EU
Compendium

E-INVOICING
& RETENTION

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May 2018

PREAMBLE

From a VAT perspective, invoice documents represent a major element of taxation. Taxable supplies and services are regularly billed on invoices. If in possession of a correct invoice document, the recipient of these billed goods/services will receive an input VAT refund from the fiscal authorities.

The European VAT Directive (2006/112/EC) lays down the minimum standard requirements for invoices in Art. 226, 230, 233, 244, and 246. Although member states may impose fewer obligations (Art. 221), many national legislators do indeed ask for more details on invoice documents.

Businesses in Europe find themselves in a similar situation with regard to electronic invoices. While the European VAT Directive clearly states that a business must guarantee the authenticity of the origin and the integrity of the content of both electronic invoices and paper invoices, some member states have issued specific national rules that seem to make it more complicated to use electronic invoicing.

In the meantime, more and more businesses have been changing their invoicing flows from paper to digital formats, which enables them to automate the processing of their invoices.

Moreover, countries have been implementing "real-time" reporting systems with regards to invoicing and VAT more and more. On the one hand, this relates to obligations to accept E-Invoices (based on the Directive 2014/55/EU), on the other hand this stems from a desire to prevent fraudulent activity.

This handbook shall give you an initial overview of the rules currently applied in many European countries. For further questions and details, please feel free to contact one of the local contributors.

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D E F I N I T I O N S

e-Invoicing clearance system:
A system in which invoices are routed over a central fiscal system and, through that system, to the invoice-recipient. This way, the tax authorities can directly deduct the information they need.

Directive 2014/55/EU:
Directive of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement.

PEPPOL:
PEPPOL (Pan-European Public Procurement OnLine) is a large-scale pilot project that was initiated by the European Commission and which is now sustained and governed by the organisation OpenPEPPOL. PEPPOL is designed to facilitate electronic procurement (including e-Invoicing) in Europe, not only within, but especially between member states. PEPPOL has developed the Business Interoperability Specifications (BIS) for common eProcurement processes to standardise electronic documents exchanged and validated through an open and secure network, between sending and receiving Access Points for public sector buyers and their suppliers across Europe and beyond. The eProcurement specifications (PEPPOL BIS) maintained by OpenPEPPOL build on the work of the CEN Workshop on Business Interoperability Interfaces for Public Procurement in Europe (CEN BII). PEPPOL has not developed new standards but has used the CEN BII results to develop implementation guidelines, known as the PEPPOL BIS, that can be embedded in eProcurement and eBusiness exchange systems, to support interoperability across borders. The PEPPOL BIS are formal requirements to ensure pan-European interoperability of procurement documents, such as e-Invoices.

Real-time VAT invoice reporting:
Certain obligations for businesses to provide the tax authorities, separately from the general VAT returns, with certain invoice-data within certain deadlines.

A U S T R I A

1. Standard requirements for invoices:

1.	x	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	x	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions *
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	✓	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	x	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	x	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	x	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	x	VAT amount in any currency allowed (Art. 230)

* only under certain conditions

20.	✓	VAT amount must be specified in EUR
21.	x	VAT amount must be specified in local (non-EUR) currency
22.	x	Total (gross) invoice amount
23.	x	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	x	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	x	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	x	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	x	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery

2. Special requirements for (incoming and outgoing) electronic invoices

Q

A

1.	Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?	No digital signature required.
2.	Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?	Yes; approval can be given tacitly.
	Requirements on the data type (data format) of electronic invoices:	
3.	Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?	No specific data format required – neither for incoming nor for outgoing invoices (including storage of these invoices).
4.	May the invoice be issued in a PDF or PDF/A data format?	Yes, PDF or PDF/A data format are fine (for issuance as well as for storage).
5.	Are there any other restrictions regarding the data format? If yes, what kind of restrictions?	No restrictions on data format; users have free choice. However, the storage and archiving of invoices which were originally issued on paper, but scanned for storage purposes, require some specific archiving systems or storage media, e.g. Write Once Read Many (WORM) media.

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

Q   A

1.	How can the authenticity of the origin and integrity of the content be ensured?	Through business controls on these invoices or (alternatively) Qualified Electronic Signature (QES) when based on a certificate verifiable via the "Signaturprüfdienst" of the RTR (or comparable foreign body) or Electronic Data Exchange (EDI) in accordance with 94/820/EC.
2.	Which business controls on invoices must be implemented?	Internal control procedures with an audit trail must be implemented: Matching of the invoice with existing business documents (e.g. with the purchase order).
3.	Are there any documentation requirements for these business controls on invoices?	Evidence of ensuring authenticity and integrity has to be stored in electronic form in case of EDI and electronic signatures but not in case of the business control options. There is no obligation to document the business controls.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.).

4. Archiving requirements for electronic invoices

	Q	A
1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	Basically, there are no restrictions regarding the storage and archiving of electronic invoices as long as the authenticity of the origin and integrity of the content of archived invoices can be ensured through internal control procedures and trails.
2.	Do electronic invoices have to be archived in digital form?	
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	It is allowed to print the electronic invoice on paper and delete the electronic data.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	Yes it is; in such a case, however, the electronic invoices must be archived in both the original data format as well as in the new digital format. It must be clear which version is the original version.
5.	Is it allowed to store the electronic archive in a different EU member state?	Electronic invoices may generally be stored abroad without notification, provided that the tax authority is given online access.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	No digital time stamp required.
7.	Are there any requirements regarding the archiving system?	Visual inspection of the electronic invoices as well as analysis functions on the electronic data must remain unchanged; no further requirements on the archiving software.
8.	What is the retention period?	7 years (22 years in respect of immovable property), normally starting at the end of the year of receipt.

5.   Scanning of paper invoices

Q	A

	Q	A
1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	Yes, but this requires some specific archiving systems or storage media, e.g. Write Once Read Many (WORM) media.

6.   e-Invoicing obligations

<table>
<tr><td style="color:red">**Q**</td><td style="color:gray">**A**</td></tr>
<tr><td>1.</td><td>Is there an obligation to issue certain invoices electronically?</td><td>Yes, since 1 January 2014.</td></tr>
<tr><td>2.</td><td>If yes, which businesses are obliged to do so?</td><td>All contracting partners trading goods and services with federal departments.</td></tr>
<tr><td>3.</td><td>To which kind of invoices (B2B/B2G/B2C) does this apply?</td><td>B2G</td></tr>
<tr><td>4.</td><td>Are there any restrictions in this respect (e.g. the obligation only applies as of a certain amount etc.)?</td><td>No. However, besides the federal government only those public entities named in the list under the link in the footnote are able to retrieve electronic invoices via e-rechnung.gov.at[1].</td></tr>
<tr><td>5.</td><td>Which kind of system needs to be used and do any other formats as mentioned under 2 above apply?</td><td>Refer to 7.4</td></tr>
<tr><td>6.</td><td>Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?</td><td>Refer to 7.6</td></tr>
<tr><td>7.</td><td>Are any developments expected with regards to e-Invoicing obligations?</td><td>Refer to 7.7</td></tr>
</table>

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[1] https://www.erechnung.gv.at/erb?locale = en_GB&p = einvoice_recipients_pubsec

7.   e-Invoicing clearance systems

<div align="center">

Q   **A**

</div>

	Q	A
1.	Is a clearance system in place? If yes, since when?	Yes, since 1 January 2014.
2.	If yes, which kind of businesses are obliged to use it?	All contracting partners trading goods and services with federal departments
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	B2G
4.	What is the name of the system, what are the main characteristics of it and in which format do invoices need to be issued?	The system is called "USP" (www.usp.gv.at). This is the access portal for businesses to eGovernment applications of the federal government. The USP serves as authentication portal for the eGovernment application "e-rechnung.gv.at". The latter is used for the submission of e-Invoices in the public sector. After authenticated logon at the USP, the following delivery methods are available for transmitting e-Invoices by means of e-rechnung.gv.at: - Filling in the online form - Manual upload - Automated submission via Webservice The supported e-Invoicing formats are ebInterface 4.0 4.1 4.2 and 4.3 (Austrian XML-standard) and PEPPOL-UBL 2.0 and 2.1.
5.	Are any deadlines applicable?	No.

6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	The invoice will not be accepted by the governmental / public sector recipient.
7.	Are any developments expected with regards to the introduction of a Clearance System?	N/A

8.   "Real-time" VAT invoice reporting

	Q	A
1.	Is there any obligation to report invoice-data to the tax authorities (separate of the general VAT return)? If yes, since when?	No.
2.	If yes, to which kind of businesses does it apply?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What kind of information needs to be provided?	N/A
5.	Which deadlines are applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a "Real-time" VAT reporting system?	No.

B E L G I U M

1. Standard requirements for invoices:

1.	✓	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	✓	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	✓	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	x	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	✓	VAT amount in any currency allowed (Art. 230)

20.	x	VAT amount must be specified in EUR
21.	x	VAT amount must be specified in local (non-EUR) currency
22.	x	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	x	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	x	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	x	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	x	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery

2. Special requirements for (incoming and outgoing) electronic invoices

Q   A

	Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?	No digital signature required.
1.		
2.	Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?	Yes; approval can be given tacitly.
	Requirements on the data type (data format) of electronic invoices:	
3.	Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?	No specific data format required; users have free choice.
4.	May the invoice be issued in a PDF or PDF/A data format?	Yes, PDF or PDF/A data formats are fine, but one must still be able to prove the origin and integrity of the content of the invoice.
5.	Are there any other restrictions regarding the data format? If yes, what kind of restrictions?	No restrictions on data format; users have free choice.

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

Q

A

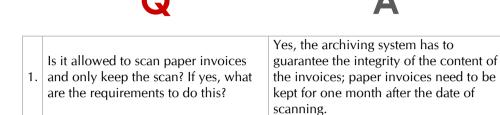|	Q	A
1.	How can the authenticity of the origin and integrity of the content be ensured?	Through business controls on these invoices, AES and EDI.
2.	Which business controls on invoices must be implemented?	Internal control procedures with an audit trail must be implemented: Matching of the invoice with existing business documents (e.g. with the purchase order). This procedure may change over the years because of the development of the company. This method can vary in function of the size and the activities of the company.
3.	Are there any documentation requirements for these business controls on invoices?	A detailed process documentation must be presented when asked by the tax authorities, and also proof that the company has control over its internal control procedures.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct and if it can be proven that the content of the invoice reflects the real situation.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.).

4. Archiving requirements for electronic invoices

Q A

	Q	A
1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	No specific data format required; users have free choice.
2.	Do electronic invoices have to be archived in digital form?	No, this is not necessary.
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	Yes, but the tax authority still has to publish its guidelines on this matter.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	Yes, but the tax authority still has to publish its guidelines on this matter.
5.	Is it allowed to store the electronic archive in a different EU member state?	Electronic invoices may be stored abroad without notification, provided that the tax authority is guaranteed online access.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	No digital time stamp required.
7.	Are there any requirements regarding the archiving system?	Visual inspection of the electronic invoices must be possible and the archiving system has to guarantee the integrity of the content of the invoices.
8.	What is the retention period?	7 years (15 years for investment goods subject to the revision term of 15 years, i.e. new buildings), starting from the 1st of the year following the year in which the invoice was issued.

5.   Scanning of paper invoices

Q   A

1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	Yes, the archiving system has to guarantee the integrity of the content of the invoices; paper invoices need to be kept for one month after the date of scanning.

6.   e-Invoicing obligations

Q   A

1.	Is there an obligation to issue certain invoices electronically?	No.
2.	If yes, which businesses are obliged to do so?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does this apply?	N/A
4.	Are there any restrictions in this respect (e.g. the obligation only applies as of a certain amount etc.)?	N/A
5.	Which kind of system needs to be used and do any other formats as mentioned under 2 above apply?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to e-Invoicing obligations?	Belgium is currently working on the implementation of Directive 2014/55/EU.

7. e-Invoicing clearance systems

Q   A

1.	Is a clearance system in place? If yes, since when?	No.
2.	If yes, which kind of businesses are obliged to use it?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What is the name of the system, what are the main characteristics of it and in which format do invoices need to be issued?	N/A
5.	Are any deadlines applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a Clearance System?	No.

8. "Real-time" VAT invoice reporting

Q   A

	Q	A
1.	Is there any obligation to report invoice-data to the tax authorities (separate of the general VAT return)? If yes, since when?	No.
2.	If yes, to which kind of businesses does it apply?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What kind of information needs to be provided?	N/A
5.	Which deadlines are applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a "Real-time" VAT reporting system?	No.

C R O A T I A

1. Standard requirements for invoices:

1.	x	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	✓	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
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15.	x	Taxable (net) invoice amount must be specified in EUR
16.	✓	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	x	VAT amount in any currency allowed (Art. 230)

20.	x	VAT amount must be specified in EUR
21.	✓	VAT amount must be specified in local (non-EUR) currency
22.	✓	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	x	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	✓	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	x	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	✓	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery
33.	✓	Other remarks: For the purposes of the taxation procedure, an invoice must also contain the following: - time when the receipt was issued (hour and minute); - identification of the cash register operator (a person); - means of payment identifier: banknotes, card, cheque, transactional account, other; - unique receipt identifier, and security code of the issuer, e.g. the taxpayer subject to taxation; - if the VAT cash accounting scheme is applicable to a legal entity: "Calculation based on the cash accounting scheme"; - if the VAT cash accounting scheme is applicable to a taxpayer subject to personal income tax: "R-2: Calculation based on the cash accounting scheme".

