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## E-Invoicing Requirements

New e-invoicing requirements  
for 2025 and beyond.





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# Andreas Killinger

Product Manager

E-Invoicing, SAP® & Web Processes

# My activities E-Invoicing and SAP at SEEBURGER

- FeRD member
- GENA member
- VeR member
  - Workshops E-Invoicing International and ViDA
- IDSt Technical committee
- E-Rechnungsgipfel
- Exchange Summit
- E-Invoicing User-Group
  - > TaxVoice
- Peppol community
- Partnership e.g. SAP, TCG, SOVOS,...
- User groups and conference participation e.g. SAP, DSAG (Administration)



# Agenda

**01** | Upcoming E-Invoicing Mandates

**02** | Status Germany B2B Mandate

**03** | Status B2B Mandates in Europe

**04** | How can SEEBURGER support you



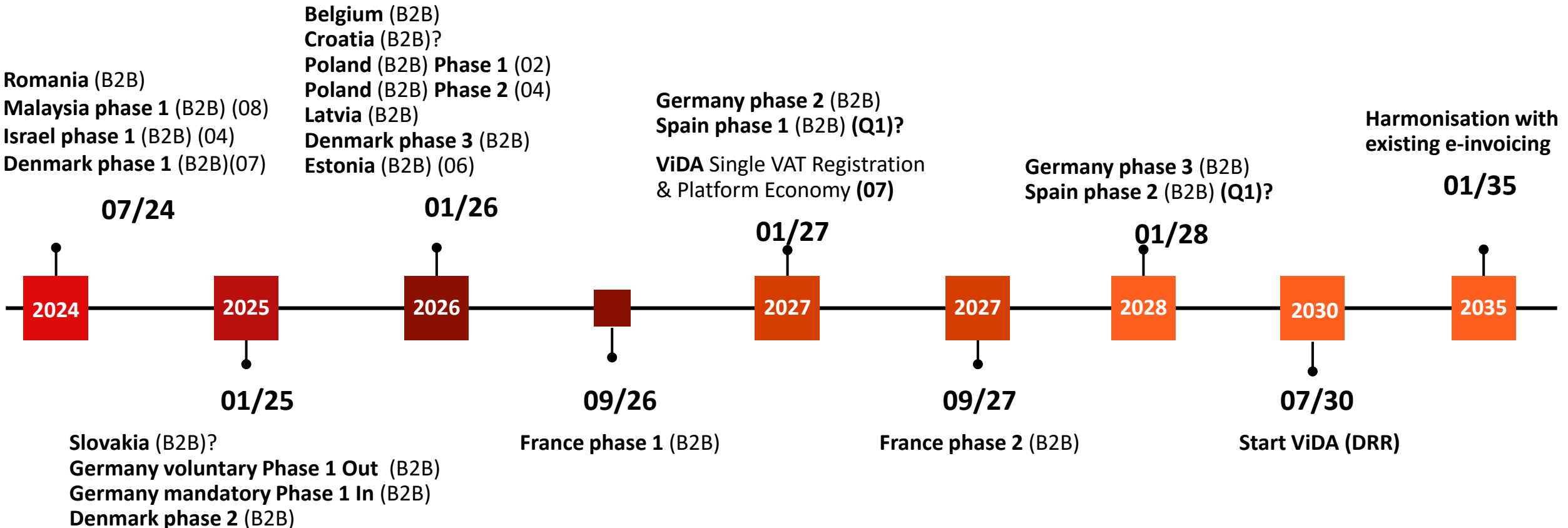
01

Upcoming  
E-Invoicing  
Mandates



# Upcoming E-Invoicing Mandates

**From 2028 (- 2030) there will no longer be paper and PDF invoices within the EU!**



**B2B:** Business to Business • **B2G:** Business to Government

02

Status Germany  
B2B Mandat





# Scope and Requirements



## Who

- All domestic taxpayers who issue or receive B2B invoices
- All taxpayers registered in Germany who issue or receive invoices

## What

- Introduction of a mandatory B2B e-invoice (invoicing -> staggered according to annual turnover)
  - ViDA – Reporting (DRR\*), incoming and outgoing e-invoices

## Requirements

- E-invoice based on the European standard EN 16931
- Reorganisation of the invoicing obligation according §14 section 2 of the VAT Act (UStG).
- Removal of the priority of the paper invoice according § 14 VAT Act.
- The basis is Council authorisation according to Art. 395 of the VAT Directive (MwStSystRL)

# Transitional arrangement – § 27 Sec. 38 UStG



- **Receiving** an e-invoice is mandatory from January 1, 2025 (low-threshold receipt requirements, e.g. e-mail inbox)
- Extension of the definition: “...issued, transmitted and received in a structured electronic format and allows for electronic processing.”
- The issuing of an e-invoice is generally mandatory from 1 January 2025, but due to the expected high implementation effort, staggered transitional arrangements are provided (§27 Sec. 38 UStG)
  - In addition to the obligation to issue an e-invoice as stipulated in §14 Sec. 1 and 2 of the VAT Act, **various transitional provisions** apply under § 7 Paragraph Sec 38 of the VAT Act, according to which the invoice issuer can nevertheless issue “**another**” invoice under certain conditions.

**From January 01, 2028, the new requirements for e-invoicing and the transmission method will be mandatory.**



# Timeline Germany B2B mandate



## Obligation to RECEIVE

### Sending without consent possible

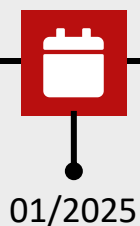
- e-invoices in accordance EN16931 (UBL, CII or EDI)

→ XRechnung  
→ ZUGFeRD

- Paper invoices

### Sending with the consent of the buyer

- Other electronic formats



01/2025

## Obligation to SEND

### Wave 1 – Companies >800T € | Wave 2 – All others

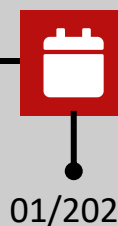
#### Issue without the buyer's consent

- e-invoices in accordance EN16931 (UBL, CII or EDI)

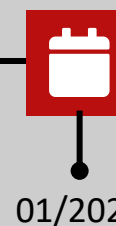
#### Issue with the buyer's consent

- All electronic formats that enable VAT to be extracted

#### Papier/PDF is no longer permitted



01/2027



01/2028

What should the customer consider



# What do affected invoice **recipients** need to consider?



- Am I ready to **receive** invoices in EN16931 format such as XRechnung or ZUGFeRD by January 1, 2025?
- Does an EDI invoice agreement already exist with the invoice issuer? If so, is it compliant with EN16931?
- Are my invoice issuers even able to create and send EN16931 invoices?
- Is my ERP system able to process EN16931 invoices?
- Am I prepared to **temporarily** allow other electronic formats?
- Is an OCR in use that I would then have to switch off?



