

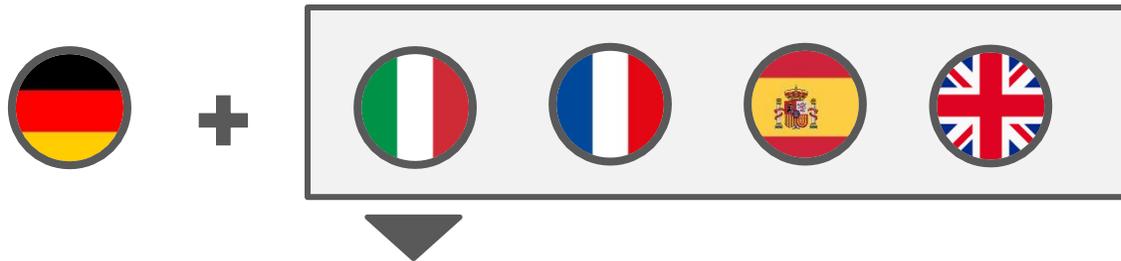
WEBINAR

E-invoicing in Germany a guide to compliance



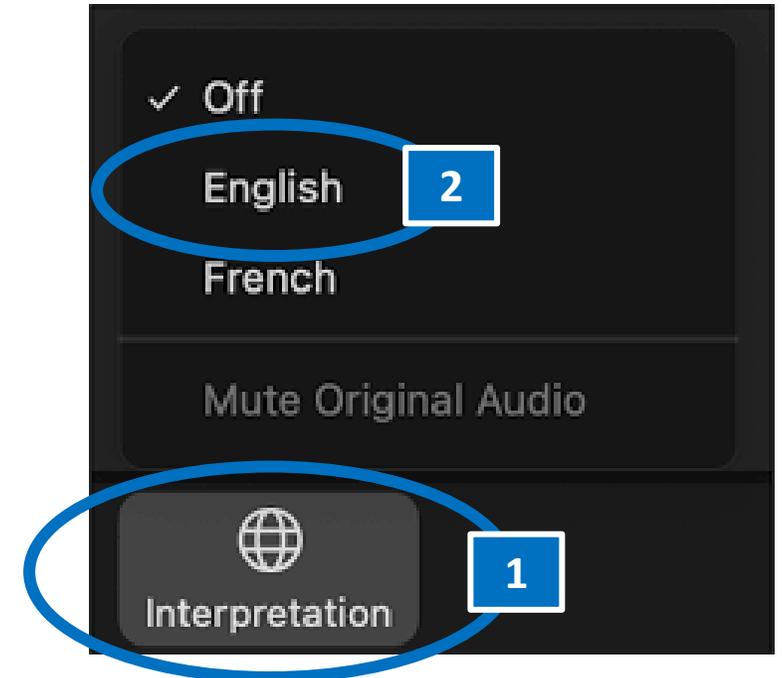
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DT

DIGITAL
TECHNOLOGIES

A **Namirial** Company

WEBINAR

E-invoicing in Germany: How to handle compliance effectively



Valentina Gullo
Digital Technologies



Yasmine Chafik
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: How to handle compliance effectively



