

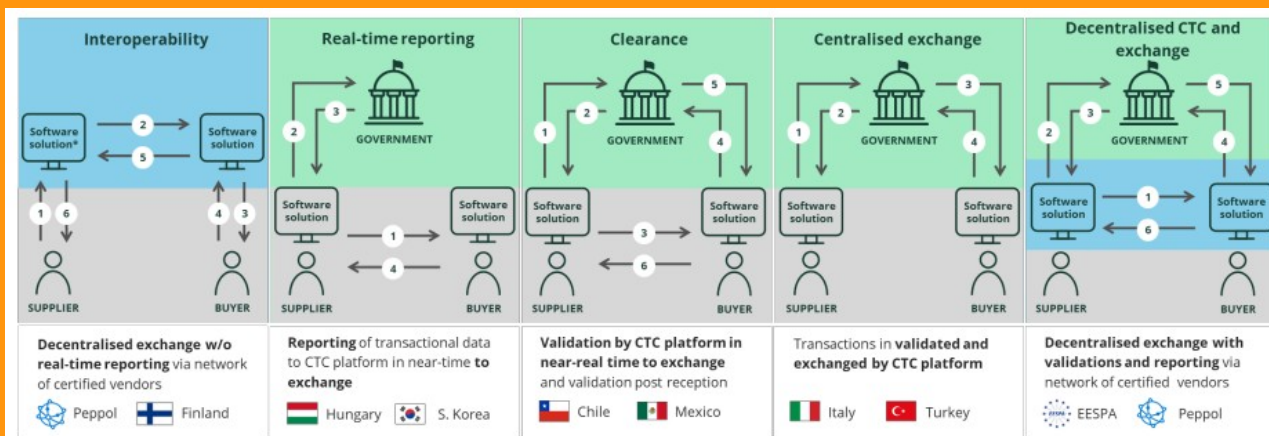
Europe's Way to Mandatory B2B-E-Invoices

- EU
 - OS
 - QA
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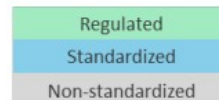


- ▶ B2G in the making (2014/55/EU, EN16931[1])
- ▶ Italy suddenly
 - We also do B2B
 - 3 corner CTC
 - FatturaPA format
 - ... and saved 3% VAT [2]
- ▶ Follows France (09/2026,09/2027[3])
 - UBL/CII/FX
 - 5 corner

- ▶ Continuous Transaction Control
- ▶ Submit (machine readable) invoices



* Software solution could be among others ERP vendor, Service Provider, EDI Provider, Workflow solution, or even the taxpayer if it has passed the necessary certification.



- ▶ ~Sounds like a good idea
- ▶ ViDA [5] as of 2030
- ▶ EU guideline, again based on EN16931
- ▶ Follows [6]
 - Romania (01/2024)+B2C?
 - Germany (01/2025)+FX+GoBD+write
 - Belgium (01/2026)
 - Poland (02/2026)
 - ...?

Details phases 1-2 of 3 in Germany



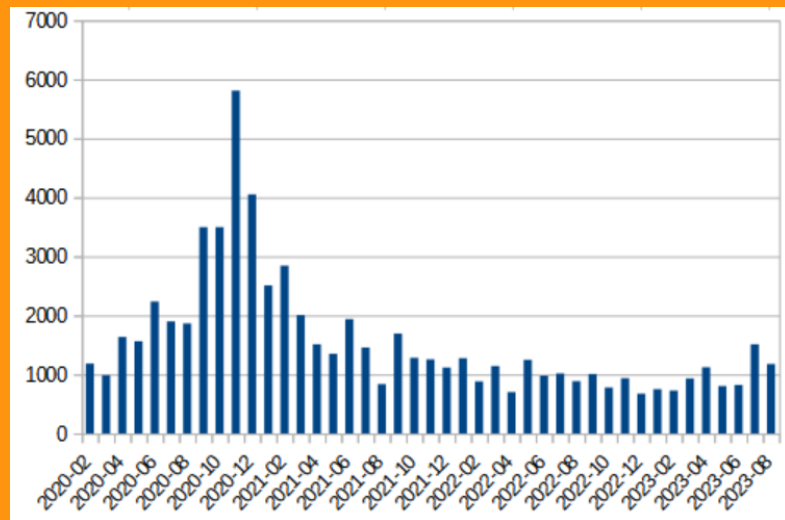
E-Invoicing for B2B sales Germany domestic