# What do invoice **issuers** need to consider?



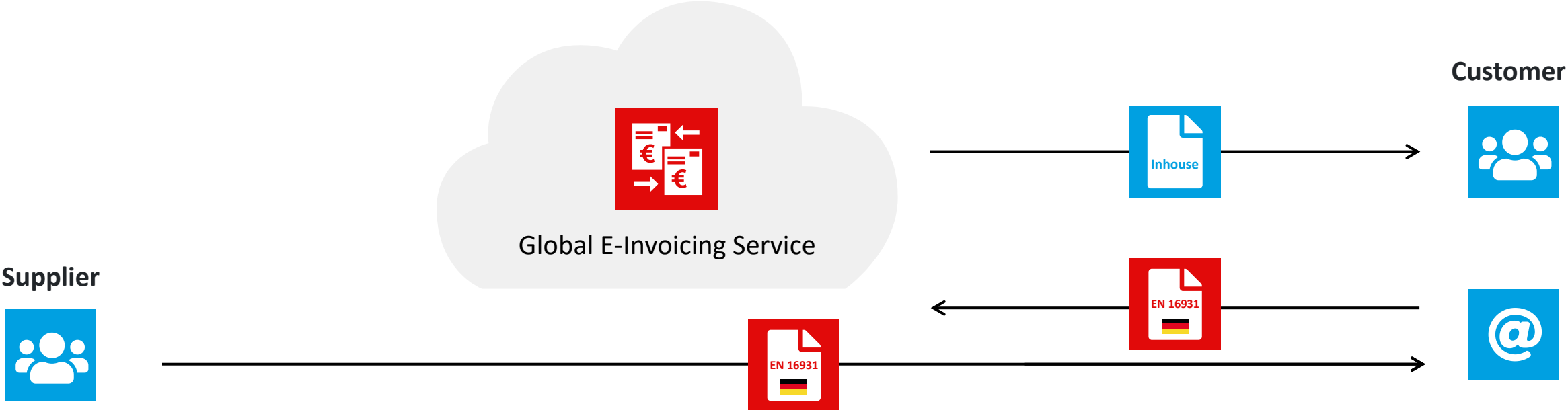
- Am I ready to send invoices in EN16931 format such as XRechnung or ZUGFeRD by January 1, 2025?
- Does an EDI invoice agreement already exist with the invoice recipient? If so, is it compliant with EN16931?
- Is my ERP system capable of sending EN16931 invoices?
- In which format (XRechnung or ZUGFeRD) do I want to send my invoices?



# Possible transfers

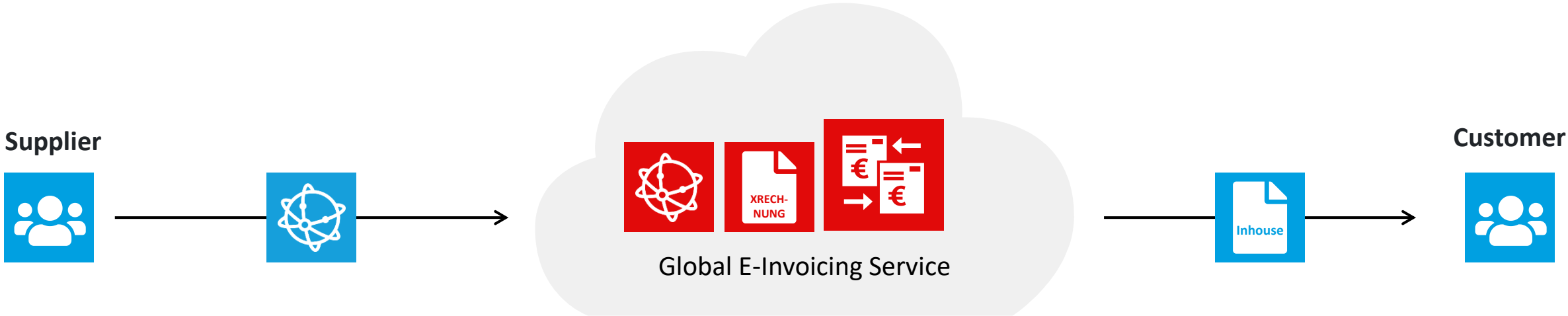


# XRechnung/ZUGFeRD inbound (low-threshold reception) from 2025





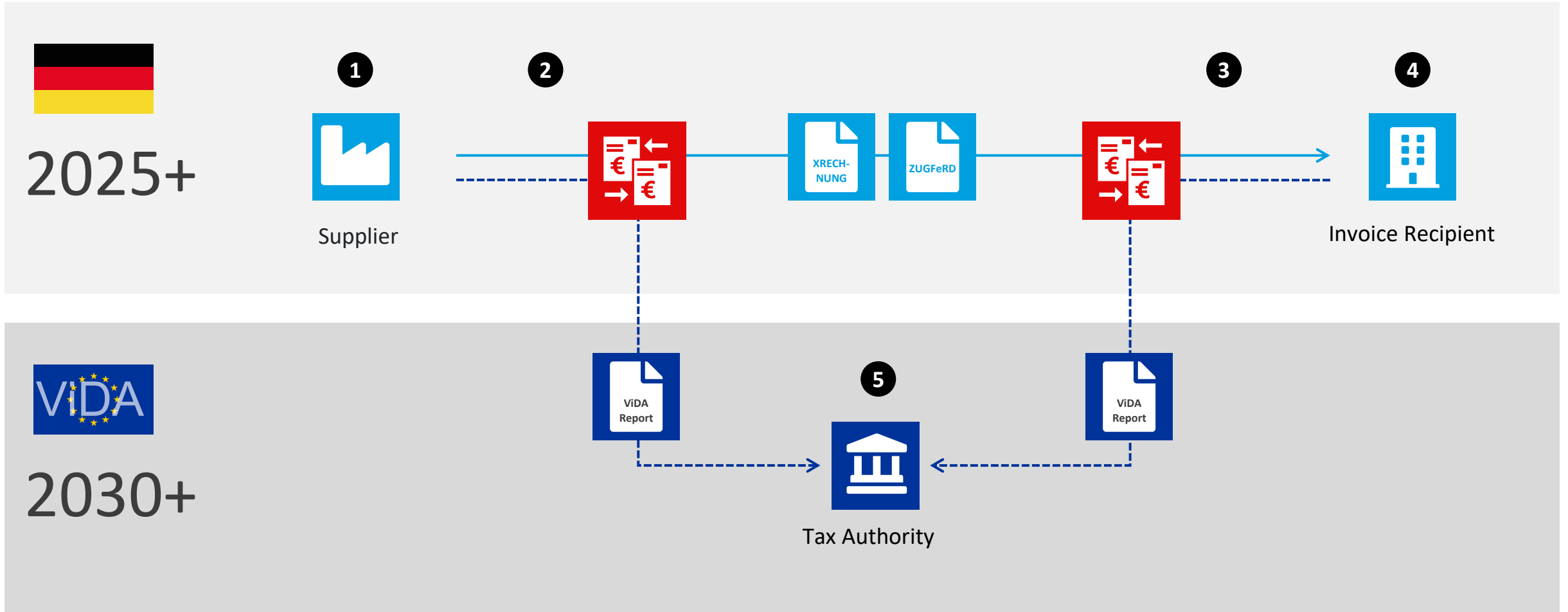
# XRechnung Inbound via Peppol from 2025



# Status ViDA



# E-Invoicing & ViDA – e.g. Peppol 5-Corner-Modell



03

Status Europe



# Scope of the mandate



## Who

- The supplier must be a VAT taxpayer established in Belgium.
- The customer must be a taxable person who is legally obliged to communicate to the supplier his Belgian VAT number for the purchases made
- Taxable transactions - the transactions for which a structured electronic invoice must be issued only concern the supply of goods and services considered to be located in Belgium for VAT purposes.
- If the issuance of a structured electronic invoice is mandatory, the customer (including a VAT group) is obliged to accept a structured electronic invoice and cannot refuse it.

