

# e-Invoicing in Germany:

## *Beyond Compliance, into AI-Powered Automation*

Starting shortly • Multi-language session

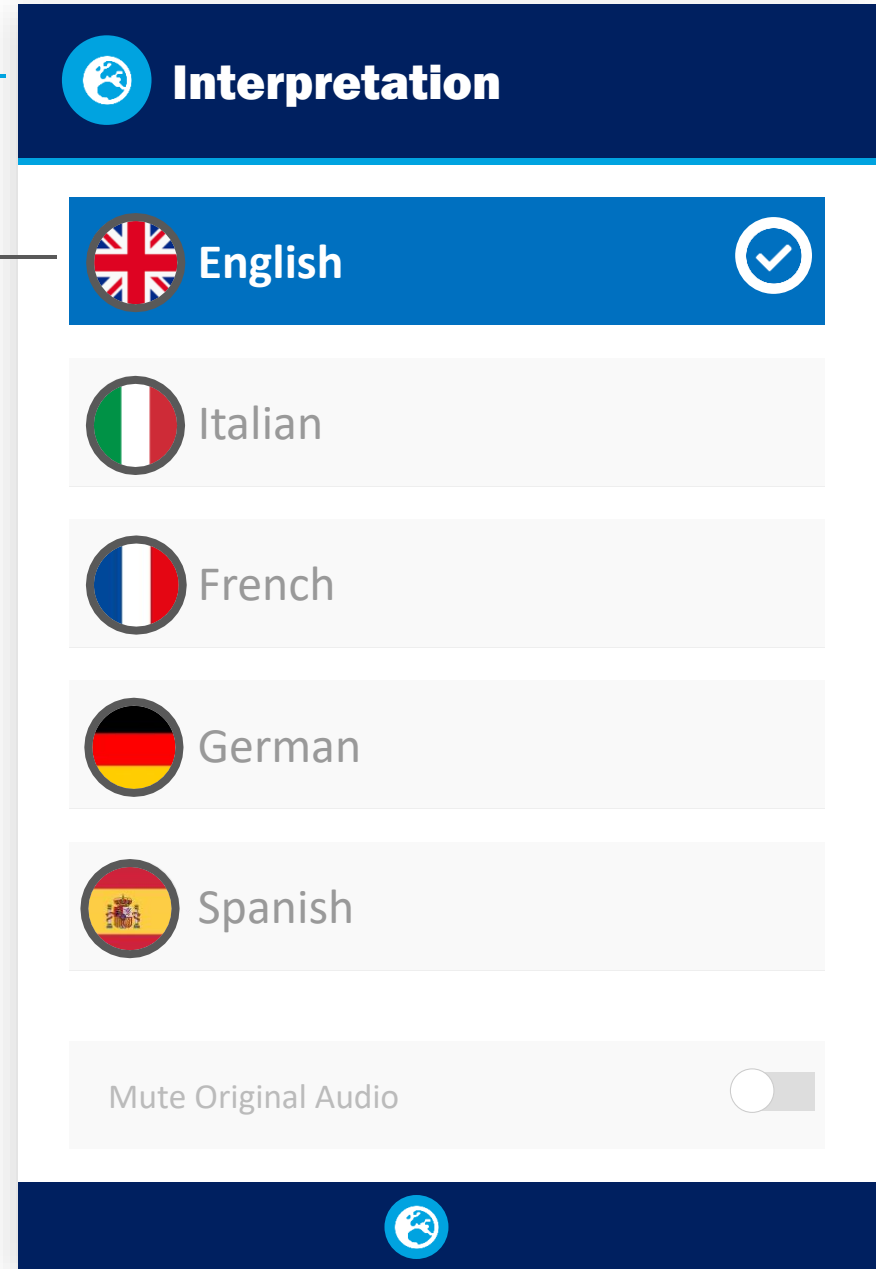
### How to switch language


**1** Click Interpretation in the toolbar



**2** Select your preferred language


**1**


**2**





 **Interpretation**

 English 


 Italian

 French

 German

 Spanish

Mute Original Audio





Certificazione



Corporation



DT

DIGITAL  
TECHNOLOGIES

A **Namirial** Company

WEBINAR

# e-Invoicing in Germany: Beyond Compliance, into AI-Powered Automation



**Valentina Gullo**  
Digital Technologies



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Digital Technologies



**Language** | You can change the language in the webinar settings



**Q&A** | Submit your questions through the dedicated Q&A section



**Follow-up** | You'll receive the materials and can book a call with an expert

WEBINAR

# e-Invoicing in Germany: Beyond Compliance, into AI-Powered Automation



## Digital Technologies

About us



## Upcoming mandates

Key changes and what to expect



## German Mandate

Insights



## From Compliance to Automation

- Leveraging e-Invoicing for end-to-end automation
- AI driven hyperautomation for P2P & O2C
- Real use cases, measurable results



## Q&A





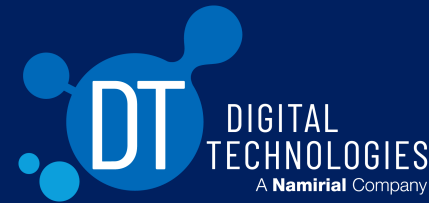
# **Digital Technologies**

**About us**



# Together, a pan-European Digital Leader

## High-growth and multi-local platform



**AUTOMATION, TRUST & COMPLIANCE**

**~€260m**

FY25 Revenue

**25+**

Offices

**1.400**

Employees

**250k+**

Clients

**90+**

Countries covered



Backed by Private Equity investors:



**BainCapital**

**PSG**



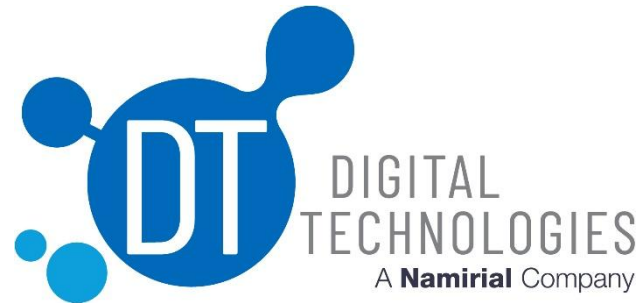
# OUR CORE.

Hyper  
**AUTOMATION**

Tools and applications to increase speed, profitability, and productivity of both internal and external business processes

Global  
**E-INVOICING**

Tools and applications for the electronic exchange of documents, ensuring compliance with international standards



**AI for Finance**

Innovation hub specialized in automation and processes, bringing together excellence in expertise to develop AI for Finance solutions. We combine AI and advanced technologies to optimize finance and supply chain processes, ensuring efficiency and regulatory compliance on a global scale

Supply Chain  
**FINANCE**

DIGPAY solution to increase financial efficiency by improving liquidity and cash flow

Supply Chain  
**COMPLIANCE**

Tools and strategies designed to ensure compliance with the regulatory convergence of logistics, customs, and ESG requirements, helping companies improve their performance in these areas



# Digtechs Platform

## PROCUREMENT TO PAY

## ORDER TO CASH

**SOURCING**

**MANAGEMENT**

**POSTING &  
PAYMENT**

**SALES**

**INVOICE &  
DELIVERY**

**CASH &  
CREDIT**

**COMPLIANCE &  
E-INVOICING**

Global eInvoicing

Legal Archiving

VAT Reporting

Tax Engine

Global eInvoicing

Legal Archiving

VAT Reporting

Tax Engine

**HYPERAUTOMATION**

Vendor | Supplier Portal

MyInvoice

DigiSign

Self-billing

MyWorkflow

Order management

EDI

MyAgent

Customs import

Proof of delivery

Customer portal

Document distribution

DigiSign

Order management

MyWorkflow

MyAgent

EDI

Transpot. mgmt. system

Customs Export

Proof of delivery

**SUPPLY CHAIN  
FINANCE**

Invoice trading

Dynamic discount

Mobile payment

Reconciliation tool

**COMPLIANCE  
ESG**

Document collection

ESG Reporting

Document collection

ESG Reporting



# A synergy driving digital excellence

## What sets us apart?



### Global Compliance Without Borders

We operate seamlessly across markets worldwide, ensuring businesses stay fully compliant with ever-evolving regulations (eInvoicing, Legal Archiving, etc.)—so companies can focus on growth without worrying about complexity.



