countries targeted via the questionnaire on the benefits of eInvoicing



Source: Data collected via online questionnaire completed by national representatives of 16 EU Member States (Austria, Belgium, Croatia, Cyprus, Czech Republic, Denmark, Finland, France, Greece, Ireland, Italy, Luxembourg, Poland, Slovakia, Slovenia and Sweden), Wavestone 2020.

Phase 5: Data Analysis and Reporting

The final phase of the study was to analyse and report on the main findings arising from the undertaken research. The gathered questionnaire data was analysed and complemented with additional desk research to provide more comprehensive insights into the reported eInvoicing benefits. The complementary information was gathered from the CBP interview, conducted stakeholder onboarding activities and policy discussions. Where possible, these secondary sources are provided in the footnotes.

The data analysis allowed the study team to draft conclusions and general opening on the eInvoicing benefits experienced by the EU Member States.

3 Key Findings

A total of 16 (out of 31 countries) national level representatives from EU Member States (no EEA countries represented) replied to the questionnaire. Respondents provided the study team with country-specific data. Each country differs in term of resources allocated to eInvoicing, adoption level and willingness to optimise eInvoicing processes. Consequently, the data collected reflects these discrepancies among the EU Member States and makes it more complicated to identify eInvoicing benefits. Most of the respondents represent countries that are already mature in their eInvoicing implementation, with observed benefits and available data. There were two respondents foreseeing to achieve eInvoicing benefits in a longer-term.

3.1 Creation of legal and policy initiatives

This section analyses the main policy initiatives and legal measures generated following the implementation of the eInvoicing Directive in some EU Member States.

A total of 7 out of 16 respondents indicated that the implementation of eInvoicing led to the adoption of additional legal measures²², beyond those required by the Directive. These countries are Croatia, Finland, France, Luxembourg, Slovakia, Slovenia and Sweden. On the contrary, the 9 other countries part of the study reported not having undertaken additional legal initiatives.

Three (3) of the responding countries, Croatia²³, France²⁴ and Sweden²⁵ introduced the **obligation for economic operators to send eInvoices to public contracting authorities**. Contracting authorities in these countries cannot accept paper-based invoices.

Another example is the Belgian Government that promotes **eInvoicing** by launching **onboarding initiatives** for economic operators. Belgium developed a pilot project to onboard suppliers in 2013-14 after the deployment of the national platform (Mercurius²⁶). However, the government faced a strong diversity of suppliers and business operators hindering supplier onboarding and their submission of eInvoices. For this reason, another strategy was adopted by using the Peppol model, applying the “Connect once, trade with all”²⁷ principle

Moreover, Belgium, France, Slovakia and Sweden worked on **Business to Business (B2B) eInvoicing**. In Sweden²⁸, B2B eInvoicing is mandatory and it is strongly encouraged in Slovakia. Belgium adopted a tool

²² All country-specific information on legal initiatives can be found on CEF Digital, [link](#) – Note that the 2021 country factsheet data collection will start in Q1 January 2021. Information will be updated.

²³ Croatia has made eInvoicing mandatory for procurement procedures below the following thresholds: purchase of goods and services below 200 000.00 HRK and works below 500 000.00 HRK, more details [here](#)

²⁴ France: the mandatory submission depends on the company size, more details [here](#)

²⁵ Sweden: mandatory submission according to EN 16031, Peppol BIS Billing 3.0, [link](#)

²⁶ Mercurius, e.facture, August 2020, [link](#)

²⁷ “Peppol, eDelivery Network”, Peppol, July 2020, [link](#)

²⁸ Sweden, CEF eInvoicing country factsheet, CEF digital, [link](#)

(Hermes²⁹) for business operators to convert structured eInvoicing (XML) in structured PDF³⁰. This allows the B2B market to gradually move from exchanging paper or PDF-based invoices to fully structured eInvoices (as defined by the EN). Another onboarding approach is the one undertaken by France (FNFE-MPE³¹) and Germany (FeRD³²). Germany and France implemented a hybrid solution³³ dedicated to SMEs and other companies based on the ZUGFeRD/Factor-X³⁴ format (aligned with the European standard on eInvoicing). In fact, France has integrated specific functionalities in Chorus Pro, the national eInvoicing platform, to ensure the reception and processing of this “Factor-X” eInvoices since May 2018³⁵. In Germany, the transmission mechanism of “ZUGFeRD” eInvoices is not specified in the format. Therefore, trading partners are free to choose their exchange methods³⁶.

Based on the 2020 country factsheets³⁷, the research reports that other countries such as France³⁸ (from 2023 together with the mandatory B2B eInvoicing), Italy³⁹ and Hungary⁴⁰ mandated B2B eInvoicing in parallel with **real-time reporting or e-invoicing clearance mechanisms** involving tax authorities’ controls⁴¹.

The Directive allowed the EU Member States and additional EEA countries to choose their **eInvoicing transmission approach**. Some Member States, such as Croatia, mandated the usage of their central platform, providing an Access Point⁴² (AP) to Peppol. Other countries such as the Netherlands and Sweden do not oblige the use of Peppol but strongly recommend it for contracting authorities and suppliers (in November 2019, in the Netherlands, 95% of sub-central authorities already used eInvoicing via Peppol)⁴³.

