

Checklist for the transposition and general implementation of the eInvoicing Directive (2014/55/EU)

Guidance for EU public administrations

Version 1.0

This document 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, for discussion and endorsed by the EMSFEI on 12 April, 2018.

Independent experts, not representing any government or organisation, make this contribution. The views expressed in this document are the views of the experts and do not necessarily reflect the views of the states and/or the organisations for which the experts work.

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Table of Contents

| | |
|---|----|
| 1. PURPOSE AND INTENDED AUDIENCE | 4 |
| 2. ESSENTIAL READING AND SUPPORT RESOURCES | 5 |
| 3. CHECKLIST | 6 |
| 3.1. Drivers for implementing eInvoicing | 6 |
| 3.2. National policy-making process and coherence with EU law | 8 |
| 3.3. eInvoicing infrastructure and technical implementation | 12 |
| 3.4. On-boarding and communication | 15 |
| 3.5. Success factors and pitfalls..... | 16 |
| 3.6. Sustaining eInvoicing beyond the transposition..... | 18 |
| 4. CHECKLIST CATEGORY LISTS..... | 19 |

1. PURPOSE AND INTENDED AUDIENCE

The publication of a reference to the European Standard (EN) for the semantic data model of the core elements of an electronic invoice, and the list of syntaxes, in the Official Journal of the European Union on the 18th of October 2017 stands as a key landmark for both the transposition and implementation processes of the eInvoicing Directive (2014/55/EU)¹.

This Guidance Paper is provided to decision-makers who have responsibility for electronic invoicing (eInvoicing) as part of public procurement in all public sector organisations throughout Europe.

These include:

- 1) Government decision-makers responsible for policy measures e.g. mandating, promoting or otherwise facilitating the adoption of e-invoicing by contracting authorities.
- 2) All public sector contracting authorities affected by such policies, their economic rationale and the Directive 2014/55/EU. These include departments and agencies of central government, regional and local authorities of all sizes and autonomous public sector organisations.

The Guidance Paper is also intended to be of interest to suppliers, and service and solution providers, which support both contracting authorities and their suppliers.

The Guidance Paper has been prepared by the European Multi-Stakeholder Forum on eInvoicing (EMSFel), which is chaired by the European Commission. This body brings together public and private sector representatives of EU Member States and other experts on a regular basis to discuss and make recommendations to the Commission on how to promote and implement the practice of eInvoicing, which is viewed as important to the Digital Agenda and the Single Market. The document itself was prepared by an Activity Group of the EMSFEI, which has specifically focused on the adoption of eInvoicing in public procurement.

The EMSFEI identified a need to define a checklist and/or roadmap for the general implementation of the eInvoicing Directive at Member State's level. As a Checklist, this document is intended to be used as a quick reference and accessible guide which builds on and refers to a number of more in-depth papers previously published by the European Commission.

The purpose of this Guidance Paper is to address that need and identify key areas for consideration when transposing and implementing the Directive, focused on the policy maker's perspective.

¹ <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32014L0055>

2. ESSENTIAL READING AND SUPPORT RESOURCES

The European Commission has published several papers and established a range of support resources to facilitate and enable Member States comply with the European Directive on eInvoicing in public procurement. These materials and resources provide comprehensive and practical guidance and help to put this document in the context of a broader eInvoicing knowledge base. Key references in that regard include the following documents:

1. European Commission Expert Group on eInvoicing (2009) [Final Report of the Expert Group on eInvoicing](#)³.
2. European Commission (2010) Communication 712 [Reaping the benefits of electronic invoicing for Europe](#)².
3. European Commission (2013) Communication 453 [End-to-end e-procurement to modernise public administration](#)³.
4. European Commission EMSFel (2016) [Adoption of e-invoicing in public procurement - Guidance for EU public administrations](#)⁴.

Other materials and references are available at the CEF eInvoicing Expert Group (EMSFel) online space³ and the *CEF website*⁵. These include the CEF eInvoicing country sheets and a range of on-line resources/tools relating to the eInvoicing Directive and the European Standard. This overall knowledge base is considered essential reading for decision-makers who have responsibility for policy measures in the area of eInvoicing. It is also recommended reading for all public sector contracting authorities, suppliers and service providers affected by such policies.

