Basic information

2013/0213(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Directive	Procedure completed
Electronic invoicing in public procurement **Subject** 2.10.02 Public procurement 2.10.03 Standardisation, EC/EU standards and trade mark, certification, compliance 2.80 Cooperation between administrations	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
IMCO Internal Market and Consumer Protection	COLLIN-LANGEN Birgit (PPE)	25/09/2013
	Shadow rapporteur TARABELLA Marc (S&D) CREUTZMANN Jürgen (ALDE) RÜHLE Heide (Verts/ALE) HARBOUR Malcolm (ECR) SALVINI Matteo (EFD)	

Committee for opinion	Rapporteur for opinion	Appointed
ECON Economic and Monetary Affairs	The committee decided not to give an opinion.	
EMPL Employment and Social Affairs	The committee decided not to give an opinion.	
ENVI Environment, Public Health and Food Safety	The committee decided not to give an opinion.	
ITRE Industry, Research and Energy	The committee decided not to give an opinion.	

Council of the

Council configuration	Meetings	Date

European Union	Competitiveness (Internal Market, Industry, Research and Space)	3295	2014-02-20
	Competitiveness (Internal Market, Industry, Research and Space)	3276	2013-12-03
	Agriculture and Fisheries	3308	2014-04-14

European Commission	Commission DG	Commissioner
	Financial Stability, Financial Services and Capital Markets Union	BARNIER Michel

European Economic and Social Committee

Key events

Date	Event	Reference	Summary
26/06/2013	Legislative proposal published	COM(2013)0449	Summary
04/07/2013	Committee referral announced in Parliament, 1st reading		
03/12/2013	Debate in Council		Summary
17/12/2013	Vote in committee, 1st reading		
06/01/2014	Committee report tabled for plenary, 1st reading	A7-0004/2014	Summary
11/03/2014	Decision by Parliament, 1st reading	T7-0198/2014	Summary
11/03/2014	Results of vote in Parliament		
14/04/2014	Act adopted by Council after Parliament's 1st reading		
16/04/2014	Final act signed		
16/04/2014	End of procedure in Parliament		
06/05/2014	Final act published in Official Journal		

Technical information

Procedure reference	2013/0213(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	Treaty on the Functioning of the European Union TFEU 114-p1
Other legal basis	Rules of Procedure EP 165
Mandatory consultation of other institutions	European Economic and Social Committee
Stage reached in procedure	Procedure completed
Committee dossier	IMCO/7/13244

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE521.724	17/10/2013	
Amendments tabled in committee		PE523.101	14/11/2013	
Committee report tabled for plenary, 1st reading/single reading		A7-0004/2014	06/01/2014	Summary
Text adopted by Parliament, 1st reading/single reading		T7-0198/2014	11/03/2014	Summary

Council of the EU

Document type	Reference	Date	Summary
Draft final act	00021/2014/LEX	16/04/2014	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2013)0449	26/06/2013	Summary
Document attached to the procedure	SWD(2013)0222	26/06/2013	
Document attached to the procedure	SWD(2013)0223	26/06/2013	
Document attached to the procedure	SWD(2013)0225	26/06/2013	
Commission response to text adopted in plenary	SP(2014)455	10/06/2014	
Follow-up document	COM(2017)0590	11/10/2017	Summary
Follow-up document	COM(2024)0072	19/02/2024	
Follow-up document	SWD(2024)0039	19/02/2024	
Follow-up document	SWD(2024)0040	19/02/2024	

National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	PT_PARLIAMENT	COM(2013)0449	19/09/2013	
Contribution	DE_BUNDESRAT	COM(2013)0449	24/09/2013	
Contribution	ES_PARLIAMENT	COM(2013)0449	01/10/2013	
Contribution	RO_CHAMBER	COM(2013)0449	06/11/2013	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES4392/2013	16/10/2013	
EDPS	Document attached to the procedure	N7-0065/2014 OJ C 038 08.02.2014, p. 0011	11/11/2013	Summary
CofR	Committee of the Regions: opinion	CDR5277/2013	28/11/2013	

Additional information

Source	Document	Date
National parliaments	IPEX	
European Commission	EUR-Lex	

Final act

Directive 2014/0055
OJ L 133 06.05.2014, p. 0001 Summary

Electronic invoicing in public procurement

2013/0213(COD) - 11/10/2017 - Follow-up document

The Commission presented a report on the assessment of the European standard on electronic invoicing, in accordance with Directive 2014/55/EU.