²⁹ Hermes, e.facture, August 2020, [link](#)

³⁰ “Structured PDF” or “hybrid solution” represents the combination between the usage of structured data (as defined by the EN) and the transmission method (a PDF instead of an XML format, not yet readable by all economic operators)

³¹ <http://fnfe-mpe.org/groupe-de-travail/atelier-franco-allemand/>

³² <http://fnfe-mpe.org/groupe-de-travail/atelier-franco-allemand/>

³³ An “hybrid solution” is an eInvoice based on consisting of a PDF file and an embedded XML file, more details, [here](#)

³⁴ Factor-X, Forum National de la Facture Electroniques et des Marchés Publics Electroniques, August 2020, [link](#). The German invoice standard ZUGFeRD 2.0 and the French invoice standard FACTUR-X are technically identical.

³⁵ <https://blog.seeburger.com/france-germany-new-version-of-e-invoicing-standard-zugferd-factor-x/>

³⁶ <https://www.ferd-net.de/standards/zugferd-faq/index.html>

³⁷ 2020 CEF eInvoicing country factsheets, [link](#)

³⁸ Amendement n° II-3211 Loi de Finance, 6 November 2020, [link](#)

³⁹ VAT reporting in Italy: for B2B and B2C among Italian operators with an annual turnover above EUR 65,000

⁴⁰ VAT reporting in Hungary: Every VAT payer issuing invoice of at least HUF 100.000 charged VAT

⁴¹ Partially based on the Continuous Transaction Control (CTC) model when all eInvoices transmitted to the national tax authorities via platforms are automatically validated before being transmitted to trading partners.

⁴² Peppol certified Access Points, peppol.eu, [link](#)

⁴³ eInvoicing Country Factsheets, CEF Digital, June 2020, [link](#)

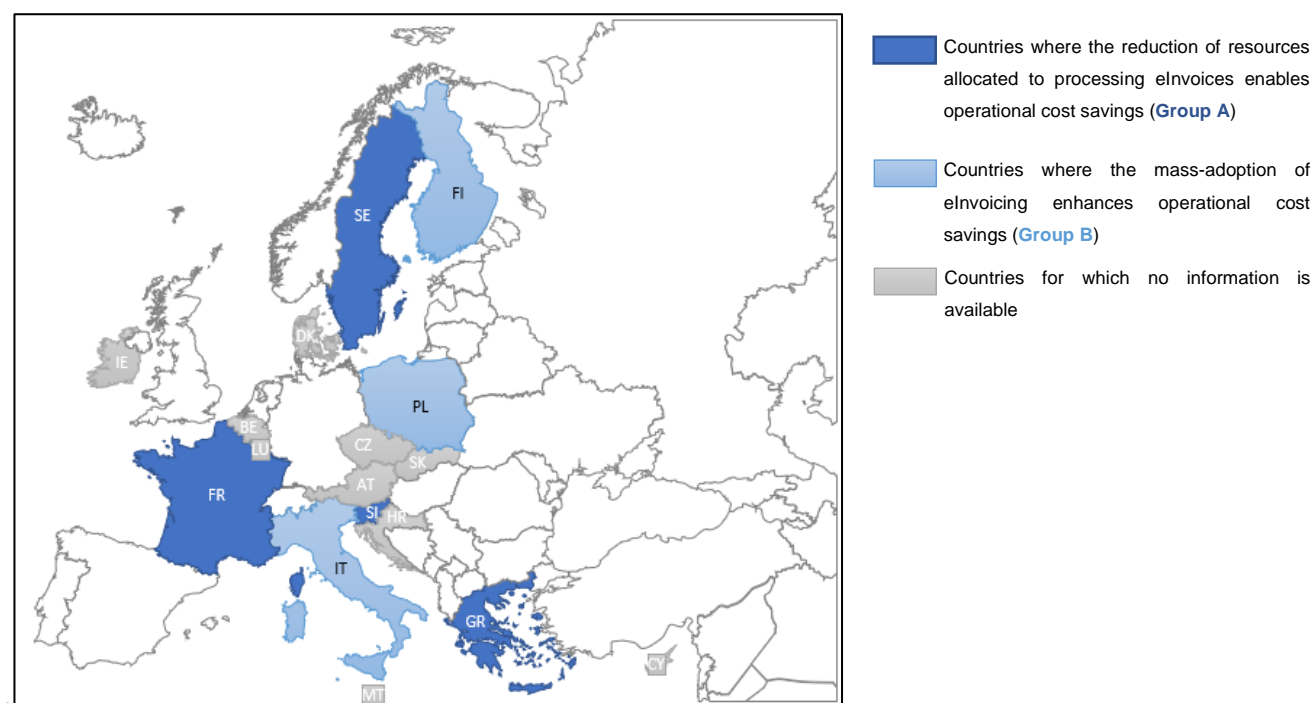
3.2 Cost and operational savings in the processing of invoices

This section details the aggregate cost reductions in processing costs after the implementation of the eInvoicing Directive as reported by the questionnaire respondents. The **aggregate cost-saving** represents the savings generated in 2019 by using eInvoicing (also called aggregate processing cost reduction).

A total of 7 countries over 16 reported operational cost savings when processing eInvoices, thus generated by the implementation of the eInvoicing Directive.

The data collected revealed two respondent groups based on the nature of the trigger generating operational savings. As illustrated in the Figure 2 below, the first category (group A) includes countries operational cost savings due to the **reduction of resources allocated to invoicing operations**. The second category (group B) includes countries that reduced their operational costs due to the **mass-adoption of eInvoicing**.