Acknowledgement:

This document draws significantly in terms of content from the reference documents listed above.

² <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52010DC0712>

³ <https://ec.europa.eu/cefdigital/wiki/display/EINVEXPERT/References>

⁴ https://ec.europa.eu/cefdigital/wiki/download/attachments/46992594/Guidance%20Paper%20for%20EU%20public%20administrations%20CB_CC_20151210_v3.pdf?version=1&modificationDate=1490266085895&api=v2

⁵ <https://ec.europa.eu/cefdigital/wiki/display/CEFDIGITAL/eInvoicing>

3. CHECKLIST

Based on contributions and analysis provided by the EMSFEl members and a wider body of knowledge established in previous activities of the EMSFEl, the following six main categories were identified as the key areas for consideration in the transposition and implementation of the Directive:

1. Drivers for implementing eInvoicing
2. National policy-making process and coherence with EU law
3. eInvoicing infrastructure and technical implementation
4. On-boarding and communication
5. Success factors & pitfalls
6. Sustaining eInvoicing beyond the transposition

3.1. Drivers for implementing eInvoicing

Member States are encouraged to setup national strategies for implementing eInvoicing and ensure a consistent implementation of eInvoicing in the national context. Table 3.1 below lists a number of important factors to consider when devising a national strategy to drive the implementation of eInvoicing.

| Id | Item for Consideration |
|-------|---|
| 3.1.1 | <p data-bbox="320 1330 930 1361">Current state of automation in public procurement</p> <p data-bbox="320 1397 1370 1641">When preparing a strategy and evaluating the cost/benefit goals to target with eInvoicing, it is important to obtain facts and figures on the current activities undertaken not only within invoice processing functions but also from across the wider public procurement functions. In particular, the purchase order is an invaluable linking pin between pre and post-award procurement processes and the current level of automation in public purchasing procedures will be a key factor in devising a joined up but modular approach to drive the implementation of eInvoicing.</p> <p data-bbox="320 1680 1145 1711">A sample of the questions that should be addressed are listed below:</p> <ul data-bbox="320 1749 1370 2020" style="list-style-type: none">• How many invoices does your public sector organisation currently receive?• How many people are employed within the accounts payables department within your public sector organisation?• What is the cost of processing a paper invoice in your public sector organisation?• What are the requirements for archiving of invoices in your public sector organisation? |

| Id | Item for Consideration |
|-------|---|
| | <ul style="list-style-type: none"> • What are the opportunities for ‘outsourcing’ or ‘shared services’ for Accounts Payables processing? • What is the distribution of suppliers to the public sector? How many are SMEs? • What is the on-time payment performance of the public sector? • How many (%) invoices are paid on time? • How are buyers and suppliers identified on invoices? • What business processes and functions are supported by invoices in your public sector organisation? • What references and supporting documents must be present in, or accompany, an invoice to facilitate processing for payment? |
| 3.1.2 | <p>The scope of the transposition</p> <p>The extent to which a Member State is willing to go beyond the scope and requirements of the Directive when transposing it into national law is a key consideration in devising a strategy to implement eInvoicing. Decisions to mandate eInvoicing for public sector buyers and/or suppliers, whether now or at some specified future date, or the level of automatic processing in procurement, payment, tax, accounting processes and audits to be achieved by eInvoicing implementations, will determine whether a minimalist, staged or maximalist strategy drives eInvoicing in public procurement (B2G) within a Member State.</p> |
| 3.1.3 | <p>Public sector goals for eInvoicing</p> <p>Achieving compliance, reducing costs and creating new efficiencies and value are all potential goals that Member States can target as part of their business case for eInvoicing. While compliance requires only a minimalist strategy (i.e. a focus on the capability to receive as opposed to automatically process), it is recognised that the potential for cost savings and adding new value increases with the level of automation and adoption of eInvoicing that national policy and strategies target and deliver.</p> <p>“End-to-end e-procurement is not about implementing an IT project which would just replicate paper-based processes; it is an opportunity to fundamentally re-think the way public administration is organised. End-to-end e-procurement is therefore a key enabler of the above priorities, and can contribute to the sustainable growth objectives of the EU 2020 Strategy.” <i>European Commission (2013) Communication 453 End-to-end e-procurement to modernise public administration.</i></p> |