2. Special requirements for (incoming and outgoing) electronic invoices

Q   A

	Q	A
1.	Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?	No digital signature required.
2.	Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?	Yes; approval can be given tacitly.
	Requirements on the data type (data format) of electronic invoices:	
3.	Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?	No specific data format required – neither for incoming nor for outgoing invoices (including storage of these invoices).
4.	May the invoice be issued in a PDF or PDF/A data format?	Yes, PDF or PDF/A data format are fine (for issuance as well as for storage).
5.	Are there any other restrictions regarding the data format? If yes, what kind of restrictions?	No restrictions on data format; users have free choice.

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

Q

A

	Q	A
1.	How can the authenticity of the origin and integrity of the content be ensured?	QES, EDI and any method at the choice of the taxable person.
2.	Which business controls on invoices must be implemented?	Business controls must ensure a reliable audit trail and linking the invoice with existing business documents (e.g. with the purchase order).
3.	Are there any documentation requirements for these business controls on invoices?	A detailed invoice supporting documentation must be prepared and kept up-to-date (contracts, orders, receipt notes etc.).
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.).

4. Archiving requirements for electronic invoices

Q   A

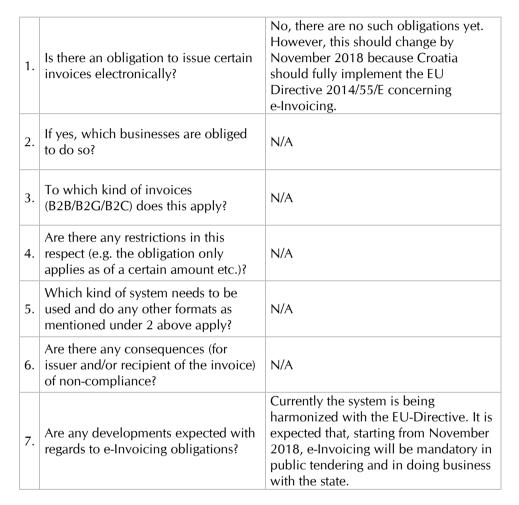|		
1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	No specific requirements.
2.	Do electronic invoices have to be archived in digital form?	No; invoices may be stored in paper or electronic form.
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	Yes; this is permissible.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	Yes it is; there are no further requirements.
5.	Is it allowed to store the electronic archive in a different EU member state?	Yes, provided that the tax authority is notified and given online access if required.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	No digital time stamp required.
7.	Are there any requirements regarding the archiving system?	Competent supervision authorities must be given online access to the date concerned and – upon a request – access, download and use of those invoices must be granted by the taxable person.
8.	What is the retention period?	11 years after the year to which the invoice pertains.

5. Scanning of paper invoices

Q   A

1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	Yes; there are no further requirements.

6.   e-Invoicing Obligations

Q	A

1.	Is there an obligation to issue certain invoices electronically?	No, there are no such obligations yet. However, this should change by November 2018 because Croatia should fully implement the EU Directive 2014/55/E concerning e-Invoicing.
2.	If yes, which businesses are obliged to do so?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does this apply?	N/A
4.	Are there any restrictions in this respect (e.g. the obligation only applies as of a certain amount etc.)?	N/A
5.	Which kind of system needs to be used and do any other formats as mentioned under 2 above apply?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to e-Invoicing obligations?	Currently the system is being harmonized with the EU-Directive. It is expected that, starting from November 2018, e-Invoicing will be mandatory in public tendering and in doing business with the state.

7. e-Invoicing clearance systems

	Q	**A**
1.	Is a clearance system in place? If yes, since when?	Yes, Croatia has a cash transaction fiscalization system that has been in place since 2013. Rules and obligations are regulated by the Cash Transaction Fiscalization Act.
2.	If yes, which kind of businesses are obliged to use it?	Only businesses that are located in Croatia and that collect their revenues in cash.
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	The law has prescribed the process of fiscalization as a set of measures that monitor issuing of cash transaction invoices. It applies to all B2C invoices that are paid by cash or by credit/debit card. Payment through a transactional bank account does not have to be reported in the so-called "Fiskalizacija" system.
4.	What is the name of the system, what are the main characteristics of it and in which format do invoices need to be issued?	The system is called "Fiskalizacija". Cash registers contact the Tax administration server through specialized software. There, invoices get the unique fiscal number which is printed on the invoice.
5.	Are any deadlines applicable?	The Tax administration keeps track of all receipts, and they can easily determine that there is a missing receipt in the sequence and send an inspection or issue a fine after a period of 48 hours.
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	See above.
7.	Are any developments expected with regards to the introduction of a Clearance System?	The system is being monitored and upgraded continuously.

8. "Real-time" VAT invoice reporting

<div style="text-align:center">

Q   A

</div>

	Q	A
1.	Is there any obligation to report invoice-data to the tax authorities (separate of the general VAT return)? If yes, since when?	No, apart from the real time fiscalization system described above in 7 and that applies only to entities that collect revenues in cash, there is no requirement to report real-time to the tax authorities.
2.	If yes, to which kind of businesses does it apply?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What kind of information needs to be provided?	N/A
5.	Which deadlines are applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a "Real-time" VAT reporting system?	At this point of time there is no information available about this.

C Y P R U S

1. Standard requirements for invoices:

1.	✓	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	x	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	✓	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	x	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	✓	VAT amount in any currency allowed (Art. 230) *

* only under certain conditions

20.	✓	VAT amount must be specified in EUR
21.	x	VAT amount must be specified in local (non-EUR) currency
22.	x	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	x	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	x	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	x	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	x	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery

2. Special requirements for (incoming and outgoing) electronic invoices

	Q	**A**
1.	Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?	No digital signature required.
2.	Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?	Yes; approval can be given tacitly.
	Requirements on the data type (data format) of electronic invoices:	
3.	Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?	No specific data format required – neither for incoming nor for outgoing invoices (including storage of these invoices).
4.	May the invoice be issued in a PDF or PDF/A data format?	Yes, PDF or PDF/A data format are fine (for issuance as well as for storage).
5.	Are there any other restrictions regarding the data format? If yes, what kind of restrictions?	No restrictions on data format; users have free choice.

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

	Q	A
1.	How can the authenticity of the origin and integrity of the content be ensured?	The authenticity and integrity of electronic invoices can be secured with the use of any relevant technology. Therefore, it is to the discretion of the Company to choose the technology to be applied, and there is no obligation to apply only the Electronic Data Interchange (EDI) or advanced electronic signatures.
2.	Which business controls on invoices must be implemented?	All business controls that ensure the integrity and authenticity of the invoice are accepted.
3.	Are there any documentation requirements for these business controls on invoices?	There is no requirement by law. It is to the discretion of the Company to include e-Invoicing in its manual.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.).

4.   Archiving requirements for electronic invoices

Q   A

1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	No specific requirements.
2.	Do electronic invoices have to be archived in digital form?	Yes; electronic invoices must be stored in their original data format.
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	No, this is not allowed.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	Yes, but invoices must be converted in a way which safeguards all the original data and the data that has been converted.
5.	Is it allowed to store the electronic archive in a different EU member state?	Yes; storage is allowed in the EU and in countries with which Cyprus has a relevant tax assistance treaty; notification and online access are necessary.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	No digital time stamp required.
7.	Are there any requirements regarding the archiving system?	VAT commissioner must be informed if invoices are stored outside Cyprus.
8.	What is the retention period?	Invoices must be stored for 6 years.

5.   Scanning of paper invoices

Q   A

1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	No; invoices sent on paper must be stored as they were when received.

6.   e-Invoicing obligations

Q   A

	Is there an obligation to issue certain invoices electronically?	Currently not.
1.		
2.	If yes, which businesses are obliged to do so?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does this apply?	N/A
4.	Are there any restrictions in this respect (e.g. the obligation only applies as of a certain amount etc.)?	N/A
5.	Which kind of system needs to be used and do any other formats as mentioned under 2 above apply?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to e-Invoicing obligations?	Not at the moment.

7.   e-Invoicing clearance systems

Q   A

	Q	A
1.	Is a clearance system in place? If yes, since when?	Currently not.
2.	If yes, which kind of businesses are obliged to use it?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What is the name of the system, what are the main characteristics of it and in which format do invoices need to be issued?	N/A
5.	Are any deadlines applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a Clearance System?	Not at the moment.

8. "Real-time" VAT invoice reporting

<div align="center">

Q　　　　　　　　A

</div>

1.	Is there any obligation to report invoice-data to the tax authorities (separate of the general VAT return)? If yes, since when?	Currently not.
2.	If yes, to which kind of businesses does it apply?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What kind of information needs to be provided?	N/A
5.	Which deadlines are applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a "Real-time" VAT reporting system?	Not at the moment.

C Z E C H   R E P U B L I C

1. Standard requirements for invoices:

1.	x	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	✓	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	✓	Date of supply or date of service (only if different from invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	x	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	x	VAT amount in any currency allowed (Art. 230)

20.	x	VAT amount must be specified in EUR
21.	✓	VAT amount must be specified in local (non-EUR) currency
22.	x	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount or amount per item
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	✓	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	x	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	x	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	x	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery

2. Special requirements for (incoming and outgoing) electronic invoices

Q   A

1.	Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?	No, provided that the authenticity of origin, the integrity of the content and the legibility of an invoice is ensured by other controlling processes creating a reliable link between the invoice and the respective supply.
2.	Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?	Yes; approval can be given tacitly.
	Requirements on the data type (data format) of electronic invoices:	
3.	Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?	No specific data format required.
4.	May the invoice be issued in a PDF or PDF/A data format?	Yes, PDF or PDF/A data format are fine (for issuance as well as for storage).
5.	Are there any other restrictions regarding the data format? If yes, what kind of restrictions?	No restrictions on data format; users have free choice.

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

Q   A

	Q	A
1.	How can the authenticity of the origin and integrity of the content be ensured?	Electronic signature, electronic mark, EDI and control mechanisms of processes that create a reliable link between the invoice and the supply.
2.	Which business controls on invoices must be implemented?	Business controls must ensure a reliable audit trail linking an invoice and a supply.
3.	Are there any documentation requirements for these business controls on invoices?	No, no specific requirements apply.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct and if it can be proven that the content of the invoice reflects the real situation.
5.	How can the legibility of an invoice be ensured?	Through control mechanisms of processes that create a reliable link between the invoice and the supply. An invoice is legible if its content is visible directly or through a technological equipment.

4. Archiving requirements for electronic invoices

Q   A

1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	No specific requirements.
2.	Do electronic invoices have to be archived in digital form?	No. Electronic invoices may be converted and archived even as hard copies (paper) under the condition that the authenticity of the origin and integrity of content is ensured (audit trail). An authorized conversion (e.g. by the Czech Point) might also be used.
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	Yes it is; under the above conditions.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	Yes, if the authenticity of the origin and integrity of content is ensured.
5.	Is it allowed to store the electronic archive in a different EU member state?	Invoices may be stored outside the Czech Republic, if there is a continuous remote access and after a prior notification to the tax authority.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	Digital time stamp is not obligatory. However, it might be used to prove the authenticity and integrity of documents.
7.	Are there any requirements regarding the archiving system?	If the invoices are archived electronically, the data ensuring the authenticity of origin and integrity of the content have to be archived in the same way.
8.	What is the retention period?	10 years; normally starting at the end of the relevant tax period.

5.   Scanning of paper invoices

Q   A

1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	Yes; under the condition that the authenticity of the origin and integrity of content of the invoice are ensured. This can be done by an authorised conversion (e.g. by the Czech Point) or by a sufficient audit trail.

6.   e-Invoicing obligations

	Q	**A**
1.	Is there an obligation to issue certain invoices electronically?	No.
2.	If yes, which businesses are obliged to do so?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does this apply?	N/A
4.	Are there any restrictions in this respect (e.g. the obligation only applies as of a certain amount etc.)?	N/A
5.	Which kind of system needs to be used and do any other formats as mentioned under 2 above apply?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to e-Invoicing obligations?	The EU-Directive 2014/55/EU on electronic invoicing in public procurement is implemented through the Public Procurement Act. The Czech Republic, the organizational branches of the Czech Republic and the Czech National Bank will be obliged to accept standardized electronic invoices as of 1 April 2019; other contracting authorities will be obliged to accept them as of 1 April 2020.

7. e-Invoicing clearance systems

Q A

	Q	A
1.	Is a clearance system in place? If yes, since when?	No.
2.	If yes, which kind of businesses are obliged to use it?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What is the name of the system, what are the main characteristics of it and in which format do invoices need to be issued?	N/A
5.	Are any deadlines applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a Clearance System?	No.