Figure 2 | Map of the EU Member States reporting processing cost reductions over 2019



Source: Data collected via online questionnaire completed by national representatives of 16 EU Member States (Austria, Belgium, Croatia, Cyprus, Czech Republic, Denmark, Finland, France, Greece, Ireland, Italy, Luxembourg, Poland, Slovakia, Slovenia and Sweden.), Q3. Following the transposition of the eInvoicing Directive, what was the cost reduction achieved by contracting authorities in your country in 2019 when processing eInvoices?, Wavestone 2020

Group A includes France, Greece, Slovenia and Sweden showing an average aggregate cost reduction of 31% due to the reduction of resources allocated to processing invoices. France (30%), Slovenia (50%) and Sweden (25%) point out that these savings are mainly due to the process automation enabled by the use of eInvoices. In Sweden, since the implementation of the Directive, processes are more efficient, safer and resulted in improved traceability. France and Greece (20%) emphasise the reduction of human resources and time allocated to processing eInvoices.

Group B includes 5 countries stating that the mass-adoption of eInvoicing helps (or will help in the long-term) reduce processing costs. Finland reported a reduction in operational cost (10%) in 2019 due to the reception

of 95% invoices in electronic format. Italy also believes in the eInvoicing large scale adoption with 1.1 billion savings estimated for the public sector over the same year.

Ireland, Luxembourg and Poland pointed out that until now, the use of eInvoices remains low due to the inexistence of an obligation for suppliers to send eInvoices and to some delays in the implementation across the public sector (mainly due to COVID circumstances). Nevertheless, in the long-term, these three countries expect an increased awareness about eInvoicing, interest and adoption by economic operators, that would reduce operational costs for public authorities.

This data analysis shows that since the transposition of the Directive eInvoicing helped reduce processing and operational costs associated with the invoicing process. However, the low number of countries submitting data for this might be due to the fact that most of the EU Member States are still working on the uptake of B2G eInvoicing. For example, Belgium reported that even if processing costs are reduced, implementation expenses will only be offset in the longer term.

3.3 Reduction of administrative burden

In the context of this study, administrative burden represents all processes and allocated resources required to prove eInvoice compliance to authorities and ensure the accuracy of an eInvoice with respect to regulations (including the invoicing Directive) and business partners' expectations.

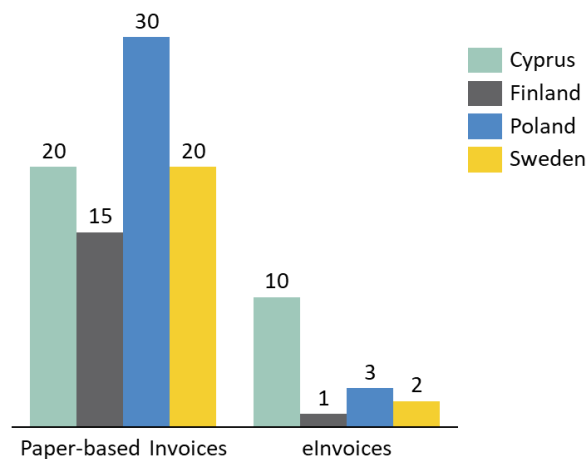
The reduction of administrative burden was captured through the reduction of overall time dedicated to processing invoices. As showed on the Figure 3, only 4 countries indicated processing times for both paper-based and eInvoices. These countries are Cyprus, Finland, Poland and Sweden.

Cyprus shared the fact that the digitalisation of invoice transmission between counterparts reduces the invoicing processing time by 50%. In 2019, Finland reports a reduction of invoicing processing time of 10% while Poland reduced the processing time by 90%. Additionally, Sweden shows a reduction of 25% of the eInvoicing processing time due to automation and points out improvements on documents' quality and control.

Based on the cost reductions presented in Figure 3, countries experienced significant processing time decreases related to eInvoice processing. Poland reported the greatest processing time reduction of 27 minutes. The second highest reduction is 18 minutes in Sweden. Cyprus and Finland benefit from a decrease of 10 and 14 minutes respectively when processing an eInvoice.

The gap between these countries is mainly due to heterogenic implementation levels and to different time initially allocated to processing invoices. This explains the large variance among the countries' reported data.

Figure 3 | Average processing time (in minutes) of an eInvoice and a paper-based invoice per country



Source: Data collected via online questionnaire completed by national representatives. The graph includes only the EU countries which provided data on the unit processing time reduction of invoices: Cyprus, Finland, Poland, and Sweden Q10. What is the approximate time of processing a single paper-based invoice received by contracting authorities in your country? Q11. What is the approximate time of processing a single eInvoice received by contracting authorities in your country? Wavestone 2020.

3.4 Reduced time to payment for individual invoices

One of the initially foreseen advantages of the implementation of the eInvoicing Directive was the reduction of the time required for a contracting authority (via a Central Purchasing Body or other entities) to pay suppliers for the invoiced goods or services.

Among the respondents, only 4 out of 16 countries could provide numbers and observations regarding impacts on payments. Sweden stated that eInvoicing improved the payment conditions enhancing payment processing. Other countries such as Belgium (5%), Cyprus (70%) and Denmark (15%) indicated an average time-to-payment reduction of 30%.

