



# **Study on on the evaluation of the invoicing rules of Directive 2006/112/EC**

Final Report

Volume 2 – Annexes

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CASE – Centrum Analiz Społeczno-Ekonomicznych  
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## Acronyms and Abbreviations

AES	Advanced Electronic Signature
BCAT	Business Controls that create a reliable Audit Trail
Bn	Billion
BS	Business Stakeholders
B2B	Business-to-Business
B2C	Business-to-Customer
B2G	Business-to-Government
CA	Cash Accounting
CEN	European Committee for Standardization
DG TAXUD	Directorate General for Taxation and Customs Union
e-...	electronic ...
EC	European Commission
ECB	European Central Bank
EDI	Electronic Data Interchange
EO	Economic Operator
ERP	Enterprise Resource Planning
EU	European Union
EUR	Euro
ICT	Information and Communications Technology
IT	Information Technology
I&A	Integrity and Authenticity
Mn	Million
MNC	Multinational Corporation
MS	Member State
NGO	Non-governmental Organisation
O	Others
OECD	Organisation for Economic Co-operation and Development
OLS	Ordinary Least Squares
PC	Public Consultation
PDF	Portable Document Format
PI	Private Individuals
PP	Public Procurement
QES	Qualified Electronic Signature
SAF-T	Standard Audit File for Tax
SID	Second Invoicing Directive (Directive 2010/45/EU)
SME	Small and Medium Enterprise
SP	Service Provider
TA	Tax Authority
TC	Targeted Consultation
VAT	Value Added Tax
VIES	VAT Information Exchange System
VP	VAT Practitioner
XML	Extensible Markup Language

## ANNEX A. TARGETED CONSULTATIONS

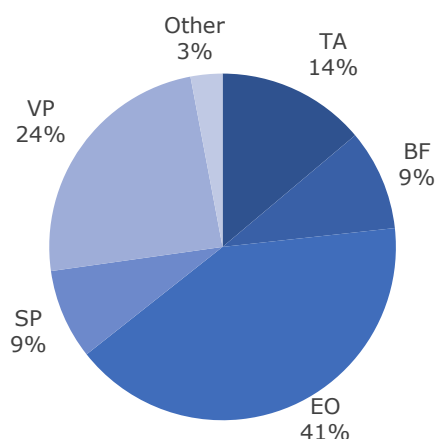
### A.1 Overview

The Study relied on various streams of **targeted consultations**.

The targeted consultations were designed to elicit information and opinions from a vast range of private and public stakeholders. They encompass: (i) a number of familiarization interviews (describe in Section D.2); (ii) fieldwork in seven Member States, covering tax authorities, economic operators, business federations, VAT practitioners, and providers of e-invoicing services (D.3); (iii) an e-mail survey of tax authorities in the non-fieldwork Member States (D.4); and (iv) an e-mail survey of VAT practitioners (D.5).

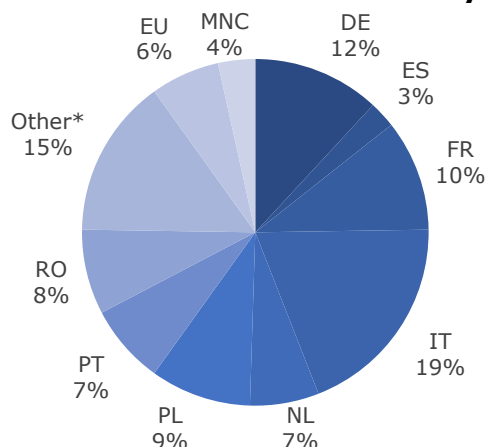
In total, **202 stakeholders participated to the targeted consultation**. Economic operators represent the most important category with 83 stakeholders, followed by business federations and tax authorities. Figure 1 provides an overview of the distribution. Obviously, the bulk of stakeholders originate from the fieldwork Member States; however, **stakeholders from 26 Member States participated in the consultations**, thus ensuring a very comprehensive coverage. Figure 2 shows the geographical distribution. From a geographical perspective, the consultations also covered 13 EU-level organisations, and 7 multi-national companies.

**Figure 1 – Breakdown stakeholders interviewed by stakeholder category**



VP: VAT Practitioners; SP: Service Providers; TA: Tax Authorities; EO: Economic Operators; BF: Business Federations.

**Figure 2 – Breakdown of stakeholders interviewed by Member States**



\* Other: MS with less than 5 participating stakeholders are summarised as 'other'. These are: AT, BE, BG, CZ, DK, EE, IE, EL, HR, CY, LV, LT, LU, HU, SI, SK, FI, SE; MNC: MultiNational Companies.

## A.2 Familiarisation interviews

**The familiarisation interviews were conducted during the inception phase** (between December 2017 and January 2018), to gather a better understanding of the overall functioning of the Directive, and elicit comments and opinions from the key EU-level stakeholders and experts regarding the legal changes introduced and their possible effects as well as implementation issues. A total of **14 stakeholders** were interviewed face-to-face or via telephone, based on semi-structured checklists (see Table 1).

The interviews conducted involved different categories of stakeholders, namely eight VAT practitioners or federations thereof, two EU business federations, two service providers or federations thereof, and two other stakeholders. In accordance with the Assignment's proposal, the key targets for the familiarisation interviews were the members of the various EU-level expert groups, such as the EU VAT Forum and the VAT Expert Group.

The Consultant also took part in **two focus group discussions**, namely: (i) one with some members of the European Multi-Stakeholder Forum on e-Invoicing, organised with the support of DG GROW at the margins of the Forum's official meeting held on 9 December 2017 in Brussels; and (ii) one organised within the framework of BusinessEurope's VAT Group meeting, with the participation of eight national business associations and six multinational corporations. Finally, the Consultant participated in a two-day working meeting in Stockholm with the legal compliance team of Trustweaver, one of the leading e-invoicing services providers in the EU.

**Table 1 – List of interviewees in familiarisation interviews**

#	Name	Affiliation	Position	Type	Date	Mod
1	Chas Roy-Chowdhury	Association of Chartered Certified Accountants	Head of Taxation - Professional Insights	VP	13/12/2017	P
2	Kristian Kocktvedgaard	BusinessEurope	VAT Working Group Chair	BF	14/12/2017	P
	Pieter Baert		Adviser			
3	Thierry Charon	European VAT Club	EU relations and legal responsibility	VP	13/12/2017	F
	Roxane Lauwereins		Indirect Tax Practice Group			
4	Stephen Dale	International VAT Association	Chairman	VP	15/12/2017	F
	Alexandre Savary		Member			
5	Gerhard Huemer	European Union of Crafts and Small and Medium-sized Enterprises	Director of the Economic and Fiscal Policy Committee	BF	14/12/2017	F
6	Serge Libert	Belgian Federal Public Service - Policy and Support	eGOV Project Manager	Other	9/12/2017	F
7	Charles Bryant	European E-Invoicing Service Providers Association	Secretary General	SP	15/12/2017	F
8	Paul Thompson	European Federation of Accountants and Auditors for Small and Medium-sized Enterprises	Managing Director	VP	20/12/2017	P
9	Fabiola Annacondia	IBFD	Principal VAT Specialist	VP	21/12/2017	P
10	Andrea Caccia	Chairman of CEN/TC 434 - Technical Committee on Electronic Invoicing	Chairman of CEN/TC 434 - Technical Committee on Electronic Invoicing	Other	20/12/2017	F

#	Name	Affiliation	Position	Type	Date	Mod
11	Daniele Tumietto	Independent Expert	Tax Advisor	VP	20/12/2017	F
12	Carsten Olsson	DG ESTAT	Head of Unit G4	Other	08/01/2018	W
	Iuliana Lupu		Statistical Officer - ICT Usage / Enterprise survey			
13	Paul Gisby	Accountancy Europe	Manager (VAT Task Force Member)	VP	18/01/2018	F
	Ralph Korf		Chairman VAT Task Force			
	Ernesto Gatto		Member representative at Accountancy Europe			
14	Christiaan van der Valk	Trustweaver	President	SP	11-12/01/2018	F
	Stina Treven		CEO			
	Filippa Jörnstedt		Legal Counsel			
	Alicja Kwiatkowski		Legal Counsel			
	Anna Norden		General Counsel			

Note: F=Face-to-Face Interview; P=Teleconference; W=Written consultation.

### A.3 Targeted consultation in fieldwork Member States

**The fieldwork targeted consultation has been carried out in seven selected Member States:** France, Germany, Italy, the Netherlands, Portugal, Poland, and Romania. The sample of Member States was selected on the basis of four key criteria. On the one hand, to maximise the sample representativeness, an appropriate coverage of different European regions, characterised by different economic structures and development, business behaviours as well as regulatory frameworks (**geographical balance**), as well as of Member States with a different dimension (**size balance**) were taken into consideration. On the other hand, in order to focus on countries more informative on the results achieved by the Directive and the remaining issues, countries where national VAT legislation was significantly amended following the transposition of the Directive (**Directive impact**) and with different levels of burdensomeness of national requirements (**invoicing burdensomeness**), as evidenced by the legal mapping, were given a preference. Table 2 provides an overview of the seven selected countries and the described criteria.

**Table 2 – Overview of fieldwork Member States**

Region	MS	Size	Requirements		Directive impact		Additional elements
			Invoice	e-Invoicing	Invoice	e-invoicing	
Western	France	Big	Strict	Moderately Strict	Unchanged	Moderate simplification	<ul style="list-style-type: none"> <li>Prohibition to use scanned PDF invoices for VAT deductions recently removed</li> <li>Storage requirements for e-invoices introduced</li> <li>BCAT with written procedure (for large firms)</li> </ul>
	Germany	Big	Liberal	Liberal	Unchanged	Major simplification	<ul style="list-style-type: none"> <li>Complex archiving requirements in place</li> <li>Cash accounting without postponement of VAT deduction</li> </ul>

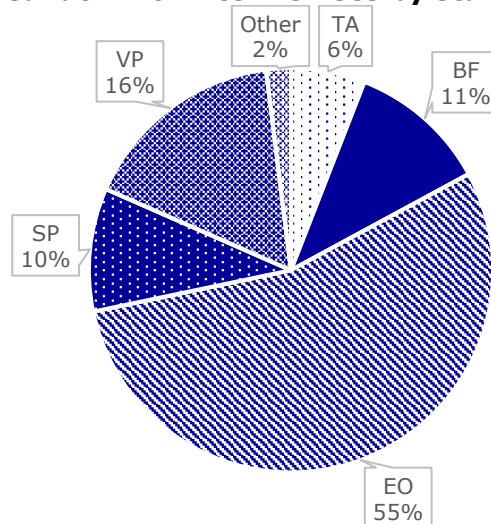


Southern	<i>Italy</i>	Big	Strict	Liberal	Simplified introduced	Major simplification	<ul style="list-style-type: none"> <li>• Complex archiving requirements in place</li> <li>• Mandatory B2G and incoming mandatory B2B</li> </ul>
	<i>Portugal</i>	Medium	Strict	Moderately Strict	Simplified modified	Moderate simplification	<ul style="list-style-type: none"> <li>• Additional e-reporting requirements imposed</li> <li>• Requirement to have e-invoicing software certified by tax authority</li> </ul>
Eastern	<i>Poland</i>	Big	Liberal	Liberal	Self-billing, simplified modified	Major simplification	<ul style="list-style-type: none"> <li>• Additional e-reporting requirements imposed</li> <li>• Cash accounting scheme, with postponement of VAT deduction for customers</li> </ul>
	<i>Romania</i>	Medium	Liberal	Liberal	Self-billing, simplified modified	Major simplification	<ul style="list-style-type: none"> <li>• Cash accounting scheme, with postponement of VAT deduction for customers</li> </ul>
North-western	<i>Netherlands</i>	Medium	Liberal	Liberal	Unchanged	Unchanged*	<ul style="list-style-type: none"> <li>• None</li> </ul>

\* For NL, a major simplification occurred in connection to the Directive approval process.

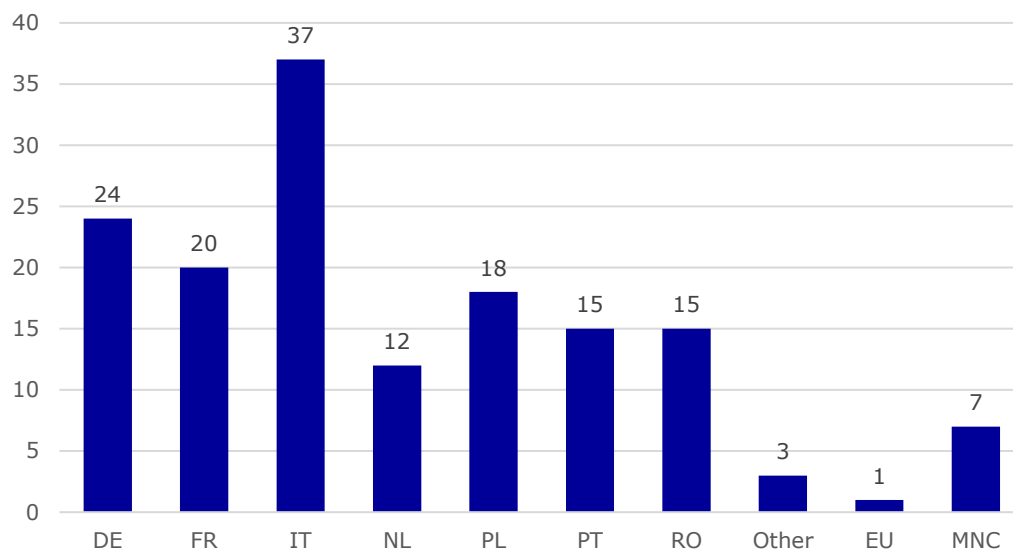
The interview programme in each of the seven Member States was targeted at: (i) the **Tax Authority (TA)**; (ii) **Business Federations**, also including SME federations (BF); (iii) **Economic Operators** of different sizes and active in a variety of sectors (EO); (iv) e-invoicing and e-archiving **Services Providers (SP)**; and (v) **VAT Practitioners** and tax advisors (VP). The aim was set at 12 interviews per Member State, which was met in all and greatly surpassed in some of the cases, with a total of **152 interviews**. Figure 3 presents the share of interviews by the five stakeholder types. Figure 4 presents the share of interviews per Member State.

**Figure 3 – Breakdown of interviewees by stakeholder type**



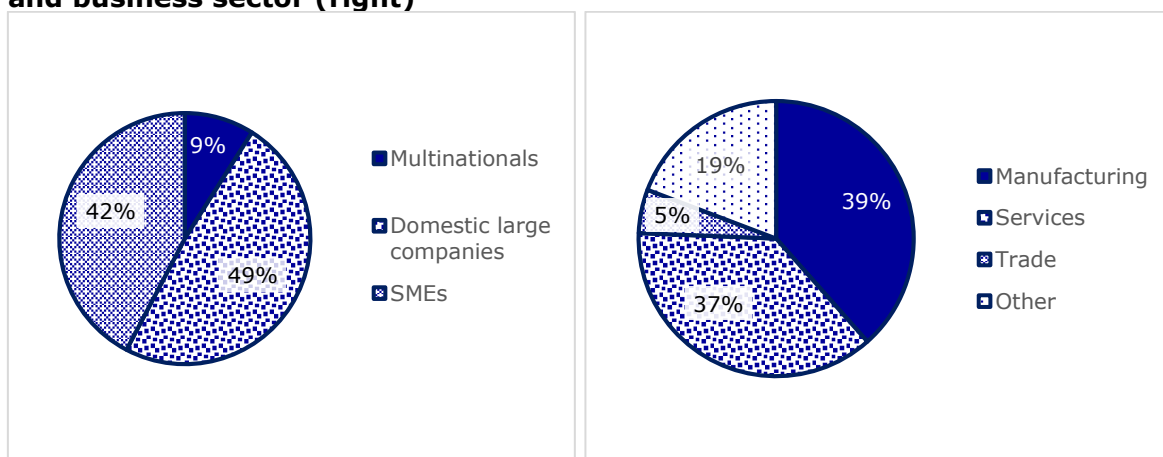
Note: 'Other' includes a multi-stakeholder forum to discuss e-invoicing issues, an e-invoicing international expert, and a research institute. VP: VAT Practitioners; SP: Service Providers; TA: Tax Authorities; EO: Economic Operators; BF: Business Federations.

**Figure 4 – Breakdown of interviews by Member State**



The responsiveness of economic operators varied across size class. Large companies showed a fair interest in contributing to the evaluation, but SMEs were more difficult to reach. In order to ensure a sufficient coverage of all size classes, the Consultant elicited the support of various business federations. **Eventually, 83 economic operators took part in the consultation and SMEs represent a sizable share of about 42%.** Moreover, an involvement of companies from a variety of business sectors was achieved, with a limited focus on sole traders, who mostly deal with B2C operations which may no entail the issuance of a VAT invoice. Figure 5 shows the distribution among size class and business sector.

**Figure 5 – Breakdown of interviewed economic operators by size class (left) and business sector (right)**



**For each of the five types of stakeholders interviewed, a tailored questionnaire was prepared**, as approved by the Client. For instance, while the questionnaire for business federations was mainly aimed at discussing overarching invoicing themes and issues affecting the majority of companies, the questionnaire for economic operators specifically focused on the invoicing practices and regimes in use and their related costs. Each questionnaire was further checked and possibly tailored for each interviewee, to focus on their main interests and areas of expertise, as well as to account for the different legal changes introduced in the relevant national legislation. For example, when interviewing stakeholders in France, the questions on the cash accounting regime for micro-enterprises were removed, since French legislation does not envisage it.

**Typically, the customised questionnaire was sent to the interviewee a few days in advance**, in order to provide a preliminary idea of the kind of information the Consultant aimed at collecting. This was especially the case with economic operators, since the quantitative information requested usually required a preliminary effort by the interviewee, which, especially in structured companies, had to interact with the various internal departments or personnel involved in the invoicing process. For this reason, a compact version of the questionnaire for economic operators was created, retaining only quantitative questions, which was shared with the companies to allow its pre-filling. After receipt of the pre-filled questionnaire, the Consultant then recontacted the economic operators – via email or over the phone – to clarify any outstanding issues and to discuss the remaining, mostly qualitative, parts of the questionnaire. As mentioned above, a number of economic operators were not available for an interview and preferred to provide contributions in writing. While this modality would have hardly suited the other types of stakeholders, given the need to ask qualitative and in-depth question, it proved effective in retrieving the data on the number of invoices and the associated costs needed to populate the Standard Cost Model.

The series of on-the-ground missions allowed to conduct the **majority of interviews (49%) in person through face-to-face meetings**. A number of interviews took also place through teleconferences (20%) or in writing via an email interaction (31%).

**Table 3 – Interviewees in the targeted consultation in fieldwork Member States**

#	Name	Affiliation	Position	Type	Interview date	Mod
<b>Multinational corporations</b>						
1	Gareth O' Halloran	Coca Cola HBC Poland	Region Tax Manager	EO	01/06/2018	P
2	Gareth O' Halloran	Coca Cola HBC Italy	Region Tax Manager	EO	01/06/2018	P
3	Luc Dhont	Procter and Gamble	EU & International Tax Manager	EO	04/06/2018	P
4	Karl-Heinz Haydl	General Electric	Inhouse Solutions for Tax (IST) - Global VAT/GST	EO	05/06/2018	P
5	Eric Magnusson	Volvo	Global Indirect Tax Solution Manager	EO	18/06/2018	P
6	Alfredo Espada Martinez	Ford	European Senior Manager EU Indirect Tax and Tax Technology	EO	20/06/2018	P
7	Gareth O' Halloran	Coca Cola HBC Romania	Region Tax Manager	EO	22/06/2018	W
<b>Germany</b>						
8	Dirk Pick	Bundesverband der Deutschen Volksbanken und Raiffeisenbanken e.V. - BVR AWB	Tax and Invoicing Advisor	BF	09/05/2018	P
9	Carsten Höink	Steuerberatungsgesellschaft mbH	Tax Advisor	VP	17/05/2018	F
10	Hans-Martin Grambeck	nesemann & grambeck	Tax Advisor	VP	17/05/2018	F
11	Simone Schlewitz	Zentralverband des Deutschen Handwerks und Unternehmervverband Deutsches Handwerk	Head of Unit - Tax and Financial Management	BF	29/05/2018	F
12	Annette Selter	Bundesverband der Deutschen Industrie e.V.	Advisor - Tax and Financial Management	BF	30/05/2018	F
13	Brigitte Neugebauer	Deutscher Industrie- und Handelskammertag	Head of Unit - VAT and Constitutional Law	BF	30/05/2018	F

#	Name	Affiliation	Position	Type	Interview date	Mod
14	Inga Bethke	Bundessteuerberaterkammer/German Federal Chamber of Tax Advisers	Head of Unit - Tax Law and Invoicing	VP	30/05/2018	F
15	Jens Keese	Volkswagen	Tax Consultant	EO	30/05/2018	F
16	Alexander Grandisch	Bundesministerium der Finanzen	Senior Officer	TA	31/05/2018	F
17	Marcus Laube	Crossinx	CEO	SP	04/06/2018	P
18	Frank Immendorf	Egovision GmbH	Managing Director	EO	08/06/2018	W
19	Helmut Stolzenhoff	Stolzenhoff	Managing Associate	EO	15/06/2018	W
20	Kolja Dette	Berliner Volksbank EG	Tax Consultant	EO	19/06/2018	P
21	Esther Dallmann	Deutsche Kreditwirtschaft	Tax Consultant	BF	20/06/2018	P
22	Sabine Weber	Bundesverband deutscher Banken (BDB)	Director	BF	20/06/2018	P
23	Derk Bienen	BKP Development	Managing Director	EO	21/06/2018	W
24	Emmanuel Baudelet	P&B GbR	Partner	EO	21/06/2018	W
25	Christoph Hirsch	Opel GmbH	Head of Tax Planning and Controversy Management	EO	25/06/2018	P
26	Hellfried Kujus	Hoku - Holz und Kunststoff GmbH	Managing Director	EO	25/06/2018	P
27	Angelika Anna Kirchen	Boehringer Ingelheim Corporate Center GmbH	Head of Tax Compliance and Indirect Tax	EO	27/06/2018	P
28	Philip Holz	Lausitz Energie Bergbau AG	Process Expert Ledger Accounting	EO	28/06/2018	P
29	Marie-Christin Reich	Der Mittelstandsverbund – ZGV e.V.	Advisor for taxes and finances	BF	29/06/2018	P
30	Ivo Muchinski	FeRD (Forum for electronic invoicing Germany)	Head of Forum	Other	03/07/2018	P
31	Janika Hildebrandt	Original Unverpackt	Bookkeeping Manager	EO	05/07/2018	P
<b>Italy</b>						
32	Gianni Musu	I.T.RE DGM srl	Chartered Accountant	VP	17/05/2018	F
33	Enrico Causero	Teamsystem	Director of Innovative Products	SP	04/06/2018	F
34	Andrea Trevisani	Confartigianato	Director of Fiscal Policies	BF	06/06/2018	F
35	Valeria Penazzi	Valeria Penazzi	Self-employed	EO	18/06/2018	F
36	Marinella Rocchi	Consorzio Italiano Consulenti	Administrative Officer	EO	18/06/2018	F
37	Carmine Ruopolo	Tesisquare	CEO	SP	19/06/2018	P
38	Ernesto Gatto	Consiglio Nazionale dei dottori commercialisti e degli esperti contabili	Chartered Accountant	VP	20/07/2018	P
39	Milena Pasente	Ministero Economia e Finanze	Director of International Relations Department	TA	21/06/2018	F
40	Massimo Battistella	Telecom Italia	Administrative Services Manager	EO	22/06/2018	F

#	Name	Affiliation	Position	Type	Interview date	Mod
41	Rosario Farina	ENEL	Accounting Manager	EO	22/06/2018	F
42	Uberto Pignatti Morano	Uberto Pignatti Morano	Self-employed	EO	26/06/2018	W
43	Roberto Morotti	Roberto Morotti	Self-employed	EO	27/06/2018	W
44	Antonella Chiraco	Lesepidado Srl	Management Controller	EO	27/06/2018	W
45	Andrea Caccia	ANORC	Member of the Board	VP	29/06/2018	P
	Luigi Foglia		Director			
46	Roberto Paradisi	Studio Paradisi	Partner	VP	03/07/2018	P
47	Giovanni Martingano	Ifin Sistemi	General Manager	SP	03/07/2018	P
48	Elena Lauritano	Archivium	General Manager	SP	03/07/2018	F
49	Claudio Bisi	Faber System	CFO	SP	03/07/2018	W
50	Not Disclosed	Infocert	Not Disclosed	SP	03/07/2018	W
51	Fabio Bertuccioli	Bertuccioli Pieri and Partners	Owner	VP	03/07/2018	P
52	Enzo Fanì	LAPAM	Director of Fiscal Advice	VP	04/07/2018	F
53	Maurizio Carravetta	Siemens	VAT and Indirect Taxes Manager	EO	12/07/2018	W
54	Mauro Fava	Edizione	Head of Fiscal and Insurance Affairs	EO	12/07/2018	W
55	Claudia Citton	Altana	Accountant	EO	12/07/2018	W
56	Not Disclosed	Accarino Costruzioni	Not Disclosed	EO	12/07/2018	W
57	Francesco Casalini	Il Sole 24 Ore	Head of Legal Compliance and Operations	EO	12/07/2018	W
58	Silvia Lapucci	Consorzi Energetici Industriali Riuniti	Accountant	EO	12/07/2018	W
59	Marina Busato	Fiorital	Chief Accountant	EO	12/07/2018	W
60	Angela Gallina	Fashion Box	Chief Accountant	EO	12/07/2018	W
61	Massimo Varaschin	Texa	CFO	EO	12/07/2018	W
62	Paola Favero	IMG	Accountant	EO	12/07/2018	W
63	Cristiana Castagnola	Luxottica	Tax Manager	EO	25/07/2018	W
	Omar Pilotto		Indirect Tax Manager	EO		
64	Alessandra Campitelli	Compagnia Edilizia della Brianza	Chief Accountant	EO	02/08/2018	W
65	Pierluigi Cereda	Impresa Cereda Paolo	Partner	EO	02/08/2018	W
66	Loredana Giroda	Mezzanzanica	Accountant	EO	02/08/2018	W
67	Pasqualina Antonietti	Pavibeton	Accountant	EO	02/08/2018	W
68	Not Disclosed	Ronzoni	Not Disclosed	EO	02/08/2018	W
<b>France</b>						
69	Jean-Francois Clocheau	Dagtva	Manager	SP	17/05/2018	F
70	Alexandre Savary	Tevea	Senior VAT Manager	VP	05/06/2018	F
71	Francois Gonord	MEDEF	Director of European Affairs	BF	05/06/2018	F
72	Vincent Barbey	Ocentis	Manager	SP	05/06/2018	F

