Benelux
SECRETARIAAT-GENERAAL
SECRÉTARIAT GÉNÉRAL

BOSA
FOD Beleid & Ondersteuning
SPF Stratégie & Appui

Netherlands Enterprise Agency

LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Ministère de la Digitalisation

WELCOME

Frank Leyman

Federal Public Service Policy and Support

PROGRAMME

09.35 – 09.45	Introductory political and strategic speech
09.45 – 10.40	State of play of eInvoicing in the EU
10.40 – 11.00	Coffee Break
11.00 – 11.40	State of play of eInvoicing in the Benelux
11.40 – 11.55	Why Peppol?
11.55 – 12.20	Discussion panel followed by Q&A session
12.20 – 13.30	Lunch

PROGRAMME-QR

PROGRAMME

13.30 – 14.40	Testimonials from the field
14.40 – 15.00	Coffee Break
15.00 – 16.00	Parallel workshops
16.00 – 16.25	Plenary workshop reports
16.25 – 16.55	Panel discussion: Conclusions and outcomes
16.55 – 17.00	Wrap-up
17.00 – 18.00	Walking cocktail

PROGRAMME-QR

Introductory political and strategic speech

Mr. Michel-Etienne Tilemans

Deputy Secretary-General
of the General Secretariat of the Benelux Union

Benelux Union: living lab for Europe

The Benelux in three minutes:
https://www.youtube.com/watch?v=Ys7beKL3riY

Legal Instrument: Benelux Recommendation

NL: https://www.benelux.int/nl/post/de-benelux-landen-bevorderen-elektronische-facturering-voor-overheidsopdrachten/

FR: https://www.benelux.int/fr/post/les-pays-du-benelux-favorisent-la-facturation-electronique-pour-les-marches-publics/

State of play of eInvoicing in the EU

VIDA

Ludwig de Winter

European Commission (DG TAXUD)

European Commission

Benelux eInvoicing Study Day

Brussels – 25 March 2025

VAT in the Digital Age
E-invoicing and Digital Reporting
State of play

Ludwig De Winter
Acting Head of Unit
VAT Unit – DG TAXUD - EU Commission

Overview of ViDA proposal

Pillar 1

Introduction of Digital Reporting Requirement (DRR)

Introduction of DRR for intra-EU supplies and ensuring interoperability

Pillar 2

platforms in transport and short-term accommodation sectors to account for the VAT rather than underlying supplier

Deemed supplier in Platform economy

Pillar 3

Single VAT Registration

Reducing the need for business to register in another Member State

PILLAR 1:

Digital Reporting Requirement (DRR)

& e-invoicing

DRR & e-invoicing

- Mandatory transaction-based Digital Reporting Requirement (DRR) for intra-Community transactions replacing in 2028 monthly/quarterly recapitulative statements
  - Council agreement: 1 July 2030
- Reporting of domestic transactions remains optional for Member States, but existing systems have to converge by 2028
  - Council agreement : grand fathering clause (2035) and evaluation report of the intra-EU system
- E-invoicing becomes the default system for issuing invoices
  - Council agreement : a one –step scheme with a 10 days deadline for invoice issuance
  - Pre-validation with multimodality and EU standard
- Central database for the exchange of information between Member States on intra-Community transactions (central VIES)

European Commission

Changes introduced in Council

- The 2 staged approach proposed by the Commission (e-invoice and then e-reporting) is replaced with 1 staged approach based on e-invoicing and automatic reporting
- Technical validation of e-invoices is introduced to allow for the automated reporting
- Summary invoice and timing for issuing invoices
- Customer reporting
- Transitional period for those MSs that have already real time reporting systems

e-invoicing

- Shift to a fully digitalised mandatory transaction-by-transaction reporting system for intra-EU transactions supported by e-invoicing based on a European standard (replacing monthly/quarterly recapitulative statements)
- E-invoicing becomes the default system for issuing invoices
- Definition electronic invoice:
  - Contains information required by the VAT Directive
  - Which at least for the information contained in Article 262 and 271b has been
    - ➢ Issued and received in a structured electronic format
    - ➢ Which allows for its automated and electronic processing

e-invoicing

- Electronic invoices shall comply with the European Standard and the list of its syntaxes
  - Member States may allow the use of other standards for domestic supplies
- Member States must ensure that electronic invoices
  - Include the information required by the VAT Directive
  - Comply with the required technical standards on electronic invoicing
  - Member States can allow taxable persons or intermediaries to carry out these checks
  - Member States may allow the use of a public portal, if this is available

European Commission

e-invoicing

- Date of issuance of the invoice for cross-border supplies is set at 10 days following the chargeable event or the receipt of payment on account
- Possibility to issue monthly summary invoices
- Content of invoice
  - Need to add the reference to triangular transactions when the recipient of goods is liable to pay the tax pursuant to Article 197
  - For corrective invoice add sequential number which identifies the corrected invoice
  - The bank account number or virtual account of the supplier or any other identifier into which the recipient can pay the VAT
- Acceptance of invoices

Cross-border DRR & transmission of data

- Transactions covered to be submitted to MS identification
  - Intra-Community supplies and transfers of goods
  - Intra-Community acquisitions of goods and transactions treated as ICA (e.g. by armed forces)
  - Supplies of goods and services, other than the exempt supplies, for which reverse charge applies
  - The acquisitions of goods and services that the customer acquires/receives under the reverse charge arrangement
  - Not for transfers and transactions treated as ICA reported under transfer OSS
- Member States may release customer from reporting their transactions
  - Inform the VAT Committee on the entry into force of this option and when it ceases to apply

Cross-border DRR & transmission of data

- Timing for the transmission of data per transaction
  - For the supplier at the time the invoice is or should have been issued
  - For self-invoicing where invoice is issued by acquirer or receiver no later than 5 days after invoice is or should have been issued
  - For the customer no later than 5 days after the invoice is received
- Transmission of data by the taxable person or a third party on its behalf
  - Member States need to provide the electronic means for this transmission
  - Will always need to be accepted if EU standard and list of its syntaxes is used
  - Common Electronic message will be settled in Commission IR

Domestic DRR

- **Possibility** for Member States to install a domestic DRR
  - For taxable persons established or identified on their territory to report data on their supplies, including self-supplies and data on goods or services supplied to them
- **Timing** of submitting the data
- Member States **shall** allow for the transmission of these data using the EU Standard on e-invoicing and the list of its annexes
- Member States **may** allow the use of other standards - interoperability with EU Standard
- Member States **can limit the scope** of this obligation to certain categories of taxable persons or certain types of transactions
- Member States **must** determine the data that need to be transmitted

Domestic DRR

- Member States that have a general transaction-based reporting system in place on 1/1/2024 for domestic supplies or acquisitions of goods and services

  => can maintain these until they implement the cross-border DRR

- Member States may impose reporting obligations for transactions other than those covered by DRR

DRR exceptions to the date of entry into force

- As of entry into force of the Directive: Member States are free to impose a domestic e-invoicing system
- Member States with a reporting system in place for domestic transactions will be able to keep it without converging to the EU system, for as long as that system is not general and not real-time
- Member States having a domestic digital ***real-time*** reporting system in place on 1/1/2024 or obtained a derogation prior to that date or having such a system in place before that date and for this no derogation was necessary can keep them until January 2035
- Commission shall assess the need for further measures and possibly propose further extension until shortcomings are addressed

Cross-border DRR
Administrative cooperation

- Creation of a new database: central VIES
- Taxable persons only report to their national tax administration
- National tax administrations send the data on intra-Community transactions to the central VIES
- Data format based on European standard
- Cross-checking of reported supplies and acquisitions (where possible)