## What

- Introduction of a mandatory B2B e-invoice via Peppol
  - ViDA – Reporting (DRR\*), incoming and outgoing e-invoices



# Timeline



## Start

- A bombshell instead of the originally planned gradual implementation on January 1, 2026.
- Currently no phases as originally planned for July 1, 2024

## Requirements

- Peppol-BIS format serves as the main reference
- Taxpayers have the option to deviate from this standard provided two conditions are met:
  - Both parties involved in the transaction have agreed to deviate from these standards
  - The invoices issued comply with the (most recent) European standards EN 16.931-1 and CEN/TS 16.931-2



# Concept of Peppol

## 4 Corner Model for Secure Exchange Between Many Partners



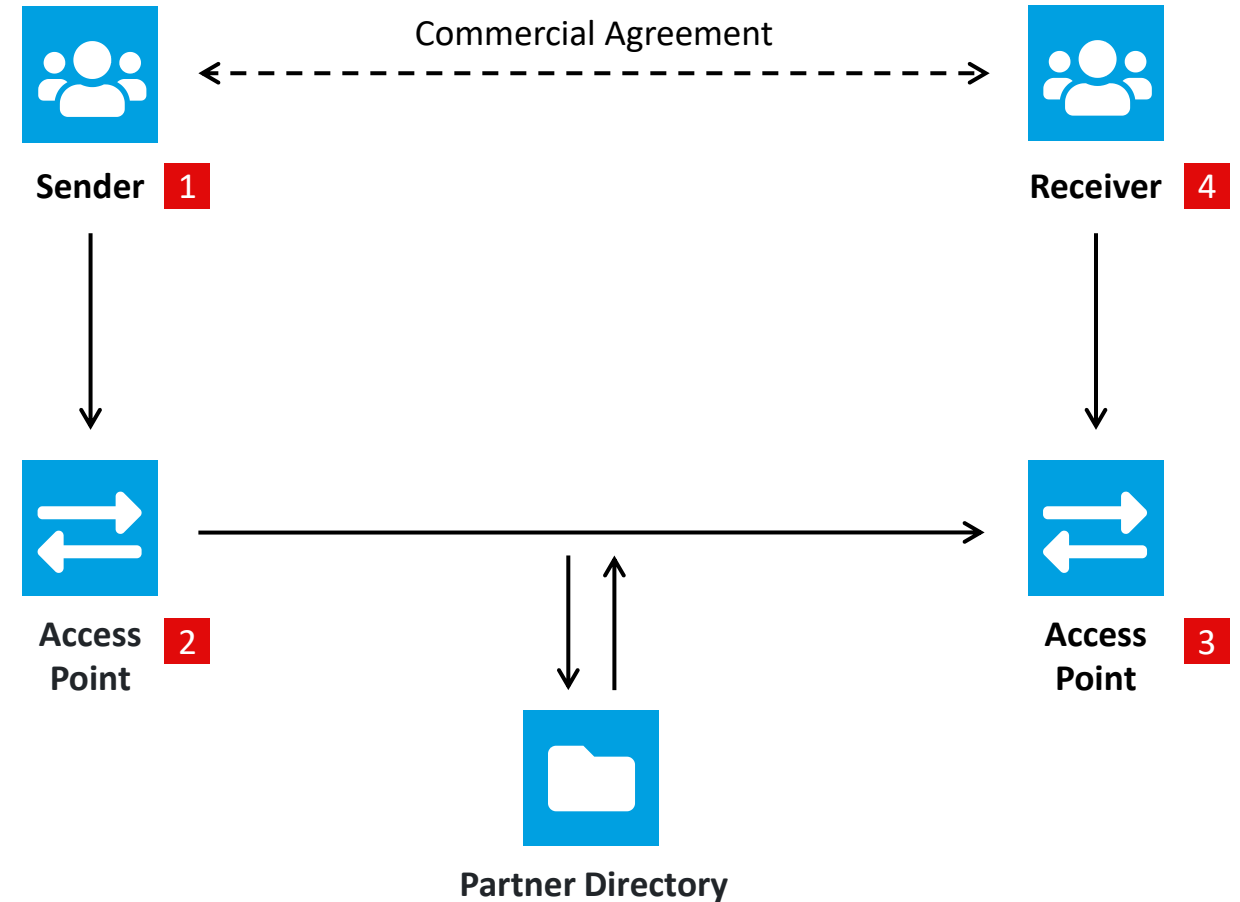
### How does Peppol work?

Different message types are exchanged via open standards

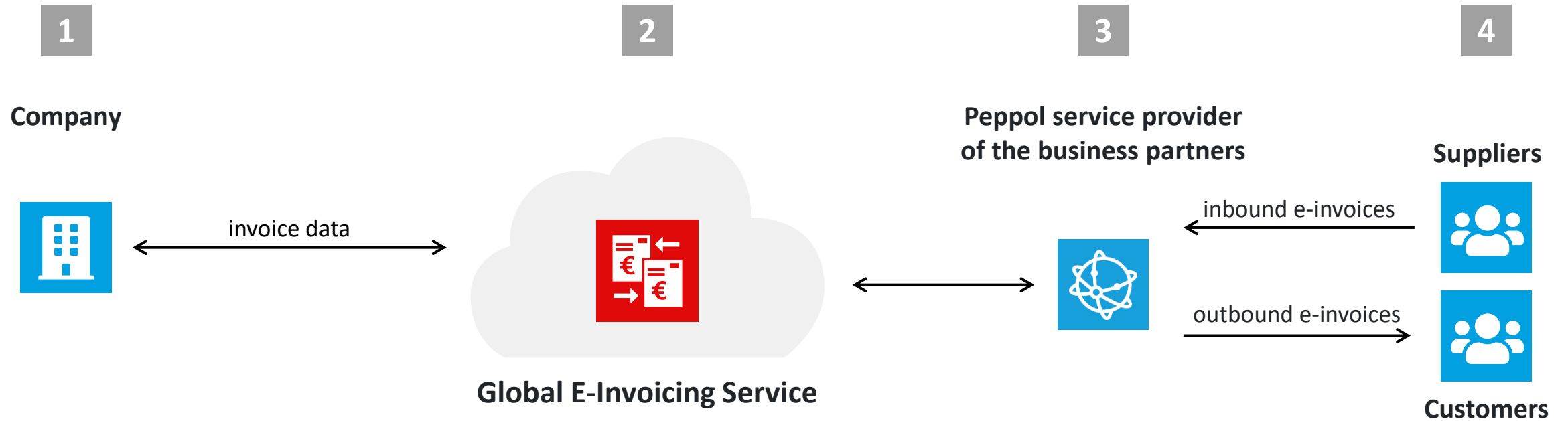
- e-Orders
- e-Advance Shipping Notes
- eInvoices
- eCatalogues
- Message Level Responses

