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FINANCIAL INSTITUTIONS

Retail issues, consumer policy and payment systems

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CONSULTATION DOCUMENT ON

THE FINAL REPORT OF

THE EXPERT GROUP ON E-INVOICING

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BACKGROUND

The Expert Group on e-Invoicing was set up by Commission Decision 2007/717/EC of 31 October 2007. The group was mandated to propose a European e-Invoicing Framework supporting the provision of e-Invoicing services in an open and interoperable manner across Europe.

The group gathered 30 experts from a broad set of nationalities and stakeholders, such as business associations, service providers, standardisation bodies and the public sector. The group had 13 meetings between 26 February 2008 and 13 November 2009.

THE EXPERT GROUP'S REPORT

The report defines a list of business requirements which represent necessary conditions for achieving mass adoption of e-Invoicing, in particular the widespread use of e-Invoicing by SMEs. These requirements are validated against current market reality, resulting in a number of identified gaps or areas for improvement identified in the report. A set of recommendations addressing these gaps constitutes the proposed European e-Invoicing Framework – the key deliverable of the Expert Group. The report also makes recommendations with clearly defined tasks and owners as to how this Framework could be implemented.

The main recommendations listed in the report are as follows:

- Harmonisation of and the provision of clarity for the legal and VAT framework across the EU on the basis of equal treatment between paper and e-invoices and supported by a Code of Practice prepared by the Expert Group
- Creation of an e-invoicing environment in which it is easy for invoice senders and receivers to reach each other, based on interoperability between e-Invoicing models
- Adoption of a common invoice content standard and data model by all actors within both the private and public sector
- Meeting the needs of SMEs as a priority focus, by concentrating on a list of business requirements defined in the report
- Establishment of an organisational process for implementation of the European e-Invoicing Framework at Member State and EU level

The report's analysis and recommendations, as well as reactions to them, will be taken into account by the Commission when developing its future position on e-Invoicing.

The report will be open to consultation until 26 February 2010. Written reactions to the report are to be e-mailed to markt-e-invoicing@ec.europa.eu or entr-e-invoicing@ec.europa.eu referring to the list of questions included below.

QUESTIONS (LIST NOT EXHAUSTIVE)

General assessment

1. Do you agree with the report's assessment, conclusions and recommendations?
2. What other suggestions/recommendations would you have?

Business requirements (Section 3 of the report)

3. Is there an important aspect for the successful uptake of e-Invoicing missing in the list of defined business requirements, especially to facilitate mass adoption by SMEs?

Legal and regulatory aspects (Section 4 of the report)

4. Is the Code of Practice proposed by the Expert Group suited to complement future VAT legislation? If not, how could it be improved?
5. Do you agree with the 11 core principles set out in the Code of Practice in Annex 3 of the report? Is any important element missing?
6. Beyond VAT legislation are there any other significant regulatory barriers which prevent the uptake of e-Invoicing?

Interoperability (Section 5 of the report)

7. Is the 'eco-system' described in the report a valid target environment? Does it reflect all requirements for an open and interoperable level playing field?

Content standards (Section 6 of the report)

8. Is the proposed target data model (UN/CEFACT CII v.2) meeting user requirement?

Implementation of the Framework (Section 7 of the report)

9. Do you agree with the proposed implementation bodies and the tasks assigned to them in the report?
10. Do you see other implementation tasks which can not be entirely left to the market alone?
11. Do you see other bodies or organisations which could play an important role in implementing the framework?

Specific aspects for SMEs and e-Invoicing

12. Do you believe that SMEs needs are sufficiently covered in the report? Are there any other means to promote the adoption of e-invoicing by SMEs?
13. Are the guidelines for SMEs in Annex 3 comprehensive enough? Would you suggest any additional content?