Table 3.1 – Drivers for implementing eInvoicing

3.2. National policy-making process and coherence with EU law

The Directive (2014/55/EU) states that Member States shall adopt, publish and apply the laws, regulations and administrative provisions necessary to comply with the Directive at the latest by the 18th of April, 2019. Member States may postpone the application of the laws, regulations and administrative provisions for sub-central contracting authorities until the 18th of April, 2020. Table 3.1 below sets out a number of items that policy makers should consider when planning the transposition of the Directive into national law and deciding on related policy areas.

| Id | Item for Consideration |
|-------|--|
| 3.2.1 | <p>The legal process – establish a plan and timeline</p> <p>Set out a plan that clearly defines the steps, timeline and the roles and responsibilities of those required, in the administrative and legal process to transpose the Directive. Member State legislation procedures and processes typically involves contributions from a range of stakeholders, an iterative process to review drafts and several sequenced levels of sign-off being required to prepare, submit and obtain approval of proposed legislation and regulations. Having visibility of this process and the stakeholders involved can help those responsible for the management of the policy making process and deliverables to identify dependencies and potential risks and issues and facilitate early action to mitigate against or resolve them.</p> |
| 3.2.2 | <p>The scope of legislation</p> <p>While the provisions of the Directive are mandatory for Member States to transpose into national law, precluding any substantive change, there are some areas where the Directive permits policy and implementation model choices. It is important to decide on the scope of legislation in relation to those areas. For example:</p> <ul style="list-style-type: none"> • Will it apply to invoices related to public procurement contracts that are below EU thresholds? • Will it compel suppliers to submit eInvoices to the public sector now or at a future date? • On what basis shall public bodies be classified as central or sub-central for the purposes of the Directive? • Will it refer to a national strategy to which eInvoicing implementations must adhere? • Will any additional national scope beyond the obligations of the Directive apply to all level of administrations? (e.g. Central; sub-central; federal only; etc.) • Will any additional national scope beyond the obligations of the |

| Id | Item for Consideration |
|-------|---|
| | Directive apply to direct procurement, in a Business-to-Business (B2B) context and/or to foreign suppliers? |
| 3.2.3 | <p>Areas exempt from the obligations of the Directive</p> <p>The Directive states that requirement to receive and process eInvoices <i>“shall not apply to electronic invoices issued as a result of the performance of contracts falling within the scope of Directive 2009/81/EC, where the procurement and performance of the contract are declared to be secret or must be accompanied by special security measures in accordance with the laws, regulations or administrative provisions in force in a Member State, and provided that the Member State has determined that the essential interests concerned cannot be guaranteed by less intrusive measures⁶”</i></p> <p>Member States must decide on the scope of their procurement activity to which this exemption applies and how it will be provided for in the transposition.</p> |
| 3.2.4 | <p>The option to postpone the deadline for compliance for sub-central government</p> <p>Member States may postpone the application of the laws, regulations and administrative provisions for sub-central contracting authorities and entities until the 18th of April, 2020.</p> <ul style="list-style-type: none"> • In the event that this option to postpone is used, then an explicit provision shall appear in the national law which Member States adopt in the field covered by the invoicing Directive. • To minimise confusion in terms of implications for public bodies, provide a clear basis on which public bodies shall be classified as sub-central for the purposes of the Directive |
| 3.2.5 | <p>The legal deadlines for each stakeholder group to comply with legislation</p> <p>Consider the legal deadlines (if any) that will be applied by national legislation to the different stakeholder groups (i.e. central, regional and local authorities vs. suppliers) and the potential inter-dependency and implications for each date on all affected stakeholder groups. For example, if a date is set for mandating suppliers to submit eInvoices, public bodies will need to have the appropriate systems, processes and resources in place by that date.</p> |
| 3.2.6 | <p>Compliance with other legislation at national and European level</p> <ul style="list-style-type: none"> • Consider the compatibility of proposed invoicing legislation and regulations with other existing legislation at national and European level e.g. public procurement, tax, archiving, data protection, etc.). |