#	Name	Affiliation	Position	Type	Interview date	Mod
73	Bastien Llorca	Direction Générale des Finances Publiques	Vice-Director of the Fiscal Controls Department	TA	06/06/2018	F
74	Tristan Reilly	Assemblée Permanente des Chambres de Métiers et de l'artisanat	Director of European Affairs	BF	07/06/2018	F
75	Jean Charles Desrayaud	GL events	Director of Fiscal Affairs	EO	07/06/2018	F
76	Stéphane Malmonté	Hedeos	Lawyer	VP	07/06/2018	F
77	Catherine Hurez	Saint-Gobain	Tax Expert	EO	07/06/2018	F
78	Marc Bouzigues	Peugeot	International Tax and European VAT Expert	EO	07/06/2018	F
79	Ariane Beetschen	Association of European VAT Practitioners & CMS Francis Lefebvre	Lawyer	VP	08/06/2018	F
80	Nathalie Dorléans	Renault	VAT Group Director	EO	08/06/2018	F
	Damien Lagarde		Fiscal Expert			
81	Patrick Schuller	Cegedim	Business Development Director	SP	08/06/2018	F
	Carine Alloul		Legal Expert			
82	Marine Cambolin	Mazars France	Senior Manager	VP	14/06/2018	P
83	Guy de Cordes	Cordes & Partners	Lawyer	VP	19/06/2018	W
84	Marie-Pierre Guinvarch	General Electric EPF	Indirect Tax Director	EO	22/06/2018	W
85	Yann Langlais	Saint-Gobain Manufacturing	Director	EO	28/06/2018	W
86	Lauretta Polin	Saint-Gobain Trading	Project Manager	EO	28/06/2018	W
87	Andrea Mattei	Marc Simeoni Consulting	Project Manager	EO	29/06/2018	W
88	Antoine de la Rochefordiere	Antoine de la Rochefordiere	Self-employed	EO	29/06/2018	W
<b>Portugal</b>						
89	Catarina Belim	Belim Legal Services	Tax Lawyer and Founder	VP	17/05/2018	F
90	Cidália Lança	Centre for Fiscal Studies	Legal Expert	TA	18/06/2018	F
91	João Anjos Andrade	Autoridade Tributária e Aduaneira	Legal Expert	TA	18/06/2018	F
	Ana Mascarenhas		Head of Department			
92	Miguel Carrasqueira Baptista	BPI Bank	Assistant Director	EO	19/06/2018	F
	Jose Manuel Borges		Assistant Director			
93	Jorge Tracana	TAP Air Portugal	Tax Expert	EO	19/06/2018	F
	Joao Feliciano		IT Expert			
94	Antonio Mendonça Alves	MD Pharma	Owner	EO	19/06/2018	F
95	Antonio Mendonça Alves	MD Pharma Sister	Owner	EO	19/06/2018	F
96	Claudia Salvado	Hello Lisbon	CFO	EO	20/06/2018	F

#	Name	Affiliation	Position	Type	Interview date	Mod
97	José Coelho	ANPME	Communication, partnerships and events office	BF	20/06/2018	F
98	José Pedro Freitas	Baker Tilly	Associate Partner	VP	20/06/2018	F
99	Patrícia Gonçalves	CIP	Director of International Relations	BF	22/06/2018	F
100	Paulo Ferreria Alves	BDO	Tax Partner	VP	22/06/2018	F
101	Daniela Lagoa	Mazars	Tax Senior	VP	22/06/2018	F
102	Silvia Miranda	Renault Cacia	Chief Accountant	EO	29/06/2018	W
103	Miguel Jorge Zegre	Saphety	Business Unit Director (EDI & Electronic Invoicing)	SP	03/06/2018	P
<b>Netherlands</b>						
104	Iwan Eikelenboom	Rademaker B.V.	CFO	EO	26/06/2018	F
105	Marlon van Amersfoort	Shell International B.V.hell	Indirect Tax Lead - EMEA	EO	26/06/2018	F
	Antoinette Biemond		Senior Indirect Tax Advisor			
	Joe Marden		Senior Indirect Tax Advisor			
106	Peter Pronk	Ministry of Finance	Seniot Policy Advisor	TA	27/06/2018	F
107	Paul Cramer	Less Grey	Partner Indirect Tax	VP	28/06/2018	F
108	Marco Eeman	Order2Cash	CTO	SP	28/06/2018	F
109	Janny Kamp	VNO-NCW (Confederation of Dutch Industry and Employers)	Responsible for VAT portfolio	BF	28/06/2018	F
110	Gerrit Verheul	InterChem Logistics B.V.	Controller	EO	29/06/2018	F
111	Fred van Blommestein	Flowcanto	Owner	Other	29/06/2018	F
112	Marlen Arkesteijn	Capturing Development	Owner	EO	29/06/2018	W
113	Ernst-Paul Zambon	S-FOR-S	Director	EO	06/07/2018	W
114	Gerard Bottemanne	GBNed	Owner	EO	10/07/2018	W
115	Peter Batelaan	VanDrie Group	CFO	EO	19/07/2018	W
<b>Romania</b>						
116	George Cima	Lukoil Petrotel	Tax Manager	EO	11/06/2018	F
117	Mihaela Hampu	Mazars Romania	Senior Manager	VP	12/06/2018	F
118	Adina Vizoli-Alexandru	Nestor Nestor Diculescu Kingston Petersen Consultanta Fiscala	Tax Partner	VP	12/06/2018	F
119	Mirela Palade	Transfond	Deputy CEO	SP	12/06/2018	F
	Doina Cristea		Products Manager			
120	Alexandra Tibru	Finexpert	Senior consultant	EO	13/06/2018	F
121	Ionela Stoian	Prysmian Cables	Chief Accountant	EO	14/06/2018	P
122	Alexandra Luchian	Civitta	Assistant Manager	EO	14/06/2018	F
123	Livia Pislaru	Pro-Team Innovation	Administrator	EO	15/06/2018	F
124	Camelia Jurca	Genpact	Senior Processor Associate	EO	15/06/2018	W

#	Name	Affiliation	Position	Type	Interview date	Mod
125	Silviu Pop	Bbg & Pie	Restaurant Manager	EO	28/06/2018	W
126	Claudiu Victor	Vidalis	Horeca Manager	EO	28/06/2018	W
127	Hentes Benone	Radix Group	Administrator	EO	29/06/2018	W
128	Alexandru Rosca	Automobile Dacia	Head of Fiscal Department	EO	29/06/2018	W
129	Cosmina Manolescu	Ministry of Finance	Director General	TA	20/07/2018	F
130	Corina Marcu	National Agency for Fiscal Administration	Head of Sector	TA	20/07/2018	F
	Cristian Panea		Counselor			
	Sabina Bendas		Director General for Strategy and International Relations			
	Adrian Cucu		Deputy Director General			
<b>Poland</b>						
131	Piotr Misiewicz	Skod Trading	Manager	EO	07/06/2018	F
132	Tomasz Michalik	Michalik Dłuska Dziedzic i Partnerzy	Partner	VP	08/06/2018	F
133	Kazmierz Perczak	Food Colors Ltd	Manager	EO	11/06/2018	F
134	Ilona Majewska	Buszrem Ltd	CFO	EO	11/06/2018	F
135	Marek Mnich	3XM Ltd	Manager	EO	11/06/2018	F
136	Urszula Maliszewska	Ruch Ltd	Head of Accounting	EO	20/06/2018	F
137	Elżbieta Lutow	Polish Craft Association	Head of Development	BF	25/06/2018	F
138	Roman Namysłowski	Crido Taxand	Partner	VP	26/06/2018	F
139	Jerzy Martini	Lewiatan	Head of VAT Team	BF	27/06/2018	W
140	Igor Szlaski	Reganta Szlascy	Manager	EO	28/06/2018	F
141	Bartłomiej Wójtowicz	Comarch	Product Manager	SP	04/07/2018	W
142	Anna Cyrańska	Ministry of Finance	Head of International Cooperation in VAT Department	TA	16/07/218	F
143	Paweł Żebrowski	Institute of Logistics and Warehousing	EDI expert	Other	19/07/2018	W
144	Michał Borowski	Business Center Club	Head of Taxation	BF	20/07/2018	F
145	Marta Brylska	Corning Optical Communications Ltd	Director of Accounting	EO	23/07/2018	F
146	Marta Postuła	Brokerage house	Director	EO	23/07/2018	F
147	Wojciech Sztuba	TPA Group	Partner	EO	26/07/2018	F
148	Piotr Andrzejak	Sołtysiński Kawecki & Szlęzak (SKS Legal)	Partner	VP	30/07/2018	W
<b>Other</b>						
149	Marco Mancino	EACB (European Association of Co-operative Banks)	Deputy Head of Department	BF	09/05/2018	P
150	Juan Fernández	Marosa	Director of European VAT Compliance	VP	24/05/2018	P
	Pedro Pestana da Silva		Director			
151	Jose Luis Palmero	Renault Espana	Chief Accountant	EO	29/06/2018	W



#	Name	Affiliation	Position	Type	Interview date	Mod
152	Nazar Paradvivsky	Pagero	Head of Compliance and Interoperability	SP	02/07/2018	P

Note: F=Face-to-Face Interview; P=Teleconference; W=Written consultation.

#### A.4 Targeted Consultation – E-mail survey of Tax Authorities

**The tax authorities from the non-fieldwork Member States participated to the targeted consultation via an e-mail survey**, that required the compilation of a written questionnaire, and, in most cases, a second round of e-mail interaction. Out of the 21 non-fieldwork Member States, **tax authorities from 19 Member States provided responses to the consultation.**

The targeted consultation was designed for three objectives: (i) validate the findings from the legal mapping, and, in particular, the analysis of transposition and implementation; (ii) collect tax authorities' opinions to feed the relevant evaluation indicators; and (iii) collect factual information.

**Table 4 – List of participants to the e-mail survey of tax authorities**

#	Name	Affiliation	Position	MS
1	Elisabeth Kraus	Ministry of Finance (EU Tax Law Department)	Senior VAT Expert	AT
	Alexandra Pleininger		Senior VAT Expert	
2	Hanne Weckhuysen	Ministry of Finance	Administration officer	BE
3	Boryana Yankova-Sharkova	National Revenue Agency	Chief expert - International Affairs Department	BG
4	Martha Argyrou	Ministry of Finance (Tax Department)	VAT Officer	CY
5	Ondrej Fasora	Ministry of Finance	Head of Indirect Taxes Department	CZ
	Blanka Mattauschova		Director of Indirect Taxes Department	
6	Charlotte Joergensen	Danish Tax Agency (Law Department)	Administrative Officer	DK
7	Kaia Loob	Tax and Customs Board	Leading Specialist	EE
8	Antonia Lougkani	Directorate for the Implementation of Direct Taxation - D.G. of Tax Administration	Administrator	EL
	Athanasios Gkaravelas		Administrator	
9	Ignacio del Río Angulo	Tax administration	Head of the International Relations Coordination Unit - Cabinet of the General Directorate	ES
10	Mika Jokinen	Tax administration	Head Tax Adviser, Indirect Taxation	FI
	Anne Länsisaari		Head of Compliance Control	
11	Lidija Cvitić	Tax administration	Head of VAT Unit	HR
12	Krisztina Magony	Ministry of Finance	Senior VAT policy expert, VAT Department	HU
	Szabolcs CZÖNDÖR	National Tax and Customs Administration	Head Of Department	
13	Nicholas Fitzgerald	Department of Finance	Administrative Officer	IE
14	Andra Cerneviute	State Tax Administration	Head of Indirect Taxes Division, Legal department	LT
15	Eric May	Tax administration	Chef de service Inspection TVA	LU
16	Diana Lukjanska	Ministry of Finance	Senior Expert	LV
17	Stina Färje	Tax Agency	Business Developer	SE
18	Mitja Brezovnik	Ministry of Finance	Head of Indirect Taxation and Customs Duties Department	SI

#	Name	Affiliation	Position	MS
19	Eva Mihalova	Ministry of Finance	VAT expert	SK

### A.5 Targeted Consultation – E-mail survey of VAT Practitioners

Another e-mail survey was targeted at eliciting further contributions from VAT practitioners. While, originally, the national federations of tax auditors had to be targeted by this survey, in the familiarisation interviews VAT practitioners proved more knowledgeable on the subject matter, and thus more interested in participating. **A total of 17 contributions were received from VAT Practitioners**, in addition to the interviews performed during the fieldwork operations.

Given their voluntary participation, the questionnaire had been designed as comparably shorter than the other data collection tools. The written consultation included 21 questions. Its structure, although more compact, was similar to the questionnaire for tax authorities. The questionnaire focused on collecting the VAT practitioners' qualitative assessment on a range of topics, and namely (i) the appropriateness of the current invoicing rules; (ii) the reason why certain specific invoicing regimes have been adopted or not by businesses; (iii) whether the Directive had an impact on tax control; (iv) the Directive's contributions vis-à-vis other drivers; and (v) a set of forward looking questions on possible revisions. Most of the questions were closed.

**Table 5 – List of interviewed VAT Practitioners during targeted consultation**

#	Name	Affiliation	MS
1	Natascha Branz	Fiebich & PartnerInnen Steuerberatung und Wirtschaftsprüfung GmbH	AT
2	Peter Raes	The VAT House	BE
3	Petr Toman	KPMG	CZ
4	Tomas Vlček	PricewaterhouseCoopers	CZ
5	Stamatis Papahimonas	A & P Tax and Finance	EL
6	Nikolaos Siakantaris	Unityfour	EL
7	Pedro Pestana da Silva Aller	Marosa VAT SLU	ES
8	Fernando Matesanz	Spanish VAT Services Asesores SL	ES
9	Henri Bitar	CMS Francis Lefebvre Avocats	FR
10	Ante Pavić	Leitner Leitner Consulting	HR
11	Kristina Matešković	INA Group	HR
12	Akos Cseuz	ABT Treuhand	HU
13	Daniel Sztanko	RSM Hungary	HU
14	Andrea Parolini	Maisto e Associati	IT
15	Patrick Vettenburg	Loyens & Loeff N.V.	NL
16	Piotr Andrzejak	Sołtysiński Kawecki & Szlęzak (SKS Legal)	PL
17	Raluca Tutu	Mirus Consultanta Fiscala	RO

## ANNEX B. PUBLIC CONSULTATION - SYNOPSIS REPORT

### B.1 Overview

This Annex provides the analysis of the results of the Public Consultation (PC) carried out in the framework of the Assignment. The PC was launched on 13 June and it remained open until 20 September 2018, for a total of 14 weeks (i.e. for longer than the usual 12 weeks, to take into account of the summer period). A total of 177 responses were received from 23 Member States, with the addition of two separately uploaded position papers<sup>1</sup>.

The PC questionnaire consisted of 56 questions, divided into seven sections, including one introductory section about the respondent's profile, and six thematic sections. Questions primarily concerned: (i) the respondent's perception of the issues at stake and of the functioning of the Directive; (ii) the assessment of invoicing and e-invoicing rules; and (iii) the agreement / disagreement with a number of revisions. The stakeholders could upload additional documents at the end of the PC, and two respondents did so.

Five out of the six thematic sections included general questions suitable for all type of respondents. Only one section B was not available for all respondents and was targeted only at economic operators, as it inquires actual invoicing practices. For a more straightforward interpretation of answers, 'don't know' answers have been treated as blank answers and are not shown in this report. Considering that no section or question was mandatory, the number of respondents varies from question to question.

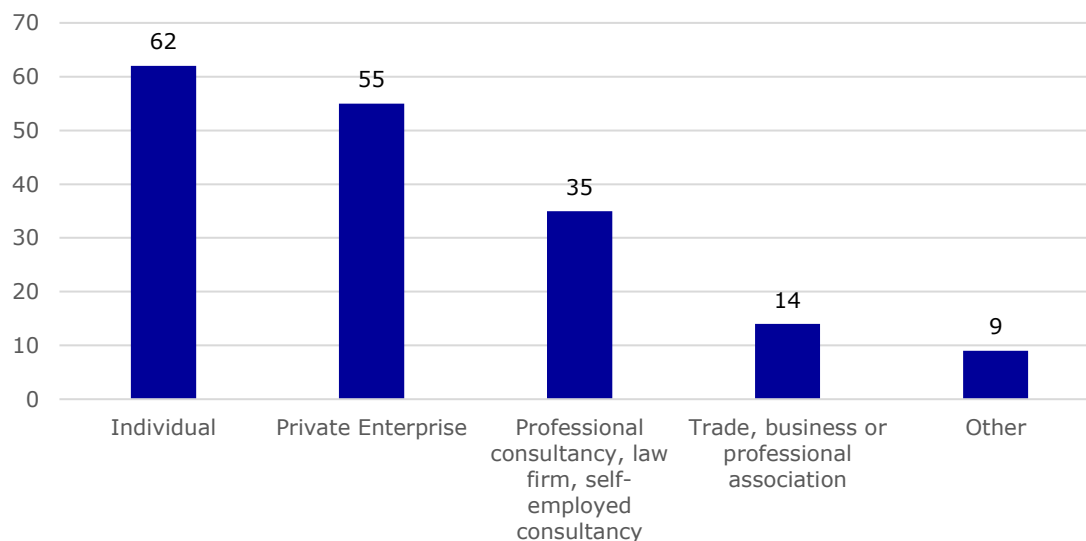
The Annex reproduces the structure of the questionnaire. For every question, the statistics of responses is provided, as well as a brief descriptive commentary.

### B.2 General section

A total of 177 responses were registered for the PC, of which 1 was empty and 1 was duplicated, hence **175 valid responses** are used for the analysis. **The majority of respondents answered the PC in their professional capacity**, while 62 private individuals (PI) participated in their personal capacity. Amongst professionals, the largest group are private enterprises other than consultancies and law firms, with 55 respondents. Noteworthy are furthermore the group of professional and self-employed consultancies or law-firms, and that of trade, business or professional associations with 35 and 14 respondents respectively. Additionally, private enterprises, consultancies, and associations have been grouped, for certain questions, into the category of 'business stakeholders' (BS) to ease comparisons with private individuals. Smaller numbers have been collected for NGOs, platforms and networks (3 respondents), research and academia (1), international or national public authorities (1), and the group of other respondents (4). Due to their low participation, these groups have been aggregated into the category 'other' (O) for the analysis. For most of the questions throughout this report, the analysis is provided over the following groups: (i) Total (Tot.); (ii) Business Stakeholders (BS); (iii) Private Individuals (PI); and (iv) Others (O).

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<sup>1</sup> The position papers have not been covered separately within the synopsis report, and have been used as inputs in the overall Main Report analysis.

**Questions #2 & #12 – Type of Respondent:**

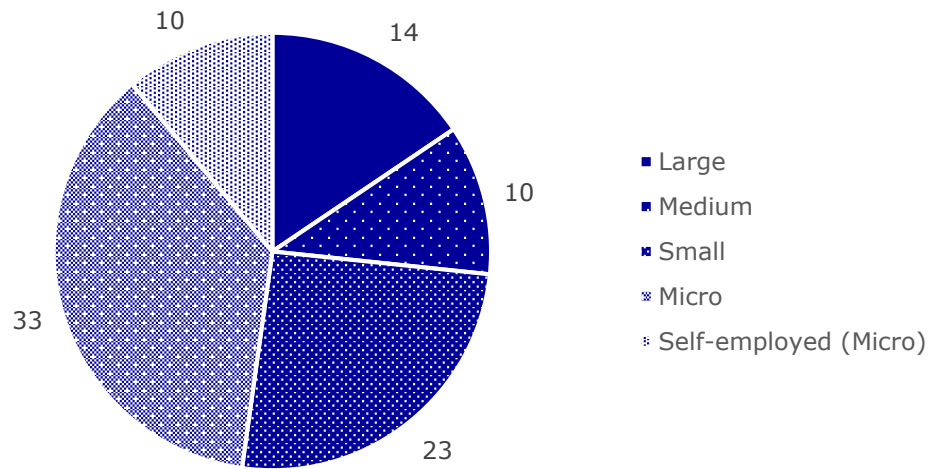
**In total, 23 EU Member States are represented within the PC.** Respondents answering in their professional capacity come from all 23, while private individuals participating are resident in 20 Member States. Overall, **Germany shows the highest number of participants, with 54 respondents.** Behind Germany, three Southern European countries follow with the most respondents, namely Greece, Portugal, and Spain. In addition to responses from EU Member States, there were 5 respondents from outside the EU, precisely from Switzerland, Turkey, Ukraine, and the United States. Furthermore, there were 2 responses from multinational entities.

**Questions #5 & #21 – Country of residence or organisation’s country of establishment**

Geographical origin of respondent	Number of respondents	Geographical origin of respondent	Number of respondents
Germany	54	Poland	3
Greece	15	Austria	2
Portugal	14	Finland	2
Spain	12	Hungary	2
Bulgaria	9	Sweden	2
Denmark	9	Estonia	1
France	9	Ireland	1
Italy	8	Latvia	1
Slovenia	6	Romania	1
Slovak Republic	5	United Kingdom	1
Belgium	4	EU-level / multinational	2
Czech Republic	4	Non-EU countries	5
Cyprus	3	<b>Total</b>	<b>175</b>

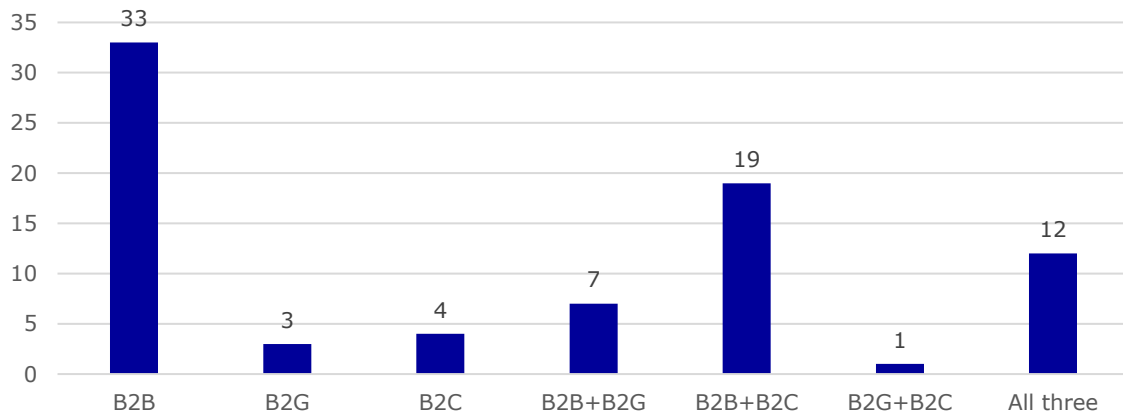
**Most of the participating companies are SMEs,** accounting for more than 80% of responses. Almost **half of all respondents are micro-sized,** either with less than 10 employees or self-employed. Additionally, 14 large companies (16%) with more than 250 employees submitted their answers to the PC.

**Question #14 - If you are answering in your professional capacity, how many employees does the company have?**



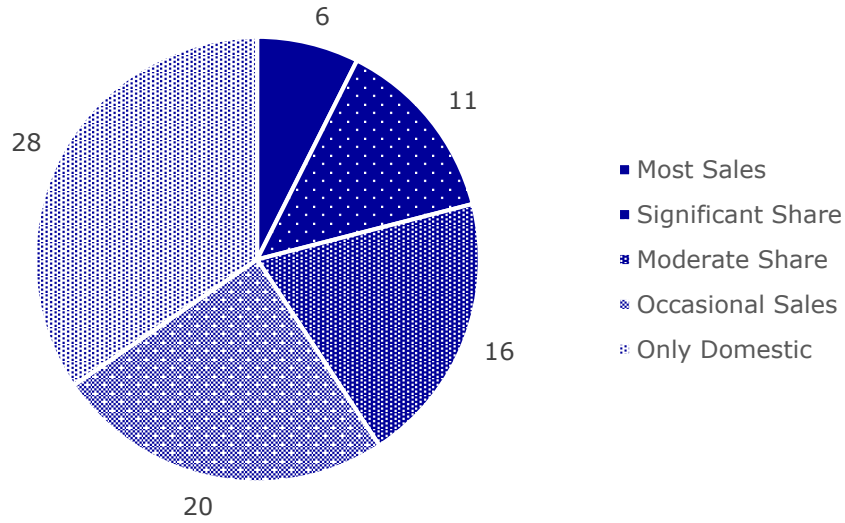
Regarding the market segments in which companies and consultancies are active in, **the Business to Business (B2B) segment is dominant with 71 active companies (90%)**, with Business to Government (B2G) and Business to Customer (B2C) being mainly combined with B2B and only in very few cases conducted exclusively.

**Question #23 – Please indicate the type of business relationship your company entertains.**



**A majority of the respondents focuses on the domestic market** and either solely sells domestically or only occasionally sells to other member states. For 33 respondents (41%), more than 10% of the company’s turnover is being generated through sales to other EU Member States.

