"Interoperability of Electronic Invoices in Europe"
Markus Hornburg, SAP

TBG 15 Project for Revision of UN/CEFACT Recommendation 6 to accommodate e-Invoicing

CEN/ISSS Workshop on Interoperability of e-Invoices in Europe
TBG 15 Project
Revision of UN/CEFACT Recommendation 6 to accommodate e-Invoicing

Background:
- Incomplete or confusing legislation and regulations have impeded the implementation of electronic invoicing;
- Laws and administrative procedures that, while well-intended and in keeping with a long-term vision for e-billing, impose undue burdens on vendors, suppliers, intermediary service providers and customers willing and able to begin large scale electronic invoicing initiatives and products;
- Too many issues exist on interoperability, especially cross-border electronic invoicing and VAT, although standards surrounding electronic data interchange (EDI) and electronic signatures have been available and in use for some time.
TBG 15 Project
Revision of UN/CEFACT Recommendation 6 to accommodate e-Invoicing

Purpose:
- Revise Recommendation 6 on Aligned Invoice Layout Key for International Trade
- Develop guiding principles for e-Invoice exchange to coach and support governmental, legal and regulatory bodies which are dealing with e-Invoicing, tax and e-signature issues
- Establish high level Business Requirements Specifications for electronic invoicing for further development and modeling of the business process by other Groups and Working Groups within UN/CEFACT
TBG 15 Project
Revision of UN/CEFACT Recommendation 6 to accommodate e-Invoicing

Scope:
- Define guiding principles for the harmonization of relevant national and regional laws, regulations, business processes and official procedures for e-Invoicing.
- Define, from a business perspective, harmonized conditions for secure archiving of electronic data to ensure authenticity and integrity of e-Invoices at initiation, during transmission and after application processing.
- Add the data elements, based on the TDED, necessary to cover the requirements of a commercial invoice from a business and governmental perspective. Define the business requirements of the electronic invoice to ensure integrity and authenticity required to cover the needs of the business community and the regulatory authorities.
- Ensure that the Aligned Invoice Layout Key is amended if necessary to be compatible with the results of the project.
TBG 15 Project
Revision of UN/CEFACT Recommendation 6 to accommodate e-Invoicing

Deliverables:
- Revision of Recommendation 6 to cover electronic invoicing from a business and government perspective.
  - Possibly includes one or more recommendations for the implementation of electronic invoicing, electronic signature, electronic sealing as well as electronic storage and archiving.
- Set of guiding principles for the harmonization of laws, regulations, processes and procedures.
  - This complements work already being undertaken by CEN/ISSS, the EU, OECD and national governments.
- High level Business Requirements Specifications for electronic invoicing
TBG 15 Project
Revision of UN/CEFACT Recommendation 6 to accommodate e-Invoicing

Surrounding Factors:
- Revision of the recommendation requires
  - business, legal, and technical competences tied to business and trade processes, electronic invoices and tax legislation
  - competency in trade facilitation and digital signature technology
- Several private sector companies have contributed to the project both in active participation and by adding information and experiences
- The geographical focus is global, with initial scope on EU member states, neighboring countries and Russia
CEN/ISSS e-Invoicing Workshop
Background

Mandate to CEN, CENELEC and ETSI in support of the regulatory framework for electronic invoicing, namely:

e-Invoicing Focus Group’s Recommendation
CEN/ISSS e-Invoicing Workshop
Objectives

- To take due account of the implementation of the relevant recommendations from the report produced by the e-Invoicing Focus Group
- To take due account to the provisions of the relevant EU legislation, decisions and recommendations such as the Directive on Electronic Signatures and the EDI Model Agreement recommendation
- To integrate already existing standards, where necessary and appropriate, especially as regards electronic signatures and electronic archiving/storage, and formats as regards EDI and XML
CEN/ISSS e-Invoicing Workshop
Benefits

- The interoperability of e-Invoices in the European Community
- The use of similar e-Invoicing processes across member states
- The alignment of different technical and practical solutions
- The development of good practices for e-Invoicing
EDI and business standards

- Update Commission Recommendation 1994/820/EC
- Creation of the relevant UN/CEFACT Core Components
- Permit the use of organization identifiers and product identifiers, as alternatives to the names and descriptions
- Develop codes, standardized at community level, to replace standard clauses (text)
- List the various ways of how data elements that are described in the Directive are being applied in each member state
Electronic signatures for e-Invoices

- Guidelines specifying how to apply digital signatures to companies
- Guidelines specifying how to apply digital signatures to multi-tier communications
- Define integrity, authenticity and signature authorization and how the result can be documented
CEN/ISSS e-Invoicing Workshop
Work Program

Overall work items
- Rules for storage of electronic invoices within the member states, including rules and guidelines for inspection
- Harmonized electronic invoicing processes for tax authorities in all EU Member States, in particular, for cross-border electronic invoicing.
- Rules and guidelines for service providers, such as ASP and VAN
- Define an e-Invoicing Framework Model.
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Electronic Invoicing:
The Regulatory Environment
Contact

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