In France, UGAP⁴⁴ acts as the Central Purchase Body in charge of buying and selling goods and services from suppliers, for contracting authorities (clients). In 2019, UGAP uploaded 84% of its eInvoices on Chorus Pro⁴⁵ to invoice contracting authorities. Over the same year, 95% of the eInvoices received by UGAP from suppliers were structured eInvoices shared via Chorus Pro. Due to this mass-usage of eInvoicing, UGAP reported a 50% reduction of the time-to-payment when receiving payment from clients. In addition, the usage of eInvoicing enabled the entity to improve their eInvoice management. As an example, UGAP benefits from client-specific information available on Chorus Pro to identify clients having difficulties in receiving eInvoices and suppliers invoicing before the order is fulfilled.

Usually, payment conditions including payment-terms⁴⁶ are defined in contracts with suppliers and set at 30 days. This explains why some other countries, such as Finland and Slovenia reported unchanged time-to-payment as business partners continue to operate with fix payment terms while using eInvoices.

Among the respondents, Ireland and Luxembourg stated that due to the low adoption of eInvoicing, time-to-payment data was not yet available.

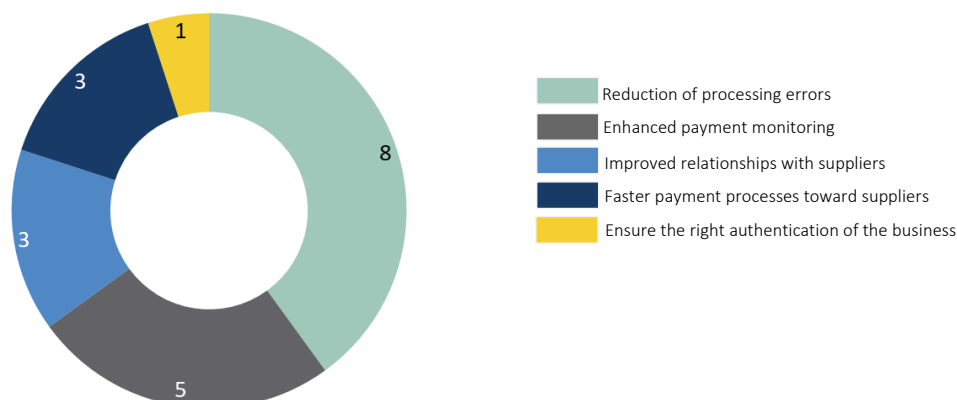
Figure 4 below shows the 5 most observed eInvoicing benefits reducing the time-to-payment within the Member States according to 9 respondents (Q18). Numerical data represents the absolute number of countries recognising the benefit as an eInvoicing benefits brought by the implementation of the Directive.

⁴⁴ The Union des groupements d'achats publics (UGAP) is a public industrial and commercial establishment (EPIC) placed under the supervision of the Minister in charge of Action and Public Accounts and the Minister in charge of National Education, [link](#)

⁴⁵ Chorus Pro is the eInvoicing system in operation in France, more details [here](#)

⁴⁶ Payment terms: The conditions under which a seller will complete a sale. Typically, these terms specify the period allowed to a buyer to pay off the amount due, and may demand cash in advance, cash on delivery, a deferred payment period of 30 days or more, or other similar provisions, August 2020, [link](#)

Figure 4 | Top-five of the eInvoicing benefits generating time-to-payment reduction



Source: Data collected via online questionnaire completed by national representatives. The graph includes only the EU countries which provided data on most important time-to-payment reduction benefits: Austria, Cyprus, Czech Republic, Denmark, Finland, Ireland, Luxembourg, Slovenia and Sweden. Q18. What are the main benefits of the use of eInvoices with regard to time to payment (or payment term) by contracting authorities in your country? Wavestone 2020.

Referring to Figure 4, the **reduction of processing errors** is the major eInvoicing benefit, perceived by the respondents, leading to the reduction of time-to-payment. It was selected by a total of 8 respondents: Austria, Cyprus, Czech Republic, Finland, Ireland, Luxembourg, Slovenia and Sweden. The second largest eInvoicing benefit in this domain is the **enhancement of payment monitoring**. Five (5) respondents reported this information, namely Cyprus, Czech Republic, Luxembourg, Slovenia and Sweden.

The third eInvoicing benefit, generating a reduction in the time-to-payment, is **faster payment processes toward suppliers**. This benefit was reported by Cyprus, Denmark and Luxembourg. It explains the fourth benefit experienced by public contracting authorities being **the improvement of relationships with suppliers**. This was pointed out by 3 countries (Cyprus, Finland and Sweden).

The fifth benefit is about **ensuring the right authentication of business counterparts** and was stated by Sweden. In fact, in Sweden, eInvoices are all managed and transmitted via Peppol⁴⁷. Peppol is composed of multiple Access Points (APs) interconnecting users. The users are identified by a Peppol ID (unique number of reference). Practically, Peppol users (often companies) can send and exchange eInvoices to other Peppol users (owners of other Peppol IDs) and identify their business partners automatically by using this reference number.

⁴⁷ Peppol in Sweden, Peppol.eu, [link](#)

3.5 Contribution to B2G eProcurement lifecycle

eInvoicing is part of the eProcurement lifecycle and acts as a catalyst in the automation and optimisation of the procurement processes. In fact, invoice processing represents a high proportion of manual, repetitive and rule-based tasks which makes it a good candidate for automation projects⁴⁸. The objectives of the eInvoicing Directive, in this domain, were to shorten the eProcurement lifecycle and improve efficiency by reducing manual intervention in the invoicing processes.