**Question #24 – Please indicate the extent to which you sell / your company sells products/services in other EU countries than the one in which you/your company are/is located.**

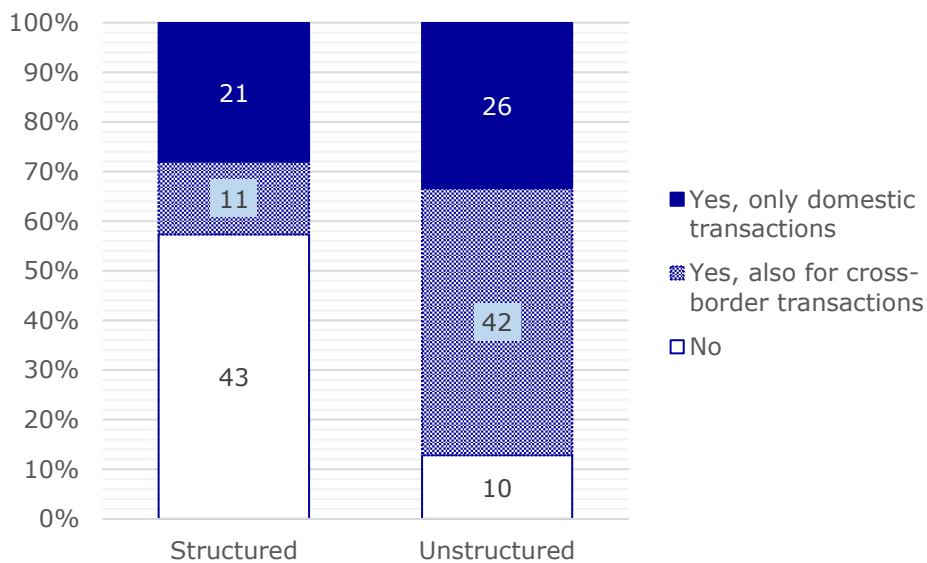


*Legend: Most Sales: More than 50% of turnover; Significant Share: 25-50% of turnover; Moderate Share: 10-25% of turnover; Occasional Sales: less than 10% of turnover; Only Domestic: No sales to other Member States.*

### B.3 Invoicing Practices

Section B deals with invoicing practices and was only submitted to private enterprises and professional consultancies. With regard to the e-invoicing practices, **unstructured invoices, hence those which cannot be automatically processed like PDF or Word-files, are used more commonly than structured ones**. While 68 respondents (87%) use unstructured invoices, 32 (43%) state to use structured invoices, meaning such invoices that can be automatically processed like EDI or XML format. Only 8 respondents denied the usage of both formats and hence of e-invoicing in general.

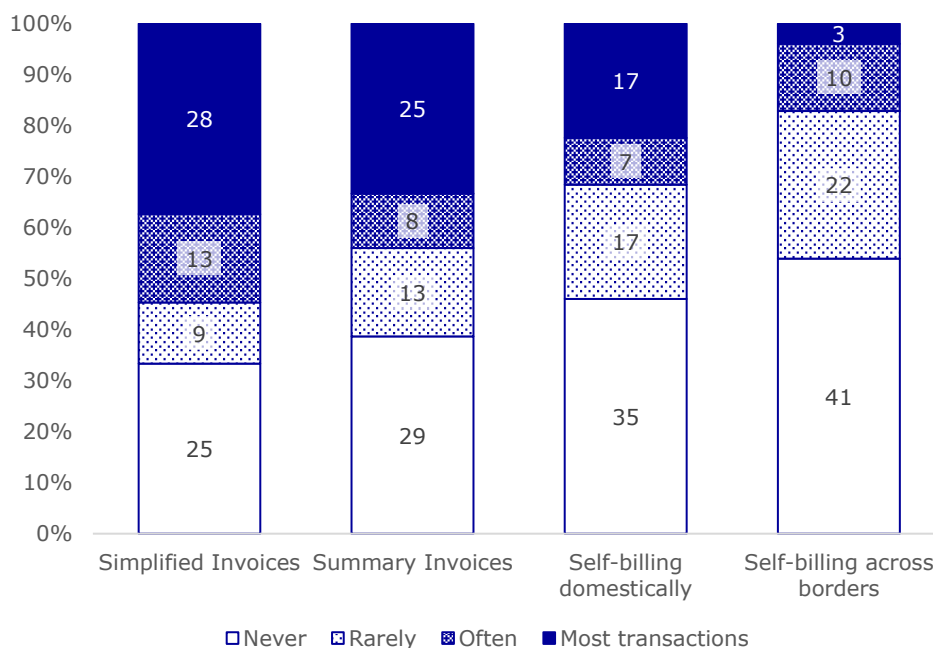
**Question #27 – Does your company send and/or receive electronic invoices, for domestic or cross-border transactions?**



Respondents were also asked to report how often they use certain specific invoicing regimes, namely simplified invoices, summary invoices, and self-billing

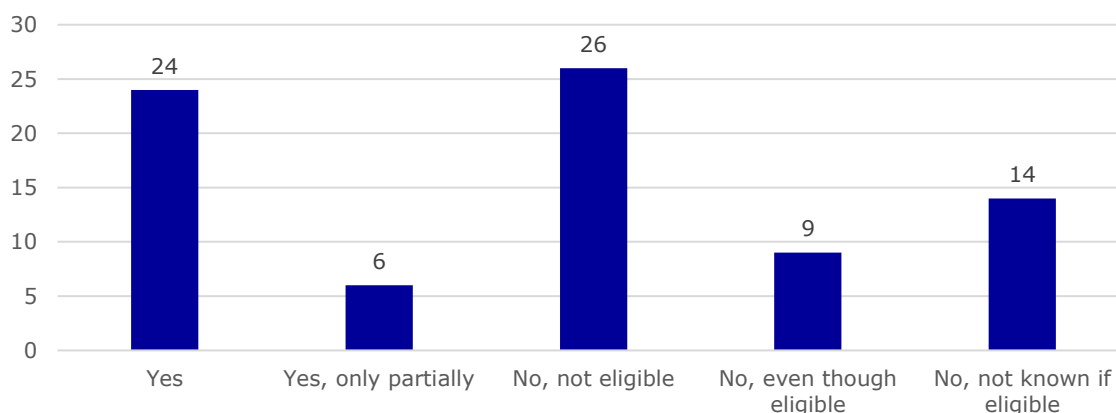
- 1) **For simplified invoices, 55% of economic operators use it at least often** and 45% rarely or never.
- 2) **For summary, 44% use it often or for most transactions** and 56% rarely or never.
- 3) **For self-billing, 32% use it at least often for domestic transactions and 17% for cross-border transactions**, with 58% and 83% respectively using it rarely or never.

**Questions #28 & 29 – How often does your company issue invoices according to the following regimes? & How often does your company issue or receive self-billing invoices, for domestic or cross-border transactions?**



The possibility to apply a **cash accounting (CA) regime is utilized by almost a third of the respondents**, while another third is not eligible to use this regime. Fourteen respondents replied that they do not know about whether they are eligible to apply this scheme.

**Question #30 – Does your company apply the cash accounting scheme?**

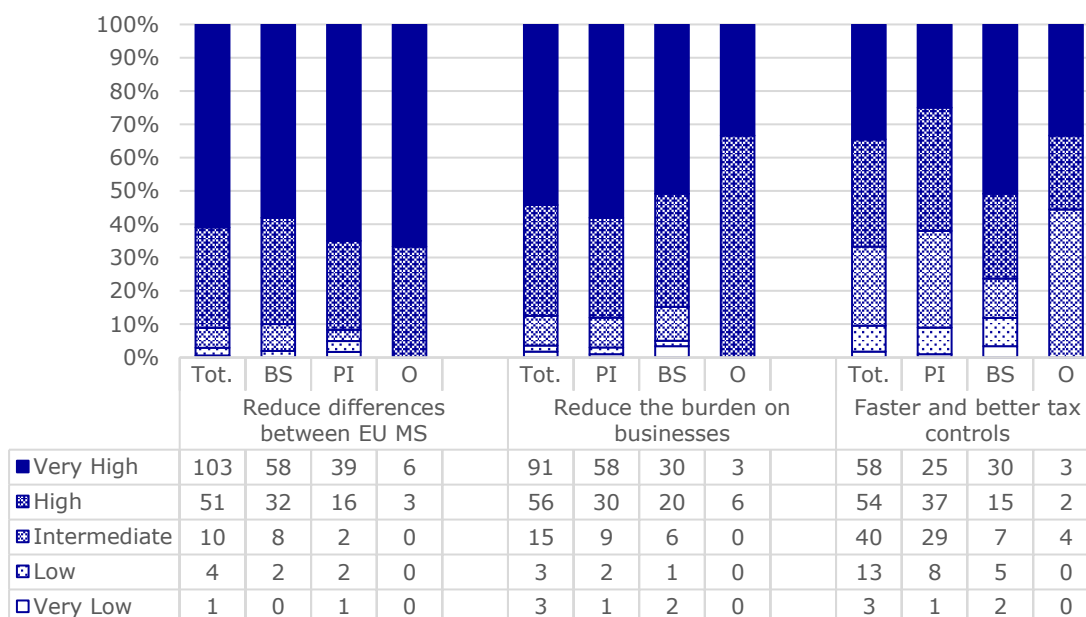


## B.4 Overall Assessment of the Directive

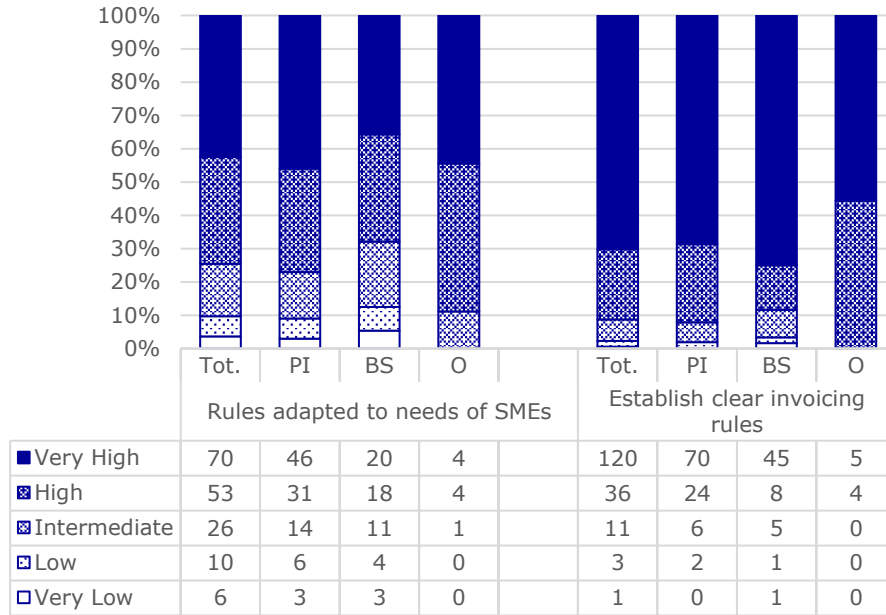
In Section C, a number of questions were asked concerning the overall assessment of the Directive, and in particular: (i) expectations for the EU VAT legislation; (ii) impacts of the SID over the last five years; (iii) changes in the difficulty of compliance; and (iv) the SID complementing or conflicting other pieces of EU legislation.

The question regarding what goals the stakeholders expect the EU VAT invoicing legislation to achieve shows that **all the Directive objectives and the need to ensure legal certainty are of high importance. The highest importance has been attributed by respondents to the goal of establishing clear invoicing rules.** Around 70% of respondents give this goal very high importance and another 20% high importance. The reduction of differences in invoicing rules between EU Member States and the reduction of burden on businesses is of very high importance to the majority of respondents as well. Of slightly lower importance are the support for faster and better tax control activities and the adoption of invoicing rules tailored to the needs of SMEs, for which 58 (35%) and 70 (42%) respondents respectively see very high importance. In particular, the adoption of rules adapted to the needs of SMEs shows significant differences between stakeholder groups, with around 70% of respondents from trade, business or professional associations attributing very high importance to this goal. When asked for other relevant goals, several respondents mentioned a greater standardization of e-invoicing rules and formats.

**Question #31 – What do you expect from the EU VAT invoicing legislation? Please rate the importance of the following possible goals from ‘Very high’ to ‘Very low’.**



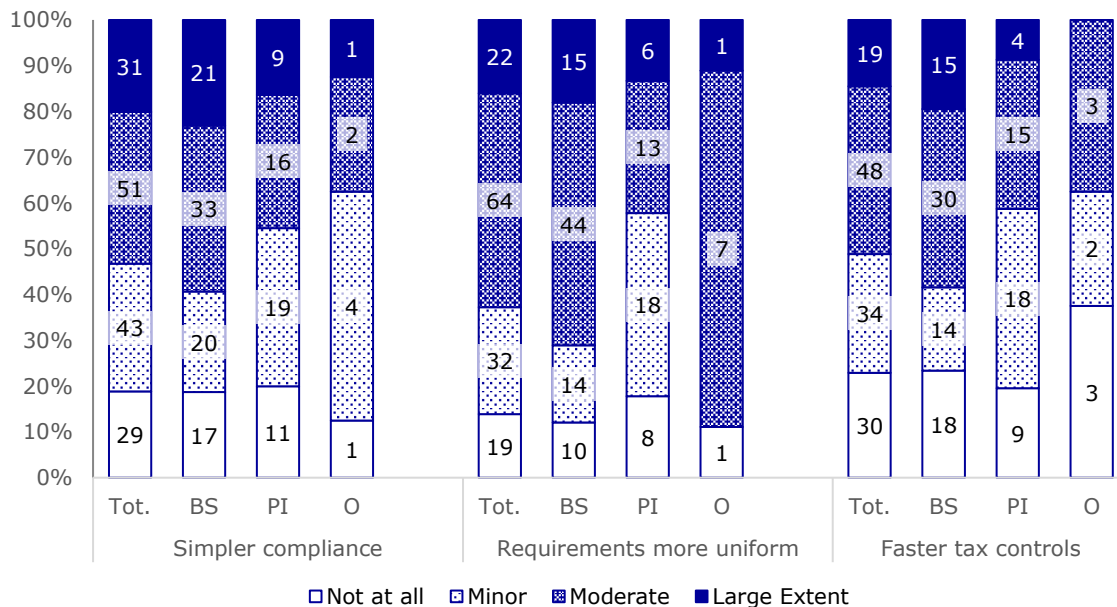


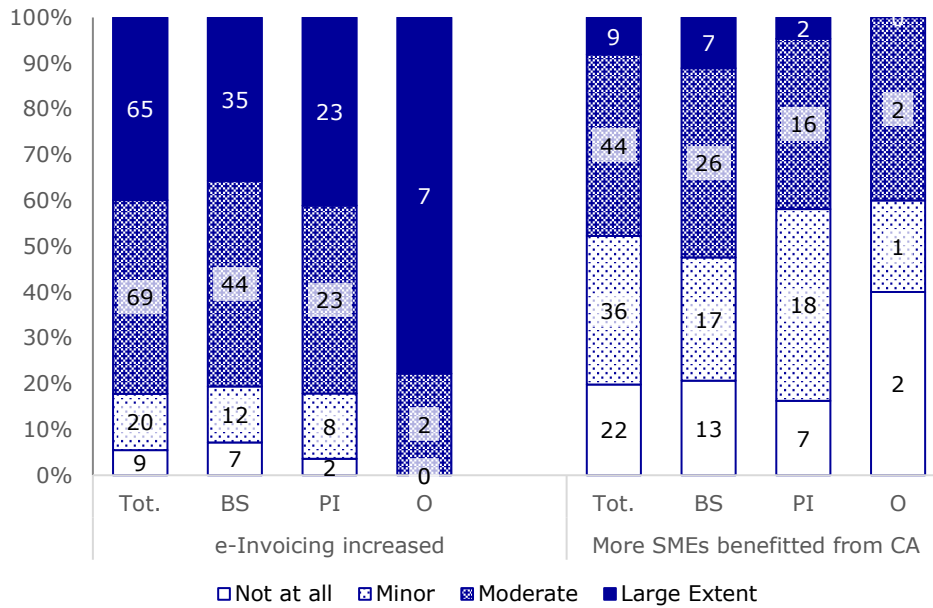


PI: Private Individuals; BS: Business Stakeholders; O: Others.

When asked regarding possible impacts of the SID over the last five years, stakeholders are in agreement that changes in several fields have occurred. **The greatest consensus is on the increase of the uptake of e-invoices in that timeframe, which occurred to a large or moderate extent for 80% of the respondents.** A clear majority also agrees that compliance with invoicing requirements has become simpler and that invoicing rules have become more uniform across the EU. However, here the majority sees moderate and minor changes. Slightly more critical are stakeholders regarding the statement that tax controls have become faster and more accurate, for which almost one-fourth of respondents do not agree at all. A majority of respondents only agree to a minor extent or not at all with the statement that a higher number of SMEs are benefitting from the cash accounting regime.

**Question #32 – The implementation of the Second Invoicing Directive may have had various impacts over the past five years in your country. Please indicate to what extent you agree with the following statements.**

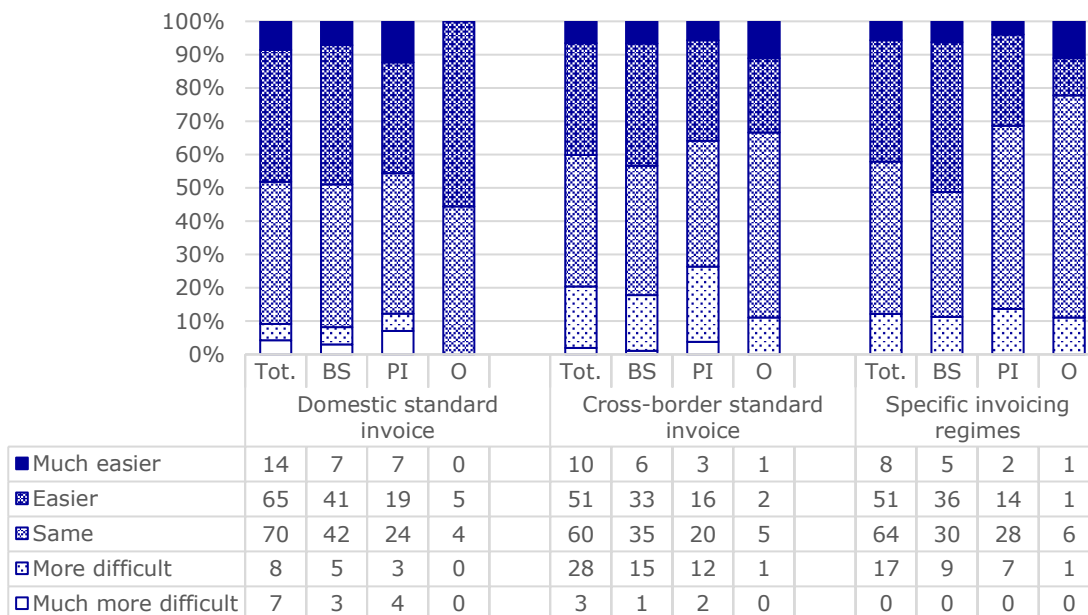


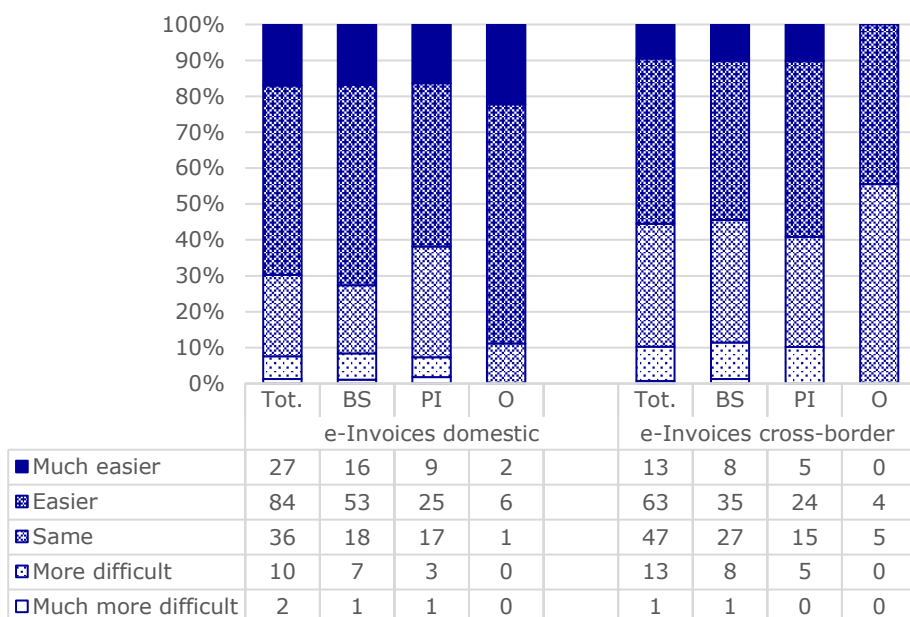


PI: Private Individuals; BS: Business Stakeholders; O: Others.

As far as invoicing requirements are concerned, only a minority of stakeholders assess them to have become more difficult over the past five years. **The largest improvement is reported to have occurred for domestic e-invoices, with more than two-thirds of respondents saying it has become either easier or much easier.** Business stakeholders state this to a larger extent than private individuals. More than half of the stakeholders responding to the PC also reply that the requirements for exchanging e-invoices across borders has become easier or much easier. The issuance of domestic standard invoices has seen no improvement for 40% of respondents, and gotten easier according to slightly less than half of the respondents, leaving only a small minority finding it more difficult. For cross-border standard invoices, around one-fifth has found requirements to be more difficult, but the majority evaluates them to have remained as difficult or become easier. As for the requirements for using specific invoicing regimes, almost half the respondents see no difference over the last five years.

**Question #33 – In your opinion, over the past five years, to what extent has it become Easier or more difficult to comply with the requirements for...?**

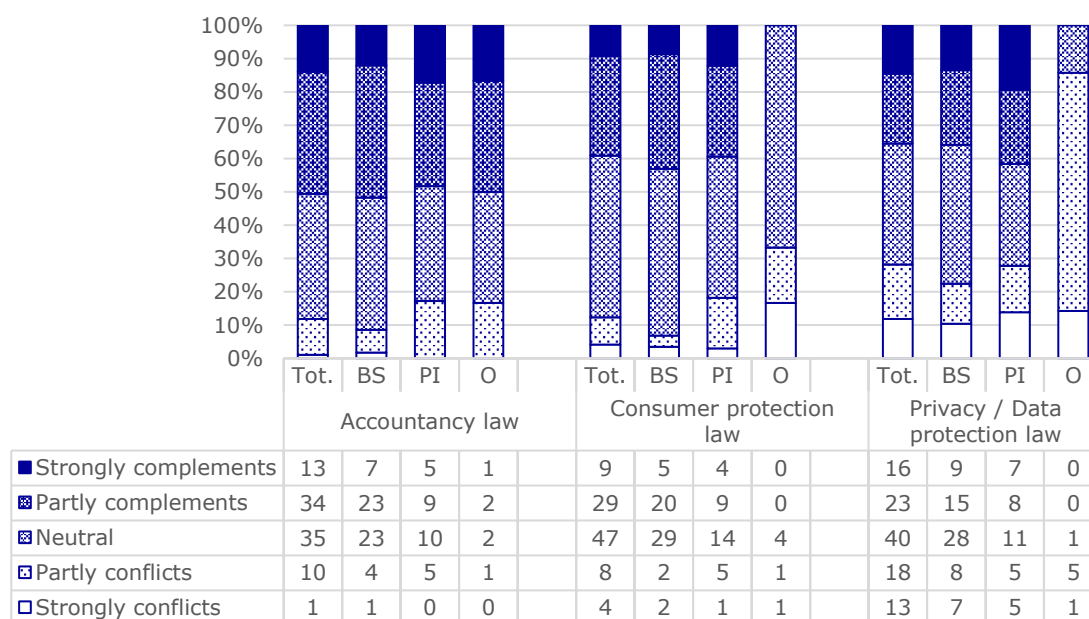


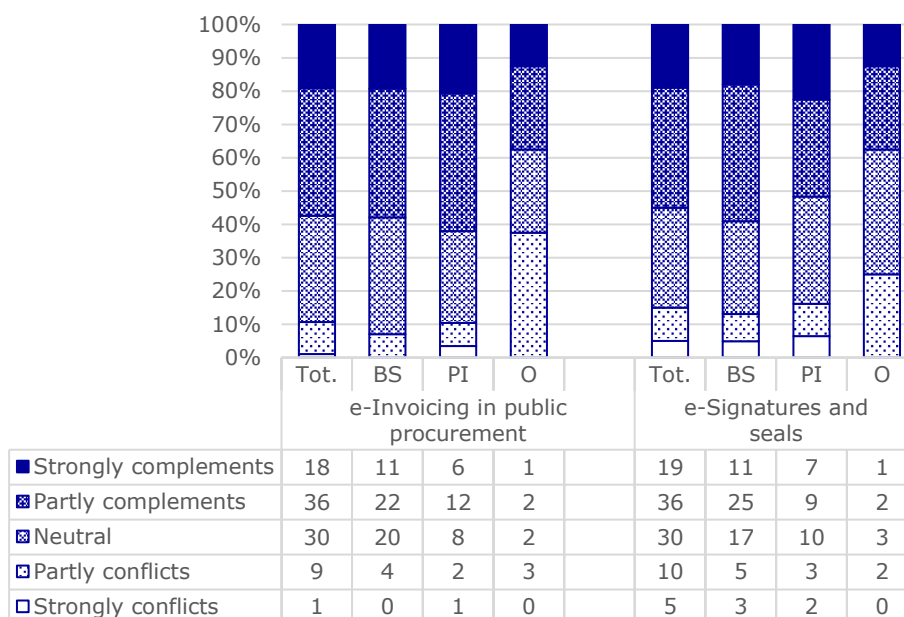


PI: Private Individuals; BS: Business Stakeholders; O: Others.

The relationship between the SID and other pieces of EU legislation is seen by the majority of stakeholders as not being conflictual. **When asked about accountancy law, rules on the use of e-invoicing in public procurement, and rules on e-signatures and seals, a majority of respondents see the SID as partly or strongly complementing those legislative pieces.** With around roughly one-third of respondents seeing a neutral relationship, only a small share assesses them to be conflictual. Regarding consumer protection law, almost half of the respondents reply that the SID is neutral towards consumer protection law and still more than one-third say it complements it. A higher share of negative answers concerns privacy / data protection law, for which more than a quarter of respondents state the SID is partly or strongly conflicting with. On the other hand, more than two-thirds of respondents consider the two pieces of legislation as neutral or positively complementing.

### Question #34 – In your opinion, to what extent does the Second Invoicing Directive complement or conflict with the following other pieces of EU legislation?





PI: Private Individuals; BS: Business Stakeholders; O: Others.

