COMMISSION IMPLEMENTING DECISION (EU) 2017/1870
of 16 October 2017
on the publication of the reference of the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council
(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement (1), and in particular Article 3(2) and the third subparagraph of Article 11(2) thereof,

Whereas:

(1) Directive 2014/55/EU has the objective of promoting the uptake of electronic invoicing in public procurement, by ensuring semantic interoperability and improving legal certainty. The benefits of electronic invoicing are maximised when the generation, sending, transmission, reception and processing of an invoice can be fully automated. The use of a common European Standard on electronic invoicing and the identification of a limited list of syntaxes are a guarantee that these benefits are reached in the context of the internal market.

(2) Pursuant to Article 3 of Directive 2014/55/EU, the Commission requested from the European standardisation organisations to develop the European standard on electronic invoicing and its related deliverables, amongst which the main one is the list of syntaxes, based on the standardisation request of 10 December 2014, C(2014) 7912 final (2).


(4) The related deliverables developed by CEN aiming at supporting the implementation of the European standard on electronic invoicing are available on CEN website.

(5) The Commission has conducted a test on the practical application for an end user of the European standard on electronic invoicing, in accordance with fifth subparagraph of Article 3(1) of Directive 2014/55/EU. The test showed that the European standard EN 16931-1:2017 is fit for purpose and meets the criteria listed in second subparagraph of Article 3(1) of Directive 2014/55/EU and especially criteria of practicality, user-friendliness and possible implementation costs. The Report of the outcome of that test was submitted to the European Parliament and the Council on 11 October 2017.

(6) In order to ensure that electronic invoices are received and processed in compliance with the European standard on electronic invoicing and the related syntaxes as soon as possible, this Decision should enter into force on the first day following that of its publication in the Official Journal of the European Union.


HAS ADOPTED THIS DECISION:

Article 1


Article 2

18 April 2019 is the final date for bringing into force of the measures referred to in the first subparagraph of Article 11(2) of Directive 2014/55/EU.

Article 3

This Decision shall enter into force on the first day following that of its publication in the Official Journal of the European Union.

Done at Brussels, 16 October 2017.

For the Commission
The President
Jean-Claude JUNCKER
ANNEX

LIST OF SYNTAXES

The list of syntaxes mentioned in Article 3(2) of Directive 2014/55/EU is provided by CEN in clause 7 of CEN/TS 16931-2:2017, published on 28 June 2017.

The 2 syntaxes are the following:

1. UN/CEFACT Cross Industry Invoice XML message as specified in XML Schemas 16B (SCRDM — CII) (1).

2. UBL invoice and credit note messages as defined in ISO/IEC 19845:2015 (2).

(1) These documents are made available by UNECE (United Nations Economic Commission for Europe) at http://www.unece.org/cefact/xml_schemas/index

(2) These documents are made available by Oasis UBL (Universal Business Language) at http://docs.oasis-open.org/ubl/cs1-UBL-2.1/UBL-2.1.pdf