As a reminder, Directive 2014/55/EU has the objective of promoting the uptake of electronic invoicing in public procurement, by ensuring interoperability and improving legal certainty.

It requires contracting authorities to receive and process electronic invoices which comply with a European Standard (EN) for electronic invoicing.

Further to the Directive, the Commission gave on 10 December 2014 a mandate to the European Committee for Standardisation (CEN) to develop the EN on electronic invoicing and its related deliverables.

The European standard has recently been adopted by CEN and this report assesses the standard with regard to: (i) its practicality; (ii) its user-friendliness; (iii) its implementation costs for the end user.

The report presents the results of this assessment based on two main sources: (i) **the CEN technical report** and (ii) **a complementary study carried out by an external contractor (PWC)** on behalf of the Commission between the end of March 2017 and July 2017.

According to the two main sources, **the European standard is considered suitable for the intended use**.

1) Practicality: this criterion refers to elements such as being effective, useful and suitable for a particular purpose or situation. **The practicality of the European standard for eInvoicing, in terms of its fitness for purpose has been confirmed by the Member State authorities and stakeholders interviewed**.

The decision to limit the number of formats for implementing the semantic data model of the core invoice to UBL 2.1 3 and UNCEFACT/CII will result in further simplification, since these are two very common syntaxes already in use in the market. Most of the contracting authorities interviewed for this study will prioritise the support for only one syntax, **UBL 2.1**.

2) User-friendliness: this criterion involves an assessment of the easiness to use and to implement the standard, in particular taking into account existing systems, such as Enterprise Resource Planning (ERP).

The EN is **considered to be flexible** due to the possible use of optional elements, free text fields and code lists included. However, this advantage may result in excessive proliferation of Core Invoice Usage Specifications (CIUS) and extensions. The CIUS are specifications, which are aimed to help implementers of solving the practical aspects of defining the IT systems based on the EN.

The use of CIUS and extensions should be monitored and limited, possibly through a coordinated European initiative, in order to safeguard interoperability across borders.

3) Implementation costs: this criterion refers to the implementation costs to be borne by end-users (contracting authorities and their suppliers) for supporting the standard, covering the full set of identified scenarios. The costs of implementing eInvoicing are largely dependent on the two key variables in each country: the level of maturity and the architecture chosen by the public sector for eInvoicing.

The report noted that:

- in Member States where a **mature and centralised eInvoicing architecture** is in place, the impact of the EN on end-users will be generally low;
- Member States with **low eInvoicing maturity adopting a decentralised architecture** will face challenges to ensure the take up and implementation of the European standard. Nevertheless, these difficulties may be mitigated if the government provides clear guidance and rules, such as the use of standards;
- in Member States with **low eInvoicing maturity which chose to implement a centralised eInvoicing system**, the impact of the standards will depend on the national requirements and the level of readiness in the public and the private sector.

Small contracting authorities: interviews with local and regional authorities show that the use of the standard is essential for local authorities to reduce costs and lead to the conclusion that the benefits in terms of simplification of payment procedures are considered as outweighing limited costs for implementation.

Challenges: the contacted stakeholders put forward a number of measures to support the roll-out of the European Standard and maximise the benefits:

- **the existing test environment**, freely accessible (no authentication required) **to be further enhanced** (e.g. more meaningful explanations for errors, updated as validation artefacts evolve) and provide examples of complex and simple invoices;
- **a central European registry** listing all service and solution providers which are supporting the European Standard (EN) or the Core Invoice Usage Specification (CIUS), as key element of a governance system;
- **clear documentation** about the EN and its implementation;
- a **technical Service Desk** to provide support through the implementation of the EN;
- **financial support** for the implementers.