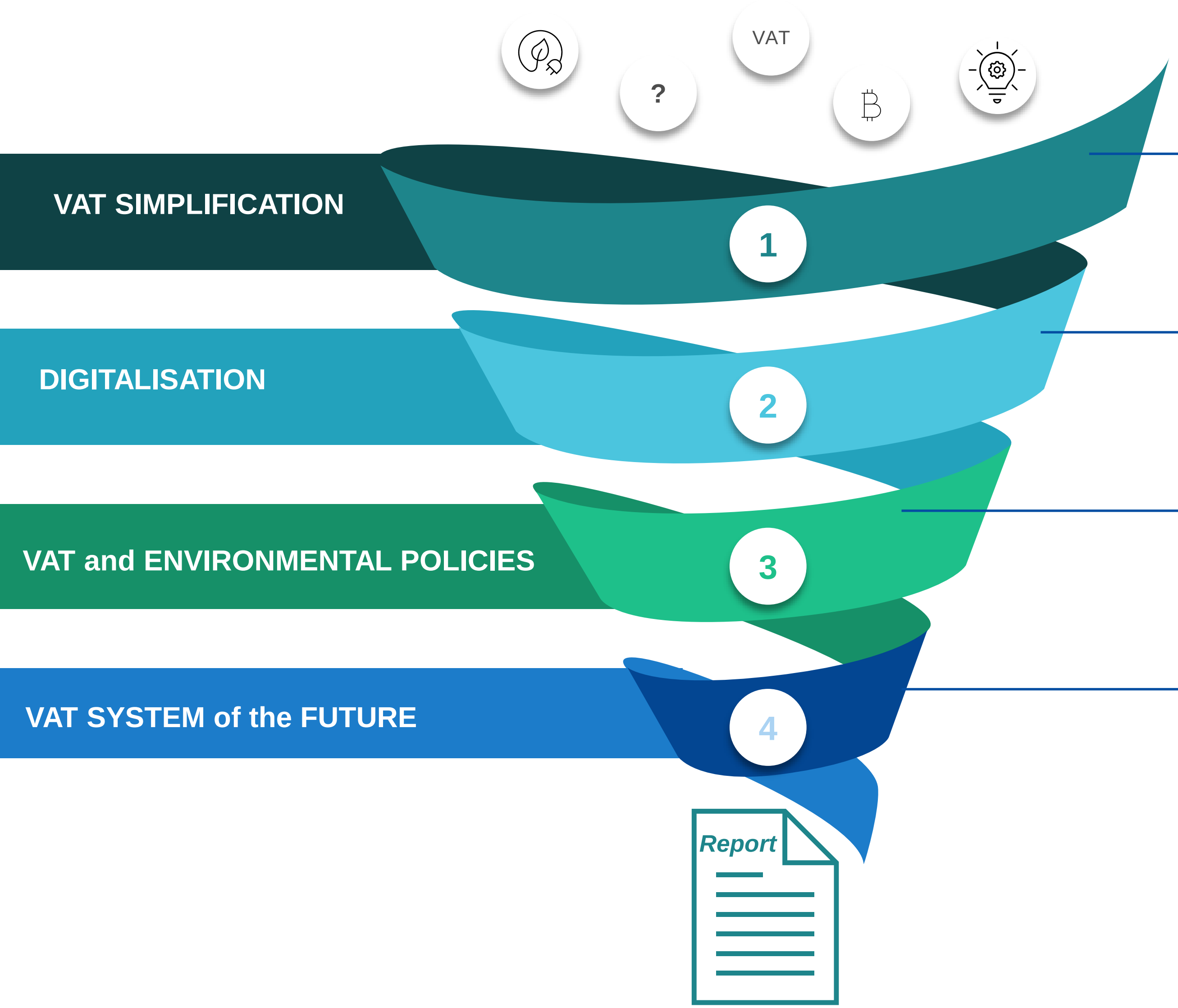
Ongoing activities

- Revision of the EU standard for electronic invoicing
  - ➢ Publication expected by June 2025
- Fiscalis workshop with the participation of tax administrations
  - ➢ Collection of input on issues that need to be clarified or developed for the smooth implementation of e-invoicing and DRR
  - ➢ With a view of preparing future Explanatory notes and Implementing act: (Definition of the common electronic message for suppliers/acquirers to provide the data from the e-invoice to their Member State)

Future developments in the area of VAT

VAT after VIDA – ongoing VEG reflections

** list not exhaustive*



Can we break the lock by simplifying?

– exemptions – special schemes – legislation – derogations – VAT interpretation – manuals –

Everybody is in love with digitalisation!

–reporting systems – providing and storing data – e-invoicing – – split payments – OSS deductions – VAT e-ID of taxable persons – VAT in a digital word (NFTs, cryptos…) –

Greening the EU VAT System?

– VAT rules linked with environmental policies – links with rates – exemptions – deduction system –

What will the VAT system look in 2050?

– How do you see the future VAT system ? – the influence of new technologies on VAT (in relation with the point above) – Real time collection of VAT? Fractioned payment? Split payment?

European Commission

Thank you

Directive 2014/55

Carmen Ciciriello

EUROPEAN COMMISSION (DG GROW)

State of play of eInvoicing in the EU: General overview

Carmen Ciciriello

Lead eInvoicing Adviser to the European Commission - DG GROW G.4

Director, Celeris Advisory Ltd

eInvoicing now

- eInvoicing is undergoing a rapid evolution requiring proactive measures
- It impacts all European enterprises and triggers a shift in the market and policy
- There is an immense potential for regulatory reporting reduction

eInvoicing Directive and state of play

- 2014 eInvoicing Directive: obligation on public administrations to receive eInvoices in line with the European eInvoicing standard
- B2G: **20 MS also impose an obligation on suppliers**

VAT in the Digital Age & national legislation

- ViDA makes eInvoicing the default invoicing method
- European eInvoicing standard used to ensure a harmonised approach
- B2B: **10 MS adopted or plan obligatory B2B eInvoicing**

Global policy & PINT (Open Peppol)

- The EU is expanding its international partnerships and support for the use of the EU eInvoicing model* in other non-EU countries

**The EU eInvoicing model is composed by the European eInvoicing standard and the Peppol specifications*

Directive 2014/55

- The 2014 eInvoicing Directive aims at:

- **Facilitating the use of eInvoicing** by establishing a common standard and creating the capabilities to process eInvoices.
- **Fostering the Digital Single Market** by simplifying and harmonising technical implementations based on the 2017 EU eInvoicing standard.
- **Encouraging the widespread adoption** of eInvoicing.

It creates an **obligation on public buyers to accept electronic invoices compliant with the European standard** (deadline 2020)

- However, the obligation does not exist on the suppliers' side.

Key findings of the 2024 Report

- ➔ The general uptake of eInvoicing in the EU (B2B and B2G) grew from 10.3% in 2013 to **38.6%** in 2023*
- ➔ There are enormous differences between Member States – the percentage of enterprises sending or receiving eInvoices varies from*:

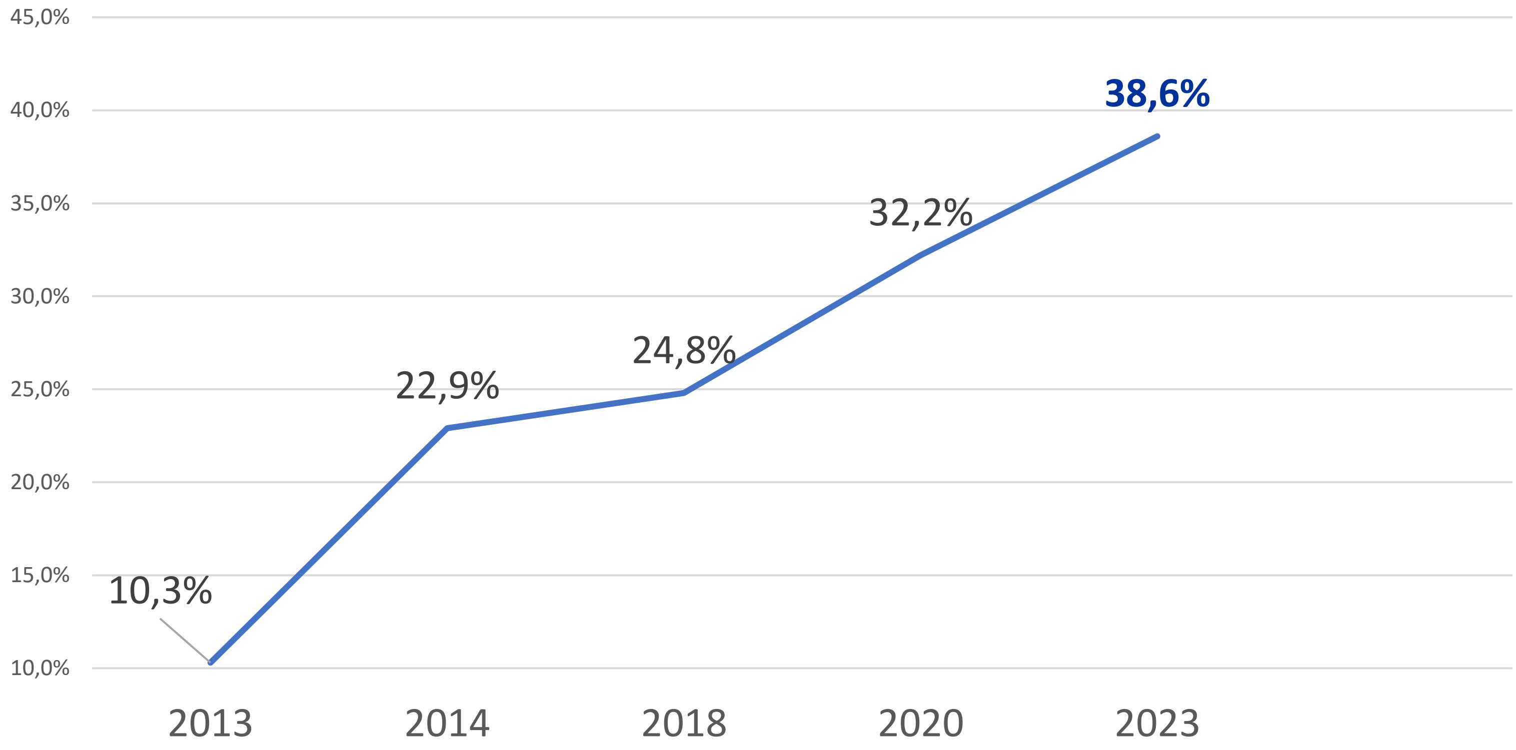
14.8% in Poland

To

97.5% in Italy

Data from 2023

Percentage of enterprises in the EU sending or receiving eInvoices (by year)



**Source: Eurostat (data from enterprises with 10 or more employees)*

Key findings of the 2024 Report

Interoperability

- The **European standard** addresses only the semantic and syntax levels
- Full interoperability not reached as the **transmission and governance** are not addressed

SMEs slow transition to eInvoicing

- **High investment costs** due to trading partners requiring different systems for eInvoicing
- 41% of SMEs experience **technical challenges**

eInvoicing Benefits

1 Simplification of Business Processes

- eInvoicing is the gateway to the **broader adoption of digital technology**
- Automation **frees up enterprises' time and resources** – unleashing SME's potential
- Fostering the **competitiveness** of EU enterprises so they can become the **innovation** leaders
- Public Sector benefits such as **revenue oversight**, **enhanced tax calculations** and **fraud detection**
- **Automatic population of data fields in VAT returns**
- eInvoices are **easily archived and accessible** for auditing
- eInvoicing **reduces the risk of missing payment** deadlines by 20%, helping enterprises to **ensure that they pay on time**, and they get paid on time.