8.   "Real-time" VAT invoice reporting

<table>
<tr><th>Q</th><th>A</th></tr>
<tr>
<td>1.</td>
<td>Is there any obligation to report invoice-data to the tax authorities (separate of the general VAT return)? If yes, since when?</td>
<td>From 2016, there is an obligation to file VAT ledger statements that contain details of transactions subject to VAT in the Czech Republic ("**Local Sales/Purchases Report**"). As of 1 December 2016 (accommodation and meal services and 1 March 2017 (retail and wholesale), an obligation has been introduced pursuant to which online sales that come from business activities and are paid in cash/electronic purses/chip cards/coupons/vouchers/ similar instruments have to be reported ("**Electronic Reporting of Sales**").</td>
</tr>
<tr>
<td>2.</td>
<td>If yes, to which kind of businesses does it apply?</td>
<td>Local Sales/Purchases Report: Czech VAT payers. For Czech VAT payers that are not established in the Czech Republic and do not have a VAT establishment there this only applies to periods in which they performed taxable or zero-rated transactions.

Electronic Reporting of Sales: Individual entrepreneurs and legal entities that are liable to Czech income tax.</td>
</tr>
<tr>
<td>3.</td>
<td>To which kind of invoices (B2B/B2G/B2C) does it apply?</td>
<td>Local Sales/Purchases Report: All kind of invoices. VAT payers are obliged to report particular data about local supplies, local purchases, acquisition of goods from another EU member state, supplies acquired from persons not established in the Czech Republic and supplies (both received and provided) under the local reverse charge regime.</td>
</tr>
</table>

4.	What kind of information needs to be provided?	Local Sales / Purchases Report: The kind of supply, the recipient's or the supplier's VAT reg. ID No., the supplier's tax document No., the VAT date, VAT base in local currency, VAT rate and VAT amount in local currency. In some transactions invoices under a certain value are declared together as one sum. Electronic Reporting of Sales: the fiscal identification code, the supplier's tax identification number, the identification of the business premises in which the sale is carried out, the identification of the terminal in which the sale is registered, the serial number of the receipt, the date and time the sale was received (or the receipt was issued, if it was issued earlier), the total amount of the sale, the taxpayer's security code, information on whether the sale was registered under the standard or the simplified regime.
5.	Which deadlines are applicable?	Local Sales/Purchases Report: 25th day of the month following the calendar month. Electronic Reporting of Sales: Real-time reporting, with some exceptions.
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	Local Sales / Purchases Report: Significant Penalties apply for the failing to file VAT ledger statements, or for their late filing, amounting to CZK 1, 10, 30 or 50 thousand (EUR 2,000) in some cases up to CZK 500,000 (EUR 20,000). Electronic Reporting of Sales: A fine up to CZK 500,000 (EUR 20,000) may be imposed in case of serious obstruction or frustration on the registration of sales and on the breach of the duty to send the data message and on the failure to issue a receipt to the customer. A fine up to CZK 50,000 (EUR 2,000) may be imposed for other breaches. Business may also be closed.
7.	Are any developments expected with regards to the introduction of a "Real-time" VAT reporting system?	Local Sales/Purchases Report: No Electronic Reporting of Sales: an amendment of the regulations is currently being drafted.

FINLAND

1.   Standard requirements for invoices:

1.	x	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	✓	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	✓	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	x	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	x	VAT amount in any currency allowed (Art. 230) *

* only under certain conditions

20.	✓	VAT amount must be specified in EUR
21.	x	VAT amount must be specified in local (non-EUR) currency
22.	x	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	✓	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	x	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	✓	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	x	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery

2. Special requirements for (incoming and outgoing) electronic invoices

<table>
<tr><th>Q</th><th>A</th></tr>
<tr><td>1.</td><td>Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?</td><td>No digital signature required.</td></tr>
<tr><td>2.</td><td>Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?</td><td>Yes; approval can be given tacitly.</td></tr>
<tr><td></td><td>Requirements on the data type (data format) of electronic invoices:</td><td></td></tr>
<tr><td>3.</td><td>Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?</td><td>No specific data format required.</td></tr>
<tr><td>4.</td><td>May the invoice be issued in a PDF or PDF/A data format?</td><td>Yes, PDF or PDF/A formats are fine.</td></tr>
<tr><td>5.</td><td>Are there any other restrictions regarding the data format? If yes, what kind of restrictions?</td><td>No restrictions.</td></tr>
</table>

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

	Q	A
1.	How can the authenticity of the origin and integrity of the content be ensured?	Business controls by the invoice recipient can ensure authenticity and integrity.
2.	Which business controls on invoices must be implemented?	No specific rules.
3.	Are there any documentation requirements for these business controls on invoices?	No specific rules.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer text editor etc.).

4. Archiving requirements for electronic invoices

<table>
<tr><th>Q</th><th>A</th></tr>
<tr><td>1.</td><td>Are there any archiving requirements regarding the data type (data format) of electronic invoices?</td><td>No specific requirements.</td></tr>
<tr><td>2.</td><td>Do electronic invoices have to be archived in digital form?</td><td>No; electronic invoices may be converted and archived as hard copies.</td></tr>
<tr><td>3.</td><td>Is it allowed to print the electronic invoices on paper and delete the electronic data?</td><td>Yes; provide that upon request it is made available to the tax authority.</td></tr>
<tr><td>4.</td><td>Is it allowed to convert electronic invoices into a new digital format for storage?</td><td>Yes; provide that upon request it is made available to the tax authority.</td></tr>
<tr><td>5.</td><td>Is it allowed to store the electronic archive in a different EU member state?</td><td>Yes; Data must have perfect accessibility in real time and that upon request it is made available to the tax authority.</td></tr>
<tr><td>6.</td><td>Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?</td><td>No digital time stamp required.</td></tr>
<tr><td>7.</td><td>Are there any requirements regarding the archiving system?</td><td>If the invoices are archived electronically the data must have perfect accessibility in real time.</td></tr>
<tr><td>8.</td><td>What is the retention period?</td><td>6 years from end of the years to which the invoice relates.</td></tr>
</table>

5.   Scanning of paper invoices

Q   A

1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	Yes; under the condition that the authenticity of the origin and integrity of content of the invoice are ensured.

F R A N C E

1. Standard requirements for invoices:

1.	x	Designation as "invoice"
2.	x	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	x	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	✓	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	x	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	✓	VAT amount in any currency allowed (Art. 230)

20.	x	VAT amount must be specified in EUR
21.	x	VAT amount must be specified in local (non-EUR) currency
22.	x	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	✓	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	x	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	✓	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	x	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery

2. Special requirements for (incoming and outgoing) electronic invoices

<table>
<tr><td colspan="2" align="center"><strong style="color:red">Q</td><td align="center">A</td></tr>
<tr>
<td>1.</td>
<td>Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?</td>
<td>No digital signature required.</td>
</tr>
<tr>
<td>2.</td>
<td>Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?</td>
<td>Yes, a remark (in writing) that the recipient's silence is taken as an approval is necessary. No consequences for the service recipient if such a document does not exist.</td>
</tr>
<tr>
<td colspan="2">Requirements on the data type (data format) of electronic invoices:</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?</td>
<td>No specific data format required – neither for incoming nor for outgoing invoices (including storage of these invoices). The recipient of an electronic invoice may even choose to print the invoice on paper and delete the data file. In this case, the invoice will not be regarded as an electronic invoice on the invoice recipient's side.</td>
</tr>
<tr>
<td>4.</td>
<td>May the invoice be issued in a PDF or PDF/A data format?</td>
<td>Yes, PDF or PDF/A data formats are fine (for issuance as well as for storage).</td>
</tr>
<tr>
<td>5.</td>
<td>Are there any other restrictions regarding the data format? If yes, what kind of restrictions?</td>
<td>No restrictions on data format as long as the recipient accepts.</td>
</tr>
</table>

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

Q   A

	Q	A
1.	How can the authenticity of the origin and integrity of the content be ensured?	Through business controls on these invoices, QES, RGS (a specific French electronic signature which is not qualified),"proper EDI" with an interchange agreement based on the European Commission 1994 Recommendation subject to summary statements and "partner file" requirements.
2.	Which business controls on invoices must be implemented?	Internal control procedures with an audit trail must be implemented: Matching of the invoice with existing business documents (e.g. with the purchase order).
3.	Are there any documentation requirements for these business controls on invoices?	A detailed process documentation must be prepared and kept up-to-date.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct and the supplies or services were really received.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.).

4. Archiving requirements for electronic invoices

	Q	**A**
1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	Electronic invoices must be archived in the original data format. However, the recipient of an electronic invoice may choose to print the invoice on paper and delete the data file. In this case, the invoice will not be regarded as an electronic invoice on the invoice recipient's side.
2.	Do electronic invoices have to be archived in digital form?	Yes; electronic invoices must be archived in the original data format. However, the recipient of an electronic invoice may choose to print the invoice on paper and delete the data file. In this case, the invoice will not be regarded as an electronic invoice on the invoice recipient's side.
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	No; electronic invoices must be archived in the original data format. However, the recipient of an electronic invoice may choose to print the invoice on paper and delete the data file. In this case, the invoice will not be regarded as an electronic invoice on the invoice recipient's side.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	No; electronic invoices must be archived in the original data format for 3 years.
5.	Is it allowed to store the electronic archive in a different EU member state?	Electronic invoices may be stored abroad in other EU states, provided that the tax authority is notified and given online access.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	No digital time stamp required.

7.	Are there any requirements regarding the archiving system?	Visual inspection of the electronic invoices as well as analysis functions on the electronic data must remain unchanged; no further requirements on the archiving software.
8.	What is the retention period?	Electronic invoices must be archived in the original format for 3 years. After 3 years, invoices can be archived in electronic or other versions. Overall retention period is 10 years.

5. Scanning of paper invoices

<div align="center">

Q   **A**

</div>

1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	No. Invoices must be archived in the original format.

G E R M A N Y

1. Standard requirements for invoices:

1.	x	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	x	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	✓	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	x	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	x	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	✓	VAT amount in any currency allowed (Art. 230)

20.	x	VAT amount must be specified in EUR
21.	x	VAT amount must be specified in local (non-EUR) currency
22.	x	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	✓	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	x	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	x	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	x	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery
33.	✓	Other remarks: The recipient's legal obligation to retain the invoice for 2 years (beginning with the start of the next calendar year), even if the recipient is not a business – this only applies for supplies with installation and/or services connected to immovable property

2. Special requirements for (incoming and outgoing) electronic invoices

	Q	A
1.	Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?	No digital signature required.
2.	Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?	Yes; approval can be given tacitly.
	Requirements on the data type (data format) of electronic invoices:	
3.	Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?	No specific data format required.
4.	May the invoice be issued in a PDF or PDF/A data format?	Yes, PDF or PDF/A data format are fine.
5.	Are there any other restrictions regarding the data format? If yes, what kind of restrictions?	No restrictions on data format; users have free choice.

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

	Q	**A**
1.	How can the authenticity of the origin and integrity of the content be ensured?	Through business controls on these invoices. Alternatively through QES or EDI.
2.	Which business controls on invoices must be implemented?	Internal control procedures with an audit trail must be implemented: Matching of the invoice with existing business documents (e.g. with the purchase order).
3.	Are there any documentation requirements for these business controls on invoices?	A detailed process documentation must be prepared and kept up-to-date.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.).

4. Archiving requirements for electronic invoices

Q   A

	Q	A
1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	Electronic invoices must be archived in the original data format.
2.	Do electronic invoices have to be archived in digital form?	Yes; electronic invoices must be archived in the original data format.
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	No; electronic invoices must be archived in the original data format.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	Yes it is; in such a case, however, the electronic invoices must be archived in both the original data format as well as in the new digital format and both files must be stored under the same index.
5.	Is it allowed to store the electronic archive in a different EU member state?	Yes, if the data can be made available to the national tax authorities without delay.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	No digital time stamp required.
7.	Are there any requirements regarding the archiving system?	Visual inspection of the electronic invoices as well as analysis functions on the electronic data must remain unchanged; no further requirements on the archiving software.
8.	What is the retention period?	10 years, normally starting at the end of the year of receipt.

5.   Scanning of paper invoices

Q   A

1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	Yes, business controls must be implemented and a detailed process documentation must be prepared and kept up-to-date. Other (non-VAT) rules may require that certain documents are kept in the original paper format.

6. e-Invoicing obligations

Q   A

	Q	A
1.	Is there an obligation to issue and transmit certain invoices electronically?	Yes. The obligation starts from 27 November 2020.
2.	If yes, which businesses are obliged to do so?	Every business which has to issue invoices in the framework of public procurement (in other words, every business which has to issue invoices to a public authority).
3.	To which kind of invoices (B2B/B2G/B2C) does this apply?	The obligation to issue electronic invoices only applies for B2G transactions towards the federal government and is the result of the implementation of Directive 2014/55/EU.
4.	Are there any restrictions in this respect (e.g. the obligation only applies as of a certain amount etc.)?	The invoice does not need to be issued and transmitted electronically if: - The order value (excl. VAT) is below the threshold amount of 1,000 EUR. - The procurement and performance of a contract is declared to be secret. - The public authority is a diplomatic representation and the specific threshold amount for public procurement is not met. - During the procurement in a foreign country, if the issuing party does not possess the technical capabilities to issue and transmit invoices electronically.
5.	Which kind of system needs to be used and do any other formats as mentioned under 2 above apply?	The federal government is currently implementing a central portal which has to be used to transmit the electronic invoice to public authorities of the federal government. The use of the central portal is mandatory and

		requires a prior registration by the issuing party.
		The invoice has to be issued and transmitted in compliance to the European standard on electronic invoicing as well as a specific syntax (Oasis UBL or UN/CEFACT XML).
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	Yes
7.	Are any developments expected with regards to e-Invoicing obligations?	Yes. The above mentioned regulations only apply if the electronic invoice is issued and transmitted to a public authority of the federal government. The Directive 2014/55/EU also has to be implemented by each federal state, which is expected to happen during the year 2018/2019.

