

The European E-Invoicing Service Providers' Association (EESPA) is pleased hereby to provide input to the Commission's consultation in relation to the effectiveness of Directive 2014/55/EU (below referred to as the B2G e-invoicing directive).

General position on e-invoicing strategy for the EU

Ultimately, EESPA would like to see all B2G and B2B e-invoicing transactions flow seamlessly through interoperable networks based on a common methodology such as the EU eDelivery building blocks. For B2B transactions, this common approach should be augmented based on the Decentralized Continuous Transaction Controls and Exchange (DCTCE) model, which is also sometime referred to as the 5-corner model. B2B and B2G transactions should not operate in separate siloes. The brief comments below should be read against the backdrop of that overall policy objective, which has been a key objective of EESPA since its inception.

For background and further references to the DCTCE concept and comments on transmission methods, we wish to refer to [EESPA's input to the public consultation on the ViDA proposal](#).

Success of the B2G e-invoicing directive

This directive introduced the European Norm for a core semantic model for a structured invoice, with an obligation for all public entities in the EU to accept invoices sent in two syntaxes implementing N16931. EESPA has always applauded and strongly supported this initiative as a very important first step towards standardisation in e-invoicing generally. The minimum standard approach enables Member States to (continue to) accept other formats, while setting a baseline that removes the costs of disharmonized approaches for suppliers that wish to adopt a single standard. Notwithstanding the value of there being a minimum standard that a supplier can adopt across Member States for B2G invoicing, the Directive has led to moderate/low volumes of invoices in either of the EN syntaxes in practice. This is in part due to a lack of adoption incentive for suppliers where a B2G e-invoicing method was put in place prior to operational availability of the EN.

At a minimum and as the highest priority in the B2G context, EESPA urges the Commission to undertake steps to ensure that Member States that have not yet done so to fully transpose Directive 2014/55/EU.

Considerations for B2B e-invoicing

EESPA members concur that the EN in its current form does not fully cover all use cases for it to be a robust basis for B2B e-invoicing. As part of the ongoing discussions around the adoption of the ViDA proposal for modifying the VAT Directive, including the proposed alignment of definitions of an electronic invoice as a structured dataset between the VAT Directive and the B2G e-invoicing directive, the Commission (at a minimum DG's GROW and TAXUD) should review which realistic paths are available to resolve the existing discrepancies, taking into consideration that it might not be possible to fully cater for using standardized (or even structured) data for every B2B use case, at least for the foreseeable future, particularly considering that evolution of the EN for B2B purposes may drive adaptation costs for B2G platforms in Member States.

Conclusion

EESPA remains at the disposal of the Commission to clarify its views on the above and related matters in writing or (preferably) through face-to-face discussions with the Commission and other relevant stakeholders in the EU.



About EESPA:

EESPA is the European trade association for a large and dynamic community of E-Invoicing Service Providers, drawn from organisations that provide network, business outsourcing, financial, technology and EDI services. EESPA is an International Not-for-Profit Association (AISBL/IVZW) organised under Belgian law. Formed in 2011 EESPA has over 90 full and associate members. EESPA members process more than 2 billion e-invoices yearly.

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