### AI-Based Hyper Automation

Leveraging advanced technologies and Agentic AI, we streamline and optimize every step of O2C and P2P processes—minimizing errors, accelerating workflows, and empowering data-driven decisions with unparalleled reliability.



### Integrated Digital Trust

By integrating secure electronic wallets and trust services, we protect identities, data, and transactions, establishing a transparent and reliable ecosystem that safeguards businesses and strengthens trust with partners.



# Digital Technologies

**Focus:** our eInvoicing certifications, partnerships, and mentions

ISAE 3402  
CERTIFIED

ISO 37001

Peppol  
Access Point  
CERTIFIED PROVIDER

eIDAS

sogei

MDEC™

Plateforme agréée  
Facturation électronique  
RÉPUBLIQUE FRANÇAISE

e-invoice

UNITED ARAB EMIRATES  
MINISTRY OF FINANCE

INFOCOMM  
MEDIA  
DEVELOPMENT  
AUTHORITY

GENA

Exchange  
exchange-summit.com

fnfe

GALIA

DIGITAL  
BUSINESS  
NETWORKS ALLIANCE  
MEMBER

EIPA デジタルインボイス  
推進協議会  
E-Invoice Promotion Association

POLITECNICO  
MILANO 1863  
SCHOOL OF MANAGEMENT  
OSSERVATORI.NET  
digital innovation

taxtech500

billentis+

THE INVOICING HUB



# **Upcoming mandates**

## **Key changes and what to expect**



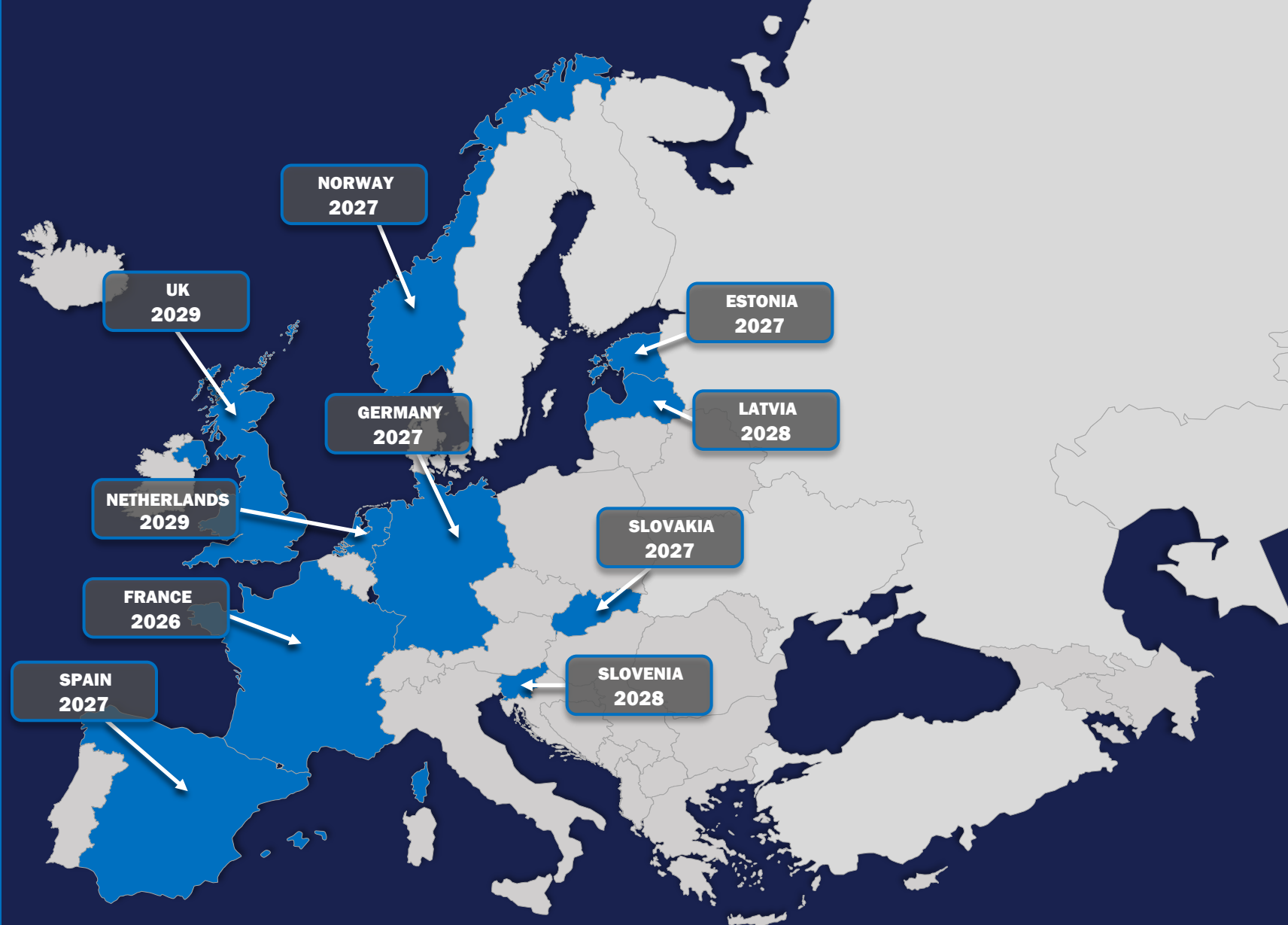
# Upcoming B2B E-Invoicing mandates

## Focus Europe

Countries introducing mandatory B2B e-invoicing are rapidly expanding.

- France 2026
- Germany 2027
- Spain 2027
- Norway 2027
- Estonia 2027
- Slovakia 2027
- Slovenia 2028
- Latvia 2028
- UK 2029
- Netherlands 2030

With the [EU ViDA regulation](#), all remaining EU Member States will follow — making e-invoicing the new standard across the entire Union.

