Proposal for a

DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on electronic invoicing in public procurement

(Text with EEA relevance)

COMMISSION PROPOSAL (COM(2013)449 final)	EP IMCO AMENDMENTS (First reading)	COUNCIL GENERAL APPROACH	COMMENTS/ COMPROMISE PROPOSALS
		(doc. 16162/13)	(date: 21.1.2014)
THE EUROPEAN PARLIAMENT	THE EUROPEAN PARLIAMENT	THE EUROPEAN PARLIAMENT	THE EUROPEAN PARLIAMENT
AND THE COUNCIL OF THE	AND THE COUNCIL OF THE	AND THE COUNCIL OF THE	AND THE COUNCIL OF THE
EUROPEAN UNION,	EUROPEAN UNION,	EUROPEAN UNION,	EUROPEAN UNION,
Having regard to the Treaty on the	Having regard to the Treaty on the	Having regard to the Treaty on the	Having regard to the Treaty on the
Functioning of the European Union,	Functioning of the European Union,	Functioning of the European Union,	Functioning of the European Union,
and in particular Article 114	and in particular Article 114	and in particular Article 114	and in particular Article 114
thereof,	thereof,	thereof,	thereof,
Having regard to the proposal from	Having regard to the proposal from	Having regard to the proposal from	Having regard to the proposal from
the European Commission,	the European Commission,	the European Commission,	the European Commission,
After transmission of the draft	After transmission of the draft	After transmission of the draft	After transmission of the draft
legislative act to the national	legislative act to the national	legislative act to the national	legislative act to the national
Parliaments,	Parliaments,	Parliaments,	Parliaments,
Having regard to the opinion of the	Having regard to the opinion of the	Having regard to the opinion of the	Having regard to the opinion of the
European Economic and Social	European Economic and Social	European Economic and Social	European Economic and Social
Committee ¹ ,	Committee ² ,	Committee ³ ,	Committee ⁴ ,
Having regard to the opinion of the	Having regard to the opinion of the	Having regard to the opinion of the	Having regard to the opinion of the
Committee of the Regions ⁵ ,	Committee of the Regions ⁶ ,	Committee of the Regions ⁷ ,	Committee of the Regions ⁸ ,

OJ C , , p. . OJ C , , p. . OJ C , , p. . OJ C , , p. .

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Acting in accordance with the	Acting in accordance with the	Acting in accordance with the	Acting in accordance with the
ordinary legislative procedure,	ordinary legislative procedure,	ordinary legislative procedure,	ordinary legislative procedure,
Whereas:	Whereas:	Whereas:	Whereas:
(1) Several global, national,	(1) Several global, national,	(1) Several global, national,	(1) Several global, national,
regional and proprietary standards	regional and proprietary standards	regional and proprietary standards	regional and proprietary standards
on electronic invoices exist and are	on electronic invoices exist and are	on electronic invoices exist and are	on electronic invoices exist and are
currently used in Member States.	currently used in Member States.	currently used in Member States.	currently used in Member States.
None of these standards prevails,	None of these standards prevails,	None of these standards prevails,	None of these standards prevails,
and most of them are not	and most of them are not	and most of them are not	and most of them are not
interoperable.	interoperable.	interoperable.	interoperable.
(2) In the absence of a common	(2) In the absence of a common	(2) In the absence of a common	(2) In the absence of a common
standard, Member States decide,	standard, Member States decide,	standard, Member States decide,	standard, Member States decide,
when promoting the use of	when promoting the use of	when promoting the use of	when promoting the use of
electronic invoices in public	electronic invoices in public	electronic invoices in public	electronic invoices in public
procurement or making it	procurement or making it	procurement or making it	procurement or making it
mandatory, to develop their own	mandatory, to develop their own	mandatory, to develop their own	mandatory, to develop their own
technical solutions based on	technical solutions based on	technical solutions based on	technical solutions based on
separate national standards. Hence,	separate national standards. Hence,	separate national standards. Hence,	separate national standards. Hence,
the number of different standards	the number of different standards	the number of different standards	the number of different standards
coexisting across Member States is	coexisting across Member States is	coexisting across Member States is	coexisting across Member States is
increasing and is likely to continue	increasing and is likely to continue	increasing and is likely to continue	increasing and is likely to continue
increasing in the future.	increasing in the future.	increasing in the future.	increasing in the future.
(3) The multiplicity of non-	(3) The multiplicity of non-	(3) The multiplicity of non-	(3) The multiplicity of non-
interoperable standards results in	interoperable standards results in	interoperable standards results in	interoperable standards results in
excessive complexity, legal	excessive complexity, legal	excessive complexity, legal	excessive complexity, legal
uncertainty and additional operating	uncertainty and additional operating	uncertainty and additional operating	uncertainty and additional operating

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costs for economic operators using			
electronic invoices across Member			
States. Economic operators wishing			
to carry out cross-border			
procurement activities are often			
required to comply with a new e-			
invoicing standard each time they			
access a new market. By			
discouraging economic operators	discouraging economic operators	discouraging economic operators	discouraging economic operators
from undertaking cross-border	from undertaking cross-border	from undertaking cross-border	from undertaking cross-border
procurement activities, the	procurement activities, the	procurement activities, the	procurement activities, the
divergent legal and technical			
requirements concerning electronic	requirements concerning electronic	requirements concerning electronic	requirements concerning electronic
invoices constitute market access			
barriers in cross-border public			
procurement and obstacles to trade.			
They obstruct the fundamental			
freedoms and thus have a direct			
effect on the functioning of the			
internal market.	internal market.	internal market.	internal market.
(4) Those obstacles to intra-Union			
trade are likely to increase in the			
future as more non-interoperable			
national and proprietary standards			
are developed and as the use of			
electronic invoices in public			
procurement becomes more	procurement becomes more	procurement becomes more	procurement becomes more
widespread or is made mandatory			
in Member States.	in Member States.	in Member States.	in Member States.

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(5) Obstacles to trade deriving from the co-existence of several legal requirements and technical standards on electronic invoices and from the lack of interoperability should be removed or reduced. In order to achieve this objective, a common European standard for the semantic data model of the core electronic invoice should be developed.	(5) Obstacles to trade deriving from the co-existence of several legal requirements and technical standards on electronic invoices and from the lack of interoperability should be removed or reduced in the case of crossborder trade. In order to achieve this objective, a common European standard for the semantic data model of the key elements of the core electronic invoice should be developed. This standard should describe the key elements of electronic invoicing and map those elements to the various technical standards, thus facilitating the sending and receipt of electronic invoices between systems based on different technical standards. Existing national technical standards should neither be replaced nor impaired by this standard, and it should remain possible to continue to apply them in parallel with it.	(5) Obstacles to trade deriving from the co-existence of different legal requirements and technical standards on electronic invoices and from the lack of interoperability should be removed or reduced. In order to achieve this objective, a common European standard for the semantic data model of the core an electronic invoice should be developed.	deriving from the co-existence of several legal requirements and technical standards on electronic invoicing and from the lack of interoperability should be removed or reduced in the case of crossborder trade. In order to achieve this objective, a common European standard for the semantic data model of the core elements of thean electronic invoice should be developed. This standard should set out and describe the core elements of which an electronic invoice must always contain and map those elements to the various technical standards, thus facilitating the sending and receipt of electronic invoices between systems based on different technical standards. Provided that they do not conflict with the new European standard, existing national technical standards should neither be replaced nor impaired their use restricted by this standard, and it should remain possible to continue to apply them in parallel with the new European standardit.
	(5a) In order to ensure uniform conditions for the implementation of this Directive, implementing powers should be conferred on the		(5a) In order to ensure uniform conditions for the implementation of this Directive, implementing powers should be conferred on the

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	Commission. Those powers should	(57001 2020)	Commission. Those powers should
	be exercised in accordance with		be exercised in accordance with
	Regulation (EU) No 182/2011 of		Regulation (EU) No 182/2011 of
	the European Parliament and of		the European Parliament and of
	the Council ^{2a} .		the Council ^{2a} .
	$arraycolor{1}{2a}$ Regulation (EU) No 182/2011 of		Regulation (EU) No 182/2011 of
	the European Parliament and of		the European Parliament and of
	the Council of 16 February 2011		the Council of 16 February 2011
	laying down the rules and general		laying down the rules and general
	principles concerning mechanisms		principles concerning mechanisms
	for control by Member States of		for control by Member States of
	the Commission's exercise of		the Commission's exercise of
	implementing powers (OJ L 55,		implementing powers (OJ L 55,
	28.2.2011, p. 13).		28.2.2011, p. 13).
		(5a) The goal of interoperability	(5a) The goal of interoperability is
		is to allow information to be	to allow information to be
		presented and processed in a	presented and processed in a
		consistent manner between	consistent manner between
		business systems, regardless of	business systems, regardless of
		their technology, application or	their technology, application or
		platform. Full interoperability	platform. Full interoperability
		includes the ability to	includes the ability to interoperate
		interoperate on three distinct	on three distinct levels: in terms of
		levels: in terms of the content of	the content of the invoice
		the invoice (semantics), the	(semantics), the format or
		format or language used (syntax),	language used (syntax), and the
		and the method of transmission.	method of transmission. Semantic
		Semantic interoperability implies	interoperability implies that the
		that the electronic invoice	electronic invoice contains a

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		contains a certain amount of	certain amount of required
		required information, and that	information, and that the precise
		the precise meaning of the	meaning of the exchanged
		exchanged information is	information is preserved and
		preserved and understood in an	understood in an unambiguous
		unambiguous manner,	manner, independently of the way
		independently of the way in	in which it is physically
		which it is physically represented	represented or transmitted.
		or transmitted. Syntactic	Syntactic interoperability implies
		interoperability implies that the	that the data elements of an
		data elements of an electronic	electronic invoice are presented in
		invoice are presented in a format	a format which can be exchanged
		which can be exchanged directly	directly between the sender and
		between the sender and recipient	recipient and processed
		and processed automatically.	automatically. Syntactic
		Syntactic interoperability can be	interoperability can be ensured in
		ensured in one of two ways,	one of two ways, namely through
		namely through the use of a	the use of a common syntax or by
		common syntax or by means of	means of mapping between
		mapping between different	different syntaxes.
		syntaxes.	
		(5b) A large number of syntaxes	(5b) A large number of syntaxes
		exist on the market. More and	exist on the market. More and
		more, syntactic interoperability is	more, syntactic interoperability is
		ensured by means of mapping.	ensured by means of mapping.
		This method is effective as long as	This method is effective as long as
		the invoice contains all the	the invoice contains all the
		required data elements at the	required data elements at the
		semantic level and if their	semantic level and if their
		meaning is unambiguous. Since	meaning is unambiguous. Since

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		currently this is frequently not	currently this is frequently not the
		the case, action is therefore	case, action is therefore required
		required to ensure	to ensure interoperability at
		interoperability at semantic level.	semantic level. In order to further
		In order to further simplify the	simplify the use of e-invoicing and
		use of e-invoicing and reduce	reduce costs, one of the long-term
		costs, one of the long-term	objectives should be to limit the
		objectives should be to limit the	number of syntaxes used
		number of syntaxes used	preferably by recognizing only the
		preferably by recognizing only	most commonly used ones.
		the most commonly used ones.	
		(5c) Invoices issued in different	(5c) Invoices issued in different
		business sectors may require the	business sectors may require the
		inclusion of information specific	inclusion of information specific to
		to those sectors. Nevertheless, a	those sectors. Nevertheless, a
		limited number of common	limited number of common
		standard elements should be	standard elements should be
		included in all invoices. The	included in all invoices. The
		presence of these elements is	presence of these elements is
		indispensable for verification of	indispensable for verification of
		whether the invoice properly	whether the invoice properly
		reflects the underlying business	reflects the underlying business
		transaction and to ensure that it	transaction and to ensure that it is
		is legally valid. A list of such	legally valid. A list of such
		elements required for VAT	elements required for VAT
		purposes is provided by Council	purposes is provided by Council
		Directive 2006/112/EC of 28	<i>Directive 2006/112/EC of 28</i>
		November 2006 on the common	November 2006 on the common
		system of value added tax ⁹ . The	system of value added tax ¹⁰ . The

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OJ L 347, 11.12.2006, p. 1.