### Box 1 – Other qualitative comments and remarks

Two Italian and one multinational stakeholders critically mentioned the threshold for issuing simplified invoices, which they suggest to increase to EUR 1,000 at the EU level in order to foster an increase at the national level, as the current threshold in Italy is lower than what is potentially allowed by the SID. In addition, a few respondents added that due to unclear or not strict enough rules, there is room for interpretation by national or local authorities, which might hinder harmonization of invoicing rules across the EU.

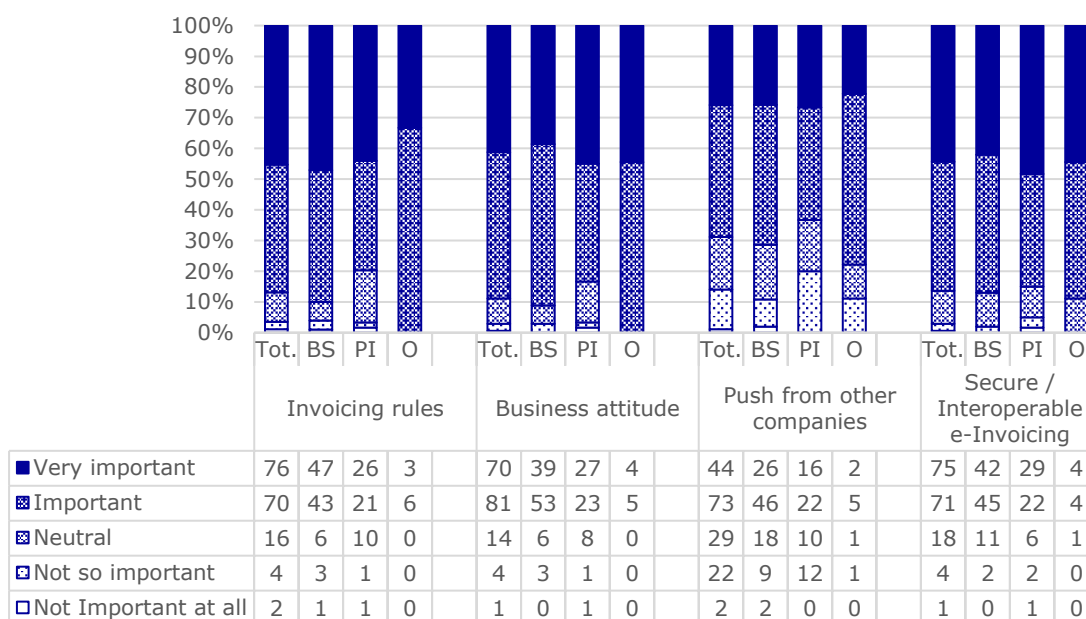
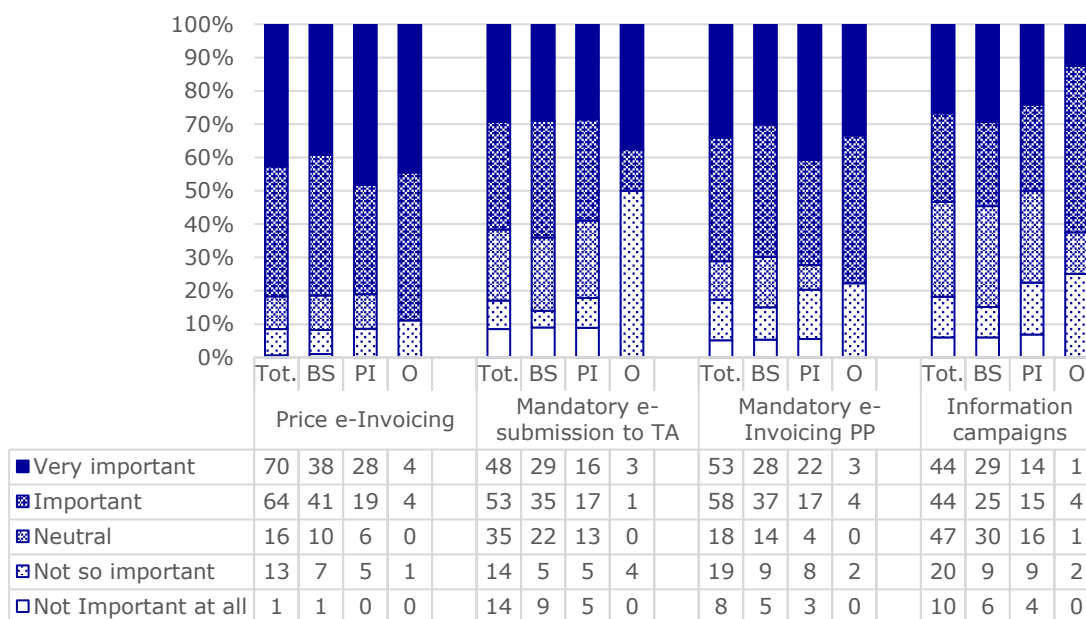
## B.5 EU Rules on e-Invoicing

Section D covers EU rules on e-invoicing, in particular: (i) drivers to increase their use; (ii) the working of specific rules; (iii) possible reasons for rules not working; (iv) possible revisions of rules; (v) other measures to increase the uptake of e-invoicing; (vi) invoice archiving; and (vii) possible revisions on invoice archiving.

The importance of certain drivers to increase the use of e-invoices is confirmed by a vast majority of stakeholders. In particular **invoicing rules, business attitude towards e-invoicing, the security and interoperability of e-invoicing solutions, and their price are considered important drivers by more than four-fifths of respondents**. Still more than two-thirds classify the push from other companies and mandatory e-invoicing for public procurement to be either important or very important in order to increase e-invoicing uptake. A majority of the responding stakeholders also assess the mandatory electronic submission of VAT reports or data to the tax authority as important or very important. The same is true for information campaigns on the benefits of e-invoicing, but here the largest single respondent group was neutral towards the importance of this driver. When asked for other drivers, the abolishment of administrative burdens such as recapitulative statements was mentioned, as well as the reduction of time limits for VAT refund<sup>2</sup>.

<sup>2</sup> A number of German respondents also expressed the view that the abolition of burdensome requirements for the processing and storing of e-invoicing could foster the uptake of e-invoices.

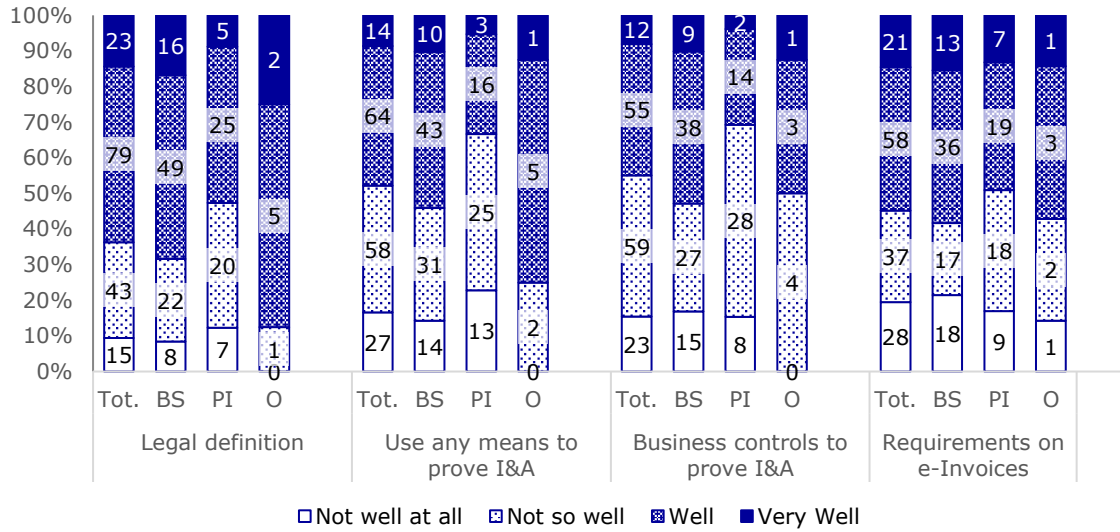
### Question #35 – In your opinion, which of the following drivers are the most important to increase the use of e-invoicing in your country?



PI: Private Individuals; BS: Business Stakeholders; O: Others.

Regarding the current working of e-invoicing rules, **a majority responds that the legal definition of an e-invoice and the removal of legal requirements on e-invoices beyond those that exist for paper invoices are working well or very well**, and even more so across business stakeholders. In regards to the possibilities of using any means to prove authenticity of origin and integrity of content of an e-invoice, and of using 'business controls' to prove authenticity of origin and integrity of content of an e-invoice, the majority of respondents think that they are working not so well or not well at all. However, those assessments are driven especially by private individuals, while a majority of those replying in their professional capacity replied both provisions are working well or very well.

**Question #36 – In your opinion, how well do the following rules on e-invoicing work in your country?**

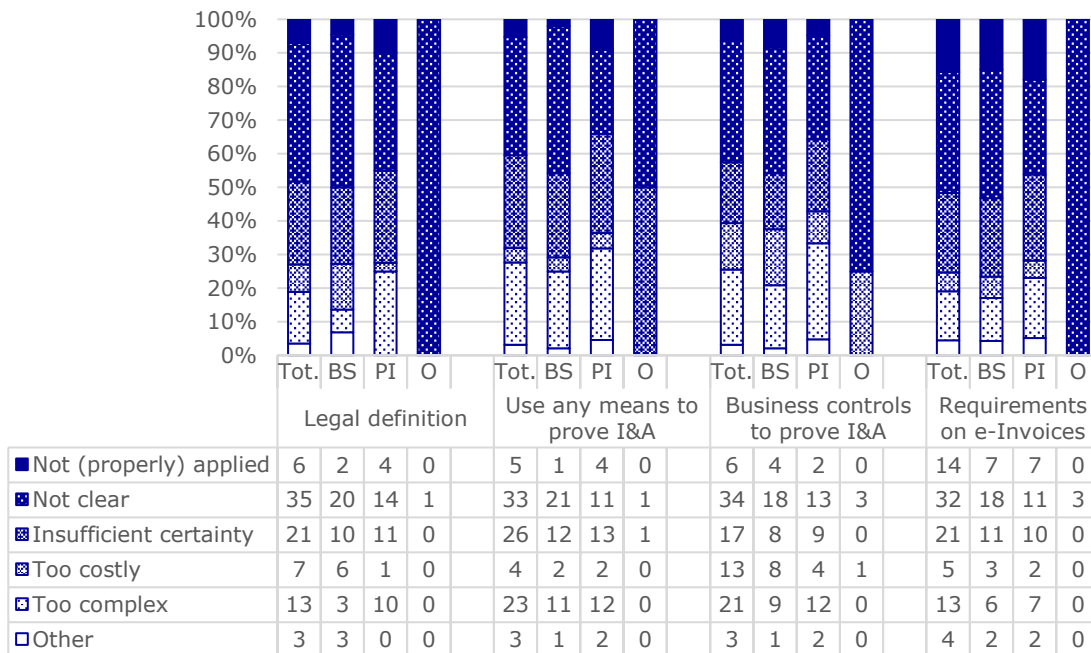


PI: Private Individuals; BS: Business Stakeholders; O: Others.

**When asked for the reasons why those e-invoicing rules do not work well, the largest share of responses for all four categories consider the rules as unclear.**

In the case of the legal definition of an e-invoice and of the removal of legal requirements beyond those existing for paper invoices, around one-fourth of the respondents say that the rules provide insufficient certainty in case of audits and about 15% think they are too complex to apply. A similar assessment appears for the possibility to use any means to prove integrity and authenticity (I&A), although with a slightly higher share answering that rules are too complex. Finally, the possibility to use business controls to prove authenticity and integrity is the only set of rules for which more than 10% of respondents reply that they are too costly to apply.

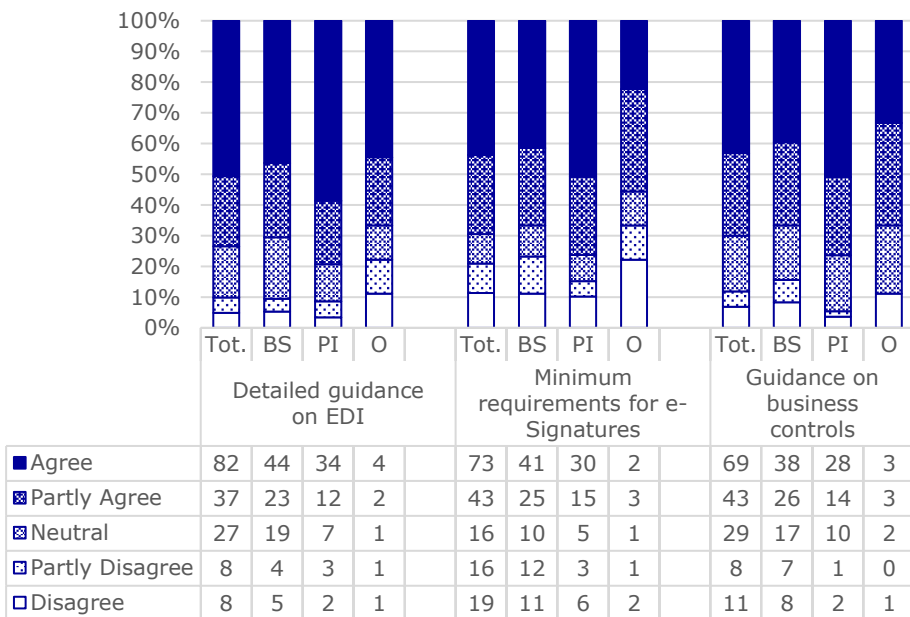
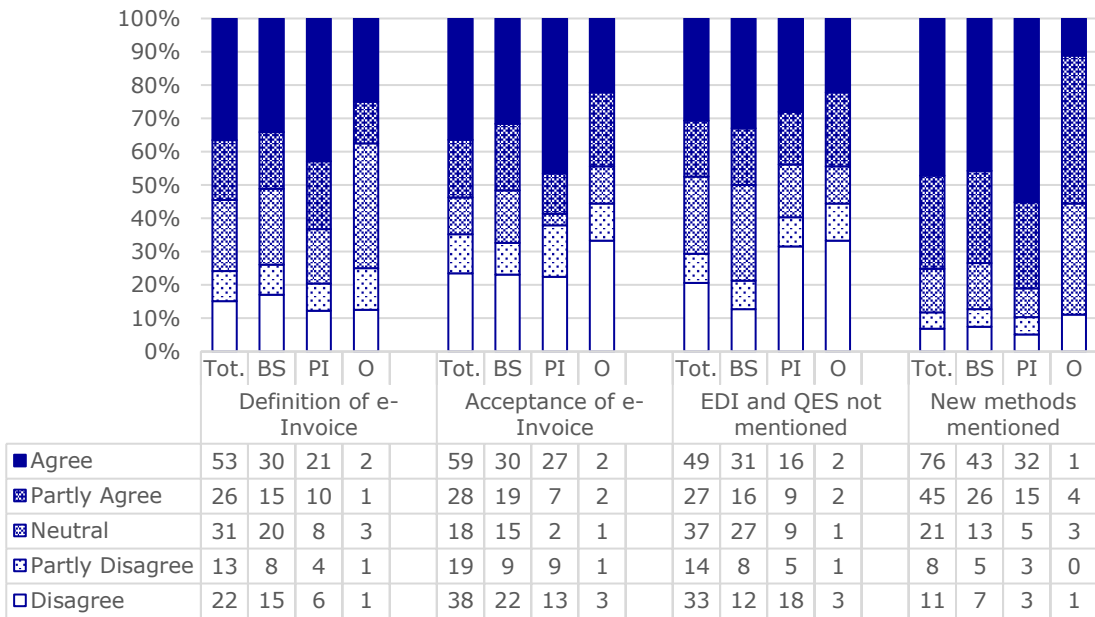
**Question #37 – If you think that some of the rules in your country do not work so well or do not work well at all, please indicate the reason(s) why you think this is so.**



PI: Private Individuals; BS: Business Stakeholders; O: Others.

Of the suggested possible revisions of e-invoicing rules there is only one to which the majority of respondents do not at least partly agree. This is the possibility of removing the mentioning of the EDI and qualified electronic signature (QES) from Article 233. **More than two-thirds of the responding stakeholders agree or partly agree with the possibility of mentioning new methods to guarantee invoice I&A, of publishing a detailed guidance on EDI procedures to prove I&A, introducing minimum requirements for the use of e-signatures, and publishing a detailed guidance on how to apply the 'business controls' option.** A less pronounced, but still prevalent, agreement is reported for the possibility of changing the definition of an e-invoice to distinguish between structured and unstructured e-invoices, and to the removal of the requirement of the acceptance of e-invoice by the recipient. Among other possible revisions, stakeholders mention that business controls should be harmonized across the EU, but should not place an additional burden on the taxpayer.

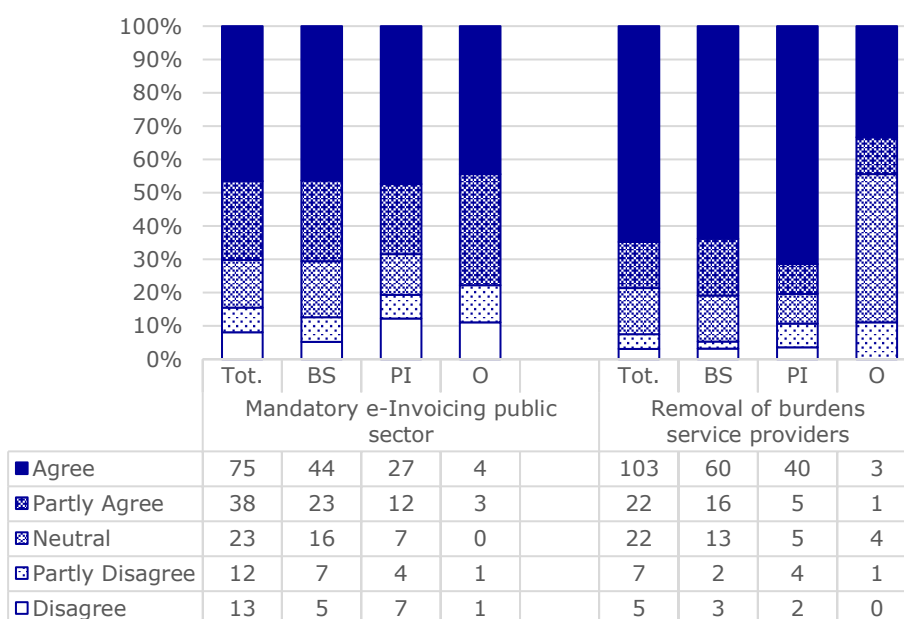
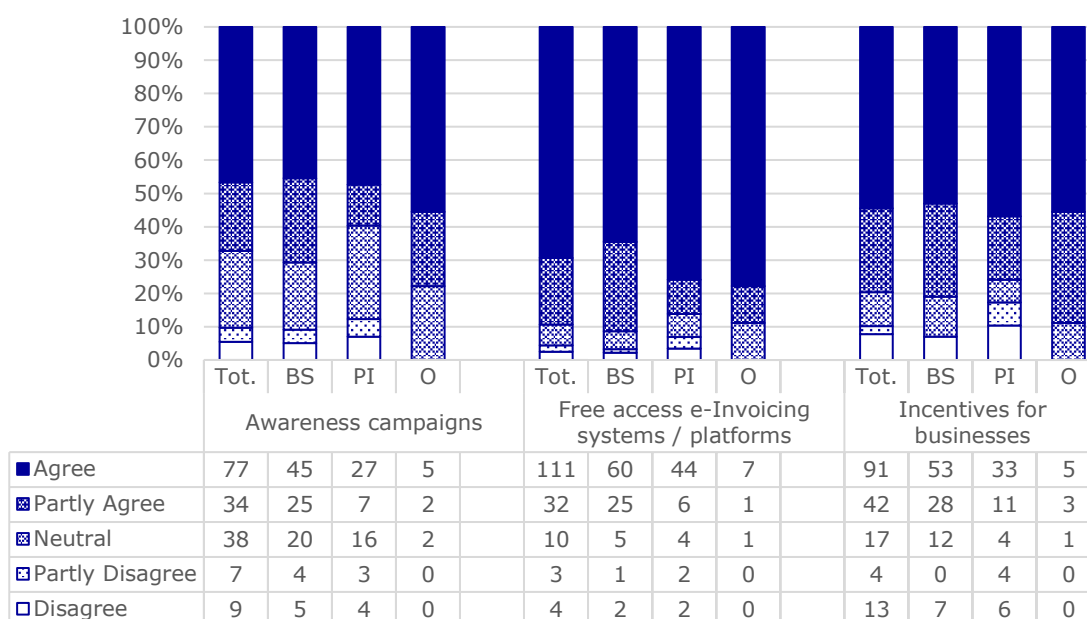
**Question #38 – Please express your agreement with the following possible revisions of e-invoicing rules.**



PI: Private Individuals; BS: Business Stakeholders; O: Others.

A majority of the respondents agree or partly agree with all five possible measures that could be deployed by public authorities to increase e-invoicing uptake. **The strongest level of agreement can be found for the measure of free access to e-invoicing systems and platforms**, to which almost 90% of the respondents agree at least partly. Almost 80% also partly agree or agree to providing incentives for businesses opting for e-invoices and the removal of burdensome national requirements for e-invoicing service providers. Agreement is still given by two-thirds of the respondents with respect to the launch of awareness campaigns on the use of e-invoicing and the introduction of mandatory e-invoicing for the public sector. When asked for other possible measures, stakeholders mention: (i) the mobilisation of accountancy organisations; (ii) setting of firm-specific targets for the migration to structured e-invoices and e-receipts; (iii) a freely available open source software for generating and handling e-invoices; and (iv) the possibility to transform low value paper receipts into electronic form.

**Question #39 – In your opinion, which other measures should be applied to increase e-invoicing uptake? Please indicate to what extent you agree with the following statements.**

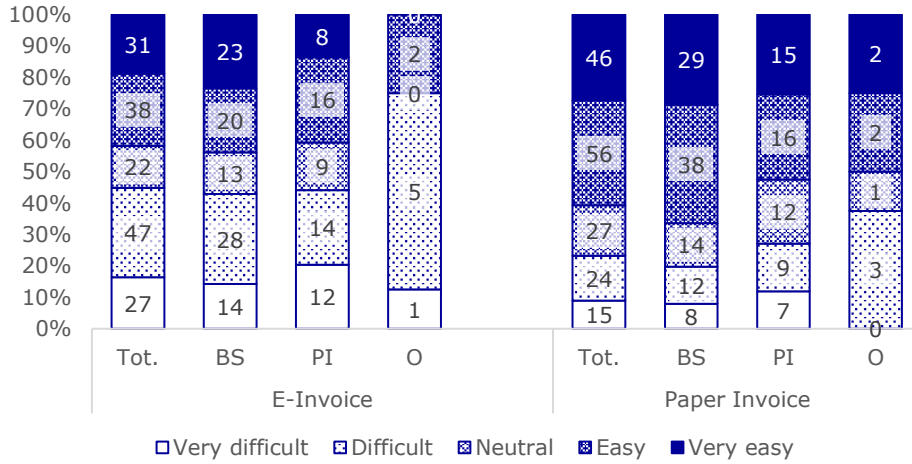


PI: Private Individuals; BS: Business Stakeholders; O: Others.



The last part of the section was devoted to archiving requirements. The majority of responding individuals and even more of business stakeholders assess **compliance with archiving requirements for paper invoices to be either easy or very easy**. On the other hand, **for e-invoices, more respondents find it difficult or even very difficult to comply with archiving requirements**, even though the sample is split almost equally between 'easy' and 'difficult' answers.

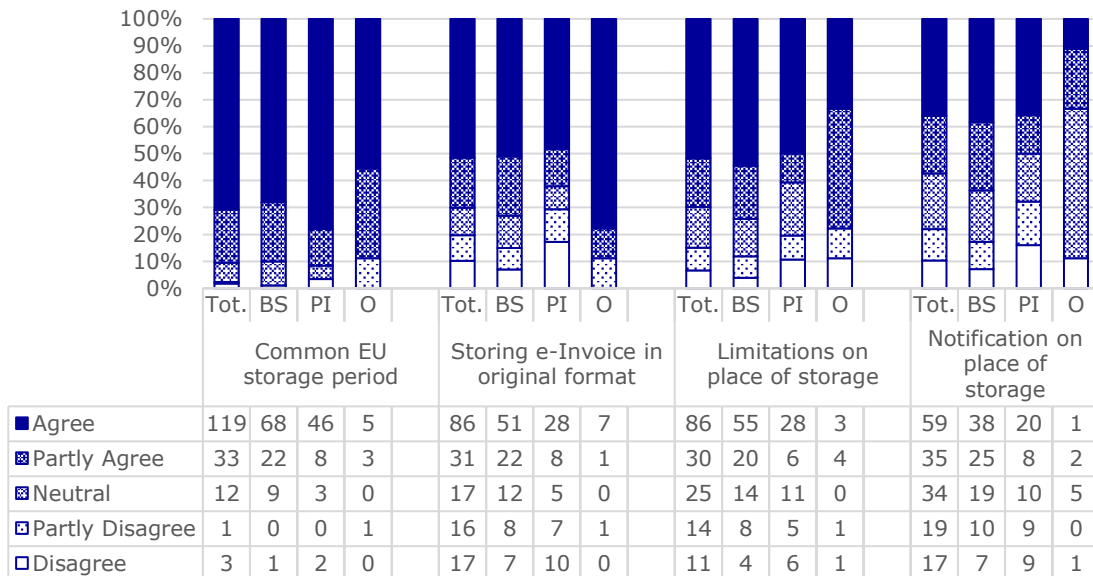
**Question #40 – In your opinion, how easy is it to comply with archiving requirements for e-invoices and paper invoices in your country?**



PI: Private Individuals; BS: Business Stakeholders; O: Others.

Regarding possible revisions of the archiving rules, **the largest share of respondents agree or partly agree with the introduction of a common EU storage period for VAT invoices**, to which 152 of 168 respondents (91%) agree at least partly. A clear majority as well agree or partly agree on the removal of the requirement to store invoices in their original format and for the removal of limitations or conditions imposed on the place of storage. A slight majority partly agree or agree with the removal of the requirement to notify the place of storage.