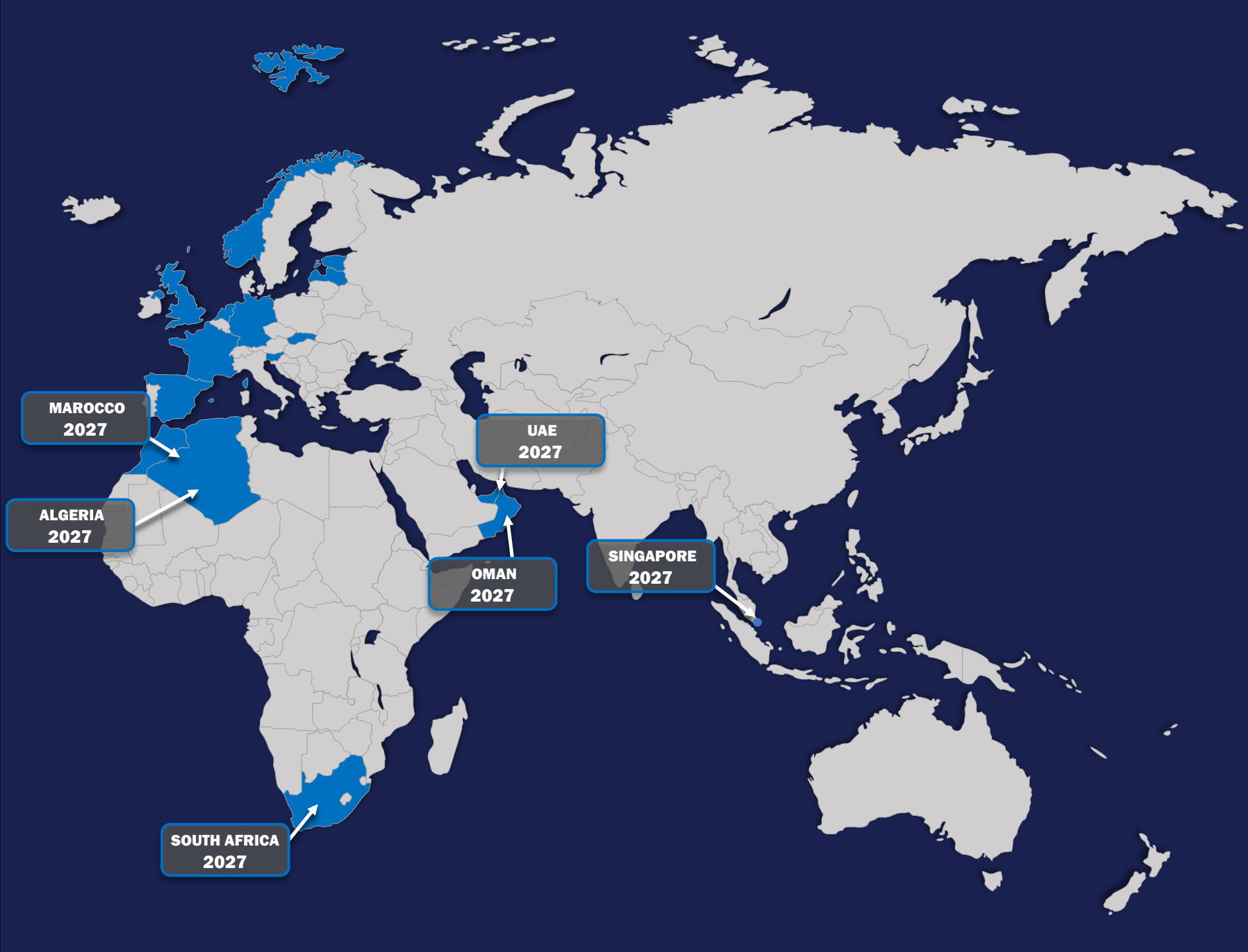


# Upcoming B2B E-Invoicing mandates

## Focus Worldwide

The e-invoicing wave is expanding beyond Europe into the Middle East and Africa.

- Algeria 2027
- Morocco 2027?
- Singapore 2027
- UAE 2027
- Oman 2028
- South Africa 2028



# Key European Markets

**Focus on the main upcoming regulations in EU**

## FRANCE



### DATE

September 2026, gradual roll-out

### SCOPE

B2B, B2C + cross-border eReporting, Lifecycle management

### SUBJECTS

All B2B taxpayers

### MODEL

Decentralized  
via Plateforme Agréée and Portail Public de Facturation

### FORMAT

Factur-X, CII, UBL

## GERMANY



### DATE

January 2027, gradual roll-out

### SCOPE

B2B

### SUBJECTS

All domestic B2B taxpayers (turnover > 800 TEUR; then all)

### MODEL

Decentralized

### FORMAT

XRechnung (UBL / CII), ZUGFeRD

## SLOVAKIA



### DATE

January 2027

### SCOPE

B2B domestic

### SUBJECTS

All VAT-registered taxpayers

### MODEL

Decentralized via Peppol network and certified access points ("Digital Postmen")

### FORMAT

UBL 2.1, CII D16B (EN 16931)

## SPAIN



### E-INVOICING

#### DATE

2027 (expected), gradual roll-out

#### SCOPE

B2B

#### SUBJECTS

All domestic B2B taxpayers (turnover > €8M (then all))

#### MODEL

Decentralized

#### FORMAT

Facturae, UBL

### VERIFACTU

#### DATE

2027

#### SCOPE

B2B, B2C

#### SUBJECTS

All taxpayers (not using SII)

#### MODEL

Real-time reporting

#### FORMAT

XML (Verifactu)



# German mandate

Deep dive into the e-invoicing obligation



# B2B Mandate

## Key facts and general overview



### TIMELINE

On the 22nd of March 2024 German Bundesrat approved the Growth Opportunities Act which includes mandatory eInvoicing roll-out plan in phases starting from **January 2025**.



### SCOPE

**B2B domestic transactions** for taxable persons established in Germany (including fix establishments of foreign companies). Excluded are B2C and VAT-exempt transactions.



### EXEMPTIONS

**B2C and VAT-exempt transactions** are excluded, as well as those under 250 euros.



### FORMAT

The standard of electronic invoicing will switch to **EN 16931**. The supported formats are: **EN-compliant format** or **ZUGFeRD 2.0** and **Xrechnung**.

