

WEBINAR

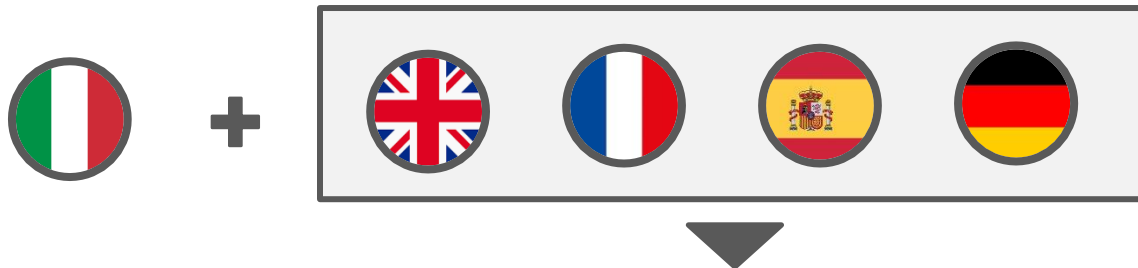
ELECTRONIC INVOICING IN GERMANY

a guide to compliance



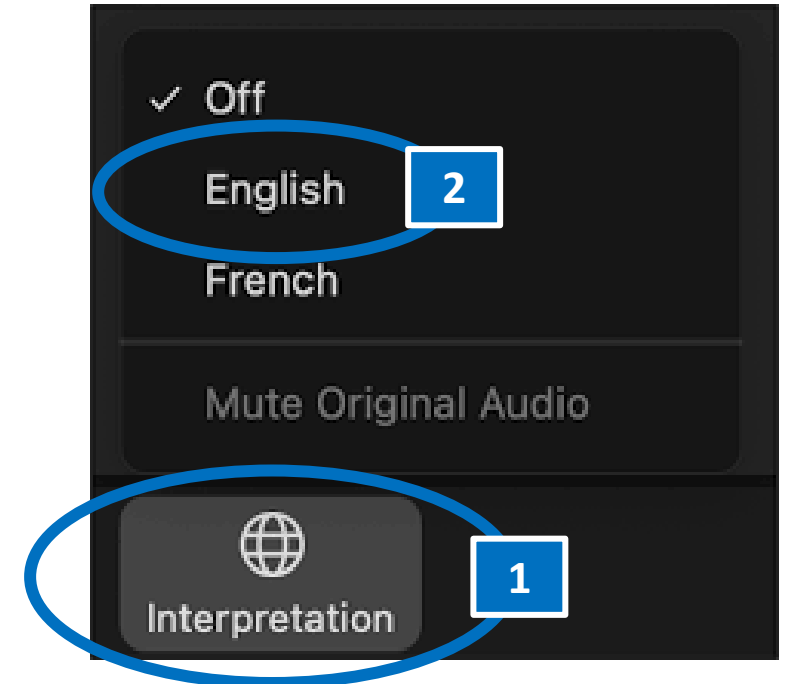
Il webinar sta per iniziare. / [The webinar is about to start.](#)

È possibile ascoltare il webinar in diverse lingue./ [The webinar is available in multiple languages.](#)



Per cambiare la lingua di ascolto:/ [To change the listening language:](#)

1. Cliccare il bottone «interpretariato» nella barra / [Click on «Interpretation» button in the bar](#)
2. Scegliere una lingua / [Choose language](#)





DT

DIGITAL
TECHNOLOGIES

WEBINAR

Certificazione



Corporation

ELECTRONIC INVOICING IN GERMANY

a guide to compliance



Enrico Liverani

Key Account & Consulting Director

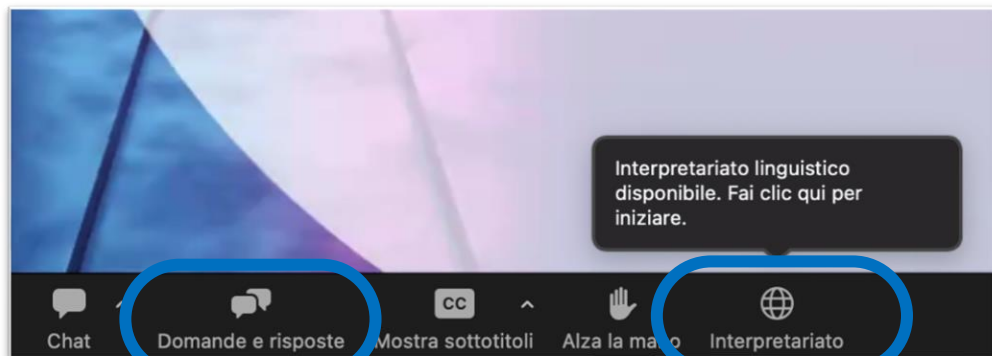


WEBINAR

what you need to know



BEFORE THE WEBINAR



ASK HERE

CHOOSE LANGUAGE



AFTER THE WEBINAR

DOWNLOAD SLIDES & VIDEO

BOOK A CALL

thank you for participating in the Digital Tech
invoicing: what's new?" in which we illustrate
obligations and the latest news regarding
and compliance.

Would you like to privately discuss with our
address the aspects that are most important
book a 30-minute slot now through the de
this link.

Book your slot!



Good morning,

Thank you for participating in the Digital Technologies Webinar "Global E-
invoicing: what's new?". We hope you found the topics interesting and useful for
your business.

You can find all the illustrated material and the recording of the entire webinar at
this link, so you can review it whenever you prefer.