2 Enhanced efficiency

- **Removes manual work, lowering operating costs, errors and risks** by automating the sending, receiving, processing, and archiving of invoices
- Companies (small to large) could save on average around 5 to **20 hours per week** through adopting eInvoicing, equivalent to **€13,500 to €49,700** per company per annum
- Reduces paper usage, **reducing carbon emissions** from postage
- **Improve liquidity** by allowing businesses to convert outstanding invoices into immediate cash
- eInvoices contain the certainty of payment date that triggers the payment term – **helps to avoid disputes** (e.g. from lost paper invoices)

eInvoicing as a base layer

- Mass adoption of eInvoicing has benefits:

Enterprises benefit from innovation and simplification of processes

- → Easier access to finance
- → VAT reporting
- → Customs declarations
- → Corporate sustainability reporting

Administrative burden reduction and boosted competitiveness

eInvoicing data is the most accurate dataset

- → Enterprises can use the data for business analytics
- → E.g. Better predictions of cash flows

The Way Forward

Objectives

- **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/ transmitting eInvoices via eDelivery
- **Leverage the use of eInvoicing data for simplification** of business processes and administrative burden reduction.

How to achieve them : EU 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** (such as promotion of eInvoicing module in ERPs and accounting software, common set of criteria for accreditation schemes)
- **Promotion of eInvoicing benefits among stakeholders**

eInvoicing in digital trade and partnerships

<u>EU aim</u>: expansion of the EU model for eInvoicing with key trading partners; and introduction of eInvoicing in all diplomatic efforts

- Bangladesh
- India
- Japan
- Malaysia
- New Zealand
- Philippines
- Singapore
- South Korea
- Taiwan
- Thailand
- United Arab Emirates
- U.S.
- WTO

Thank you

Contacts:

Carmela.CICIRIELLO@ext.ec.europa.eu

GROW-G4@ec.europa.eu

EC-DIGITAL-BUILDING-BLOCKS@ec.europa.eu

European eInvoicing standard EN16931

Wendy van Donge

DUTCH MEMBER
OF THE CEN-COMMITTEE

Logius
Ministerie van Binnenlandse Zaken en Koninkrijksrelaties

Format of the Invoice: Cen, Nen and the Netherlands

From a Public intermediate perspective

By Wendy van Donge

Consultant e-Invoice Logius

March 2025

Logius
Ministerie van Binnenlandse Zaken en
Koninkrijksrelaties

Logius
Ministerie van Binnenlandse Zaken en
Koninkrijksrelaties

Working for Logius:

Managing gov. data format
Providing Infrastructure
Participating in governance structures

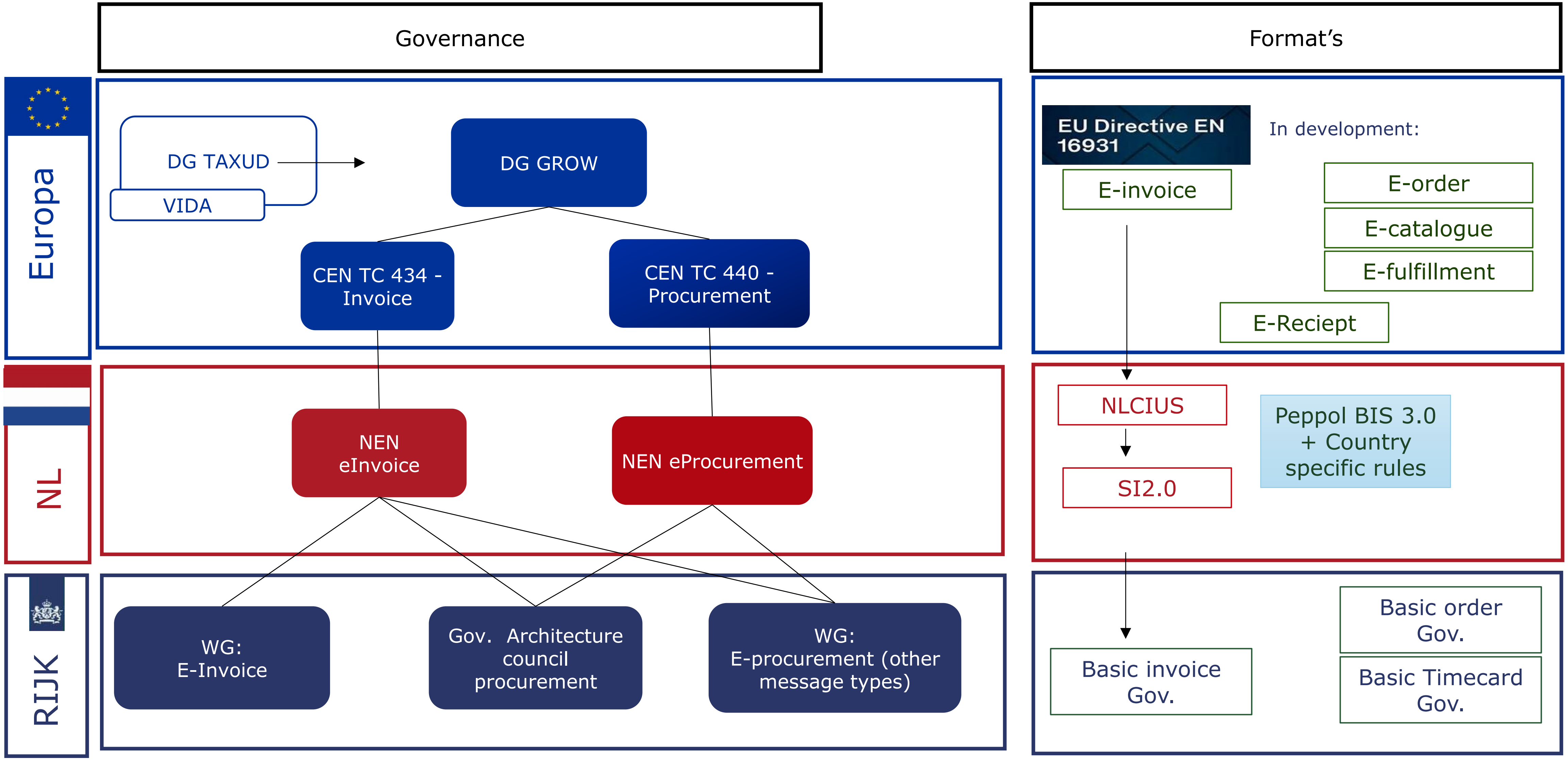
European Committee for Standardization
Comité Européen de Normalisation
Europäisches Kommitee für Normung

Participating in Cen & NEN:

NEN- e-invoice
NEN- E-procurement

TC 434- invoice
TC 440- e-procurement

E-procurement Data-format’s perspective NL



Logius
Ministerie van Binnenlandse Zaken en Koninkrijksrelaties

CEN TC 434 Invoice

Documents CEN

Core

Extension methodology

Documents EN 16931-1:2017 Electronic invoicing

Published (but under revision)

Part 1: Semantic data model of the Core Elements of an Electronic Invoice

Part 2: List of syntaxes that comply with EN 16931-1

Part 3-1: Methodology for syntax bindings ofthe Core Elements of an Electronic Invoice

- Part 3-2: Syntax binding for ISO/IEC 19845(UBL 2.1) invoice and credit note
- Part 3-3: Syntax binding for UN/CEFACT XML Invoice
- Part 3-4: Syntax binding for UN/EDIFACT Invoice

Part 4: Guidelines on interoperability of Electronic Invoices at the transmission level

Part 5: Guidelines on the use of sector or country extensions in conjunction with EN 16931-1

Part 6: Result of the test of EN 16931-1 (application for an end user. Testing methodology))