JAN 1<sup>st</sup>

Phase 1

2025

2027

JAN 1<sup>st</sup>

Phase 2

2028

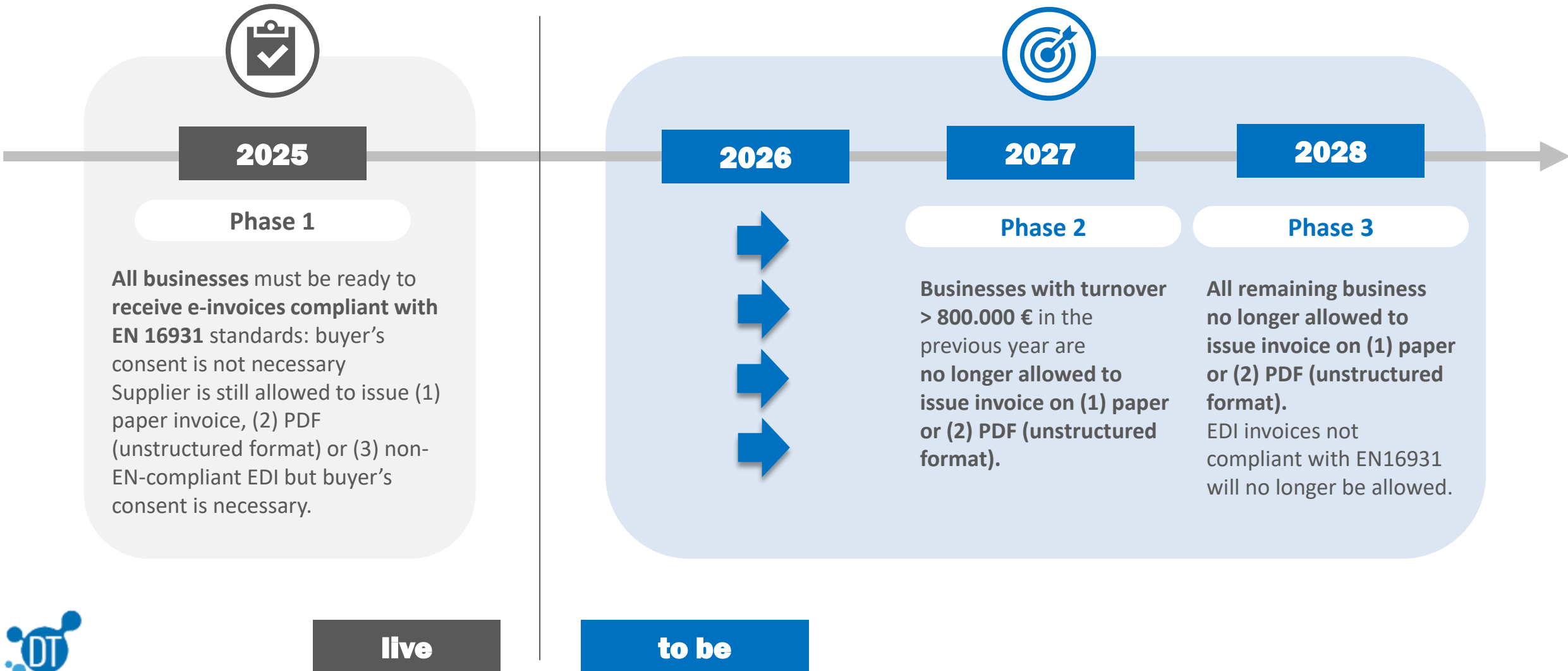
JAN 1<sup>st</sup>

Phase 3



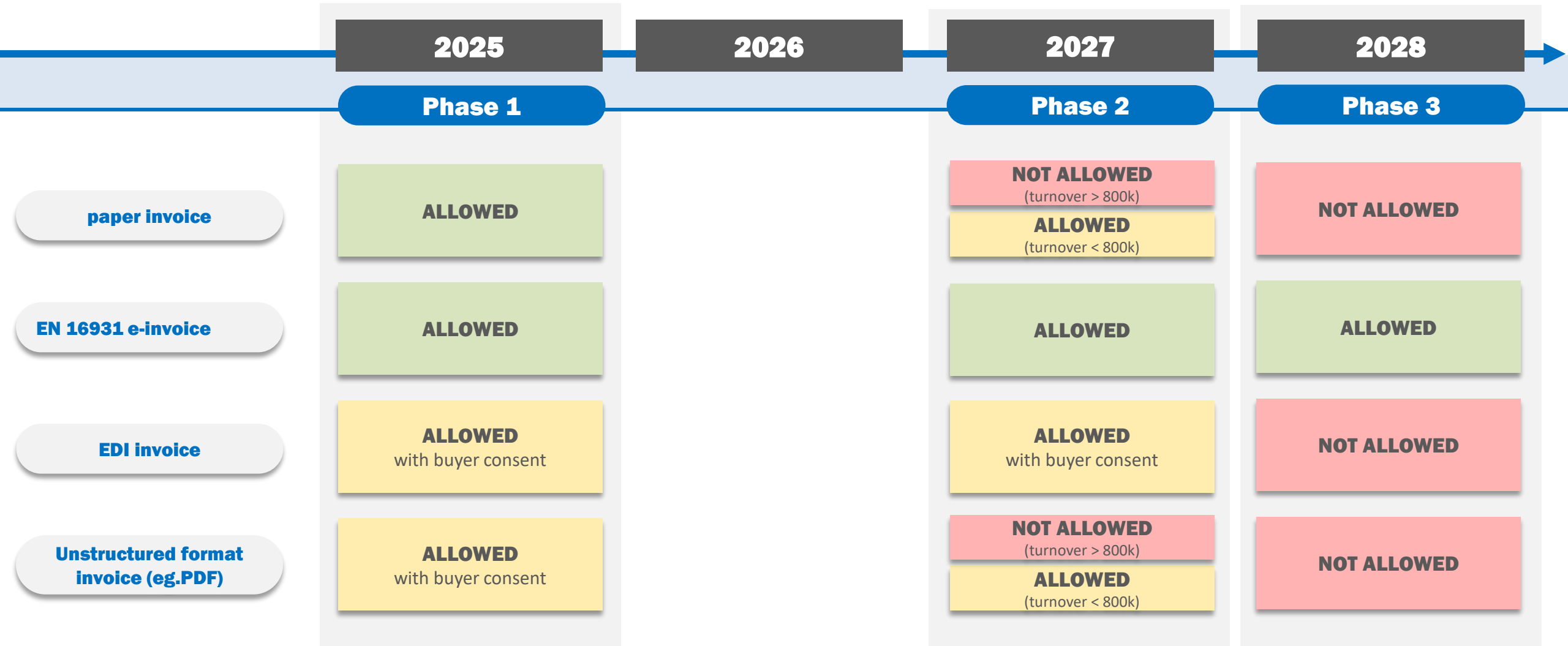
# Adoption Timeline

## When and for who will the obligation become effective?



# E-invoice formats

## Which will be allowed?



# E-invoice delivery channels

## Lack of specifications

### GERMAN GOVERNMENT

The new eInvoice Regulation in Germany do **not specify / do not require** a specific delivery channel.

In a document published the 15th of October 2024, "Guidelines on eInvoice Implementation" they specify:

- Must be guaranteed the **authenticity of the origin, integrity of the content and readability** of the format
- **Email** channel (at an early stage) is enough to comply with the rules
- **German Tax Authority**, in a later stage, will become part of the process receiving data of transactions

### ADMITTED CHANNELS



**EMAIL:** at an early stage, will represent the most common delivery channel in Germany



**EDI (Electronic Data Interchange):** is a structured electronic exchange of documents between business systems



**PEPPOL:** is a standard international network of document exchange adopted worldwide (widely expected to become the preferred exchange network)



# EU Compliance

## EN 16931

### EN 16931

The EN 16931 represents the **European standard** defined in the Directive 2014/55 which defines the CORE model and syntax for all EU member state. All member states may define a sub-level of the CORE invoice defined CIUS in order to embrace specific requirements.

### IN GERMANY

Germany supports EN 16931 invoices implemented using the following invoice formats: XRechnung & ZUGFeRD



**HYBRID FORMAT:** human-readable PDF/A-3 with an embedded XML file based on CII syntax (Cross-Industry Invoice)



**STRUCTURED FORMAT:** XML file based on CII syntax (used by XRechnung and ZUGFeRD) or UBL syntax (commonly used in PEPPOL networks)



# Don't forget the B2G mandate

## Key facts and general overview



### TIMELINE

From April 18, 2019, Business-to-Government (B2G) invoicing has been mandated in **compliance with the European Directive 2014/55/EU**, with a phased approach.



### SCOPE

**Receiving and processing:** all federal and state contracting authorities.

**Sending:** all suppliers to Federal authorities.



### MODEL

Access points at the federal level are the **ZRE and OZG RE platforms**. At the state level, each state can choose to use the central government platform or other systems.