### What are the rules for interoperability?

- Peppol format  
"Universal Business Language"
- Communication via the Peppol eDelivery network



# Peppol for E-Invoicing and E-Procurement (4-Corner Model)



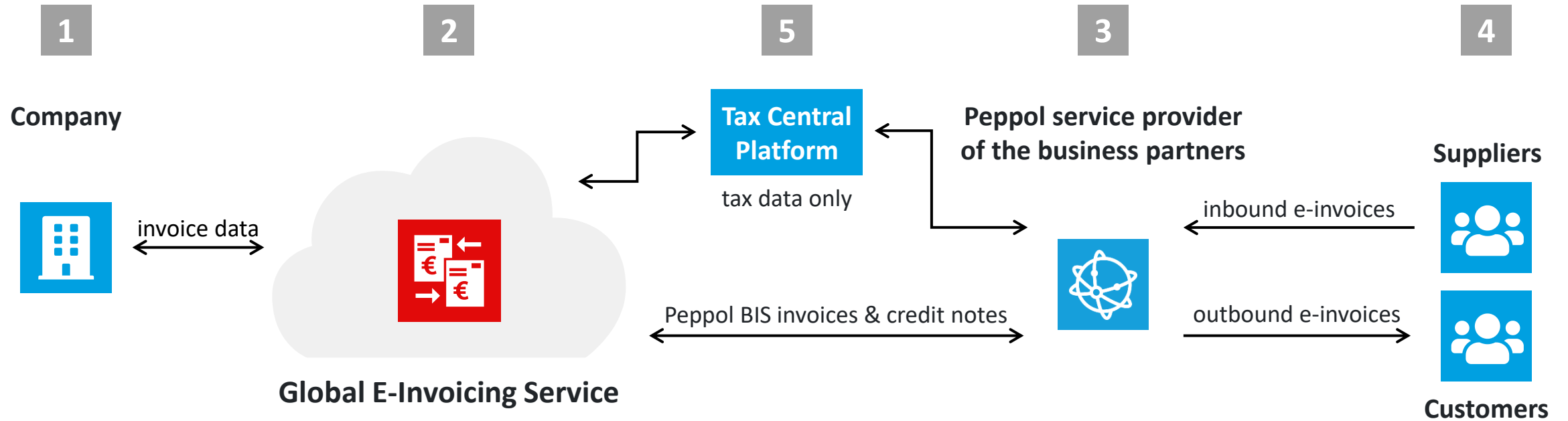




Belgium

ViDA Process in 2030

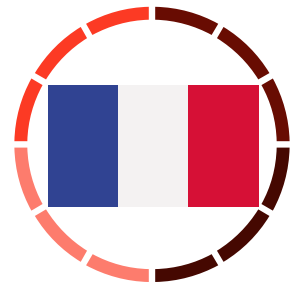
# Preparing – Peppol for ViDA Reporting in 2030 (5-Corner Model)



France B2B  
E-Invoicing  
Mandate



# Frankreich: B2B & B2C Mandat E-Rechnung/E-Berichterstattung

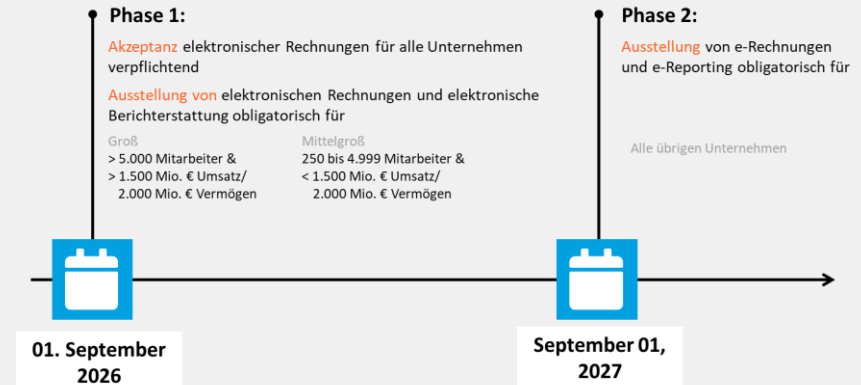


## Scope

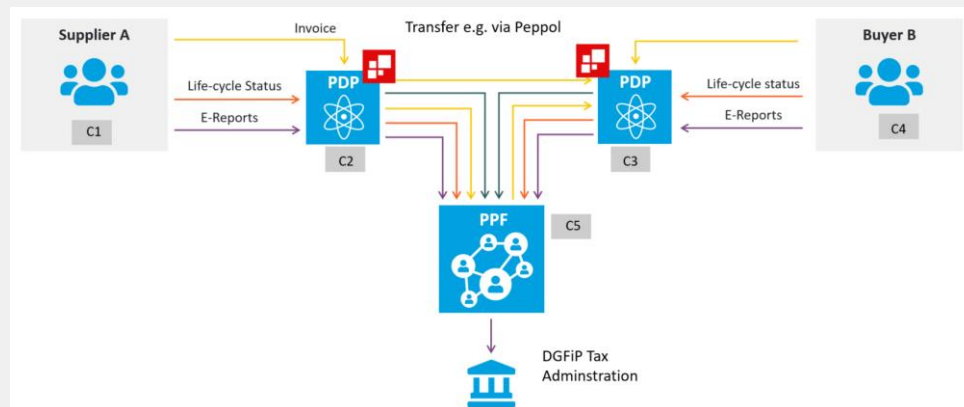
### Wer und was?