7.   e-Invoicing clearance systems

	Q	A
1.	Is a clearance system in place? If yes, since when?	It will be in place starting 27 November 2018.
2.	If yes, which kind of businesses are obliged to use it?	Every business which has to issue invoices to a public authority of the federal government.
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	It applies to all B2G transactions to public authorities of the federal government (see 6.4).
4.	What is the name of the system, what are the main characteristics of it and in which format do invoices need to be issued?	As of now, there is no more detailed information available.
5.	Are any deadlines applicable?	No. The Value Added Tax Act is relevant.
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	Yes
7.	Are any developments expected with regards to the introduction of a Clearance System?	It is possible that the German federal states will either use the system of the federal government or implement their own. As of now, there is no more detailed information available in this regard. More details can be expected in 2018/2019.

8. "Real-time" VAT invoice reporting

<table>
<tr><th>Q</th><th>A</th></tr>
<tr><td>1.</td><td>Is there any obligation to report invoice-data to the tax authorities (separate of the general VAT return)? If yes, since when?</td><td>N/A</td></tr>
<tr><td>2.</td><td>If yes, to which kind of businesses does it apply?</td><td>N/A</td></tr>
<tr><td>3.</td><td>To which kind of invoices (B2B/B2G/B2C) does it apply?</td><td>N/A</td></tr>
<tr><td>4.</td><td>What kind of information needs to be provided?</td><td>N/A</td></tr>
<tr><td>5.</td><td>Which deadlines are applicable?</td><td>N/A</td></tr>
<tr><td>6.</td><td>Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?</td><td>N/A</td></tr>
<tr><td>7.</td><td>Are any developments expected with regards to the introduction of a "Real-time" VAT reporting system?</td><td>N/A</td></tr>
</table>

G R E E C E

1. Standard requirements for invoices:

1.	x	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	✓	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	x	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	x	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	x	VAT amount in any currency allowed (Art. 230)

20.	✓	VAT amount must be specified in EUR
21.	x	VAT amount must be specified in local (non-EUR) currency
22.	✓	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	✓	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	x	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	x	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	x	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery
33.	✓	Other remarks: The information stipulated by the pertinent VAT legislation based on the VAT Directive in case of an IC-supply of a new means of transportation

2. Special requirements for (incoming and outgoing) electronic invoices

<table>
<tr><th>Q</th><th>A</th></tr>
<tr><td>1.</td><td>Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?</td><td>No digital signature required.</td></tr>
<tr><td>2.</td><td>Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?</td><td>Yes; approval can be given tacitly.</td></tr>
<tr><td></td><td>Requirements on the data type (data format) of electronic invoices:</td><td></td></tr>
<tr><td>3.</td><td>Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?</td><td>No specific data format required.</td></tr>
<tr><td>4.</td><td>May the invoice be issued in a PDF or PDF/A data format?</td><td>Yes, PDF or PDF/A data format are fine.</td></tr>
<tr><td>5.</td><td>Are there any other restrictions regarding the data format? If yes, what kind of restrictions?</td><td>No, except that legibility must be ensured.</td></tr>
</table>

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

Q   A

	Q	A
1.	How can the authenticity of the origin and integrity of the content be ensured?	Indicatively, through Advanced Electronic Signature (AES) based on a qualified certificate, EDI, special safe appliances (Electronic Tax Machines), clearance of sales transactions through a payment service provider or other business controls.
2.	Which business controls on invoices must be implemented?	Business controls must ensure a reliable audit trail linking an invoice and a supply of goods/services so that integrity and authenticity are ensured.
3.	Are there any documentation requirements for these business controls on invoices?	Yes; evidence of ensuring integrity and authenticity has to be stored in any form for at least 5 years.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct and the fact that the supply/service was really rendered can be proven in case of a tax audit; otherwise, risk of no deduction of input VAT.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.) or must be printable.

4. Archiving requirements for electronic invoices

Q A

1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	No, except that legibility must be ensured as well as that the data ensuring the authenticity of origin and the integrity of content must in any case be archived/preserved.
2.	Do electronic invoices have to be archived in digital form?	No; however, the data ensuring the authenticity of origin and the integrity of content must in any case be archived/preserved.
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	Yes; however, the data ensuring the authenticity of origin and the integrity of content must in any case be archived/preserved.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	Yes it is; however, the data ensuring the authenticity of origin and the integrity of content must in any case be archived/preserved.
5.	Is it allowed to store the electronic archive in a different EU member state?	Yes, provided that upon request it is made available to the tax authority (tax auditors) in due course.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	No digital time stamp required.
7.	Are there any requirements regarding the archiving system?	The system must allow searching, displaying and printing out or reproduction of the invoices for tax audit purposes.
8.	What is the retention period?	5 years starting from the end of the year in which the tax return is to be filed with (standard rule).

5. Scanning of paper invoices

	Q	**A**
1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	Yes; authenticity of origin and integrity as well as legibility must in any case be ensured; the data ensuring the authenticity of origin and the integrity of content must in any case be archived/preserved.

6.   e-Invoicing obligations

<div align="center">

Q   A

</div>

	Q	A
1.	Is there an obligation to issue certain invoices electronically?	Currently, there is no such obligation.
2.	If yes, which businesses are obliged to do so?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does this apply?	N/A
4.	Are there any restrictions in this respect (e.g. the obligation only applies as of a certain amount etc.)?	N/A
5.	Which kind of system needs to be used and do any other formats as mentioned under 2 above apply?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to e-Invoicing obligations?	On the 30th of May 2018 it was announced that the Greek Ministry of Finance and the Independent Authority for Public Revenue are planning to make e-Invoicing an electronic maintenance of account books mandatory as of 1 January 2020.

7. e-Invoicing clearance systems

<table>
<tr><th>Q</th><th>A</th></tr>
<tr><td>1.</td><td>Is a clearance system in place? If yes, since when?</td><td>Currently not.</td></tr>
<tr><td>2.</td><td>If yes, which kind of businesses are obliged to use it?</td><td>N/A</td></tr>
<tr><td>3.</td><td>To which kind of invoices (B2B/B2G/B2C) does it apply?</td><td>N/A</td></tr>
<tr><td>4.</td><td>What is the name of the system, what are the main characteristics of it and in which format do invoices need to be issued?</td><td>N/A</td></tr>
<tr><td>5.</td><td>Are any deadlines applicable?</td><td>N/A</td></tr>
<tr><td>6.</td><td>Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?</td><td>N/A</td></tr>
<tr><td>7.</td><td>Are any developments expected with regards to the introduction of a Clearance System?</td><td>It is expected that a clearance system will be introduced in the future.</td></tr>
</table>

8. "Real-time" VAT invoice reporting

	Q	A
1.	Is there any obligation to report invoice-data to the tax authorities (separate of the general VAT return)? If yes, since when?	N/A
2.	If yes, to which kind of businesses does it apply?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What kind of information needs to be provided?	N/A
5.	Which deadlines are applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a "Real-time" VAT reporting system?	It is expected that "Real-time" VAT reporting will be introduced in the future.

HUNGARY

1. Standard requirements for invoices:

1.	✓	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	x	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	✓	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	x	Taxable (net) invoice amount must be specified in EUR
16.	✓	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	x	VAT amount in any currency allowed (Art. 230)

20.	x	VAT amount must be specified in EUR
21.	✓	VAT amount must be specified in local (non-EUR) currency
22.	✓	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	x	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	✓	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	✓	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	✓	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	✓	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery

2. Special requirements for (incoming and outgoing) electronic invoices

	Q	A
1.	Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?	Digital signature required or the e-invoice has to be generated and forwarded as EDI electronical data.
2.	Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?	Yes; approval can be given tacitly (e.g. by paying the invoice).
	Requirements on the data type (data format) of electronic invoices:	
3.	Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?	No; for details see below.
4.	May the invoice be issued in a PDF or PDF/A data format?	Yes, PDF or PDF/A data formats are fine (for issuance as well as for storage).
5.	Are there any other restrictions regarding the data format? If yes, what kind of restrictions?	Yes; only .txt, .csv, .dbf, .mdb, .xsl, .xml, .pdf, and any other print file that contains unformatted text or characters are accepted.

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

Q   A

	How can the authenticity of the origin and integrity of the content be ensured?	QES, proper EDI, and any other business controls.
1.	How can the authenticity of the origin and integrity of the content be ensured?	QES, proper EDI, and any other business controls.
2.	Which business controls on invoices must be implemented?	Business controls must ensure a reliable audit trail links the invoice and the supply of goods/services.
3.	Are there any documentation requirements for these business controls on invoices?	A detailed process documentation must be prepared and kept up-to-date.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.).

4.   Archiving requirements for electronic invoices

	Q	**A**
1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	Invoices must be archived in the data format they were received.
2.	Do electronic invoices have to be archived in digital form?	Yes; electronic invoices must be archived in the original data format.
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	No; electronic invoices must be archived in the original data format.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	It can be archived in a new digital format if the conversion is accepted by VAT Law.
5.	Is it allowed to store the electronic archive in a different EU member state?	Yes; information about the place where invoices are archived must be provided. The invoices have to be made available to the tax authority (tax auditors) upon request.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	Time-stamping for invoices was removed from VAT legislation by 1 January 2013; but it currently still remains for storage.
7.	Are there any requirements regarding the archiving system?	The invoices must be stored in their original forms; that is the form they were issued.
8.	What is the retention period?	5 years for tax purposes, 8 years for accounting purposes.

5.   Scanning of paper invoices

Q   A

1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	No, it is not. Invoices must be kept in the form they were received.

6.   e-Invoicing obligations

	Q	A
1.	Is there an obligation to issue certain invoices electronically?	At the moment, there is no obligation to issue e-Invoices.
2.	If yes, which businesses are obliged to do so?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does this apply?	N/A
4.	Are there any restrictions in this respect (e.g. the obligation only applies as of a certain amount etc.)?	N/A
5.	Which kind of system needs to be used and do any other formats as mentioned under 2 above apply?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to e-Invoicing obligations? What is the status of the implementation of the EU Directive 2014/55/EU?	At the moment, no.

7. e-Invoicing clearance systems

Q

A

1.	Is a clearance system in place? If yes, since when?	Yes, as of 1 July 2018.
2.	If yes, which kind of businesses are obliged to use it?	All businesses (either Hungarian or with a VAT registration in Hungary) who prepare their invoices by using an invoicing program.
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	At the moment only for domestic B2B invoices if the VAT amount is HUF 100.000 or more. The aim of the tax authorities is to reduce this limit to EUR 0.
4.	What is the name of the system, what are the main characteristics of it and in which format do invoices need to be issued?	The system will be called NAV and will be internet based. All invoicing programs should be able to cooperate with the tax authority's system and import the requested details from the invoicing system to the Tax Authority's Clearance System. If an entity does not use an invoicing program, it should report the requested information to the Tax Authority by means of a special form.
5.	Are any deadlines applicable?	If invoices are prepared by an invoicing program, the program forwards the necessary information to the Tax Office immediately. Refer to 8.5 as well.
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	See under 8.6.
7.	Are any developments expected with regards to the introduction of a Clearance System?	No.

8. "Real-time" VAT invoice reporting

	Q	**A**
1.	Is there any obligation to report invoice-data to the tax authorities (separate of the general VAT return)? If yes, since when?	Yes, as of 1 July 2018.
2.	If yes, to which kind of businesses does it apply?	All business (either Hungarian or with a VAT registration in Hungary).
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	Only for domestic B2B invoices if the VAT amount is HUF 100.000 or more. Refer to 7.3 as well.
4.	What kind of information needs to be provided?	Basically, the obligatory invoice elements should be reported. Refer to 7.4 as well.
5.	Which deadlines are applicable?	Data reporting must be completed within up to 5 calendar days for invoices with VAT amounts below HUF 500.000. For invoices with VAT amounts of HUF 500.000 or more, the date reporting must be completed on the day after the invoice was issued.
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	The penalty can be HUF 500.000 per invoice in case of non-compliance.
7.	Are any developments expected with regards to the introduction of a "Real-time" VAT reporting system?	No.