Digital Technologies

About us



Upcoming mandates

Key changes and what to expect



German mandate

Deep dive into the e-invoicing obligation



Our approach

Global eInvoicing platform



Q&A





Digital Technologies

About us



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



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



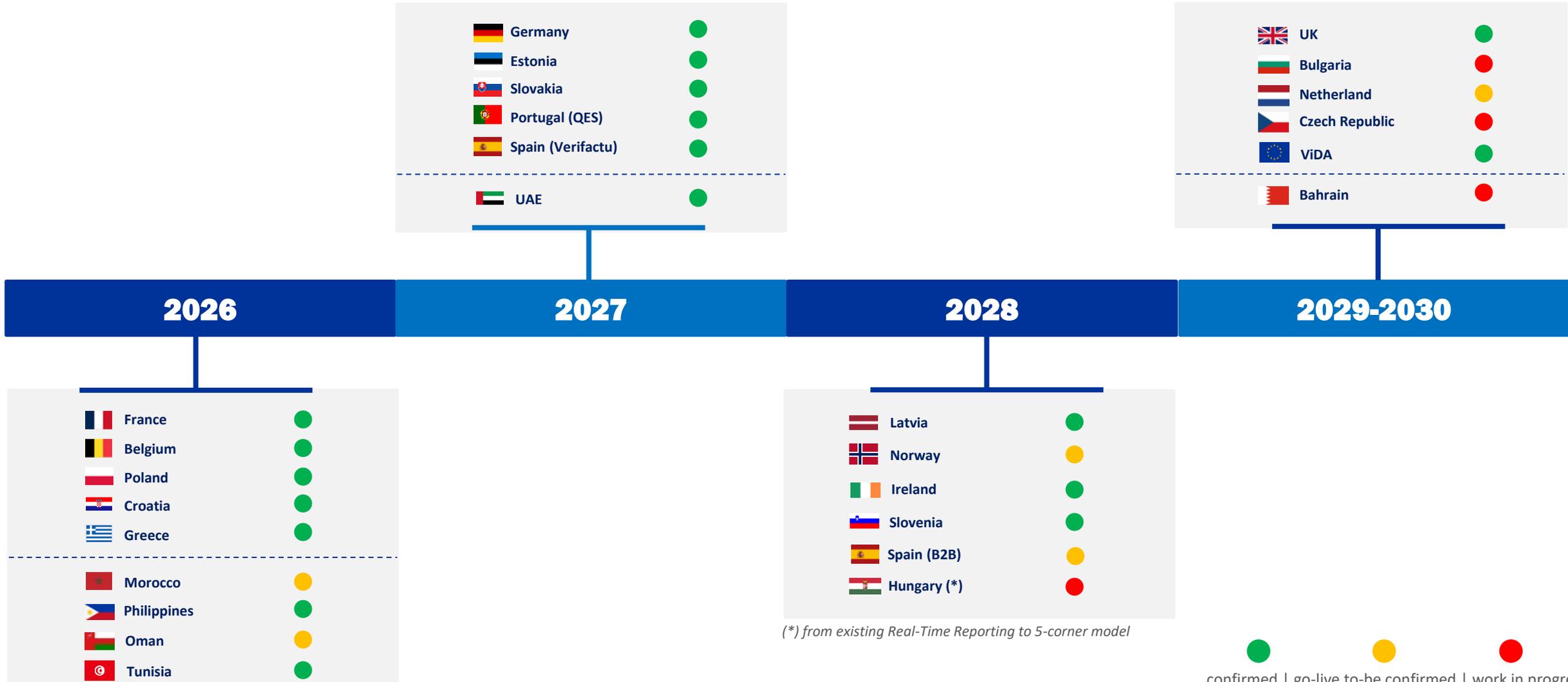
Upcoming mandates

Key changes and what to expect



Global eInvoicing Roadmap

B2B compliance deadlines



(*) from existing Real-Time Reporting to 5-corner model

● confirmed |
 ● go-live to-be confirmed |
 ● work in progress



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 1st

Phase 1

2025

2027

JAN 1st

Phase 2

2028

JAN 1st

Phase 3



Adoption Timeline

When and for who will the obligation become effective?



2025

Phase 1

All businesses must be ready to receive e-invoices compliant with EN 16931 standards: buyer's consent is not necessary
Supplier is still allowed to issue (1) paper invoice, (2) PDF (unstructured format) or (3) non-EN-compliant EDI but buyer's consent is necessary.



2026



2027

Phase 2

Businesses with turnover > 800.000 € in the previous year are no longer allowed to issue invoice on (1) paper or (2) PDF (unstructured format).

