

Electronic invoicing – revision of EU rules

Fields marked with * are mandatory.

Introduction

As announced in the 2025 [Single Market Strategy](#), the European Commission is preparing a revision of the [Directive](#) to increase adoption of electronic invoicing (eInvoicing), strengthen harmonisation, interoperability, and facilitate invoice data re-use across the EU.

In preparation for the revision and building on the evaluation of the [Directive](#), the Commission is launching this public consultation to gather views from all interested parties. This public consultation provides an opportunity for everyone to share their experiences, evidence and perspective on how the EU framework for eInvoicing in public procurement could be further improved. The feedback received will contribute to the evidence base underpinning the impact assessment of the Directive and will support the Commission in taking informed decisions in the context of the planned revision.

The questionnaire is divided into two parts. No specialist knowledge of the eInvoicing Directive and IT systems is required in the first part. The second part is more detailed and technical, requiring specialised knowledge. Respondents who wish to complete the second part are invited to set aside additional time to provide their input.

This public consultation follows a [call for evidence](#) (which was closed in December 2025) and includes questions on points where the Commission is seeking stakeholder input.

About you

* Language of my contribution

- Bulgarian
- Croatian
- Czech
- Danish
- Dutch
- English

- Estonian
- Finnish
- French
- German
- Greek
- Hungarian
- Irish
- Italian
- Latvian
- Lithuanian
- Maltese
- Polish
- Portuguese
- Romanian
- Slovak
- Slovenian
- Spanish
- Swedish

* I am giving my contribution as

- Academic/research institution
- Business association
- Company/business
- Consumer organisation
- EU citizen
- Environmental organisation
- Non-EU citizen
- Non-governmental organisation (NGO)
- Public authority
- Trade union
- Other

* First name

Anthony Paul

* Surname

Gisby

* Email (this won't be published)

paul@accountancyeurope.eu

* Organisation name

255 character(s) maximum

Accountancy Europe

* Organisation size

- Micro (1 to 9 employees)
- Small (10 to 49 employees)
- Medium (50 to 249 employees)
- Large (250 or more)

Transparency register number

Check if your organisation is on the transparency register. It's a voluntary database for organisations seeking to influence EU decision-making.

4713568401-18

* Country of origin

Please add your country of origin, or that of your organisation.

This list does not represent the official position of the European institutions with regard to the legal status or policy of the entities mentioned. It is a harmonisation of often divergent lists and practices.

- Afghanistan
- Åland Islands
- Djibouti
- Dominica
- Libya
- Liechtenstein
- Saint Martin
- Saint Pierre and Miquelon

- Albania
- Algeria
- American Samoa
- Andorra
- Angola
- Anguilla
- Antarctica
- Antigua and Barbuda
- Argentina
- Armenia
- Aruba
- Australia
- Austria
- Azerbaijan
- Bahamas
- Bahrain
- Bangladesh
- Barbados
- Belarus
- Belgium
- Belize
- Benin
- Bermuda
- Bhutan
- Bolivia
- Dominican Republic
- Ecuador
- Egypt
- El Salvador
- Equatorial Guinea
- Eritrea
- Estonia
- Eswatini
- Ethiopia
- Falkland Islands
- Faroe Islands
- Fiji
- Finland
- France
- French Guiana
- French Polynesia
- French Southern and Antarctic Lands
- Gabon
- Georgia
- Germany
- Ghana
- Gibraltar
- Greece
- Greenland
- Grenada
- Lithuania
- Luxembourg
- Macau
- Madagascar
- Malawi
- Malaysia
- Maldives
- Mali
- Malta
- Marshall Islands
- Martinique
- Mauritania
- Mauritius
- Mayotte
- Mexico
- Micronesia
- Moldova
- Monaco
- Mongolia
- Montenegro
- Montserrat
- Morocco
- Mozambique
- Myanmar/Burma
- Namibia
- Saint Vincent and the Grenadines
- Samoa
- San Marino
- São Tomé and Príncipe
- Saudi Arabia
- Senegal
- Serbia
- Seychelles
- Sierra Leone
- Singapore
- Sint Maarten
- Slovakia
- Slovenia
- Solomon Islands
- Somalia
- South Africa
- South Georgia and the South Sandwich Islands
- South Korea
- South Sudan
- Spain
- Sri Lanka
- Sudan
- Suriname
- Svalbard and Jan Mayen
- Sweden