I R E L A N D

1.   Standard requirements for invoices:

1.	x	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	x	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	✓	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	x	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	x	VAT amount in any currency allowed (Art. 230)

20.	✓	VAT amount must be specified in EUR
21.	x	VAT amount must be specified in local (non-EUR) currency
22.	x	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	x	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	x	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	x	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	x	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery

2. Special requirements for (incoming and outgoing) electronic invoices

<table>
<tr><td colspan="2" align="center">Q</td><td align="center">A</td></tr>
<tr>
<td>1.</td>
<td>Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?</td>
<td>No digital signature required.</td>
</tr>
<tr>
<td>2.</td>
<td>Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?</td>
<td>Yes, there must be "prior agreement" between the person issuing the invoice and the invoice recipient. Legislation does not specify whether / how the "prior agreement" must be evidenced.</td>
</tr>
<tr>
<td></td>
<td>Requirements on the data type (data format) of electronic invoices:</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?</td>
<td>No specific data format required for outgoing invoices (including storage of these invoices).</td>
</tr>
<tr>
<td>4.</td>
<td>May the invoice be issued in a PDF or PDF/A data format?</td>
<td>Yes, PDF or PDF/A data format are fine (for issuance as well as for storage).</td>
</tr>
<tr>
<td>5.</td>
<td>Are there any other restrictions regarding the data format? If yes, what kind of restrictions?</td>
<td>No restrictions on data format; users have free choice.</td>
</tr>
</table>

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

Q   A

1.	How can the authenticity of the origin and integrity of the content be ensured?	Through business controls on these invoices. AES and EDI systems must have certain capabilities that are specified in legislation. A business can use other systems provided the systems have the capabilities that are specified in legislation and that the business notifies the tax authority.
2.	Which business controls on invoices must be implemented?	The business controls must ensure the authenticity of the origin of invoices, the integrity of the content of invoices, and that there is a reliable audit trail for invoices and the supply of goods or services as described therein.
3.	Are there any documentation requirements for these business controls on invoices?	A detailed process documentation must be prepared and kept up-to-date.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	Legislation does not specify.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.) A person who issues or receives electronic invoices must be able to reproduce any such invoice in paper or electronic format on request by an officer of the tax authority and in such format as specified by the officer at the time of the request.

4.   Archiving requirements for electronic invoices

<table>
<tr><th>Q</th><th>A</th></tr>
<tr><td>1.</td><td>Are there any archiving requirements regarding the data type (data format) of electronic invoices?</td><td>Electronic invoices must be archived in the original data format.</td></tr>
<tr><td>2.</td><td>Do electronic invoices have to be archived in digital form?</td><td>Yes; electronic invoices must be archived in the original data format.</td></tr>
<tr><td>3.</td><td>Is it allowed to print the electronic invoices on paper and delete the electronic data?</td><td>No; electronic invoices must be archived in the original data format.</td></tr>
<tr><td>4.</td><td>Is it allowed to convert electronic invoices into a new digital format for storage?</td><td>Yes it is; in such a case, however, the electronic invoices must be archived in both the original data format as well as in the new digital format and both files must be stored under the same index.</td></tr>
<tr><td>5.</td><td>Is it allowed to store the electronic archive in a different EU member state?</td><td>Electronic invoices may be stored abroad without notification, provided that the tax authority is given access at all reasonable times.</td></tr>
<tr><td>6.</td><td>Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?</td><td>No digital time stamp required.</td></tr>
<tr><td>7.</td><td>Are there any requirements regarding the archiving system?</td><td>Visual inspection of the electronic invoices as well as analysis functions on the electronic data must remain unchanged; no further requirements on the archiving software.</td></tr>
<tr><td>8.</td><td>What is the retention period?</td><td>6 years from the date of the latest transaction to which they refer (with certain exceptions).</td></tr>
</table>

5.   Scanning of paper invoices

Q   **A**

1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	Yes. If the quality of an original of a record is too poor to be scanned, or if the colour or ink cannot produce legible scanned images and a photocopy is used instead, this should be recorded and the original record (and its photocopy) retained. If the original contains physical changes that would not be visible on the scanned image or a reproduction, it should also be retained.

6.   e-Invoicing obligations

	Q	**A**
1.	Is there an obligation to issue certain invoices electronically?	N/A
2.	If yes, which businesses are obliged to do so?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does this apply?	N/A
4.	Are there any restrictions in this respect (e.g. the obligation only applies as of a certain amount etc.)?	N/A
5.	Which kind of system needs to be used and do any other formats as mentioned under 2 above apply?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to e-Invoicing obligations?	Ireland became PEPPOL Authority member on 18 January 2018.

7. e-Invoicing clearance systems

Q   A

1.	Is a clearance system in place? If yes, since when?	No.
2.	If yes, which kind of businesses are obliged to use it?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What is the name of the system, what are the main characteristics of it and in which format do invoices need to be issued?	N/A
5.	Are any deadlines applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a Clearance System?	No.

8. "Real-time" VAT invoice reporting

Q   A

1.	Is there any obligation to report invoice-data to the tax authorities (separate of the general VAT return)? If yes, since when?	No.
2.	If yes, to which kind of businesses does it apply?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What kind of information needs to be provided?	N/A
5.	Which deadlines are applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a "Real-time" VAT reporting system?	No.

I T A L Y

1. Standard requirements for invoices:

1.	✓	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	✓	VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	x	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	x	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	✓	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	x	VAT amount in any currency allowed (Art. 230)

20.	✓	VAT amount must be specified in EUR
21.	x	VAT amount must be specified in local (non-EUR) currency
22.	✓	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	x	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice *
26.	✓	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	✓	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice *
29.	✓	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery **

* not mandatory, but required from a practical point of view

** only under certain conditions

2. Special requirements for (incoming and outgoing) electronic invoices

	Q	A
1.	Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?	Yes digital signature is required on invoices in XML FORMAT sent by electronic means. Italy will accept a QES as well as a so-called Digital Signature based on a qualified certificate and a cryptographic key system (using locally approved hardware instead). From 1 January 2019, electronic invoices will be mandatory for all B2B, B2C and B2G transactions.
2.	Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?	As electronic invoicing is mandatory, no approval is necessary.
	Requirements on the data type (data format) of electronic invoices:	
3.	Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?	XML is the only format required; other formats are not recognized by Law.
4.	May the invoice be issued in a PDF or PDF/A data format?	Starting from 1 January 2019, the invoice cannot be issued in PDF format because only the XML format will be recognized by law.
5.	Are there any other restrictions regarding the data format? If yes, what kind of restrictions?	No other restrictions beyond the ones listed under 3 and 4 above.

3.   Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

Q   A

1.	How can the authenticity of the origin and integrity of the content be ensured?	Through business controls on these invoices, EU QES, Digital Signature based on a qualified certificate and a cryptographic key system "proper EDI" with an interchange agreement based on the European Commission 1994 Recommendation.
2.	Which business controls on invoices must be implemented?	Internal control procedures with an audit trail must be implemented: Matching of the invoice with existing business documents (e.g. with the purchase order) and the integrated accounting system (e.g. ERP).
3.	Are there any documentation requirements for these business controls on invoices?	A detailed process documentation must be prepared and kept up-to-date.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.).

4. Archiving requirements for electronic invoices

	Q	**A**
1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	Electronic invoices must be archived in the original data format.
2.	Do electronic invoices have to be archived in digital form?	Yes; electronic invoices must be archived in the original data format.
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	No, it is not allowed to print invoices on paper and delete the electronic data, as invoices on paper are not accepted any more by the Law.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	No it is not.
5.	Is it allowed to store the electronic archive in a different EU member state?	Electronic invoices may be stored abroad in other EU states as well as in any country with which Italy has signed a mutual tax assistance treaty, subject to prior notification and online access from Italy.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	A digital time stamp on all electronic files is required for every filing period within 3 months of the filing of the tax return.
7.	Are there any requirements regarding the archiving system?	The archiving system has to guarantee immutability, integrity, authenticity and readability of the e-Invoices.
8.	What is the retention period?	10 years, normally starting at the end of the year of receipt.

5. Scanning of paper invoices

Q   A

	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	No, because from 1 January 2019 the only format accepted by Law will be the XML format and paper invoices will not be accepted anymore.
1.		

6. e-Invoicing obligations

	Q	A
1.	Is there an obligation to issue certain invoices electronically?	Yes, as of 1 January 2019. For sale of mineral oil products / gasoline and subcontractor agreements in the area of public assignments, the obligation will be in place as of 1 July 2018. Exceptions hold for rare simplified cases (such as entrepreneurs with less than EUR 30.000 revenue per year – intra EU and extra EU transactions).
2.	If yes, which businesses are obliged to do so?	All Italian businesses as well as suppliers and service providers that are registered for VAT purposes in Italy and issue invoices to Italian customers.
3.	To which kind of invoices (B2B/B2G/B2C) does this apply?	All invoices.
4.	Are there any restrictions in this respect (e.g. the obligation only applies as of a certain amount etc.)?	No.
5.	Which kind of system needs to be used and do any other formats as mentioned under 2 above apply?	Format is the so-called "FatturaPA xml".
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	Yes, invoices that are not issued by means of this system are not recognized as invoices by the Interchange System (SDI) and consequently, the invoice is considered as omitted.
7.	Are any developments expected with regards to e-Invoicing obligations?	No.

7.   e-Invoicing clearance systems

Q   A

	Q	A
1.	Is a clearance system in place? If yes, since when?	Yes, a Clearance System has been in place as of 1 January 2017 ("Internet Quarterly VAT settlements": "Internet Communication of Sales" and "Purchases Invoices Data"). As from 1 January 2019, the latter will be replaced by real-time e-Invoicing reporting.
2.	If yes, which kind of businesses are obliged to use it?	All Italian businesses as well as all other businesses that are registered for VAT purposes in Italy and issue invoices to Italian customers, except for the simplifications mentioned in 6.1 above.
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	All invoices.
4.	What is the name of the system, what are the main characteristics of it and in which format do invoices need to be issued?	E-Fattura. The format that needs to be used as of 1 January 2019 is XML.
5.	Are any deadlines applicable?	No.
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	Yes, the invoice will be invalid and Tax Authorities will likely apply administrative penalties.
7.	Are any developments expected with regards to the introduction of a Clearance System?	No.

8. "Real-time" VAT invoice reporting

Q   A

1.	Is there any obligation to report invoice-data to the tax authorities (separate of the general VAT return)? If yes, since when?	From 1 January 2019, the Tax Authorities will have automatic VAT reporting with the introduction of e-Invoices as they will be delivered to receiver though the Interchange System (SDI, which is a Tax Authorities' ICT System).
2.	If yes, to which kind of businesses does it apply?	See 7.2 above.
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	See 7.3 above.
4.	What kind of information needs to be provided?	See 1 above.
5.	Which deadlines are applicable?	Applicable from 1 January 2019.
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	In case of non-compliance, Tax Authorities are expected to apply administrative penalties as the invoice is considered as omitted.
7.	Are any developments expected with regards to the introduction of a "Real-time" VAT reporting system?	No.

L A T V I A

(Status as of November 2016)

1. Standard requirements for invoices:

1.	x	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	✓	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	✓	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	x	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	✓	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	x	VAT amount in any currency allowed (Art. 230)

20.	✓	VAT amount must be specified in EUR
21.	x	VAT amount must be specified in local (non-EUR) currency
22.	✓	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	✓	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	x	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	✓	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	x	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	✓	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery

2. Special requirements for (incoming and outgoing) electronic invoices

<table>
<tr><td></td><td style="text-align:center">**Q**</td><td style="text-align:center">**A**</td></tr>
<tr>
<td>1.</td>
<td>Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?</td>
<td>No.</td>
</tr>
<tr>
<td>2.</td>
<td>Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?</td>
<td>Yes, it is subject to approval, preferably in writing.</td>
</tr>
<tr>
<td></td>
<td>Requirements on the data type (data format) of electronic invoices:</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?</td>
<td>No.</td>
</tr>
<tr>
<td>4.</td>
<td>May the invoice be issued in a PDF or PDF/A data format?</td>
<td>Yes.</td>
</tr>
<tr>
<td>5.</td>
<td>Are there any other restrictions regarding the data format? If yes, what kind of restrictions?</td>
<td>No restrictions are applicable.</td>
</tr>
</table>

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

Q A

	Q	A
1.	How can the authenticity of the origin and integrity of the content be ensured?	Business controls by the invoice recipient can ensure authenticity and integrity (e.g. digital signature).
2.	Which business controls on invoices must be implemented?	Any business controls are allowed that can ensure the connection between the invoice and goods and/or services provided.
3.	Are there any documentation requirements for these business controls on invoices?	No.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No.
5.	How can the legibility of an invoice be ensured?	Visual inspection must be possible. The invoice has to be displayed in such a manner that all information is clear to both parties. In order to ensure correctness of the provided information, it cannot be possible to make amendments to the invoice.

4.   Archiving requirements for electronic invoices

Q   A

	Q	A
1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	Yes, it needs the same format as the original invoice.
2.	Do electronic invoices have to be archived in digital form?	Yes.
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	No.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	Only the same format.
5.	Is it allowed to store the electronic archive in a different EU member state?	Yes, it is allowed. But it has to be secured and accessible at any time.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	No.
7.	Are there any requirements regarding the archiving system?	Authenticity and content integrity must be secured.
8.	What is the retention period?	10 years.

5.   Scanning of paper invoices

	Q	A
1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	Yes. But in order to keep documents only electronically it has to be ensured that all data are visible and, if necessary, the paper copy can be created.

M A L T A

1. Standard requirements for invoices:

1.	x	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	✓	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	x	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	x	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	x	VAT amount in any currency allowed (Art. 230)

20.	✓	VAT amount must be specified in EUR
21.	x	VAT amount must be specified in local (non-EUR) currency
22.	x	Total (gross) invoice amount
23.	x	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	✓	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	x	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	✓	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	x	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery
33.	✓	Other remarks: Where the VAT becomes chargeable at the time when payment is received the remark "Cash Accounting" (Parts One and Three of the Fourteenth Schedule to the Maltese VAT Act) shall be added. In an invoice for the intra-Community supply of a new means of transport, a description of the goods supplied shall contain the particulars referred to in the definition of "new means of transport" under Art. 2 of the Maltese VAT Act.