⁶ Directive 2014/55/EU.Article(1)

| Id | Item for Consideration |
|---------------------|--|
| <p>3.2.7</p> | <p>Incentives to promote eInvoicing and sanctions for non-compliance</p> <p>Consider providing incentives to promote the uptake of eInvoicing among suppliers:</p> <ul style="list-style-type: none"> • Examples of incentives include <ul style="list-style-type: none"> ○ improved payment terms for invoices submitted electronically ○ additional marks awarded in public procurement competitions to supplier bids with eInvoicing capability <p>Consider sanctions for non-compliance with the legislation and the type of entities that may be sanctioned:</p> <ul style="list-style-type: none"> • Examples of sanctions include: <ul style="list-style-type: none"> ○ fines; ○ modified payment terms • Examples of type of entities that may be sanctioned include: <ul style="list-style-type: none"> ○ public entities ○ suppliers |
| <p>3.2.8</p> | <p>Foster a favourable disposition towards eInvoicing</p> <p>The benefits of eInvoicing, in terms of cost savings and efficiencies, have been widely recognised for some time now. While it is important to communicate these benefits to stakeholder groups, in order to gain support and drive adoption levels, Member States should also consider policy leadership and creating championing roles within senior management to help foster a favourable disposition towards eInvoicing among operational management at contracting authority and entity level within the public sector.</p> |
| <p>3.2.9</p> | <p>Consider the requirements and good practices of Business to Business (B2B) eInvoicing</p> <p>In addition to the public sectors, there are also many role models for success in eInvoicing in the private sectors in EU Member States and across the globe. Member States should look to build on the experience gained in the private sector from implementing B2B e-invoicing and where appropriate look to re-use successful approaches, building blocks and capabilities.</p> <p>Many private sector companies have the proven capability to successfully implement eInvoicing for businesses of all sizes, from SMEs to multi-nationals, to receive, process and settle compliant invoices from their suppliers. This is expertise is especially relevant in the area of supplier on-</p> |

| Id | Item for Consideration |
|----------------------|---|
| | <p>boarding which is a critical success factor in reaping the benefits of eInvoicing.</p> <p>Member States should engage with stakeholders in the B2B eInvoicing community to help understand their views and consider their requirements as part of an overall public and private sector approach to eInvoicing.</p> |
| <p>3.2.10</p> | <p>Define the national legislation and regulations</p> <p>Once the scope of the transposition and the policy goals have been set for implementing eInvoicing in public procurement, Member States should define the national laws and regulations to give effect to the eInvoicing Directive and support any national objectives. This step helps to provide more certainty on the implications of the Directive for all affected parties.</p> |
| <p>3.2.11</p> | <p>Practical steps</p> <p>While the administrative and legal process to transpose the Directive differs from Member State to Member State, below is a sample of practical steps in that regard to consider and apply as appropriate:</p> <ul style="list-style-type: none"> • Determine the appropriate Ministry and office that is deemed to be competent in and responsible for the area of the given policy for eInvoicing (e.g. Finance, Procurement, Tax, Digitisation) • Publish an eInvoicing Statement – A concise outline of proposed legislation, policy & implementation approach that can be used as a quick reference guide to inform all stakeholder groups • Seek and maintain Ministerial and Government level agreement and support for proposed legislation, policy goals and the national strategy • Engage in consultation to obtain the views of public bodies, suppliers, service providers and other interested parties to help inform decisions on choices in policy and implementation models (e.g. Targeted and/or public consultations; fora; events; publications; market research) • Refer to and review the transposition text of Member States that have already transposed the Directive into national law • Consider potential observations, issues and challenges that may be encountered by Member States in transposing the Directive into national law, for example: <ul style="list-style-type: none"> ○ Items raised by the views submitted by interested parties via consultations |

| Id | Item for Consideration |
|----|---|
| | <ul style="list-style-type: none"> ○ Questions asked by national parliaments when considering the legislation for approval (e.g. policy goals - costs – benefits – expected outcomes - implications for SMEs) ○ Comparisons with law, policy and national strategies in other Member States? ● Consider how to measure the level of progress and success that has been achieved towards policy goals - What and how? |