### FORMAT

**XRechnung** and **ZUGFeRD**, compliant with EN 16931.

APR 18<sup>th</sup>

2019

2020

APR 18<sup>th</sup>

NOV 27<sup>th</sup>

B2G e-invoicing mandatory for receiving at federal level

B2G e-invoicing mandatory for receiving at a regional level

B2G e-invoicing mandatory for sending at federal level



# B2B mandate in Germany

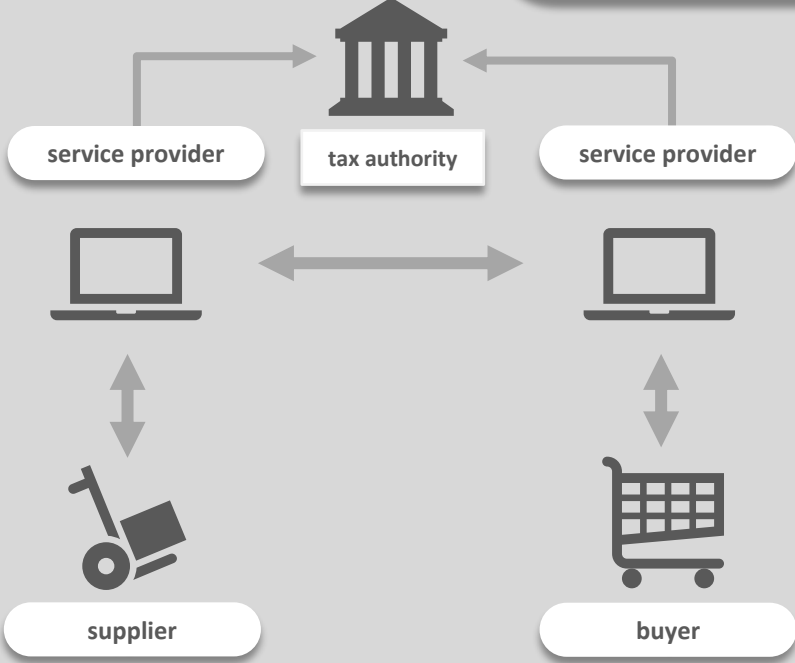
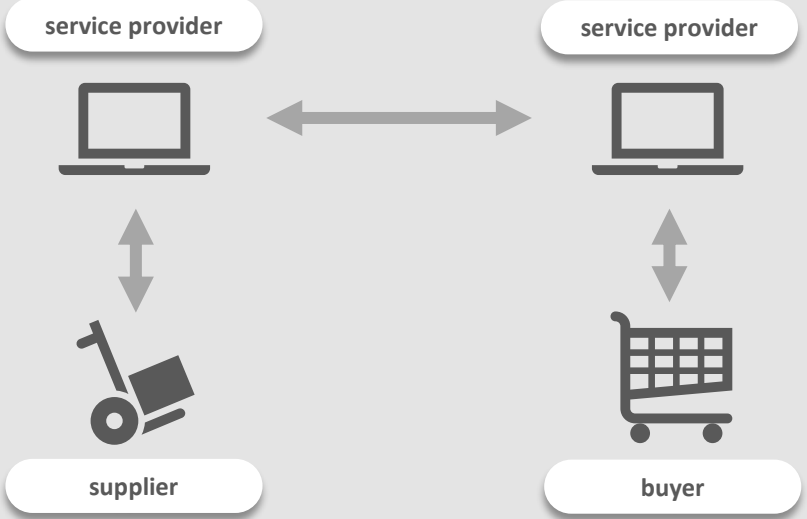
## What must companies consider?

ViDA

2025-2027

VS

2030



- ✓ EMAIL
- ✓ EDI
- ✓ PEPPOL

- ✗ EMAIL
- ✗ EDI
- ✓ PEPPOL

likely to be phased out



# B2B mandate in Germany

## Why should companies opt for Peppol starting now?

### EMAIL



- **Error-Prone:** manual processing is often required, leading to human error and inefficiencies.
- **Security Risks:** e-mail is vulnerable to fraud, phishing attacks, and interception.
- **Lack of Standardization:** PDF invoices can vary in format, making automated processing difficult.
- **No Real-Time Validation:** the invoice might not be checked for validity until it is processed manually, leading to delays and errors.

Likely to be phased out

### EDI



- **High Setup Costs:** requires significant investment in infrastructure, mapping, and setup.
- **Complexity:** complex to implement and maintain, requiring specialized knowledge.
- **Limited Network:** works well between trading partners with compatible systems, but it lacks the interoperability of broader networks like PEPPOL.
- **Customization:** requires tailored setups per partner, increasing complexity.

### PEPPOL



- **Interoperability:** ensures compatibility across different e-invoicing systems, removing the need for custom integrations.
- **Government Mandates:** many governments require or encourage its use, making it an increasingly universal solution.
- **Security:** operates on a secure, authenticated network, reducing risks of fraud and tampering
- **Efficiency & scalability:** enables real-time validation, reducing errors and processing time, while being cost-effective for all businesses
- **Compliance:** supports adherence to regional and international regulations.

