Welcome

Shaping the Future of eInvoicing in Europe:
Opportunities and Challenges for Businesses

20 February 2025

European Commission, DG GROW,
Unit G4 Data and knowledge for policy,
business and people

Housekeeping rules

Your **microphone is automatically muted**. Please make sure to **unmute your microphone only when you are speaking** and to mute it back when you finish speaking. This is important to keep the background noise to a minimum.

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The meeting **is NOT being recorded.**

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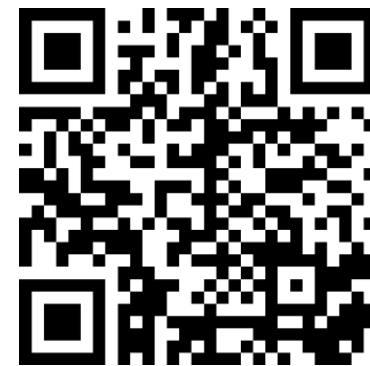
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To submit questions or comments, please use the **chat function** or the '**raise hand**' functionality in Teams.

We will then invite the corresponding speaker to turn on its microphone. Please identify yourself when raising questions.

Slido.com will be used for **structured questions**. Use the **event code** or access the page directly through the link that will be shared during the meeting.

Join at
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Agenda

Time	Topic	Speaker
14:05	**Introduction**	Irena RIVIERE, *eInvoicing Team Leader DG GROW G4*
14:10	**eInvoicing Developments in the EU**	Carmen CICIRIELLO, *Lead eInvoicing Advisor to EC DG GROW G4*
14:25	**From Policy to Standardization:** • The Role of CEN TC 434 • EU eInvoicing standard for B2B & Extension Components • Introduction to the Registry	• Andrea CACCIA, *Chairman CEN TC 434* • Jostein FROMYR, Convenor WG5 CEN TC 434 • Edmund GRAY, Convenor *WG7 CEN TC 434*
14:55	**Use of the Standard in the Automotive Industry**	Joerg Walther, *Odette International Ltd*
15:10	**Views of the Industry** - Q&A session (Slido) - Open discussion	Moderated discussion with all participants Moderators: Carmen Ciciriello, Edmund Gray
15:45	**Conclusions**	*Carmen CICIRIELLO, Lead eInvoicing Advisor to EC DG GROW G4*

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eInvoicing in the EU

Carmen CICIRIELLO

Lead eInvoicing Advisor
Contractor, Celeris Advisory
European Commission Unit GROW G.4

Where we are today

2014 eInvoicing Directive: obligation on **public administrations** to receive eInvoices in line with the European eInvoicing standard.

Current or upcoming legislation in EU Member States
- **B2G: 20 MS** also impose an obligation on **suppliers** (13% of EU GDP)
- **B2B: 8 MS** adopted or plan obligatory eInvoicing (25% of EU GDP)

Low uptake of the European eInvoicing standard: used mostly in Member States with mandatory eInvoicing for suppliers (B2G) or with high digital maturity.

VAT in the Digital Age legislative proposal (ViDA) - into force in **July 2030**
- **Intra-Community transactions**: mandatory eInvoicing and use of European eInvoicing standard for VAT reporting – possibly reducing the gap* by around 4%;
- **Domestic transactions**: opt-out possible under certain conditions (further gap reduction unclear), risk of fragmentation as national standards are still allowed.

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B2G eInvoicing mandates in the EU