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		European Standard for an	European Standard for an
		electronic invoice should	electronic invoice should therefore
		therefore be consistent with this	be consistent with this core set of
		core set of invoice information.	invoice information.
(6) The Commission should apply	(6) The Commission should apply	(6) The Commission should apply	(6) The Commission should apply
the relevant provisions of	the relevant provisions of	the relevant provisions of	the relevant provisions of
Regulation (EU) No 1025/2012 of	Regulation (EU) No 1025/2012 of	Regulation (EU) No 1025/2012 of	Regulation (EU) No 1025/2012 of
the European Parliament and of the	the European Parliament and of the	the European Parliament and of the	the European Parliament and of the
Council of 25 October 2012 on	Council of 25 October 2012 on	Council of 25 October 2012 on	Council of 25 October 2012 on
European standardisation ¹¹ to	European standardisation ³ to	European standardisation ¹³ to	European standardisation ¹⁶ to
request the relevant European	request the relevant European	request the relevant European	request the relevant European
standardisation organisation to draft	standardisation organisation to draft	standardisation organisation to draft	standardisation organisation to draft
a European standard for the	a European standard for the	a European standard for the	a European standard for the
semantic data model of the core	semantic data model of <i>the key</i>	semantic data model for the core	semantic data model for the core
electronic invoice. In its request to	<i>elements of</i> the core electronic	section of an electronic invoice	elements of an electronic invoice
the relevant European	invoice. In its request to the	(hereafter referred to as the	(hereafter referred to as the
standardisation organisation, the	relevant European standardisation	European standard on electronic	'European standard on electronic
Commission should require that	organisation, the Commission	invoicing'). <u>Under Article 10(2)</u>	invoicing'). Under Article 10(2)
such European standard is	should require that such European	and 22(3) of Regulation	and 22(3) of Regulation
technologically neutral, in order to	standard is technologically neutral,	1025/2012, the Commission's	1025/2012, the Commission's
avoid any distortion of competition.	in order to avoid any distortion of	decision laying down such a	decision laying down such a
Since electronic invoices may	competition. Since electronic	request is subject to Article 5	request is subject to Article 5
contain personal data, the	invoices may contain personal data,	(examination procedure) of	(examination procedure) of
Commission should also require	the Commission should also require	Regulation (EU) No 182/2011 of	Regulation (EU) No 182/2011 of
that such European standard	that such European standard	the European Parliament and of	the European Parliament and of
guarantees personal data protection	guarantees has regard to personal	the Council of 16 February 2011	the Council of 16 February 2011

OJ L 347, 11.12.2006, p. 1. OJ L 316, 14.11.2012, p. 12. OJ L 316, 14.11.2012, p. 12. OJ L 316, 14.11.2012, p. 12.

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in accordance with Directive	data protection in accordance with	laying down the rules and general	laying down the rules and general
95/46/EC of 24 October 1995 on	Directive 95/46/EC of 24 October	principles concerning	principles concerning mechanisms
the protection of individuals with	1995 on the protection of	mechanisms for control by	for control by Member States of
regard to the processing of personal	individuals with regard to the	Member States of the	the Commission's exercise of
data and on the free movement of	processing of personal data and on	Commission's exercise of	implementing powers ¹⁷ .
such data ¹² . In addition to these	the free movement of such data ⁴	implementing powers ¹⁴ . In its	
minimum requirements, the	and the principles of data	request to the relevant European	[2nd part moved to recital 6aa]
Commission should determine, in	protection by design,	standardisation organisation, the	
its request to the relevant European	proportionality and data	Commission should require that	
standardisation organisation, further	<i>minimisation</i> . In addition to these	such a European standard on	
requirements as to the content of	minimum requirements, the	electronic invoicing is	
such European standard and a	Commission should determine, in	technologically neutral in order to	
deadline for its adoption.	its request to the relevant European	avoid any distortion of competition,	
	standardisation organisation, further	that it should be compatible with	
	requirements as to the content of	relevant international standards	
	such European standard and a	on electronic invoicing, and that	
	deadline of 24 months for its	it should not affect the provisions	
	adoption.	of Council Directive 2006/112/EC.	
	2011 216 14 11 2012	Since electronic invoices may	
	3 OJ L 316, 14.11.2012, p. 12.	contain personal data, the	
	4 OJ L 281, 23.11.1995, p. 31.	Commission should also require	
		that such <u>a</u> European standard	
		guarantees on electronic invoicing	
		has regard to personal data	
		protection, in accordance with	
		Directive 95/46/EC of 24 October	
		1995 on the protection of	
		individuals with regard to the	

OJ L 281, 23.11.1995, p. 31. OJ L 55, 28.2.2011, p. 13.

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		processing of personal data and on the free movement of such data ¹⁵ . In addition to these minimum requirements, the Commission should determine, in its request to the relevant European standardisation organisation, further requirements as to the content of such European standard on electronic invoicing and a deadline for its adoption.	(date: 21.1.2014)
			(6aa) In its request to the relevant European standardisation organisation, the Commission should require that such a European standard on electronic invoicing is technologically neutral in order to avoid any distortion of competition, that it should be compatible with relevant international standards on electronic invoicing, in order to prevent suppliers from third countries encountering technical market access barriers and to make it easier for European suppliers to send electronic invoices to buyers in third countries, and that it should be in

OJ L 55, 28.2.2011, p. 13. OJ L 281, 23.11.1995, p. 31.

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			accordance with Council Directive 2006/112/EC ^{4a} . Since electronic invoices may contain personal data, the Commission should also require that such a European standard guarantees on electronic invoicing has regard to personal data protection, in accordance with Directive 95/46/EC of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and the principles of data protection by design, proportionality and data minimisation. In addition to these minimum requirements, the Commission should determine, in its request to the relevant European standardisation organisation, further requirements as to the content of such European standard on electronic invoicing and a deadline for its adoption.

OJ L 281, 23.11.1995, p. 31.

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	(6a) Definitions relating to the award of contracts which are contained in this Directive should be in accordance with European legislation on public procurement. (6b) The European standard should define semantic data elements referring to, in particular, complementary seller and buyer data, process identifiers, invoice attributes, invoice item details, delivery information, and payment details and terms. The key components of an electronic invoice should be in accordance with Council Directive 2006/112/EC ^{4a} and should be included in every electronic invoice. This would ensure clear and uniform application of e-invoicing. Finally, the standard should be compatible with relevant international standards in order to prevent suppliers from third countries encountering technical market access barriers.		(6ab) Definitions relating to the award of contracts which are contained in this Directive should be in accordance with European legislation on public procurement. (6bc) The new European standard on e-invoicing should define semantic data elements referring to, in particular, complementary seller and buyer data, process identifiers, invoice attributes, invoice item details, delivery information, and payment details and terms. The core elements of an electronic invoice should be included in every electronic invoice. This would ensure clear and uniform application of e-invoicing.

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	(6c) Furthermore, the European		(6ed)-Furthermore, tThe European
	standard should also be suitable		standard should also be suitable for
	for use in commercial transactions		use in commercial transactions
	between enterprises. Therefore, in		between enterprises. Therefore, in
	order that private economic		order that <i>to allow</i> private
	operators can use any standard		economic operators can to use
	which is drawn up in their		<i>anythe new</i> standard which is
	business dealings with one		drawn up in their business dealings
	another, the Commission should		with one another, the Commission
	ensure that no standard is		should ensure that no such standard
	developed solely for use in the area		is <i>not</i> developed <i>in a way which</i>
	of public procurement.		makes it suitable solely for use in
			the area of public procurement.
(7) The European standard for the	(7) The European standard for the	(7) The European standard for the	(7) The European standard for the
semantic data model of the core	semantic data model of the core key	semantic data model of the core on	semantic data model of the core on
electronic invoice should build on	components of an electronic	electronic invoice <u>ing</u> should build	electronic invoice <i>ing</i> should build
existing specifications, including in	invoice should build on, and be	on be based on existing	on be based on existing
particular those developed by	compatible with, existing	specifications, including in	specifications, including in
European or international	specifications, including in	particular those developed by	particular those developed by
organisations such as CEN (CWA	particular those <i>specifications</i>	within the framework of European	within the framework of European
16356 and CWA 16562), ISO	developed by European or	or international standardisation	or international standardisation
(Financial Invoice based on the ISO	international organisations such as	organisations such as CEN (CWA	organisations such as CEN (CWA
20022 methodology), and	CEN (CWA 16356- <i>MUG</i> and	16356 and CWA 16562), and	16356- <i>MUG</i> and CWA 16562-
UN/CEFACT (CII v. 2.0). It should	CWA 16562 -CEN BII), ISO	should take into account and	CEN BII), and should take into
not require electronic signatures.	(Financial Invoice based on the ISO	ensure compatibility with other	account and ensure compatibility
Such European standard should	20022 methodology), and	relevant specifications developed	with other relevant specifications
define semantic data elements	UN/CEFACT (CII v. 2.0, and NDR	within the framework of	developed within the framework of
referring to, in particular,	2.0, and CCTS 2.01). It should not	international standardisation	international standardisation
complementary seller and buyer	require electronic signatures. Such	organisations, such as	organisations, such as
data, process identifiers, invoice	European standard should define	UN/CEFACT (CII v. 2.0) and ISO	UN/CEFACT (CII v. 2.0 NDR 2.0,