Download the material

TODAY'S AGENDA

eInvoicing in Germany

1

Digital Technologies

About us

2

e-Invoicing

- Key facts
- Future mandates

3

e-Invoicing Germany

The upcoming B2B mandate

4

our approach

- global compliance platform
- demo

Certificazione



Corporation

DIGITAL TECHNOLOGIES SOCIETÀ BENEFIT

about us



OUR CORE.

AI for
FINANCE

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.



INNOVATION HUB

A hub of innovation that brings together centers of expertise and excellence, specialized in automation technologies and processes.

Supply Chain
FINANCE

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

Esg
COMPLIANCE

Tools and strategies designed to ensure compliance with ESG criteria and to improve their performance in these areas.



global coverage

Present with our solutions in more than 80 countries worldwide.

global compliance


eInvoicing, eReporting and Legal Archiving regulatory know-how.

hyperautomation & AI for finance

Technological suite and know-how enabling full process AR/AP automation.



Global eInvoicing provider



ELECTRONIC INVOICING

current regulations and future adoption



E-INVOICING & E-REPORTING

overview *to-be*



2024

2025

2026

2028-2030

ROMANIA

B2B e-invoicing

ISRAEL

B2B e-invoicing

MALAYSIA

B2B e-Invoicing (phased roll-out)

DOMINICAN REPUBLIC

B2G, B2B, B2C e-Invoicing (phased roll-out)

SAUDI ARABIA

B2B e-Invoicing (phased roll-out)

GHANA

B2B e-Invoicing (remaining tax payers)

USA

Voluntary B2B e-Invoicing

GREECE

my Data

CONFIRMED

TBD/TBC

CONFIRMED

TBD/TBC

CONFIRMED

TBD/TBC

CONFIRMED

TBD/TBC

PORTUGAL

Digital signature required

GERMANY

B2B E-Invoicing

GREECE

eDelivery

ESTONIA

B2B e-Invoicing (buyer request)

CHINA

B2B e-invoicing

LATVIA

B2G & B2B e-Invoicing (tbc)

AUSTRALIA

B2B E-Invoicing (tbc)

NEW ZEALAND

B2B E-Invoicing (tbc)

OMAN

B2B e-invoicing

GREECE

B2B E-Invoicing (tbc)

FRANCE

B2B e-invoicing and e-reporting (phased roll-out)

BELGIUM

Peppol B2B e-invoicing

POLAND

B2G, B2B e-invoicing (postponed)

CROATIA

B2B e-invoicing (tbc)

UAE

B2B/B2G e-invoicing (phased roll-out)

SLOVENIA

B2B e-invoicing (tbc)

SPAIN

B2B e-invoicing (phased roll-out, tbc)

EU

ViDA E-Invoicing and live reporting reform (pillar 1).

CONFIRMED

TO BE CONFIRMED/ TO BE DEFINED



ELECTRONIC INVOICING

key facts



WHAT IS AN E-INVOICE?

types and differences

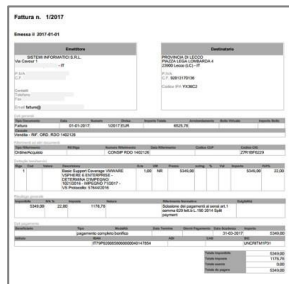


Electronic Invoices are digital tax documents with structured data, that can be machine-readable.

UNSTRUCTURED

Visible and readable
by people only

PDF, WORD, EXCEL



Visual / Unstructured

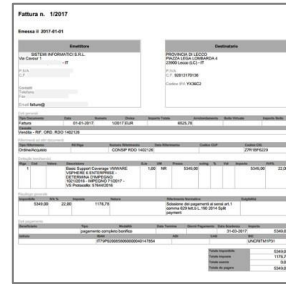
Paper / Scanned / OCR

MANUAL PROCESSES

HYBRID

Visible and readable
by machines and people

PDF/A-3 with XML



Visual

Structured

Digital

FULLY AUTOMATED INVOICE EXCHANGE AND PROCESSING

STRUCTURED

Visible and readable
by machines only

XML (CII/UBL)



Structured

Digital



AN E-INVOICE ACCORDING TO THE EU

types and differences

E-invoices

Invoices that are issued, transmitted and received in a structured electronic format, enabling electronic processing.

*E-invoices either comply with the requirements of Directive 2014/55/EU of April 16, 2014 (OJ L 133, 6. 5. 2014, p. 1, CEN format **EN 16931**) or enable complete and correct extraction of the required data.*

VS

Other invoices

Invoices that are issued, transmitted and received in another electronic format (not EN 16931) or in paper form (the previous priority of paper invoices has been removed).

WHAT ELEMENTS DEFINE A MODEL?

focus

format	Local	Standards (EU..)	Hybrid
channel	Centralized	Decentralized	Hybrid
scope	B2G	B2B	B2C
transactions	Domestic	International	
subjects	Established	Not established	

E-INVOICING MODELS

types and differences

CTC

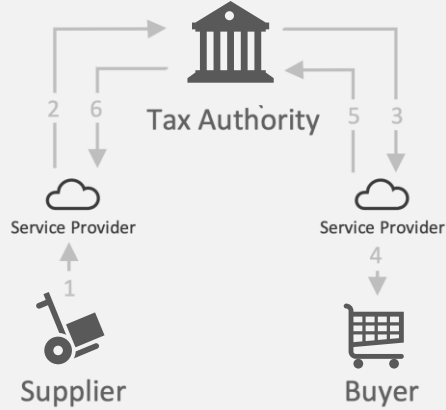
(Continuous Transactions Controls)