Member State	B2G Mandate*
Austria	Partial
Belgium	Yes
Bulgaria	No
Croatia	Yes
Rep of Cyprus	No
Czech Republic	No
Denmark	Yes
Estonia	Yes
Finland	Yes
France	Yes
Germany	Partial
Greece	Yes
Hungary	No
Ireland	No
Italy	Yes
Latvia	Yes
Lithuania	Yes
Luxembourg	Yes
Malta	No
Netherlands	Partial
Poland	Yes
Portugal	Yes
Romania	Yes
Slovakia	No
Slovenia	Yes
Spain	Yes
Sweden	Yes
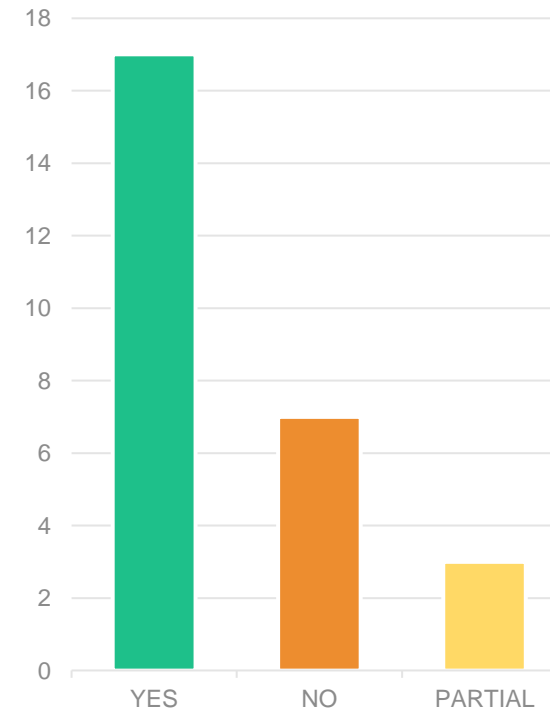
*Mandatory use of eInvoicing for suppliers to the public sector.
 Yes = Mandate already established or announced.

B2B eInvoicing mandates in the EU

Member State	B2B Mandate*
Austria	No
Belgium	Yes
Bulgaria	No
Croatia	No
Rep of Cyprus	No
Czech Republic	No
Denmark	No
Estonia	Yes
Finland	No
France	Yes
Germany	Yes
Greece	Yes
Hungary	No**
Ireland	No
Italy	Yes
Latvia	Yes
Lithuania	No
Luxembourg	No
Malta	No
Netherlands	No
Poland	Yes
Portugal	No
Romania	Yes
Slovakia	No
Slovenia	No
Spain	Yes
Sweden	No
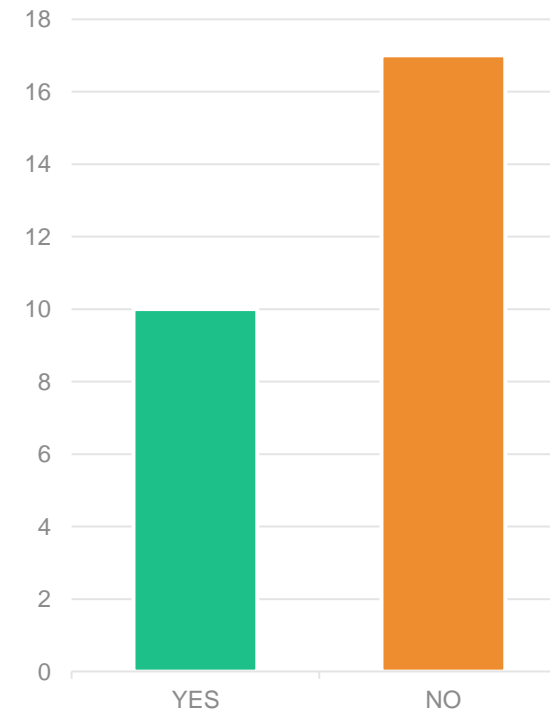
*Yes = Mandate already established or announced.
**Mandatory eInvoicing for the energy sector (electricity and natural gas) from 2025.

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Benefits from mainstreaming eInvoicing

For businesses (incl. SMEs)

- Lower operating costs
- Increased data accuracy, cash flow & traceability in the Supply Chain
- Administrative burden reduction facilitating compliance with reporting
- Tackles late payments
- Easier access to finance
- **eInvoicing as a key digital tool** and base layer for innovative applications.