The roll-out of the EN will require maintenance and governance.

In parallel to the transmission of this Report to European Parliament and Council, the reference to the EN will be **published in the Official Journal** of the European Union.

Electronic invoicing in public procurement

2013/0213(COD) - 26/06/2013 - Legislative proposal

PURPOSE: to facilitate the adoption of electronic invoicing in public procurement.

PROPOSED ACT: Directive of the European Parliament and of the Council.

ROLE OF THE EUROPEAN PARLIAMENT: the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

BACKGROUND: the widely-acknowledged benefits of e-invoicing have led several EU Member States (Denmark, Austria, Sweden and Finland) to require the submission of e-invoices in public procurement in all or part of the public sector. However, these bottom-up initiatives are for the most part based on national standards, most of which are not interoperable. As such, they lead to an increase in complexity and costs for firms wishing to participate in cross-border procurement, and thereby generate market access barriers. The overall result is that the **adoption of e-invoicing in Europe is still very limited**, accounting for 4 to 15% of all invoices exchanged.

In the Communication "Reaping the benefits of einvoicing for Europe", the Commission has called for e-invoicing to become the predominant invoicing mode in the EU by 2020. In a resolution in April 2012, the European Parliament called for making e-invoicing compulsory in public procurement by 2016, while Member States have called for measures to promote e-invoicing at the Informal Competitiveness Council of February 2012 and in the European Council Conclusions of June 2012.

IMPACT ASSESSMENT: after having analysed five different options, the Impact Assessment concluded that the most appropriate solution is to impose on contracting authorities and contracting entities an obligation to accept the reception of electronic invoices complying with a new common European invoicing standard as of a particular date.

LEGAL BASIS: Article 114 of the Treaty on the Functioning of the European Union (TFEU).

CONTENT: the proposal foresees that a new European e-invoicing standard will be drawn by the relevant European standard-setting body, in this case the European Committee for Standardisation (CEN). This will be done on the basis of a mandate by the European Commission which will be prepared at a later stage. The mandate will include a list of minimum requirements which the standard will have to incorporate. The work will then be carried out in line with the provisions of Regulation (EU) No 1025/2012.

In its request to the relevant European standardisation organisation, the Commission should require that such European standard is **technologically neutral**, in order to avoid any distortion of competition. Since electronic invoices may contain personal data, the Commission should also require that such European standard **guarantees personal data protection** in accordance with Directive 95/46/EC.

With a view to **guaranteeing interoperability**, a European standard should define semantic data elements referring to, in particular, complementary seller and buyer data, process identifiers, invoice attributes, invoice item details, delivery information, payment details and terms. It should also be compatible with the existing standards for payments in order to allow for automatic processing of payments.

Where the European standard drawn up by the relevant European standardisation organisation satisfies the requirements contained in the Commission' s request, the references of such European standard should be **published in the Official Journal of the European Union**.

Member States shall ensure that **contracting authorities and contracting entities** do not refuse to receive electronic invoices which comply with the European standard.

BUDGETARY IMPLICATION: this proposal has no additional financial impact over and beyond the resources already allocated to the standardisation actions in the current and the future Multiannual Financial Framework.

Electronic invoicing in public procurement

2013/0213(COD) - 06/01/2014 - Committee report tabled for plenary, 1st reading/single reading

The Committee on the Internal Market and Consumer Protection adopted the report by Birgit COLLIN-LANGEN (EPP, DE) on the proposal for a Directive of the European Parliament and of the Council on electronic invoicing in public procurement.

The committee recommended that Parliament's position in first reading following the ordinary legislative procedure should amend the Commission proposal as follows:

Scope: the directive will not apply to certain contracts awarded under Directive 2009/81/EC on the coordination of procedures for the award of certain works contracts, supply contracts and service contracts by contracting authorities or entities in the **fields of defense and security.**

The directive will not apply where contracting authorities and contracting entities receive electronic invoices where they consider it necessary, in the interests of security, to use invoice formats or impose other invoicing requirements that are incompatible with this Directive.

