

B2G e-invoicing and e-Procurement Directives

Many EU Member States realise the value of digital processes and documentation. They have implemented or are in the process of implementing regulations and infrastructures to facilitate the transition to a digital economy.

EU directives are an important driving force in the development. The EU has adopted several directives, 2014/23/EU, 2014/24/EU, 2014/25/EU and 2014/55/EU (the last one in particular), which are together known as the e-Procurement Directives, and which aim to facilitate integration into the single market and the growth of digital services.

What do the e-Procurement Directives mean?

The implications of the e-Procurement Directives can be summarised in the bullets below:

- Only electronic invoices in a specific structured format will be recognised as valid e-invoices, meaning, for instance, that the popular PDF format will no longer be considered a valid invoice.
- Authorities of each Member State must be able to receive and process e-invoices by no later than April 2019. Regional and local authorities may obtain an exception until April 2020.

Not all Member States have achieved similar progress in the implementation process. Also, each Member State has the freedom to implement the directives in a way that suits them, which means that there are different rules that apply to different countries. Below is an overview of the situation in each country.

European countries members of the EU

European Commission

Item	Comment
e-Invoicing infrastructure	e-Prior
e-Invoice format(s)	CEN BII
e-Invoices mandatory for receiving	The European Commission and other EU Institutions
e-Invoices mandatory for submitting	No

Austria

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	Unternehmensserviceportal and PEPPOL
e-Invoice format(s)	ebInterface or PEPPOL-BIS
e-Invoices mandatory for receiving	Central authorities and entities
e-Invoices mandatory for submitting	Suppliers to central authorities

Belgium

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	Mercurius and PEPPOL
e-Invoice format(s)	PEPPOL-BIS
e-Invoices mandatory for receiving	Flemish authorities and entities Federal authorities from January 2018 for contracts exceeding EUR 135.000
e-Invoices mandatory for submitting	Suppliers to Flemish authorities

Bulgaria

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	No
e-Invoicing infrastructure	No
e-Invoice format(s)	No
e-Invoices mandatory for receiving	No
e-Invoices mandatory for submitting	No

Croatia

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	e-Račun
e-Invoice format(s)	Cross Industry Invoice (CII) and UBL 2.1
e-Invoices mandatory for receiving	Central authorities and entities
e-Invoices mandatory for submitting	No

Cyprus

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	No
e-Invoicing infrastructure	In development
e-Invoice format(s)	PEPPOL-BIS
e-Invoices mandatory for receiving	No
e-Invoices mandatory for submitting	No

Czech Republic

Item	Comment
e-Procurement directives incorporated	Yes
Other B2G e-Invoicing legislation	No
e-Invoicing infrastructure	Národní elektronický nástroj (NEN)
e-Invoice format(s)	EDIFACT, UBL and ISDOC
e-Invoices mandatory for receiving	All authorities and entities
e-Invoices mandatory for submitting	All suppliers

Denmark

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	NemHandel and soon PEPPOL
e-Invoice format(s)	OIOUBL
e-Invoices mandatory for receiving	All authorities
e-Invoices mandatory for submitting	All suppliers

Estonia

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	Omniva, Telema, Fitek, Edisoft, E-arveldaja, Amphora
e-Invoice format(s)	EVS 923:2014
e-Invoices mandatory for receiving	All authorities and entities
e-Invoices mandatory for submitting	Voluntary

Finland

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	Basware Supplier Portal and Post Network Service
e-Invoice format(s)	TEAPPSXML 2.7.2 and Finvoice 2.01
e-Invoices mandatory for receiving	All authorities and entities
e-Invoices mandatory for submitting	All suppliers

France

Item	Comment
e-Procurement directives incorporated	Yes
Other B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	Chorus Portail Pro
e-Invoice format(s)	UBL 2.1 and CII UN/CEFACT
e-Invoices mandatory for receiving	All authorities
e-Invoices mandatory for submitting	Large businesses from January 2017 Medium businesses from January 2018 Small businesses from January 2019 Micro businesses from January 2020

Germany

Item	Comment
e-Procurement directives incorporated	Yes
Other B2G e-Invoicing legislation	No
e-Invoicing infrastructure	In progress
e-Invoice format(s)	Xrechnung
e-Invoices mandatory for receiving	Federal authorities from November 2018 Regional and local authorities from November 2019
e-Invoices mandatory for submitting	From November 2020

Greece

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	No
e-Invoicing infrastructure	ESIDIS
e-Invoice format(s)	No
e-Invoices mandatory for receiving	No
e-Invoices mandatory for submitting	No

Hungary

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	No
e-Invoicing infrastructure	No
e-Invoice format(s)	No
e-Invoices mandatory for receiving	No
e-Invoices mandatory for submitting	No