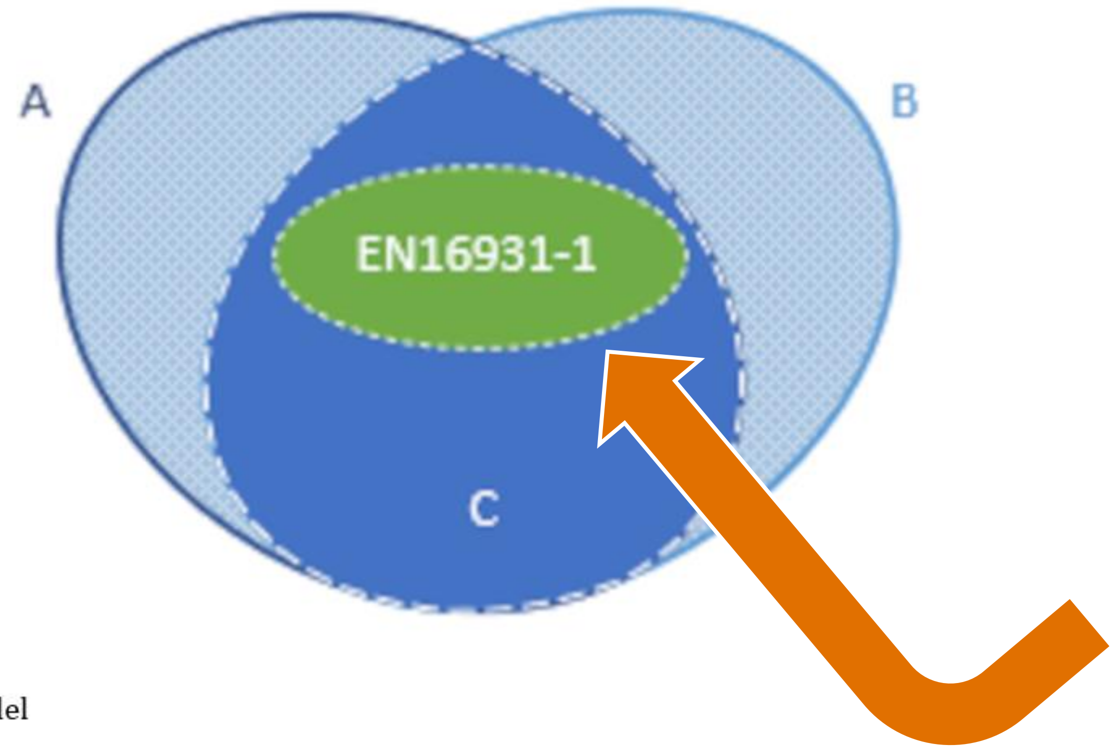
Part 8: Semantic data model of the 83 elements of an e-receipt or a simplified electronic invoice

NEW:

Part 9: VAT reporting and gap analysis with current eInvoicing standardization deliverables

Part 10: Additional requirements to extend to B2B

EN 16931 Invoice



Key

A UBL Invoice Model
B CII Model
Core Invoice Model (EN 16931-1)
Overlapping elements
Non-Overlapping elements

VIDA request

Amendenments / RFC from countries & sectors

Changes que to VIDA en RFC’s

Missing information VIDA:

a) There is no clear mechanism to define whether an invoice or credit note is corrective and thus whether a Preceding Invoice (BG-3) must be present.

b) Financial account number to be credited is not mandatory.

c) Margin schemes and other special VAT regimes.

d) A distinction is to be made between goods and services.

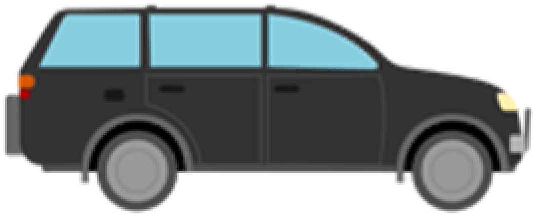
e) Nature of the goods

Additional request for change:

f) Include XML as an attachment (but no mandatory processing of attachment)

g) Allow Multiple order – Multiple delivery (now a 1-to-1 relation)

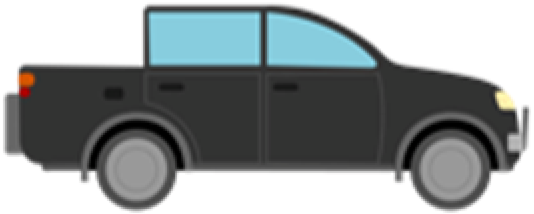
Core en mandatory core



a) EN 16931-1

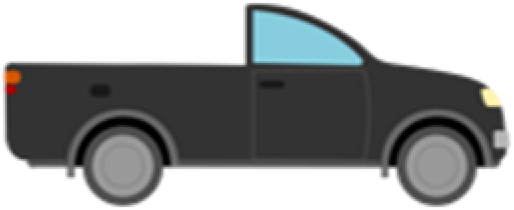
When the full Core Invoice Model is supported, you are maximising interoperability potential

CEN



b) CIUS

Country specific



c) Mandatory Core

When some of the Optional elements of the Core Invoice Model are excluded from invoice specifications this is considered a CIUS of EN 16931-1

CEN

Extension possibilities

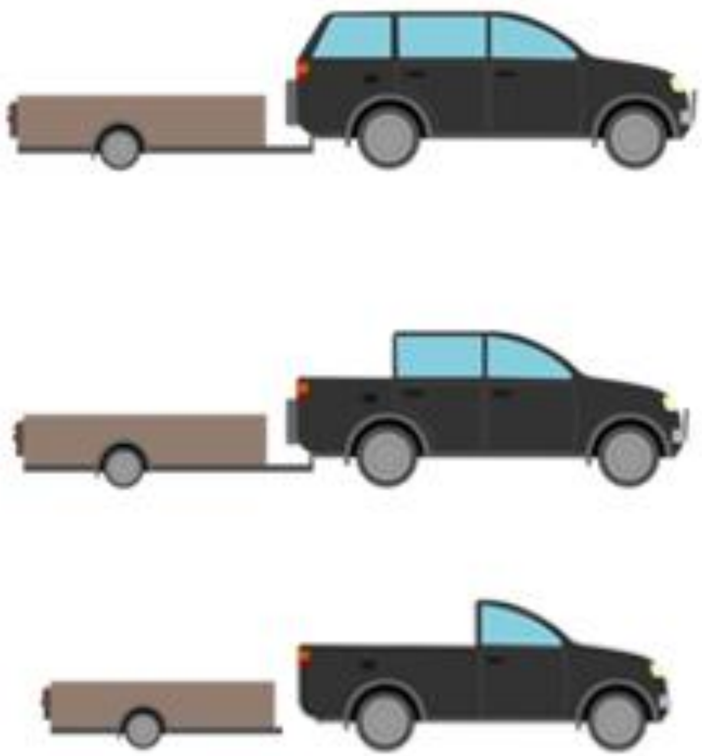
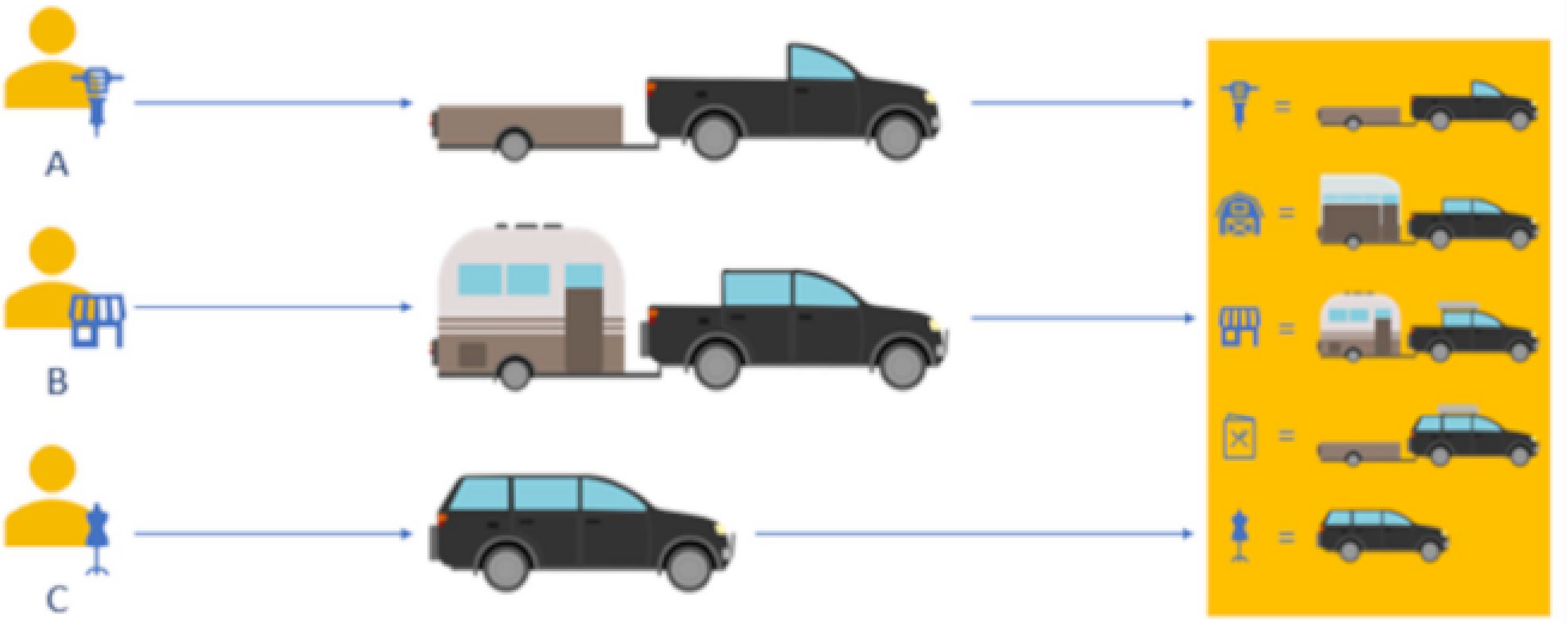


Fig. x. Extension is possible for the Entire Invoice, the NLCIUS or the mandatory core invoice.

Fig y. Extensions can be build according to needs. Bilateral, sectoral, regional etc.