# Account payable Management

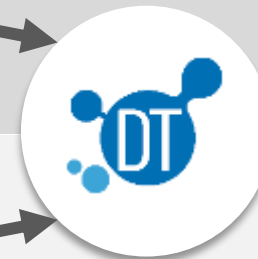
## Phase 1, 2025

INBOUND 1



Peppol

XRECHNUNG



INBOUND 2



EDI

EMAIL



XRECHNUNG

ZUGFERD

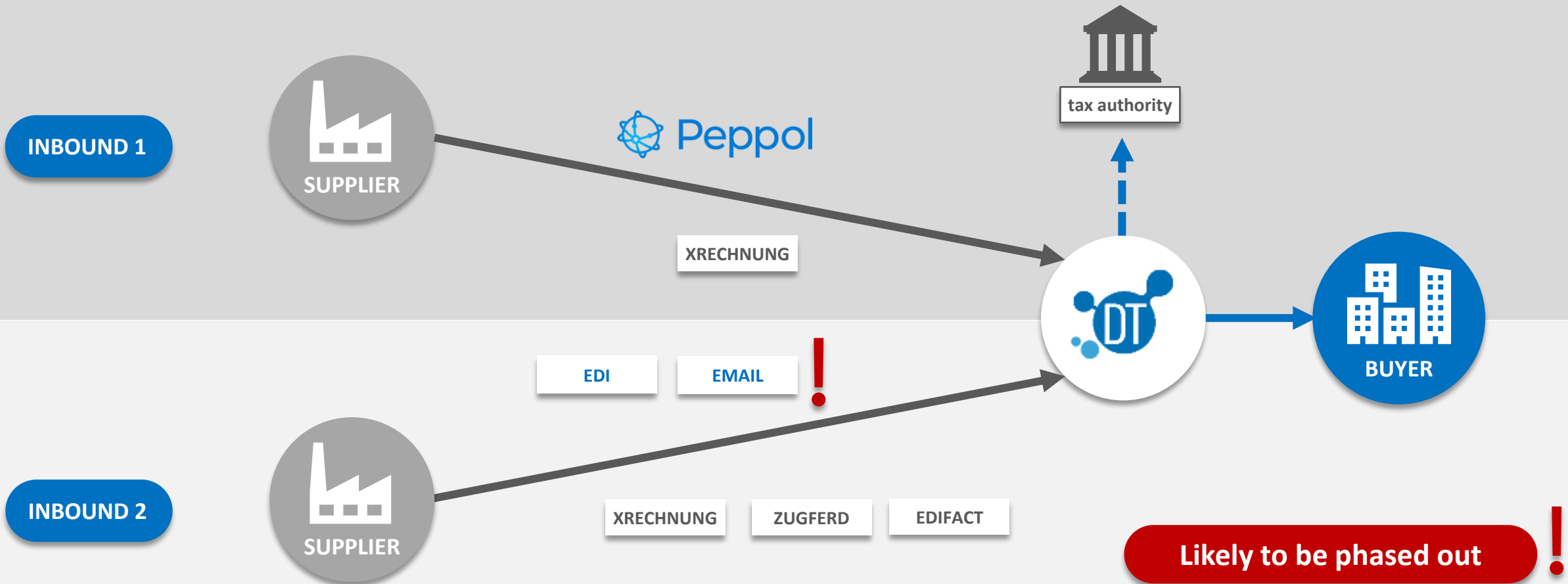
EDIFACT

Likely to be phased out



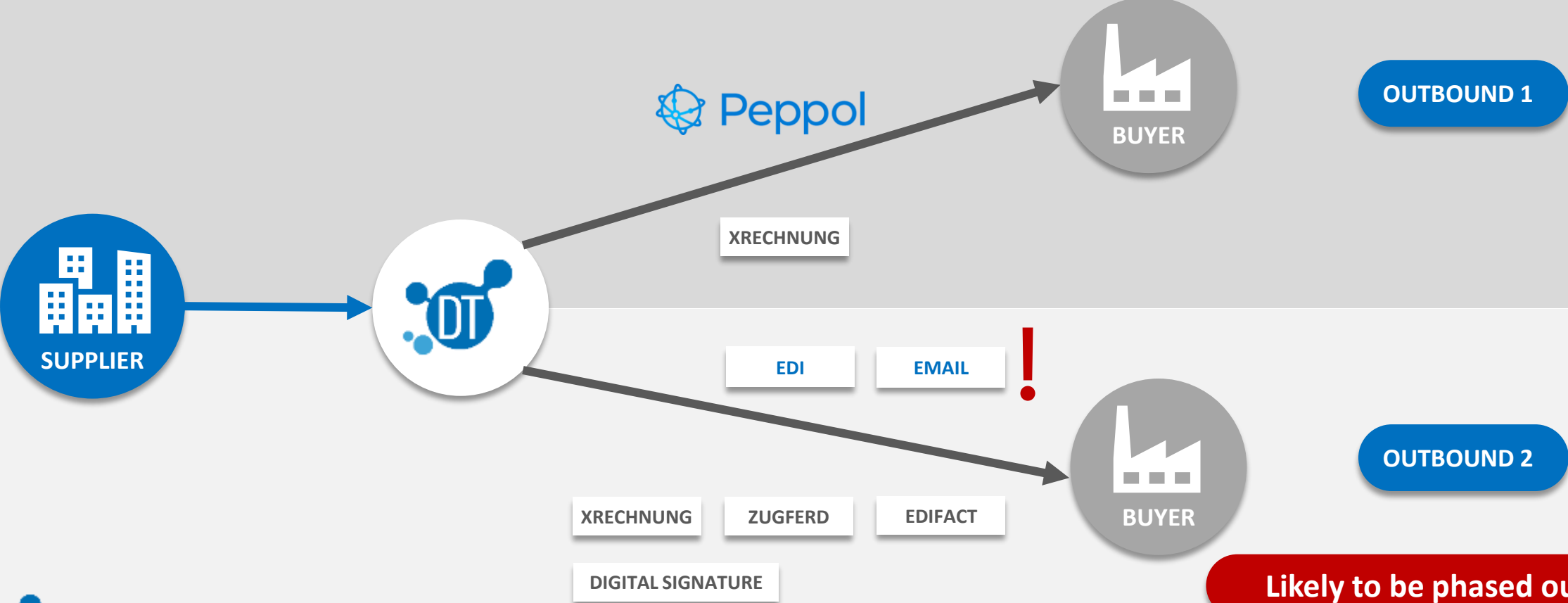
# Account payable Management

## Following phases



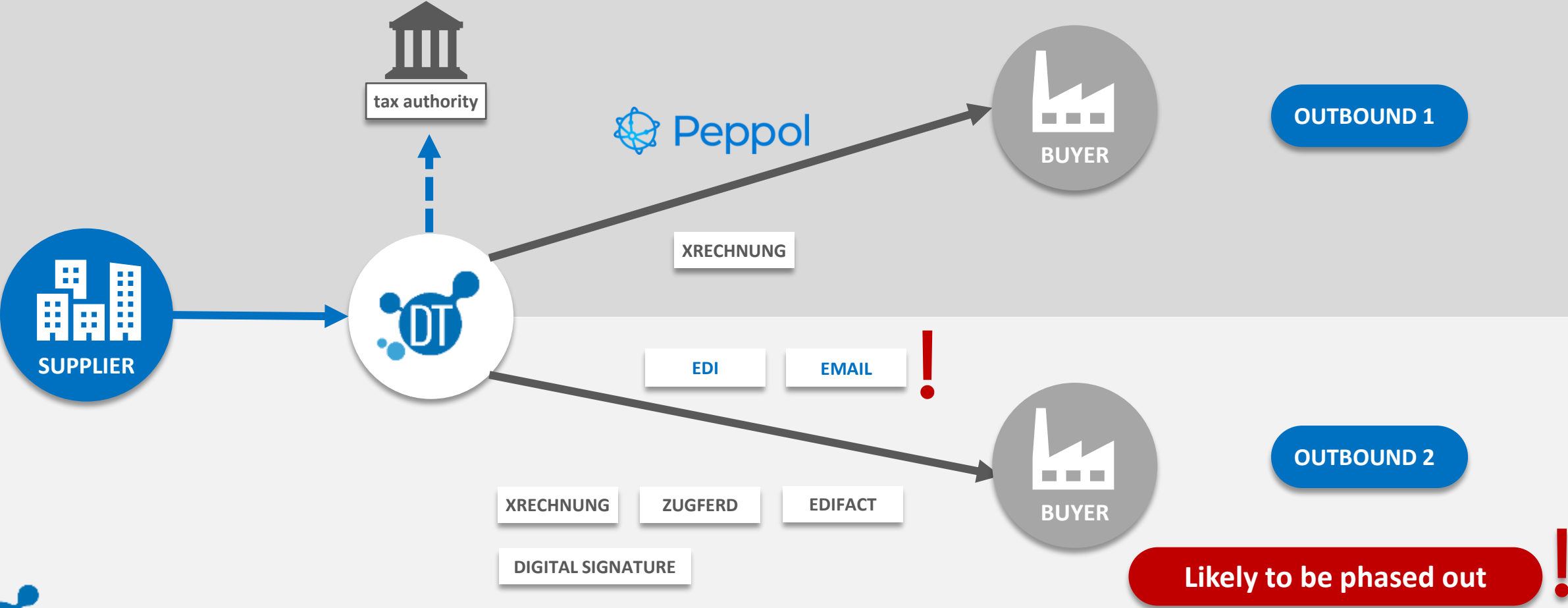
# Account receivable Management

## Phase 1, 2025



# Account receivable Management

## Following phases



# Germany eInvoicing mandate



## Key Points

### VIDA ready

Y  N

### Adoption

Jan. 2025 reception  
Jan. 2027 | Jan. 2028  
issuance (> EUR 800k | all)

### Involved taxpayers

Established  Not established

### Scope

B2G  B2B  B2C

### Transactions

Domestic  Cross border

### Reporting

Y (2030)  
 N

### Other reqs.

No

### Formats

EN-compliant format | ZUGFeRD |  
xRechnung

### Model

Real time reporting  Centralized  Clearence

4 corner model  
(2025-2027)

5 corner model  
(ViDA 2030)



# **From Compliance to Automation**

**Leveraging eInvoicing to drive efficiency**



# E-Invoicing is more than compliance

## Structured data unlocks end-to-end automation



### Regulatory mandate

Governments worldwide are mandating e-invoicing. Most companies focus solely on becoming compliant.



### Standardized data

Each e-invoice carries validated, structured fiscal data: amounts, parties, tax codes, line items. **This is the real asset** — not the PDF.



### Automation opportunity

That structured data can feed and automate the entire Procure-to-Pay and Order-to-Cash lifecycle.