A total of 9 respondents reported information on the reduction of the B2G eProcurement lifecycle. Austria and Finland state that eInvoicing helps to reduce the eProcurement lifecycle. Belgium and Croatia expect to achieve the same goal on a longer-term. Additionally, Sweden indicated that process automation helps improving information accuracy and safety. On the contrary, Ireland, Denmark and Cyprus were unable to identify improvements in this domain.

In Ireland, most of the public contracting authorities process a low volume of eInvoices since there is still the need to establish a sufficient level of supplier adoption to impact the B2G eProcurement lifecycle. This eInvoicing mass-adoption from suppliers is so far complex as most of the public contracting authorities should be supported by Sector-specific Financial Shared Services (SSC) functions when processing eInvoices. Currently, these SSCs are in their eInvoicing system implementation phase.

In order to optimise their eInvoicing implementation, some countries chose to introduce automated mechanisms into eInvoicing processing. For example, Sweden and Finland⁴⁹ shared that (1) eInvoicing management⁵⁰ and (2) the connections between “eInvoicing – ePayment⁵¹” and “eInvoicing – eOrdering⁵²” are normally subject to automation. Automation initiatives often result in human error reduction, ease digital data analytics, thus helping decision-making processes based on accurate information.

⁴⁸ The eInvoicing journey 2019-2025, Bruno Kock Billentis, [link](#)

⁴⁹ Discussion paper on the impact of emerging technologies on electronic eInvoicing, EMSFEI SG7, June 2020, [link](#)

⁵⁰ eInvoice management is the method by which companies track and pay supplier invoices. At its most simple, the process involves receiving an invoice from a third party, validating it as legitimate, paying the supplier, and noting the payment in company records, 2020, [link](#)

⁵¹ ePayment (i.e. electronic payment) refers to a way of making transactions or paying for goods and services through an electronic medium, without the use of checks or cash, EC.europa, 2020, [link](#)

⁵² eOrdering (i.e. electronic ordering) refers to electronic ordering systems which is a method of collecting orders from customers through internet, definition-of, Pietro Palermo's presentation, CEF eInvoicing webinar, [link](#)

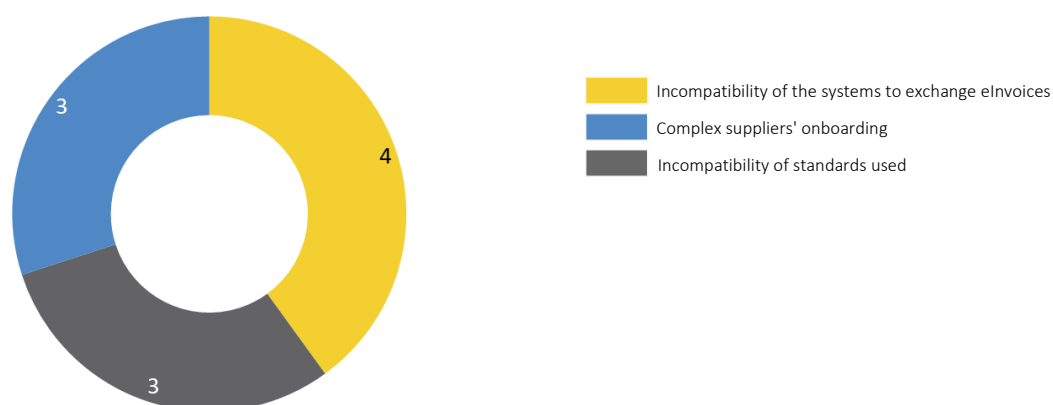
3.6 Facilitation of cross-border trade

The eInvoicing Directive aims to ease commercial exchanges within the internal market⁵³. The creation of the European standard on eInvoicing and the eDelivery AS4 exchange protocol as a baseline for electronic transmission aims to guide the EU Member States in the implementation of interoperable solutions across sectors.

A total of 5 among 16 respondents provided information on this topic. eInvoicing already enabled Croatia, Denmark and Sweden to increase the number of eInvoices received from non-domestic suppliers by 100%, 6%% and 20%, respectively. On the contrary, Luxembourg and Poland report only a one percent increase (1%) due to low usage of eInvoicing by suppliers and remaining necessary improvements on the eInvoice transport infrastructure.

Figure 5 presents an overview of the 3 challenges most frequently encountered by 5 respondents when receiving eInvoices from foreign suppliers.

Figure 5 | Top-three challenges faced by contracting authorities when exchanging eInvoices with non-domestic suppliers



Source: Data collected via online questionnaire completed by national representatives. The graph includes only the EU countries which provided data on most important time-to-payment reduction benefits: Croatia, Denmark, Finland, Luxembourg and Sweden. Q24 What are the main challenges faced by contracting authorities in your country when processing eInvoices from non-domestic suppliers? Wavestone 2020.

Note: The respondents had the possibility to report additional experienced challenges, however, only these three were selected.

Referring to Figure 5, the most important challenge encountered among the Member States when exchanging eInvoices aboard is the **incompatibility of eInvoicing systems used by trading partners**, this generating transmission barriers. Three (3) respondents reported this information, namely Croatia, Denmark, Finland and Luxembourg.

The second most frequently faced challenge in this domain is the **complex foreign suppliers' onboarding process** (as explained Croatia, Finland and Sweden are the 3 countries informing about this concern). This

⁵³ "Internal Market" is a term used in the Directive to name the EU Digital Single Market, [link](#)

is partially due to the fact that the eInvoicing Directive leaves the possibility to business partners to submit or not their invoices in electronic format to public contracting authorities. Consequently, the promotion of eInvoicing to contracting authorities' suppliers is the responsibility of the EU Member States at the national level.