REAL-TIME



Hungary S. Korea

CENTRALIZED



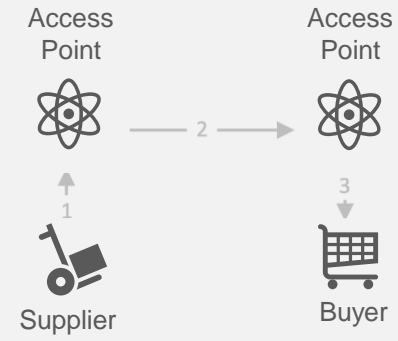
Italy Turkey

CLEARANCE



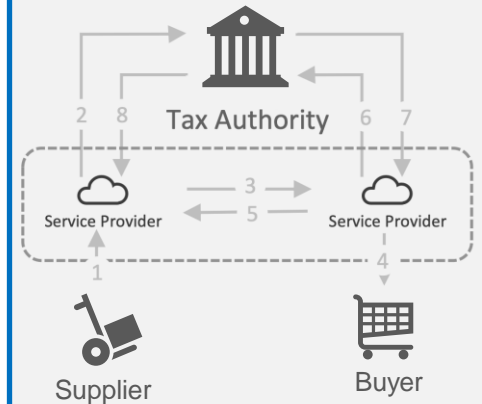
Chile Mexico

INTEROPERABILITY



Peppol DIGITAL BUSINESS NETWORKS ALLIANCE

DECENTRALIZED CTC



France



E-INVOICING IN GERMANY

upcoming mandate, B2B eInvoicing

THE GERMAN MODEL

what are key elements?

formats	▶ EN 16931	XRechnung	ZugFeRD
channel			
scope		B2B	
transactions	Domestic		
subjects	Established		

B2B MANDATE

key facts and general overview



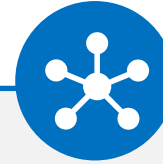
TIMELINE

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 19631**. The supported formats are: **EN-compliant format** or **ZUGFeRD 2.0** and **Xrechnung**.