- Bonaire Saint Eustatius and Saba
- Bosnia and Herzegovina
- Botswana
- Bouvet Island
- Brazil
- British Indian Ocean Territory
- British Virgin Islands
- Brunei
- Bulgaria
- Burkina Faso
- Burundi
- Cambodia
- Cameroon
- Canada
- Cape Verde
- Cayman Islands
- Central African Republic
- Chad
- Chile
- China
- Christmas Island
- Guadeloupe
- Guam
- Guatemala
- Guernsey
- Guinea
- Guinea-Bissau
- Guyana
- Haiti
- Heard Island and McDonald Islands
- Honduras
- Hong Kong
- Hungary
- Iceland
- India
- Indonesia
- Iran
- Iraq
- Ireland
- Isle of Man
- Israel
- Italy
- Nauru
- Nepal
- Netherlands
- New Caledonia
- New Zealand
- Nicaragua
- Niger
- Nigeria
- Niue
- Norfolk Island
- Northern Mariana Islands
- North Korea
- North Macedonia
- Norway
- Oman
- Pakistan
- Palau
- Palestine
- Panama
- Papua New Guinea
- Paraguay
- Switzerland
- Syria
- Taiwan
- Tajikistan
- Tanzania
- Thailand
- The Gambia
- Timor-Leste
- Togo
- Tokelau
- Tonga
- Trinidad and Tobago
- Tunisia
- Türkiye
- Turkmenistan
- Turks and Caicos Islands
- Tuvalu
- Uganda
- Ukraine
- United Arab Emirates
- United Kingdom

- Clipperton
- Cocos (Keeling) Islands
- Colombia
- Comoros
- Congo
- Cook Islands
- Costa Rica
- Côte d'Ivoire
- Croatia
- Cuba
- Curaçao
- Cyprus
- Czechia
- Democratic Republic of the Congo
- Denmark
- Jamaica
- Japan
- Jersey
- Jordan
- Kazakhstan
- Kenya
- Kiribati
- Kosovo
- Kuwait
- Kyrgyzstan
- Laos
- Latvia
- Lebanon
- Lesotho
- Liberia
- Peru
- Philippines
- Pitcairn Islands
- Poland
- Portugal
- Puerto Rico
- Qatar
- Réunion
- Romania
- Russia
- Rwanda
- Saint Barthélemy
- Saint Helena, Ascension and Tristan da Cunha
- Saint Kitts and Nevis
- Saint Lucia
- United States
- United States Minor Outlying Islands
- Uruguay
- US Virgin Islands
- Uzbekistan
- Vanuatu
- Vatican City
- Venezuela
- Vietnam
- Wallis and Futuna
- Western Sahara
- Yemen
- Zambia
- Zimbabwe

The Commission will publish all contributions to this public consultation. You can choose whether you would prefer to have your details published or to remain anonymous when your contribution is published. **For the purpose of transparency, the type of respondent (for example, 'business association', 'consumer association', 'EU citizen') country of origin, organisation name and size, and its transparency register number, are always published. Your e-mail address will never be published.** Opt in to select the privacy option that best suits you. Privacy options default based on the type of respondent selected

* Contribution publication privacy settings

The Commission will publish the responses to this public consultation. You can choose whether you would like your details to be made public or to remain anonymous.

Anonymous

Only organisation details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published as received. Your name will not be published. Please do not include any personal data in the contribution itself if you want to remain anonymous.

Public

Organisation details and respondent details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published. Your name will also be published.

I agree with the [personal data protection provisions](#)

Your experience with eInvoicing

How experienced do you consider yourself in eInvoicing?

- Very experienced
- Somewhat experienced
- No experience

What is your role in eInvoicing?