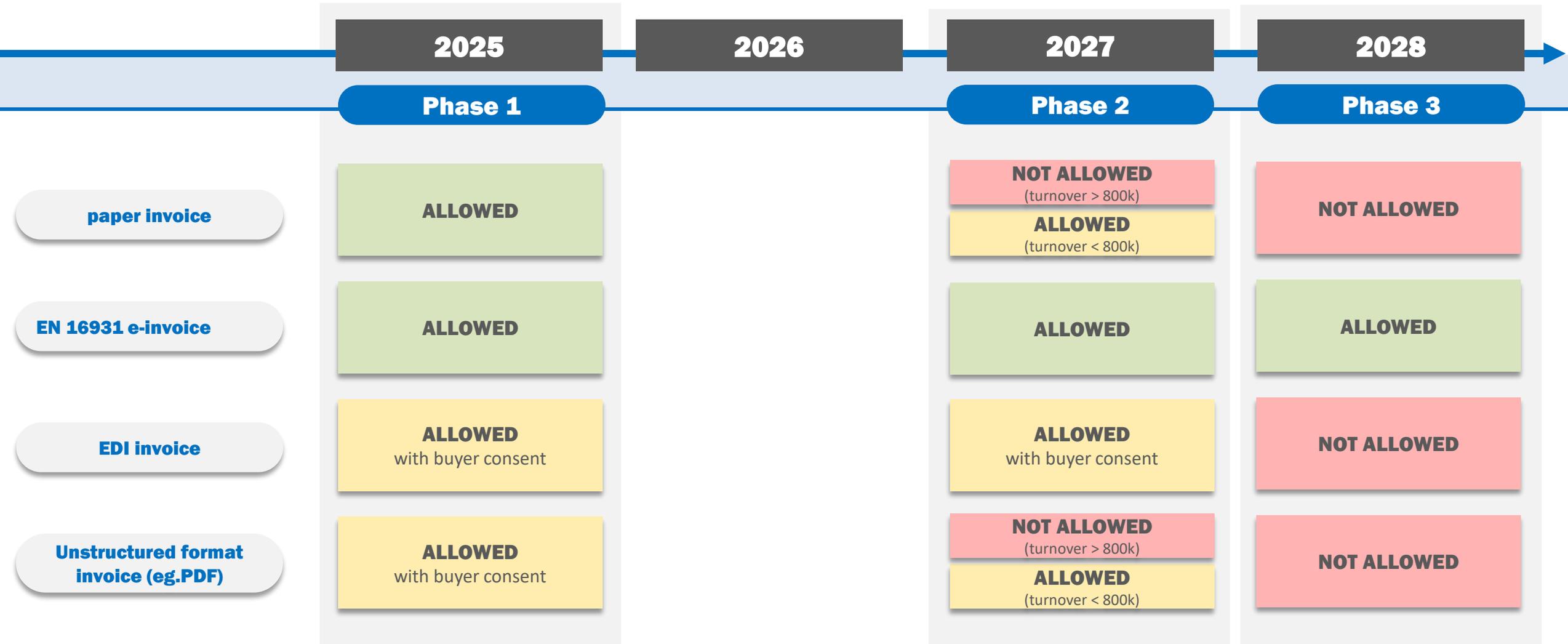
2028

Phase 3

All remaining business no longer allowed to issue invoice on (1) paper or (2) PDF (unstructured format).
EDI invoices not compliant with EN16931 will no longer be allowed.

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 18th

2019

2020

APR 18th

NOV 27th

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?

2025-2027

VS

2028

ViDA

service provider



service provider



supplier



buyer

EMAIL

EDI

PEPPOL

service provider



tax authority

service provider



supplier



buyer

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.