2. Special requirements for (incoming and outgoing) electronic invoices

	Q	A
1.	Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?	No digital signature required.
2.	Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?	Yes; the use of an e-Invoice is subject to acceptance by the recipient. The local law does not specify the need for an agreement prior to the issuance of an e-Invoice, indicating that the approval may be given tacitly.
	Requirements on the data type (data format) of electronic invoices:	
3.	Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?	No specific data format required – neither for incoming nor for outgoing invoices (including storage of these invoices).
4.	May the invoice be issued in a PDF or PDF/A data format?	Yes, PDF or PDF/A data format are fine (for issuance as well as for storage).
5.	Are there any other restrictions regarding the data format? If yes, what kind of restrictions?	No restrictions on data format; users have free choice.

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

Q   A

1.	How can the authenticity of the origin and integrity of the content be ensured?	Each taxable person shall determine the way to ensure the authenticity of the origin, the integrity of the content and the legibility of the invoice. This may be achieved by any business controls which create a reliable audit trail between an invoice and a supply of goods or services.
2.	Which business controls on invoices must be implemented?	Other than as provided in our reply above, QES, EDI are examples of accepted means to ensure the integrity and authenticity of electronic invoices.
3.	Are there any documentation requirements for these business controls on invoices?	A detailed process documentation must be prepared and kept up-to-date.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.).

4. Archiving requirements for electronic invoices

Q   A

	Q	A
1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	Invoices shall be stored in the original form in which they were sent or made available.
2.	Do electronic invoices have to be archived in digital form?	Invoices shall be stored in the original form in which they were sent or made available
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	No. Invoices shall be stored in the original form in which they were sent or made available, whether paper or electronic.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	Yes it is; in such a case, however, the electronic invoices must be archived in both the original data format as well as in the new digital format and both files must be stored under the same index.
5.	Is it allowed to store the electronic archive in a different EU member state?	Yes; there are no specific requirements.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	No digital time stamp required.
7.	Are there any requirements regarding the archiving system?	No specific requirements.
8.	What is the retention period?	At least 6 years from end of the year to which the invoice relates.

5.   Scanning of paper invoices

Q   A

1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	No; invoices have to be kept in the original form.

6.   e-Invoicing obligations

Q   A

1.	Is there an obligation to issue certain invoices electronically?	No. Invoices can be issued electronically. However, this is an option, not an obligation.
2.	If yes, which businesses are obliged to do so?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does this apply?	N/A
4.	Are there any restrictions in this respect (e.g. the obligation only applies as of a certain amount etc.)?	N/A
5.	Which kind of system needs to be used and do any other formats as mentioned under 2 above apply?	The Maltese law makes reference to systems described in Article 233 of Council Directive 2006/112/EC for safeguarding authenticity and storage of such invoices.
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	The Commissioner for Revenue and/or authorities of the relevant member state reserve the right to access and download the relevant invoices for control purposes.
7.	Are any developments expected with regards to e-Invoicing obligations?	Not foreseen in the short to medium term.

7.   e-Invoicing clearance systems

Q   A

	Q	A
1.	Is a clearance system in place? If yes, since when?	No.
2.	If yes, which kind of businesses are obliged to use it?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What is the name of the system, what are the main characteristics of it and in which format do invoices need to be issued?	N/A
5.	Are any deadlines applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a Clearance System?	Not foreseen in the short to medium term.

8.   "Real-time" VAT invoice reporting

Q   A

1.	Is there any obligation to report invoice-data to the tax authorities (separate of the general VAT return)? If yes, since when?	No.
2.	If yes, to which kind of businesses does it apply?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What kind of information needs to be provided?	N/A
5.	Which deadlines are applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a "Real-time" VAT reporting system?	No.

NETHERLANDS

1. Standard requirements for invoices:

1.	x	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	x	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	✓	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	x	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	x	VAT amount in any currency allowed (Art. 230)

20.	✓	VAT amount must be specified in EUR
21.	x	VAT amount must be specified in local (non-EUR) currency
22.	x	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption (or zero-rate) on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	x	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	x	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	x	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	✓	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme (including national legal norm)
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery

2. Special requirements for (incoming and outgoing) electronic invoices

<table>
<tr><th colspan="2" style="text-align:center">Q</th><th style="text-align:center">A</th></tr>
<tr>
<td>1.</td>
<td>Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?</td>
<td>No digital signature required.</td>
</tr>
<tr>
<td>2.</td>
<td>Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?</td>
<td>Yes; approval can be given tacitly.</td>
</tr>
<tr>
<td colspan="2">Requirements on the data type (data format) of electronic invoices:</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?</td>
<td>No specific data format required – neither for incoming nor for outgoing invoices (including storage of these invoices).</td>
</tr>
<tr>
<td>4.</td>
<td>May the invoice be issued in a PDF or PDF/A data format?</td>
<td>Yes, PDF or PDF/A data format are fine (for issuance as well as for storage).</td>
</tr>
<tr>
<td>5.</td>
<td>Are there any other restrictions regarding the data format? If yes, what kind of restrictions?</td>
<td>No restrictions on data format; users have free choice.</td>
</tr>
</table>

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

Q   A

	How can the authenticity of the origin and integrity of the content be ensured?	There are no specific rules. For example, through business controls on these invoices, as EDI.
1.	How can the authenticity of the origin and integrity of the content be ensured?	There are no specific rules. For example, through business controls on these invoices, as EDI.
2.	Which business controls on invoices must be implemented?	There are no specific rules. It is preferred to have a reliable audit trail based on business controls which links an invoice and a supply.
3.	Are there any documentation requirements for these business controls on invoices?	There are no specific rules. It is preferred to have a detailed process documentation which is to be kept up-to-date.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.).

4. Archiving requirements for electronic invoices

<table>
<tr><th>Q</th><th>A</th></tr>
<tr><td>1.</td><td>Are there any archiving requirements regarding the data type (data format) of electronic invoices?</td><td>Electronic invoices must be archived in the original data format.</td></tr>
<tr><td>2.</td><td>Do electronic invoices have to be archived in digital form?</td><td>Yes; electronic invoices must be archived in the original data format.</td></tr>
<tr><td>3.</td><td>Is it allowed to print the electronic invoices on paper and delete the electronic data?</td><td>No; electronic invoices must be archived in the original data format.</td></tr>
<tr><td>4.</td><td>Is it allowed to convert electronic invoices into a new digital format for storage?</td><td>Yes it is; in such a case, however, the electronic invoices must be archived in both the original data format as well as in the new digital format and both files must be stored under the same index.</td></tr>
<tr><td>5.</td><td>Is it allowed to store the electronic archive in a different EU member state?</td><td>Electronic invoices may be stored abroad in other EU states as well as in any country with which the Netherlands has signed a mutual tax assistance treaty, subject to online access.</td></tr>
<tr><td>6.</td><td>Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?</td><td>No digital time stamp required.</td></tr>
<tr><td>7.</td><td>Are there any requirements regarding the archiving system?</td><td>Visual inspection of the electronic invoices as well as analysis functions on the electronic data must remain unchanged; no further requirements on the archiving software.</td></tr>
<tr><td>8.</td><td>What is the retention period?</td><td>7 years, normally starting at the end of the year of receipt (10 years if the invoice relates to real estate or electronic services).</td></tr>
</table>

5. Scanning of paper invoices

<div align="center">

Q   **A**

</div>

	Q	A
1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	Yes, business controls must be implemented and a detailed process documentation must be prepared and kept up-to-date.

6. e-Invoicing obligations

Q   A

1.	Is there an obligation to issue certain invoices electronically?	Yes, as of 1 January 2017.
2.	If yes, which businesses are obliged to do so?	All business invoicing to central government.
3.	To which kind of invoices (B2B/B2G/B2C) does this apply?	B2G
4.	Are there any restrictions in this respect (e.g. the obligation only applies as of a certain amount etc.)?	N/A
5.	Which kind of system needs to be used and do any other formats as mentioned under 2 above apply?	Invoices can be sent by means of (i) an intermediary, (ii) a direct link between the government system ("Digipoort") and the taxpayers own bookkeeping software, or (iii) through the Digipoort-portal. The e-Invoices generally need to be issued in the most current version of the UBL-OHNL standard.
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	Potentially, the invoice will not be accepted by the governmental / public sector recipient.
7.	Are any developments expected with regards to e-Invoicing obligations?	The obligation above will be extended to all other contracting authorities (including local authorities) by the 18th of April 2019 the latest.

7.   e-Invoicing clearance systems

Q   A

	Q	A
1.	Is a clearance system in place? If yes, since when?	No.
2.	If yes, which kind of businesses are obliged to use it?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What is the name of the system, what are the main characteristics of it and in which format do invoices need to be issued?	N/A
5.	Are any deadlines applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a Clearance System?	No.

8. "Real-time" VAT invoice reporting

Q A

	Q	A
1.	Is there any obligation to report invoice-data to the tax authorities (separate of the general VAT return)? If yes, since when?	No.
2.	If yes, to which kind of businesses does it apply?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What kind of information needs to be provided?	N/A
5.	Which deadlines are applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a "Real-time" VAT reporting system?	No.

P O L A N D

1. Standard requirements for invoices:

1.	x	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	x	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	x	VAT number and additionally EU VAT ID of buyer (service recipient) in national transactions
8.	✓	EU VAT ID number of buyer (and service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	✓	The date on which the supply of goods or services was made or completed in so far as that date can be determined and differs from the date of the invoice (Art. 226, paragraph. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	✓	Amounts which appear on the invoice may be expressed in any currency, provided that the amount of VAT due is expressed in the national currency (Art. 230)
15.	x	Taxable (net) invoice amount can be expressed in EUR.
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	x	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	x	VAT amount in any currency allowed (Art. 230)

20.	x	VAT amount must be specified in EUR
21.	✓	VAT amount must be specified in local (non-EUR) currency
22.	✓	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	✓	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	x	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	✓	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	x	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery

2. Special requirements for (incoming and outgoing) electronic invoices

	Q	**A**
1.	Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?	No digital signature required.
2.	Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?	Yes, an approval of the invoice recipient is necessary (e.g. in a contract).
	Requirements on the data type (data format) of electronic invoices:	
3.	Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?	No specific data format required for outgoing invoices (including storage of these invoices).
4.	May the invoice be issued in a PDF or PDF/A data format?	Yes, PDF or PDF/A data formats are fine (for issuance as well as for storage).
5.	Are there any other restrictions regarding the data format? If yes, what kind of restrictions?	No restrictions on data format; users have free choice. Regulations concern both e.g.: monthly storage and easy access.

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

Q   A

	Q	A
1.	How can the authenticity of the origin and integrity of the content be ensured?	QES, EDI, and business controls ensuring a reliable audit trail linking an invoice and a supply are examples of accepted means to ensure the integrity and authenticity of electronic invoices.
2.	Which business controls on invoices must be implemented?	Internal control procedures with an audit trail must be implemented: Matching of the invoice with existing business documents (e.g. with the purchase order).
3.	Are there any documentation requirements for these business controls on invoices?	A detailed process documentation must be prepared and kept up-to-date.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.).

4. Archiving requirements for electronic invoices

Q   **A**

1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	Electronic invoices must be archived in the original data format as advised.
2.	Do electronic invoices have to be archived in digital form?	Yes; electronic invoices must be archived in the original data format.
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	No; electronic invoices must be archived in the original data format.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	Yes it is; in such a case, however, the electronic invoices must be archived in both the original data format as well as in the new digital format and both files must be stored under the same index.
5.	Is it allowed to store the electronic archive in a different EU member state?	Electronic invoices may be stored abroad, provided that the tax authority is given online access. The tax authority must at all times be informed about the place of storage of invoices, no matter if located in Poland or abroad.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	No digital time stamp required.
7.	Are there any requirements regarding the archiving system?	Visual inspection of the electronic invoices as well as analysis functions on the electronic data must remain unchanged; no further requirements on the archiving software.
8.	What is the retention period?	As a general rule all records required to be kept must be retained for five years after the end of the calendar year in which the tax was due.

5.   Scanning of paper invoices

Q   A

	Q	A
1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	Yes, business controls must be implemented and a detailed process documentation must be prepared and kept up-to-date.

6.　e-Invoicing obligations

Q	A
1.	Is there an obligation to issue certain invoices electronically?	At the moment there is no obligation to issue invoices electronically.
2.	If yes, which businesses are obliged to do so?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does this apply?	N/A
4.	Are there any restrictions in this respect (e.g. the obligation only applies as of a certain amount etc.)?	N/A
5.	Which kind of system needs to be used and do any other formats as mentioned under 2 above apply?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to e-Invoicing obligations? What is the status of the implementation of the EU Directive 2014/55/EU?	Poland has already started preparations for the adoption of the EU Directive 2014/55/EU and is now working on its own e-Invoicing platform that will allow receiving and sending structured electronic invoices for public procurement. Starting from 26 November 2018 each procuring entity will be obliged to have a system capable of receiving and processing electronic invoices issued in EU-Standard. From 1 November 2020, the obligations will also apply to public procurement contractors who will be required to issue electronic invoices in EU-Standard.