### The operational challenges that standardized data can eliminate:



### P2P Cycle

Manual invoice-order matching, ex-post controls, slow reconciliations, poor visibility of payables and cash flows.








### O2C Cycle

Manual cash management, non-automated customer reconciliations, reactive controls and collections, limited visibility of credits and cash-in.

From e-invoicing to full end-to-end automation. But to unlock this, you need the right partner.

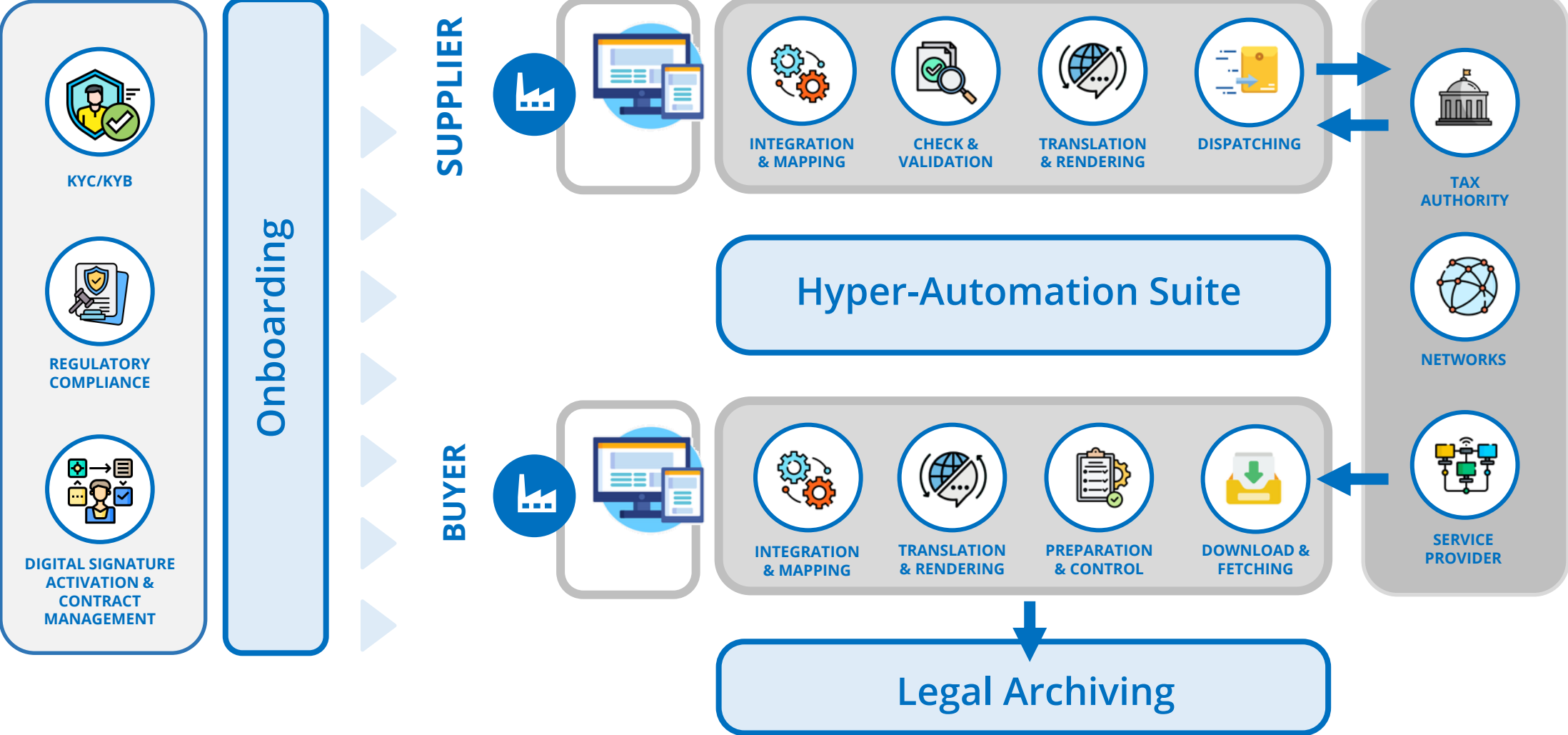
# Beyond compliance

## Five core capabilities that must work in synergy

01	 <b>Legal Compliance</b>	Guaranteed regulatory compliance in every country. The baseline requirement.
02	 <b>Business Compliance</b>	Cross-industry coverage of all use cases.
03	 <b>Digital Trust</b>	Qualified e-signatures, compliant archiving, KYC/KYB: native digital trust.
04	 <b>AI-Based Hyperautomation</b>	Intelligent automation of P2P and O2C processes with AI: matching, reconciliation, forecasting, and more.
05	 <b>Global Coverage</b>	A single platform not only for local, but also cross-border transactions, without fragmentation.

# eInvoicing Platform

## How does our platform work?





# **From Compliance to Automation**

**AI - driven hyperautomation suite for P2P& O2C**



# Anatomy of an ai agent

## Three capabilities that change everything

Autonomous, proactive and adaptive systems — up to 3x faster than traditional tools. They don't replace people: they support them.

### Characteristics



#### Observe

Collects and analyzes data from the surrounding environment.



#### Plan

Evaluates possible actions, organizes and prioritizes them based on the objective.



#### Act

Executes planned actions using internal and external tools or systems.

### Types



#### Operational

End-to-end execution of operational tasks and workflows.



#### Decisional

Data-driven analysis, forecasting and recommendations.



#### Relational

Interaction with users, customers and suppliers.

# AI Agents in Procure-to-Pay



From traditional to smart P2P — where AI Agents come into play

## AI-POWERED P2P

### Sourcing

**AI Sourcing Intelligence**  
Analyzes needs, suggests suppliers, evaluates market risks

**AI RFP Draft Assistant**  
Creates tender docs, evaluation criteria, invitation emails

**AI Supplier Risk Assessor**  
Generates risk scores (financial, ESG, reputational)

### Order Mgmt

**AI PO Generator**  
Creates purchase orders from requests and policies

**AI Policy Compliance**  
Validates against budget and procurement rules

### Goods Receipt

**AI Goods Receipt Validator**  
Matches PO, delivery note and receipt; flags mismatches

### Invoicing

**AI Invoice AI Agent**  
Extracts data, checks duplicates/fraud, automates posting

**AI 3-Way Match**  
Aligns invoice-PO-receipt, manages exceptions

**AI Tax Compliance**  
Validates VAT rules and e-invoicing compliance

### Payment

**AI Payment Approval**  
Identifies payment priorities and cash-flow risks

**AI Spend Insights**  
Analyzes spend by category and saving opportunities

AI Agents automate each P2P phase — from supplier evaluation to spend analysis — reducing manual effort by up to 85% and accelerating cycle times by 3-6x.



# **AI-Driven Automation in Action**

**Real use cases, measurable results**



# 1 My Invoice — Reconciliation & Registration

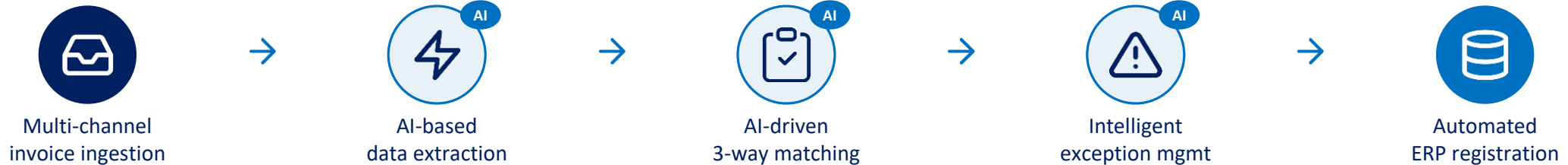


End-to-end AI automation: from invoice receipt to 3-way matching and ERP posting | Leading Automotive Group · Global coverage

## THE CHALLENGE

Manual reconciliation of POs, invoices and goods receipts drives high cost-per-invoice, frequent mismatches, delayed period closings and poor working capital visibility.