Def. VAT law	Electronic invoice > 250,00 EUR		Sonstige Rechnung					
Date	EN16931 compliant with CII / UBL (XRechnung, Factur-X)	Other electr. format, interoperable with EN16931 (All mandatory information according to VAT Act convertible to CII/UBL)	Papier-Rechnung		Sonstige Rechnung im elektronischen Format			
					PDF		EDI-Format (EU-COM 1994) wenn nicht interoperabel	Anderes strukturiertes Format (iDOC, inHouse), nicht interoperabel
until 31.12. 2024	Consent of the recipient required		Permitted		Consent of the recipient required (implied)		Consent of the recipient required	
from 1.1. 2025	Permitted: leads to Obligation to receive!	Bilateral agreement required	Permitted		Consent of the recipient required		Consent of the recipient required	Consent of the recipient required
1.1. 2026								
1.1. 2027			Forbidden	< 800T€ turnover	< 800T€ turnover	Forbidden	< 800T€ turnover	Forbidden
1.1. 2028			Forbidden					

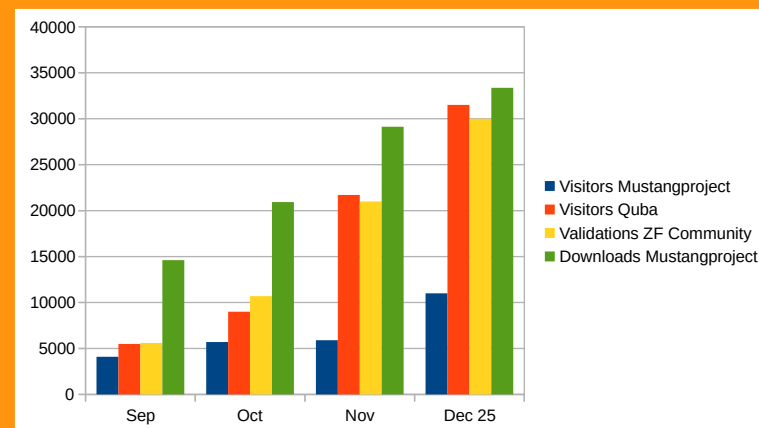
Juli 2024 (c) validool.org UG

Note: This is not legal or tax advice. Please contact your lawyer or tax advisor for this.

► B2G (2020) spike (~6x)



B2B (2025) spike (~30x)



► Consequences

- „continous“ Transaction Control
- accept machine readable invoices
- Receive more automated
- Validation?!
- ID?

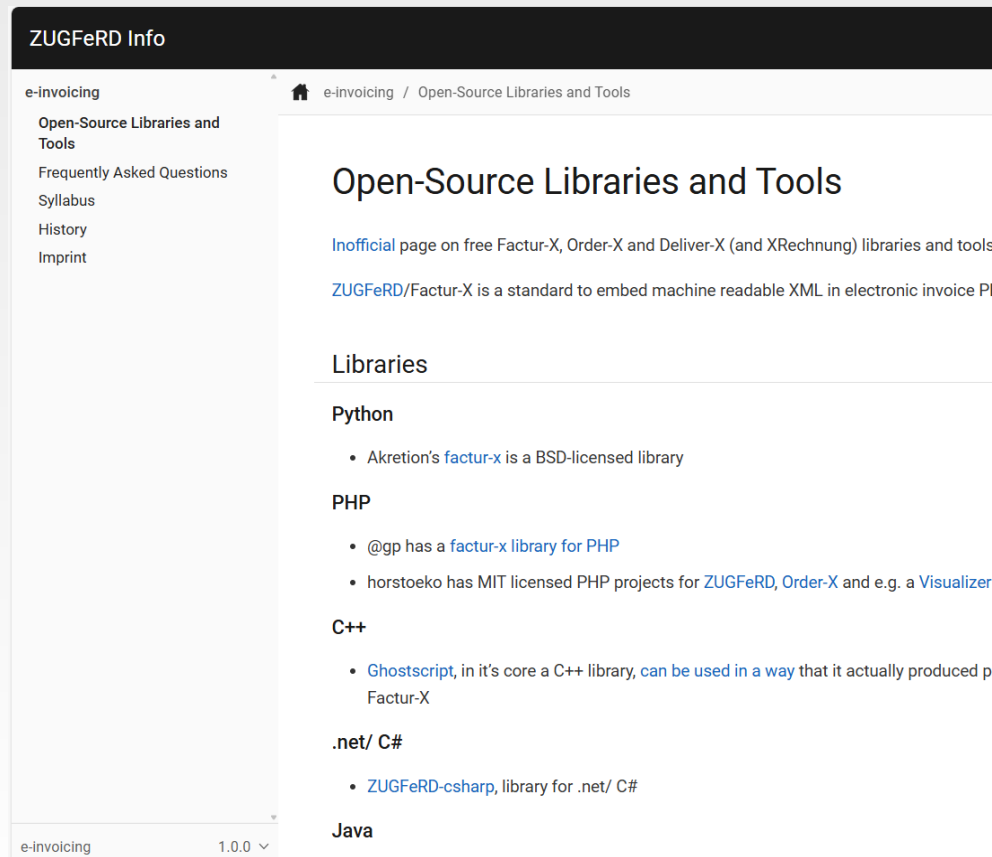
► Anti-discrimination requires

- Allow(mandate?) to write
- Be able to read (visualize?)
- Maybe poll for new (FR)
- Archive?