Requirements relating to the content of the standard: the proposal does not contain any requirements for the content of the standard that would form the basis for applying standardisation procedures.

Accordingly, Members set out **the core elements of electronic invoices in a new annex,** along the lines of the provisions of Directive 2006/112/EC on VAT.

Drawing up a European standard: the Commission shall request the relevant European standardisation organisation to draft a European standard for the semantic data model of the key components of an electronic invoice. It shall set the European standardisation organisation a deadline of **24 months** for the elaboration and adoption of the European standard.

The European standard should conform at least to the following:

- be technologically neutral;
- be interoperable;
- meet the requirements of Council Directive 2006/112/EC;
- have regard to the need for **personal data protection** in accordance with Directive 95/46/EC, to a 'data protection by design' approach and to the principles of proportionality, data minimisation and purpose limitation;
- allow for the establishment of **practical, user-friendly and flexible** e-invoicing systems;
- take into account the special needs of **small and medium-sized enterprises** as well as the sub-central contracting authorities and contracting entities.

Lastly, the European standard should be **compatible with relevant international standards** on electronic invoicing in order to prevent suppliers from third countries encountering technical market access barriers.

Test phase: once the European standard is adopted, the Commission shall **test, within a period of six months,** the practical application of the standard, as it shall exist for use by an end user. Within one month of completion of the testing procedure, it shall submit a report on the outcome to the European Parliament and the Council.

Where the test has been satisfactorily completed, the Commission shall adopt an **implementing act**, in which it shall state that the standard satisfies the requirements of the request and that it decides to publish the reference to such standard in the Official Journal of the European Union. The implementing act will be adopted at the latest **9 months after the adoption of the standard** by the relevant standardisation organisation.

The Commission may dispense with the test procedure if it, or the competent standardisation organisation, has already verified, during the process of drawing up the standard, that the practical application of the standard meets the relevant requirements. In this case, it must adopt an implementing act at the latest **3 months** after the adoption of the standard by the relevant standardisation organisation.

Formal objections to the European standard: Members inserted the option for a Member State or the European Parliament to state objections and inform the Commission giving detailed reasons. The Commission shall decide:

- to publish, not to publish, or to publish with restriction the references to the European standard concerned in the Official Journal of the European Union;
- to maintain, to maintain with restriction or to withdraw the references to the European standard concerned in, or from, the Official Journal of the European Union.

Maintenance and further development of the European standard: the Commission may request the relevant European standardisation organisation to revise the European standard.

Amendment of the requirements for the European standard: the Commission shall be empowered to adopt delegated acts in order to amend the requirements for the European standard for the semantic data model for the key components of an electronic invoice.

Committee procedures: the Commission shall be assisted by the committee established under Regulation (EU) No 1025/2012 of the European Parliament and of the Council. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

Transposition: in order to allow sufficient time for the necessary technical, organisational and financial adjustments, Members considered it advisable to provide for a phased implementation period of **51 months** for central government authorities and **67 months** for sub-central contracting authorities.

Electronic invoicing in public procurement

2013/0213(COD) - 11/03/2014 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 646 votes to 25, with 5 abstentions, a legislative resolution on the proposal for a directive of the European Parliament and of the Council on electronic invoicing in public procurement.

Parliament adopted its position at first reading following the ordinary legislative procedure. The amendments adopted in plenary are the result of a compromise between Parliament and Council.

Scope: the amended text stipulated that obstacles to cross-border trade deriving from the co-existence of several legal requirements and technical standards on electronic invoicing and from the lack of interoperability should be removed or reduced.

However, this **Directive should not apply to electronic invoices issued as a result of the performance of contracts falling within the scope of Directive 2009/81/EC** on the coordination of procedures for the award of certain works contracts, supply contracts and service contracts by contracting authorities or entities in the fields of defence and security, where the procurement and performance of the contract are declared to be **secret** or must be accompanied by special security measures, and provided that the Member State has determined that the essential interests concerned cannot be guaranteed by less intrusive measures.

Establishment of a European standard: the Commission should request that the relevant European standardisation organisation draft a European standard for the semantic data model of the core elements of an electronic invoice.