Table 3.2 – National policy-making process and coherence with EU law

3.3. eInvoicing infrastructure and technical implementation

From a technical perspective, there are various ways in which the public sector at national level may wish to implement or further expand the usage of electronic invoicing. Table 3.3 below lists a number of items for consideration, which are intended to assist Member States when planning, and establishing eInvoicing infrastructure and the technical aspects of implementations.

| Id | Item for Consideration |
|-------|--|
| 3.3.1 | <p>Share knowledge about the eInvoicing IT infrastructure of public and private sectors</p> <p>Develop information materials, including online resources, describing the eInvoicing IT infrastructure in use in both public and private sectors, where known. Proactively sharing with all stakeholders will help to establish a common understanding of the technical model being applied at a national level.</p> |
| 3.3.2 | <p>Provide guidance regarding the use of specific formats and infrastructure</p> <p>It is important that clear guidance be provided to stakeholder groups on how to work with specific formats and infrastructure that is required.</p> |
| 3.3.3 | <p>Provide clear policy and guidance on the creation and implementation of CIUS's</p> <p>Core Invoice Usage Specifications (CIUS's) are a useful way to support the use of the Semantic Model by communities, which have needs for restriction of the set of information elements defined in the core semantic model. Such needs could be arising from sector or national practices. EN16931-1 specifies that such restrictions may be</p> |

| Id | Item for Consideration |
|-------|--|
| | <p>imposed on suppliers.</p> <p>To avoid duplication and unnecessary proliferation of different Core Invoice Usage Specifications (CIUS's) to the European Standard on eInvoicing (EN 16931-1) it is important to have a clear policy and guidance on the creation and implementation of CIUS's, with a quality control objective.</p> <p>In that regard, Member States should refer to the activities of the EMSFEI relating to the use of CIUS's and any EMSFEI recommendations made to the European Commission to support Member States in this area.</p> |
| 3.3.4 | <p>Consider the implications for legacy solutions and formats</p> <p>Consider the implications that national strategies and implementations to comply with the European Directive and Standard will have on legacy solutions and formats. Member States may retain eInvoicing solutions based on existing national standards however; the introduction of the European Standard may offer an opportunity for convergence to a single standard. In such cases, guidance and support may be needed to facilitate the migration of legacy solutions and formats to the European Standard.</p> |
| 3.3.5 | <p>Consider the existence of bilateral agreements on using other formats</p> <p>While some Member States may choose to drive convergence towards the European Standard across eInvoicing implementations, the Directive states that <i>“provided that they do not conflict with this European standard, existing national technical standards should neither be replaced, nor should their use be restricted, by this standard, and it should remain possible to continue to apply them in parallel with the European standard”</i>⁷. Therefore, the existence of bilateral agreements on using other formats may continue to be supported and may need to form part of the requirements specification for eInvoicing infrastructure implementations to comply with the Directive.</p> |
| 3.3.6 | <p>Consider the delivery models and methods</p> <p>While the Directive aims to facilitate semantic (i.e. content) and syntactic (i.e. format) cross-border interoperability between suppliers and all European public administrations, the Directive is not prescriptive about the delivery models or methods that should be supported by public administrations in order to receive electronic invoices.</p> <p>A number of different models and methods exist and require careful consideration to</p> |