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attributes, invoice item details,	semantic data elements referring to,	(Financial Invoice based on the ISO	and CCTS 2.01)and ISO
delivery information, payment	in particular, complementary seller	20022 methodology) UN/CEFACT	(Financial Invoice based on the ISO
details and terms. It should also be	and buyer data, process identifiers,	(CII v. 2.0) and. It should not	20022 methodology) UN/CEFACT
compatible with the existing	invoice attributes, invoice item	require electronic signatures. <u>In</u>	(CII v. 2.0) and. It should not
standards for payments in order to	details, delivery information,	carrying out the mandate, the	require electronic signatures. <i>In</i>
allow for automatic processing of	payment details and terms. In	<u>relevant European</u>	carrying out the mandate, the
payments.	carrying out the standardisation	standardisation organisation	relevant European standardisation
	request, the relevant European	should also take into account the	organisation should also take into
	standardisation organisation	results of Large-Scale Pilot	account the results of Large-Scale
	should also take into account the	Projects implemented within the	Pilot Projects implemented within
	results of large-scale pilot projects	framework of the Policy Support	the framework of the Policy
	implemented within the framework	Programme of the	Support Programme of the
	of the Information	Competitiveness and Innovation	Competitiveness and Innovation
	Communication Technologies	Framework Programme (CIP)	Framework Programme (CIP) and
	Policy Support Programme of the	and e-invoicing specifications of	e-invoicing specifications of any
	Competitiveness and Innovation	any other relevant bodies and	other relevant bodies and
	Framework Programme and e-	organisations that are widely	organisations that are widely used
	invoicing specifications of any	used by the business community.	by the business community. Such
	other relevant bodies and	Such European standard on	European standard on electronic
	organisations that are widely used	electronic invoicing should define	invoicing should define semantic
	by the business community. It	semantic data elements referring to,	data elements referring to, in
	should also be compatible with the	in particular, complementary seller	particular, complementary seller
	existing standards for payments in	and buyer data, process identifiers,	and buyer data, process identifiers,
	order to allow for automatic	invoice attributes, invoice item	invoice attributes, invoice item
	processing of payments.	details, delivery information,	details, delivery information,
		payment details and terms. While a	payment details and terms. While a
		sender of an electronic invoice	sender of an electronic invoice
		should continue to have the	should continue to have the
		possibility to guarantee the	possibility to guarantee the

authenticity of the origin and the

authenticity of the origin and the

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		integrity of the content of the	integrity of the content of the
		invoice by several methods,	invoice by several methods,
		including by means of an	including by means of an
		electronic signature, in order to	electronic signature, in order to
		ensure compliance with the	ensure compliance with the
		objectives of Council Directive	objectives of Council Directive
		2006/112/EC, the European	2006/112/EC, the European
		standard on electronic invoicing	standard on electronic invoicing
		should not contain as one of its	should not contain as one of its
		elements a requirement for an	elements a requirement for an
		electronic signature. It should also	electronic signature. It should also
		be compatible with the existing	be compatible with the existing
		standards for payments in order to	standards for payments in order to
		allow for automatic processing of	allow for automatic processing of
		payments.	payments.
			(7aa) While a sender of an
			electronic invoice should continue
			to have the possibility to guarantee
			the authenticity of the origin and
			the integrity of the content of the
			invoice by several methods,
			including by means of an
			electronic signature, in order to
			ensure compliance with the
			objectives of Council Directive
			2006/112/EC, the European
			standard on electronic invoicing
			should not contain as one of its
			elements a requirement for an
			electronic signature.

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	(7a) In order to ensure that small and medium-sized enterprises can also benefit from electronic invoicing in public procurement, the European standard should be user-friendly, namely easy to understand and easy to use. In this respect, the fact that small and medium-sized enterprises, in particular, as well as smaller contracting authorities and contracting entities have only limited staff and financial resources should also be taken into account.		(7ab) In order to ensure that small and medium-sized enterprises can also benefit from electronic invoicing in public procurement, the European standard should make it possible to set up be userfriendly e-invoicing systems, namely ones which are be userfriendly, namely easy to understand and easy to use. In this respect, the fact that small and medium-sized enterprises, in particular, as well as smaller contracting authorities and contracting entities have only limited staff and financial resources should also be taken into account.
	(7b) In the implementation of this Directive, Member States should take into account the needs of small and medium-sized enterprises and smaller contracting authorities and contracting entities, and offer to all contracting authorities and contracting entities and suppliers the necessary support so that the new European standard can be used. Moreover, training measures		(7bc) In the implementation of this Directive, Member States should take into account the needs of small and medium-sized enterprises and smaller contracting authorities and contracting entities, and offer to all contracting authorities, and contracting entities and suppliers the necessary support so that the new-European standard can be used. Moreover, training measures

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(8) Where the European standard	should be provided, in particular for small and medium-sized enterprises. (8) Where the European	(8) Where the European standard	should be provided, in particular for small and medium-sized enterprises. (8) Where the European standard
drawn up by the relevant European standardisation organisation satisfies the requirements contained in the Commission's request, the references of such European standard should be published in the Official Journal of the European Union	standard drawn up by the relevant European standardisation organisation satisfies the requirements contained in the Commission's request, the references of and where such European standard should be published has been tested, the Commission should, by means of an implementing act, decide to publish the reference to such standard in the Official Journal of the European Union.	drawn up on electronic invoicing drafted by the relevant European standardisation organisation satisfies the requirements contained in the Commission's request, subject to examination procedure of Regulation (EU) No 182/2011, the references of such European standard on electronic invoicing should be published in the Official Journal of the European Union.	drawn up on electronic invoicing and the list of syntaxes complying with the standard drawn up by the relevant European standardisation organisation satisfies satisfy the requirements contained in the Commission's request, subject to examination procedure of Regulation (EU) No 182/2011, the references of and where such European standard and list of syntaxes should be published has been tested, the references of such European standard on electronic invoicing and list of syntaxes should be published in the Official
	(8a) The standard to be developed should guarantee the interoperability of the applications based on the existing technical standards. With a view to ensuring that adjustments in line with the rapid technological developments in the ICT sector are carried out, the Commission should be		Journal of the European Union. (8a) The standard to be developed should guarantee the interoperability of the applications based on the existing technical standards. With a view to ensuring that adjustments in line with the rapid technological developments in the ICT sector are carried out, the Commission should be

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	empowered to take measures to		empowered to take measures to
	maintain, review and update the		maintain, review and update the
	European standard, and to clear		European standard, and to clear
	the way for the mapping of		the way for the mapping of
	appropriate technical formats.		appropriate technical formats.
		(8a) In order to avoid excessive	(8a) In order to avoid excessive
		costs and burden for the	costs and burden for the
		contracting authorities and	contracting authorities and
		contracting entities, the relevant	contracting entities, the relevant
		European standardisation	European standardisation
		organisation should be requested	organisation should be requested
		to identify a list with a limited	to identify a list with a limited
		number of syntaxes (not	number of syntaxes (not
		comprising the European	comprising the European
		standard) which comply with the	standard) which comply with the
		European standard on electronic	European standard on electronic
		invoicing. The identified syntaxes	invoicing. The identified syntaxes
		must already be widely and	must already be widely and
		successfully used by economic	successfully used by economic
		operators and contracting	operators and contracting
		authorities. The Commission	authorities. In order to facilitate
		shall approve the list of syntaxes	and accelerate implementation by
		and publish it in the Official	Member States, the relevant
		Journal of the European Union	standardisation organisation will
		along with the reference of the	be requested to provide appropriate
		European standard on electronic	syntax bindings from the standard
		invoicing. The European	to all syntaxes identified in the list.
		standardisation organisation	Syntax bindings are guidelines on
		should also be requested to draft	how the standard could be
		guidelines on transmission	represented in the different

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		interoperability (not comprising	syntaxes. This standardisation
		the European standard) in order	deliverable seeks to complement
		to facilitate the use of the	the standard for the semantic data
		European standard on electronic	model for the core elements of the
		invoicing. These guidelines should	electronic invoice and the list of
		not be obligatory on contracting	syntaxes that comply with the
		authorities and contracting	standard.
		entities.	
			(8 aaa b) The Commission shall
			publish approve the list of syntaxes
			and publish it in the Official
			Journal of the European Union
			along with the reference of the
			European standard on electronic
			invoicing. The European
			standardisation organisation
			should also be requested to draft
			guidelines on transmission
			interoperability (not comprising
			the European standard) in order to
			facilitate the use of the European
			standard on electronic invoicing.
			These guidelines should not be
			obligatory on contracting
			authorities and contracting
			entities.
		(8aa) European standardisation	(8aac) European standardisation
		organisations regularly review	organisations regularly review and
		and update standards as	update standards as necessary in
		necessary in order to respond to	order to respond to technological

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		technological developments. In	developments. In light of the rapid
		light of the rapid nature of such	nature of such developments in the
		developments in the ICT sector,	ICT sector, the Commission
		the Commission may request the	should be able to also request the
		relevant European	relevant European standardisation
		standardisation organisation to	organisation to regularly review
		regularly review and update the	revise and update the standard in
		list of syntaxes in order to take	order to take into account these
		into account these developments	developments and ensure
		and ensure continuing	continuing interoperability. In
		interoperability.	case of complex technical
			(8ed) For the review and update of
			the list of syntaxes, the
			Commission should be able adopt
			an implementing act to respond to
			technological developments or
			market requirements. In the case
			of more complex adjustments, the
			Commission should be able to also
			request the relevant European
			standardisation organisation to
			revise and update the list of
			syntaxes.
		(8b) Where it deems it necessary	(8be) Where it deems it necessary
		to ensure the full and on-going	to ensure the full and on-going
		interoperability, to take into	interoperability, to take into
		account technological	account technological
		developments or to limit the	developments or to limit the
		number of syntaxes to be used,	number of syntaxes to be used, the
		the Commission may review an	Commission may review an

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		adopted list of syntaxes. In doing	adopted list of syntaxes. In doing
		so, the Commission should take	so, the Commission should take
		into account the list of syntaxes	into account the list of syntaxes
		identified, reviewed and updated	identified, reviewed and updated
		by the relevant European	by the relevant European
		standardisation organisation.	standardisation organisation.
	(8b) Prior to the introduction, in		(8bbbbf) Prior to the introduction,
	the Member States, of the		in the Member States, of the
	European standard for the		European standard for the
	semantic data model of the key		semantic data model of the key
	components of an electronic		components of an electronic
	invoice the practical application of		invoice the practical application of
	the standard should be sufficiently		the standard should be sufficiently
	tested. The practical application of		tested. The practical application of
	the standard should be thoroughly		the standard should be thoroughly
	assessed through a separate testing		assessed through a separate testing
	phase or, alternatively, during the		phase or, alternatively, during the
	process of drawing up the		process of drawing up the
	standard. The assessment should		standard. The assessment should
	involve end users, should address,		involve end users, and should
	in particular, aspects of		address, in particular, aspects of
	practicality and user-friendliness,		practicality and user-friendliness,
	and should demonstrate that the		and should demonstrate that the
	standard can be implemented in a		standard can be implemented in a
	cost efficient and proportionate		cost efficient and proportionate
	manner.		manner.
		(8bb) In order to ensure uniform	(8bb) In order to ensure uniform
		conditions for the implementation	conditions for the implementation
		of this Directive, as for the	of this Directive, as for the
		drawing up, the restriction and	drawing up, the restriction and the

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		the review of the list of syntaxes,	review of the list of syntaxes,
		implementing powers should be	implementing powers should be
		conferred on the Commission.	conferred on the Commission.
		Those powers should be exercised	Those powers should be exercised
		in accordance with Regulation	in accordance with Regulation
		(EU) No 182/2011 of the	(EU) No 182/2011 of the
		European Parliament and of the	European Parliament and of the
		Council. The examination	Council. The examination
		procedure should be used for the	procedure should be used for the
		adoption of the implementing acts	adoption of the implementing acts
		concerning the list of syntaxes	concerning the list of syntaxes
		given the fact that they serve to	given the fact that they serve to
		facilitate the application of the	facilitate the application of the
		European standard on electronic	European standard on electronic
		invoice and ensure	invoice and ensure interoperability
		interoperability and rapid	and rapid response to
		response to technological	technological developments.
		developments.	
	(8c) In order to amend the		(8c) In order to amend the
	requirements for the European		requirements for the European
	standard for the semantic data		standard for the semantic data
	model of the key components of an		model of the key components of an
	electronic invoice, the power to		electronic invoice, the power to
	adopt acts in accordance with		adopt acts in accordance with
	Article 290 of the Treaty on the		Article 290 of the Treaty on the
	Functioning of the European		Functioning of the European
	Union should be delegated to the		Union should be delegated to the
	Commission in respect of		Commission in respect of
	adjustments to relevant technical		adjustments to relevant technical
	and legal developments in the		and legal developments in the