The European standard on should be technologically neutral and should comply with at least the following **criteria**:

- it is compatible with relevant international standards on electronic invoicing;
- it has regard to the need for personal data protection;
- it allows for the establishment of practical, user-friendly, flexible and cost-efficient electronic invoicing systems;
- it takes into account the special needs of small and medium-sized enterprises as well as of sub-central contracting authorities and contracting entities;
- it is suitable for use in commercial transactions between enterprises.

Test phase: under the responsibility of the Commission, the standard should be **tested as to its practical application for an end user**. The Commission shall submit a report on the outcome of the test to the European Parliament and the Council. Where a test phase has been completed, the Commission shall **publish the reference to the standard in the Official Journal of the European Union**, together with the list of a limited number of syntaxes That publication shall be completed by three years following the entry into force of the Directive.

Formal objections to the European standard: the amended text introduced the possibility for a Member State or the European Parliament to raise such objections and inform the Commission thereof, with a detailed explanation, and the Commission shall decide:

- to publish, not to publish, or to publish with restriction the references to the European standard on electronic invoicing and the list of syntaxes concerned in the Official Journal of the European Union;
- to maintain, to maintain with restriction or to withdraw the references to the European standard on electronic invoicing and to the list of syntaxes concerned in, or from, the Official Journal of the European Union.

Maintenance and development of the European standard: in order to take into account technological developments and to ensure full and on-going interoperability in electronic invoicing in public procurement, the Commission may: (a) update or revise the European standard on electronic invoicing; (b) update or revise the list of syntaxes published by the Commission in the Official Journal of the European Union. To do so, it should make a request to the relevant European standardisation organisation.

Core elements of an electronic invoice: Parliament stipulated in the body of the text of the Directive the core elements of the electronic invoice. These are:

- process and invoice identifiers;
- the invoice period;
- seller, buyer, payee and seller's tax representative information;
- contract reference;
- delivery details;
- payment instructions;
- allowance or charge information;
- invoice line item information;
- invoice totals;
- VAT breakdown.

Data protection: it is stated that this Directive should be without prejudice to applicable Union and national law on data protection. Personal data obtained for the purpose of electronic invoicing may be used only for that purpose or for purposes compatible with it.

Transposition: Member States should **adopt, publish and apply** the laws, regulations and administrative provisions necessary to comply with this Directive at the latest **54 months** after its entry into force. They may postpone the application with regard to their sub-central contracting authorities and contracting entities until **30 months** after publication of the reference of the European standard on electronic invoicing in the Official Journal of the European Union at the latest.

Electronic invoicing in public procurement

2013/0213(COD) - 03/12/2013

The Council agreed on a **general approach** to develop e-invoicing in the field of public procurement. It invited the Presidency to start negotiations with the European Parliament on the basis of the general approach with a view to reaching an agreement at first reading.

The general approach provides that the Commission shall request the relevant European standardisation organisation to draft a **European standard** for the semantic data model for the core section of an electronic invoice.

The Commission shall require that the European standard should comply at least with the **following criteria**:

- be technologically neutral;
- be compatible with relevant international standards on electronic invoicing;
- have regard to the need for personal data protection in accordance with Directive 95/46/EC;
- does not affect the provisions of Directive 2006/112/EC.

Member States shall ensure that contracting authorities and contracting entities do not refuse to receive electronic invoices which comply with the European standard for the semantic data model for the core section of an electronic invoice whose reference has been published and with any of the syntaxes approved by the Commission.

The Commission shall, by means of **implementing acts**, approve the list of syntaxes that comply with the European standard for the semantic data model for the core section of an electronic invoice.

In order to allow contracting authorities and contracting entities to properly prepare and take the necessary technical measures, the text foresees a **transposition deadline of 30 months** following the publication of the reference of the European standard on electronic invoicing and the list of syntaxes in the Official Journal of the European Union.

To facilitate the take up of electronic invoicing for certain contracting authorities, such as local and regional contracting authorities and public undertakings, Member States may postpone the application of the requirements of this Directive for sub-central contracting authorities, public undertakings and contracting entities **until 36 months** following the publication of the reference of the European standard on electronic invoicing and the list of syntaxes in the Official Journal of the European Union.