**Question #41 – Please express your level of agreement or disagreement with the following possible revisions of invoice archiving rules.**



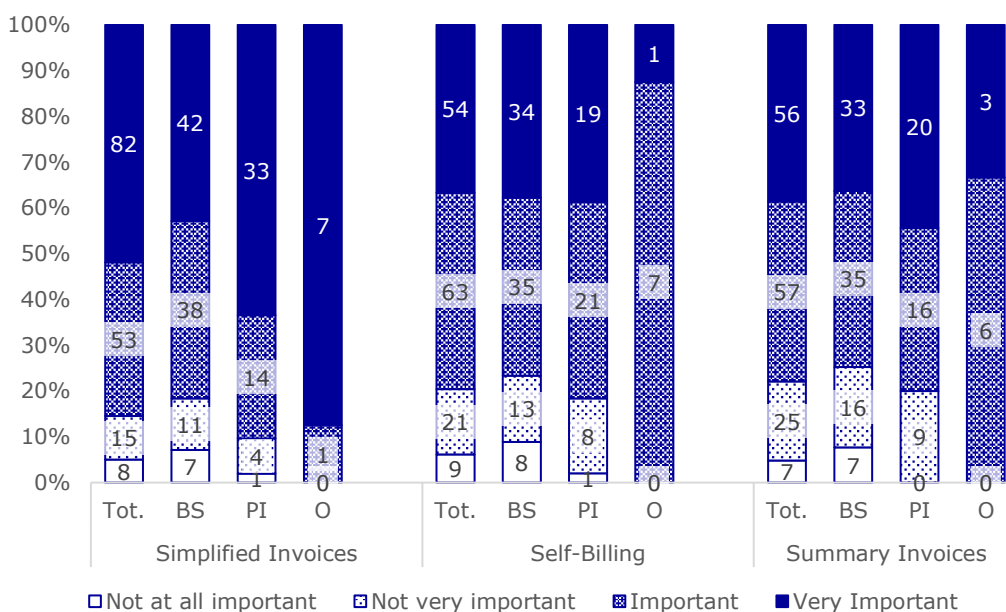
PI: Private Individuals; BS: Business Stakeholders; O: Others.

## B.6 Simplification of Invoice Issuance and Content

This section deals with the simplification of issuing an invoice, and more in detail: (i) the importance of specific invoicing regimes for businesses; (ii) the factors for the uptake of those regimes; (iii) the working of specific invoicing rules; (iv) possible reasons for rules not working; and (v) possible changes to further simplify invoicing rules.

**The majority of business stakeholders assess the invoicing regimes of simplified, self-billing, and summary invoices to be either important or very important for businesses.** Most strongly so for the simplified invoicing regime. This is in line with the responses from private individuals, even though their responses tend to be even stronger in the same direction.

### Question #42 – How do you rate the importance of the following invoicing regimes for businesses?



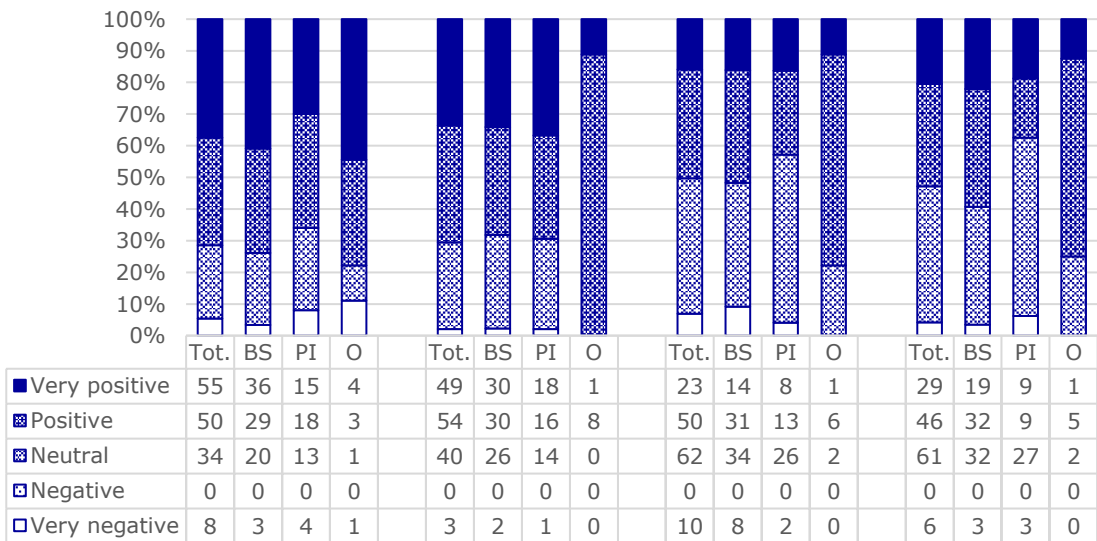
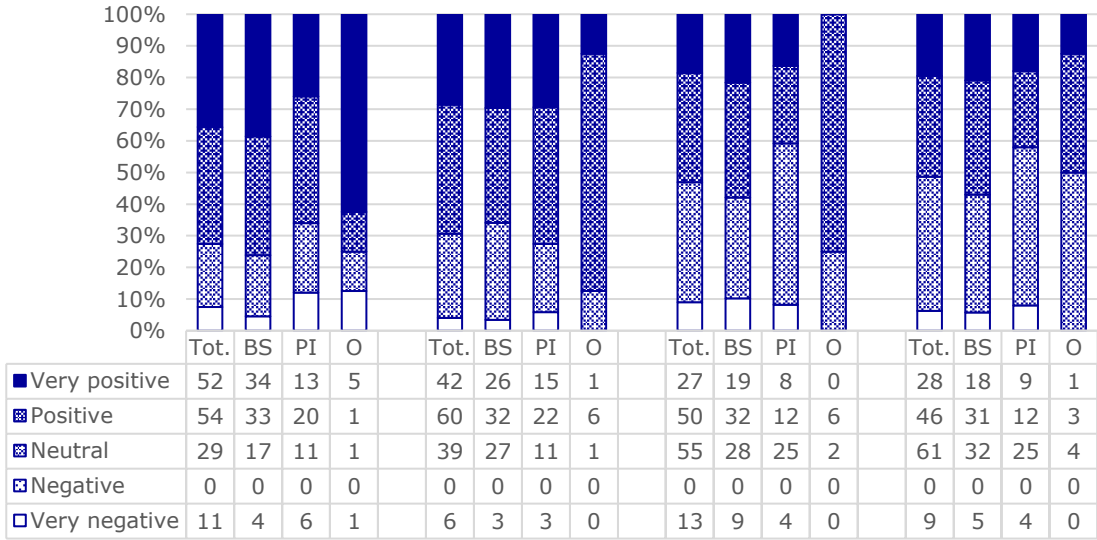
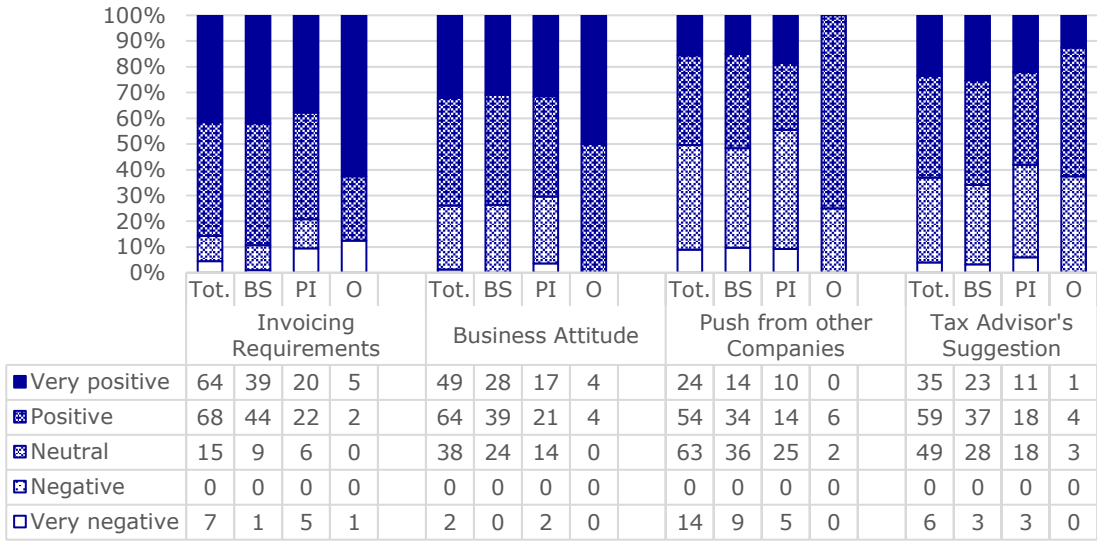
PI: Private Individuals; BS: Business Stakeholders; O: Others.

Several factors were tested as possible drivers for the uptake of the specific invoicing regimes, and namely: (i) invoicing requirements; (ii) business attitude; (iii) push from other companies; and (iv) tax advisor's suggestion. Business stakeholders predominantly ranked the importance of these factors between neutral and very positive and only rarely considered them as a hindrance. In particular, **the most important drivers are invoicing requirements for simplified invoices, and invoicing requirements and business attitude for both self-billing and summary invoices.**

#### Box 2 – Other Factors mentioned by Stakeholders

In the additional comments, stakeholders add that simplified invoices might allow the disguising of facts about the actually provided services, and that they do not support automated accounting. To the factors fostering the uptake of self-billing, one stakeholder mentions that the push from other companies can make self-billing almost compulsory in certain sectors, for example in the motor industry.

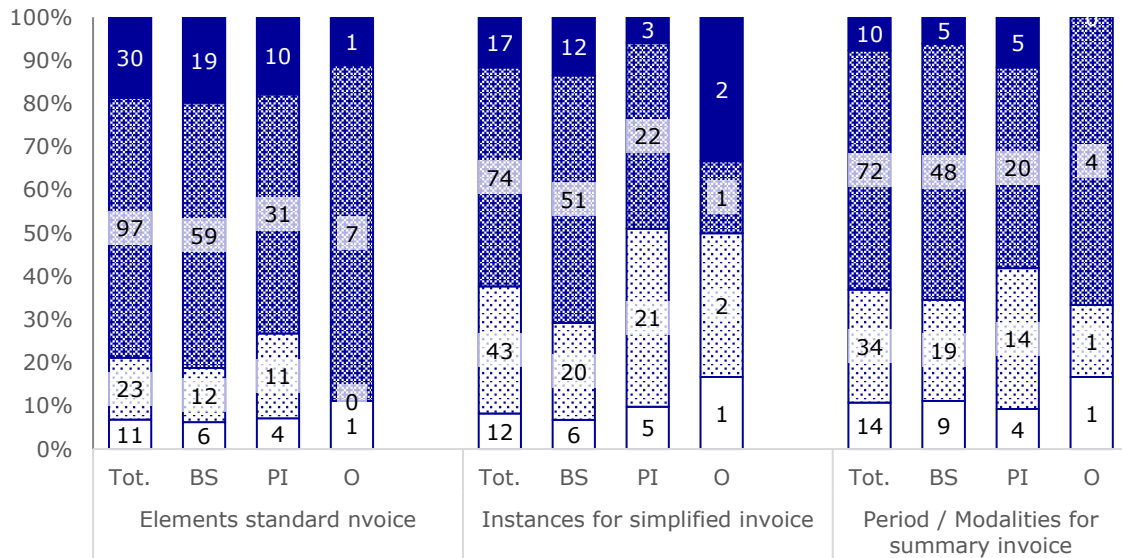
**Questions #43/44/45 – In your opinion, what role do the following factors play for the uptake of simplified/Self-Billing/Summary invoices?**



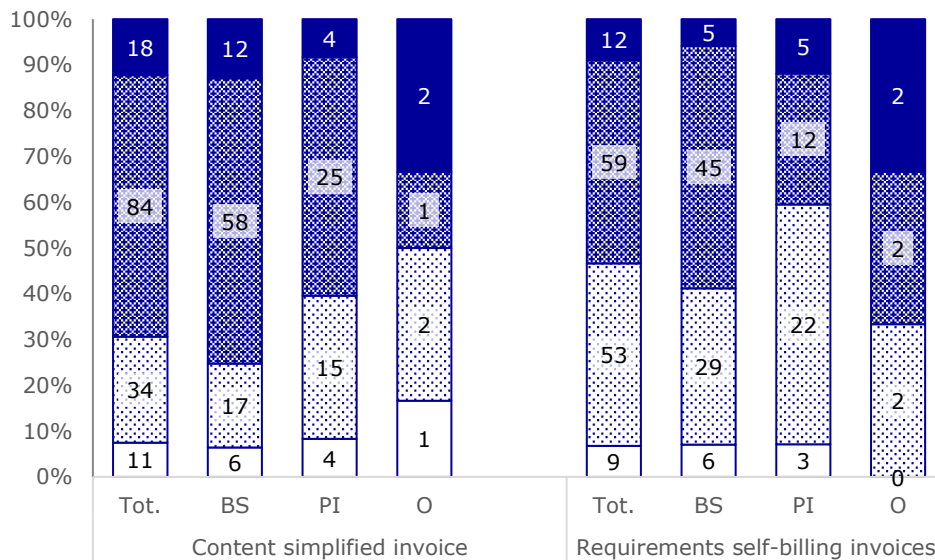
PI: Private Individuals; BS: Business Stakeholders; O: Others.

**When asked to evaluate the working of specific provisions applicable to domestic invoice issuance and content, a majority of the professional respondents rate all of them to be working well or very well.** Respondents in their personal capacity were considerably more critical. The elements to be included in standard invoices and content of simplified invoices work either very well or well according to a large majority of business stakeholders and even private individuals. The instances in which a simplified invoice can be issued, the period covered and modalities for issuing a summary invoice, and requirements for issuing and receiving self-billing invoices are still assessed to be working well or very well by more than half of the professional respondents.

**Question #46 – In your opinion, how well do the following invoicing rules work in your country?**



□ Not well at all   □ Not so well   ■ Well   ■ Very well

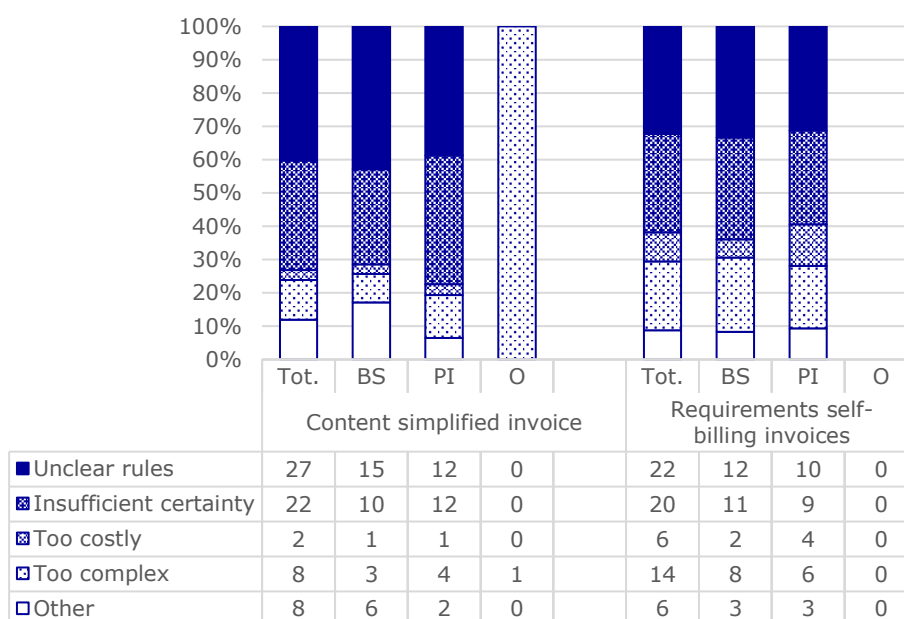
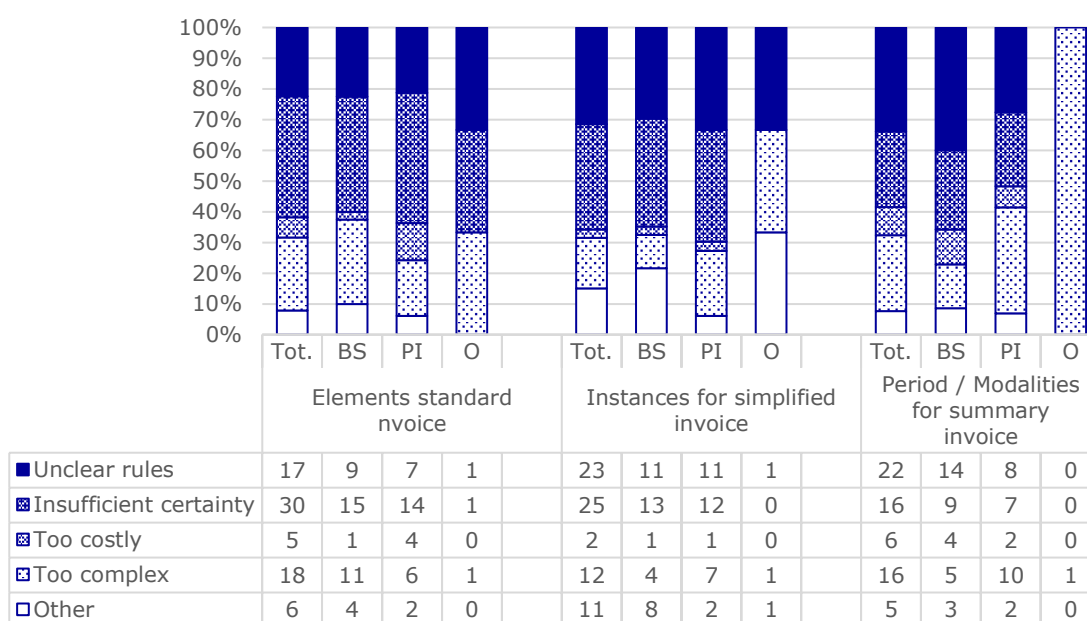


□ Not well at all   □ Not so well   ■ Well   ■ Very well

PI: Private Individuals; BS: Business Stakeholders; O: Others.

**The reasons why responding stakeholders think those rules might not work so well are mainly because they consider them as unclear or to provide insufficient certainty in case of audits.** These two reasons are chosen by almost two-thirds of professional respondents for the provisions which present the higher level of discontent (namely: (i) instances in which a simplified invoice can be issued; (ii) the period covered and modalities for issuing a summary invoice; and (iii) requirements for issuing and receiving self-billing invoices). For the instances in which a simplified invoice can be issued, some respondents add in their comments that the threshold is too low, which is particularly criticized by Italian stakeholders. Regarding the requirements for issuing and receiving self-billing invoices, around one-fifth of respondents say rules were too complex to apply. Private individuals answer in a similar manner as business stakeholders, but with a higher tendency of assessing rules to be too complex to apply.

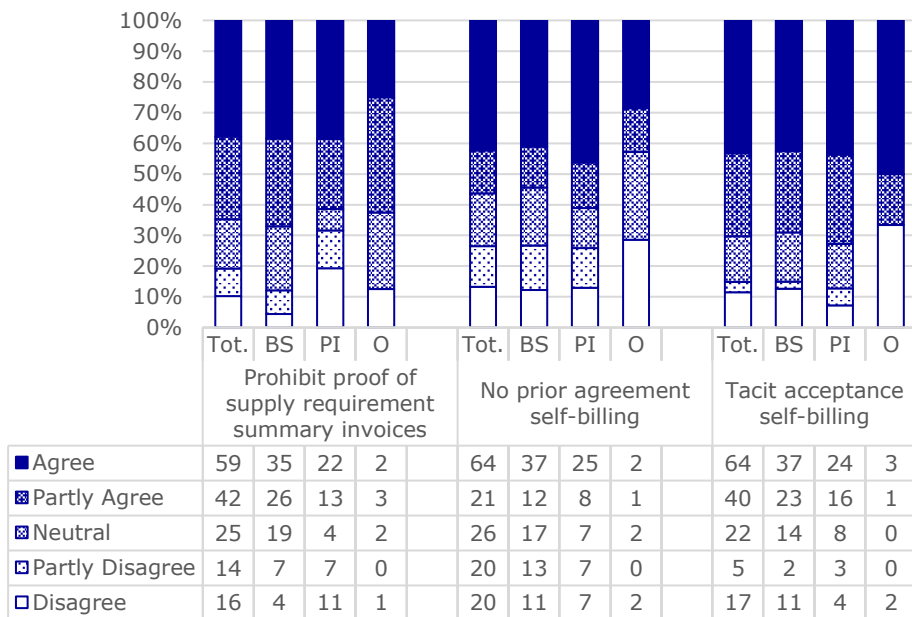
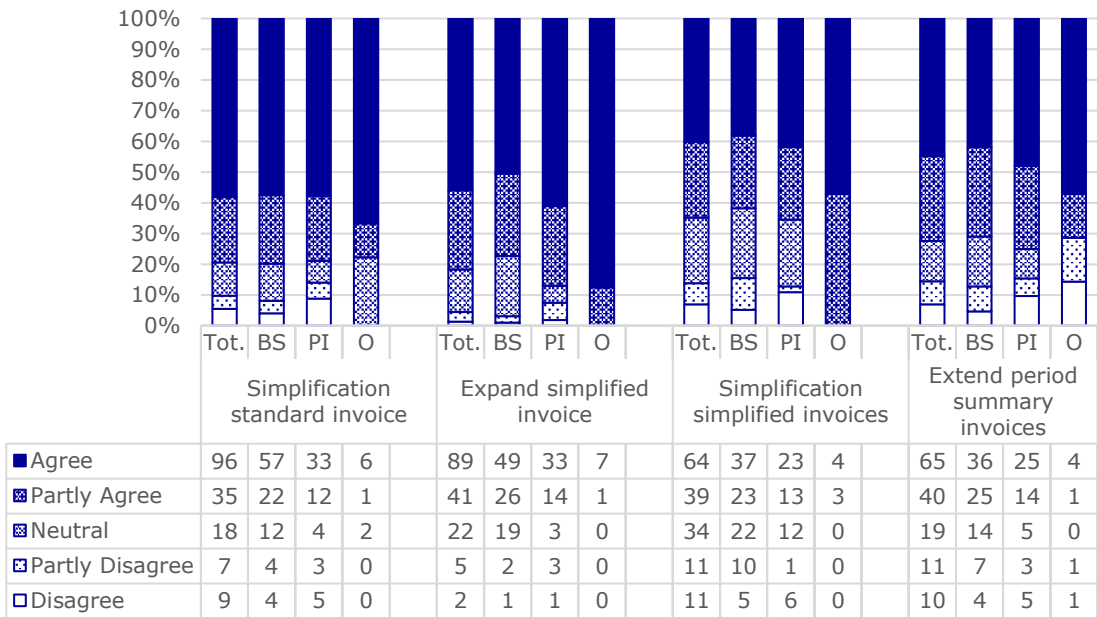
**Question #47 – If you think that some of the below listed invoicing rules in your country do not work so well or do not work well at all, please indicate the reason(s) why.**



PI: Private Individuals; BS: Business Stakeholders; O: Others.

The majority of professional and private respondents agree at least partly to all the proposed possible changes. ***In particular, a simplification of the elements to be included in a standard invoice and an expansion of the situations in which a simplified invoice can be used is embraced by 130 respondents (79%) or more.*** A rather strong majority also agree or partly agree with the simplification of the content of a simplified invoice, the possibility to use summary invoices for transactions in a period longer than one month, the prohibition of the requirement to attach a proof of supply to summary invoices, and the consideration of tacit acceptance of a self-billing invoice as sufficient. For all those possible changes, only 20% of the respondents or less disagree at least partly. Regarding the issuance of self-billing invoices not being subject to a written prior agreement, the replies are slightly more diversified with more than one-fourth of the respondents disagreeing or disagreeing partly.

**Question #48 – In your opinion, what should change to further simplify invoicing rules? Please indicate to what extent you agree with the following statements.**



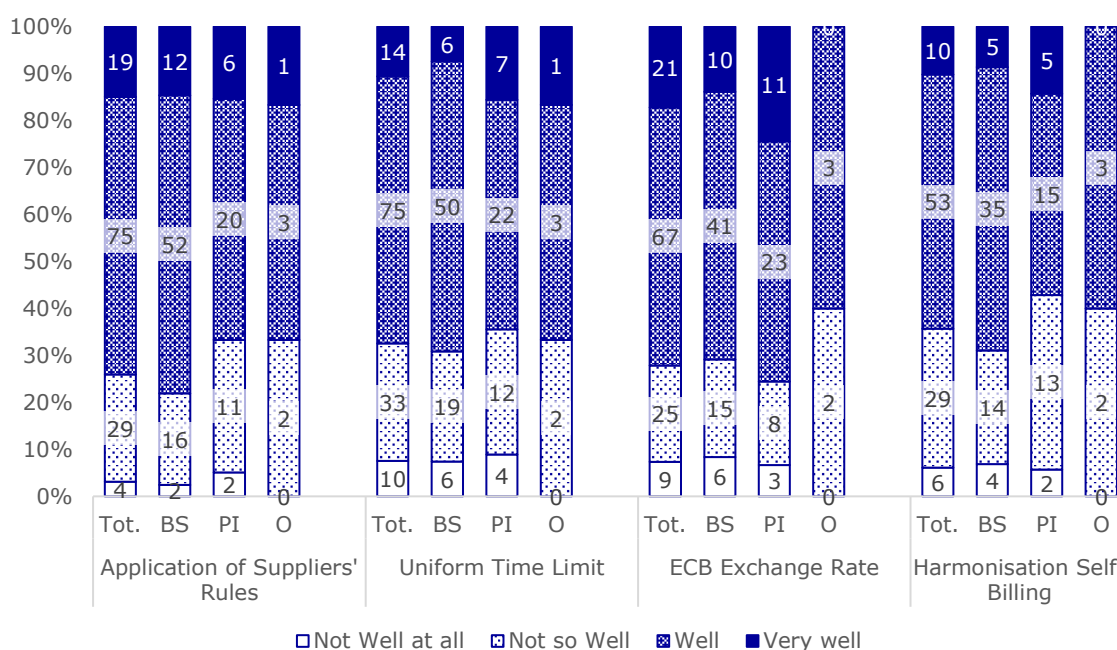
PI: Private Individuals; BS: Business Stakeholders; O: Others.