- + In Frankreich ansässige und für Mehrwertsteuerzwecke registrierte Unternehmen:
  - + E-Invoicing - einschließlich Lebenszyklusstatus - für inländische B2B- und B2G-Transaktionen
- + Unternehmen mit Mehrwertsteuerregistrierung mit/ohne Niederlassung in Frankreich
  - + E-Meldung von grenzüberschreitenden B2B- und B2C-Transaktionen
  - + Elektronische Meldung von Zahlungseingängen

## Timeline



## CTC Process



## Requirements

- + ~~Öffentliche Plattform 'PPF': 3 Rechnungsstandards UBL, CII und Factor X~~
- + Über zertifizierte private Plattformen 'PDP' jedes Rechnungsformat möglich
- + E-Reporting und Lebenszyklus der Rechnungen mit nationalen Formaten
- + ~4 Mio. Unternehmen müssen sich für eine Plattform entscheiden, entweder einen öffentlichen PPF oder einen privaten PDP, und in ein zentrales nationales Verzeichnis eingetragen werden
- + PDPs müssen eine "französische Zertifizierung" erhalten

# France is Preparing for the B2B Mandate 2024-2026

## What Are the Objectives?



Obligation to send/receive all B2B invoices or invoice data to a national tax administration platform (equivalent to Chorus Pro) has 4 main objectives

- Strengthen the competitiveness of businesses by reducing the administrative burden through e-invoicing and e-reporting
- Combat tax fraud and reducing the VAT gap
- Getting knowledge of doing business over time in order to adjust economic policies
- Facilitate the VAT return through pre-filling



# France switches to a '5-Corner' model



- + On October 15, 2024, the French tax authority DGFIP announced that it will change the planned "Y" model for e-invoicing and e-reporting to a "5-corner" model.
- + This is to ensure that the launch date for the mandatory B2B e-invoicing solution in September 2026 can be met.
- + The original plan was to give companies the choice of using either the free Portail Public de Facturation (PPF) or an accredited partner dematerialization platform (PDP) to exchange e-invoices.
- + Due to delays in setting up the PPF, the free option has been removed and companies must now choose their own PDP.
- + For this reason, an OD variant is no longer possible because the OD went directly to the PPF.



# Status Friday 22.November 2024



- No change to the schedule (09/2026)
- March 2025: “Yellow Pages” for PDP opened for pilot phase
- Until Q4 2025: validation tests for final registration
- Q1 2026: global tests with all
- Q3 2026: commissioning
- PPF no longer exists. Probably then DEC = Data E-Reporting Concentrator”.
- PDP roles and requirements: unchanged (ISO 27001 certification / No data outside the EU / No transfer outside the EU)
- Compliance audit: maximum 1 year after final registration (previously only “temporary” registration)
- Some PDPs will offer a “FREEMIUM” offer

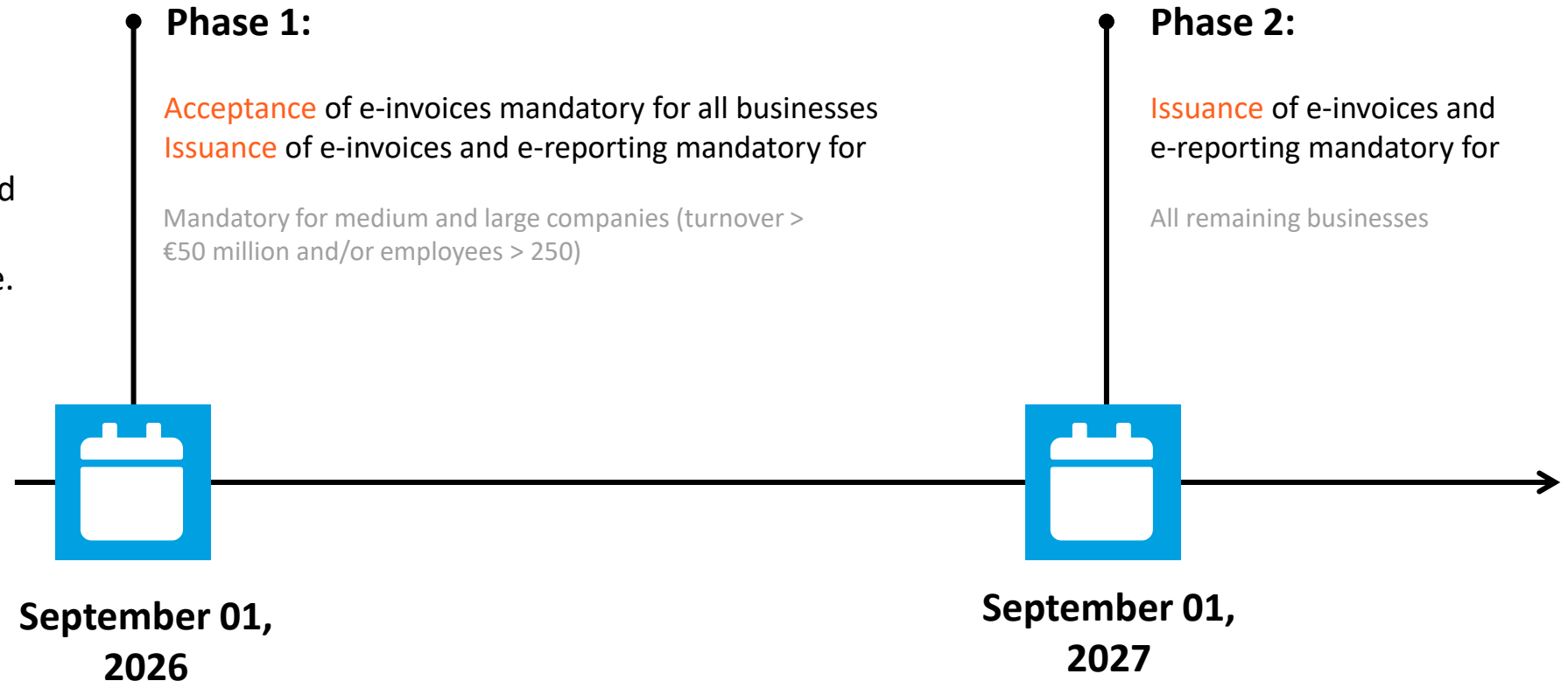
# France E-Invoicing Mandate – Sending e-invoices and e-reports from September 2026