JAN 1st

2025 2027

JAN 1st

2028

JAN 1st

Phase 1

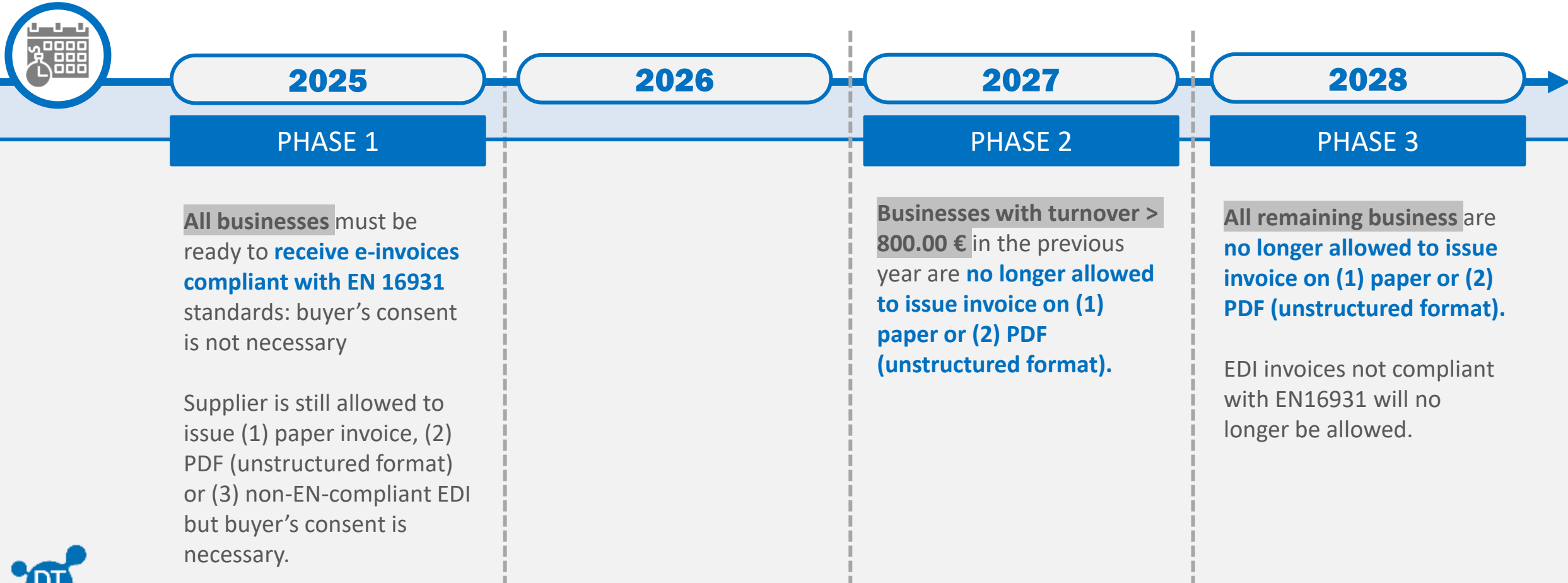
Phase 2

Phase 3



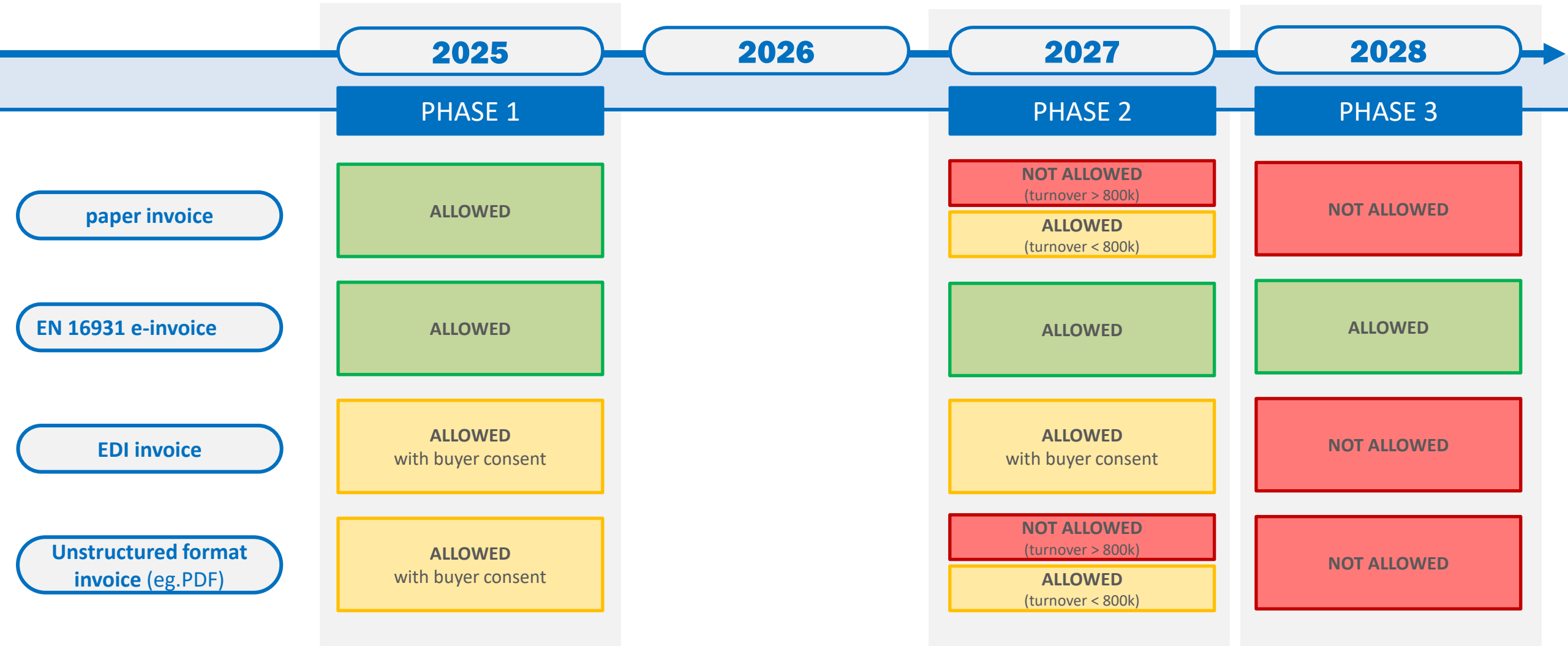
ADOPTION TIMELINE

when and for who will the obligation become effective?



E-INVOICE FORMATS

which will be allowed?



EU COMPLIANCE

EN 16931

EN 16931

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

IN GERMANY

Germany has adopted 2 different invoice formats which are compliant with the EN 16931: ZUGFeRD, ZRechnung and the UBL.



HYBRID FORMAT: is a human readable PDF/A-3 format with embedded XML file in the CII syntax (Cross-industry invoice)



STRUCTURED FORMAT: is an XML file in the CII syntax (Cross-industry invoice) or UBL syntax (Cross-industry invoice)



DON'T FORGET THE B2G MANDATE

key facts and general overview



TIMELINE

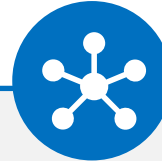
From April 18, 2019, Business-to-Government (B2G) invoicing has been mandated in compliance with the European Directive 2014/55/EU, with a phased approach.



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





E-INVOICING IN GERMANY

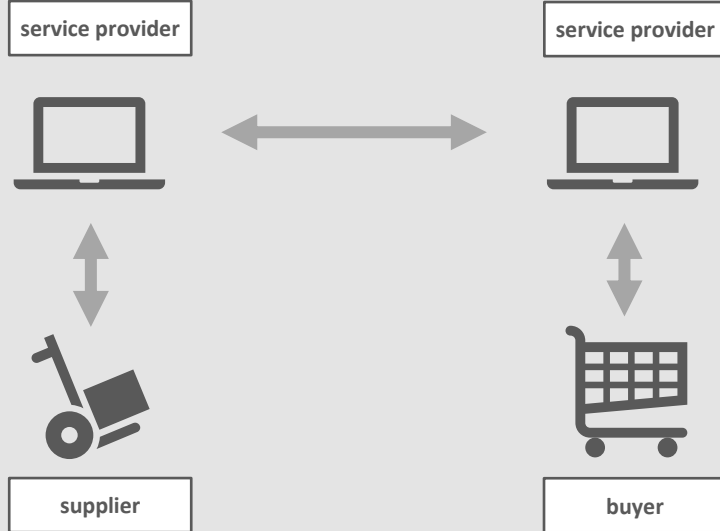
how can Digital Technologies support your business?



B2B MANDATE IN GERMANY

what must companies consider?