## B.7 Harmonization of Invoice Issuance and Content Across Borders

Section F asks stakeholders about their opinion to the harmonisation of cross-border rules with regard to the issuance and content of invoices, and more specifically on: (i) the working of specific rules for cross-border transactions; (ii) possible reasons for the shortcomings identified; and (iii) possible changes to achieve further harmonisation.

The cross-border rules considered in this section include: (i) the applicable invoicing rules; (ii) the uniform time limit for issuing invoices for cross-border transactions; (iii) the use of the ECB exchange rate for currency conversion; and (iv) the removal of requirements diverging across countries for self-billing. **A two-thirds majority of business stakeholders evaluate all four rules to be working well or very well.** Even though private individuals are slightly more critical, there is still a majority saying the rule works at least well for all of them.

### Question #49 – In your opinion, how well do the following invoicing rules work in case of cross-border transactions?



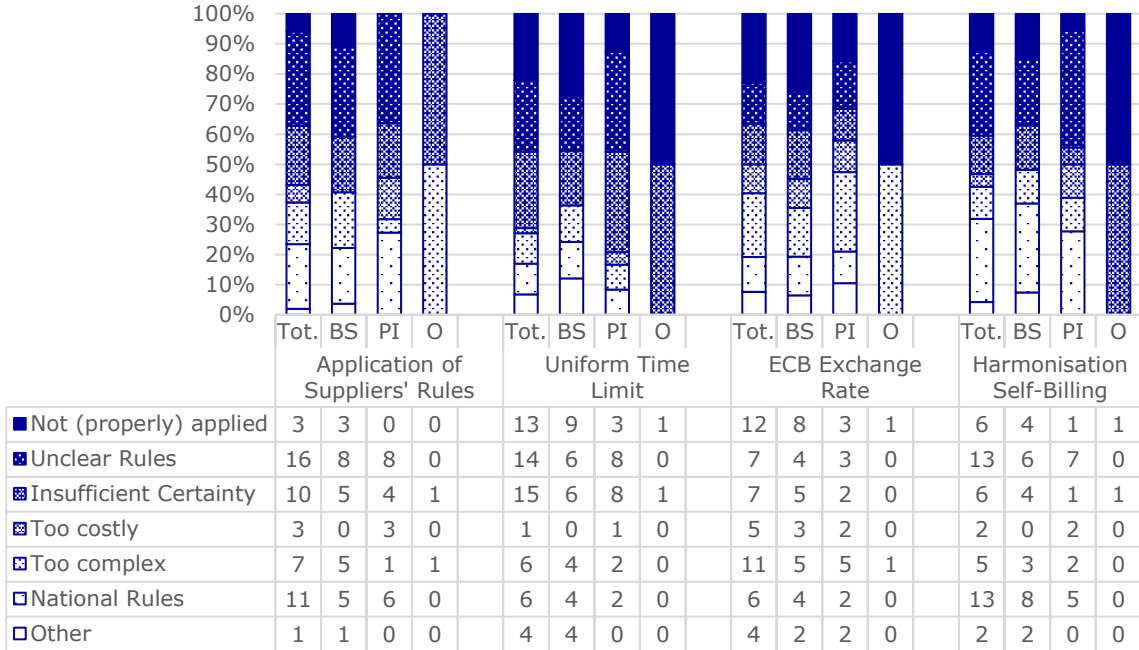
PI: Private Individuals; BS: Business Stakeholders; O: Others.

**When respondents provide a negative assessment, the underlying reasons are rather diversified.** One-fourth of the business stakeholders consider that the uniform time limit and the use of the ECB exchange rate do not work well because those rules are not being applied properly. The stakeholders assessing the rules on the applicable invoicing rules and on the removal of requirements for self-billing as not working well say, by a majority, that these rules are unclear or that national rules remain too different.

#### Box 3 – Other Reasons for Malfunctioning

Stakeholders add that the rule on the ECB exchange rate might not work properly because some companies are not aware of it and/or do not have a system that automatically collects the right exchange rate or cannot handle a dual system with the ECB exchange rate and the corporate internal exchange rate. With regards to the time limit for issuing invoices for cross-border transactions, some stakeholders say it is sometimes impossible to abide by it and that there is a need to harmonize time limits with other obligations, for example with those for summary invoices and VAT returns.

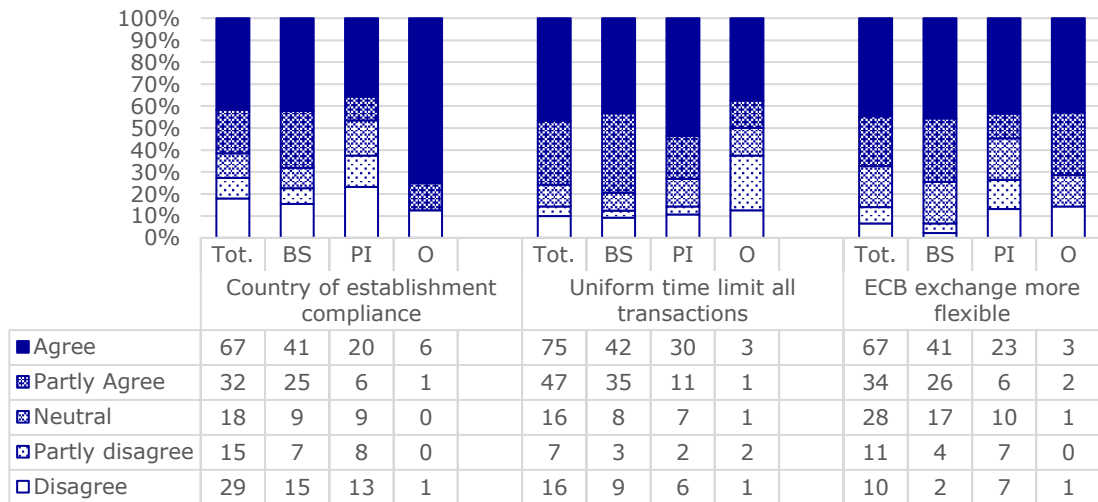
**Question #50 – If you think that, in your country, some of the invoicing rules for cross-border transactions do not work so well or do not work well at all, please indicate the reason(s) why.**



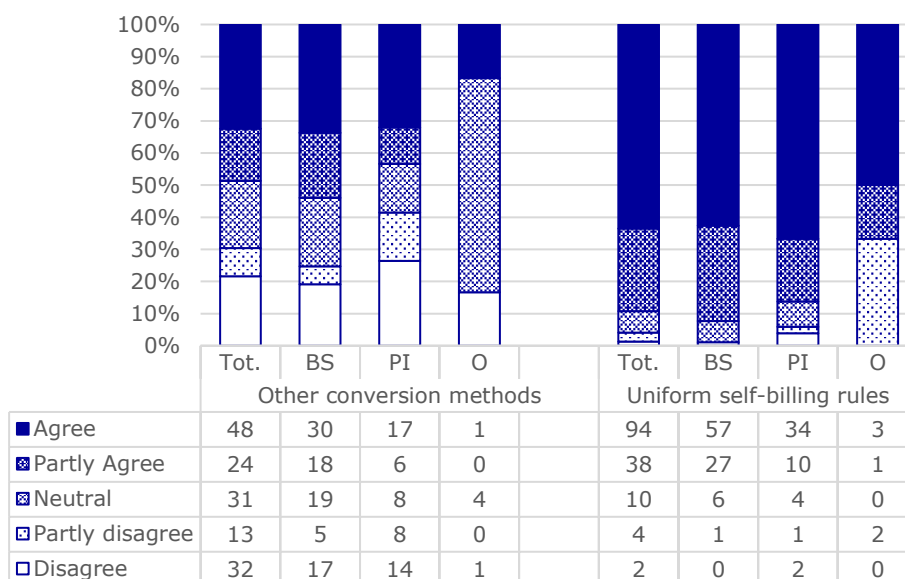
PI: Private Individuals; BS: Business Stakeholders; O: Others.

When presented with statements regarding possible changes for further harmonization, **the strongest agreement is expressed for the establishment of uniform rules for self-billing in the directive, to which 132 respondents (90%) at least partly agree**. A two-thirds majority also partly agree or agree to a uniform time limit for all transactions and not only for intra-EU transactions, and that the definition of the ECB exchange rate should be made more flexible, allowing the use of monthly rates. The use of other methods for the conversion of currency is seen more critically by respondents, with almost one-third at least partly disagreeing with it.

**Question #51 – In your opinion, what should change to further harmonise invoicing rules? Please indicate to what extent you agree with the following statements**







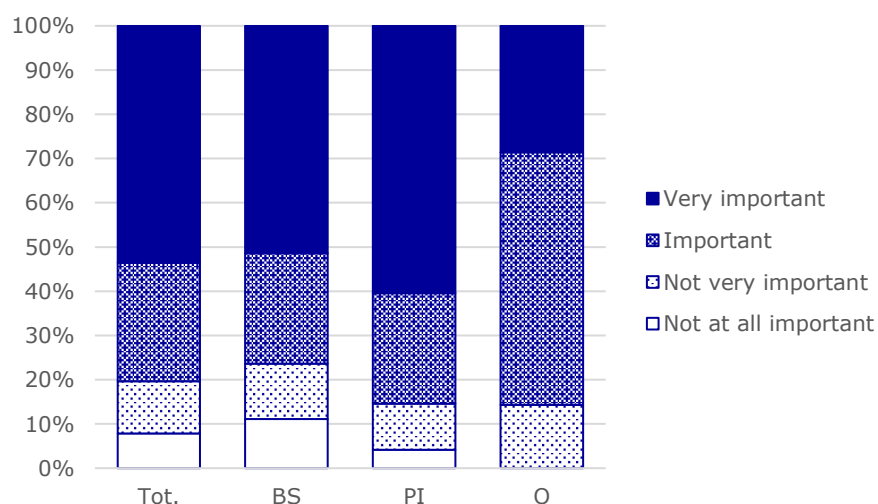
PI: Private Individuals; BS: Business Stakeholders; O: Others.

### B.8 Cash Accounting

This final section is assessing the stakeholders’ opinion on the **cash accounting scheme**, allowing SMEs to pay the VAT due only upon receiving the related payment from the customer. The questions tackle in particular: (i) the importance of the cash accounting scheme for businesses; (ii) the drivers of its uptake; (iii) the working of the respective rules; (iv) possible reasons for rules not working well; and (v) possible changes to improve the use of cash accounting.

**The vast majority of respondents say that the cash accounting scheme is either important or very important for businesses.** It is seen as very important by 68 respondents (54%) and as important by another 34 (27%). Business stakeholders attribute a slightly lower importance to the cash accounting scheme than private individuals.

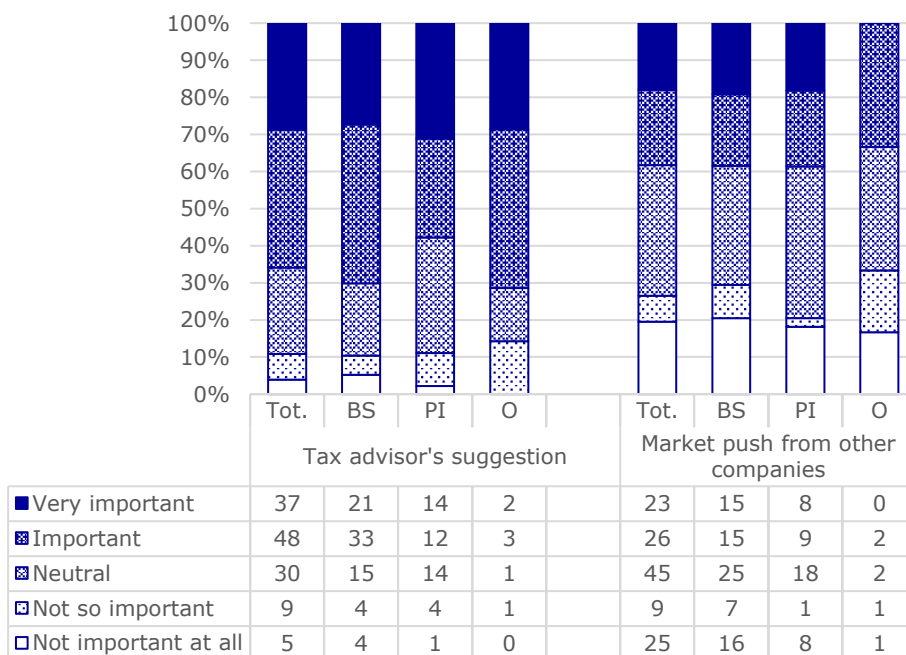
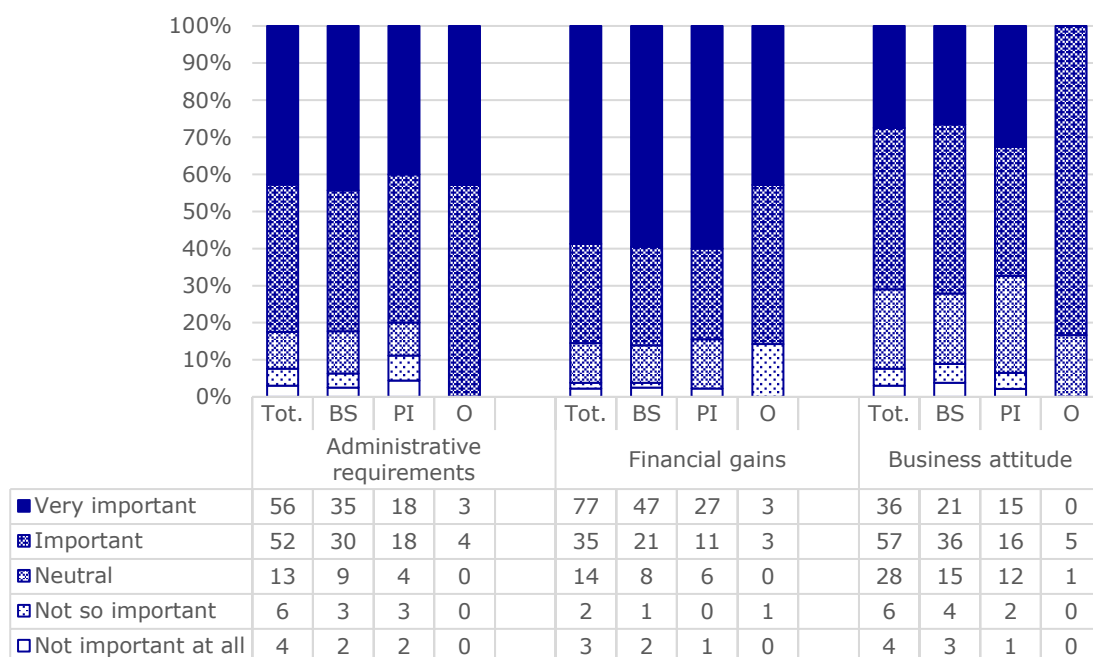
#### Question #52 – How do you rate the importance of the cash accounting regime for businesses?



PI: Private Individuals; BS: Business Stakeholders; O: Others.

Regarding the factors for the uptake of cash accounting, **administrative requirements and financial gains are seen as important or very important by 108 (82%) and 112 (86%) respondents respectively**. A majority of stakeholders also think that business attitude and tax advisor's suggestion are important factors for its uptake. Less significance is attributed to the market push from other companies, that more than one-third of respondents see as a neutral factor and another one-fourth as not so important or not important at all.

**Question #53 – In your opinion, what role do the following factors play for the uptake of the cash accounting regime?**



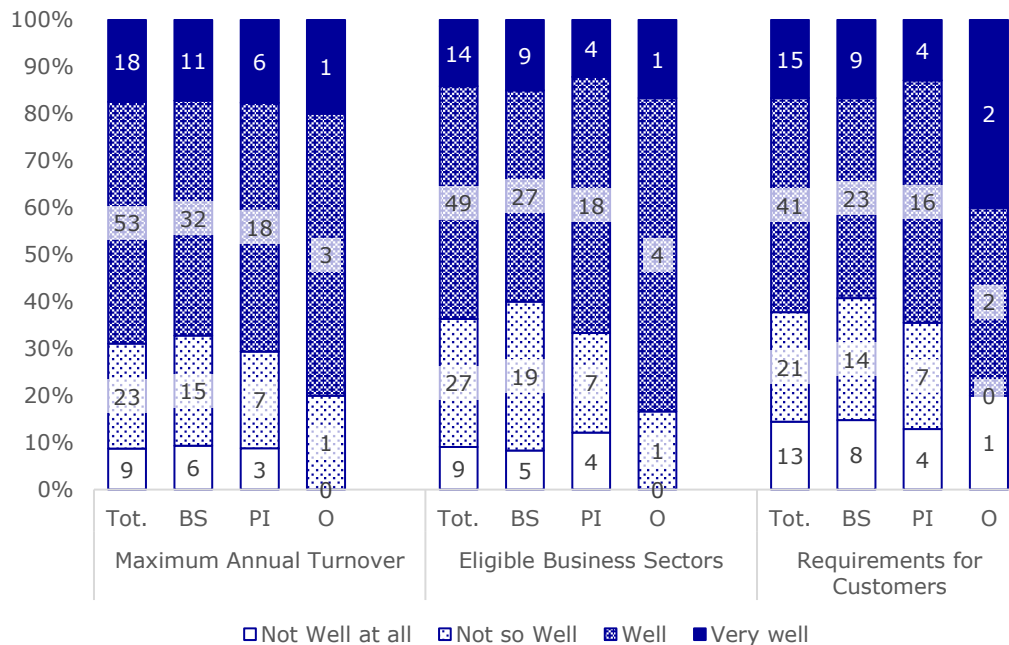
PI: Private Individuals; BS: Business Stakeholders; O: Others.

**Box 4 – Other Factors**

In the category for other possible factors for the uptake of cash accounting, several stakeholders mention that an increase of the current threshold from EUR 2 mn to possibly EUR 10 mn would be a significant factor in further increasing the uptake of the scheme. In addition, the reduced risk of bankruptcy is being named as another factor playing a role in the uptake.

The rules on cash accounting submitted to the stakeholders for assessment are: (i) the maximum annual turnover to be eligible; (ii) the selection of business sectors eligible; and (iii) the requirements for customers. **The majority of respondents say that all these three rules work well or even very well.** However, business stakeholders are slightly more critical than private individuals. While still a majority of them think the rules work at least well, one-third or more evaluate them as not working so well or not well at all, in particular as for the selection of business sectors and the requirements for customers.

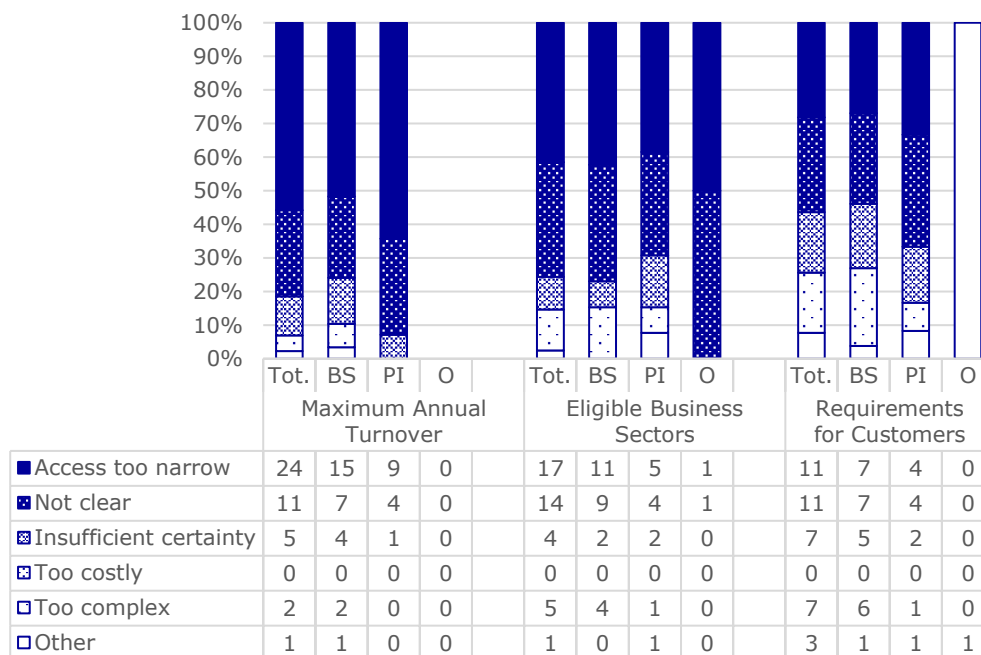
**Question #54 – In your opinion, how well do the following rules on cash accounting work in your country?**



PI: Private Individuals; BS: Business Stakeholders; O: Others.

**The main reasons identified for these rules not to work that well are the access to the cash accounting scheme being too narrow and that its rules being insufficiently clear.** Regarding the requirements for the customers of businesses using the cash accounting scheme, one-third of those respondents say that they do not work well enough because of the insufficient certainty in case of audits and their excessive complexity. The share of respondents naming those two reasons is even slightly higher for business stakeholders.

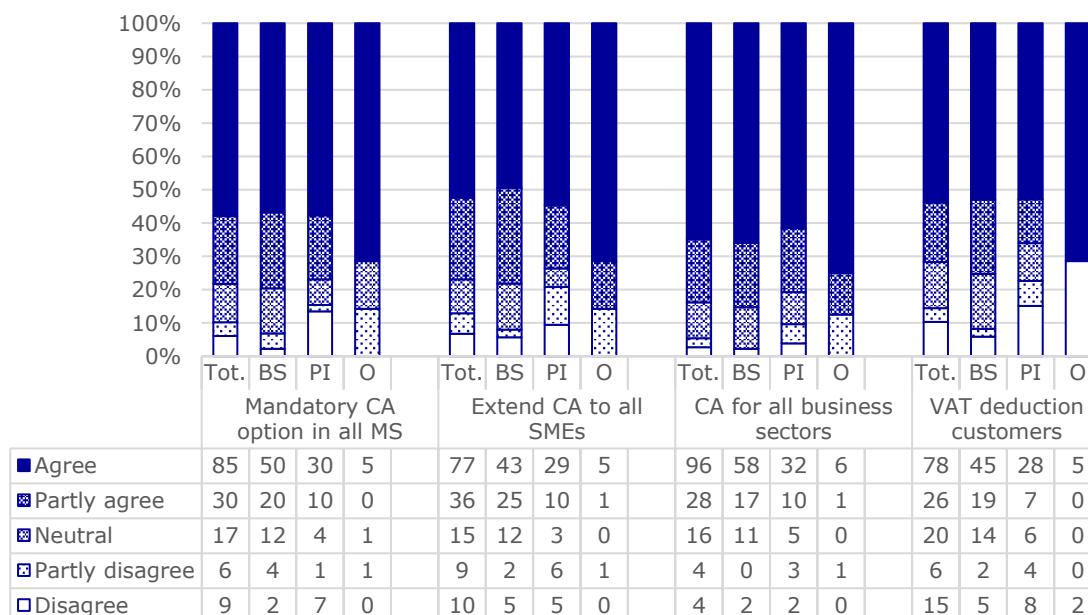
**Question #55 – If you think that some of the invoicing rules on cash accounting in your country do not work so well or do not work well at all, please indicate the reason(s) why.**



PI: Private Individuals; BS: Business Stakeholders; O: Others.

With regards to possible changes to the cash accounting scheme four statements were presented to respondents, namely: (i) making cash-accounting mandatory; (ii) its extension to all SMEs and not just to micro-enterprises; (iii) the removal of limitations concerning specific business sectors; and (iv) the possibility for customers of cash accounting taxable persons to deduct VAT upon issuance of the invoice. **A majority of respondents agree at least partly with all four statements.** The highest approval is found for the non-limitation of the cash accounting scheme to specific business sectors, to which 124 respondents (84%) at least partly agree.

**Question #56 – In your opinion, what would need to change in the cash accounting scheme to improve its use? Please indicate to what extent you agree with the following statements.**



PI: Private Individuals; BS: Business Stakeholders; O: Others.

#### **Box 5 – Other possible changes**

Stakeholders add in the comments that there should be no discrimination against specific companies, due to size or business sector, regarding the use of the cash accounting scheme. In addition, its application should be available to all EU transactions and not limited to domestic ones. Finally, one stakeholder mentions that the French system, in which VAT becomes deductible only at payment, is very burdensome from a procedural point of view.

### **B.9 Final Comments**

A general comment that several stakeholders bring up at the end of the PC is the call for greater harmonization of invoicing rules, thus lowering the room for national differences within the EU. The calls for harmonization go into different areas, some which go even outside of the scope of the Directive, and include invoicing rules in general, specific rules for e-invoices covered by professional and state secrecy, forms for VAT reporting and payment of VAT, and specific deadlines for the payment of SMEs.

A more specific final comment is given by stakeholders on the new Italian law making e-invoicing mandatory for all B2B transactions from January 2019 onwards, which will lead to a more complex and difficult system and significant one-off costs, due to the lack of a stepwise introduction. Finally, it is critically mentioned that, especially in the case of e-commerce, there are often no correct invoices being provided by sellers. Even upon request, a correct invoice often cannot be obtained and the input tax deductions get lost due to that.

## ANNEX C. CATEGORISATION OF NATIONAL LEGAL FRAMEWORKS

### C.1 Issuance and Content

In this annex, a categorisation of Member States in terms of how strict national rules on invoicing issuance and content are is proposed. The analysis focuses on the situations prior and after the implementation of the SID, and thus also measures the diachronic change.

**Methodology.** *The categorisation starts from assessing how Member States have implemented the provisions of the VAT Directive that have been affected by the changes introduced by the SID and that may result in more or less constraints to the freedom of taxable persons.* Two provisions in the area of invoicing issuance and content are not considered for the categorisation, because they do not increase or reduce the freedom of taxable operators, but provide for a common framework throughout the EU, which cannot be assessed in terms of relative strictness. These include: (i) Article 219a on the applicable jurisdiction, as it introduces a principle to solve conflicts of jurisdiction; and (ii) Articles 91 and 230 on currency conversion, which have been amended to introduce a common reference rate.

