

Feedback to eInvoicing in Europe

Fields marked with * are mandatory.

Introduction

The European Commission is undertaking the **evaluation of Directive 2014/55/EU** to review the effects of the Directive on the single market and on the uptake of eInvoicing in public procurement. In this context, the [eInvoicing Building Block team](#) is seeking feedback through this **EU Survey** to gather insights on the current and future needs of eInvoicing, including technical solutions, transmission of eInvoices, and efficiency, particularly among Small and Medium-sized Enterprises (SMEs).

The survey consists of 5 main questions and should take you around 10 minutes to complete. All relevant stakeholders are encouraged to participate in the survey, including SMEs, large multinational corporations, business associations, accountants, public authorities, and eInvoicing service providers. **Your views will be included in the evaluation report which is expected to come out by November 2023.**

We appreciate your continued interest and support in this policy area. In case your feedback is specific or falls outside of the scope of the questions below, feel free to share your views via email instead at EC-EINVOICING-SUPPORT@EC.EUROPA.EU.

About you

* Type of organisation

- EU public sector organisation
- Member State public sector organisation
- SME
- Large corporation
- Business association
- Accounting organisation
- Solution/service provider
- Other

* Country

Germany

I give the European Commission my consent to:

- Process my personal data relating to my responses to the survey in the context of the evaluation report of the Directive
- Contact me to follow-up on my responses to the survey

* Do you want to receive information about recent developments, events, initiatives and thematic issues related to the eInvoicing via the Building Blocks Bulletin (newsletter)?

- Yes
- No

* Last name

Lemanczyk

* First name

Marc

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* Organisation's name

Deutscher Steuerberaterverband e.V.

1. Synergies with other EU initiatives

What are your views on the alignment of the Directive with other EU initiatives, such as the [December 2022 European Commission legislative proposal 'VAT in the Digital age'](#), the [EU standardisation strategy](#), and the [eDelivery DIGITAL Building Block](#)?

Particularly SMEs need standardized electronic formats and thus the possibility to work with simple, comparatively inexpensive and comprehensive software solutions. Such a strict standardisation of formats is crucial for SMEs and must be taken into account in current and future legislative procedures.

2. Uptake of eInvoicing in public procurement

What has been your experience using eInvoicing in public procurement? Share your views on the uptake of eInvoicing in public procurement

Consider explaining if you have encountered any difficulties and whether the Directive has effectively facilitated the use of eInvoicing by economic operators.

3. Effects of the Directive on the internal market

Has the Directive helped to create a digital single market for eInvoicing by promoting the use of the European Standard for eInvoicing?

Consider explaining if using eInvoicing in public procurement has led to an increased alignment of the technical implementations, and the use of eInvoicing in business-to-business (B2B) transactions.

4. Efficiency of the Directive in meeting its objectives

How efficient do you believe the Directive has been in facilitating the use of eInvoicing by economic operators, especially SMEs?

Consider providing information on the costs and benefits of the Directive, and explaining the impacts of the Directive on your business or organisation.

In general, we acknowledge that legal requirements to digitalize business procedures must be seen as a suitable tool to boost digital progression of all businesses, including SME. However, DStV stresses the fact, that these legal requirements are limited to public procurement solely. With view to this limited application, the digital requirements constitute an exceptional procedure. As any exceptional procedure finally constitutes a deviation from conventional procedures, electronic invoicing for public procurement consequently complicates operational procedures.

All in all, to participate in public procurement, SME need to install a parallel, and therefore doubled (e-) invoicing system. Hence, in view of their limited resources, e-invoicing for public procurement is yet not efficient for SMEs.

5. Future needs of eInvoicing in Europe

In your view, what are the current and future needs of eInvoicing? (e.g., including technical solutions, transmission level, and the scope of covered transactions)

Consider explaining the potential need for changes in the context of eInvoicing and the respective ways to address those.

DStV recommends as follow:

- Scope and application to use e-invoicing should be as broad as possible. In this case, SMEs will be able to use digital e-invoicing as a conventional, and not as an exceptional procedure.
 - Any procedure to use e-invoicing needs to be at least as simple, as to use traditional paper invoices.
 - o Therefore, e-invoicing should not include any digital certificates.
 - o Any transaction needs to be recorded in a way, that both parties, sender, and receiver of the e-invoice, can process in a simple and logical manner.

Thus, any reform, extension or new implementation of an e-invoicing system should rather give priority to the added-value and benefits of both parties, sender, and receiver of e-invoicing. At present, the focus on any reform, extension or new implementation seems to be rather on fiscal and penal aspects like the fight against VAT fraud.

- o Simplicity also includes not to instal any exceptions, if possible. Therefore, DStV recommends limiting any exception to the financial size of very small (micro-) businesses.

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[Privacy statement - eInvoicing survey](#)

[Privacy statement on the protection of personal data by EUSurvey](#)

Background Documents

[Privacy statement - Digital Europe Building Blocks Bulletin](#)

[Privacy statement - eInvoicing survey](#)

Contact

[Contact Form](#)