



Meijburg & Co
Tax Lawyers

E-invoicing: an end to paper invoices?

In an era when the world is turning digital and technological developments follow one another in rapid succession, electronic invoicing ('e-invoicing') cannot get left behind. All Member States of the European Union have granted permission for e-invoicing. The e-invoicing Directive, containing the agreements made by the Member States on e-invoicing, took effect on May 26, 2014. Each Member State may also impose specific conditions on e-invoicing, which is reflected in the major differences between Member States in this respect. Failure to comply with these specific conditions can lead to penalties.

For example, did you know that:

- businesses in a number of Member States must notify the tax authorities in advance that the server on which the electronic invoices are stored is located in another Member State and that penalties may be imposed if this is not reported?
- according to legislation in some Member States it is mandatory to obtain prior written consent from customers to switch to e-invoicing, for example by drafting an e-invoicing agreement containing the rights and obligations of both parties?
- the obligation to retain paper and electronic invoices in the different Member States varies from 6 to 22 years?
- in some Member States it is mandatory to use a specific electronic signature for e-invoicing?
- paper invoices that are converted into electronic invoices still need to be retained for a number of years in some Member States?
- specific conditions apply to the archiving of electronic invoices?
- the tax authorities of each Member State may impose different requirements on how information must be provided in the event of an audit?
- it is possible to outsource e-invoicing, but specific conditions also apply for each Member State?

Is your company about to switch to e-invoicing?

Or do you already use e-invoicing but are not sure whether your company meets the conditions in all Member States? In that case, please contact one of the advisors listed below or your personal contact at Meijburg & Co.

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