⁷ Directive 2014/55/EU.Recital(5)

| Id | Item for Consideration |
|---------------------|--|
| | <p>determine the option, or options, most appropriate and compatible with the national strategy of a Member State (including Direct model; 3-corner model; 4-corner model; Document sharing platform model). The delivery model and method should be robust, secure and must never become a cost or technical burden and disincentive for either the sender or receiver to participate in eInvoicing.</p> |
| <p>3.3.6</p> | <p>Consider the implementation architecture models</p> <p>At least three approaches are commonly adopted for the reception by the public sector of eInvoices from suppliers:</p> <ul style="list-style-type: none"> • Centralised – All public sector eInvoices are received at a central portal or gateway. • Decentralised – eInvoices are received by each individual contracting authority, each with their own eInvoicing gateway. • Hybrid – Shared Services eInvoicing gateways are established to receive eInvoices for groups of contracting authorities within a common category (e.g. Health sector; Central Government; Local Government) <p>These approaches and combinations thereof need to be weighed in the context of governance structure, culture and tradition, and management policy of the public sector organisations concerned.</p> |
| <p>3.3.7</p> | <p>Facilitate and enable SME participation in eInvoicing</p> <p>By focusing on supporting actions, public sectors can facilitate and enable SME participation in eInvoicing. Such actions include establishing joint working groups with supplier representatives (e.g. Sweden’s SFTI), working closely with service provider and IT market players to encourage the provision of a range of eInvoicing solutions and services aimed at low invoice volume suppliers (e.g. Portals, Non-EN format channels), removing obstacles to adoption (e.g. access to the European Standard EN) and centrally coordinated initiatives to promote and fund the uptake and on-boarding of supplier eInvoicing.</p> |
| <p>3.3.8</p> | <p>General implementation practical steps</p> <p>While the implementation models and processes will differ from Member State to Member State, below is a sample of practical steps in that regard to consider and apply as appropriate:</p> <ul style="list-style-type: none"> • Provide tools to assist public bodies plan budgets for eInvoicing solutions; (provide examples of or tools for modelling the cost of an eInvoicing solution) • Establish an approach and mechanisms for public administrations to procure eInvoice services and solutions • Identify non-standard/exceptional invoice business processes and functions |

| Id | Item for Consideration |
|----|--|
| | <ul style="list-style-type: none"> • Consider whether any identification scheme is required to identify public contracting authorities and entities for the purposes routing of eInvoices • Identify and manage implementation risks and issues • Define required operational service levels and key performance indicators (KPIs) for eInvoicing services and solutions • Design efficient invoicing processes to optimise resources, identify bottlenecks and improvements: Map the process and workflow from reception to processing and archiving; Address compliance with tax and other regulations; Assess existing status of automation and systems/skills to identify gaps and improvements; Design the change management processes; |

Table 3.3 – eInvoicing Infrastructure and technical implementation

3.4. On-boarding and communication

It is recognised that the potential for cost savings through eInvoicing is dependent on the degree of automation and level of adoption targeted and delivered. Table 3.4 provides a number of items to consider supporting the on-boarding of suppliers to participate in eInvoicing.

| Id | Item for Consideration |
|---------------------|---|
| <p>3.4.1</p> | <p>Mandate eInvoicing through public procurement contracts</p> <p>An example of a non-legislative approach to driving adoption is to specify eInvoicing as a mandatory requirement for suppliers in public procurement contracts. In order to qualify for participation in some or all public procurement tendering processes, suppliers may be required to adopt eInvoicing.</p> |
| <p>3.4.2</p> | <p>Integration of eInvoices with national payment methods and financing practices</p> <p>A key business function of an invoice is to trigger the payment from the buyer to the supplier for received goods and services. Any opportunity arising from eInvoicing to create efficiencies in the payment process will provide an incentive to suppliers to adopt eInvoicing. Examples of developments in this area include Factoring and SEPA.</p> |
| <p>3.4.3</p> | <p>Information and communication actions targeted at suppliers</p> <p>The provision and communication of information that details, in an accessible way, the goals of the national strategy from a supplier’s perspective is key to facilitating on-boarding of suppliers. What eInvoicing means to suppliers, how suppliers can connect to public sector eInvoicing solutions, guidance on specifications (e.g. CIUS), what tools</p> |