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	field. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level. The Commission, when preparing and drawing up delegated acts, should ensure a simultaneous, timely and appropriate transmission of relevant documents to the European Parliament and to the Council.	(doc. 10102/13)	field. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level. The Commission, when preparing and drawing up delegated acts, should ensure a simultaneous, timely and appropriate transmission of relevant documents to the European Parliament and to the Council. (8bbb dg) The provisions on the development of the standard and the other standardisation deliverables laid down in this Directive are in line with the relevant provisions of Regulation 1025/2012/EU. However, taking into account the specificities of this Directive, it is appropriate to provide that the decisions to publish, not to publish or to publish with restriction the references to the standard and the list of syntaxes are adopted in accordance with the examination procedure. This is without prejudice to the application of Article 11 of Regulation

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			1025/2012/EU.
(9) Contracting authorities and	(9) Contracting authorities and	(9) Contracting authorities and	(9) Once the deadline <i>Upon the</i>
contracting entities should not	contracting entities should not	contracting entities should not	expiry of the transposition
refuse the reception of electronic	refuse be in a position to receive	refuse accept the reception of	deadlines deadline[s] laid down in
invoices which comply with such	and process electronic invoices	electronic invoices which comply	this Directive has passed ,
common European standard on the	which comply with the common	with such common the European	contracting authorities and
grounds of non-compliance with	European standard. <i>Once the</i>	standard on electronic invoicing	contracting entities should <i>have the</i>
other technical requirements (for	deadline laid down in this	and with any of the syntaxes	<i>obligation to</i> receive and process
example national or sector specific	Directive has passed, reception of	approved by the Commission.	electronic invoices which comply
requirements).	invoices should not be refused	This implies that contracting	with the common European
	solely on grounds of non-	authorities and contracting	standard <i>and with any of the</i>
	compliance with other technical	entities should not refuse	syntaxes on the list published by
	requirements (for example national	electronic invoices solely on the	the Commission. Contracting
	or sector specific requirements).	grounds of non-compliance with	authorities and contracting entities
	Other compelling grounds for	other technical requirements other	should be under an obligation to
	refusal (e.g. relating to contracts)	than those specifically provided	accept electronic invoices which
	should not be affected by this	for in this Directive (for example	comply with the European standard
	obligation. Contracting authorities	national or sector specific	on electronic invoicing and with
	and contracting entities should	requirements). However	any of the syntaxes approved by the
	remain free to verify, before	contracting authorities and	Commission. This implies that
	paying the invoice, whether the	contracting entities should	contracting authorities and
	content of the electronic invoice	remain free to verify, before	contracting entities should not
	correctly reflects all the details of	paying the invoice, whether the	refuse electronic invoices which
	the business transaction. The	content of the electronic invoice	<i>meet the above conditions</i> solely
	obligation not to refuse electronic	correctly reflects all the details of	on the grounds of non-compliance
	invoices in accordance with this	the business transaction. The	with requirements other than those
	Directive is without prejudice to	obligation to not refuse electronic	specifically provided for in this
	Article 4 of Directive 2011/7/EU of	invoices in accordance with this	Directive (for example national or
	the European Parliament and of	Directive is without prejudice to	sector-specific requirements, or
	the Council ^{4a} .	Article 4 of Directive 2011/7/EU	additional technical requirements

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	^{4a} Directive 2011/7/EU of the European Parliament and of the Council on combating late payment in commercial transactions (OJ L 48, 23.2.2011).	of the European Parliament and of the Council on combating late payment in commercial transactions 19.	of any kind). However, other compelling grounds for refusal (e.g. relating to contractual conditions) should not be affected by this obligation. Before paying the invoice, contracting authorities and contracting entities should in any case remain free will still need to verify, before paying the invoice, whether the content of the electronic invoice correctly reflects the underlying business transaction (i.e. whether the invoice amount is correct) and whether the invoice has been addressed to the correct recipient. The obligation to not refuse electronic invoices in accordance with this Directive is without prejudice to Article 4 of Directive 2011/7/EU of the European Parliament and of the Council on combating late payment in commercial transactions.
	(9a) In his opinion of 11 November 2013, the European Data Protection Supervisor published his recommendations for ensuring adequate data		(9a) In his opinion of 11 November 2013, the European Data Protection Supervisor published his recommendations for ensuring adequate data

OJ L 48, 23.2.2011, p. 1.

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	protection in the application of this Directive. These recommendations should be borne in mind when drawing up the standard and in the processing of personal data by public authorities and contracting entities. In particular, it should be made clear that existing data protection laws also apply in the area of electronic invoicing and that the publication of personal data for transparency and accountability purposes must be in keeping with the protection of		protection in the application of this Directive. These recommendations should be borne in mind when drawing up the standard and in the processing of personal data by public authorities and contracting entities. In particular, it should be made clear that existing data protection laws also apply in the area of electronic invoicing and that the publication of personal data for transparency and accountability purposes must be in keeping with the protection of
(10) [7]	privacy.	(10) 771: 15:	privacy.
(10) This Directive should apply to	(10) This Directive should apply to	(10) This Directive should apply to	(10) This Directive should apply to
electronic invoices received by contracting authorities and	electronic invoices, received by contracting authorities and	electronic invoices received by contracting authorities and	electronic invoices received by contracting authorities and
contracting authorities and issued as a	contracting authorities and contracting entities, issued <i>and</i>	contracting authorities and issued as a	contracting authornes and contracting entities and issued as a
result of the performance of	transmitted as a result of the	result of the performance of	result of the performance of
contracts awarded in accordance	performance of contracts awarded	contracts awarded in accordance	contracts awarded in accordance
with Directive [replacing Directive	in accordance with Directive	with to which Directive [replacing	with to which Directive [replacing
2004/18/EC of the European	[replacing Directive 2004/18/EC of	Directive 2004/18/EC of the	Directive 2004/18/EC of the
Parliament and of the Council of 31	the European Parliament and of the	European Parliament and of the	European Parliament and of the
March 2004 on the coordination of	Council of 31 March 2004 on the	Council of 31 March 2004 on the	Council of 31 March 2004 on the
procedures for the award of public	coordination of procedures for the	coordination of procedures for the	coordination of procedures for the
works contracts, public supply	award of public works contracts,	award of public works contracts,	award of public works contracts,
contracts and public service	public supply contracts and public	public supply contracts and public	public supply contracts and public
contracts ²⁰], Directive [replacing	service contracts ⁵], Directive	service contracts ²³], Directive	service contracts ²⁶], Directive

OJ L 134, 30.4.2004, p. 114.

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Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors²¹], or Directive 2009/81/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of procedures for the award of certain works contracts, supply contracts and service contracts by contracting authorities or entities in the fields of defence and security, and amending Directives 2004/17/EC and $2004/18/EC^{22}$.

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[replacing Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors⁶], or Directive 2009/81/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of procedures for the award of certain works contracts. supply contracts and service contracts by contracting authorities or entities in the fields of defence and security, and amending Directives 2004/17/EC and 2004/18/EC⁷. *However*. contracting authorities and contracting entities should not be required to receive electronic invoices in accordance with this Directive where they consider it

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[replacing Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors²⁴], **Directive** [on the award of concession contracts], or Directive 2009/81/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of procedures for the award of certain works contracts, supply contracts and service contracts by contracting authorities or entities in the fields of defence and security, and amending Directives 2004/17/EC and $2004/18/EC^{25}$ applies. Only electronic invoices issued by the economic operator to whom the public contract or concession contract has been awarded (the

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[replacing Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors²⁷], *Directive* [on the award of concession contracts], or Directive 2009/81/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of procedures for the award of certain works contracts. supply contracts and service contracts by contracting authorities or entities in the fields of defence and security, and amending Directives 2004/17/EC and 2004/18/ EC²⁸ applies. Only electronic invoices issued by the economic operator to whom the public contract or concession contract has been awarded (the

²³ OJ L 134, 30.4.2004, p. 114.

OJ L 134, 30.4.2004, p. 114.

OJ L 134, 30.4.2004, p. 1.

OJ L 216, 20.8.2009, p. 76.

OJ L 134, 30.4.2004, p. 1.

OJ L 216, 20.8.2009, p. 76.

OJ L 134, 30.4.2004, p. 1.

OJ L 216, 20.8.2009, p. 76.

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	necessary, in the interests of	main contractor) are covered by	main contractor) are covered by
	security, to use invoice formats or	this Directive. However, when	this Directive. However, when
	impose other invoicing	Member States, pursuant to Art	Member States, pursuant to Art 71
	requirements which are	71 of [Directive replacing	of [Directive replacing Directive
	incompatible with this Directive.	Directive 2004/18/EC] and Art	2004/18/EC] and Art 81 of
	Moreover, it would also be	81 of [Directive replacing	[Directive replacing Directive
	appropriate to exclude contracts	Directive 2004/17/EC] provide for	2004/17/EC] provide for direct
	awarded under Article 16 of	direct payment to subcontractors,	payment to subcontractors, the
	Directive 2009/81/EC, as these are	the arrangement to be	arrangement to be determined in
	subject only to specific	determined in the procurement	the procurement documents
	requirements governing technical	documents should include	should include provisions
	specifications and contract award	provisions concerning the use or	concerning the use or not of
	notices.	not of electronic invoicing in the	electronic invoicing in the
		payments to the subcontractors.	payments to the subcontractors. It
	5 OJ L 134, 30.4.2004, p. 114.	It should be clarified that, when a	should be clarified that, when a
	6 OJ L 134, 30.4.2004, p. 1.	contract is awarded to a group of	contract is awarded to a group of
	7 OJ L 216, 20.8.2009, p. 76.	economic operators, this	economic operators, this Directive
		Directive applies to electronic	applies to electronic invoices
		invoices issued by the group as	issued by the group as such or by
		such or by the individual	the individual economic operators.
		economic operators	Contracting authorities and
			contracting entities should not be
			required to receive electronic
			invoices in accordance with this
			Directive where they consider it
			necessary, in the interests of
			security, to use invoice formats or
			impose other invoicing
			requirements which are
			incompatible with this Directive.