- Issuer of eInvoices to the public sector
- Receiver of eInvoices in the public sector
- Issuer and/or Receiver of eInvoices in the private sector (B2B)
- eInvoicing intermediary (e.g. service provider, ERP/accounting software vendor)
- Accountant / Accountancy firm
- Factoring company / Bank / FinTech
- None/not applicable
- Other (please specify)

Please specify

Representative association for European professional accountants, who, in many Member States, are instrumental in helping their clients, especially SMEs, introduce eInvoicing and real time reporting requirements

Overall objectives

The Directive aimed to increase eInvoicing adoption, reduce legal and technical complexity, and lower costs for using eInvoicing in public procurement. It mandated public administrations in the EU to receive and process eInvoices compliant with the European eInvoicing standard for public procurement contracts above EU thresholds.

The evaluation of the Directive concluded that the Directive has increased the uptake of eInvoicing across the EU, while the adoption of the European eInvoicing standard has significantly contributed to harmonising eInvoicing in Europe. However, the Directive's objectives have only been partially achieved. eInvoicing uptake remains uneven across the EU, with higher adoption mainly in Member States that mandate its use for suppliers and have extended B2G obligations below EU thresholds. Interoperability challenges, limited use of the European eInvoicing standard, and complex national governance arrangements continue to pose obstacles. Governance of eInvoicing is a key non-technical challenge, as responsibilities are often split across different ministries or authorities.

At the same time, new needs and priorities have emerged. In particular, the VAT in the Digital Age (ViDA) package, which was adopted by all Member States in March 2025, introduces mandatory eInvoicing based on the European eInvoicing standard, and digital VAT reporting requirements for intra-Community B2B transactions to be implemented by July 2030.

Relevance of Evaluation findings

To what extent do you consider that the following findings from the evaluation are still relevant?

(Please rate from 1 = not relevant to 5 = very relevant)

	1	2	3	4	5
The eInvoicing standard has contributed to harmonising invoicing in Europe	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Limited use of the European eInvoicing standard	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Persistent interoperability challenges, in particular at the transmission level	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Complex national governance	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
eInvoicing uptake remains uneven across the EU	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other, please specify	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please justify the reason(s) for your ranking

Whilst the eInvoicing standard has helped harmonise e-invoicing in Europe there are still considerable divergences. Implementation of eInvoicing in respect of B2G transactions is still not complete in several Member States. Although there is a common standard for the data to be included on an eInvoice (in EN 16931) there is no agreement on a common transmission protocol for exchanging eInvoicing information between Member States – which could be extremely problematic in respect of the implementation of ViDA if this issue is not resolved soon as software developers and tax authorities will need confirmation of the technical standard as soon as possible .

Do any of the following elements contribute to legal and technical complexity (barriers/issues)?

(Select all that apply)

- Different national transpositions of the Directive and related obligations on suppliers to issue eInvoices
- Mandatory support of national standards
- National extensions to the European eInvoicing standard
- Non interoperable eInvoicing networks and platforms
- National accreditation schemes
- Other, please specify

Please justify the reason(s) for your choice

To what extent do you consider the following elements relevant for ensuring legal clarity and technical simplification?

(Please rate from 1 = not relevant to 5 = very relevant)

	1	2	3	4	5
EU-wide use of eInvoices based on the European eInvoicing standard	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
National eInvoicing legal framework (including mandates and related obligations)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Training initiatives and technical guidance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Free-of-charge eInvoicing tools (e.g. national eInvoicing portals)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Technical specifications for implementers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Other, please specify	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please justify the reason(s) for your selection(s)

To what extent do differences in national implementations of the European eInvoicing standard ([Core Invoice Usage Specifications](#)) increase cost for businesses operating across borders in the EU?

(Please select one option)

- a very large extent
- a large extent
- a moderate extent
- a small extent
- Not at all
- No opinion

Please justify the reason(s) for your selection and, if relevant, provide data /cost estimates

Scope of the Initiative

Based on your experience, what should the revised eInvoicing Directive address?

- eInvoicing in public procurement above EU thresholds (B2G)
- eInvoicing in public procurement below EU thresholds (B2G)
- Government-to-Business transactions (G2B) e.g. local tax
- Business-to-Consumer transactions (B2C)
- Other, please specify

Please justify the reason(s) for your selection

Specific Objectives

The Evaluation of the Directive identified the following issues: low uptake of eInvoicing, limited and uneven implementation of the European Standard alongside the continued parallel use of national formats, the lack of interoperable solutions and networks at EU level, legal and technical fragmentation increasing complexity for companies operating across multiple EU countries. Challenges related to governance at both national and EU level were also identified. Please consider those issues when answering the following question.