7.   e-Invoicing clearance systems

Q	A
1. Is a clearance system in place? If yes, since when?	At the moment there is no central clearance system in Poland.
2. If yes, which kind of businesses are obliged to use it?	N/A
3. To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4. What is the name of the system, what are the main characteristics of it and in which format do invoices need to be issued?	N/A
5. Are any deadlines applicable?	N/A
6. Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7. Are any developments expected with regards to the introduction of a Clearance System?	The Polish Ministry of Finance is planning to introduce a so-called Central Registry of Invoices (in Polish: CRF). However, so far no details are known about its form, characteristics and the date of its introduction. It will probably be introduced gradually based on the information collected from SAF-T files (see 8.1).

8. "Real-time" VAT invoice reporting

	Q	A
1.	Is there any obligation to report invoice-data to the tax authorities (separate of the general VAT return)? If yes, since when?	Poland has implemented a control system in the form of so-called Standard Audit Files for Tax (SAF-T, in Polish: JPK). Standard Audit File is a collection of data prepared in a structured reporting format that needs to be submitted to the tax authority. The VAT records in form of SAF-T file (a so-called JPK-VAT) are obligatory for all entities starting from 1 January 2018.
2.	If yes, to which kind of businesses does it apply?	JPK-VAT applies to all entrepreneurs (in Poland or with a Polish VAT registration) that are obliged to keep VAT records.
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	All kind of invoices included in the VAT registers.
4.	What kind of information needs to be provided?	These records shall contain, inter alia: the data necessary to identify the entity, reporting period, the list of invoices in Sales Register and Purchaser Register including the number of the document, tax basis, the amount of the tax due and the amount of input tax, the data necessary to identify customers and suppliers.
5.	Which deadlines are applicable?	JPK-VAT is a mandatory reporting submitted on a monthly basis by the 25th day of the following month.
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	The incorrect issuing and/or registering of invoices may result in penal and fiscal liability.
7.	Are any developments expected with regards to the introduction of a "Real-time" VAT reporting system?	It is planned that on the basis of the SAF-T reports, the Central Registry of Invoices (see 7.7) will be created.

P O R T U G A L

(Status as of November 2016)

1.   Standard requirements for invoices:

1.	✓	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	✓	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	✓	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	x	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	x	VAT amount in any currency allowed (Art. 230)

20.	✓	VAT amount must be specified in EUR
21.	x	VAT amount must be specified in local (non-EUR) currency
22.	x	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	✓	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	x	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	✓	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	x	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	✓	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery

2. Special requirements for (incoming and outgoing) electronic invoices

	Q	**A**
1.	Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?	No digital signature required.
2.	Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?	Yes, approval can be given tacitly.
	Requirements on the data type (data format) of electronic invoices:	
3.	Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?	No specific data format is required. However, it is necessary to prove the authenticity of the origin, content integrity and legibility of electronic invoices.
4.	May the invoice be issued in a PDF or PDF/A data format?	Yes, however the conditions mentioned above must be applied.
5.	Are there any other restrictions regarding the data format? If yes, what kind of restrictions?	No restrictions on data format.

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

Q   A

	Q	A
1.	How can the authenticity of the origin and integrity of the content be ensured?	The authenticity of origin and integrity can be assured as follows: EDI; Electronic signatures or management controls which is possible with a reliable audit in respect of invoices electronically issued.
2.	Which business controls on invoices must be implemented?	All controls must ensure the integrity and authenticity of the invoice are accepted. Example: The recipient of invoices should have control in order to proof if the services/transmissions of goods are done by company that issued the invoice (purchase order; delivery notes…).
3.	Are there any documentation requirements for these business controls on invoices?	A detailed invoice supporting documentation must be prepared and kept up-to-date (contracts,…).
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor, …).

4.   Archiving requirements for electronic invoices

Q   A

1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	Electronic invoices must be archived in the original data format as advised.
2.	Do electronic invoices have to be archived in digital form?	Yes.
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	No.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	The electronic invoice should be archived in your original format in order to ensure all original elements.
5.	Is it allowed to store the electronic archive in a different EU member state?	It is necessary to ask authorization to Portuguese tax Authorities in order to establish specific conditions.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	No.
7.	Are there any requirements regarding the archiving system?	The archiving of invoices issued electronically should be made in order to ensure: a) the implementation of controls that ensure the integrity and assurance of archiving; b) the implementation of features in order to avoid any change, destruction or deterioration of archival records; c) the recovery of data in case of incident; d) the reproduction of legible and intelligible copies of the recorded data.
8.	What is the retention period?	10 years.

5. Scanning of paper invoices

	Q	**A**
1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	No.

S P A I N

1. Standard requirements for invoices:

1.	x	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	✓	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	x	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	x	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	x	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	x	VAT amount in any currency allowed (Art. 230)

20.	✓	VAT amount must be specified in EUR
21.	x	VAT amount must be specified in local (non-EUR) currency
22.	x	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	✓	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	x	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	x	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	x	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	x	Remarks on the application of a VAT margin scheme
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery
33.	✓	Other remarks: - Commercial Registry Data of the taxpayer issuing the invoice - If the invoice is issued by the addressee or a third party, it must be stated in the invoice

2. Special requirements for (incoming and outgoing) electronic invoices

	Q	A
1.	Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?	No digital signature required. Any given means which will ensure authenticity and integrity will be sufficient.
2.	Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?	Yes; approval can be given tacitly.
	Requirements on the data type (data format) of electronic invoices:	
3.	Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?	No specific data format required – neither for incoming nor for outgoing invoices (including storage of these invoices).
4.	May the invoice be issued in a PDF or PDF/A data format?	Yes, PDF or PDF/A data format are fine (for issuance as well as for storage).
5.	Are there any other restrictions regarding the data format? If yes, what kind of restrictions?	No restrictions on data format; users have free choice.

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

<table>
<tr><th>Q</th><th></th><th>A</th></tr>
<tr>
<td>1.</td>
<td>How can the authenticity of the origin and integrity of the content be ensured?</td>
<td>Through business controls on these invoices. However, to preserve legal certainty, Spanish law specifically states that EDI, QES and "recognized signatures" ensure the integrity and authenticity.</td>
</tr>
<tr>
<td>2.</td>
<td>Which business controls on invoices must be implemented?</td>
<td>Business controls can be used to establish reliable audit trails linking invoices and supplies.</td>
</tr>
<tr>
<td>3.</td>
<td>Are there any documentation requirements for these business controls on invoices?</td>
<td>A detailed process documentation must be prepared and kept up-to-date.</td>
</tr>
<tr>
<td>4.</td>
<td>Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?</td>
<td>No impact on the deduction of input VAT if incoming invoices are correct.</td>
</tr>
<tr>
<td>5.</td>
<td>How can the legibility of an invoice be ensured?</td>
<td>Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.).</td>
</tr>
</table>

4. Archiving requirements for electronic invoices

Q   A

1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	Electronic invoices must be archived in the original data format.
2.	Do electronic invoices have to be archived in digital form?	Yes; electronic invoices must be archived in the original data format.
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	No; electronic invoices must be archived in the original data format.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	Yes it is; in such a case, however, the electronic invoices must be archived in both the original data format as well as in the new digital format and both files must be stored under the same index.
5.	Is it allowed to store the electronic archive in a different EU member state?	Electronic invoices may be stored abroad, provided that the tax authority is notified and given online access.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	No digital time stamp required.
7.	Are there any requirements regarding the archiving system?	Visual inspection of the electronic invoices as well as analysis functions on the electronic data must remain unchanged; no further requirements on the archiving software.
8.	What is the retention period?	10 years, starting at the end of the year of receipt.

5.   Scanning of paper invoices

Q   A

	Q	A
1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	Yes, business controls must be implemented and a detailed process documentation must be prepared and kept up-to-date.

6.   e-Invoicing obligations

Q   A

	Q	A
1.	Is there an obligation to issue certain invoices electronically?	Yes.
2.	If yes, which businesses are obliged to do so?	Business that provide sales and services to Public Entities and Administration such as the State, Regional Governments and Municipalities.
3.	To which kind of invoices (B2B/B2G/B2C) does this apply?	B2G.
4.	Are there any restrictions in this respect (e.g. the obligation only applies as of a certain amount etc.)?	No.
5.	Which kind of system needs to be used and do any other formats as mentioned under 2 above apply?	A Spanish format called "Facturae" is necessary.
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	Yes. In that event, the invoice is not valid for tax purposes or, in case of sales to public entities, the sale is not valid.
7.	Are any developments expected with regards to e-Invoicing obligations?	At this moment not.

7.   e-Invoicing clearance systems

Q	**A**
1. Is a clearance system in place? If yes, since when?	Yes, since 15 January 2015
2. If yes, which kind of businesses are obliged to use it?	
3. To which kind of invoices (B2B/B2G/B2C) does it apply?	B2G.
4. What is the name of the system, what are the main characteristics of it and in which format do invoices need to be issued?	There are web pages to upload the e-invoices. The necessary format is called "Facturae".
5. Are any deadlines applicable?	No, the general rules for invoicing apply.
6. Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	Yes, the invoice would not be legally valid.
7. Are any developments expected with regards to the introduction of a Clearance System?	No.

8. "Real-time" VAT invoice reporting

<table>
<tr><td>**Q**</td><td>**A**</td></tr>
<tr><td>1.</td><td>Is there any obligation to report invoice-data to the tax authorities (separate of the general VAT return)? If yes, since when?</td><td>Yes, from 30 June 2017.</td></tr>
<tr><td>2.</td><td>If yes, to which kind of businesses does it apply?</td><td>Spanish businesses with an invoiced turnover of EUR 6 million or more. Also, national heads of tax groups and members of tax groups as well as businesses that are registered for a monthly VAT refund.</td></tr>
<tr><td>3.</td><td>To which kind of invoices (B2B/B2G/B2C) does it apply?</td><td>All invoices issued or received.</td></tr>
<tr><td>4.</td><td>What kind of information needs to be provided?</td><td>An identification of the counterpart, amount of the sale and VAT.</td></tr>
<tr><td>5.</td><td>Which deadlines are applicable?</td><td>Four days after the invoice has been issued and four days after a received invoice has been recorded.</td></tr>
<tr><td>6.</td><td>Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?</td><td>Yes, the invoice will be invalid and penalties can be imposed.</td></tr>
<tr><td>7.</td><td>Are any developments expected with regards to the introduction of a "Real-time" VAT reporting system?</td><td>Yes, the obligations will be extended to smaller companies in the near future.</td></tr>
</table>

SWEDEN

1. Standard requirements for invoices:

1.	x	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	x	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	x	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	x	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	✓	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	x	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	x	VAT amount in any currency allowed (Art. 230)

20.	✓	VAT amount must be specified in EUR
21.	✓	VAT amount must be specified in local (non-EUR) currency
22.	x	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	x	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	✓	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	x	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	x	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery

2. Special requirements for (incoming and outgoing) electronic invoices

<table>
<tr><th colspan="2" style="text-align:center">Q</th><th style="text-align:center">A</th></tr>
<tr>
<td>1.</td>
<td>Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?</td>
<td>No digital signature required.</td>
</tr>
<tr>
<td>2.</td>
<td>Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?</td>
<td>Yes; approval can be given tacitly.</td>
</tr>
<tr>
<td></td>
<td>Requirements on the data type (data format) of electronic invoices:</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?</td>
<td>No specific data format required for outgoing invoices (including storage of these invoices).</td>
</tr>
<tr>
<td>4.</td>
<td>May the invoice be issued in a PDF or PDF/A data format?</td>
<td>Yes, PDF or PDF/A data formats are fine (for issuance as well as for storage).</td>
</tr>
<tr>
<td>5.</td>
<td>Are there any other restrictions regarding the data format? If yes, what kind of restrictions?</td>
<td>No restrictions on data format; users have free choice.</td>
</tr>
</table>

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

	Q	A
1.	How can the authenticity of the origin and integrity of the content be ensured?	Electronic signatures and EDI are numerated, but also any means that guarantee the authenticity and integrity of the invoice are accepted.
2.	Which business controls on invoices must be implemented?	No specific rules.
3.	Are there any documentation requirements for these business controls on invoices?	No; the Swedish authorities are not expected to issue guidance and will not provide certification of a taxpayer's system.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.).

4. Archiving requirements for electronic invoices

Q   A

1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	Electronic invoices must be archived in the original data format.
2.	Do electronic invoices have to be archived in digital form?	Yes; electronic invoices must be archived in the original data format.
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	No; electronic invoices must be archived in the original data format.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	No, the originally data-format has to be maintained.
5.	Is it allowed to store the electronic archive in a different EU member state?	Yes, but tax authority must be notified (also if the place for archiving the invoices changes).
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	No digital time stamp required.
7.	Are there any requirements regarding the archiving system?	No specific requirements.
8.	What is the retention period?	7 years, normally starting at the end of the year of receipt; 10 years for companies to which the Swedish accounting act is applicable.

5.   Scanning of paper invoices

Q   A

1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	No; accounting material must be stored in the form it was compiled.