| Id | Item for Consideration |
|-------|---|
| | are available and what testing is required are all areas that should be covered by this information. |
| 3.4.4 | <p>Support and training available to ease on-boarding process</p> <p>While relevant to all technical implementation models, this is particularly relevant to a centralised model where the public administration may take ownership of the supplier on-boarding process. The provision of support and training, and in some cases applications, to initiate and guide suppliers through the actions needed to adopt eInvoicing can be very beneficial in terms of driving the adoption of eInvoicing in line with the national strategy and infrastructure model.</p> |
| 3.4.5 | <p>Mobilising public bodies</p> <p>While public bodies have an obligation arising from the Directive to establish an eInvoicing capability, there is still a challenge to motivate and create commitment in those organisations in the context of competing priorities for resources. A plan of activities is required to raise their awareness and understanding of eInvoicing and mobilise them to plan and act to achieve compliance with the Directive and leverage the benefits of digitisation.</p> |

Table 3.4 – On-boarding and communication

3.5. Success factors and pitfalls

Table 3.5 below outlines a number of factors that have been identified as being either factors that are either key to the success, or common pitfalls of, eInvoicing implementations generally.

| Id | +/- | Success factors (+) and Pitfalls (-) |
|-------|-----|---|
| 3.5.1 | + | Coordination from a central initiative level |
| 3.5.2 | + | Close collaboration with government agencies |
| 3.5.3 | + | Clear and unambiguous public sector goals for eInvoicing |
| 3.5.4 | + | Monitoring activities allowing measurement of progress on a regular basis |

| Id | +/- | Success factors (+) and Pitfalls (-) |
|--------|-----|--|
| 3.5.5 | + | Consider commercial incentives to promote the use of eInvoicing |
| 3.5.6 | + | Avoid putting a burden on suppliers, in particular small and medium enterprises (SMEs). |
| 3.5.7 | + | Foster collaboration within the whole public sector (e.g. use of common standards and sharing of lessons learnt) |
| 3.5.8 | + | Establish eInvoicing specific business processes and workflow (as opposed to replicating paper-based processes and workflows) |
| 3.5.9 | + | Accessibility of the EN (in relation to IPR issues) for software manufacturers so as not to hinder its adoption |
| 3.5.10 | + | Beyond collaboration within the public sector – Establishing communicating and interoperable platforms to operate across both public and private sectors in all Member States. |
| 3.5.11 | + | Establish a clear, comprehensive and effective campaign to communicate the key eInvoicing messages to the relevant stakeholder groups |
| 3.5.12 | - | Lack of resources from IT-providers |
| 3.5.13 | - | Supplier on boarding can be harder than expected, as there is a need for long-term commitment. |
| 3.5.14 | - | Multinational suppliers' need for Pan-European solutions |
| 3.5.15 | - | Risk of overcomplicating requirements for eInvoicing processes in comparison to paper-based invoicing processes. |

Table 3.5 – Success factors and pitfalls

3.6. Sustaining eInvoicing beyond the transposition

Member States should plan to establish a policy and operational model for eInvoicing that will endure beyond the transposition of the eInvoicing Directive and initial eInvoicing implementations. Table 3.6 below sets out a number of items to consider in that regard.

| Id | Item for Consideration |
|-------|---|
| 3.6.1 | Which Ministry/office will have ongoing responsibility for policy? |
| 3.6.2 | How will eInvoicing be supported/promoted/governed/developed beyond the transposition? (e.g. roles and responsibilities and functional areas) |
| 3.6.3 | How will eInvoicing be positioned/aligned with eProcurement and broader eGovernment policies and practices? |

Table 3.6 – Sustaining eInvoicing beyond the transposition

4. CHECKLIST CATEGORY LISTS

The lists in this section provide an index of the items from all the Checklist categories set out in the previous section of this document:

1. Drivers for implementing eInvoicing
2. National policy-making process and coherence with EU law
3. eInvoicing infrastructure and technical implementation
4. On-boarding and communication
5. Success factors & pitfalls
6. Sustaining eInvoicing beyond the transposition

| 1 Drivers for implementing eInvoicing | |
|--|---|
| 3.1.1 | Current state of automation in public procurement |
| 3.1.2 | The scope of the transposition |
| 3.1.3 | Public sector goals for eInvoicing |

| 2 National policy-making process and coherence with EU law | |
|---|---|
| 3.2.1 | The legal process – establish a plan and timeline |
| 3.2.2 | The scope of legislation |
| 3.2.3 | Areas exempt from the obligations of the Directive |
| 3.2.4 | The option to postpone the deadline for compliance for sub-central government |
| 3.2.5 | The legal deadlines for each stakeholder group to comply with legislation |
| 3.2.6 | Compliance with other legislation at national and European level |
| 3.2.7 | Incentives to promote eInvoicing and sanctions for non-compliance |
| 3.2.8 | Foster a favourable disposition towards eInvoicing |
| 3.2.9 | Consider the requirements and good practices of Business to Business (B2B) eInvoicing |
| 3.2.10 | Define the national legislation and regulations |
| 3.2.11 | Practical steps |

| 3 eInvoicing infrastructure and technical implementation | |
|---|--|
| 3.3.1 | Share knowledge about the eInvoicing IT infrastructure of public and private sectors |
| 3.3.2 | Provide guidance regarding the use of specific formats and infrastructure |
| 3.3.3 | Provide clear policy and guidance on the creation and implementation of CIUS's |
| 3.3.4 | Consider the implications for legacy solutions and formats |
| 3.3.5 | Consider the existence of bilateral agreements on using other formats |
| 3.3.6 | Consider the delivery models and methods |
| 3.3.7 | Consider the implementation architecture models |
| 3.3.8 | Facilitate and enable SME participation in eInvoicing |
| 3.3.9 | General implementation practical steps |

| 4 On-boarding and communication | |
|---------------------------------|--|
| 3.4.1 | Mandate eInvoicing through public procurement contracts |
| 3.4.2 | Integration of eInvoices with national payment methods and financing practices |
| 3.4.3 | Information and communication actions targeted at suppliers |
| 3.4.4 | Support and training available to ease on-boarding process |
| 3.4.5 | Mobilising public bodies |

| 5 Success factors & pitfalls | |
|------------------------------|--|
| 3.5.1 | Coordination from a central initiative level |
| 3.5.2 | Close collaboration with government agencies |
| 3.5.3 | Clear and unambiguous public sector goals for eInvoicing |
| 3.5.4 | Monitoring activities allowing measurement of progress on a regular basis |
| 3.5.5 | Consider commercial incentives to promote the use of eInvoicing |
| 3.5.6 | Avoid putting a burden on suppliers, in particular small and medium enterprises (SMEs). |
| 3.5.7 | Foster collaboration within the whole public sector (e.g. use of common standards and sharing of lessons learnt) |
| 3.5.8 | Establish eInvoicing specific business processes and workflow (as opposed to replicating paper-based processes and workflows) |
| 3.5.9 | Accessibility of the EN (in relation to IPR issues) for software manufacturers so as not to hinder its adoption |
| 3.5.10 | Beyond collaboration within the public sector – Establishing communicating and interoperable platforms to operate across both public and private sectors in all Member States. |
| 3.5.11 | Establish a clear, comprehensive and effective campaign to communicate the key eInvoicing messages to the relevant stakeholder groups |
| 3.5.12 | Lack of resources from IT-providers |
| 3.5.13 | Supplier on boarding can be harder than expected as there is a need for long term commitment and there can be unexpected costs to VAN-services |
| 3.5.14 | Multinational suppliers' need for Pan-European solutions |

3.5.15

Risk of overcomplicating requirements for eInvoicing processes in comparison to paper-based invoicing processes.

6 Sustaining eInvoicing beyond the transposition

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|--------------|---|
| 3.6.1 | Which Ministry/office will have ongoing responsibility for policy? |
| 3.6.2 | How will eInvoicing be supported/promoted/governed/developed beyond the transposition? (e.g. roles and responsibilities and functional areas) |
| 3.6.3 | How will eInvoicing sit/align with eProcurement and broader eGovernment policies and practices? |