Please rank the importance of the following potential objectives that could be considered for the revised Directive.

(From 1 = lowest priority to 5 = highest priority. Please note that you may assign the same score to multiple elements.)

	1	2	3	4	5
Increase the adoption of eInvoicing in business-to-government (B2G) transactions	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ensure the harmonised use of the European eInvoicing standard (EN 16931)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Improve interoperability at the transmission level for B2G eInvoicing, enabling secure and reliable exchange between different IT systems	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Reduce eInvoicing-related compliance costs for economic operators	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Other, please specify	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please justify the reason(s) for your ranking

Governance

Based on the findings of the Evaluation, national eInvoicing governance has been identified as a key challenge. This is because responsibilities for B2G and B2B eInvoicing frameworks, as well as related policy and technical roles, are often split between different national authorities. The Evaluation also showed that there is a lack of clarity for stakeholders about eInvoicing governance at the EU level.

Which governance aspects are the most relevant for eInvoicing today?

(Please choose up to three challenges)

- Lack of coordination between Member States
- Unclear roles and responsibilities at national level
- Unclear roles and responsibilities at EU level
- Insufficient coordination between policy, standardisation and implementation
- Limited stakeholder involvement or feedback mechanisms

- Fragmented oversight of implementation practices
- No significant governance challenges
- Other, please specify

Please justify the reason(s) for your selection(s)

Which governance measures would be most effective to support a more harmonised and consistent implementation of eInvoicing across the EU?

(Please choose up to three options)

- Stronger EU-level coordination mechanism (e.g. EU accreditation framework)
- EU monitoring of national B2G eInvoicing implementations and national reporting activities
- Enhanced cooperation between public authorities and stakeholders
- No additional governance measures needed
- Other, please specify

Please justify the reason(s) for your selection(s)

Policy Options

Please indicate your views on how the following potential policy Options for a revised eInvoicing Directive would impact your organisation.

Policy option 1: Targeting higher adoption for contracts above EU thresholds and harmonisation through the mandatory use of the European eInvoicing standard.

Policy option 2: Targeting full adoption of eInvoicing in public procurement above and below thresholds, as well as harmonisation, interoperability at the transmission level, and integration of eInvoicing functionalities into accounting software.

Policy option 3: Building on policy option 2 and also addressing governance challenges and emerging market needs by requiring the European Commission to introduce monitoring activities and an EU-wide accreditation framework for eInvoicing services and solutions.

You are being asked to assess the potential Measures (from M1 – M9) and fill out the following table as follows:

Agreement: Please state the extent to which you agree with the introduction of a specific measure.

Expected benefits: Please rate the expected benefits resulting from the introduction of a specific measure.

Expected costs: Please rate the expected costs resulting from the introduction of a specific measure.

Comment: Please include comments to substantiate your rating for the related measure.

Please note that not all the following potential Measures might be relevant to your organisation.

Preliminary Policy Options and Potential Measures

Preliminary Policy Options	Potential Measures	Agreement <i>(Rating from strongly agree=5 to disagree=1)</i>	Expected benefits <i>(Rating from high benefits=5 to low benefits=1 + no benefit=0)</i>	Expected costs <i>(Rating from high costs=5 to low costs=1 + no costs=0)</i>	Comment <i>(Please include comment / data to substantiate)</i>
Policy option 1 <i>(includes the following measures: M1+M2+M3+M4)</i>	M1 - Obligation for suppliers to issue eInvoices for public procurement contracts above EU thresholds	<i>Only values of at least 0 are allowed</i> <input type="text" value="5"/>	<input type="text" value="3"/>	<input type="text" value="2"/>	
Policy option 1 <i>(includes the following measures: M1+M2+M3+M4)</i>	M2 - Mandatory and exclusive use of the European eInvoicing standard for B2G eInvoicing	<input type="text" value="5"/>	<input type="text" value="4"/>	<input type="text" value="3"/>	
Policy option 1 <i>(includes the following measures: M1+M2+M3+M4)</i>	M3 - EU technology-neutral obligation to ensure interoperability for the transmission of eInvoices	<input type="text" value="5"/>	<input type="text" value="4"/>	<input type="text" value="2"/>	
Policy option 1 <i>(includes the following measures M1+M2+M3+M4)</i>	M4 -Recommendation to integrate eInvoicing functionality into accounting software, conformant to the European eInvoicing standard (EN 16931)	<input type="text" value="5"/>	<input type="text" value="3"/>	<input type="text" value="2"/>	