**4 million  
French companies**

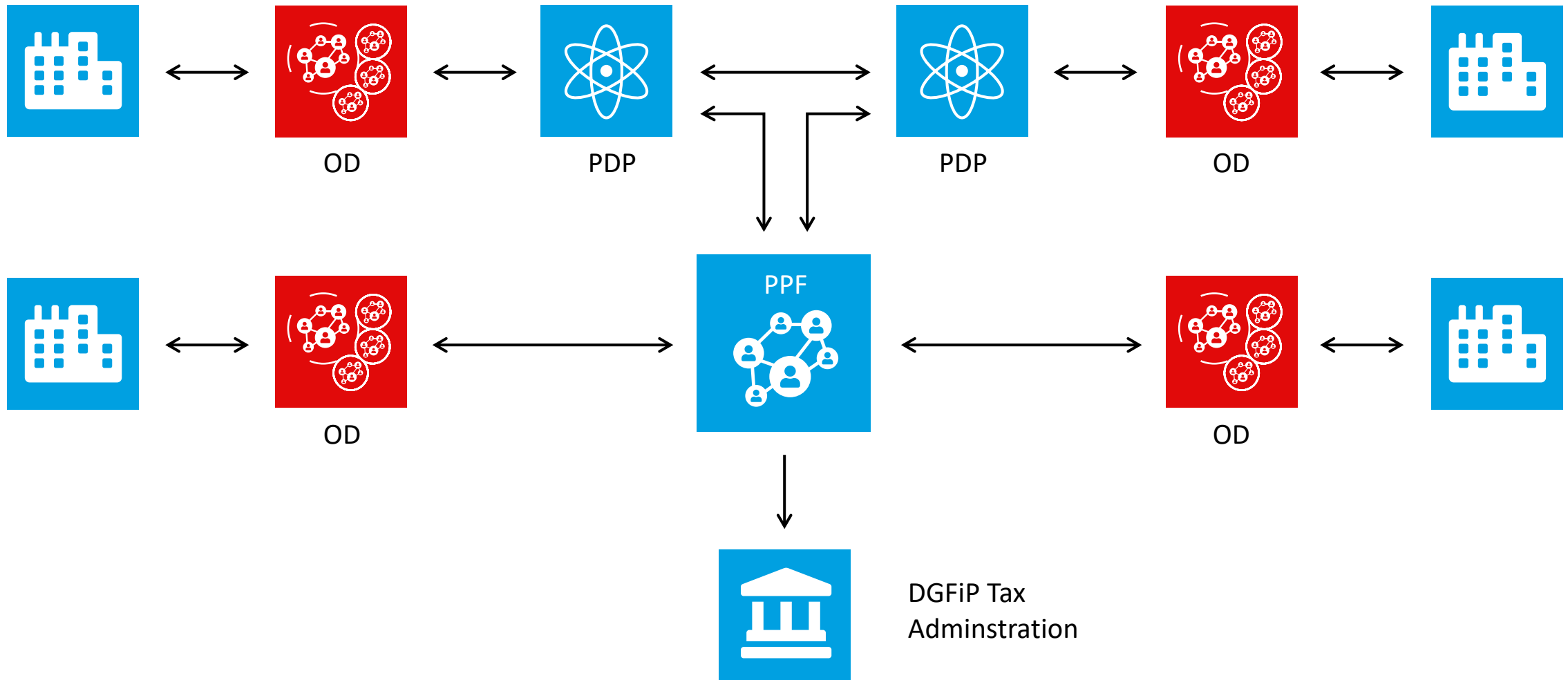
Business size is determined by the company's number of employees and revenue.

Businesses are permitted to comply with the mandate earlier than stipulated on voluntary basis.





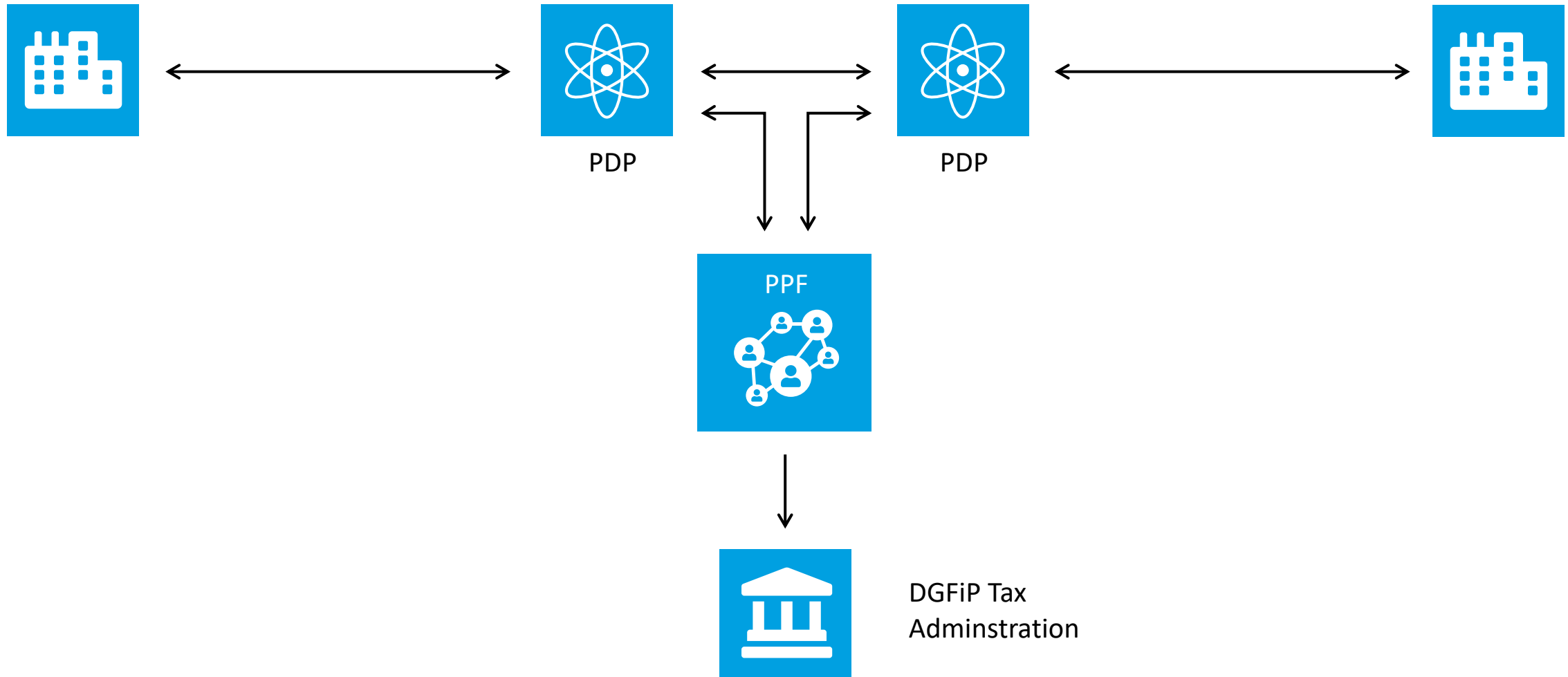
# France E-Invoicing Mandate – The Y-model, complex yet resilient and flexible (Old version)



# France E-Invoicing Mandate – The Y-model, complex yet resilient and flexible (New version)



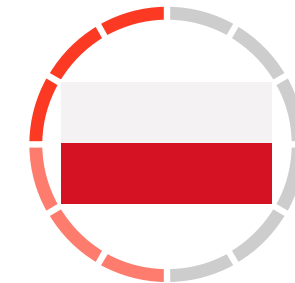
Transfer e.g. via Peppol, GENA



Poland B2B  
E-Invoicing  
Mandate



# Poland B2B E-Invoicing Mandat in 2026



## Scope

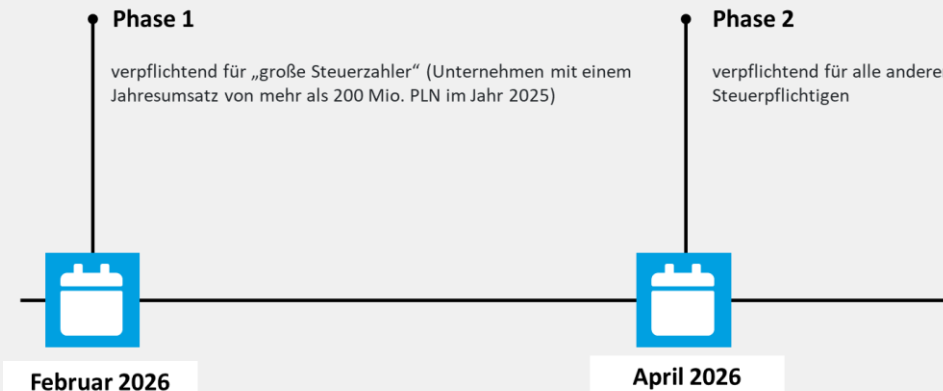
### Who is obliged?