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			Moreover, it would also be
			appropriate to exclude contracts
			awarded under Article 16 of
			Directive 2009/81/EC, as these are
			subject only to specific
			requirements governing technical
			specifications and contract award
			notices.
		(10a) The object of concessions	(10a) The term 'concessions' is
		contracts is the procurement of	defined in Article 2 point 1 of the
		works or services by means of a	Directive on the award of
		concession, the consideration of	concession contracts. The object of
		which consists in the right to	concessions contracts is the
		exploit the works or services or in	procurement of works or services
		that right together with payment.	by means of a concession, the
		Where concession contracts	consideration of which consists in
		involving payments require	the right to exploit the works or
		invoices to be issued by the	services or in that right together
		economic operator to whom the	with payment. Where concession
		concession contract has been	contracts involving payments
		awarded, this Directive should	require invoices to be issued by the
		also apply.	economic operator to whom the
			concession contract has been
			awarded, this Directive should also
			apply.
		(10b) This Directive does not	(10b) The application of this
		affect the application of Article	Directive is subject to Article 346
		346 of the Treaty on the	TFEU. This Directive does not
		Functioning of the European	apply to electronic invoices issued
		Union. Moreover, where the	as a result of the performance of

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		performance of the contract is	contracts (declared secret or
		declared to be secret or must be	accompanied by special security
		accompanied by special security	measures) which are excluded
		measures in accordance with the	from the scope of Directive
		laws, regulations or	[replacing Directive 2004/18/EC],
		administrative provisions in force	Directive [replacing Directive
		in a Member State and provided	2004/17/EC], [Directive [on the
		that the Member State has	award of concession contracts]]
		determined that the essential	pursuant to, respectively, Articles
		interests concerned cannot be	14, 20a, and [8(4]) thereof. Under
		guaranteed by less intrusive	the same conditions, a specific
		measures, contracting authorities	exclusion should be provided in
		and contracting entities may	this Directive for electronic
		decide to impose for a particular	invoices issued as a result of the
		contract special invoicing	performance of such contracts
		requirements other than those	(declared secret or accompanied by
		provided in this Directive. In such	special security measures), which
		cases, contracting authorities and	fall within the scope of Directive
		contracting entities should set out	2009/81/EC.
		these requirements in the	
		procurement documents.	
(11) The goal of interoperability is		[deleted]	(11) The goal of interoperability is
to allow information to be			to allow information to be
presented and processed in a		N.b.: Replaced by Rec 5a, 5b	presented and processed in a
consistent manner between business		(Council)	consistent manner between business
systems, regardless of their			systems, regardless of their
technology, application or platform.			technology, application or platform.
Full interoperability includes the			Full interoperability includes the
ability to interoperate in terms of			ability to interoperate in terms of
content (semantic), format (syntax),			content (semantic), format (syntax),

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and transmission. Semantic			and transmission. Semantic
interoperability implies that the			interoperability implies that the
precise meaning of the exchanged			precise meaning of the exchanged
information is preserved and well			information is preserved and well
understood in an unambiguous			understood in an unambiguous
manner, independently of the way			manner, independently of the way
in which it is physically represented			in which it is physically represented
or transmitted.			or transmitted.
(12) By ensuring semantic		(12) By ensuring semantic	(12) By ensuring semantic
interoperability and improving legal		interoperability and improving legal	interoperability and improving legal
certainty, this Directive will also		certainty, this Directive will also	certainty, this Directive will also
promote the uptake of electronic		promote the uptake of electronic	promote the uptake of electronic
invoicing in public procurement,		invoicing in public procurement,	invoicing in public procurement,
thereby allowing Member States,		thereby allowing Member States,	thereby allowing Member States,
contracting authorities, contracting		contracting authorities, contracting	contracting authorities, contracting
entities, and economic operators to		entities, and economic operators to	entities, and economic operators to
gain significant benefits in terms of		gain generate significant benefits	gain generate significant benefits in
savings, environmental impact, and		in terms of savings, environmental	terms of savings, environmental
reduction of administrative burdens.		impact, and reduction of	impact, and reduction of
		administrative burdens	administrative burdens
		(12a) The benefits from electronic	(12a) The benefits from electronic
		invoicing are maximised when the	invoicing are maximised when the
		generation, sending,	generation, sending, transmission,
		transmission, reception, and	reception, and processing of an
		processing of an invoice can be	invoice can be fully automated.
		fully automated. For this reason,	For this reason, only machine-
		only machine-readable invoices	readable invoices which can be
		which can be processed	processed automatically and
		automatically and digitally by the	digitally by the recipient should be
		recipient should be considered as	considered as being compliant with

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		being compliant with the	the European standard on
		European standard on electronic	electronic invoicing. A mere image
		invoicing. A mere image file	file cannot be considered to be an
		cannot be considered to be an	electronic invoice in terms of this
		electronic invoice in terms of this	Directive.
		<u>Directive.</u>	
	(12a) In the implementation of this		(12a) In the implementation of this
	Directive, Member States should		Directive, Member States should
	bear in mind that electronic		bear in mind that electronic
	invoices received in accordance		invoices received in accordance
	with the European standard are		with the European standard are
	also accepted in internal		also accepted in internal
	administrative processing by other		administrative processing by other
	bodies (for example, grant		bodies (for example, grant
	applications).		applications).
(13) The European Council, in its		(13) The European Council, in its	(13) The European Council, in its
conclusions of 28 and 29 June		conclusions of 28 and 29 June 2012	conclusions of 28 and 29 June 2012
2012, stated that priority should be		and 24 October 2013, stated that	and 24 October 2013, stated that
given to measures aimed at further		priority should be given to	priority should be given to
developing cross-border online		measures aimed at further	measures aimed at further
trade, including by facilitating the		developing cross-border online	developing cross-border online
transition to electronic invoicing.		trade and the modernisation of	trade and the modernisation of
		public administrations , including	public administrations, including
		by facilitating the transition to and	by facilitating the transition to <i>and</i>
		through the swift implementation	through the swift implementation
		of electronic invoicing.	of electronic invoicing.
(14) The European Parliament in its			(14) The European Parliament in its
resolution of 20 April 2012 pointed			resolution of 20 April 2012 pointed
at market fragmentation resulting			at market fragmentation resulting
from national rules on electronic			from national rules on electronic

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invoicing, underlined the			invoicing, underlined the
substantial benefits offered by			substantial benefits offered by
electronic invoicing, and stressed			electronic invoicing, and stressed
the importance of legal certainty, a			the importance of legal certainty, a
clear technical environment and			clear technical environment and
open and interoperable electronic			open and interoperable electronic
invoicing solutions based on			invoicing solutions based on
common legal requirements,			common legal requirements,
business processes and technical			business processes and technical
standards. For these reasons, the			standards. For these reasons, the
European Parliament called on			European Parliament called on
making electronic invoicing in			making electronic invoicing in
public procurement mandatory by			public procurement mandatory by
2016.			2016.
(15) The European Multi-		(15) The European Multi-	(15) The European Multi-
stakeholder Forum on Electronic		stakeholder Forum on Electronic	stakeholder Forum on Electronic
Invoicing (e-invoicing) set up by		Invoicing (e-invoicing) set up by	Invoicing (e-invoicing) set up by
Commission Decision of 2		Commission Decision of 2	Commission Decision of 2
November 2010 ²⁹ adopted a		November 2010 ³⁰ unanimously	November 2010 ³¹ <i>unanimously</i>
Recommendation on		adopted a Recommendation on the	adopted a Recommendation on <i>the</i>
interoperability for electronic		use of a semantic data model to	use of a semantic data model to
invoicing by the use of a semantic		support interoperability for	<i>support</i> interoperability for
data model in [month] 2013.		electronic invoicing by the use of a	electronic invoicing by the use of a
		semantic data model in October	semantic data model-in October
		2013.	2013.
(16) Since contracting authorities		(16) Since contracting authorities	(16) Since contracting authorities
and contracting entities will be able		and contracting entities will be able	and contracting entities will be able

OJ C 326, 3.12.2010, p. 13. OJ C 326, 3.12.2010, p. 13. OJ C 326, 3.12.2010, p. 13.

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to accept electronic invoices which		to accept electronic invoices which	to accept electronic invoices which
comply with standards other than		comply with standards other than	comply with standards other than
the common European standard, as		the common European standard <u>on</u>	the common European standard on
well as paper invoices unless		electronic invoicing as well as	electronic invoicing as well as
otherwise provided in national		paper invoices unless otherwise	paper invoices unless otherwise
legislation, this Directive does not		provided in national legislation, this	provided in national legislation, this
place any additional costs or burden		Directive does not place any	Directive does not place any
on enterprises, including micro,		additional costs or burden on	additional costs or burden on
small and medium-sized enterprises		enterprises, including micro, small	enterprises, including micro, small
in the meaning of Commission		and medium-sized enterprises in the	and medium-sized enterprises in the
Recommendation 2003/361/EC of 6		meaning of Commission	meaning of Commission
May 2003 concerning the definition		Recommendation 2003/361/EC of 6	Recommendation 2003/361/EC of 6
of micro, small and medium-sized		May 2003 concerning the definition	May 2003 concerning the definition
enterprises ³² .		of micro, small and medium-sized	of micro, small and medium-sized
		enterprises ³³ .	enterprises ³⁴ .
	(16a) The Directive should require		(16a) The Directive should require
	only recipients, i.e. contracting		only recipients, i.e. contracting
	authorities, central purchasing		authorities, central purchasing
	bodies and contracting entities, to		bodies and contracting entities, to
	accept and process electronic		accept and process electronic
	invoices. The invoicing entity, on		invoices. This Directive is without
	the other hand, should be able to		prejudice to the right of the The
	choose between submitting the		sender of the invoice invoicing
	invoice in accordance with the		entity, the on the other hand,
	European standard, in accordance		should be able to choose between
	with national or other technical		submitting the invoice in
	standards, or in paper format.		accordance with the European

OJ L 124, 20.5.2003, p. 36. OJ L 124, 20.5.2003, p. 36. OJ L 124, 20.5.2003, p. 36.

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			standard, in accordance with
			national or other technical
			standards, or in paper format.
			However, the present Directive
			does not prevent Member States
			from mandating that only
			electronic invoices can be
			submitted in the framework of
			public procurement. Should the
			sender choose to submit the
			invoice using the European
			standard, the recipient's obligation
			to receive and process only applies
			if the invoice is in one of the
			syntaxes included on the list of
			syntaxes published by the
			Commission in the Official
			Journal. This is without prejudice
			to the sender making use of the
			services of a third party to
			translate between its own syntax
			and one of those on the list.
		(16a) The Commission and the	(16ab) The Commission and the
		Member States should make	Member States should make every
		every effort to minimise the cost	effort to minimise the cost of the
		of the European standard on	European standard on electronic
		electronic invoicing for its users,	invoicing for its users, in
		in particular for micro, small and	particular for micro, small and
		medium-sized enterprises, so as	medium-sized enterprises, so as to
		to facilitate its uptake across the	facilitate its uptake across the

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(COM(2013)447 Imai)	(First reading)	(doc. 16162/13)	(date: 21.1.2014)
		European Union.	European Union.
(17) Rules on electronic invoicing		(17) Since Rules on electronic	(17) Since Rules on electronic
are already contained in Council		invoicing are already contained in	invoicing are already contained in
Directive 2006/112/EC of 28		Council Directive 2006/112/EC of	Council Directive 2006/112/EC of
November 2006 on the common		28 November 2006 on the common	28 November 2006 on the common
system of value added tax ³⁵ . It		system of value added tax contains	system of value added tax <i>contains</i>
should be ensured that the		rules on invoicing, including on	rules on invoicing, including on
conditions for issuing and accepting		electronic invoicing, its	electronic invoicing, its
electronic invoices for VAT		relationship with this Directive	relationship with this Directive
purposes remain unaffected by any		should be clarified. It should be	should be clarified. It should be
provisions in this Directive.		ensured that the conditions for	ensured that the conditions for
		issuing and accepting electronic	issuing and accepting electronic
		invoices for VAT purposes remain	invoices for VAT purposes remain
		unaffected by any provisions in this	unaffected by any provisions in this
		Directive. This Directive pursues	Directive. This Directive pursues a
		a different objective and has a	different objective and has a
		different scope of application	different scope of application than
		than Council Directive	Council Directive 2006/112/EC,
		2006/112/EC, and hence it does	and hence it does not affect the
		not affect the provisions on the	provisions on the use of electronic
		use of electronic invoices for VAT	invoices for VAT purposes
		purposes contained in Council	contained in Council Directive
		Directive 2006/112/EC. In	2006/112/EC. In particular, Article
		particular, Article 232 of Council	232 of Council Directive
		Directive 2006/112/EC concerns	2006/112/EC concerns the
		the relations between trading	relations between trading parties
		parties and aims to ensure that	and aims to ensure that the use of
		the use of electronic invoices by	electronic invoices by the sender
		the sender cannot be imposed on	cannot be imposed on the