<p>Policy option 2 (includes the following measures: M1+M2+M5+M6+M7)</p>	<p>M5 - Obligation for suppliers to issue eInvoices for public procurement contracts below EU thresholds</p>	<p>3</p>	<p>3</p>	<p>3</p>	<p>Without support (financial and non-financial), mandatory eInvoicing for all B2G supplies could be expensive for SMEs to implement and further reduce their already limited involvement in public procurement. Consequently, it is difficult to agree to an obligation without a commitment for financial support (i.e. grants, free software and training, enhanced depreciation of relevant investment etc) being included.</p>
<p>Policy option 2 (includes the following measures: M1+M2+M5+M6+M7)</p>	<p>M6 - Obligation for contracting authorities to support one or multiple specific transmission methods for the exchange of eInvoices in B2G to address interoperability issues</p>	<p>5</p>	<p>3</p>	<p>2</p>	<p>This matter will be of crucial importance for the introduction of ViDA and its completion should be a priority - so that software developers and all users have sufficient time to design and implement the necessary systems.</p>
<p>Policy option 2 (includes the following measures: M1+M2+M5+M6+M7)</p>	<p>M7 - Obligation to integrate EN 16931-conformant eInvoicing functionality into accounting software including technical and functional requirements</p>	<p>3</p>	<p>4</p>	<p>2</p>	<p>We do not support an obligation for all accounting software solution providers to integrate eInvoicing into their accounting software. There will be for some time sectors of the market unaffected by eInvoicing and forcing the integration of eInvoicing into the software used by these companies will increase the cost of such software to all customers. The development costs may even force some smaller developers out of business. It would be better to leave this to the market to respond to the demand for eInvoicing</p>
<p>Policy option 3 (includes the following measures: M1+M2+M5+M6+M7+M8+M9)</p>	<p>M8 - EU accreditation framework for eInvoicing service and solution providers</p>	<p>2</p>	<p>2</p>	<p>3</p>	<p>We are not convinced that an EU accreditation framework for software solutions is required or would be cost effective.</p>

Policy option 3 <i>(includes the following measures: M1+M2+M5+M6+M7+M8+M9)</i>	M9 - EU monitoring of B2G eInvoicing				
		3	2	2	

What outcomes would you expect in the following areas for each potential Policy Option?

For Policy option 1

	Very negative	Negative	Neutral	Positive	Very positive	Don't know
On interoperability and acceptance of eInvoices at intra-Community level	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
On the cost of eInvoicing services /solutions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
On business process automation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
On legal and technical complexity	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

Please justify the reason(s) for your selections

For Policy option 2

	Very negative	Negative	Neutral	Positive	Very Positive	Don't know
On interoperability and acceptance of eInvoices at intra-Community level	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
On the cost of eInvoicing services /solutions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
On business process automation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
On legal and technical complexity	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

Please justify the reason(s) for your selections

For Policy option 3

	Very negative	Negative	Neutral	Positive	Very positive	Don't know
On interoperability and acceptance of eInvoices at intra-Community level	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

On the cost of eInvoicing services /solutions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
On business process automation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
On legal and technical complexity	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

Please justify the reason(s) for your selections

Compliance costs

How would you assess the overall impact on costs of complying with eInvoicing requirements for public procurement (B2G) in your country?

(Please select one option)

- Very high cost increase
- High cost increase
- Moderate cost increase
- Moderate cost decrease
- High cost decrease
- Very high cost decrease
- Don't know

Please justify the reason(s) for your selection

In general, we have received feedback that implementing B2G eInvoicing does incur a substantial initial set up cost, in terms of changing systems, software and training staff. However, once implemented and used frequently, the ongoing costs reduce considerably, and tangible benefits accrue to all of the parties involved. Tax authorities note a considerable increase in VAT revenue and business note a streamlining of businesses processes. They also note an improvement in payment time – which is a particular advantage for B2G transactions as governments are often amongst the slowest payers to their suppliers.