The third challenge encountered is the **incompatibility of the pre-existing standards used among the EU Member States**. This was pointed out by Croatia, Slovenia and Sweden.

Essentially, one of the elements generating transmission challenges is the coexistence of the European standard with legacy national standards on eInvoicing. Prior to the mandatory transposition of the Directive and the European standard implementation, some countries already had eInvoicing strategies in place. However, national standards tend to include country-specificities that challenge the full adoption to the European standard. Currently, while the European standard is mandatory, these countries (e.g. Italy) must adapt their legislation and processes by also accepting compliant eInvoices (i.e. adjust their systems). This enables both domestic and cross-border transmissions.

4 Conclusions

This chapter presents the main **conclusions** on the eInvoicing benefits observed by the responding EU Member States after the mandatory transposition of the eInvoicing Directive since April 2020 (for the national and sub-national levels). This study collected data from a total of 16 country representatives on the benefits of eInvoicing. The conclusions are presented for each main eInvoicing benefit research area identified for the purpose of this study.

4.1 Creation of legal and policy initiatives

Looking at the data gathered from the responding countries, it is evident that the eInvoicing Directive served as an opportunity for some EU Member States to extend their eInvoicing legal mandate. This study revealed 5 domains where countries worked on optimising the eInvoicing implementation, being:

- Setting the obligation for economic operators to submit eInvoices to public contracting authorities (Croatia, France and Sweden);
- Onboarding suppliers for them to adopt eInvoicing (Belgium);
- Encouraging or mandating Business to Business (B2B) eInvoicing (Belgium, France from 2023, Slovakia and Sweden);
- Implementing real-time digital reporting to tax authorities (France from 2023, Hungary and Italy);
- Promoting or mandating eInvoicing transmission approach (i.e. transmission network or platform) (Croatia, Netherlands and Sweden).

As part of the primary data collected, 7 countries reported having adopted new initiatives in the area of eInvoicing, including new legislation, development of policy guidelines and awareness raising campaigns. As an eInvoice holds business information and also tax data (VAT), this stakeholders' generated interest in new topics, such as digital tax reporting to tax authorities and real-time transmission.

4.2 Cost and operational savings in the processing of invoices

The responses gathered about the reduced costs and operational savings arising from the implementation of eInvoicing indicate that countries have experienced a reduction in the amount of resources allocated to processing invoices. This holds true especially when eInvoicing is widely used.

Collected data showed, on one hand that France, Greece, Slovenia and Sweden experienced operational cost savings due to the decrease of resources allocated to invoice processing. On another hand, Finland, Italy reported that the mass-adoption of eInvoicing generated an operational cost reduction.

It is also evident that the experienced cost and operational savings strongly depend on countries' eInvoicing adoption level and on the amount of allocated resources to processing invoices prior to the transposition of the Directive.

4.3 Reduction of administrative burden

One can conclude that the digitisation and automation of eInvoicing processes contributes to the reduction of administrative burden (reported reduction of 25% in Sweden and 50% in Cyprus and Slovenia). Using the European standard for structured eInvoices ensures document conformance for each counterparty. eInvoicing exchange protocols (three-corner and four-corner models⁵⁴) make documents immediately available to all business partners and are shared transparently.

Based on the analysed data, a massive take-up of eInvoicing is necessary to significantly reduce the administrative burden for both public contracting authorities and suppliers. The aim is to avoid ad-hoc and time-consuming unstructured invoice handling from different channels (e.g. PDF via email).

Furthermore, in this study, administrative burden was captured through the reduction of overall time dedicated to processing invoices. However, desk research showed that some countries (France, Hungary and Italy) are now working on connecting eInvoicing to digital tax reporting. This would result in a so-called “clearance eInvoicing mechanism”. In this context, as part of administrative burden stand tasks related to VAT reporting from business operators to tax authorities. This would be an interesting topic to analyse “clearance eInvoicing mechanism” effects on administrative burden once implementations of such a system would be achieved.

4.4 Reduction of time to payment for individual invoices

Firstly, in some countries, payment terms (or time-to-payment) are already laid out in business contracts. Therefore, for financial capital management and treasury availability purposes, the implementation of eInvoicing did not impact the payment terms for all economic operators.

Secondly, other countries (Belgium, Cyprus and Denmark) reported a decreased time-to-payment from public contracting authorities to suppliers due to the adoption of eInvoicing. It was also confirmed that eInvoicing enables a better payment management, lowers the risk of human error and helps improve relationships with suppliers.

Improved relationships between public contracting authorities and suppliers are also illustrated by data collected from UGAP, the Central Purchase Body for France. Acting as an intermediary between buyers (contacting authorities) and sellers (suppliers), UGAP representatives testified that the enhanced eInvoicing traceability, shorter payment terms and transparency improved relationships between business partners.

4.5 Contribution to B2G eProcurement lifecycle

For most of the EU Member States, process automation is still at its infancy stage as it requires a certain level of technical maturity. A single country, Sweden, reported that eInvoicing contributes to shortening the B2G eProcurement lifecycle. Based on reported data for eInvoicing, the first automated steps in eProcurement are

⁵⁴ Three and four-corner models refer to the exchange protocols, CEF Digital, [link](#)

eInvoicing management and the establishment of eInvoicing/ePayment and eInvoicing/eOrdering automated connections.