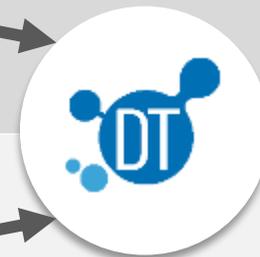
Account payable Management

Phase 1, 2025

INBOUND 1



XRECHNUNG



INBOUND 2



EDI

EMAIL



XRECHNUNG

ZUGFERD

EDIFACT

Likely to be phased out



Account payable Management

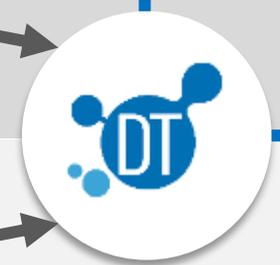
Following phases

INBOUND 1



Peppol

XRECHNUNG



INBOUND 2



EDI

EMAIL



XRECHNUNG

ZUGFERD

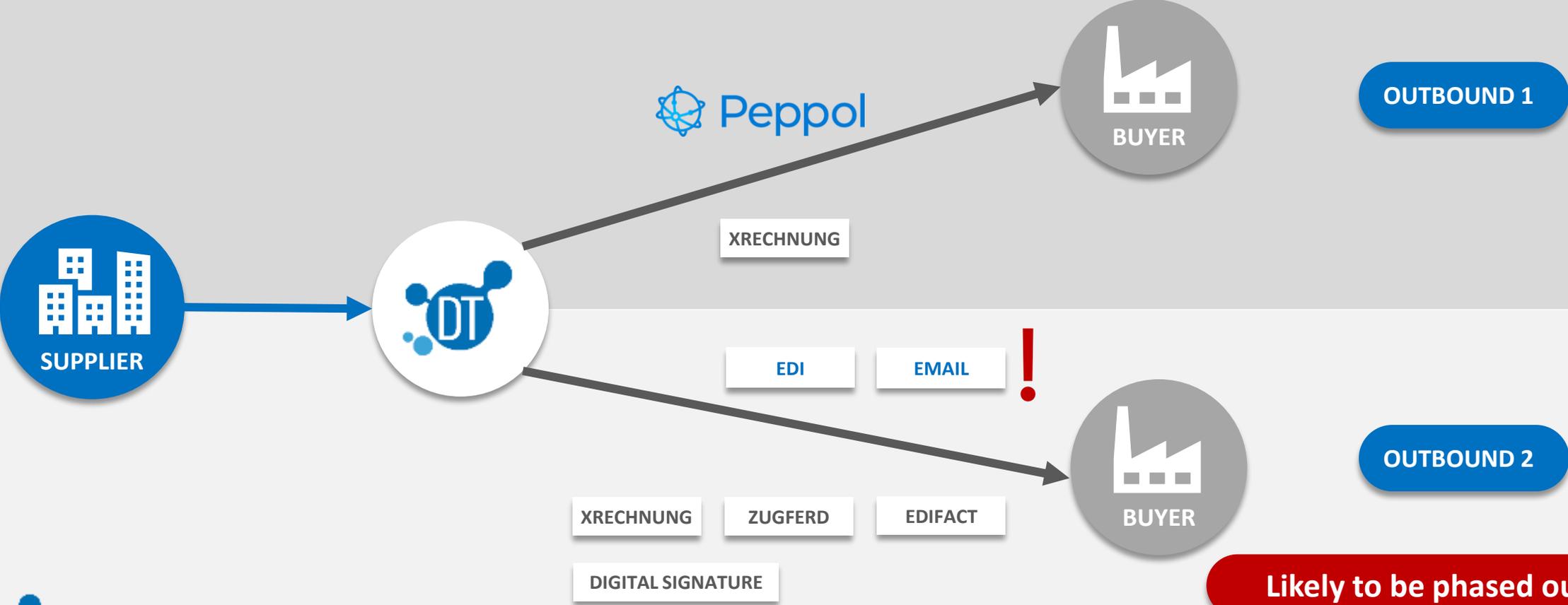
EDIFACT

Likely to be phased out



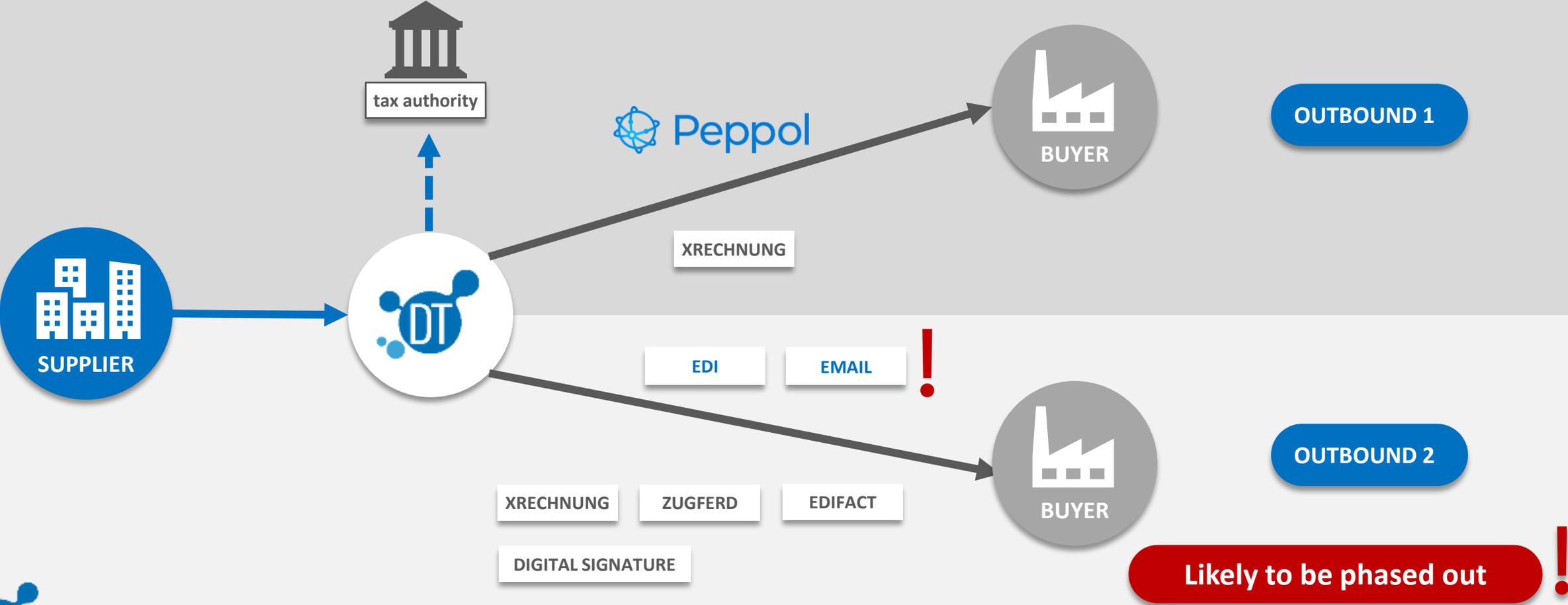
Account receivable Management

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 (2028)
 N

Other reqs.

No

Formats

**EN-compliant format | ZUGFeRD |
xRechnung**

Model

Real time reporting **Centralized** **Clearance**

4 corner model
(2025-2027)

5 corner model
(2028)