Consequences 2: False friends

- ▶ Factur-X 1~≠ZUGFeRD 2
- ▶ XRechnung: „Format“ or Cius
- ▶ Factur-X: Format or Cius
- ▶ FatturaPA: Format or Cius
- ▶ Peppol/BIS: Protocol, Format or Cius

- ▶ FOSS
- ▶ Visualization
- ▶ Validation
- ▶ Conversion
- ▶ Tools
- ▶ SDKs



The screenshot shows the ZUGFeRD Info website. The main heading is 'Open-Source Libraries and Tools'. Below it, there is a paragraph about the 'Inofficial' page on free Factor-X, Order-X and Deliver-X (and XRechnung) libraries and tools. It mentions that ZUGFeRD/Factor-X is a standard to embed machine readable XML in electronic invoice PDFs.

Libraries

- Python**
 - Akretion's [factur-x](#) is a BSD-licensed library
- PHP**
 - @gp has a [factur-x library for PHP](#)
 - horstoeko has MIT licensed PHP projects for [ZUGFeRD](#), [Order-X](#) and e.g. a [Visualizer](#)
- C++**
 - [Ghostscript](#), in it's core a C++ library, [can be used in a way](#) that it actually produced pdf documents with embedded [Factur-X](#)
- .net/ C#**
 - [ZUGFeRD-csharp](#), library for .net/ C#
- Java**

The left sidebar contains a navigation menu with links: 'Open-Source Libraries and Tools', 'Frequently Asked Questions', 'Syllabus', 'History', and 'Imprint'. The top navigation bar shows 'e-invoicing / Open-Source Libraries and Tools'.

- ▶ <https://github.com/ZUGFeRD/corpus/tree/master/XML-Rechnung>
- ▶ Badly maintained
- ▶ XML-Rechnung has german B2B samples
- ▶ Notable
 - UBL credit memo
 - ... full300 samples



- ▶ <https://quba-viewer.org>



EU (7) OS (4/4) Q&A

Mustang live demo

- ▶ <https://mustangproject.org>



Questions?

- ▶ Lets connect
- ▶ now/today
- ▶ jochen@zugferd.org
- ▶ Flood it until we need something sophisticated!
- ▶ zugferd.org
- ▶ <https://groups.google.com/g/zugferd>
- ▶ <https://app.element.io/#/room/#facturx:matrix.org>
- ▶

- ▶ [1] <https://ec.europa.eu/digital-building-blocks/sites/display/DIGITAL/Obtaining+a+copy+of+the+European+standard+on+eInvoicing>
- ▶ [2] <https://news.bloombergtax.com/daily-tax-report-international/european-vat-e-invoicing-debate-will-everyone-follow-the-italian-example>
- ▶ [3] <https://kpmg.com/us/en/home/insights/2023/07/tnf-france-delay-e-invoicing-e-reporting-implementation.html>
- ▶ [4] Kollmann https://www.pagero.com/downloads/documents/compliance/Next_Generation_Model-Decentralised_CTC_and_Exchange_v1.pdf
- ▶ [5] <https://www.consilium.europa.eu/en/press/press-releases/2024/11/05/taxation-council-agrees-on-vat-in-the-digital-age-package/>
- ▶ [6] <https://ec.europa.eu/digital-building-blocks/sites/display/DIGITAL/eInvoicing+Country+Factsheets+for+each+Member+State+and+other+countries>
- ▶ [7] Pelekies <https://zugferd.org/e-invoicing/1.0.0/faq.en.html>



UG EDI contingency slide

- ▶ Protocols vs Formats
- ▶ EDI. Since ~1960,
- ▶ 1977 first international stds in DE
- ▶ EDIFACT format 1987
- ▶ Phillip OpenPeppol
- ▶ EDI != EDIFACT
- ▶ CIUS Peppol BIS!=Peppol System
- ▶ Peppol+CTCs <https://www.eespa.eu/news-events/news-item/2022/08/03/A-NEXT-GENERATION-MODEL-FOR-ELECTRONIC-TAX-REPORTING-AND-INVOCING-DCTCE-v20>
- ▶ Peppol is EDI based on UBL+AS/4
- ▶ Open standard
- ▶ not-for-profit
- ▶ Free as in speech
- ▶ Centralized
- ▶ You may have to Peppol for B2G (in LU?) (but not B2B?)