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		the recipient. However, this is	recipient. However, this is without
		without prejudice to the right of	prejudice to the right of Member
		Member States to impose on	States to impose on contracting
		contracting authorities and	authorities and contracting entities
		contracting entities an obligation	an obligation to receive, under
		to receive, under certain	certain conditions, electronic
		conditions, electronic invoices.	invoices.
(18) In order to allow contracting	(18) In order to allow contracting	(18) In order to allow contracting	(18) In order to allow contracting
authorities and contracting entities	authorities and contracting entities	authorities and contracting entities	authorities and contracting entities
to take the technical measures that,	to take the technical measures that,	to properly prepare and take the	to <i>properly prepare and</i> take the
following the establishment of the	following the establishment of the	technical measures that, following	technical measures that, following
European standard, are necessary to	European standard, are necessary to	the establishment of the European	the establishment of the European
comply with the provisions of this	comply with the provisions of this	standard on electronic invoicing	standard <i>on electronic invoicing</i>
Directive, a transposition deadline	Directive, a transposition deadline	and approval of the list of	and approval of the list of
of 48 months is justified.	of 48-51 months is justified.	syntaxes, are necessary to comply	syntaxes, are necessary to comply
	Member States should be allowed	with the provisions of this	with the provisions of this
	to delay application of the national	Directive, and having in mind the	Directive, and having in mind the
	provisions necessary to comply	necessity of swift implementation	necessity of swift implementation
	with this Directive for sub-central	of electronic invoicing, a	of electronic invoicing, a
	contracting authorities and	transposition deadline of <u>30</u> 48	transposition deadline of 18 48
	contracting entities until the first	months following the publication	months following the publication
	day of the 67th month from the	of the reference of the European	of the reference of the European
	date of entry into force of this	standard on electronic invoicing	standard on electronic invoicing
	Directive.	and the list of syntaxes in the	and the list of syntaxes in the
		Official Journal of the European	Official Journal of the European
		<u>Union</u> is justified.	<i>Union</i> is justified. <i>Notwithstanding</i>
		Notwithstanding this general	this general transposition deadline
		transposition deadline and	and seeking to facilitate the take
		seeking to facilitate the take up of	up of electronic invoicing for
		electronic invoicing for certain	certain contracting authorities,

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		contracting authorities, such as	such as local and regional
		local and regional contracting	contracting authorities and public
		authorities and public	undertakings, Member States may
		undertakings, Member States	postpone the application of the
		may postpone the application of	requirements of this Directive for
		the requirements of this Directive	sub-central contracting
		for sub-central contracting	authorities , public undertakings
		authorities, public undertakings	and contracting entities until 30
		and contracting entities until 36	months following the publication
		months following the publication	of the reference of the European
		of the reference of the European	standard on electronic invoicing
		standard on electronic invoicing	and the list of syntaxes in the
		and the list of syntaxes in the	Official Journal of the European
		Official Journal of the European	Union. This possibility to postpone
		Union. This possibility to	the application of the requirements
		postpone the application of the	of this Directive should not apply
		requirements of this Directive	to central purchasing bodies.
		should not apply to central	
		purchasing bodies.	
			(18a) In order to facilitate the
			implementation of the
			requirements of this Directive for
			contracting authorities and
			contracting entities, the
			Commission will ensure that the
			Member States are fully and
			regularly kept informed of the
			progress of work in terms of the
			development of the standard and
			the related standardisation

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			deliverables to be undertaken by
			the relevant European
			standardisation organisations.
			This should allow the Member
			States to undertake the necessary
			preparatory work with a view to
			completing implementation within
			the agreed deadlines.
	(18b) A standardisation of		(18b) A standardisation of
	electronic invoicing is in line with		electronic invoicing is in line with
	the expansion of Union law and		the expansion of Union law and
	national and international law for		national and international law for
	electronic public procurement in		electronic public procurement in
	the Union.		the Union. The standardisation of
			electronic invoicing complements
			efforts to promote the uptake of
			electronic procurement as
			reflected in the relevant provisions
			of Directive [replacing Directive
			2004/18/EC] and Directive
			[replacing Directive 2004/17/EC].
			(18c) In order to ensure uniform
			conditions for the implementation
			of this Directive, as for the
			drawing up, the restriction and the
			review of the list of syntaxes,
			implementing powers should be
			conferred on the Commission.
			Those powers should be exercised
			in accordance with Regulation

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			(EU) No 182/2011 of the European Parliament and of the Council. The examination procedure should be used for the adoption of the implementing acts concerning the list of syntaxes given the fact that they serve to facilitate the application of the European standard on electronic invoice and ensure interoperability and rapid response to technological developments. The examination procedure should also be used for the adoption of implementing acts with respect to the objections to the European standard, given that such decision could have consequences on the obligation to receive and process electronic invoices.
(19) Since the objectives of removing market barriers and obstacles to trade deriving from the existence of different national rules and standards and of ensuring interoperability cannot sufficiently be achieved by the Member States and can therefore be better achieved at Union level, the Union may adopt measures, in accordance with			(19) Since the objectives of removing market barriers and obstacles to trade deriving from the existence of different national rules and standards and of ensuring interoperability cannot sufficiently be achieved by the Member States and can therefore be better achieved at Union level, the Union may adopt measures, in accordance with

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the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Directive does not go beyond what is necessary in order to achieve those objectives.	(19b) The intended use of structural fund resources to support the establishment of electronic public procurement in Europe should also promote the use of electronic invoicing for public contracts.		the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Directive does not go beyond what is necessary in order to achieve those objectives. (19ba) The intended use of structural fund resources to support the establishment of electronic public procurement in Europe should also promote the use of electronic invoicing for public contracts. In order to facilitate the technical and procedural adaptations which need to be undertaken by all parties involved in public procurement in order to ensure its successful implementation, Member States should where possible make Structural Fund assistance available to all eligible contracting authorities, contracting entities,
(20) In accordance with the Joint Political Declaration of Member States and the Commission of 28 September 2011 on explanatory		[deleted]	and small and medium enterprises. (20) In accordance with the Joint Political Declaration of Member States and the Commission of 28 September 2011 on explanatory

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documents ³⁶ , Member States have undertaken to accompany, in justified cases, the notification of their transposition measures with one or more documents explaining the relationship between the components of a directive and the corresponding parts of national transposition instruments. With regard to this Directive, the legislator considers the transmission of such documents to be justified,			documents ³⁷ , Member States have undertaken to accompany, in justified cases, the notification of their transposition measures with one or more documents explaining the relationship between the components of a directive and the corresponding parts of national transposition instruments. With regard to this Directive, the legislator considers the transmission of such documents to be justified,
be justified,	(20a) The European Data Protection Supervisor has been consulted in accordance with Article 28, paragraph 2, of Regulation (EC) No 45/2001 of the European Parliament and of the Council ^{11a} and issued an opinion on 11 November 2013.		(20a) The European Data Protection Supervisor has been consulted in accordance with Article 28, paragraph 2, of Regulation (EC) No 45/2001 of the European Parliament and of the Council 11 November 2013.
	Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions		of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community

OJ C 369, 17.12.2011, p. 14. OJ C 369, 17.12.2011, p. 14.

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HAVE ADOPTED THIS DIRECTIVE: Article 1 Scope This Directive shall apply to electronic invoices issued as a result of the performance of contracts awarded in accordance with Directive [replacing Directive 2004/18/EC], Directive [replacing Directive 2004/17/EC], or Directive 2009/81/EC.	and bodies and on the free movement of such data (OJ L 8, 12.1.2001, p. 1). HAVE ADOPTED THIS DIRECTIVE: Article 1 Scope This Directive shall apply to electronic invoices issued as a result of the performance of contracts awarded in accordance with to which Directive [replacing Directive 2004/18/EC], Directive [replacing Directive 2004/17/EC], or Directive 2009/81/EC apply, with the exception of contracts awarded under Article 16 of Directive 2009/81/EC.	HAVE ADOPTED THIS DIRECTIVE: Article 1 Scope This Directive shall apply to electronic invoices issued as a result of the performance of contracts awarded in accordance with to which Directive [replacing Directive 2004/18/EC], Directive [replacing Directive 2004/17/EC], Directive [on the award of concession contracts], or Directive 2009/81/EC applies.	institutions and bodies and on the free movement of such data (OJ L 8, 12.1.2001, p. 1). HAVE ADOPTED THIS DIRECTIVE: Article 1 Scope This Directive shall apply to electronic invoices issued as a result of the performance of contracts awarded in accordance with to which Directive [replacing Directive 2004/18/EC], Directive [replacing Directive 2004/17/EC], Directive [on the award of concession contracts], or Directive 2009/81/EC applies.
	Article 4 of this Directive shall not apply where the contracting authority or contracting entity considers it necessary in the interests of security to use invoice formats or impose other invoicing requirements incompatible with this Directive.		This Directive shall not apply to electronic invoices issued as a result of the performance of contracts falling within the scope of Directive 2009/81/EC, where the procurement and performance of the contract are declared to be secret or must be accompanied by special security measures in accordance with the laws, regulations or administrative

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			provisions in force in a Member State, and provided that the Member State has determined that the essential interests concerned cannot be guaranteed by less intrusive measures.
Article 2	Article 2	Article 2	Article 2
Definitions	Definitions	Definitions	Definitions
For the purposes of this Directive,	For the purposes of this Directive,	For the purposes of this Directive,	For the purposes of this Directive,
the following definitions shall	the following definitions shall	the following definitions shall	the following definitions shall
apply:	apply:	apply:	apply:
(1) 'electronic invoice' means an	(1) 'electronic invoice' means an	(1) 'electronic invoice' means an	(1) 'electronic invoice' means an
invoice that has been issued and	invoice that has been issued,	invoice that has been issued,	invoice that has been issued,
received in any electronic format;	transmitted and received in any a	<u>transmitted</u> , and received in <u>a</u>	<i>transmitted</i> and received in any a
	structured electronic format which	structured any electronic format	structured electronic format which
	allows for its electronic processing;	which allows for its automatic	allows for its automatic and
		processing;	electronic processing;
(2) 'semantic data model' means a	(2) 'semantic data model' means a	[deleted]	(2) semantic data model' means a
structured and logically interrelated	structured and logically interrelated		structured and logically interrelated
set of terms and meanings that	set of terms and <i>their</i> meanings that		set of terms and their meanings that
specify the content exchanged in	specify the content exchanged in of		specify the core <i>elements of an</i>
electronic invoices;	the key components of electronic invoices;		electronic invoice;
(3) 'core electronic invoice' means	(3) 'core key components of an	(3) 'core <u>section of an</u> electronic	(3) 'core <i>elements of an</i> electronic
a subset of information contained in	electronic invoice' means a subset	invoice' means a subset of	invoice' mean a mandatory set of
an electronic invoice that is	of information contained in the key	information contained in an	essential information components
essential to enable cross-border	components which an electronic	electronic invoice that is essential	which an electronic invoice must
interoperability, including the	invoice <i>must contain</i> to enable	to enable cross-border	contain in order to enable cross-
necessary information to ensure	cross-border interoperability,	interoperability, including the	border interoperability, including
legal compliance;	including the necessary information	necessary information to ensure	the necessary information to ensure