6.   e-Invoicing obligations

Q   A

1.	Is there an obligation to issue certain invoices electronically?	No, but there is a proposal based on which e-Invoicing should be used for all B2G transactions as of 1 April 2019.
2.	If yes, which businesses are obliged to do so?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does this apply?	N/A
4.	Are there any restrictions in this respect (e.g. the obligation only applies as of a certain amount etc.)?	N/A
5.	Which kind of system needs to be used and do any other formats as mentioned under 2 above apply?	The proposal refers to SFTI (Single Face to Industry).
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to e-Invoicing obligations?	See 6.1.

7.   e-Invoicing clearance systems

<table>
<tr><td colspan="2" align="center">**Q**</td><td align="center">**A**</td></tr>
<tr><td>1.</td><td>Is a clearance system in place? If yes, since when?</td><td>See 6.1.</td></tr>
<tr><td>2.</td><td>If yes, which kind of businesses are obliged to use it?</td><td>N/A</td></tr>
<tr><td>3.</td><td>To which kind of invoices (B2B/B2G/B2C) does it apply?</td><td>N/A</td></tr>
<tr><td>4.</td><td>What is the name of the system, what are the main characteristics of it and in which format do invoices need to be issued?</td><td>N/A</td></tr>
<tr><td>5.</td><td>Are any deadlines applicable?</td><td>N/A</td></tr>
<tr><td>6.</td><td>Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?</td><td>N/A</td></tr>
<tr><td>7.</td><td>Are any developments expected with regards to the introduction of a Clearance System?</td><td>See 6.1.</td></tr>
</table>

8.   "Real-time" VAT invoice reporting

Q   A

1.	Is there any obligation to report invoice-data to the tax authorities (separate of the general VAT return)? If yes, since when?	No.
2.	If yes, to which kind of businesses does it apply?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What kind of information needs to be provided?	N/A
5.	Which deadlines are applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a "Real-time" VAT invoice reporting system?	No.

S W I T Z E R L A N D

1. Standard requirements for invoices:

1.	x	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	x	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	x	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	x	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	✓	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	x	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	x	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	✓	VAT amount in any currency allowed (Art. 230)

20.	x	VAT amount must be specified in EUR
21.	x	VAT amount must be specified in local (non-EUR) currency
22.	✓	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	x	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	x	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	x	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	x	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	x	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	x	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery

2. Special requirements for (incoming and outgoing) electronic invoices

Q   A

1.	Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?	Swiss authorities do accept invoices without a digital signature, if the authenticity and integrity can be proven otherwise and the legal requirements for an adequate and orderly accounting are met. A digital signature with a Swiss or recognized foreign certificate remains the most secure method to proof the authenticity and integrity.
2.	Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?	Yes, an approval of the invoice recipient is necessary and can be given tacitly.
	Requirements on the data type (data format) of electronic invoices:	
3.	Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?	No specific data format required – neither for incoming nor for outgoing invoices (including storage of these invoices).
4.	May the invoice be issued in a PDF or PDF/A data format?	Yes, PDF or PDF/A data format are acceptable (for issuance as well as for storage). If the invoice was sent with a digital signature, the signature file has to be stored together with the PDF or PDF/A file.
5.	Are there any other restrictions regarding the data format? If yes, what kind of restrictions?	Starting from the 1st of March 2018, customs VAT and Duty assessments/invoices are issued only with an electronic file. Only this format (XML) is recognized and accepted by the authorities to claim back the input-VAT. Paper format or prints are no longer accepted for VAT assessments and invoices issued by the federal customs administration.

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

Q   A

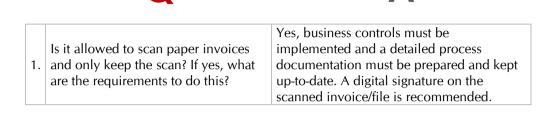|	Q	A
1.	How can the authenticity of the origin and integrity of the content be ensured?	The authenticity and integrity can be proved with either a digital signature or otherwise if the legal requirements for an adequate and orderly accounting are fulfilled. A digital signature remains the most secure method to proof the authenticity and integrity.
2.	Which business controls on invoices must be implemented?	Internal control procedures with an audit trail must be implemented: Matching of the invoice with existing business documents (e.g. with the purchase order).
3.	Are there any documentation requirements for these business controls on invoices?	A detailed process documentation must be prepared and kept up-to-date.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.).

4.   Archiving requirements for electronic invoices

Q
A

1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	Electronic invoices must be archived in the original data format.
2.	Do electronic invoices have to be archived in digital form?	Yes; electronic invoices must be archived in the original data format.
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	No; electronic invoices must be archived in the original data format.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	Yes. However, in such a case, the electronic invoices must be archived in both the original data format as well as in the new digital format and both files must be stored under the same index.
5.	Is it allowed to store the electronic archive in a different EU member state?	Electronic invoices may be stored abroad without notification, provided that the invoice remains readable, that the tax authority is given online access and that tax evaluation remains possible.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	No digital time stamp required.
7.	Are there any requirements regarding the archiving system?	Visual inspection of the electronic invoices as well as analysis functions on the electronic data must remain unchanged; no further requirements on the archiving software.
8.	What is the retention period?	10 years, normally starting at the end of the year of receipt.

5.   Scanning of paper invoices

	Q	**A**
1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	Yes, business controls must be implemented and a detailed process documentation must be prepared and kept up-to-date. A digital signature on the scanned invoice/file is recommended.

6.   e-Invoicing obligations

	Q	**A**
1.	Is there an obligation to issue certain invoices electronically?	Invoices to Swiss government with a volume of more than CHF 5.000 and some public corporations (ex. municipalities) requires issuing the invoices electronically.
2.	If yes, which businesses are obliged to do so?	All suppliers sending their invoices to the Swiss government and to some public corporations (ex. municipalities).
3.	To which kind of invoices (B2B/B2G/B2C) does this apply?	B2G
4.	Are there any restrictions in this respect (e.g. the obligation only applies as of a certain amount etc.)?	Yes, for invoices to the Swiss government, the obligation applies for invoices with a volume of more than CHF 5.000.
5.	Which kind of system needs to be used and do any other formats as mentioned under 2 above apply?	The Swiss government and other public corporations require an uploading to a certain service provider for invoices and billing information.
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	Non-compliant invoices do not meet the legal requirements and will therefore not be accepted.
7.	Are any developments expected with regards to e-Invoicing obligations?	No.

7.   e-Invoicing clearance systems

	Q	**A**
1.	Is a clearance system in place? If yes, since when?	Although not fully a clearance system, invoices to the Swiss government with a volume of more than CHF 5.000 and some public corporations (ex. municipalities) requires issuing the invoices electronically.
2.	If yes, which kind of businesses are obliged to use it?	All suppliers sending their invoices to the Swiss government and to some public corporations (ex. Municipality).
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	B2G
4.	What is the name of the system, what are the main characteristics of it and in which format do invoices need to be issued?	No specific name of the system. The Swiss government and other public corporations require an uploading to a certain service provider for invoices and billing information.
5.	Are any deadlines applicable?	No.
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	Non-compliant invoices do not meet the legal requirements and will therefore not be accepted.
7.	Are any developments expected with regards to the introduction of a Clearance System?	No.

8. "Real-time" VAT invoice reporting

Q   A

1.	Is there any obligation to report invoice-data to the tax authorities (separate of the general VAT return)? If yes, since when?	No.
2.	If yes, to which kind of businesses does it apply?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What kind of information needs to be provided?	N/A
5.	Which deadlines are applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a "Real-time" VAT reporting system?	No.

U N I T E D   K I N G D O M

1. Standard requirements for invoices:

1.	x	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	x	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	✓	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	x	Taxable (net) invoice amount must be specified in EUR
16.	x	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	x	VAT amount in any currency allowed (Art. 230)

20.	x	VAT amount must be specified in EUR
21.	✓	VAT amount must be specified in local (non-EUR) currency
22.	x	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	x	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	x	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	x	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	x	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme; the note also has to state which margin scheme is being used
31.	x	Remark if the invoice was processed by computer
32.	x	Number of bill of delivery
33.	✓	Other remarks: In case of self-billing, HM Revenue & Customs recommend the inclusion of the following statement: "The VAT shown is your output tax due to HM Revenue & Customs"

2. Special requirements for (incoming and outgoing) electronic invoices

Q   A

	Q	A
1.	Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?	No digital signature required.
2.	Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?	Electronic invoicing is subject to approval of the recipient. This can be given tacitly. If the recipient does not wish to receive electronic invoices, they can request paper invoices from the supplier.
	Requirements on the data type (data format) of electronic invoices:	
3.	Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?	There is no specific data format requirement. HMRC provide EDI, XML, comma delimited ASCII and PDF files as examples of acceptable formats. These are simply examples given by HMRC; it is up to the supplier what he or she does.
4.	May the invoice be issued in a PDF or PDF/A data format?	Yes, PDF or PDF/A data format are fine (for issuance as well as for storage).
5.	Are there any other restrictions regarding the data format? If yes, what kind of restrictions?	No restrictions on data format; users have free choice.

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

Q   A

	Q	A
1.	How can the authenticity of the origin and integrity of the content be ensured?	There is a choice of approaches. This can (for example) be done through business internal controls, AES and QES, or "proper EDI" with an interchange agreement based on the European Commission 1994 Recommendation.
2.	Which business controls on invoices must be implemented?	It is entirely up to the taxpayers how they do this. For example, internal control procedures with an audit trail could be implemented: Such as matching of the invoice with existing business documents (e.g. with the purchase order) and authorisation controls over the processing of the invoice.
3.	Are there any documentation requirements for these business controls on invoices?	There is no formal requirement to document. However, the business must be able to demonstrate the controls in place.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	No impact on the deduction of input VAT if incoming invoices are correct.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.)

4. Archiving requirements for electronic invoices

Q   **A**

1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	Electronic invoices may be archived in any format, provided that the authenticity, integrity and legibility of the original data can be ensured.
2.	Do electronic invoices have to be archived in digital form?	Electronic invoices may be archived in any format, provided that the authenticity, integrity and legibility of the original data can be ensured.
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	Yes, it is. From a practical perspective, it may however be advisable to retain the invoice in the original format as well.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	Electronic invoices may be archived in any format, provided that the authenticity, integrity and legibility of the original data can be ensured.
5.	Is it allowed to store the electronic archive in a different EU member state?	Invoices can be archived anywhere in the world provided that they can be made available to HMRC on request.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	No digital time stamp required.
7.	Are there any requirements regarding the archiving system?	No. Electronic invoices may be archived in any format, provided that the authenticity, integrity and legibility of the original data can be ensured.
8.	What is the retention period?	6 years, but HMRC may agree to a shorter time on application.

5. Scanning of paper invoices

Q   **A**

1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	Yes, it is. Other (non VAT) rules may require that certain documents are kept in the original paper format.

6.   e-Invoicing obligations

Q	A
1. Is there an obligation to issue certain invoices electronically?	Currently not.
2. If yes, which businesses are obliged to do so?	N/A
3. To which kind of invoices (B2B/B2G/B2C) does this apply?	N/A
4. Are there any restrictions in this respect (e.g. the obligation only applies as of a certain amount etc.)?	N/A
5. Which kind of system needs to be used and do any other formats as mentioned under 2 above apply?	N/A
6. Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7. Are any developments expected with regards to e-Invoicing obligations?	England plans to adopt e-Invoicing standards as mandated by the e-Invoicing directive (2014/55/EU). Scotland is providing a central e-Invoicing solution (PECOS P2P) for B2G transactions, which accepts invoices in several formats including PDF. All central government and NHS departments will be capable of receiving e-Invoices by 27 November 2018 and all government bodies by November 2019. In Wales e-Invoicing is encouraged for B2G transactions. It has been adopted by some government bodies. Wales is currently formulating an e-Invoicing strategy.

7.   e-Invoicing clearance systems

	Q	**A**
1.	Is a clearance system in place? If yes, since when?	Currently not.
2.	If yes, which kind of businesses are obliged to use it?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What is the name of the system, what are the main characteristics of it and in which format do invoices need to be issued?	N/A
5.	Are any deadlines applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a Clearance System?	Currently not.

8. "Real-time" VAT invoice reporting

	Q	**A**
1.	Is there any obligation to report invoice-data to the tax authorities (separate of the general VAT return)? If yes, since when?	No.
2.	If yes, to which kind of businesses does it apply?	N/A
3.	To which kind of invoices (B2B/B2G/B2C) does it apply?	N/A
4.	What kind of information needs to be provided?	N/A
5.	Which deadlines are applicable?	N/A
6.	Are there any consequences (for issuer and/or recipient of the invoice) of non-compliance?	N/A
7.	Are any developments expected with regards to the introduction of a "Real-time" VAT reporting system?	The UK government is in the process of implementing Making Tax Digital (MTD) and this will impact most VAT registered business from April 2019. Businesses will then need to keep some of their VAT records digitally in "functionally compatible software" which will facilitate the submission of the VAT return directly from the software to HMRC. It will also provide the facility for taxpayers to provide HMRC with voluntary updates on the VAT position between returns and to provide voluntary supplementary information with a VAT return.

Disclaimer
The information in this handbook is for general guidance only. It is essential to take professional advice on specific issues and their impact on any individual or entity. No liability can be accepted for any errors or omission or for any person acting or refraining from acting on the information provided in this handbook.

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EU
Compendium

E-INVOICING
& RETENTION