For public administrations

- Reduced VAT fraud (better fraud detection)
- Tax revenue forecast
- Cost savings from automated business processing

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Key findings of the 2024 Report

Interoperability

➡️ The **European standard** addresses only the semantic and syntax levels

➡️ Full interoperability not reached for **transmission**

SMEs slow transition to eInvoicing

➡️ **High investment costs** due to trading partners requiring different systems for eInvoicing

➡️ 41% of SMEs experience **technical challenges**

European eInvoicing Strategy

eInvoicing Developments

- eInvoicing is undergoing a **rapid evolution** requiring proactive measures

- It moves from B2G to B2B in terms of market adoption and policy

- There is an **immense potential for regulatory reporting reduction**

VAT in the Digital Age

- ViDA mandates the use of eInvoicing for digital VAT reporting
- eInvoicing will become the default invoicing method
- European eInvoicing standard used to ensure a harmonised approach

National legislation

- With the approval of the ViDA at the EU Council, more Member States will introduce legislation mandating eInvoicing for suppliers in B2B

Global policy

- The EU is expanding its international partnerships and support for the use of the EU eInvoicing model in other non-EU countries
- E.g. Singapore, USA, Japan

eInvoicing and VAT Reporting

VAT Digital Reporting Requirements (DRR) are extracted from the mandatory Core elements of the **EU eInvoicing standard** (EN 16931)

VAT DRR as a subset of EN 16931

- Mandatory elements are selected
- Optional elements are not included
- Extension elements are not included

VAT Reporting

Core Invoice Model

Extension Model

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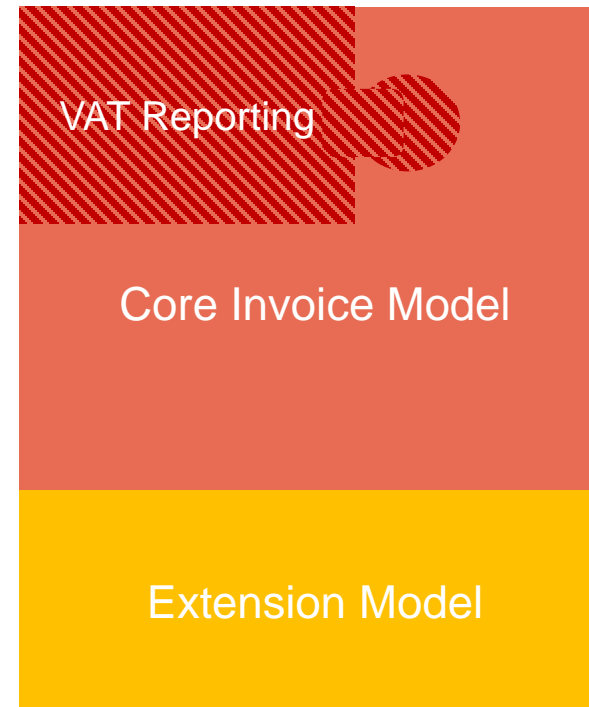
Way forward

What we want to achieve:

- **Mainstream the use of harmonised eInvoicing** within the EU
- **Ensure harmonised implementation and interoperability** by 1. updating the European eInvoicing standard and promoting its use internationally, and 2. promote the use of interoperable methods to exchange eInvoices
- **Leverage the use of eInvoicing data** for simplification of business processes and administrative burden reduction.

How we want to achieve it:

- **eInvoicing strategy**:

- **Revision of the 2014 eInvoicing Directive** (obligation to use eInvoicing in all B2G transactions, mandatory use of the European eInvoicing standard)

- **Soft policy measures** (recommend integration of eInvoicing into ERPs and accounting software, common criteria for accreditation schemes, facilitate sustainability reporting, etc.)

- **Promotion of eInvoicing benefits among stakeholders**

EU eInvoicing Strategy

- The Strategy represents an **overarching framework** to guide the EU's efforts in achieving its broader eInvoicing goals.

- Introduces a forward-looking **approach that extends beyond B2G to encompass B2B and B2C** transactions.

- Basis for a **revision of the eInvoicing Directive** 2014/55/EU

- **Soft-policy measures** on how eInvoicing can streamline administrative processes, enhance automation, and drive digital transformation.

- Foster **cooperation** with Member States and stakeholders to ensure proper implementation of eInvoicing approaches and technical solutions.

- To be issued as part of **June 2025** Internal Single Market reform.

Thank you

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