For each provision<sup>1</sup>, Member States are classified via an indicator based on a **three-tier qualitative scale: liberal (0), strict (1), and very strict (2)**. Only in the case of self-billing, the variance in national approaches required the introduction of an intermediate level (moderately strict: 0.5). Obviously, the classification does not have any prescriptive value, and by no means suggests that a liberal framework is better or worse than a strict framework. A liberal approach corresponds to the minimum implementation of the Directive (i.e. the Member State does not go beyond what is required and therefore introduces no gold-plating). For optional regimes, a liberal approach consists in Member States introducing the simplifications allowed by the Directive to a full or close-to-full extent. Strict or very strict approaches, conversely, correspond to the Member States introducing additional requirements further than those prescribed by the Directive, or not implementing the simplifications allowed by the Directive to their full extent. The difference between strict and very strict tiers depends on how burdensome or stringent additional national requirements are, and on the extent to which optional simplification have been implemented.

**Analysis of the specific indicators.** Results for each indicator are summarised in a series of maps presented in the following pages. The following **trends** emerge from the analysis:

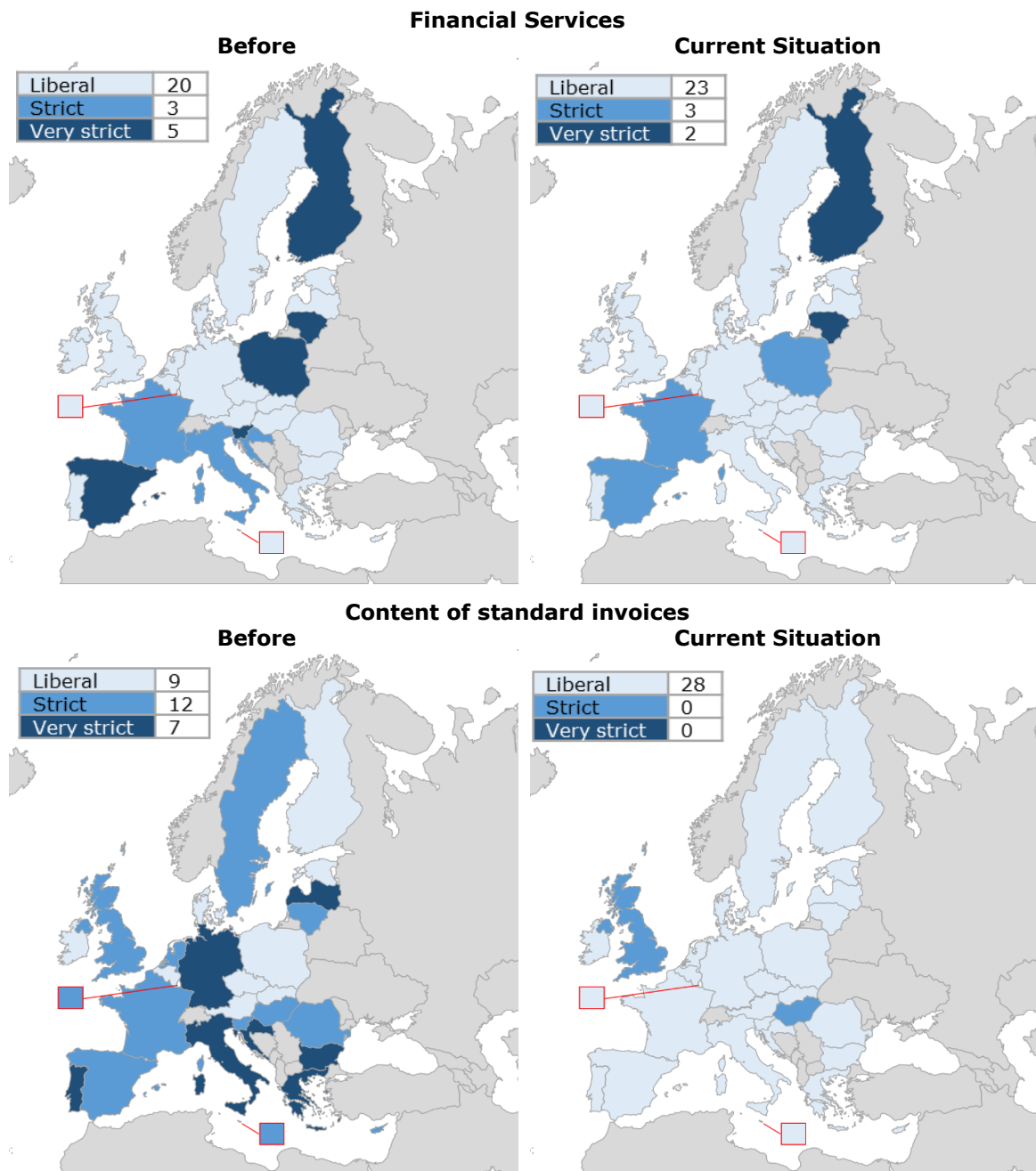
- **For some provisions, Member States were already liberal prior to the introduction of the SID** (the obligations for financial service providers to issue an invoice and a general requirement for the translation of all invoices). Interestingly, those are the areas in which the Directive's default rule is itself 'liberal', meaning that it does not impose any prescription, but leaves Member States free to add one if they so wish.
- **The largest change concerns the content of standard invoices**, an aspect which is fully regulated by the Directive, so that Member States retain no discretionary power. Therein, the prescriptive changes to Articles 226 and 226a have reduced the constraints on taxable persons.
- While the rules on the general time limit for the issuance of the invoice – i.e. for transactions other than intra-EU – have not been amended, **over the last years**

<sup>1</sup> As for the content of the invoice, a single indicator covers both the standard clauses (Article 226) and the details that can be omitted for certain cross-border transactions (Article 226a).

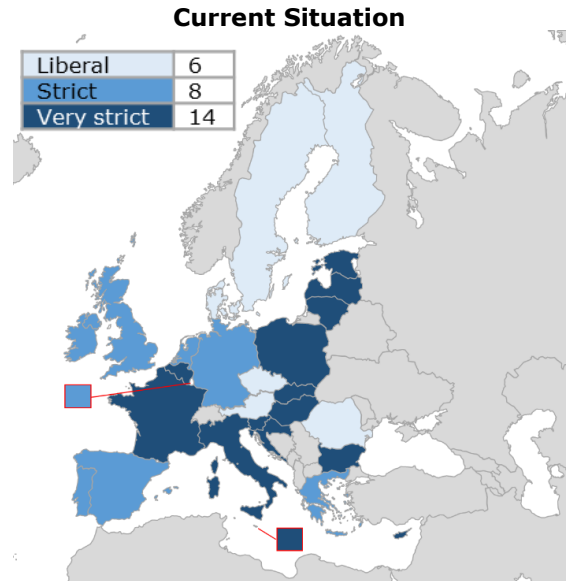
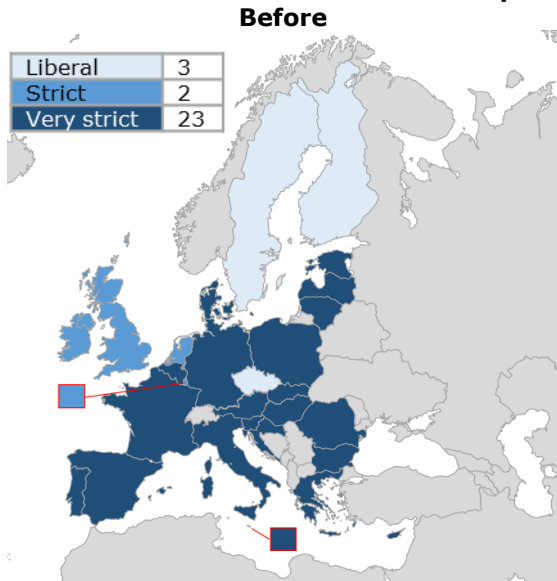
**Member States have slightly softened existing norms by introducing longer limits.**

- **The strictest approaches can be found for specific invoicing regimes** (simplified, summary, and self-billing invoices). Indeed, in these areas, Member States have more discretionary power both to go beyond the minimum prescriptions, as well as not to implement the Directive simplification potential to its full extent. The indicator for self-billing – one of the key simplifications introduced – does display the largest decrease across these three regimes. Also the enlarged scope of simplified invoices and the removal of certain limitations to summary invoices appear clearly from the decrease of their respective indicators.

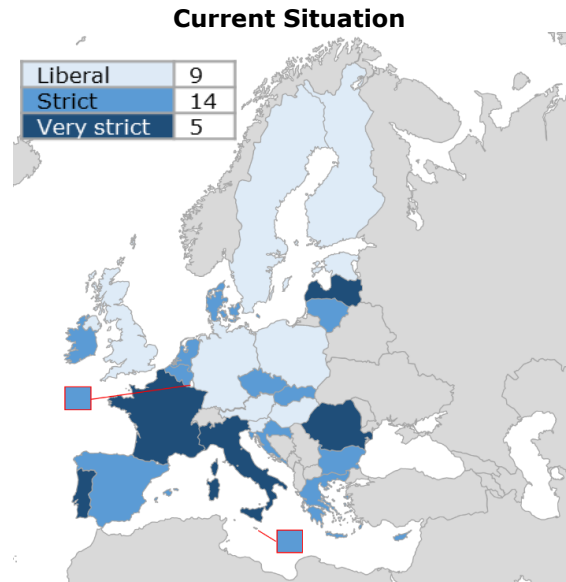
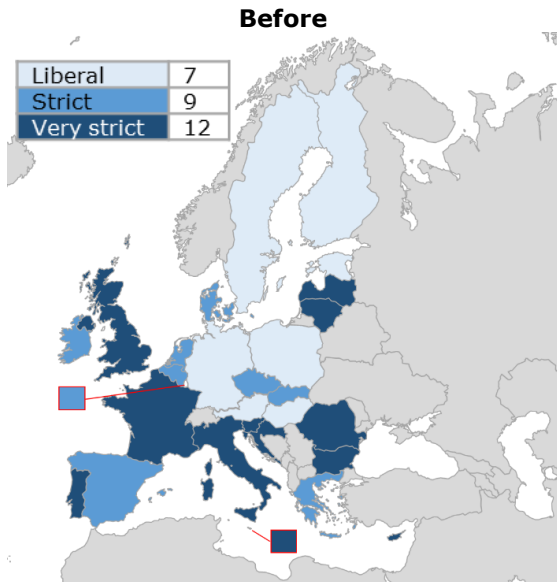
**Figure 1 – Categorisation maps on invoice issuance and content (specific indicators)**



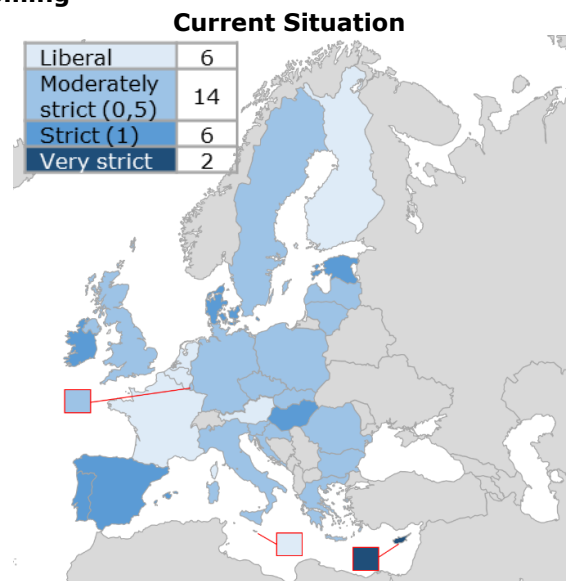
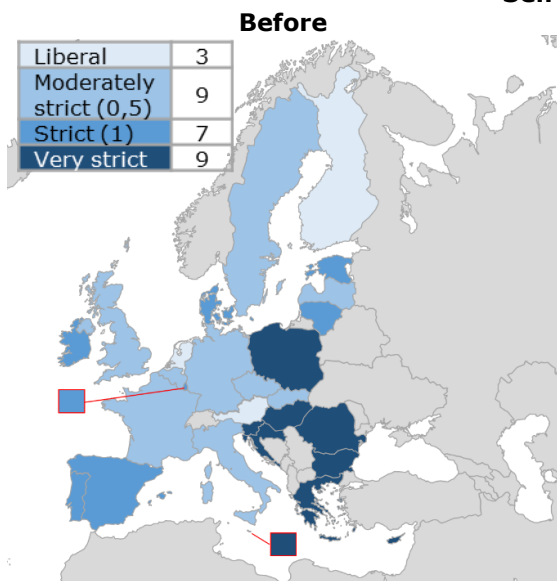
### Simplified invoices



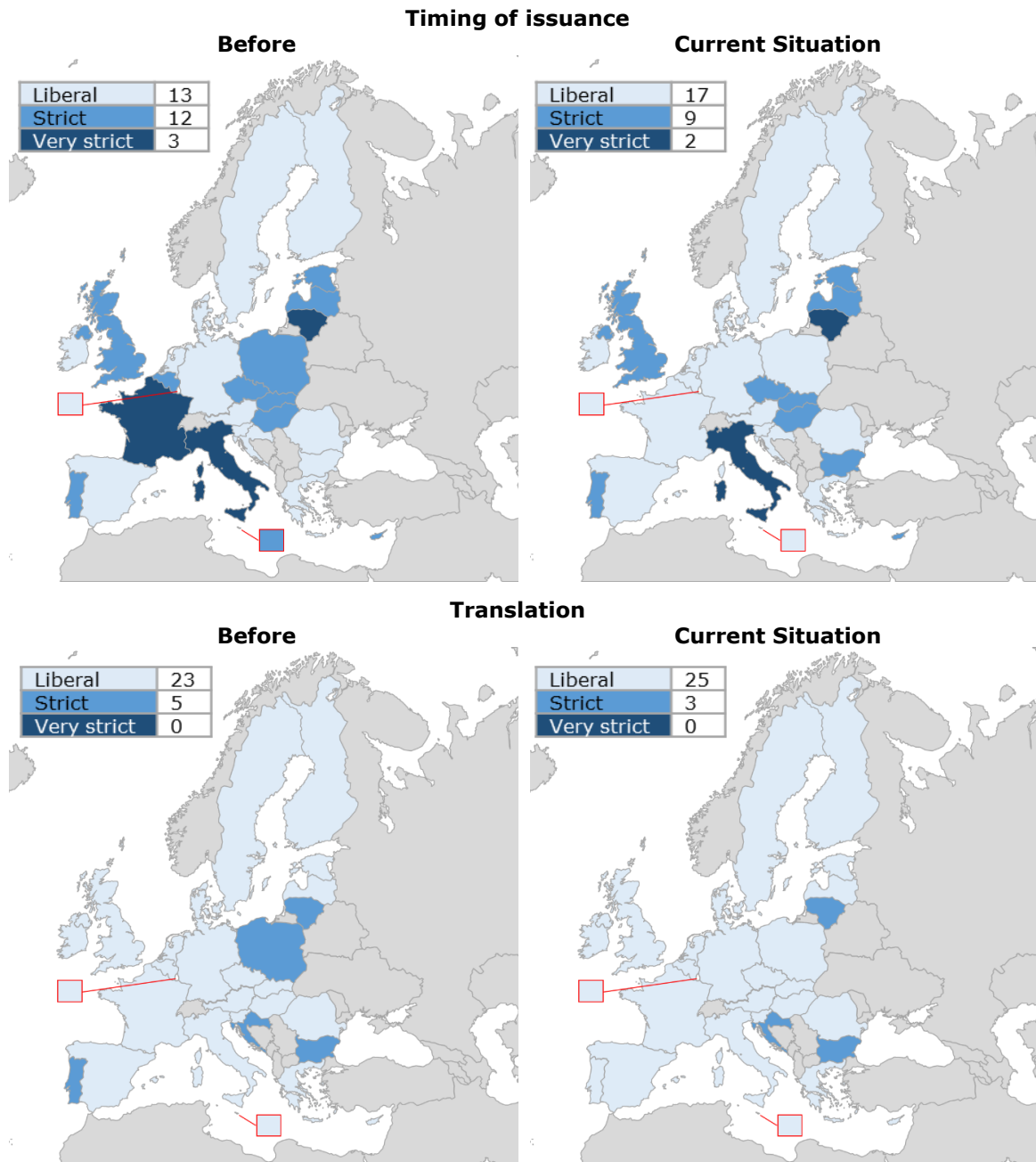
### Summary invoices



### Self-billing







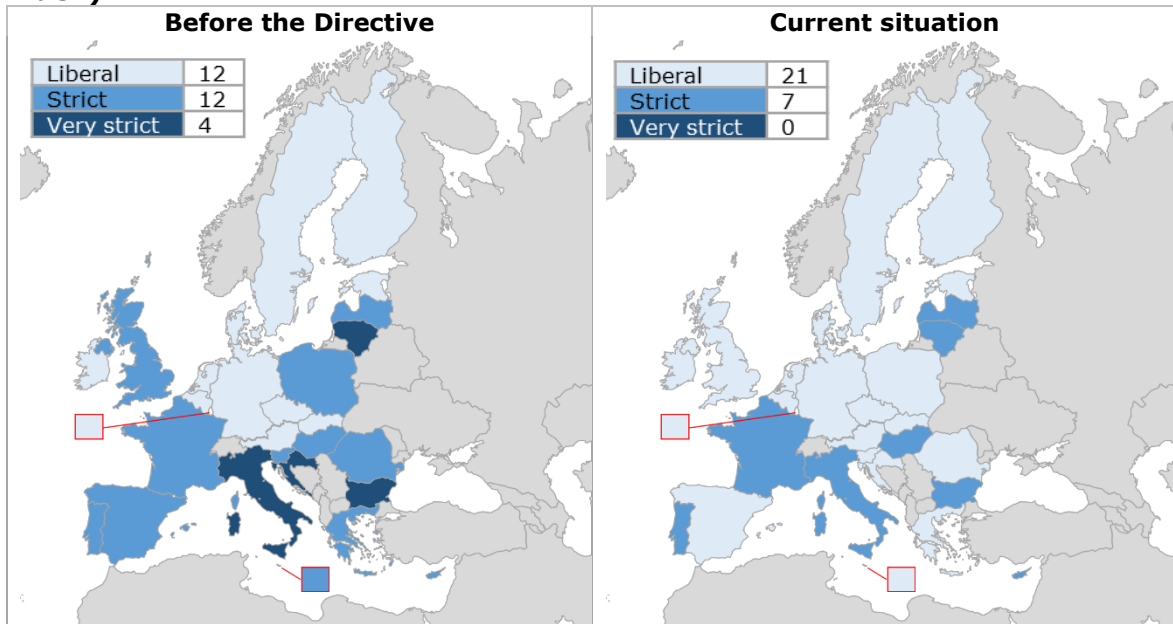
Source: Authors' own elaboration.

**Analysis of the composite index.** An *index* on the overall strictness of national provisions in the areas of invoicing issuance and content amended by the SID has been computed based on the seven indicators presented above. Importantly, this should not be interpreted as an indicator of the strictness of invoicing rules in general, as it does not cover all relevant provisions of the VAT Directive, but only those amended by the SID. The composite index consolidates the seven indicators based on an equal weighting system, and results from their average, re-scaled as follows: if the average is between 0 and 0.66, the Member State is classified as liberal; if the average is between 0.67 and 1.33, the Member State is classified as strict, if the average is between 1.33 and 2, the Member State is classified as very strict.

Figure 2 visualises the results of the aggregation of the seven indicators into a composite index. The index shows that, in the area of invoicing issuance and content, **the national frameworks have become more liberal**, so that the freedom of taxable persons is constrained to a lower extent. This results from the joint effect of the Directive revision (as in the case of invoice content), national decisions on how to implement optional

simplifications (as for simplified invoice), and from the intervention of Member States in areas in which they still retain full or quasi-full discretionary power (as for time limits). While, in 2013, most of Member States (16) fell in the strict or very strict categories and the average EU-average index was equal to 0.7, **five years later the majority of Member States (20) fall in the liberal category**, and the EU-average index dropped to 0.3. In addition, no Member State belongs to the 'very strict' category any longer (four of them did so in 2013).

**Figure 2 – Categorisation maps on invoices issuance and content (composite index)**



Source: authors' own elaboration.

## C.2 Member States categorization of the e-invoicing regulatory framework, before and after the Directive

**Table 1 – Categorisation of e-invoicing regulatory framework**

MS	Prior to Directive Transposition			After Directive Transposition		
	Means accepted to prove I&A	e-invoicing specific requirement	Category	Means accepted to prove I&A	e-invoicing specific requirement	Category
AT	AES and EDI (no other means accepted)	EDI summary document	<b>Strict</b>	Any means (additional options mentioned)	None	<b>Liberal</b>
BE	Any means	None	<b>Liberal</b>	Any means	None	<b>Liberal</b>
BG	QES, EDI, and other means accepted ("in any other way that guarantees the I&A of the contents")	None	<b>Moderately Strict</b>	Any means	None	<b>Liberal</b>
CY	AES and EDI (no other means accepted)	Prior notification to TA	<b>Strict</b>	Any means (but, if not explicitly mentioned, need to be approved)	None	<b>Liberal</b>
CZ	QES, qualified e-stamp, and EDI (no other means accepted)	None	<b>Very strict</b>	BCAT, QES, qualified e-stamp, and EDI (no other means accepted)	Outsourcing of e-invoice issuance must be explicitly authorized	<b>Moderately Strict</b>

MS	Prior to Directive Transposition			After Directive Transposition		
	Means accepted to prove I&A	e-invoicing specific requirement	Category	Means accepted to prove I&A	e-invoicing specific requirement	Category
<b>DE</b>	QES with specific requirement, EDI and telefax (no other means accepted)	None	<b>Very Strict</b>	Any means (e-signature option simplified)	None	<b>Liberal</b>
<b>DK</b>	Any means (no specific requirements in terms of AES or EDI)	None	<b>Liberal</b>	Any means	None	<b>Liberal</b>
<b>EE</b>	AES, EDI, and other means accepted (with not specific conditions)	None	<b>Liberal</b>	Any means	Explicit buyer's consent	<b>Liberal</b>
<b>EL</b>	QES, EDI, and other means accepted	Explicit buyer's consent, EDI summary document	<b>Strict</b>	Any means (AES and other options mentioned)	Explicit buyer's consent, EDI summary document	<b>Liberal</b>
<b>ES</b>	QES, EDI, and other means accepted, but prior acceptance by TA required	Explicit buyer's consent	<b>Strict</b>	Any means (AES also mentioned), adoption of means not mentioned requires prior consultation	None	<b>Liberal</b>
<b>FI</b>	Any means	None	<b>Liberal</b>	Any means	None	<b>Liberal</b>
<b>FR</b>	AES and EDI (no other means accepted)	Prior notification to TA, EDI specific requirements	<b>Strict</b>	QES (or e-signature accepted by the administration as equivalent to a QES), EDI and other technological solutions with documented BCAT (no other means accepted)	EDI specific requirements	<b>Moderately strict</b>
<b>HR</b>			<b>N/A</b>	Any means	None	<b>Liberal</b>
<b>HU</b>	AES with a time stamp and EDI (no other means accepted)	EDI summary document	<b>Very strict</b>	BCAT, EDI and e-signature (no other means accepted)	Invoicing software used must provide certain type of information and must be notified to the TA	<b>Moderately strict</b>
<b>IE</b>	AES, EDI and other means accepted, but prior notification to TA required	None	<b>Moderately Strict</b>	Any means	None	<b>Liberal</b>
<b>IT</b>	QES with time reference and EDI (with requirements), and no other means accepted*	Explicit buyer's consent	<b>Strict</b>	Any means	None	<b>Liberal</b>
<b>LT</b>	AES, EDI, and software provided by a commercial bank registered in Lithuania or other company, institution or organisation	None	<b>Moderately Strict</b>	Any means	None	<b>Liberal</b>
<b>LU</b>	AES and EDI (no other means accepted)	None	<b>Strict</b>	Any means	None	<b>Liberal</b>

MS	Prior to Directive Transposition			After Directive Transposition		
	Means accepted to prove I&A	e-invoicing specific requirement	Category	Means accepted to prove I&A	e-invoicing specific requirement	Category
<b>LV</b>	QES and EDI (no other means accepted)	None	<b>Very Strict</b>	Any means	None	<b>Liberal</b>
<b>MT</b>	e-signature and other means accepted, but prior approval by TA required	None	<b>Moderately Strict</b>	Any means	None	<b>Liberal</b>
<b>NL</b>	AES, EDI, and 'other methods', subject to the approval from and notification to the TA**	None	<b>Strict</b>	Any means	None	<b>Liberal</b>
<b>PL</b>	QES and EDI (no other means accepted)	Explicit buyer's consent	<b>Very strict</b>	Any means	None	<b>Liberal</b>
<b>PT</b>	AES and EDI (no other means accepted)	Explicit buyer's consent	<b>Strict</b>	BCAT, AES and EDI (no other means accepted)	Explicit buyer's consent (but not forcedly written)	<b>Moderately strict</b>
<b>RO</b>	QES, EDI, and other methods accepted, but prior approval by TA required	Explicit buyer's consent, EDI summary document	<b>Strict</b>	Any means	None	<b>Liberal</b>
<b>SE</b>	Any means	None	<b>Liberal</b>	Any means	None	<b>Liberal</b>
<b>SI</b>	QES and EDI (no other means accepted)	Explicit buyer's consent	<b>Very Strict</b>	Any means	Explicit buyer's consent	<b>Liberal</b>
<b>SK</b>	QES and EDI (no other means accepted); unclear regulatory framework	None	<b>Very Strict</b>	Any means	None	<b>Liberal</b>
<b>UK*</b>	AES, EDI and other means (existence of business internal controls or good practices sufficient to ensure compliance)	None	<b>Liberal</b>	Any means	None	<b>Liberal</b>

\* In Italy, even prior to the SID, economic operators were allowed to exchange invoices via PDF and treat it as a paper invoice transmitted via electronic means.

\*\* In the Netherlands, the relaxation of the e-invoicing requirements, although occurred yet in 2009, but was made in anticipation of the Directive issuance.

Source: Authors' own elaboration.