The EU Extension library



Key

Sector A Representative
B Sector B Representative
C Sector C Representative
The European eInvoicing Registry

Countries involved

Austria,
Belgium,
Bulgaria,
Croatia,
Cyprus,
Czech Republic,
Denmark,
Estonia,
Finland,
Macedonia,
France,
Germany,
Greece,
Hungary,
Iceland,
Ireland,
Italy,
Latvia,
Lithuania,
Luxembourg,
Malta,
Netherlands,
Norway,
Poland,
Portugal,
Romania,
Serbia,
Slovakia,
Slovenia,
Spain,
Sweden,
Switzerland,
Turkey and
the United Kingdom.

Thank you for your attention!

If you have any questions, don’t hesitate to ask me today or send a mail to wendy.van.donge@logius.nl

Coffee Break

10.40 – 11.00

PROGRAMME-QR

State of play of eInvoicing in the Benelux

Netherlands

Sylvia Vertegaal

Ministry of Interior Affairs

Ministry of the Interior and Kingdom Relations

E-invoicing and digital procurement within the Dutch Central government

Benelux e-Invoicing Study Day

25 March 2025

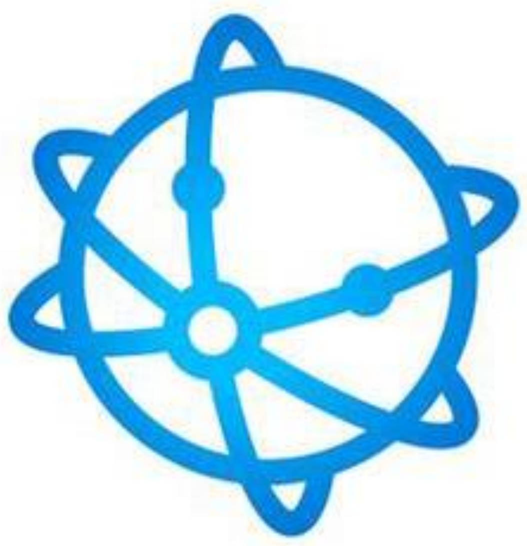
Sylvia Vertegaal

- Program Manager Digital Government Procurement
- Client of the Dutch Peppol Authority
- Client of e-procurement standards
- Client of the e-invoicing helpdesk

Agenda

- Peppol: our foundation for e-Procurement
- Bridging autonomy and unity in Government Procurement
- How e-invoicing works within the Dutch Central Government
- Current status: figures
- Next steps
- Challenges

Peppol: our foundation for e-procurement



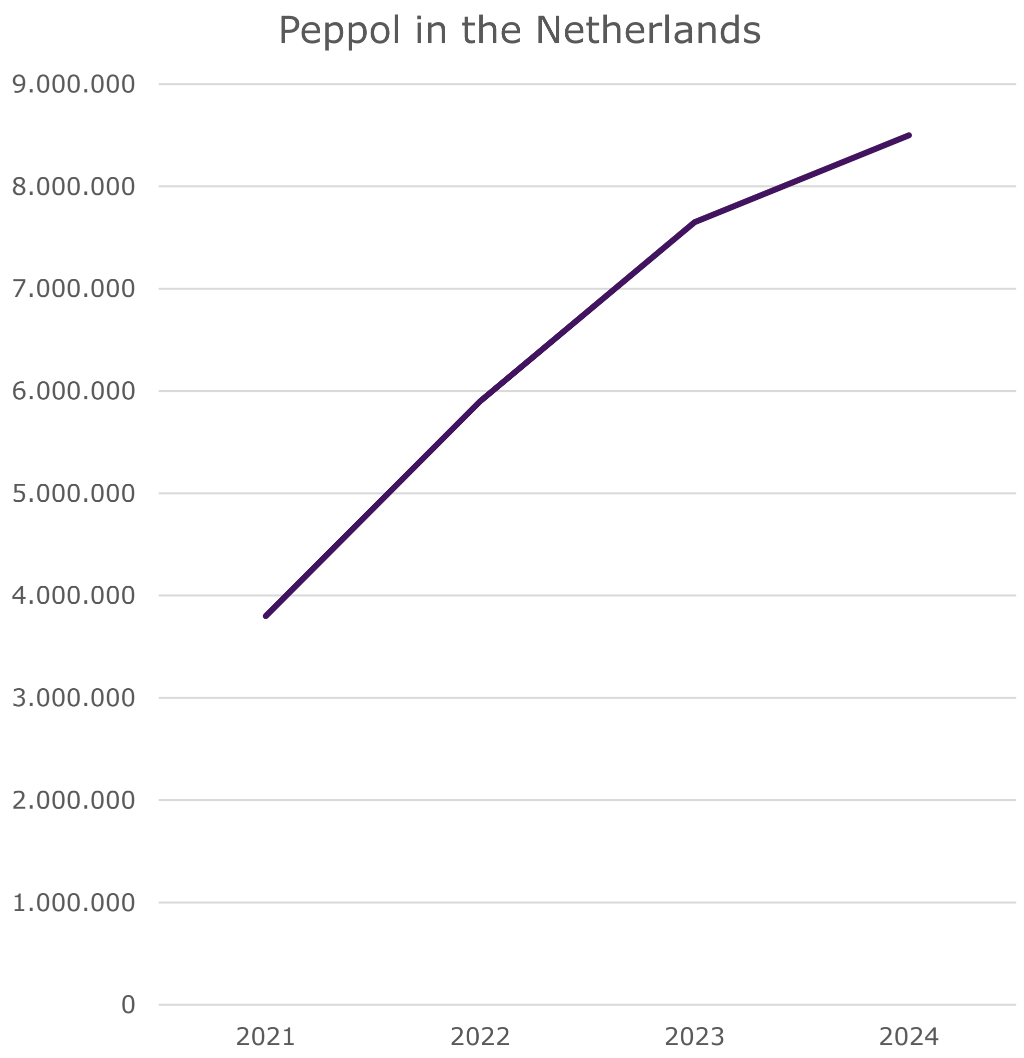
- 2017: E-invoicing became mandatory for all suppliers to the Dutch central government.
- 2019: Obligation extended to all government organizations to receive and process e-invoices.
- 2020: BZK took on the role of commissioning party for the Dutch Peppol Authority (NPa).
- Strengthened oversight of service quality, security, and infrastructure
- Ensuring a reliable and efficient digital trade network
- All governmental bodies are now connected to Peppol

Bridging autonomy and unity in Government Procurement

- Central government organizations enjoy significant autonomy
- Challenge: need for a unified, consistent government approach: connect once-reach all
- Solution: shared digital solutions and Peppol (but still issues)
- Mission: one government experience

How e-invoicing works within the Dutch central government

- Multiple channels: Peppol, specific systems, direct connection to Digipoort (a central digital hub)
- Centralized access point
- Digipoort: secure transmission, error validation, standards compliance
- Standardization through BasisFactuurRijk & BasisOrderRijk
- Proven success through pilot projects



Current status: figures

- Within the Dutch central government, 84% of invoices are received as e-invoices, of which 47% are processed via the Peppol network.
- Approximately 1 million e-invoices are processed annually via Peppol.
- We send around 50,000 e-orders via Peppol.
- Throughout the Netherlands, e-invoicing via Peppol has increased from 3.8 million messages (2021) to 8 million (2024).
- A highly rated e-invoice Helpdesk

Next steps

- Next steps in digitalizing the entire e-procurement chain, from tendering to e-invoicing.
- Integrating the hiring process into Peppol
- The Netherlands actively participates in international standards committees to further develop and standardize digital procurement messages.
- Encourage local governments to embrace Peppol on a broader scale