We have also received some feedback from members in countries where specific implementation issues have increased costs:

From France we have received feedback that the Chorus pro system is highly cumbersome for very small SMEs to implement and use and leads to delays in processing invoices. This has the consequence of negatively impacting the cash flow of SMEs.

From Austria we have received feedback that the system based on PEPPOL, subject to a threshold of € 400, is very cumbersome for small businesses to operate. Especially where the SME has only a limited number of B2G transactions, it can take hours to process a single invoices as the steps involved may have been forgotten due to a lack of frequency.

Slovenia has not reported any significant difficulties with implementing B2G in practice, despite having instituted a system with no threshold. A free of charge public portal has been established for one-time or occasional suppliers to the government. This procedure is a bit more time-consuming than the automatic procedure included in compliant accounting software but is estimated to be up to 10 minutes for simple invoices – not burden free but manageable for isolated transactions.

Slovenia highlights that B2B eInvoicing should be implemented from 2028 but has an unusual local provision - a 'Prepayment invoice' that must be issued after a payment is received even if the supply has not yet taken place – when the supply takes place a regular invoice is then issued. Many companies not using local software developed in Slovenia have considerable issues dealing with this requirement and the expectation is that these issues will only increase with mandatory domestic B2B eInvoicing in 2028 and the potentially again in 2030. Our Slovenian members conclude that not only is a common technical standard very important but it is also crucial to align at EU level the rules on invoicing – timing, types of invoices, which document counts as an invoice, how to proceed in case of prepayments, partial invoices, Currently, international companies are complaining they need to implement different software solutions for different countries and when there is be e-Invoicing for cross-border transactions these differences could become even more of an issue.

Regarding the obligation for all the software providers to enable such software, based on experience in Slovenia this is important for SME, as then they usually do not have additional costs with any adjustments, if the software provider is liable to provide that by the law, otherwise the costs of any adjustments can be very high.

And for the software providers on the other hand it is very essential that clear rules are set and given more than half a year prior to entrance of novelty into force.

Which types of costs related to compliance with invoicing requirements for public procurement have the highest impact on your organisation?

(Please rank each item from 1 = very low impact to 5 = very high impact)

	1	2	3	4	5
Adjustment costs related to understanding and managing different national requirements across Member States <i>(e.g. investments and expenses to comply with legal obligations, including the use of external consultants or accountants)</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

Adjustment costs related to adapting IT infrastructure <i>(e.g. investments and operational expenses for technical services, software, or solutions)</i>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Administrative costs <i>(e.g. training, internal resources, or organisational efforts required to comply with legal administrative obligations)</i>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Regulatory costs <i>(e.g. fees, levies, or charges imposed by public authorities or mandated systems)</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other cost types, please specify	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please justify the reason(s) for your ranking, including specific information (e.g. typical price ranges)

Do you have any evidence to support any negative/positive impacts that preliminary Policy Options and potential Measures would have on your organisation, if implemented?

Please upload your file(s), if relevant, to support your answer for negative/positive impacts of potential Policy options and potential Measures

Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

Expected impacts of the use of eInvoicing on payment practices

Which mechanisms linked to eInvoicing in public procurement could improve payment practices and your cashflow predictability?

(Please select all that apply)

- Faster and more reliable receipt of eInvoices
- Improved eInvoice validation and fewer rejections
- Greater transparency on eInvoice status (e.g. Invoice received, accepted, processed, paid)
- Automated monitoring of payment deadlines

- Clearer audit trails and accountability
- Other, please specify

Please justify the reason(s) for your selection(s)

Synergies with other EU policies and initiatives

Which EU policies and initiatives have the potential to create synergies with the revised Invoicing Directive?

(Please select all that apply)

- VAT in the Digital Age (e.g. alignment on timelines; terminology)
- Revision of the Public Procurement Directives (e.g. decision on transmission method(s) for public eProcurement messages)
- Late Payments Directive
- European Business Wallet
- [EU Customs Data Hub](#)
- Digital Euro
- Corporate Sustainability Reporting Directive
- Other, please specify

Please justify the reason(s) for your selection

Thank you for your participation.

Contact

GROW-G2@ec.europa.eu

