

# Feedback to eInvoicing in Europe

Fields marked with \* are mandatory.

## Introduction

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The European Commission is undertaking the **evaluation of Directive 2014/55/EU** to review the effects of the Directive on the single market and on the uptake of eInvoicing in public procurement. In this context, the [eInvoicing Building Block team](#) is seeking feedback through this **EU Survey** to gather insights on the current and future needs of eInvoicing, including technical solutions, transmission of eInvoices, and efficiency, particularly among Small and Medium-sized Enterprises (SMEs).

**The survey consists of 5 main questions and should take you around 10 minutes to complete.** All relevant stakeholders are encouraged to participate in the survey, including SMEs, large multinational corporations, business associations, accountants, public authorities, and eInvoicing service providers. **Your views will be included in the evaluation report which is expected to come out by November 2023.**

We appreciate your continued interest and support in this policy area. In case your feedback is specific or falls outside of the scope of the questions below, feel free to share your views via email instead at [EC-EINVOICING-SUPPORT@EC.EUROPA.EU](mailto:EC-EINVOICING-SUPPORT@EC.EUROPA.EU).

## About you

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\* Type of organisation

- EU public sector organisation
- Member State public sector organisation
- SME
- Large corporation
- Business association
- Accounting organisation
- Solution/service provider
- Other

\* Country

Belgium

I give the European Commission my consent to:

- Process my personal data relating to my responses to the survey in the context of the evaluation report of the Directive
- Contact me to follow-up on my responses to the survey

\* Do you want to receive information about recent developments, events, initiatives and thematic issues related to the eInvoicing via the Building Blocks Bulletin (newsletter)?

- Yes
- No

\* Last name

Marin

\* First name

Salvador

\* Email address

secretariat@efaa.com

\* Organisation's name

European Federation of Accountants and Auditors for SMEs AISBL

## 1. Synergies with other EU initiatives

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What are your views on the alignment of the Directive with other EU initiatives, such as the [December 2022 European Commission legislative proposal 'VAT in the Digital age'](#), the [EU standardisation strategy](#), and the [eDelivery DIGITAL Building Block](#)?

EFAA for SMEs considers that standardized electronic formats for B2G have been a positive development, a further step to align EU initiatives might be the introduction of a B2B eInvoicing format. However, it is important that the EU and Member States support SMEs and small- and medium-sized accountancy practitioners in the promotion and adoption of eInvoicing.

## 2. Uptake of eInvoicing in public procurement

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What has been your experience using eInvoicing in public procurement? Share your views on the uptake of eInvoicing in public procurement

Consider explaining if you have encountered any difficulties and whether the Directive has effectively facilitated the use of eInvoicing by economic operators.

### 3. Effects of the Directive on the internal market

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Has the Directive helped to create a digital single market for eInvoicing by promoting the use of the European Standard for eInvoicing?

Consider explaining if using eInvoicing in public procurement has led to an increased alignment of the technical implementations, and the use of eInvoicing in business-to-business (B2B) transactions.

### 4. Efficiency of the Directive in meeting its objectives

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How efficient do you believe the Directive has been in facilitating the use of eInvoicing by economic operators, especially SMEs?

Consider providing information on the costs and benefits of the Directive, and explaining the impacts of the Directive on your business or organisation.

EFAA for SMEs considers that digitalization can often be promoted by the introduction of legal requirements. However, the introduction of an obligation of eInvoicing for B2G only was probably cumbersome for SMEs and introduced complications for micro and small undertakings as it obliged SMEs wanting to participate in public procurement to establish an ad hoc invoicing system. This is an unjustified burden for SMEs.

### 5. Future needs of eInvoicing in Europe

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In your view, what are the current and future needs of eInvoicing? (e.g., including technical solutions, transmission level, and the scope of covered transactions)

Consider explaining the potential need for changes in the context of eInvoicing and the respective ways to address those.

EFAA for SMEs suggests the incentivisation and support of the use of eInvoicing by SMEs but also to making eInvoicing as broad as possible. eInvoicing should become the usual invoicing tool.

EFAA for SMEs considers that any eInvoicing issuing procedure should be as simple as possible and as easy to use as paper invoicing. Once an undertaking implements eInvoicing it should not be requested to issue also paper invoices.

The recording of transactions should be as simple and logical as possible for both the issuer and the receiver of the e-invoice.

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## **Contact**

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