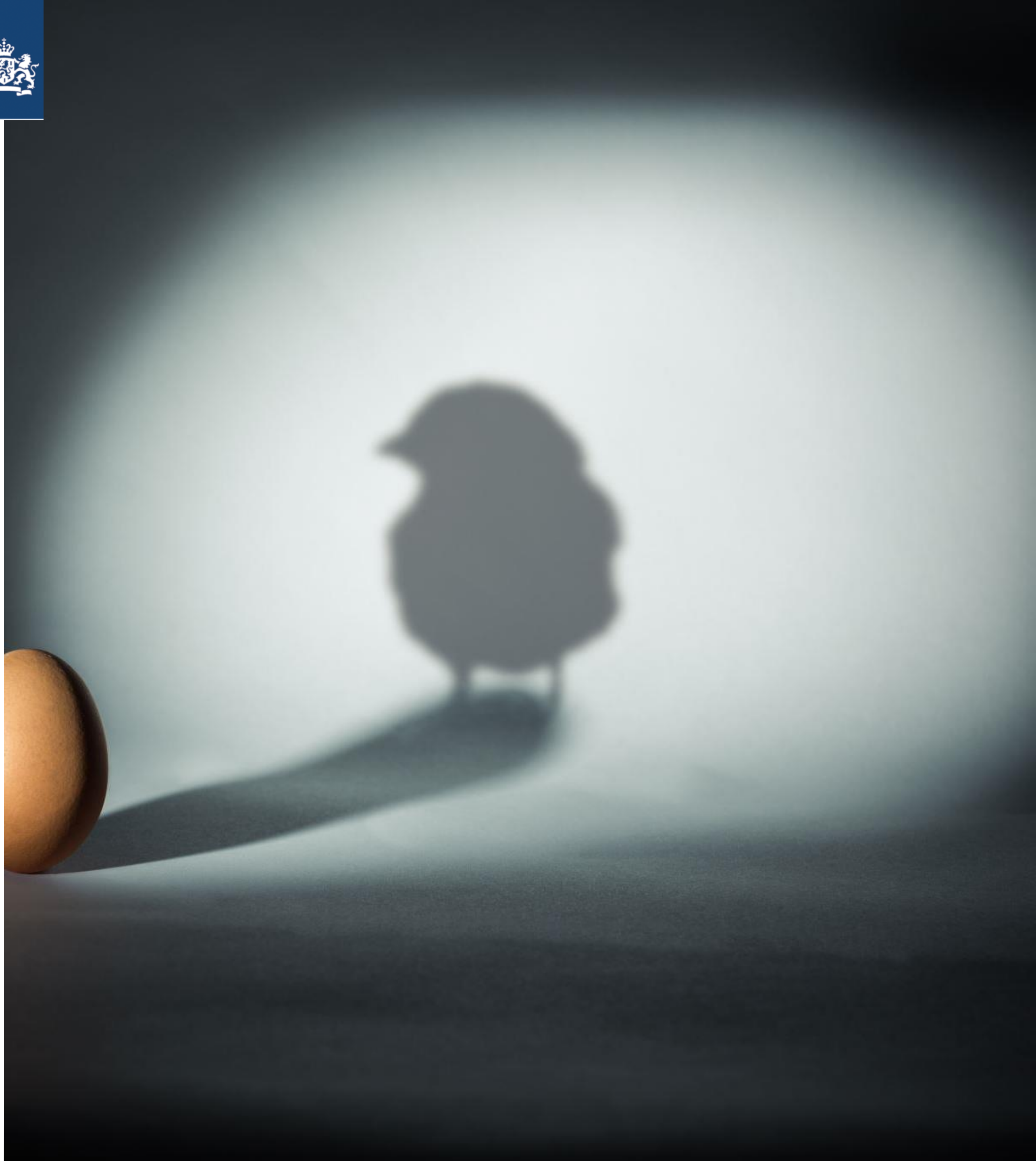
Challenges

- How can we encourage businesses to invoice via Peppol?

- How can we motivate software providers to properly support e-invoicing via Peppol, including e-status messages and e-orders?

- These are questions we have. It’s a chicken-and-egg situation: if the government pushes Peppol adoption more strongly, the market will follow. But at the same time, the government hesitates when the market does not yet offer sufficient functionality.

- *These are key issues I’d like to discuss today—I look forward to learning from each other!*



Thank you for your attention
I look forward to our discussions!

Luxembourg

Gérard Soisson

Ministry for Digitalisation

LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Ministère de la Digitalisation

eInvoicing in Luxembourg

Gérard SOISSON – Luxembourg Ministry for Digitalisation

Legal framework & technical solutions

- Transposition of Directive 2014/55/EU via the **Law of 16 May 2019 on electronic invoicing in public procurement and concession contracts**
- Law of 13 December 2021 modifying the aforementioned law mandates, for any public procurement contract, eInvoicing:
  - From 18.05.2022 on: for large economic operators;
  - From 18.10.2022 on: for medium-sized economic operators;
  - From 18.03.2023 on: for all economic operators.

- Peppol is the common network used: mandatory by law for reception
- No national CIUS, but reuse of Peppol BIS Billing 3.0 as is
- All public sector bodies can receive via Peppol
- Peppol Authority: Ministry for Digitalisation

Legal obligations

- For all public sector bodies, i. e. contracting authorities and entities:
  - **Receiving and processing** all compliant electronic invoices;
  - Being **connected**, for the reception of electronic invoices, **to** the common eDelivery network **Peppol**;
  - Using, as long as they are not connected by their own means to Peppol, the Peppol access point of the Luxembourg Government IT Centre.

- For the ministries and administrations of the central government:
  - Using the Peppol access point of the Luxembourg Government IT Centre.

- For the economic operators (last deadline: 18.03.2023):
  - **Emitting and transmitting only compliant electronic invoices** for public procurement and concession contracts;
  - Using for the transmission **either Peppol or 1 of the 2 types of web forms** on MyGuichet.lu (manual entry or upload).

Objectives

- **Main objective**: increasing the productivity and the competitivity of the private sector by using eInvoicing as a trigger to push the enterprises not only to start to use electronic invoicing, but also to digitalise progressively all the related back office processes
- Fast and efficient implementation and limited costs: > Peppol
- Avoiding market fragmentation to a maximum: therefore need for standardising also the transmission channel: > Peppol
- Automatisation of the processes and covering in the midterm the whole process from ordering to payment: therefore closing the email transmission channel!: > Peppol
- Using an approach and solution that would not only allow for B2G, but also for B2B and B2C eInvoicing: > Peppol
- Openness and interoperability, especially also cross-border interoperability by default: > Peppol & no national CIUS

Outcomes

- Huge increase in electronic invoices received:
  - From less than 100 in 2021 to nearly 1 400 000 in 2024
  - In 2024, LU is in absolute numbers in the Peppol network the 11th, in relation to the size of the country, the 4th country worldwide.
- Nearly 800 public sector bodies and more than 1 400 private sector bodies receive messages via Peppol.
- 10 certified Peppol service providers & 1 in the process of certification
- Significant increase in companies using back office software allowing for the generation of electronic invoices & a growing number of software editors connecting their software by default to Peppol
- Back office solution for the electronic processing of the incoming electronic invoices received by any central governement body
- B2B, G2B and G2G: quite a few public sector bodies are also sending eInvoices, many private sector bodies also receiving invoices.

Outlook

- **Extended use of Peppol** by using it progessively as the default eDelivery network for more and more electronic documents:
  - eOrders;
  - Reminders;
  - Pro forma invoices;
  - Acknowledgment or rejection messages;
  - Invoice responses;
  - eFTI ?;
  - Etc.

- **Directive “VIDA” (VAT in the Digital Age):**
  - Aiming at making B2B cross-border eInvoicing mandatory in the EU in order to achieve digital VAT reporting via eInvoicing;
  - National legal norms (BE, FR, DE, etc.) making B2B electronic invoicing mandatory

Main links

- Luxembourg eInvoicing portal: https://efacturation.public.lu/en.html
- Dossier on eInvoicing on the website of the Luxembourg Ministry for Digitalisation: https://digital.gouvernement.lu/en/dossiers/2021/facturation-electronique.html
- Luxembourg eInvoicing country factsheet on the website of the European Commission: https://ec.europa.eu/digital-building-blocks/wikis/display/DIGITAL/eInvoicing+in+Luxembourg
- Consolidated version of the modified law of 16 May 2019 on electronic invoicing in public procurement and concession contracts: https://legilux.public.lu/eli/etat/leg/loi/2019/05/16/a345/jo

Contact data

GOVERNMENT OF THE GRAND-DUCHY OF LUXEMBOURG

Gérard SOISSON
Ministry for Digitalisation
4, rue de la Congrégation
L-1352 Luxembourg

Phone: (+352) 247-72124
Email : gerard.soisson@digital.etat.lu
www.digitalisation.lu

Belgium

Serge Libert

Federal Public Service Policy
and Support

Federal Public Service
Policy & Support

Benelux e-invoicing study day
State of play - Belgium

Serge Libert – BOSA

Vision

Automation - Data Economy (and society) - Interoperability

Journey

2019-version of the roadmap [1st eInvoicing conference , BOSA, nov 2019]

Phase /timing	Driver	Key-line
I. Discovery (1980 – 2010)	Corporate	No specific legislation; Focus = automation → prio= sectorial exchanges → **Fragmented infrastructure and models**
II. Pioneering (2010-2018)	ASA (gov)	VAT Directive (2010); Focus = reach → prio = low threshold → **PDF take up**
III. Structuring (2019 – 2024)	DT (gov)	eINV Directive (2014); Focus= automation & reach → prio= shift to cross-sector → **Unified infrastructure and models**
IV. Mature (2025 - ...)	IT Sector	Commoditization, large-scale optimization, extension to eProcurement

Journey
roadmap update

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B2G

B2B

Journey
roadmap update

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B2G

SMEs

B2B

Journey
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B2G

SMEs

B2B

Next: □ households (B2C) □ Real-Time-Economy

DIGITALIZATION!

B2G practicals

- Global volume in BE: 1 billion invoices/y (in 2013) *
- B2G = 15% of global (➔ approx10 mio/m)
- VAT Directive 2014/55 introduces obligation for Authorities
- Transposed in belgian law on public procurement (April 2019)
- Flanders and Brussels introduced obligation for suppliers in 2018 and 2020
- Royal-decree march 2022 introducing obligation for suppliers
  - phased
  - progressive
- Today**:
  - 46% e-invoices
  - 53% Pdf
  - 1% Paper
- Peppol emerged soon as common denominator

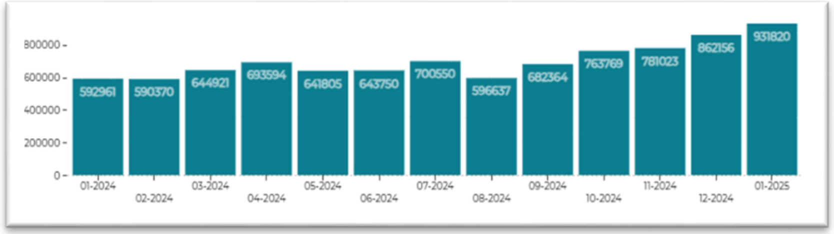
*: survey U-Hasselt/ ASA 2023

**: BOSA figures feb 2025

B2B practicals

- Global volume in BE: 1 billion invoices/y
- B2B = 35% of global (➔ approx 40 mio/m)
- VAT law of 6 feb 2024 introducing e-invoicing for all VAT liables [1.2 mio]
    - In- and outbound
    - From 1/1/2026 – [no phasing, 2 years preparation]
- Peppol recyled* as common denominator (“la voie royale”)
- Let the market play → avoid interfering, alignment through Business Experts Group
- Today:
    - 240.000 receivers
    - 50% volume growth
- New government agreement provides G2B rollout

**



*: along with BEG, efacture website, …

**: Peppol | BOSA

Thank you

DIGITALIZATION

Q&A

Why Peppol?