- + Domestic and foreign taxpayers who have their registered office or (permanent/fixed place of business for VAT purposes) in Poland.
- + Taxpayers exempt from VAT (e.g. healthcare, education)
- + Taxpayers with NIP (Polish VAT ID) subject to EU One Stop Shop (OSS)

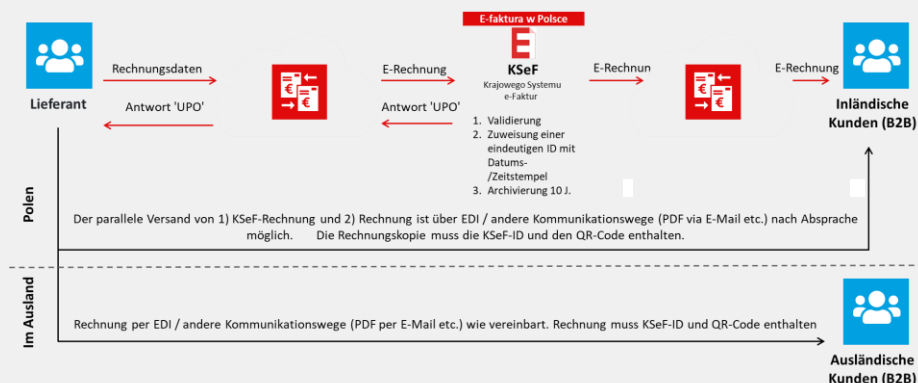
### What type of invoice transactions are in scope?

- + B2B e-invoices (domestic and foreign, corrective invoices, self-billing invoices)

## Timeline



## Process



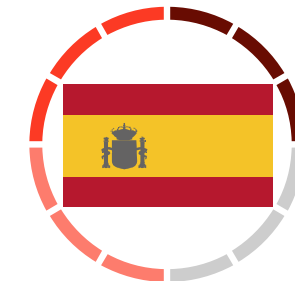
## Requirements

- + Public e-invoicing platform KSeF
- + Uniform Polish e-invoice format FA(2)
- + Unique invoice identification code upon successful issuance (KSeF reference number / KSeF ID)
- + Invoice copies in PDF format must contain KSeF ID and QR code

Spain B2B  
E-Invoicing  
Mandate



# Spain B2B E-Invoicing Mandate 2027



## Scope

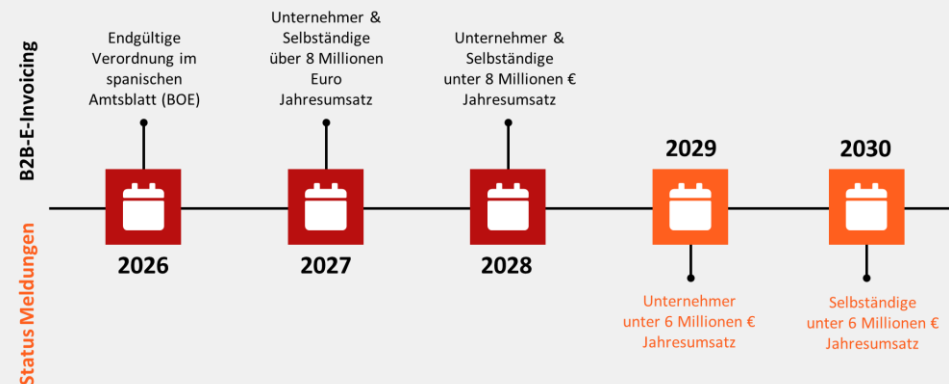
### Who?

- + Alle All entrepreneurs and freelancers and their business partners
- + Electronic invoicing is only required if both parties are registered for VAT purposes and are resident in Spain

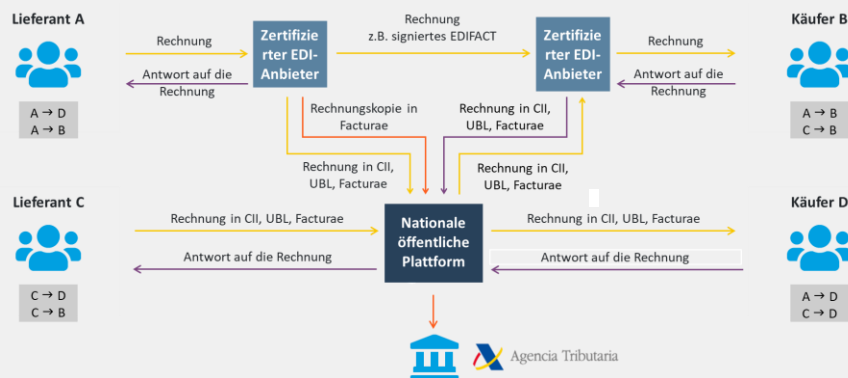
### How?

- + Mandatory electronic B2B invoicing and status messages (accepted, payment date, rejected)

## Timeline



## Process



## Requirement

- + Public e-invoicing platform & private certified EDI providers
- + Multiple e-invoice formats supported: UBL, CII, Facturae, EDI
- + Advanced electronic signature for electronic invoices issued by private certified EDI providers
- + Unique invoice identification code required
- + Status messages on invoices: Invoice recipient must report acceptance, rejection, payment of the invoice

Estonia B2B  
E-Invoicing  
Mandate



# Estonia B2B E-Invoicing Mandate 2024



## Scope

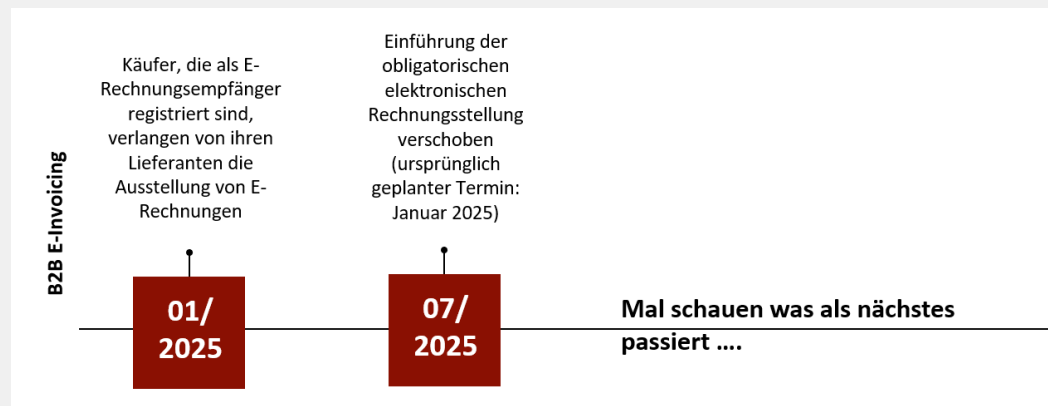
### Who?