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	to an area local as well as as	(doc. 16162/13)	(date: 21.1.2014)
	to ensure legal compliance;	legal compliance;	legal compliance;
		(3a) semantic data model' means	3a) semantic data model' means a
		a structured and logically	structured and logically
		interrelated set of terms and their	interrelated set of terms and their
		meanings that specify the content	meanings that specify the content
		of an electronic invoice;	of an electronic invoice;
		(3b) 'syntax' means the machine	(3b) 'syntax' means the machine
		readable language or dialect used	readable language or dialect used
		to represent the data elements	to represent the data elements
		contained in an electronic	contained in an electronic invoice;
		invoice;	
			(3c) 'syntax bindings' are means
			guidelines on how the standard a
			semantic data model for an
			electronic invoice could be
			represented in the different
			syntaxes.
(4) 'contracting authorities' means			
contracting authorities as defined in			
Article [2] of Directive [replacing			
Directive 2004/18/EC];	Directive 2004/18/EC];	Directive 2004/18/EC], Article	Directive 2004/18/EC], <i>Article</i>
	,	1(17) of Directive 2009/81/EC,	1(17) of Directive 2009/81/EC, and
		and Article [3] of Directive [on	Article [3] of Directive [on the
		the award of concession	award of concession contracts];
		contracts];	awara of concession contracts,
	(4a) 'central government	- COALLE WORLD	(4a) 'central government
	authorities' means central		authorities' means central
	government authorities as defined		government authorities as defined
	in Article 2(2) of Directive		in Article 2(2) of Directive
	[replacing Directive 2004/18/EC];		[replacing Directive 2004/18/EC];
	[replacing Directive 2004/18/EC];		[replacing Directive 2004/18/EC];

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	(4b) 'sub-central contracting authorities' means sub-central contracting authorities as defined in Article 2(3) of Directive [replacing Directive 2004/18/EC]; (4c) 'central purchasing bodies' means central purchasing bodies as defined in Article 2(10) of Directive [replacing Directive		(4b) 'sub-central contracting authorities' means sub-central contracting authorities as defined in Article 2(3) of Directive [replacing Directive 2004/18/EC]; (4c) 'central purchasing bodies' means central purchasing bodies as defined in Article 2(10) of Directive [replacing Directive
(5) 'contracting entities' means contracting entities as defined in Article [4] of Directive [replacing Directive 2004/17/EC];	2004/18/EC]; (5) 'contracting entities' means contracting entities as defined in Article [4] of Directive [replacing Directive 2004/17/EC];	(5) 'contracting entities' means contracting entities as defined in Article [4] of Directive [replacing Directive 2004/17/EC], Article 1(17) of Directive 2009/81/EC, and Article [4] of Directive [on the award of concession contracts];	2004/18/EC]; (5) 'contracting entities' means contracting entities as defined in Article [4] of Directive [replacing Directive 2004/17/EC], Article 1(17) of Directive 2009/81/EC, and Article [4] of Directive [on the award of concession contracts];
(6) 'European standard' means a European standard as defined in Article 2(1) of Regulation (EU) No 1025/2012.	(6) 'European standard' means a European standard as defined in Article 2(1) of Regulation (EU) No 1025/2012.	(6) 'international standard' and 'European standard' mean, respectively, an international standard and a European standard as defined in Article 2(1) of Regulation (EU) No 1025/2012.	(6)' international standard' and 'European standard' mean, respectively, an international standard and a European standard as defined in Article 2(1) of Regulation (EU) No 1025/2012.
Article 3 Establishment of a European standard 1. The Commission shall request	Article 3 Establishment of a European standard 1. The Commission shall, at the	Article 3 Establishment of a European standard 1. The Commission shall request	Article 3 Establishment of a European standard 1. The Commission shall request
standard	standard	standard	st

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standardisation organisation to draw up a European standard for the semantic data model of the core electronic invoice.	the date of the entry into force of this Directive], request the relevant European standardisation organisation to draft a European standard for the semantic data model of the key components of an electronic invoice. The Commission shall set the European standardisation organisation a deadline of 24 months for the elaboration and adoption of the European standard.	standardisation organisation to draw up draft a European standard for the semantic data model of for the core section of an electronic invoice.	standardisation organisation to draw up draft a European standard for the semantic data model of for the core elements of an electronic invoice.
The Commission shall require that the European standard for the semantic data model of the core electronic invoice be technologically neutral, and guarantee personal data protection in accordance with Directive 95/46/EC.	The Commission shall require that the European standard for the semantic data model of the key components of an electronic invoice contain at least the elements listed in the Annex and that it: - is technologically neutral; - is interoperable; - meets the requirements of Council Directive 2006/112/EC: - has regard to the need for personal data protection in accordance with Directive 95/46/EC, to a 'data protection by design' approach and to the principles of proportionality, data	The Commission shall require that the European standard for the semantic data model of for the core section of an electronic invoice should comply at least with the following criteria: - be technologically neutral; - be compatible with relevant international standards on electronic invoicing; - have regard to the need for personal guarantee data protection in accordance with Directive 95/46/EC; - does not affect the provisions of Directive 2006/112/EC.	The Commission shall require that the European standard for the semantic data model for the core elements of an electronic invoice complies at least with the following criteria: - be technologically neutral; - be compatible with relevant international standards on electronic invoicing; - have regard to the need for personal guarantee data protection in accordance with Directive 95/46/EC, to a 'data protection by design' approach and to the principles of proportionality, data minimisation and purpose

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	minimisation and purpose limitation; - allows for the establishment of practical, user-friendly and flexible and cost-efficient e-invoicing systems; - takes into account the special needs of small and medium-sized enterprises as well as the subcentral contracting authorities and contracting entities; - is suitable for use in commercial transactions between enterprises; - is compatible with relevant international standards on electronic invoicing		limitation; - be consistent with the relevant provisions of Council Directive 2006/112/EC; - allows for the establishment of practical, user-friendly, flexible and cost-efficient e-invoicing systems; - takes into account the special needs of small and medium-sized enterprises as well as the of subcentral contracting authorities and contracting entities; - is suitable for use in commercial transactions between enterprises.
		The Commission shall request the relevant European standardisation organisation to provide a list with limited number of syntaxes which comply with the European standard for the semantic data model for the core section of an electronic invoice and guidelines on transmission interoperability in order to facilitate the use of such standard.	The Commission shall request the relevant European standardisation organisation to provide a list with a limited number of syntaxes which comply with the European standard for the semantic data model for the core elements of an electronic invoice, the appropriate syntax mappings and guidelines on transmission interoperability, in order to facilitate the use of such standard.
		The Commission may request the relevant European	The Commission may request the relevant European standardisation

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		standardisation organisation to	organisation to regularly review
		regularly review and update the	and update the provided list of
		provided list of syntaxes in order	syntaxes in order to take into
		to take into account technological	account technological
		developments and ensure	developments and ensure
		continuing interoperability.	continuing interoperability.
The request shall be adopted in	The request shall be adopted in	The requests shall be adopted in	The requests shall be adopted in
accordance with the procedure laid	accordance with the procedure laid	accordance with the procedure laid	accordance with the procedure laid
down in Article 10(1) to (5) of	down in Article 10(1) to (5) of	down in Article 10(1) to (5) of	down in Article 10(1) to (5) of
Regulation (EU) No 1025/2012.	Regulation (EU) No 1025/2012.	Regulation (EU) No 1025/2012.	Regulation (EU) No 1025/2012.
		They shall contain a deadline for	
		delivering the requested	
		European standard for the	
		semantic data model for the core	
		section of an electronic invoice	
		and the list of syntaxes within a	
		period not exceeding 3 years.	
	2. Once the competent European		As part of the work to develop the
	standardisation organisation has		standard by the relevant European
	adopted the European standard for		standardisation organisation, and
	the semantic data model for the		within the timeline identified in
	key components of an electronic		[Article 3(42)], the standard shall
	invoice and the Commission has		be tested as to its practical
	verified that the standard is		application for an end user. The
	consistent with the request, the		Commission shall retain overall
	Commission shall test, within a		responsibility for the testing and
	period of six months, the practical		will ensure that, during the
	application of the standard, as it		performance of the test, special
	shall exist for use by an end user.		account shall be taken of the
	In so doing, the Commission shall		respect of the criteria of

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	take special account of the respect of the criteria of practicality, user-friendliness and possible implementation costs in accordance with subparagraph 2 of paragraph 1. Within one month of completion of the testing procedure, the Commission shall submit a report on the outcome to the European Parliament and the Council.	(doc. 10102/13)	practicality, user-friendliness and possible implementation costs in accordance with subparagraph 2 of paragraph 1. The Commission shall submit a report on the outcome to the European Parliament and the Council.
	3. The Commission may dispense with the test procedure if it, or the competent standardisation organisation, has already verified, during the process of drawing up the standard, as referred to in paragraph 1, that the practical application of the standard, as referred to in paragraph 2, meets the relevant requirements.		3. The Commission may dispense with the test procedure if it, or the competent standardisation organisation, has already verified, during the process of drawing up the standard, as referred to in paragraph 1, that the practical application of the standard, as referred to in paragraph 2, meets the relevant requirements.
2. Where the European standard drawn up following the request referred to in paragraph 1 satisfies the requirements contained therein, the Commission shall publish the reference to such European standard in the Official Journal of the European Union.	4. Where the European standard, drawn up following the in accordance with the request referred to in paragraph 1, satisfies the requirements contained therein and where a test phase in accordance with paragraph 2 or 3 has been completed, the Commission shall adopt an	2. Where the European standard drawn up The Commission shall verify that the European standard for the semantic data model for the core section of an electronic invoice drafted following the request referred to in paragraph 1 satisfies the requirements contained therein and	4. 2. Where the European standard, drawn up following the in accordance with the request referred to in paragraph 1, satisfies the requirements contained therein and where a test phase in accordance with paragraph 2 has been completed, the Commission shall publish the reference to such

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	implementing act, in which it shall	then approve it in accordance	standard in the Official Journal of
	state that the standard satisfies the	with the examination procedure	the European Union, together with
	requirements of the request and	referred to in Article 5a(2). It	the list of a limited number of
	that it decides to publish the	shall forthwith The Commission	syntaxes drawn up in accordance
	reference to such standard in the	shall publish the reference of such	with the request referred to in
	Official Journal of the European	European standard together with	paragraph 1. <i>The publication shall</i>
	Union. If paragraph 2 applies, the	the approved, in accordance with	be completed within 36 months
	Commission shall adopt the	Article 4 (2), list of syntaxes in the	after the entry into force of this
	implementing act at the latest 9	Official Journal of the European	directive.
	months after the adoption of the	Union.	
	standard by the relevant		
	standardisation organisation, and		
	if paragraph 3 applies, at the latest		
	3 months after the adoption of the		
	standard by the relevant		
	standardisation organisation.		
	5. The implementing acts referred		5. The implementing acts referred
	to in paragraphs 1 and 4 shall be		to in paragraphs 1 and 4 shall be
	adopted in accordance with the		adopted in accordance with the
	examination procedure referred to		examination procedure referred to
	in Article 5a(3).		in Article 5a(3).
	Article 3a		Article 3a
	Formal objections to the European		Formal objections to the European
	standard		standard
	1. When a Member State or the		1. When a Member State or the
	European Parliament considers		European Parliament considers
	that the European standard does		that the European standard and
	not entirely satisfy the		the list of syntaxes do not entirely
	requirements which are set out in		satisfy the requirements which are
	Article 3(1) and in the Annex, it		set out in Article 3(1) and in the