Gérard Soisson

Luxembourg Ministry
for Digitalisation and Member of the
Management Committee
of OpenPeppol

LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Ministère de la Digitalisation

Connecting the dots or Why Peppol?

Gérard SOISSON – Luxembourg Ministry for Digitalisation


Guichet.lu
Citoyens
Entreprises
Radar automatique : la contestation en ligne pour les professionnels

1

Peppol

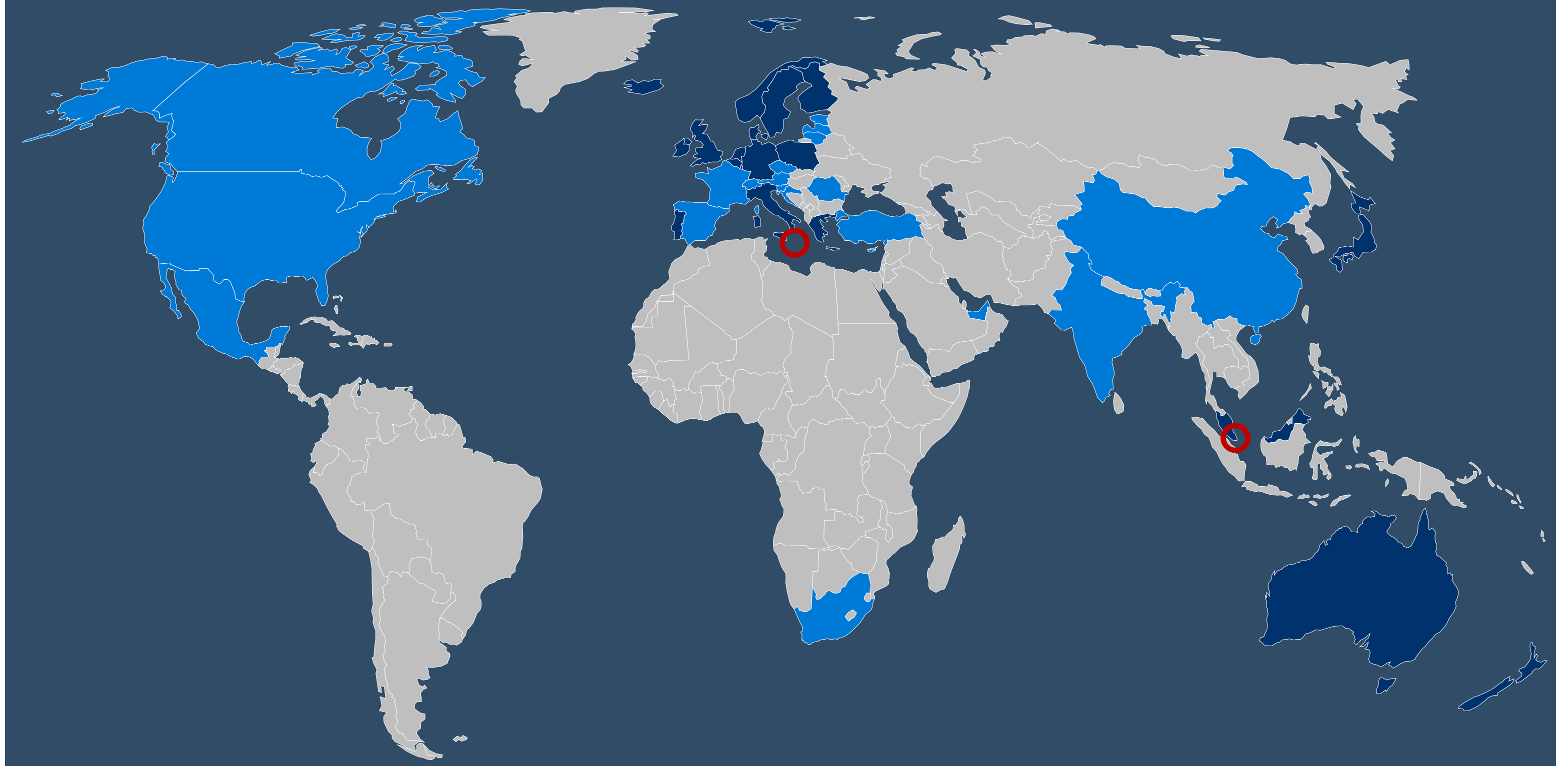
Peppol

- An decentralised 4-corner model based eDelivery network
- Open: based on open standards and specifications
- Interoperable: by default cross-border interoperable
- Secure and reliable
- Dynamic discovery & addressing of the network member: no need of one to one connections or specific onboarding
- Widely used worldwide and usage is increasing faster & faster
- Beyond eInvoices, also many other document types
- By default bi-directional B2G and B2B exchange possible
- By default compliant to EN 16931 & to the 2 syntaxes
- Managed by OpenPeppol, a member-driven non-profit association (AISBL) under Belgian law (Website: peppol.org)
- Result of an EU Large Scale Pilot running from 2008 to 2012
- In production since 2012

Peppol: Membership end of year 2024

20	41	655	1 471 964
Countries with Peppol Authorities	Countries with OpenPeppol members	Total number of OpenPeppol members	Receivers in the Peppol Network (Dec. 2024)

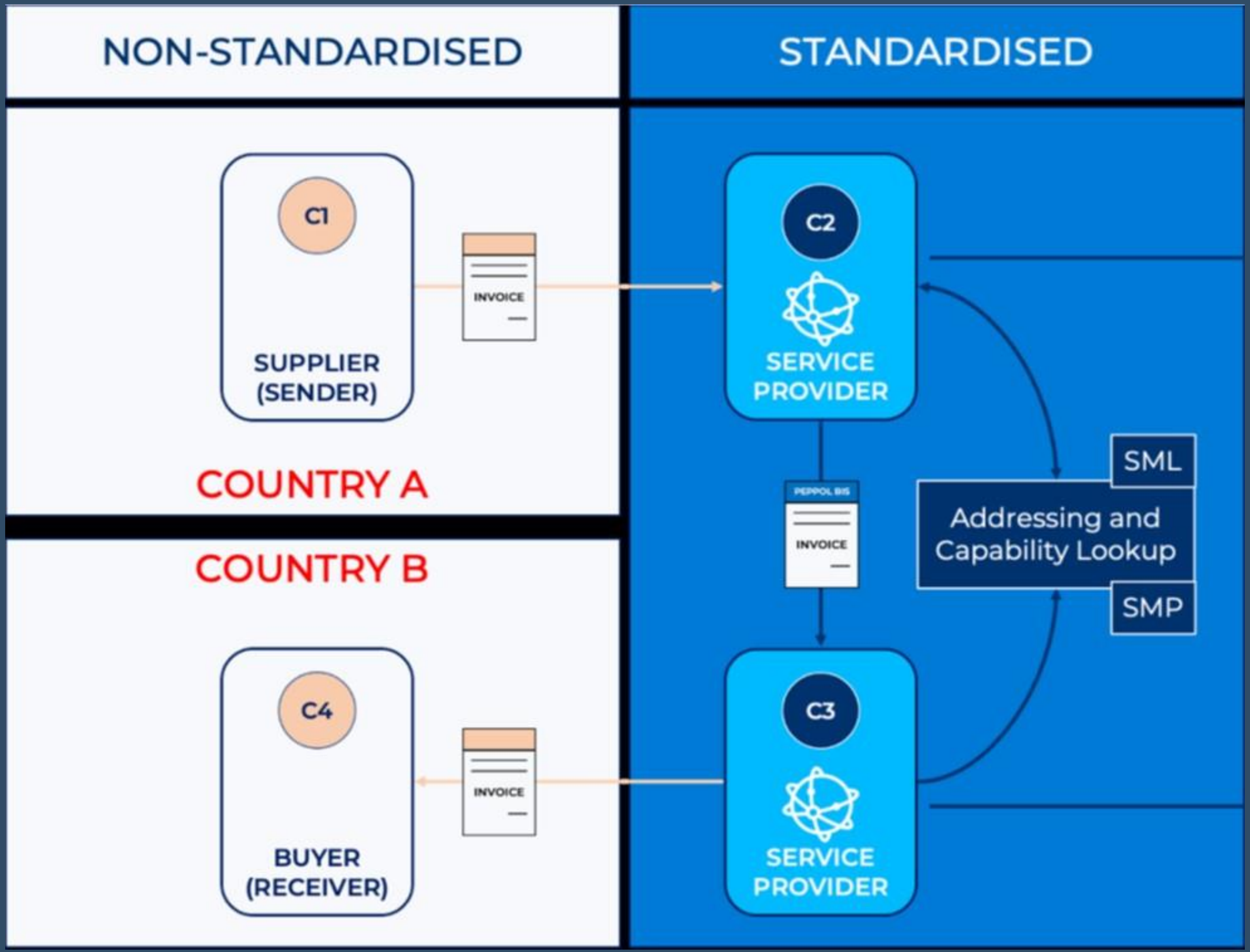
World map of OpenPeppol membership



Australia	Luxembourg
Austria	Malaysia
Belgium	Malta
Canada	Mexico
China	Netherlands
Croatia	New Zealand
Cyprus	Norway
Czechia	Poland
Denmark	Portugal
Estonia	Romania
Finland	Singapore
France	Slovenia
Germany	South Africa
Greece	Spain
Iceland	Sweden
India	Switzerland
Ireland	Turkey
Italy	UAE
Japan	UK
Latvia	USA
Lithuania	