The eInvoicing Directive allows countries to define their level of ambition towards process optimisation and automation. Invoice processing gathers multiple repetitive, low value-added and manual tasks (e.g. purchase order match, documentation checklist and mandatory information verification). This makes eInvoicing an ideal candidate for automation, as reported by Austria and Finland.

In the long-term, automation should help optimising eInvoicing implementations and result in human error reduction, ease digital data analytics, thus helping decision-making processes based on accurate information.

4.6 Facilitation of cross-border trade

As stated in the Directive, B2G eInvoicing aims to facilitate exchanges with non-domestic suppliers. However, our findings show that this is observed in a low proportion of eInvoicing users. Consequently, efforts and initiatives towards an eInvoicing mass-adoption are still needed to operate in an EU Digital Single Market. The most frequent challenges of contracting authorities are eInvoicing system incompatibilities (then creating transmission barriers), eInvoicing pre-existing standards' diversity and complex foreign suppliers' onboarding process.

Whilst the adoption of the European standard is mandatory for contracting authorities, the usage of a specific transmission network is not, hence the co-existence of different infrastructures. This causes challenges when operating in cross-border contexts⁵⁵. To facilitate cross-border trade, the European Commission supports the Member States in their implementation (eInvoicing and eDelivery building blocks⁵⁶) and provides information about the eDelivery AS4 exchange protocol. The European E-invoicing Service Providers Association (EESPA⁵⁷), Peppol, BPC USA⁵⁸ and Connect Once USA⁵⁹ are currently working on creating the Global Interoperability Framework (GIF⁶⁰). The GIF does not propose a single network but offers a blueprint for interoperability solutions based on the common use of recommended standards and practices.

4.7 General conclusion

The Figure 6 provides an overview of the key observed eInvoicing benefits following the implementation of the eInvoicing Directive.

⁵⁵ Testimonies shared during the online consultation for eInvoicing and the June 2020 open session, [link](#)

⁵⁶ eInvoicing and eDelivery building blocks, CEF Digital, [link](#)

⁵⁷ EESPA, [link](#)

⁵⁸ BPC USA, [link](#)

⁵⁹ Connect Once USA, [link](#)

⁶⁰ Global Interoperability Framework (GIF), [link](#)

Figure 6 | Ranking of main eInvoicing benefits identified by respondents from EU Member States

Source: Data collected via online questionnaire completed by national representatives of 11 EU Member States (Austria, Belgium, Croatia, Cyprus, Czech Republic, Denmark, Finland, France, Greece, Ireland, Italy, Luxembourg, Poland, Slovakia, Slovenia and Sweden.), Q25 What are the main benefits brought by the implementation of the eInvoicing Directive to contracting authorities in your country? Wavestone 2020.

Referring to Figure 6, 11 respondents out of 16 provided the research with this ranking of Q25 (Questionnaire available in the Annex). These Member States are Austria, Croatia, Cyprus, Denmark, Finland, Ireland, Poland, Slovakia, Slovenia and Sweden. The aim of this figure is to provide an overview of the most experienced benefits of the eInvoicing Directive implementation in the EU Member States.

Based on the data collected, the most frequently encountered eInvoicing benefits are **the reduction of costs and operational savings, reduction of administrative burden, reduction of processing errors and environmental impact reduction** (mentioned as an additional benefits of the eInvoicing implementation – not in scope of the research areas of this study).

Another major benefit identified by 3 respondents is the **reduction of time-to-payment** ranked as the fifth most important benefit. For a purpose of consistency, the four following benefits (i.e. **reduction of processing errors, enhancement of eProcurement automation, greater access to digital data to aid and improve decision making and reduction of intermediaries in eInvoicing processes**) can be classified under the “Contribution to B2G eProcurement lifecycle” research area.

Lastly, **facilitation of cross border trader** comes at the ninth position over ten propositions. Based on desk research and ongoing onboarding activities managed by the CEF eInvoicing team, this “low” ranking can easily be explained by the lack of interoperability within the internal market when exchanging eInvoices. In fact, transmission issues, creating barriers for business operators remain due to system incompatibilities. More details about this topic can be found in the “eInvoicing Transmission” article⁶¹ co-written by eInvoicing stakeholders and the CEF eInvoicing team based on contributions received via the eInvoicing User Community⁶².

⁶¹ “Transmitting electronic invoices”, CEF Digital, October 2020, [link](#)

⁶² eInvoicing User Community, policy topic, 2020, [link](#)

“Other” illustrates the opinion of one of the respondents stating that the Directive did not generate the expected benefits due to a very low adoption from the private sector when submitting eInvoices.

The aim of this study was to analyse the benefits brought by the implementation of the eInvoicing Directive within the EU Member States and EEA countries. Now that the legal milestones of the Directive are reached since April 2020, the EC’s goal is to enlarge the scope of eInvoicing topics. As analysed in this study, new topics for discussion appeared among the legal and policy initiatives. Based on the collected data, desk research and information shared in the CEF eInvoicing country factsheets⁶³ (completed by the country representatives, on a yearly basis), some countries are considering B2B eInvoicing or encourage (or oblige) eInvoices submission to public contracting authorities.

Additionally, the potential alignments between the EN semantic and VAT reporting requirements generates interest among the respondents to the questionnaire. The EC, namely DG TAXUD recently launched a study about VAT in the Digital age. This study will provide information on how digital reporting requirements can help fight tax fraud while benefitting business (e.g. Continuous Transaction Control, Real-time reporting, Transaction-based reporting), reflect on whether the current VAT provisions are adequate and in line with the latest developments in doing business in the digital age⁶⁴.