## ANNEX D. OVERVIEW OF ADDITIONAL REQUIREMENTS

### BULGARIA

**Main features:** Bulgarian companies registered for VAT purposes are obliged to keep registers, called "purchases ledger" and "sales ledger", according to a specific standard form, in which the information about all issued and received tax documents and reports. The information from the reporting registers shall be used to complete the VAT returns and VIES-declarations under this Act. The registered person shall also submit the reporting registers for the relevant tax period together with the VAT return. The VAT return and the reporting registers shall be submitted electronically. The tax administration has developed an electronic service for admission of returns and reporting registers – purchases and sales ledgers. Registered persons shall be obliged to provide the said information according to parameters and requirements for the structure of the files laid down in Annex No. 12 of the Rules of Procedure.

**Starting year:** this system existed on the date of accession of Bulgaria to the EU

**Reporting period:** monthly

**What:** VAT return and supporting registers

**Who:** must be filed by every taxable person registered for VAT purposes in Bulgaria

**Type:** Transaction Reporting

### CZECH REPUBLIC

**Main features:** Every taxable person with a Czech VAT ID number must submit the VAT Listings Form (VAT Control Statement) for all transactions above 10,000 CZK (~ EUR 390) or invoices subject to reverse charge. Transactions below the threshold must be reported in an overall summary on the form. The VAT Listings Form is separate from the VAT return, but parts must be consistent with VAT return. The data should provide more detail on key parts of the VAT return, in order to allow an assessment of its correctness. The data requested were already obliged to be kept for tax records under Art 100 of the VAT Act. It must be submitted electronically in XML format, either through the Tax Portal or through a third-party interface via secure network of data boxes.

**Starting year:** 1st January 2016

**Reporting period:** monthly (except natural persons submitting it with their VAT return, i.e. monthly or quarterly)

**What:** More detailed data on VAT transactions (issued and received VAT documents).

**Who:** Every taxable person with a Czech VAT ID number

**Type:** Transaction Reporting

### ESTONIA

**Main features:** All VAT registered persons have to submit a VAT INF Form as an appendix to their VAT return, with the exemption of VAT payers for less than 12 months or if less than 5 invoices are included in the VAT INF form. If the sum of transactions with one partner do not exceed EUR 1,000 (per month), they must not be reported. This appendix to the VAT return requires additional data on sales to all companies identified in taxpayer's accounting system and purchases only from VAT registered identified partners. It must be submitted electronically, either via X-Road by means of machine-to machine interface or at the e-Tax/e-Customs by manual data entry or by uploading files in XML and CSV format.

**Starting year:** 2014 (November)

**Reporting period:** Monthly, together with (linked to) VAT return

**What:** details on transaction partner and invoices (falling under described conditions)

**Who:** all VAT registered persons (exemptions see above); for transactions with partners with sum of transactions over EUR 1,000 (per month).

**Type:** Transaction Reporting

## HUNGARY

**Main features:** Taxable persons must report invoicing data for invoices of domestic B2B transactions containing charged VAT of at least HUF 100,000 (~ EUR 310) within 24 hours from issuance of both paper-based and electronic invoices. Only for paper invoices with a charged VAT of up to HUF 500,000 (~ EUR 1.540), the deadline is extended to five calendar days after the issuing of the invoice. The general requirement is valid for both electronic and paper invoices. Data can be provided both by the recipient and issuer of the invoice. The National Tax and Customs Administration (NTCA) provides free invoicing software, if taxpayers use it, the data will be kept automatically by the NTCA. In case of invoices issued using billing/accounting software the invoice data shall be transmitted to the NTCA without human intervention. Otherwise, the data should be entered through a web interface. If the NTCA system is used for issuing e-Invoices, it will be free of charge and remove risk in case of tax audits. The new system is replacing the domestic sales ledger listing, which was filed monthly with the VAT return.

**Starting year:** 2018 (July)

**Reporting period:** 24 hours to 5 days, depending on the invoice formant and VAT amount

**What:** For e-invoices, all relevant data for invoices, as processed automatically without human intervention

**Who:** All VAT taxpayers (issuing invoices of at least HUF 100.000 charged VAT)

**Type:** Quasi real-time reporting

## ITALY

**Main features:** VAT taxable persons must provide data on the invoices issued and received. Below the threshold of EUR 300, invoices can be registered in a recap report. For all other invoices – or if threshold is not applied – detailed data must be provided on an invoice level. Even for invoices, for which no VAT is due, the details must be provided. These obligations, called Spesometro, are not part of the VAT return and must be done either quarterly or biannually (VAT return annually). As of 1 January 2019, Italy is extending the obligations to use structured e-invoices to all domestic B2B transactions, similarly to the B2G system. The Spesometro will therefore become unnecessary for domestic B2B transactions, as the Italian tax authorities will have access to invoicing data through the online platform Sistema di Interscambio, which will serve as an intermediary between customer and supplier (and the tax authority).

**Starting year:** 2017 (January), new system: 2019 (January).

**Reporting period:** quarterly or biannually.

**What:** disaggregated data on all invoices (issued and received) and trading partners.

**Who:** VAT taxable persons.

**Type:** Transaction Reporting (new system: Real-time control)

## LATVIA

**Main features:** All VAT taxpayers must submit an Annex together with their VAT return (monthly for taxable persons with turnover exceeding EUR 50,000 (excluding VAT) in previous 12 months or taxable persons making intra-EU supplies. Quarterly for other taxable persons), with detailed information on all issued and received invoices. The submission must be done electronically through the Electronic Declaration System (EDS) and the EDS will not accept the submission of the VAT return without the Annex (provided the relevant boxes are filled). The threshold for having to submit the detailed data is EUR 1,430 per invoices (excluding VAT).

**Starting year:** 2011 (January)

**Reporting period:** As VAT Return (see above).

**What:** Data on every domestic or intra-EU supply and purchase, by invoice. Supply to and purchase from non-VAT registered persons must be shown on one line.

**Who:** All registered VAT liable persons.

**Type:** Transaction Reporting

## LITHUANIA

Main features: All VAT taxpayers have to submit invoicing data, both for sales and purchases, through i.SAF, based on SAF-T format. The submission of data in i.SAF is not part of the VAT return, but the reporting period matches with the VAT return. The data can be submitted either through direct entry into the portal, uploading of XML file or through a web service. The system gives the taxpayer several pieces of information, like if the counterpart has entered the same data and a preliminary VAT return.

**Starting year:** 2016 (October)

**Reporting period:** As VAT reporting period, 1 month for most VAT taxpayers (6 months for others).

**What:** whether invoices was issued or received, applicable VAT rate, reverse charge applicable or not, taxable amount, etc.

**Who:** All VAT taxpayers.

**Type:** SAF-T Reporting

## POLAND

Main features: Since 2018, all VAT taxpayers must provide data on sales and purchases through the JPK\_VAT (SAF-T). There are seven different files, but only one of them must be submitted actively by taxpayers, and the others only upon request by the TA. The system has been introduced in stages since 2016, starting from large companies, then SMEs in 2017 and micro enterprises in 2018. At the time of the filling, the XML validation process is performed, to ensure the quality of the data. VAT listings and SAF-T reporting were introduced together in 2016. The SAF-T report can be submitted either on a CD/DVD or through a software of the Ministry of Finance, for which the report has to be signed either with QES or through ePUAP (platform for Polish citizens to communicate with authorities).

**Starting year:** 2016 (large companies), 2018 (for all taxpayers)

**Reporting period:** Monthly

**What:** Electronic List of (domestic) Sales and Purchases

**Who:** All VAT Taxpayers

**Type:** SAF-T Reporting

## PORTUGAL

Main features: VAT taxpayers must submit detailed data to the TA through electronic submission. It can be done either: (i) by electronic submission in real-time, using an electronic billing software provided by the TA; (ii) by sending SAF-T on a monthly basis, using the application available on the TA website; (iii) direct collection of the invoice data through an option on the TA website. The software used by taxpayers must be certified by the Portuguese TA.

**Starting year:** 2013 (January)

**Reporting period:** monthly

**What:** Tax ID number of the issuer, Invoice or document number, Date of issue, Document type, Tax ID number of the buyer, The taxable amount of the service or goods, Applicable VAT rates, The justification for VAT exemption/non-application of the tax, (if applicable), Paid VAT amount, The expression ' VAT - cash basis ', (if applicable) The software certificate number issuer and the Source Document ID.

**Who:** All VAT taxpayers, who have a permanent establishment in Portugal.

**Type:** SAF-T Reporting

## ROMANIA

Main features: All taxable persons must submit Form 394 on deliveries/procurement and acquisitions, regardless of whether transactions were carried out during the period or not. The electronic transmission is only mandatory for large companies, however it is done electronically by almost all taxpayers (mandatory according to Fiscalis ). It concerns all sales and purchases taking place within Romania. Form 394 includes all operations, with both taxable and non-taxable companies and individuals.

**Starting year:** 2016 (new Form 394)

**Reporting period:** As VAT return (monthly, quarterly, every six months, annually)

**What:** details on all operations, carried out with taxable and non-taxable companies and individuals.

**Who:** All VAT taxpayers, regardless of whether a transaction was carried out in the period or not

**Type:** Transaction Reporting

## SLOVAKIA

Main features: For each VAT return, a VAT Control Statement has to be submitted electronically in XML format. It is not a listing of e-invoices, but of all issued and received invoices. E-ledgers of domestic sales and purchases.

**Starting year:** 2014 (amended 2016)

**Reporting period:** As VAT return (monthly or quarterly).

**What:** Customer or supplier VAT number; Invoice tax, which is the tax point; Net, VAT and gross values of the supply; VAT rate applied; Additional details for domestic reverse charge transactions; Details of corrective invoices.

**Who:** All taxpayers required to file a VAT return.

**Type:** Transaction Reporting

## SPAIN

Main features: VAT taxpayers with a turnover higher than EUR 6 million are required to submit all the information contained in the invoices issued or received, plus some additional data, through a VAT reporting system of the TA (SII). Information must be uploaded within four days from issuing or receiving a VAT-related document. Taxpayers not included in the SII, continue to use Form 347, which is an annual listing of all transactions with customers and suppliers, with whom the sum of transactions exceeds EUR 3,005.06 (VAT included). Public Sector and companies are required to submit the statement electronically, using an electronic certificate. Natural persons can use an electronic certificate or Cl@ve Pin.

**Starting year:** 2017 (July)

**Reporting period:** Real-Time; Annually.

**What:** All Information contained in the invoices, plus additional information.

**Who:** Taxpayers with a turnover higher than €6,000,000; All VAT Taxpayers, for transactions with trading partners where sum exceeds EUR 3,005.06 (VAT included).

**Type:** Quasi real-time reporting; Transaction reporting.



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## ANNEX F. EVALUATION MATRIX

### F.1 Relevance

<b>Judgement criteria</b>	<b>Indicators</b>	<b>Sources of evidence</b>
EQ#1. To what extent do the <u>objectives</u> of the Second Invoicing Directive still correspond to the needs of the stakeholders, notably the economic operators and the Member States' administrations?		
Importance of harmonising invoicing rules to economic operators and Member States' administrations	<ul style="list-style-type: none"> <li>Share of cross-border VAT transactions</li> <li>Volume of cross-border e-invoices</li> <li>Businesses' appreciation of the importance of the convergence of national invoicing rules to operate cross-border</li> <li>Tax authorities' appreciation of the importance of harmonizing invoicing rules</li> </ul>	<ul style="list-style-type: none"> <li>Desk Review</li> <li>Business Survey</li> <li>Targeted consultation of economic operators and tax authorities</li> <li>OPC</li> </ul>
Importance of simplifying invoicing rules to economic operators and Member States' administrations	<ul style="list-style-type: none"> <li>Evidence on businesses adopting invoicing regimes simplified by the Directive</li> <li>Businesses' appreciation of the importance of invoicing simplification</li> <li>Businesses' appreciation of the appropriateness of specific invoicing regimes</li> <li>Tax authorities' appreciation of the importance of invoicing simplification</li> </ul>	<ul style="list-style-type: none"> <li>Desk Review</li> <li>Legal Mapping</li> <li>Targeted consultation of economic operators and tax authorities</li> <li>OPC</li> </ul>
Importance of e-invoicing rules for e-invoicing uptake	<ul style="list-style-type: none"> <li>Share of businesses making no / limited use of e-invoicing due to legal barriers</li> <li>Businesses' perception of the severity of e-invoicing legal requirements as a barrier to e-invoicing adoption</li> <li>Businesses' appreciation of the appropriateness of e-invoicing rules</li> </ul>	<ul style="list-style-type: none"> <li>Business Survey</li> <li>Targeted consultation of economic operator</li> <li>OPC</li> </ul>
Importance of tax control by means of invoicing rules	<ul style="list-style-type: none"> <li>Number/frequency of controls related to VAT</li> <li>Detected value of VAT fraud, in particular of irregularities related to fake invoices, underreporting sales, missing trader and cash accounting scheme</li> <li>Tax authorities' appreciation of the importance of invoicing rules for tax control</li> </ul>	<ul style="list-style-type: none"> <li>Desk Review (OECD: tax administration statistics)</li> <li>Targeted consultation of tax authorities</li> </ul>
Importance of supporting SME by means of cash accounting	<ul style="list-style-type: none"> <li>Share of SMEs subject to payment delays longer than the VAT payment period</li> <li>Businesses' appreciation of the importance of the cash accounting regime</li> <li>Businesses' appreciation of the appropriateness of cash accounting regime</li> <li>Tax authorities' perception on the viability of cash accounting regime for the public budget</li> </ul>	<ul style="list-style-type: none"> <li>Desk Review (Eurostat data, international and national data and publications)</li> <li>Targeted consultation of economic operator and tax authorities</li> <li>OPC</li> </ul>
EQ#2. To what extent the main <u>issues</u> , addressed by the Invoicing Directive still persist, have improved, worsened, or otherwise changed?		
Degree of regulatory complexity and fragmentation on e-invoicing	<ul style="list-style-type: none"> <li>Number of Member States imposing national specific requirements on e-invoicing</li> <li>Magnitude of cross-country differences in the implementation/interpretation of e-invoicing rules/requirements (e.g. BCAT, archiving)</li> <li>Legal disputes or requests for clarification on the interpretation of e-invoicing rules received by TAs</li> <li>Businesses' appreciation of the burdensomeness / clarity of e-invoicing provisions</li> </ul>	<ul style="list-style-type: none"> <li>Desk Review (CJEU jurisprudence)</li> <li>Legal mapping</li> <li>Business Survey</li> <li>Targeted consultation of tax authorities and economic operators</li> <li>OPC</li> </ul>

<b>Judgement criteria</b>	<b>Indicators</b>	<b>Sources of evidence</b>
	<ul style="list-style-type: none"> <li>e-invoicing SPs' perception of difficulties to operate cross-border</li> </ul>	
Degree of regulatory complexity and fragmentation on invoicing issuance and content	<ul style="list-style-type: none"> <li>Number of Member States imposing additional national requirements on invoicing</li> <li>Magnitude of cross-country differences in implementation/interpretation of invoicing rules</li> <li>Number of instances in which the complexity of invoicing rules creates legal disputes at EU level</li> <li>Legal disputes or requests for clarification on the interpretation of invoicing rules received by TAs</li> <li>Businesses' perception of the difficulties to exchange cross-border invoices</li> <li>Businesses' appreciation of the burdensomeness / clarity of invoicing rules and specific invoicing regimes</li> </ul>	
<b>EQ#3. Are there any new stakeholders' needs, also in light of technological developments in the field of e-invoicing, which should be addressed through EU-level invoicing rules?</b>		
Changes of regulatory environment affecting invoicing rules	<ul style="list-style-type: none"> <li>Number of Member States introducing additional reporting requirements / real-time controls</li> <li>Tax authorities' opinion on the fitness of current invoicing rules to new requirements and controls</li> </ul>	<ul style="list-style-type: none"> <li>Desk Review</li> <li>Targeted consultation of tax authorities</li> </ul>
Changes of market/economic environment affecting e-invoicing rules	<ul style="list-style-type: none"> <li>Evolution of the scope of e-invoicing solutions and services, including for cross-border transactions</li> <li>Evolution of the cost of e-invoicing solutions and services, including for cross-border transactions</li> <li>e-invoicing SPs' opinion on the fitness of current e-invoicing rules</li> </ul>	<ul style="list-style-type: none"> <li>Desk Review</li> <li>Targeted consultation of economic operators</li> </ul>
Changes of technology environment affecting e-invoicing rules	<ul style="list-style-type: none"> <li>Emergence of new technologies to guarantee e-invoice I&amp;A</li> <li>Businesses' opinion on new technologies to guarantee e-invoice I&amp;A not mentioned in the Directive</li> <li>e-invoicing SPs' opinion on new technologies to guarantee e-invoice I&amp;A not mentioned in the Directive</li> </ul>	<ul style="list-style-type: none"> <li>Desk Review</li> <li>Targeted consultation of economic operators</li> </ul>

## F.2 Effectiveness

<b>Judgement criteria</b>	<b>Indicators</b>	<b>Sources of evidence</b>
<b>EQ#4. To what extent has the Directive contributed to the achievement of its objectives, in terms of:</b>		
Reduction of Administrative Burden for businesses	<ul style="list-style-type: none"> <li>Total reduction of administrative burdens for businesses generated by the Directive AB reduction from e-invoicing</li> </ul>	<ul style="list-style-type: none"> <li>See Efficiency section</li> </ul>
Increase of the uptake of e-invoicing	<ul style="list-style-type: none"> <li>Trends in the share of companies issuing/receiving e-invoices</li> <li>Trends in the share of invoices issued/received electronically</li> <li>Share of businesses adopting different e-invoicing solutions</li> <li>Stakeholders' appreciation of the role played by the Directive to e-invoicing uptake</li> </ul>	<ul style="list-style-type: none"> <li>Desk Review (Eurostat data, international and national data and publications)</li> <li>Business Survey</li> <li>Targeted consultation of economic operator</li> <li>OPC</li> </ul>
Supporting effective tax control	<ul style="list-style-type: none"> <li>Trends in number/frequency/duration of controls related to VAT</li> </ul>	<ul style="list-style-type: none"> <li>Desk Review (OECD, tax administration statistics)</li> </ul>

<b>Judgement criteria</b>	<b>Indicators</b>	<b>Sources of evidence</b>
	<ul style="list-style-type: none"> <li>• Tax authorities' appreciation of the role played by the Directive to increase the effectiveness of tax control</li> </ul>	<ul style="list-style-type: none"> <li>• Targeted consultation of tax authorities</li> </ul>
Contribution to improved functioning of the internal market	<ul style="list-style-type: none"> <li>• Trends in the share of companies issuing/receiving e-invoices for intra-EU transactions</li> <li>• Trends in the share of invoices issued/received electronically for intra-EU transactions</li> <li>• Reduction of the administrative burdens for exchanging cross-border invoices</li> <li>• Reduction of e-invoicing switching costs due higher SPs competition</li> <li>• Businesses' perception of the ease of exchanging cross-border invoices and e-invoices</li> </ul>	<ul style="list-style-type: none"> <li>• Desk Review</li> <li>• Legal mapping</li> <li>• Business Survey</li> <li>• Targeted consultation of economic operator and tax authorities</li> <li>• OPC</li> </ul>
Contribution to SME promotion	<ul style="list-style-type: none"> <li>• Trends in the share of SMEs issuing/receiving e-invoices</li> <li>• Trends in the share of invoices issued/received electronically by SMEs</li> <li>• Reduction of the administrative burdens for SMEs</li> <li>• Financial costs savings for SMEs</li> </ul>	<ul style="list-style-type: none"> <li>• Desk Review</li> <li>• Legal mapping</li> <li>• Business Survey</li> <li>• Targeted consultation of economic operator and tax authorities</li> <li>• OPC</li> </ul>
Contribution to reduction of VAT fraud	<ul style="list-style-type: none"> <li>• Trends in VAT Gap as % of the VTTL</li> <li>• Estimated revenue loss from MTIC fraud as % of the VTTL and in terms of revenue loss</li> <li>• Tax authorities' appreciation of the role played by the Directive to reduce VAT fraud</li> </ul>	<ul style="list-style-type: none"> <li>• Desk Review (VAT Gap Studies, international and national data and publications, Intrastat data)</li> <li>• Internal elaborations based on Intrastat data</li> <li>• Targeted consultation of tax authorities</li> </ul>
<b>EQ#5. What were the factors that hindered the achievement of the objectives in terms of:</b>		
Reduction of administrative burdens for businesses	<ul style="list-style-type: none"> <li>• Businesses' attitude towards regulatory simplifications</li> <li>• Evidence and severity of problems with invoicing requirements in adjacent areas</li> </ul>	<ul style="list-style-type: none"> <li>• Legal mapping</li> <li>• Targeted consultation of economic operators and tax authorities</li> <li>• OPC</li> </ul>
Increase of the uptake of e-invoicing	<ul style="list-style-type: none"> <li>• Evidence and severity of legal barriers to e-invoicing</li> <li>• Evidence and severity of other barriers to e-invoicing</li> </ul>	<ul style="list-style-type: none"> <li>• Desk Review</li> <li>• Legal mapping</li> <li>• Business Survey</li> <li>• Targeted consultation of economic operators and tax authorities</li> <li>• OPC</li> </ul>
Supporting effective tax controls	<ul style="list-style-type: none"> <li>• Extent of legal barriers and limited resources to timely control companies' transactions and implementing risk analysis systems</li> <li>• Problems with exchanging information between Member States on VAT payers and transactions</li> <li>• IT readiness of tax authorities</li> </ul>	<ul style="list-style-type: none"> <li>• Desk Review</li> <li>• Targeted consultation of tax authorities</li> </ul>

### F.3 Efficiency

<b>Judgement criteria</b>	<b>Indicators</b>	<b>Sources of evidence</b>
EQ#6. To what extent the invoicing rules introduced by the Directive were efficient i.e. whether the benefits of the reduced costs of issuing invoices, legal certainty and uniform rules have outweighed the costs imposed upon businesses by the new rules?		
Regulatory costs and cost savings for businesses generated by the implementation of the Directive	<ul style="list-style-type: none"> <li>Administrative costs and cost savings due to issuance of domestic standard invoices</li> <li>Administrative costs and cost savings due to the issuance of cross-border standard invoices</li> <li>Administrative costs and cost savings due to specific invoicing regimes</li> <li>Administrative costs and cost savings due to issuance and storage of e-invoices</li> <li>Financial costs and cost savings due to the cash accounting scheme</li> </ul>	<ul style="list-style-type: none"> <li>Desk Review (EU and national and publications)</li> <li>Legal mapping</li> <li>Business Survey</li> <li>Targeted consultation of economic operators and tax authorities</li> </ul>
Regulatory costs and cost savings for tax authorities generated by the implementation of the Directive	<ul style="list-style-type: none"> <li>One-off enforcement costs generated by the Directive (including adaptation to new rules, training, purchase of IT equipment)</li> <li>Recurrent enforcement costs generated by the Directive</li> <li>Enforcement cost savings due to lower unitary costs of tax audits on taxpayers using e-invoicing</li> <li>Enforcement cost savings due to lower costs for identifying when a tax investigation is necessary</li> </ul>	<ul style="list-style-type: none"> <li>Desk Review (EU and national and publications)</li> <li>Legal mapping</li> <li>Targeted consultation of tax authorities</li> </ul>

### F.4 Coherence

<b>Judgement criteria</b>	<b>Indicators</b>	<b>Sources of evidence</b>
EQ#7. To what extent are the rules provided for in the Invoicing Directive coherent with other EU interventions and policy priorities?		
Degree of compatibility with other EU legislation	<ul style="list-style-type: none"> <li>Existence of inconsistencies, overlaps, and synergies between invoicing rules and other legislation</li> <li>Existence of inconsistencies, overlaps, and synergies between e-invoicing rules and other legislation</li> <li>Stakeholders' perception on the severity of the inconsistencies, overlaps, and synergies identified</li> </ul>	<ul style="list-style-type: none"> <li>Desk Research (CJEU jurisprudence)</li> <li>Targeted consultation of economic operators and tax authorities</li> </ul>
Degree of alignment with EU strategies	<ul style="list-style-type: none"> <li>Consistency of the Directive objectives with those set in relevant EU strategies and legislation</li> <li>Stakeholders' perception on the fit between EU strategies and invoicing rules:</li> <li>coherence of the Directive objectives with other EU strategies</li> </ul>	
Coordination/synergies with other EU initiatives in the e-invoicing field	<ul style="list-style-type: none"> <li>Consistency of the e-invoicing provisions and principles with EU non-legal interventions to support e-invoicing</li> <li>Stakeholders' perception on the fit between other EU initiatives and the Directive</li> </ul>	

## F.5 EU Added Value

<b>Judgement criteria</b>	<b>Indicators</b>	<b>Sources of evidence</b>
EQ#8. To what extent has the EU intervention been creating added value with respect to Member States acting at national level or through multilateral arrangement?		
Added value of setting common invoicing rules on issuance and content at EU level	<ul style="list-style-type: none"> <li>Effectiveness indicators concerning issuance of domestic standard invoices (reduction of administrative burdens, businesses' perception of the ease of exchanging cross-border invoices)</li> <li>Effectiveness indicators on appreciation of the role played by the Directive to increase the effectiveness of tax control</li> <li>Stakeholders' opinion on the benefit of common invoicing rules at EU level</li> <li>Likelihood of Member States spontaneously adopting harmonised and simpler invoicing rules</li> </ul>	<ul style="list-style-type: none"> <li>Targeted consultation of economic operators and tax authorities</li> <li>OPC</li> <li>Findings from other Evaluation Questions</li> <li>Consultants' expert assessment</li> </ul>
Added value of establishing common e-invoicing requirements at EU level	<ul style="list-style-type: none"> <li>Effectiveness indicators concerning uptake of e-invoicing (reduction of administrative burdens, share of companies issuing/receiving e-invoices for intra-EU transactions, business perception of the ease of exchanging cross-border e-invoices)</li> <li>Stakeholders' opinion on the benefit to establish common e-invoicing requirements at EU level</li> <li>Likelihood of Member States spontaneously adopting liberal e-invoicing policies</li> </ul>	
Added value in matching cash accounting and the postponement of VAT deductibility	<ul style="list-style-type: none"> <li>Effectiveness indicators concerning uptake of cash accounting (financial cost savings for companies)</li> <li>Tax authorities' opinion on the benefit of having an explicit provision for the postponement of VAT for cash accounting taxable persons</li> <li>Likelihood of Member States demanding the special derogation for the postponement of the VAT deductibility</li> </ul>	



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