Countries with Peppol Authorities and Certified Service Providers
Countries with Certified Service Providers
Countries with other member types

4-corner model



LE GOUVERNEMENT
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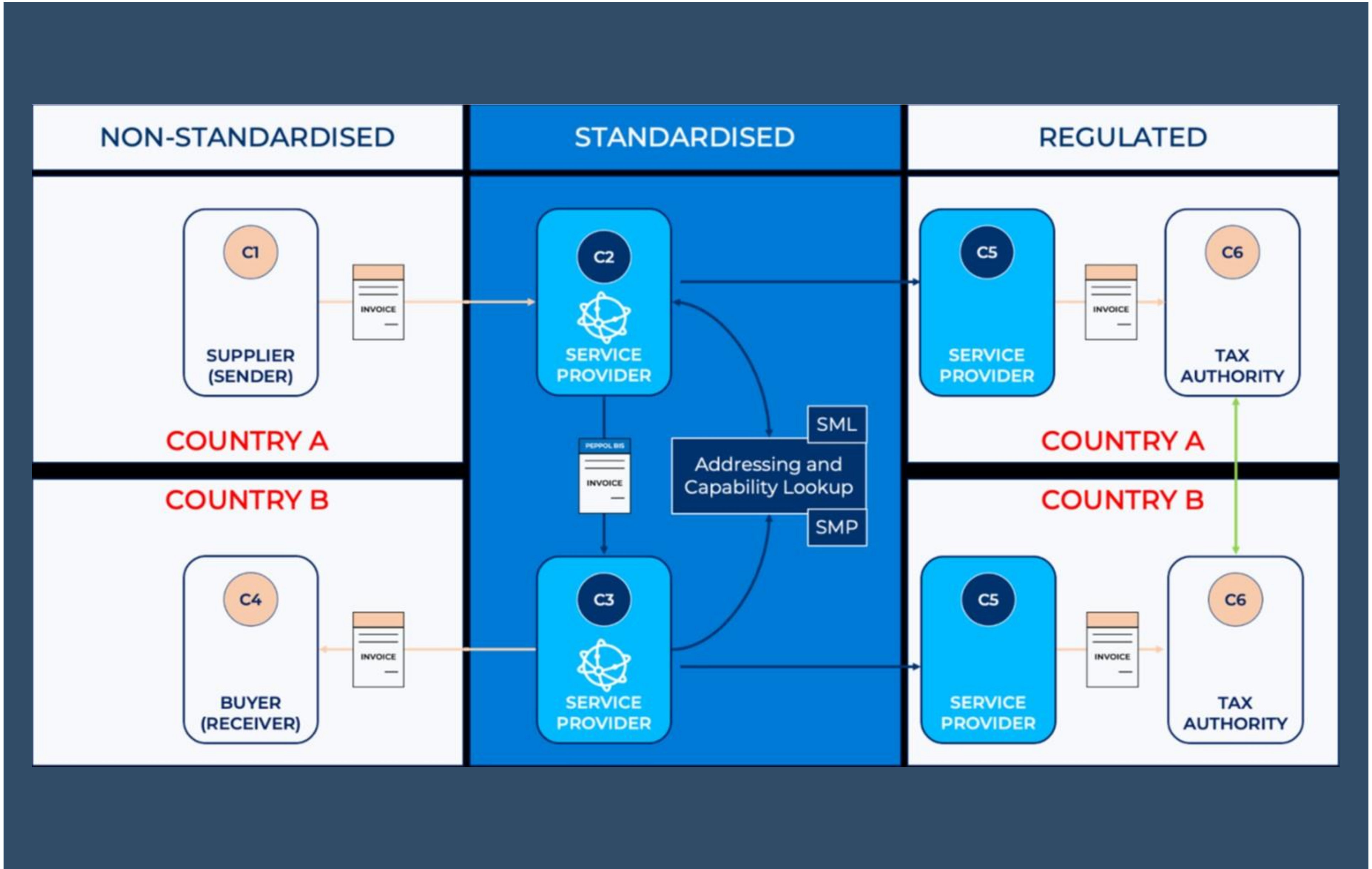
Ministère de la Digitalisation

5-corner model: VAT reporting via Peppol CTC



2

SWOT

Strenghts

- Less market fragmentation due to more and more standardisation:
  - EN 16931
  - At least only 2 syntaxes
  - Peppol network and Peppol BIS Billing
  - PINT
  - Alignment between the VAT & the public procurement domains: standard, syntaxes and definition of an electronic invoice
- Growing use of electronic invoicing, mainly due to governments mandating B2G and/or B2B electronic invoicing:
  - France, Germany, Belgium, etc.
  - VIDA directive
- Growing use of Peppol:
  - More jurisdictions
  - More document types, e.g. logistics
  - More messages
  - More service providers
  - More members & end users

Weaknesses

- Still far too much market fragmentation and lack of interoperability:
  - Theoretically 1 single European standard, but in reality many different non interoperable national or sectorial CIUSes;
  - 2 syntaxes instead of 1;
  - The objective of Directive 2014/55/EU, ensuring interoperability, is not really achieved due to many national specificities;
  - No standardisation of the transmission channel
- Lack of automatisation of the processes:
  - Very often electronic invoices are sent, but the verification, validation, payment processes are not digitalised.
  - The common usage of email as transmission channel contributes strongly to the lack of automatisation and is insecure.
- Lack of maturity:
  - Other messages than eInvoices still rarely exchanged: eOrders, MLR/MLS, Invoice responses, Reminders, Proforma invoices, etc.
  - Still a lot of incorrect messages sent by service providers via Peppol
  - Many eInvoices miss essential data or contain incorrect data (e.g. VAT)

Opportunities

- Legal frameworks making eInvoicing mandatory for B2G and/or B2B transactions & VAT reporting mandatory on the basis of eInvoices:
  - Automatisation via digitalisation
  - Increasing efficiency
  - Reducing administrative burden for private and public sector bodies
  - Fighting fraud
  - Avoiding errors
- Peppol:
  - PINT
  - Peppol CTC for VAT reporting
  - More document types exchangeable via Peppol
  - Increasing the maturity of the network by making receiving capabilities mandatory for key document types: e.g. MLR/MLS, invoice response
  - Making publishing of the Peppol ID in the Peppol directory mandatory
  - Convincing more and more software editors to make their accounting, ERP or invoicing software by default Peppol compliant

Threats

- Increasing fragmentation of the EU single market due to more and more different CIUSes and more and more specific national transmission channels
- No standardisation of the transmission channel for eInvoices foreseen in the VIDA directive, even not for cross-border transactions: even emails are allowed!
- Risk of making reliable VAT reporting based on the eInvoices impossible or very difficult due to the possibility that transmission channels can be used, e.g. emails, that do not guarantee by design that the VAT reporting is really based on the data of the eInvoice
- High risk of increasing the administrative burden for enterprises due to the market fragmentation and the risk that they will have nevertheless to report VAT in a process separate from eInvoicing

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Conclusion

How to progress?

- Interoperability
  - CIUSes: stopping their proliferation & reducing their number
  - Syntaxes: should 1 single syntax not be sufficient?
  - 1 single common transmission network, at least for cross-border transactions: Peppol is the natural candidate!
  - Reusing Peppol for more and more document types and business processes: > efficiency and reduction of administrative burden
- Maturity
  - End to end digitalisation of business processes, e.g. procurement
  - Avoiding or even prohibiting transmission channels not allowing for reliable automatisation & digitalisation, e.g. email
  - Increasing the quality & the completeness of the messages exchanged: training, awareness raising, better processes, etc.
- B2B einvoicing & VAT reporting
  - Using Peppol, at least for cross-border transactions
  - Using Peppol CTC for VAT reporting

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Contact data

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GOVERNMENT OF THE GRAND-DUCHY OF LUXEMBOURG

Gérard SOISSON
Ministry for Digitalisation
4, rue de la Congrégation
L-1352 Luxembourg

Phone: (+352) 247-72124
Email : gerard.soisson@digital.etat.lu
www.digitalisation.lu

Panel discussion

Sylvia Vertegaal (NL)

Wouter Bollaert (BE)

Gérard Soisson (Lux/Peppol-board)

Carmen Ciciriello

Lunch

12.20 – 13.30

PROGRAMME-QR