

EU VAT legislation on electronic invoicing & electronic storage of invoices (overview of all the Member States)

Sweden

- Electronic invoicing allowed (no specific regulation in VAT law)
- No permissions needed
- No prescribed standards, sending invoice as attachment to e-mail is possible
- Electronic storage of invoices is possible (no specific data carrier; no permission necessary)
- Paper invoice must be stored in paper form (no conversion possible)
- Storage period: 10 years

United Kingdom

- Electronic invoicing regulated by law
- Notification to authorities (in some cases) required
- Different standards possible (leaflet from C&E)
- Electronic storage regulated by law

Denmark

- Electronic invoicing allowed by law
- No permission necessary
- No prescribed standards
- Electronic storage allowed (hard copy may be requested)

Finland

- Electronic invoicing allowed by law
- No prescribed standards, sending invoice as attachment to e-mail is possible
- Electronic storage allowed (“...must be available in readable form... access must be arranged”)
- Storage period: 6 years

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The Netherlands

- Decision no. CPP2001/1104M of 26 April 2001: electronic invoicing allowed as from 1 May 2001
- Condition: authenticity of origin and integrity of content of the invoices is guaranteed:
 - advanced electronic signature; or
 - paper reconciliation overview: specific conditions; or
 - other methods: pre-discussion with the authorities
- <http://www.minfin.nl/nieuws/regeling-besluit/ CPP01-1104.DOC>

Austria

- Electronic invoicing allowed by administrative practice
- No prior permission necessary, no prescribed standards
- Periodical overview of e-invoices must be issued
- Electronic storage allowed

France

- Electronic invoicing allowed by law
- Only with contract partner established in France (in practice)
- Prior notification to the authorities required
- EDIFACT is only standard allowed

Italy

- Electronic invoicing allowed by administrative practice
- Prior authorisation not required, but advisable
- Electronic storage NOT allowed

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Ireland

- Electronic invoicing allowed by law
- Only available for domestic supplies within Ireland and only between taxable persons
- Permission necessary
- Structured/EDI invoicing only (e-mail allowed) (strict criteria are set out)

Belgium

- Electronic invoicing allowed by administrative practice (Royal Decree expected)
- Individual permissions granted by VAT authorities
- EDI de facto standard (others possible)
- Supplier can obtain licence for its clients
- Electronic storage allowed on micro-film or CD-WORM

Spain

- Electronic invoicing allowed by law
- Administrative authorisation required both to issue and to receive e-invoices
- Data transfer through authorised EDI invoicing operators (providers of secure data transfer services across controlled networks)
- Obligatory use of EDIFACT standards
- Electronic storage allowed (hard copy may be requested)
- Possibility of sending invoices (attachments) by e-mail (hard copy must be available)
- Storage period: 4 years

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Germany

- Electronic invoicing allowed (no specific regulation), but additional paper copy must be sent to ensure deduction of input VAT
- Approval from the tax authorities is needed on use of e-invoicing system if foreign entrepreneurs are involved
- Electronic storage of invoices is possible under certain conditions
- Storage period: 6 years

Greece

- Electronic invoicing NOT allowed
- Electronic storage only allowed under strict conditions (only certain companies, only outgoing invoices, carrier should be authenticated...)

Portugal

- Electronic invoicing NOT allowed
- Legislation was introduced in September 1999, but it is not yet used in practice
- Electronic storage allowed (on microfilm, with previous authorisation)

Luxembourg

- Electronic invoicing NOT allowed because there is no legal provision allowing it
- Draft bill on e-business was approved on 10 March 1999 by Luxembourg government council
- Position of VAT authorities is expected to change