2025-2027



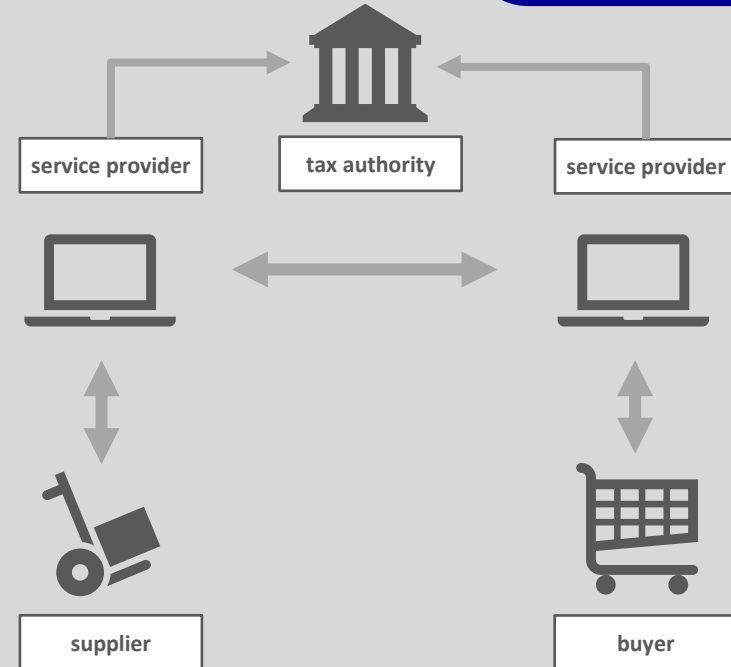
✓
EMAIL

✓
EDI

✓
PEPPOL

VS

2028



✗
EMAIL

✗
EDI

✓
PEPPOL

ViDA



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.
- **Dismissed by 2028**

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.
- **Dismissed by 2028**

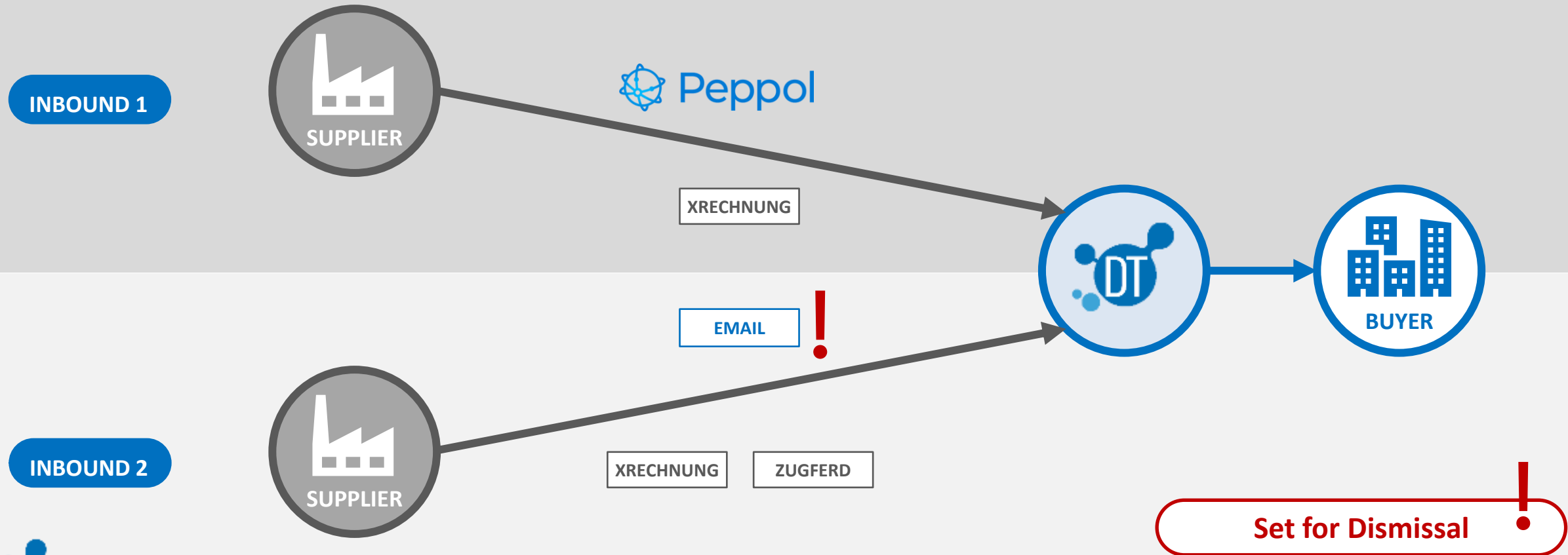
PEPPOL



- **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.