Ireland

Item	Comment
e-Procurement directives incorporated	Yes
Other B2G e-Invoicing legislation	No
e-Invoicing infrastructure	PEPPOL
e-Invoice format(s)	UBL 2.1 and CII UN/CEFACT
e-Invoices mandatory for receiving	Central authorities and entities from April 2019 Regional and local authorities and entities latest by April 2020
e-Invoices mandatory for submitting	TBD

Italy

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	Sistema di Interscambio (SDI)
e-Invoice format(s)	FatturaPA
e-Invoices mandatory for receiving	All authorities
e-Invoices mandatory for submitting	All suppliers

Latvia

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	No
e-Invoicing infrastructure	ePakalpjumi.lv
e-Invoice format(s)	XML
e-Invoices mandatory for receiving	Voluntary
e-Invoices mandatory for submitting	Voluntary

Lithuania

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	e.Saskaita
e-Invoice format(s)	UBL 2.1
e-Invoices mandatory for receiving	All authorities and entities
e-Invoices mandatory for submitting	All suppliers

Luxembourg

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	No
e-Invoicing infrastructure	De facto PEPPOL
e-Invoice format(s)	De facto PEPPOL-BIS and UBL 2.1
e-Invoices mandatory for receiving	No
e-Invoices mandatory for submitting	No

Malta

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	No
e-Invoicing infrastructure	No
e-Invoice format(s)	No
e-Invoices mandatory for receiving	No
e-Invoices mandatory for submitting	No

Netherlands

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	Digipoort, Simplerinvoicing and PEPPOL
e-Invoice format(s)	UBL-OHNL, SI-UBL, SETU and PEPPOL-BIS
e-Invoices mandatory for receiving	Central authorities
e-Invoices mandatory for submitting	No

Poland

Item	Comment
e-Procurement directives incorporated	Draft
Other B2G e-Invoicing legislation	No
e-Invoicing infrastructure	Under construction
e-Invoice format(s)	UBL 2.1, UN/CEFACT CII and PEPPOL-BIS
e-Invoices mandatory for receiving	All authorities from November 2018
e-Invoices mandatory for submitting	All suppliers from November 2019

Portugal

Item	Comment
e-Procurement directives incorporated	Yes
Other B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	Certified Service Providers
e-Invoice format(s)	EN compatible
e-Invoices mandatory for receiving	All authorities from January 2018
e-Invoices mandatory for submitting	All suppliers from January 2019

Romania

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	No
e-Invoicing infrastructure	No
e-Invoice format(s)	No
e-Invoices mandatory for receiving	No
e-Invoices mandatory for submitting	No

Slovakia

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	No
e-Invoicing infrastructure	No
e-Invoice format(s)	No
e-Invoices mandatory for receiving	No
e-Invoices mandatory for submitting	No

Slovenia

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	UJP eRačun, PPA eInvoicing system or Bankart
e-Invoice format(s)	eSlog
e-Invoices mandatory for receiving	All authorities
e-Invoices mandatory for submitting	All suppliers

Spain

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	FACe
e-Invoice format(s)	Facturae
e-Invoices mandatory for receiving	All authorities
e-Invoices mandatory for submitting	All suppliers

Sweden

Item	Comment
e-Procurement directives incorporated	Draft
Other B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	Selected Service Providers
e-Invoice format(s)	Svefaktura, SFTI Fulltextfaktura, PEPPOL-BIS
e-Invoices mandatory for receiving	Central authorities
e-Invoices mandatory for submitting	No

United Kingdom

Item	Comment
e-Procurement directives incorporated	No
Other B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	NHS: PEPPOL and Scotland: PECOS P2P
e-Invoice format(s)	PEPPOL-BIS
e-Invoices mandatory for receiving	NHS participants
e-Invoices mandatory for submitting	NHS trusts and suppliers

Other European countries not members of the EU

Iceland

Item	Comment
B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	Sendill, Advania, InExchange, PEPPOL
e-Invoice format(s)	UBL 2.1. and PEPPOL-BIS
e-Invoices mandatory for receiving	Voluntary for all authorities
e-Invoices mandatory for submitting	Voluntary for all suppliers

Norway

Item	Comment
B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	PEPPOL
e-Invoice format(s)	PEPPOL-BIS
e-Invoices mandatory for receiving	All authorities
e-Invoices mandatory for submitting	All suppliers

Switzerland

Item	Comment
B2G e-Invoicing legislation	Yes
e-Invoicing infrastructure	PostFinance, Swissport and Billexco
e-Invoice format(s)	PDF and XML
e-Invoices mandatory for receiving	Federal entities
e-Invoices mandatory for submitting	Suppliers to federal entities