Regarding the private sector onboarding toward the adoption of eInvoicing, initiatives should be initiated by national level entities (e.g. Belgium’s Hermes project). The European Commission launched a series of online activities on SMEs and private sector onboarding⁶⁵ where all eInvoicing stakeholders are invited to share their contribution on onboarding projects. This work aims to provide DG GROW, policy owner for eInvoicing, with content to initiate new policy discussions based on the market needs and expectations.

Lastly, as mentioned in the Directive (Article 12), *“the Commission shall review the effects of this Directive on the internal market and on the uptake of electronic invoicing in public procurement and shall submit a report thereon to the European Parliament and to the Council within three years of the time limit for the maximum postponement set for sub-central authorities in the second subparagraph of Article 11(2). Where appropriate, the report shall be accompanied by an impact assessment relating to the need for further action”*. Consequently, in 2023, the impact assessment should provide a more detailed evaluation of the challenging topics (cf Creation of legal and policy initiative conclusion), issues and possible corresponding solutions appearing from the implementation of the eInvoicing Directive. In addition to the benefits presented in this study, the evaluation will include a detailed cost aspect related to economic, social and environmental impact.

⁶³ CEF eInvoicing country factsheets, CEF digital, October 2020, [link](#)

⁶⁴ Cf. ‘VAT in the Digital Age’ event organised by the European Commission, held in Brussels on 6 December 2019 - ‘VAT in the Digital Age: The business perspective’ presented by AstraZeneca.

⁶⁵ SMEs and Private Sector Onboarding, CEF Digital, eInvoicing User Community, [link](#)

Annex

Questionnaire

Legal and policy initiatives

Q1. Did the transposition of the eInvoicing Directive to national law spur the introduction of additional measures beyond the ones included in the eInvoicing Directive? (e.g. receiving and processing eInvoices for economic operators and/or in B2B transactions)

Q2. Please briefly explain the additional legal mandates introduced following the eInvoicing Directive in your country (e.g. mandating the sending of eInvoices by suppliers, mandating eInvoices for “below the threshold” invoices, mandating the eInvoicing transport infrastructure.)

Cost and operational savings in the processing of invoices

Q3. Following the transposition of the eInvoicing Directive, what was the cost reduction achieved by contracting authorities in your country in 2019 when processing eInvoices?

Q4. Please briefly explain how the processing of eInvoices impacted the costs incurred by contracting authorities in your country.

Q5. What is the approximate cost of processing a single paper-based invoice by contracting authorities in your country?

Q6. What is the approximate cost of processing a single eInvoice by contracting authorities in your country?

Q7. What are the estimated operational expenses saved in 2019 by contracting authorities in your country due to the implementation of eInvoicing Directive?

Reduction of administrative burden

Q8. Following the transposition of the eInvoicing Directive, what is the estimated time reduction for contracting authorities in your country in 2019 when processing eInvoices?

Q9. Please briefly explain how the use of eInvoices impacted the time needed to process invoices by contracting authorities in your country.

Q10. What is the approximate time of processing a single paper-based invoice received by contracting authorities in your country?

Q11. What is the approximate time of processing a single eInvoice received by contracting authorities in your country?

Q12. Has the implementation of the eInvoicing Directive resulted in the reallocation of human resources involved in the processing of invoices by contracting authorities in your country in 2019?

Q13. Please briefly explain how the use of eInvoices impacted the reallocation of human resources involved in the processing of invoices by contracting authorities in your country.

Reduced time to payment for individual invoices

Q14. Following the transposition of the eInvoicing Directive, what is the estimated reduction in time to payment (or payment term) achieved by contracting authorities in your country in 2019?

Q15. Please briefly explain how the use of eInvoices impacted the time to payment by contracting authorities in your country.

Q16. What is the approximate time to payment (or payment term) of a single paper-based invoice received by contracting authorities in your country?

Q17. What is the approximate time to payment (or payment term) of a single eInvoice received by contracting authorities in your country?

Q18. What are the main benefits of the use of eInvoices with regard to time to payment (or payment term) by contracting authorities in your country?

Contribution to B2G eProcurement lifecycle

Q19. Following the transposition of the eInvoicing Directive, has the implementation of eInvoicing shortened the B2G eProcurement lifecycle (e.g. eAccess, eSubmission, eEvaluation, eContactCompletion, eOrdering, eInvoicing, ePayment) in your country?

Q20. Please specify which eProcurement activities were shortened or automated due to the implementation of eInvoicing Directive by contracting authorities in your country?

Q21. Please briefly explain how the use of eInvoices impacted the B2G eProcurement lifecycle of contracting authorities in your country.

Facilitation of cross-border trade

Q22. Following the transposition of the eInvoicing Directive, what is the estimated increase in eInvoices received by contracting authorities from non-domestic suppliers in your country in 2019?

Q23. Please briefly detail how the use of eInvoicing impacted the number of invoices received by contracting authorities from non-domestic suppliers in your country.

Q24. What are the main challenges faced by contracting authorities in your country when processing eInvoices from non-domestic suppliers?

Conclusion

Q25. What are the main benefits brought by the implementation of the eInvoicing Directive to contracting authorities in your country?

Q26. Is there any other aspect you would like to share with us regarding the benefits of the implementation of the eInvoicing Directive?