## AI-POWERED PROCESS



## FINANCE IMPACT

**-78%**

Cost-per-invoice  
From €12.88 to €2.80  
end-to-end processing

**-82%**

Invoice cycle time  
From 17.4 to 3.1 days  
accelerating cash flow

**95%**

Straight-through rate  
Auto-matched and posted  
without manual touch

**6-8 mo**

Full ROI payback  
FTE reduction >75%  
scalable across regions

AI-driven approval & process automation across the entire P2P cycle | Leading Automotive Group · Global coverage

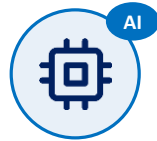
## THE CHALLENGE

Manual approval workflows fragmented across emails and spreadsheets — no visibility, no audit trail, cascading delays that impact DPO and period closing timelines.

## AI-POWERED PROCESS



Document  
intake



AI-powered  
routing & priority



Smart multi-level  
approval



Automated  
ERP posting



Audit trail  
& compliance

## FINANCE IMPACT

**-70%**

Approval cycle time  
Direct impact on DPO  
and period closing speed

**>85%**

Touchless processing  
Approvals completed  
without manual intervention

**6x**

Faster month-end close  
From days to hours on  
approval-dependent tasks

**<6 mo**

ROI payback  
Through FTE reallocation  
to strategic Finance tasks

Supplier self-service — autonomous operations, zero dependency on internal teams | Leading Automotive Group · Global coverage

## THE CHALLENGE

Suppliers generate high volumes of recurring AP inquiries (invoice status, payment dates, missing documents), overloading Finance teams and delaying supplier relationship management.

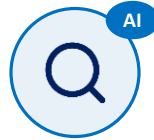
## AI-POWERED PROCESS



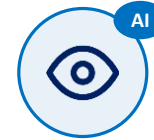
Supplier authentication



AI chatbot interaction



Intelligent document upload & search



AI-powered status monitoring



End-to-collaboration

## FINANCE IMPACT

**-80%**

AP support volume  
Inquiries resolved by AI  
without team intervention

**>90%**

First-contact resolution  
Supplier gets the answer  
on the first interaction

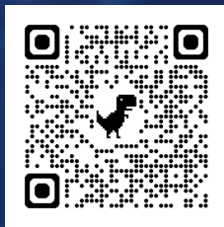
**+40%**

Supplier satisfaction  
Faster payment visibility  
improves relationships

**<4 mo**

ROI payback  
Reduced support cost  
scalable across regions

**Thanks for your  
attention!  
Any questions?**



## Get in touch



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# Upcoming webinars:

Don't miss our next sessions!

28

MAY



## AI Agents in P2P, O2C & Supply Chain: From Strategy to Real-World Results

🕒 14:30 CEST 🌐 IT | FR | DE | ES | EN

AI Agents in action across P2P, O2C, and supply chain: use cases, live demos, and our implementation approach—from first pilot to scalable Agentic AI platform integrated with your ERP.

Scan the QR code to register!

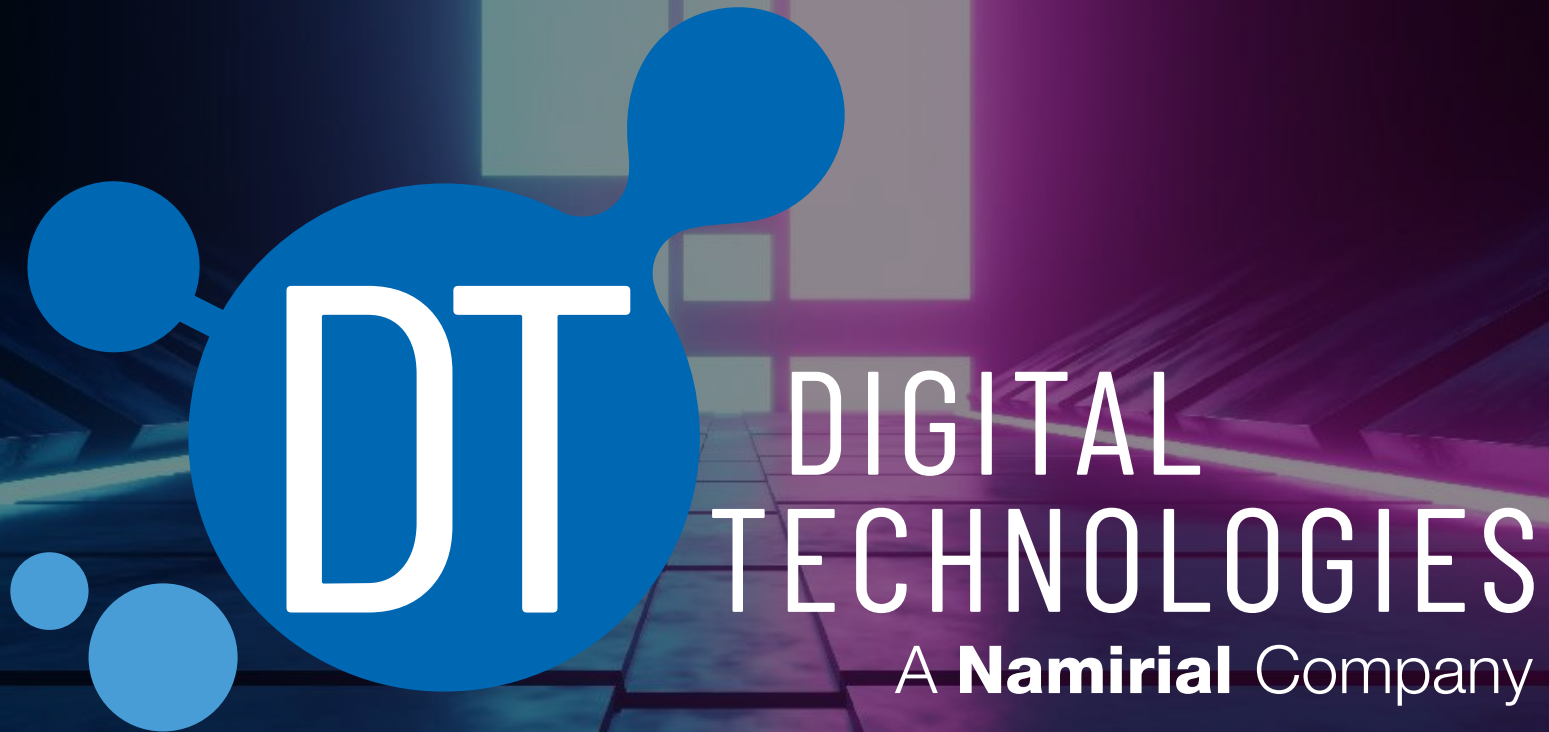
NEWS



## COMING SOON: White Paper – B2B E-Invoicing Germany 2027

Germany's e-invoicing reform is moving fast. Our upcoming White Paper shows CFOs how to turn the 2027 mandate into a competitive advantage — with a clear regulatory timeline and AI-driven automation at its core.

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