

CALL FOR EVIDENCE FOR AN EVALUATION / FITNESS CHECK

TITLE OF THE EVALUATION	Public procurement – EU rules on electronic invoicing in public procurement (evaluation)
LEAD DG – RESPONSIBLE UNIT	DG GROW – Unit G.4
INDICATIVE TIMETABLE (PLANNED START DATE AND COMPLETION DATE)	Q4 2022 – Q4 2023
ADDITIONAL INFORMATION	https://ec.europa.eu/digital-building-blocks/wikis/display/DIGITAL/e-invoicing

This document is for information purposes only. It does not prejudice the final decision of the Commission on whether this initiative will be pursued or on its final content. All elements of the initiative described by the document, including its timing, are subject to change.

A. Political context, purpose and scope of the evaluation

Political context

EU policy on electronic invoicing (eInvoicing) has its foundation in two major legal texts:

- Council Directive 2010/45/EU of 13 July 2010¹ amending Directive 2006/112/EC on the common system of value added tax as regards the rules on invoicing
- Directive 2014/55/EU on electronic invoicing in public procurement².

Directive 2014/55/EU (hereafter 'the Directive') calls for the definition of a common European standard on eInvoicing (EN16931) in terms of the content of the invoice ('semantics') and the format or language used ('syntax'). The reference to the European standard and the list of syntaxes were published by Commission Implementing Decision (EU) 2017/1870 of 16 October 2017.

The Directive aims to facilitate the use of e-invoicing by economic operators when supplying goods, works and services to a public administration. It also aims to create a digital single market for e-invoicing by aligning technical implementations based on the European Standard for e-invoicing, which should also simplify business processes.

The Directive requires all public administrations in Europe to receive and process electronic invoices issued under contracts to which the EU public procurement directives apply (Directive 2009/81/EC³, Directive 2014/23/EU⁴, Directive 2014/24/EU⁵ and Directive 2014/25/EU⁶) – if they are compliant with the EU e-invoicing standard.

The emergence of new EU policy initiatives, in particular the recent legislative proposal 'VAT in the digital age'⁷, will reshape European eInvoicing policy in the coming years. This creates an opportunity to promote digital integration between businesses within the digital single market and to build up the EU's current position internationally as a leading player in eInvoicing standardisation.

Purpose and scope

¹ [EUR-Lex - 32010L0045 - EN - EUR-Lex \(europa.eu\)](#)

² <http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32014L0055>

³ [EUR-Lex - 32009L0081 - EN - EUR-Lex \(europa.eu\)](#)

⁴ [EUR-Lex - 32014L0023 - EN - EUR-Lex \(europa.eu\)](#)

⁵ <https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX:32014L0024>

⁶ <https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32014L0025>

⁷ [VAT in the Digital Age \(europa.eu\)](#)

Article 12 of Directive 2014/55/EU requires the Commission to review the effects of the Directive on the single market and on the uptake of eInvoicing in public procurement. Furthermore, it requires the Commission to submit a report on this matter to the European Parliament and the Council.

It is in this context that the Commission is undertaking this evaluation, aiming to include data from all Member States. The results of the evaluation will be reflected in the Commission's final report to the European Parliament and the Council.

The evaluation seeks to assess the extent to which the Directive has been successful in meeting its main objective, i.e. facilitating the use of eInvoicing by economic operators when supplying goods, works and services to public administrations (business to government (B2G) eInvoicing).

It also seeks to ascertain to what extent the use of B2G eInvoicing has led to an increased use of eInvoicing in business to business (B2B) transactions. We would particularly welcome input regarding the efficiency (e.g. costs and benefits) for eInvoicing users, especially small and medium-sized firms.

Against this background, we are seeking stakeholders' views on the current and future needs of eInvoicing, including technical solutions, transmission level, the potential need for new standards and the scope of covered transactions.

Moreover, this evaluation aims to investigate the internal consistency of Directive 2014/55/EU and its consistency with other relevant EU initiatives. These initiatives include:

- the abovementioned 'VAT in the digital age' proposal
- the EU standardisation strategy⁸
- the eDelivery Building Block⁹ (financed under Connecting Europe Facility and the Digital Europe Programme), the standard for sending e-invoices in an interoperable manner.

The evaluation will also look into the EU added value of the Directive (i.e. value that is additional to what would otherwise have been created by EU countries acting alone). In line with the above, it will support decision-making regarding the potential revision of the Directive.

The evaluation period applies from the entry into force of the Directive (i.e. central government authorities had to comply with the Directive's obligations as of April 18, 2019 and all other public bodies by April 18, 2020) until the end of 2022.

B. Better regulation

Consultation strategy

This call for evidence is addressed to the wider public and stakeholders.

The Commission has launched, in parallel, a study that will include consultation activities, questionnaires and interviews, addressed to the relevant stakeholders, such as:

- [public authorities at national and EU level](#)
- [small and medium firms](#)
- [large multinational corporates](#)
- business associations
- [accountants](#)
- eInvoicing solution and services providers.

A summary of the results of the consultation activities will be added as an annex to the evaluation.

Data collection and methodology

The evaluation will look at a mix of evidence and information such as data derived from the Commission [eInvoicing portal](#), including information on country factsheets.

⁸ <https://ec.europa.eu/docsroom/documents/48598>

The Commission's work will draw on a preparatory study carried out by an external contractor. It will look at existing information and collect additional knowledge and evidence, including through the planned targeted consultations and interviews that are part of the same study.

This will provide further data for the evaluation in line with Article 12 of the Directive and will be reflected in the Commission's final report to the European Parliament and the Council.

It will build on relevant Commission's documents and studies carried out in relation to eInvoicing, as well as studies and data compiled by other bodies and sources, such as Eurostat, national authorities, enforcement authorities, industry and consumer associations, civil society and research organisations.

As part of the feedback to this call for evidence, we encourage stakeholders to provide us with (references to) data on costs and benefits, to help us identify any reductions in administrative burden and potential for simplification.

This will help us assess the costs and benefits of implementing the Directive and whether it needs to be revised.