- + Taxpayers who are registered in the Estonian e-business register as recipients of e-invoices

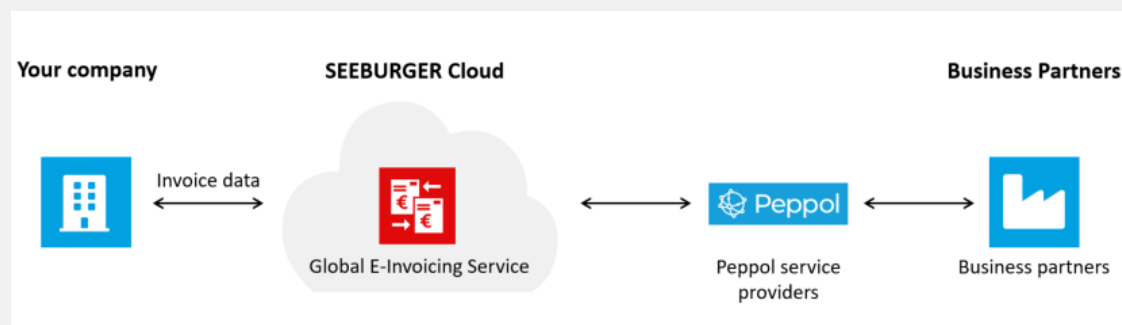
### What?

- + Obligation to issue invoices electronically

## Timeline



## CTC Process



## Requirements

- + Two technical standards: Estonian standard (EVS 923:2014/AC:2027) and European UBL 2.1. and UN/CEFACT CII
- + Draft of 06.05.2024 provides that only European standard will be valid in the future
- + Platform: Estonian e-invoice network connected via Peppol
- + CTC-Model: Post-Audit



Latvia B2B  
E-Invoicing  
Mandate



# Latvia B2B E-Invoicing Mandate 2024



## Scope

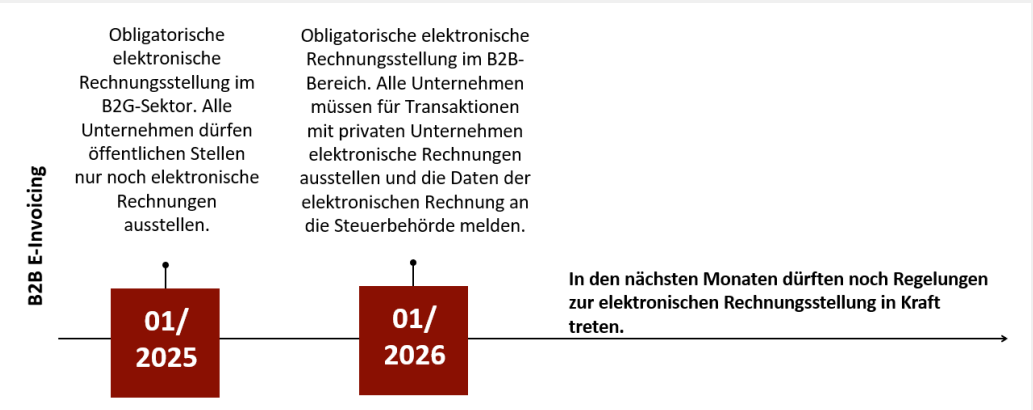
### Who?

- + All companies in Latvia

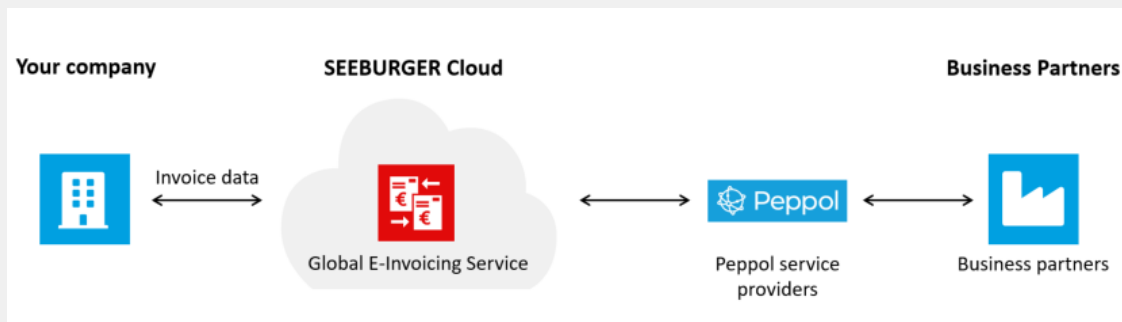
### What?

- + Mandatory E-Invoicing B2G, B2B

## Timeline



## CTC Process



## Requirements

- + Invoices may be submitted through one of the following channels:
  - + A free national delivery platform.
  - + Peppol service providers,
  - + Or directly between taxpayers,
  - + If agreed upon by both parties.
- + 2025: Peppol BIS

04

How SEEBURGER  
Can Support You



# Minimize Complexity with SEEBURGER Global E-Invoicing Service

- + The trend towards Continuous Transaction Controls (CTCs) is unstoppable – the question is not if, but the next mandates will follow.
- + Every country requires different standards and communications which increases complexity.
- + CTCs and ViDA require agile and flexible solutions to cover current and future requirements.
- + Seamless SAP integration with SAP solution extensions and SAP adapters in combination with a global e-invoicing service are key factors to succeed and to stay compliant.



# Global E-Invoicing Service at a Glance

## Experience in E-Invoicing & CTCs

- + + 500 projects in e-invoicing (B2B and B2G) and CTC's (B2B, B2G and real-time VAT transaction reporting)
- + Provide solutions for many countries

## All-in-one single E-Invoicing platform

- + Fulfills requirements and obligations with combinable standard modules
- + Is highly flexible, adaptable and scalable
- + Runs on-premises, in the cloud or hybrid



## Seamless SAP integration

- + Connects to any SAP system or even heterogenous system landscapes to SEEBURGER solutions
- + Requires no Big SAP implementation

## Full loop of documents

- + Process electronic orders, delivery documents, invoices, VAT returns, etc.



SEEBURGER

## Andreas Killinger


Product Manager

E-Invoicing, SAP® & Web Processes

Edisonstr. 1

75015 Bretten

 a.killinger@seeburger.de

 +49 7252 96-1238

+49 151 23067398



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