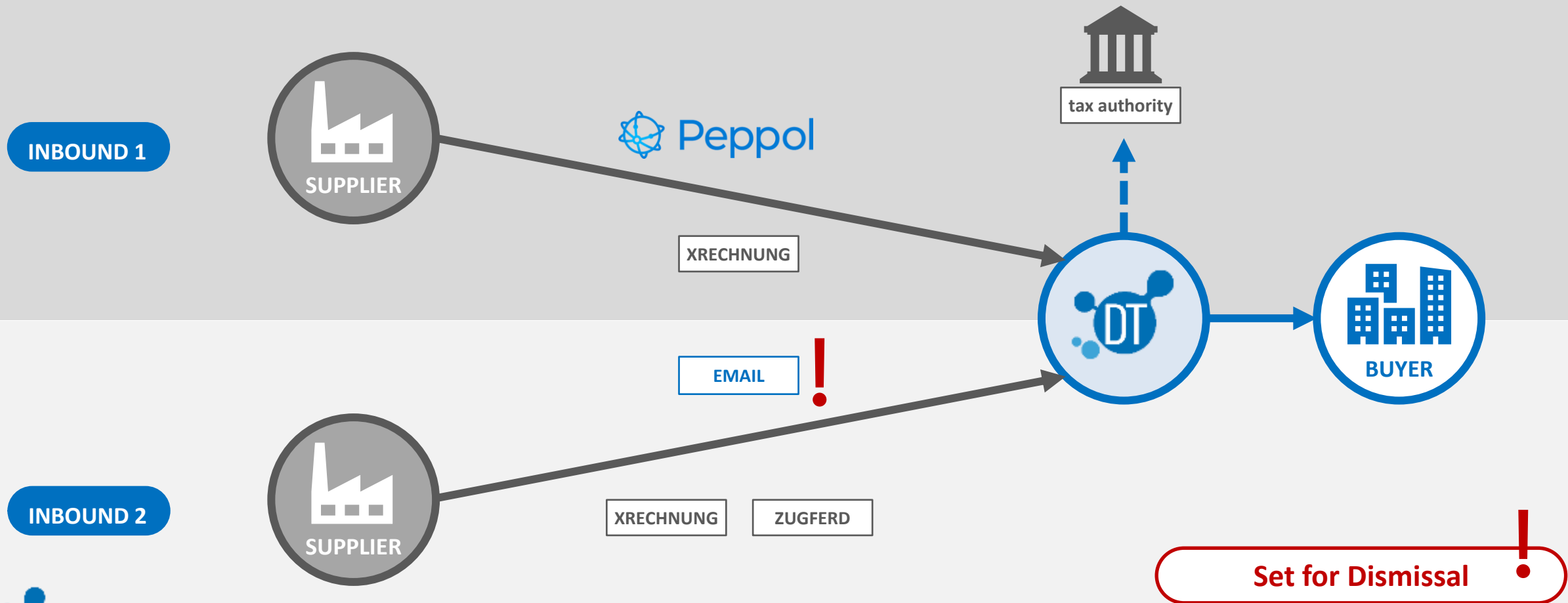
ACCOUNT PAYABLE MANAGEMENT

phase 1, 2025



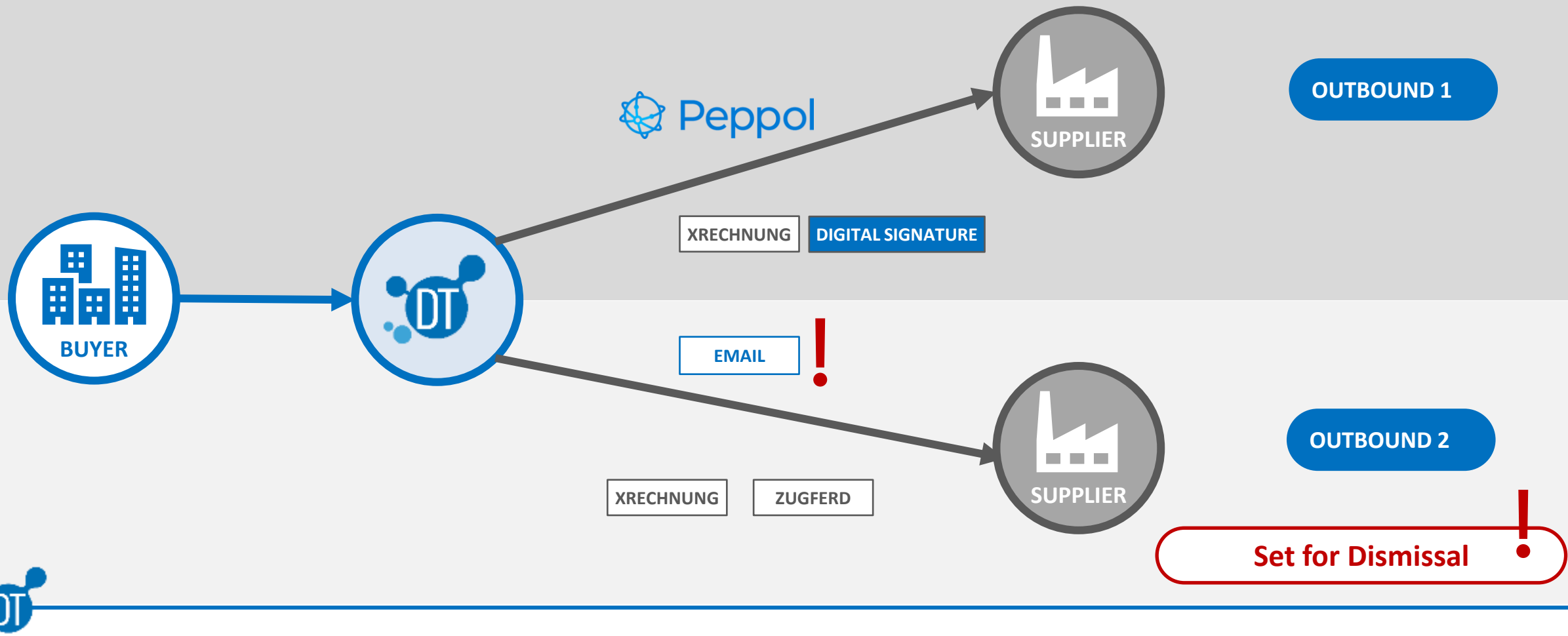
ACCOUNT PAYABLE MANAGEMENT

following phases



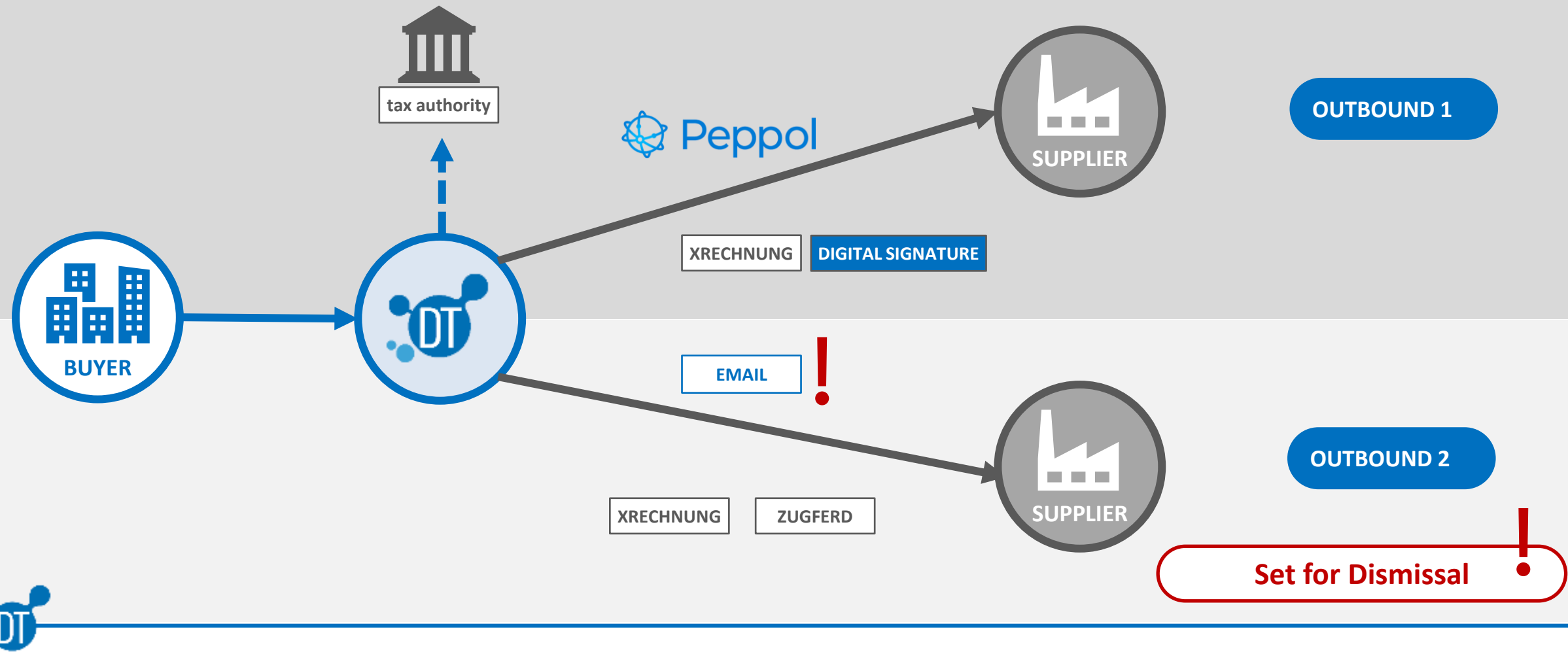
ACCOUNT RECEIVABLE MANAGEMENT

phase 1, 2025