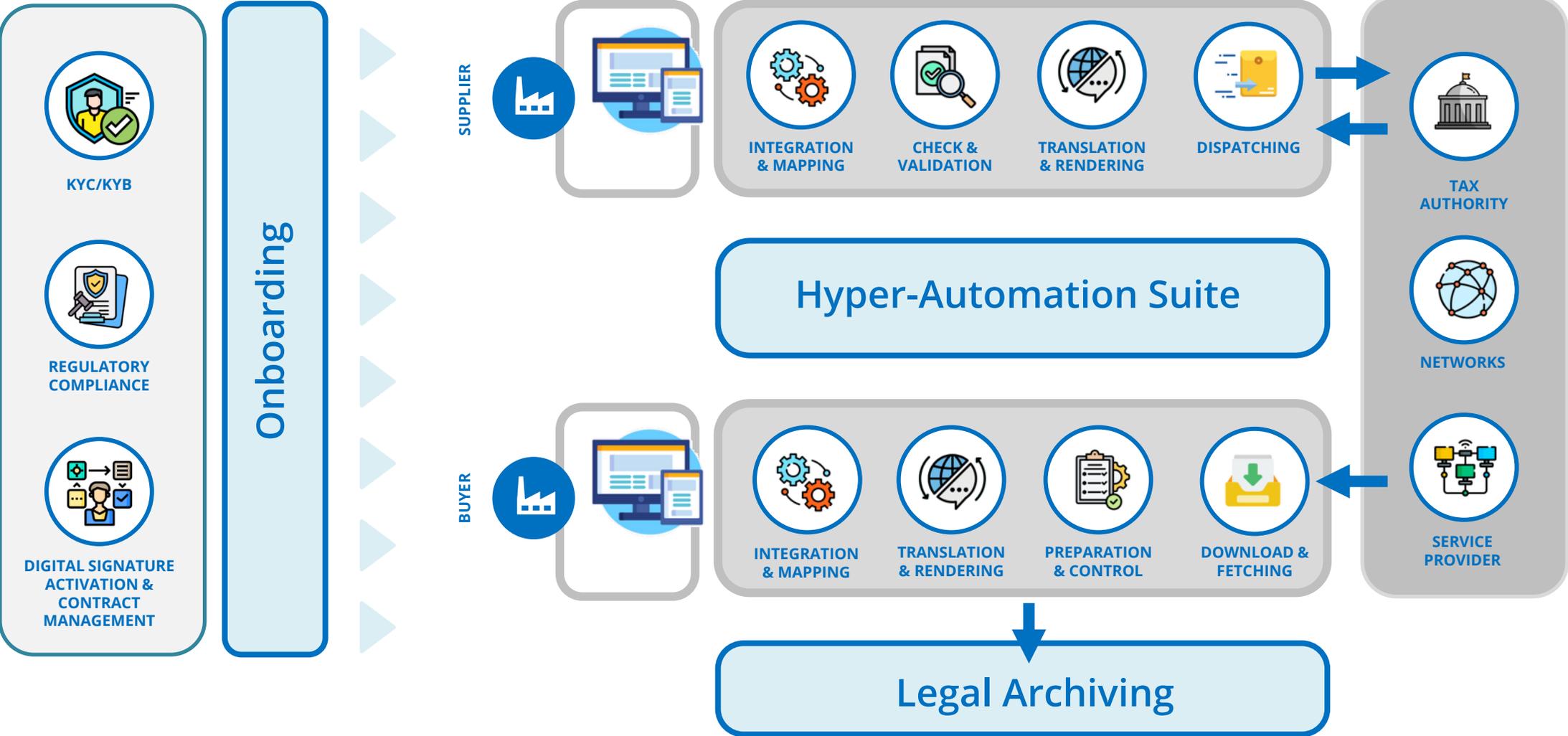
Our approach

Global eInvoicing platform



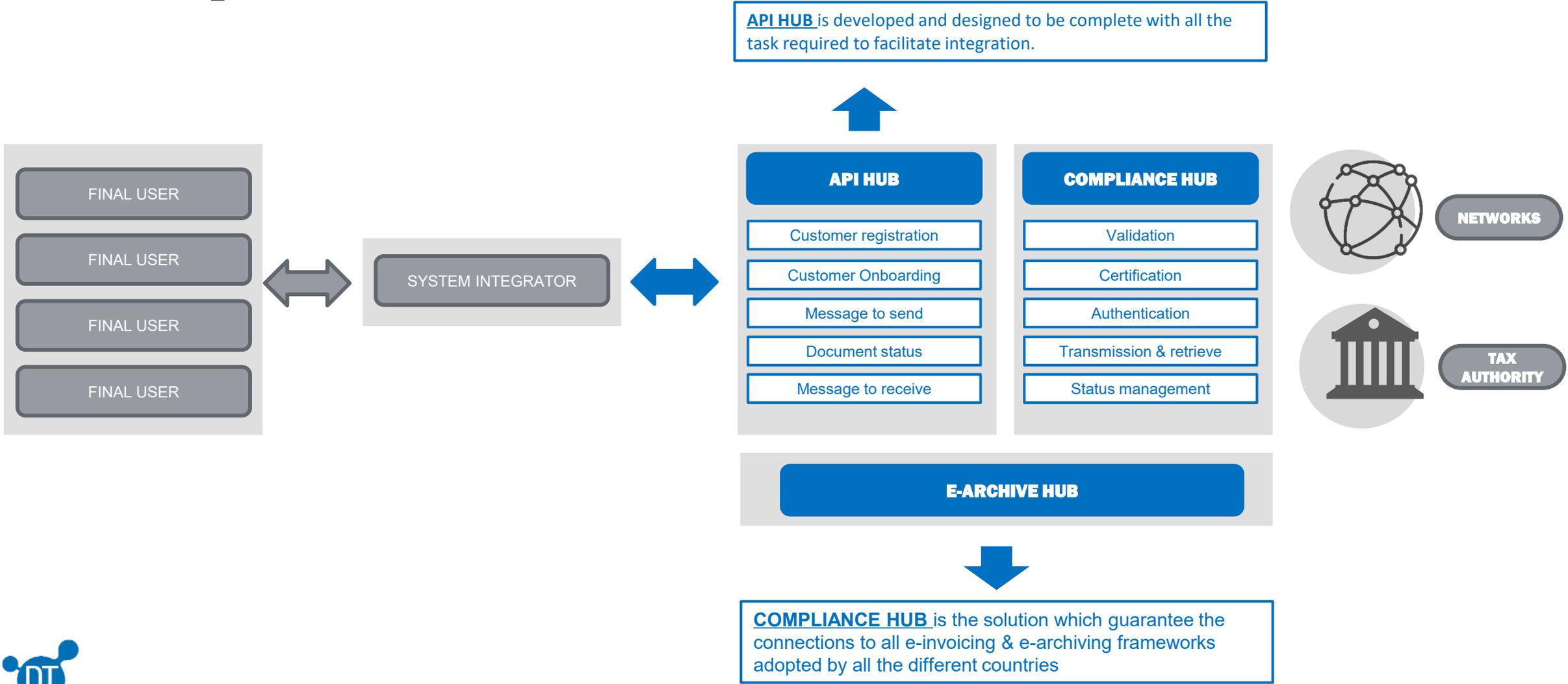
eInvoicing Platform

How does our platform work?



eInvoicing Platform

Focus: partner hub



Why Our Model Works for Germany

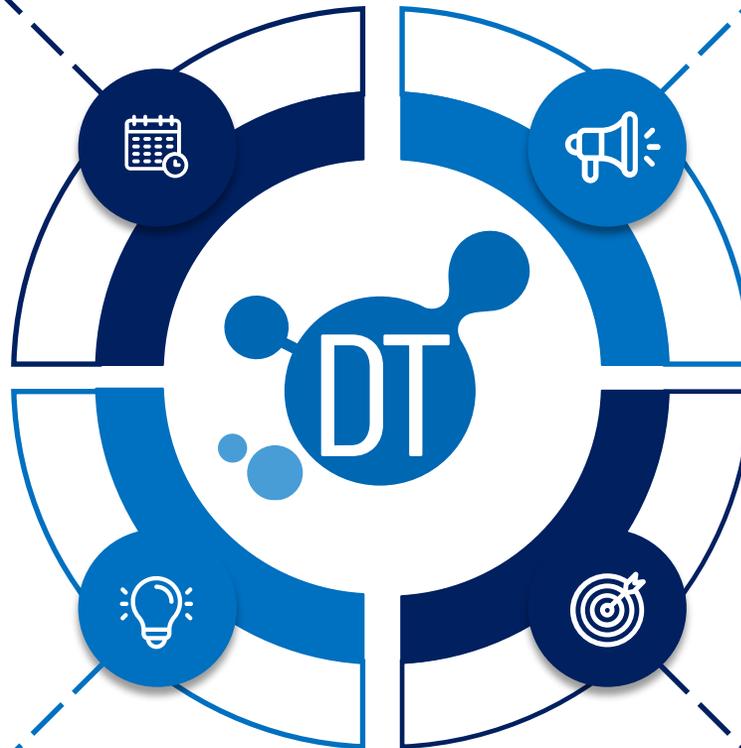
Compliance-ready today. Scalable for tomorrow.

Regulatory Alignment

Fully aligned with Germany's phased **B2B mandate**, from mandatory reception in 2025 to structured-only issuance by 2027–2028.

Multi-Channel Capability

A truly integrated multi-channel **approach**: Email, EDI and PEPPOL managed within a **single environment**, eliminating fragmented implementations and ensuring long-term adaptability.



Hyperautomation

While many providers focus solely on e-invoicing compliance, our platform embeds **automation across P2P and O2C workflows**, integrating validation, reconciliation and reporting within a unified operating model.

Multi-Country Compliance

A unified platform designed to support Germany today and scale **across EU and global mandates tomorrow.**



Thanks for your attention!

Any questions?

WHAT'S NEXT?

WEBINAR

The future of eInvoicing: how digital identity and onboarding drive compliance and innovation in Europe

February 26th, 2026

Join us tomorrow!



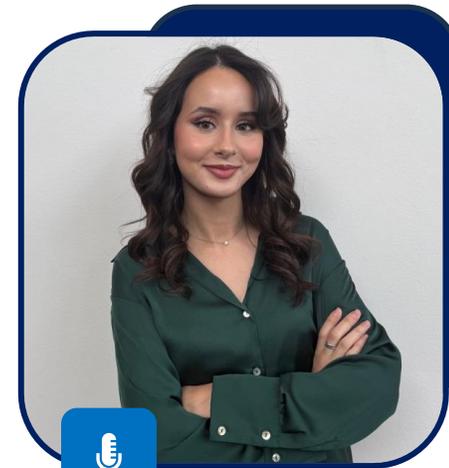
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Certificazione



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