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COMMISSION STAFF WORKING DOCUMENT

Implementation Plan

Accompanying the document

**Directive of the European parliament and of the Council on electronic invoicing in
public procurement**

{ COM(2013) 449 final }

{ SWD(2013) 222 final }

{ SWD(2013) 223 final }

Implementation Plan¹

1. Title of the document for the proposed act: Implementation plan for the Directive of the European Parliament and of the Council on electronic invoicing in public procurement (hereinafter referred to as “the Directive”).

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3. Deliverables and implementation challenges

The Directive introduces an obligation on the contracting authorities and entities to accept electronic invoices compliant with the European standard on electronic invoices. The Directive covers the invoices issued as a result of the performance of contracts subject to the EU public procurement legislation.

The European standard on electronic invoices will be drawn up by a [or “the relevant”] European Standardisation Body on the basis of a mandate from the Commission.

Contracting authorities and contracting entities may also accept electronic invoices which comply with standards other than the common European standard, as well as paper invoices unless otherwise provided in national legislation. Consequently, this Directive does not impose any obligations on the economic operator – they are free to take up electronic invoices at their own pace.

Currently electronic invoicing is used by contracting authorities and entities in certain Member States, either *de facto* or *de jure*. Consequently challenges related to the implementation of this Directive will be different in magnitude for Member States/contracting authorities and entities which have introduced electronic invoices and for those which have not yet done so.

Challenges

1. Technical challenges:

This is a rather simple and straightforward Directive; therefore the transposition into national law is unlikely to pose problems. Member States which might face some transposition difficulties are those where electronic invoicing is not mandated or used. In any case a series of support actions may be put in place by the Commission, as specified below with a view to support Member States during the transposition period.

¹ This Implementation Plan is provided for information purposes only. It does not legally bind the Commission on whether the identified actions will be pursued or on the form in which they will be pursued.

2. Compliance challenges

The most significant challenges that could be envisaged at this stage are the difficulties in the actual introduction of electronic invoicing by the contracting authorities and entities which never used this system before and in particular by those which are smaller in size. However, it should be noted that the services related to electronic invoicing can be outsourced to an external service provider. To facilitate the take up of electronic invoicing, some support actions could be put in place, especially at national level.

3. Timing challenges

No such problems are envisaged at the moment. The transposition period of 24 months should be sufficient to allow Member States to adopt national rules to implement this Directive into their domestic law.

Furthermore, the contracting authorities and entities are required to apply the provisions set out in this Directive by 48 months after its entering into force. This interval is considered sufficient to allow these authorities to take the necessary measures to accept electronic invoices in the European standard.

4. Support Actions:

In order to monitor risks and take the necessary mitigation measures, the Commission will schedule a number of activities, in order to identify common difficulties and also national specific problems, during the transposition period and afterwards.

The Commission intends to:

- use the meetings of the Advisory Committee for Public Contracts as a forum for monitoring of the transposition process and as a platform for best practice sharing.
- ask Member States to identify the appropriate liaison contacts to take part in further technical discussions with the Commission.
- organise multilateral and/or bilateral meetings with Member States to discuss and solve general and/or specific issues related to transposition or to the implementation process.
- to set up a web-page in order to provide information on the implementation process to Member States and stakeholders, to be used also as a platform for best practice sharing in the form of case studies, FAQs, etc.

Example of Possible Member State Actions:

- Develop and implement detailed strategies for the introduction of e-invoicing in public procurement in their administrations and monitor its use.
- Organize training programmes addressed to contracting authorities and entities, to inform them about the possibilities at their disposal and to facilitate the setup of their electronic invoicing systems.

- Set up dedicated web-pages in the national language disseminate to the stakeholders general information on the electronic invoicing, to be used as a platform for exchange of best practices, FAQs, and information on electronic invoicing service providers.