This possibility to postpone the application of the requirements of this Directive should not apply to central purchasing bodies.

Electronic invoicing in public procurement

2013/0213(COD) - 11/11/2013 - Document attached to the procedure

Opinion of the European Data Protection Supervisor (EDPS) on the Commission Proposal for a Directive of the European Parliament and the Council on electronic invoicing in public procurement.

The EDPS appreciates that certain data protection issues have been taken into account in the proposal. He gives recommendations on how the proposal could be further improved:

- include a substantive provision to clarify that the Proposal is not meant to provide for general derogations from data protection principles and that relevant personal data protection legislation (i.e. national rules implementing Directive 95/46/EC) remain fully applicable in the context of e-invoicing;
- amend the proposal to ensure that: (i) the European standards to be adopted will follow a 'privacy by design' approach; (ii) ensure that data protection requirements are taken into account, and that; (iii) the standards will respect, in particular, the principles of proportionality, data minimisation and purpose limitation;
- include a reference to EU or national law, which should, in turn, provide appropriate safeguards should it be the intention of the legislator to provide for the publication of personal data for purposes of transparency and accountability.

Electronic invoicing in public procurement

2013/0213(COD) - 16/04/2014 - Final act

PURPOSE: the removal of market barriers and obstacles to trade deriving from the existence of differing national rules and standards and ensuring interoperability

LEGISLATIVE ACT: Directive 2014/55/EU of the European Parliament and of the Council on electronic invoicing in public procurement.

CONTENT: the Directive aims at **spreading the use of new technologies in public tenders**. It will contribute to improving the functioning of the internal market by reducing the obstacles to entering the market, especially for SMEs, and by **solving the problem of the compatibility of different e-invoicing systems in various Member States.** The European Parliament, in its resolution of 20 April 2012, pointed at market fragmentation and underlined the substantial benefits offered by electronic invoicing.

The Directive is part of the **on-going modernisation of the public administration sector** in Member States, and particularly of the major overhaul of the EU public procurement directives.

Establishment of a European standard on electronic invoicing: the directive provides that the Commission shall request that the relevant European standardisation organisation draft a **European standard for the semantic data model of the core elements of an electronic invoice**, complying at least with the following criteria: (i) it is technologically neutral, (ii) it is compatible with relevant international standards on electronic invoicing, (iii) it takes into account the special needs of small and medium-sized enterprises as well as of sub-central contracting authorities and contracting entities; (iv) it is suitable for use in commercial transactions between enterprises.

Prior to the introduction of the European standard, the practical application of the standard should be sufficiently tested. The Commission shall retain overall responsibility for the testing with special account be taken of the respect for the criteria of practicality, user-friendliness and possible implementation costs. Where a test phase has been completed, the Commission shall publish the reference to the standard in the Official Journal of the European Union by 27 May 2017.

Core elements of an electronic invoice: the Directive sets these out as follows: (i) process and invoice identifiers; (ii) the invoice period; (iii) information on seller, buyer, payer and seller's tax representative; (iv) contract reference; (v) delivery details; (vi) payment instructions; (vii) allowance or charge information; (viii) invoice line item information; (ix) invoice totals; (x) VAT breakdown.

Data protection: the Directive is without prejudice to applicable Union and national law on data protection. Personal data obtained for the purpose of electronic invoicing may be used only for that purpose or for purposes compatible with it.

ENTRY INTO FORCE: 26.05.2014.

TRANSPOSITION: by 27.11.2018.

By way of derogation, Member States shall, **not later than 18 months after the publication of the reference of the European standard** on electronic invoicing in the Official Journal of the European Union, adopt, publish and apply the provisions necessary to comply with the obligation to receive and process electronic invoices.

Member States may postpone the application of the Directive for sub-central contracting authorities and contracting entities **until 30 months** following the publication of the reference of the European standard on electronic invoicing and the list of syntaxes in the Official Journal of the European Union.