ACCOUNT RECEIVABLE MANAGEMENT

following phases





GLOBAL E-INVOICING

our solution & approach



Italy ▾

+ Add Invoice

Dashboard

Active invoices

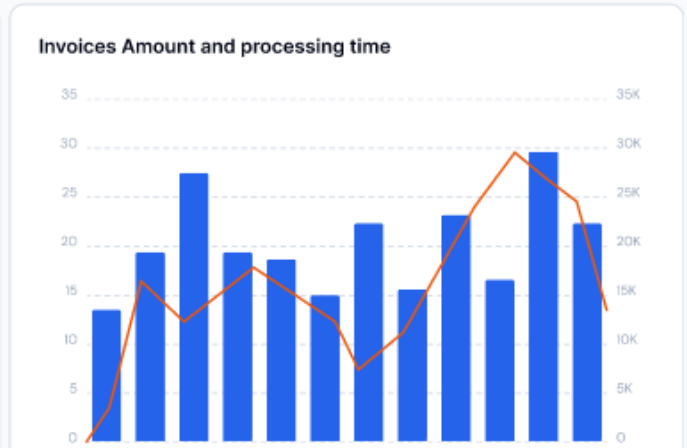
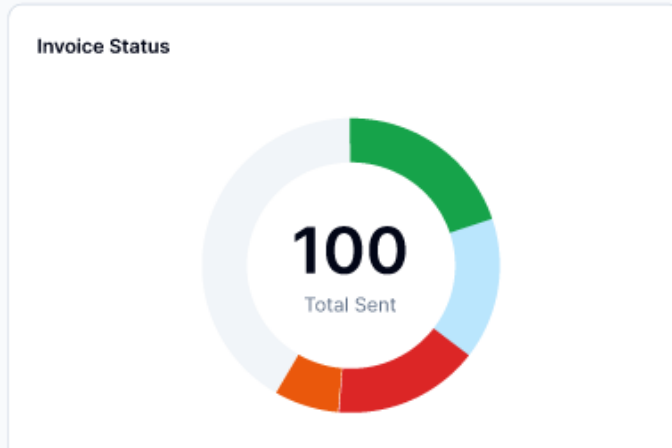
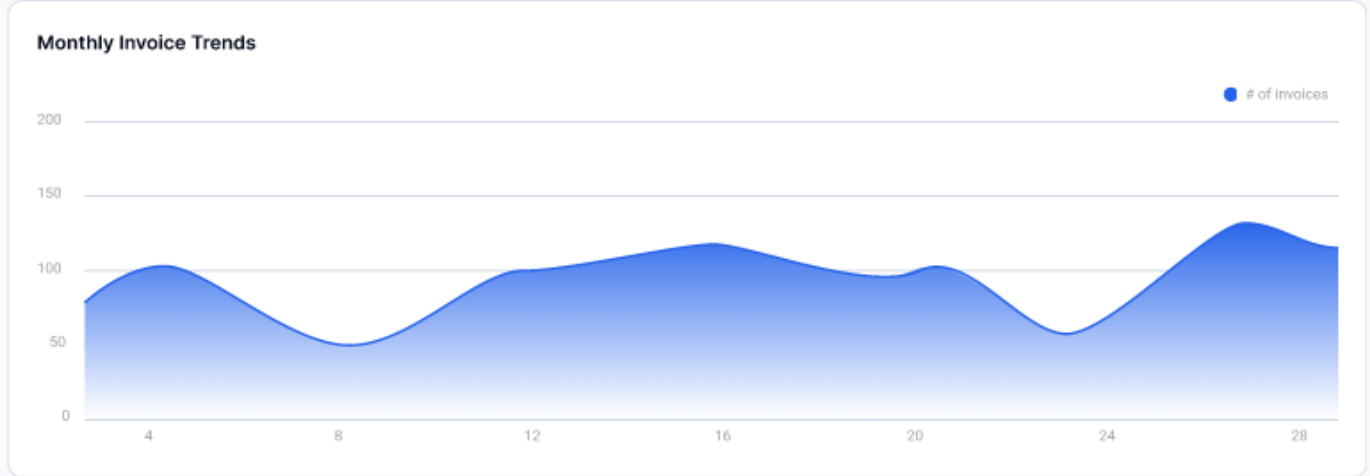
Passive invoices

My Invoices

354
+2,54% From last month

509.845,76 €
+24,64% From last month

3 days
-6.43% From last month



- Italy ▾
- Italy
 - Romania
 - Germany
 - France
 - Belgium

- 📁 Passive invoices
- 📁 My Invoices

Monthly Invoice Trends



Invoice Status



Invoices Amount and processing time



Italy ▾

• Trasmision 02/04/2024 • Trasmision 02/04/2024 • Trasmision 02/04/2024

Set as managed



+ Add Invoice

Dashboard

Active invoices

Passive invoices

My Invoices

Header

Attachments

Note

Document trasmitted

Invoice number

Type code

Bill to

Bill from

Invoice date

10 May, 2024

Due date

10 Jun, 2024

Attachments (3)

Name	Type	Date	
[REDACTED]	Invoice XML	10 May, 2024	↓
[REDACTED]	Invoice PDF	10 May, 2024	View ↓
[REDACTED]	Invoice XML	10 May, 2024	↓

Note

Edit

Italy

Document type Status Columns

Filters

+ Add Invoice

- Dashboard
- Active invoices
- Passive invoices**
- My Invoices

<input type="checkbox"/>	Sender	Status	Doc #	Doc Date	Recipient	Recipient Ta...	Insert date t...	Last Update
<input type="checkbox"/>		Accepted					02/04/2024	02/04/2024
<input type="checkbox"/>		Accepted					02/04/2024	02/04/2024
<input type="checkbox"/>		Accepted					02/04/2024	02/04/2024
<input type="checkbox"/>		Discarded					02/04/2024	02/04/2024
<input type="checkbox"/>		Accepted					02/04/2024	02/04/2024
<input type="checkbox"/>		Accepted					02/04/2024	02/04/2024
<input type="checkbox"/>		Accepted					02/04/2024	02/04/2024
<input type="checkbox"/>		Accepted					02/04/2024	02/04/2024
<input type="checkbox"/>		Accepted					02/04/2024	02/04/2024

0 of 9 row(s) selected.

Item per page 15

Page 1 of 10

Italy ▾

+ Add Invoice

- Dashboard
- Active invoices
- Passive invoices
- My Invoices**

Validate Invoice **Save**

- Invoice header
- Products
- Attachments
- Note

Invoice header

Invoice number	Type code	Bill to	Bill from
<input type="text"/>	<input type="text" value="v"/>	Add	Add
Invoice date	Due date		
<input type="text" value="Pick a date"/>	<input type="text" value="Pick a date"/>		

[More...](#)

Products

Service type	Description	Qty	Rate	Amount		
1 <input style="font-size: 0.8em; border: none; border-bottom: 1px solid #ccc; width: 40px;" type="text" value="Type"/> ▾	<input style="font-size: 0.8em; border: none; border-bottom: 1px solid #ccc; width: 100px;" type="text" value="Enter text..."/>	<input style="font-size: 0.8em; border: none; border-bottom: 1px solid #ccc; width: 40px;" type="text" value="Piece"/> ▾	<input style="font-size: 0.8em; border: none; border-bottom: 1px solid #ccc; width: 30px;" type="text" value="1"/>	<input style="font-size: 0.8em; border: none; border-bottom: 1px solid #ccc; width: 40px;" type="text" value="0,00"/> EUR	<input style="font-size: 0.8em; border: none; border-bottom: 1px solid #ccc; width: 30px;" type="text" value="%"/>	

[Add row](#)

SUBTOTAL € 0,00
IVA 22% [Edit](#) € 0,00

Attachments



DT

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TECHNOLOGIES

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