COMMISSION PROPOSAL (COM(2013)449 final)	shall inform the Commission thereof with a detailed explanation, and the Commission shall, after consulting the committee referred to in Article 5a, decide: a) to publish, not to publish, or to	COUNCIL GENERAL APPROACH (doc. 16162/13)	COMMENTS/ COMPROMISE PROPOSALS (date: 21.1.2014) Annex, it shall inform the Commission thereof with a detailed explanation, and the Commission shall, after consulting the committee referred to in Article 5a, decide: a) to publish, not to publish, or to
	publish with restriction the references to the European standard concerned in the Official Journal of the European Union; b) to maintain, to maintain with restriction or to withdraw the references to the European standard concerned in, or from, the Official Journal of the European Union.		publish with restriction the references to the European standard and the list of syntaxes concerned in the Official Journal of the European Union; b) to maintain, to maintain with restriction or to withdraw the references to the European standard and to the list of syntaxes concerned in, or from, the Official Journal of the European Union.
	2. The Commission shall publish information on its website on the European standard that has been subject to the decision referred to in paragraph 1.		2. The Commission shall publish information on its website on the European standard and the list of syntaxes that has been subject to the decision referred to in paragraph 1.

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	3. The Commission shall inform the European standardisation organisation concerned of the decision referred to in paragraph 1 and, if necessary, request the revision of the European standard concerned.		3. The Commission shall inform the European standardisation organisation concerned of the decision referred to in paragraph 1 and, if necessary, request the revision of the European standard or list of syntaxes concerned.
	4. The decision referred to in point (a) of paragraph 1 of this Article shall be adopted in accordance with the advisory procedure referred to in Article 5a(2).		4. The decisions referred to in point (a) and point (b) of paragraph 1 of this Article shall be adopted in accordance with the examination procedure referred to in Article 5a(2).
	5. The decision referred to in point (b) of paragraph 1 of this Article shall be adopted in accordance with the examination procedure referred to in Article 5a(3).		5. The decision referred to in point (b) of paragraph 1 of this Article shall be adopted in accordance with the examination procedure referred to in Article 5a(3).
	Article 3b Maintenance and further development of the European standard		Article 3b Maintenance and further development of the European standard and list of syntaxes
	The Commission may request the relevant European standardisation organisation to revise the European standard for the semantic data model for the key components of an electronic invoice. It shall make such a		1. In order to take into account technological developments and ensure full and on-going continuing interoperability in einvoicing in public procurement, the Commission may:

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	request in accordance with the		
	procedure referred to in Article		
	3(1). The deadlines provided for in		
	Article 3(1) shall not apply. The		
	Commission shall, in its request,		
	determine the deadline for the		
	adoption of the revised European		
	standard.		

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			a) regularly review and update or revise the European standard for the semantic data model for the core key-elements of an electronic invoice; b) update or revise the list of syntaxes published by the Commission. 2. Where the Commission decides to undertake the action referred to in point (a) of paragraph 1, it shall make a request to the relevant European standardisation
			organisation. That request shall be made in accordance with the procedure referred to in Article 3(1). The deadlines provided for in Article 3(1) shall not apply. 3. The provisions of Article 3a
			shall apply for any update or revision undertaken in accordance with point (a) of paragraph 1.
			4. Where the Commission decides to undertake the action referred to in point (b) of paragraph 1, it shall do so either in in accordance with the procedure referred to in [Article 5(a)2] of this Directive or by making make a request to the relevant European standardisation

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			organisation. Such request shall
			be made in accordance with the
			procedure referred to in Article
			3(1). The deadlines provided for in
			Article 3(1) shall not apply. The
			Commission shall, in its request,
			determine the deadline for the
			adoption of the revised European
			standard.

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		(400110102/10)	5. Where the Commission decides to undertake the action referred to in point (b) of paragraph 1, it <i>shall</i> do so.
	Article 3c Amendment of the requirements for the European standard		Article 3c Amendment of the requirements for the European standard
	The Commission shall be empowered to adopt delegated acts in accordance with Article 5b in order to amend the requirements set out in Article 3(1) and in the Annex to this Directive, for the European standard for the semantic data model for the key components of an electronic invoice.		The Commission shall be empowered to adopt delegated acts in accordance with Article 5b in order to amend the requirements set out in Article 3(1) and in the Annex to this Directive, for the European standard for the semantic data model for the key components of an electronic invoice.
			Article 3 aa c Core elements of the electronic invoice
			The core elements of the electronic invoice are, inter alia a) Process and invoice identifiers b) Invoice period c) Seller information d) Buyer information e) Payee information f) Seller's tax representative information

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		(400. 10102/15)	g) Contract reference
			h) Delivery details
			i) Payment instructions
			j) Allowance or charge
			information
			k) Invoice line item
			information
			l) Invoice totals
			m) VAT breakdown
Article 4	Article 4	Article 4	Article 4
Electronic invoices complying with	Electronic invoices complying with	Electronic invoices complying with	Receipt and processing of
the European standard	the European standard	the European standard	electronic invoices
Member States shall ensure that	Member States shall ensure that	1. Member States shall ensure that	Member States shall ensure that
contracting authorities and	contracting authorities and	contracting authorities and	contracting authorities and
contracting entities do not refuse to	contracting entities do not refuse to	contracting entities do not refuse to	contracting entities do not refuse to
receive electronic invoices which	receive are able to receive and to	receive electronic invoices which	receive are able to receive and to
comply with the European standard	process electronic invoices which	comply with the European standard	<i>process</i> electronic invoices which
whose reference has been published	comply with the European standard	for the semantic data model for	comply with the European standard
pursuant to Article 3(2).	for the semantic data model for the	the core section of an electronic	for the semantic data model for the
	core section key components of an	<u>invoice</u> whose reference has been	core elements of an electronic
	electronic invoice whose reference	published pursuant to Article 3(2)	invoice and the list of syntaxes
	has been published pursuant to	and with any of the syntaxes	whose reference has been published
	Article 3(4). A refusal may not be	approved by the Commission.	pursuant to Article 3(42) and with
	justified solely on the grounds that		any of the syntaxes on the list
	the invoice does not comply with		published pursuant to Article
	other technical requirements.		3(42). A refusal may not be
			justified solely on the grounds that the invoice does not comply with
			other technical requirements.
			от с тетиси ге динетет .

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	_	(doc. 16162/13)	(date: 21.1.2014)
		2. The Commission shall, by	2. The Commission shall, by
		means of implementing acts	means of implementing acts
		adopted in accordance with the	adopted in accordance with the
		examination procedure referred	examination procedure referred to
		to in Article 5a(2), approve the	in Article 5a(2), approve the list of
		list of syntaxes that comply with	syntaxes that comply with the
		the European standard for the	European standard for the
		semantic data model for the core	semantic data model for the core
		section of an electronic invoice. In	section of an electronic invoice. In
		order to restrict the number of	order to restrict the number of
		syntaxes identified in the list and	syntaxes identified in the list and
		with a view to ensuring rapid	with a view to ensuring rapid
		response to technological	response to technological
		development and the full and on-	development and the full and on-
		going interoperability, the	going interoperability, the
		Commission shall, in accordance	Commission shall, in accordance
		with the examination procedure	with the examination procedure
		referred to in Article 5a(2),	referred to in Article 5a(2), review
		review the approved list of	the approved list of syntaxes.
		syntaxes.	
			[- First part replaced by article
			3(4) 1st part.
			- Second part replaced by article
			3b maintenance]

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	Article 4a		Article 4a
	Data protection		Data protection
	1. Applicable Union and national		1. Applicable Union and national
	law on data protection shall be		law on data protection shall be
	unaffected by this Directive. Such		unaffected by this Directive. Such
	law shall also apply to electronic		law shall also apply to electronic
	invoicing.		invoicing.
	2. Insofar as there is no provision		2. Insofar as there is no provision
	to the contrary in Union or		to the contrary in Union or
	national law and without prejudice		national law and without prejudice
	to appropriate protective measures		to appropriate protective measures
	in accordance with Article 13 of		in accordance with Article 13 of
	Directive 95/46/EC, personal data		Directive 95/46/EC, personal data
	may be used exclusively for the		may be used exclusively for the
	purpose of electronic invoicing or		purpose of electronic invoicing or
	purposes compatible with it.		purposes compatible with it.
	3. Member States shall ensure,		3. Member States shall ensure,
	without prejudice to appropriate		without prejudice to appropriate
	protective measures in accordance		protective measures in accordance
	with Article 13 of		with Article 13 of
	Directive 95/46/EC, that		Directive 95/46/EC, that
	arrangements for the publication,		arrangements for the publication,
	for transparency and accounting		for transparency and accounting
	purposes, of personal data		purposes, of personal data
	gathered in connection with		gathered in connection with
	electronic invoicing are in line		electronic invoicing are in line
	with the purpose of such		with the purpose of such
	publication and with the principle		publication and with the principle
	of the protection of privacy.		of the protection of privacy.

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Article 5	Article 5	Article 5	Article 5
Directive 2006/112/EC	Use of electronic invoices for VAT	Use of electronic invoices for VAT	Use of electronic invoices for VAT
	purposes	purposes	purposes
This Directive is without prejudice	deleted		This Directive is without prejudice
to the provisions of Council			to the provisions of Council
Directive 2006/112/EC.			Directive 2006/112/EC.
	Article 5a	Article 5a	Article 5a
	Committee procedures	<u>Committee procedure</u>	<u>Committee procedure</u>
	(1) The Commission shall be	1. The Commission shall be	1. The Commission shall be
	assisted by the committee	assisted by the Committee. That	assisted by a Committee. That
	established under Regulation (EU)	committee shall be a committee	committee shall be a committee
	No 1025/2012 of the European	within the meaning of Regulation	within the meaning of Regulation
	Parliament and of the Council ^{11b} .	(EU) No 182/2011.	(EU) No 182/2011.
	(1a) That committee shall be a		
	committee within the meaning of		
	Regulation (EU) No 182/2011.		
	(2) Where reference is made to this	2. Where reference is made to	2. Where reference is made to this
	paragraph, Article 4 of Regulation	this paragraph, Article 5 of	paragraph, Article 5 of Regulation
	(EU) No 182/2011 of the	Regulation (EU) No 182/2011	(EU) No 182/2011 shall apply.
	European Parliament and of the	shall apply.	
	Council shall apply 11c.		
	(3) Where reference is made to this		
	paragraph, Article 5 of Regulation		
	(EU) No 182/2011 shall apply.		
	11b OJ L 316, 14.11.2012, p. 12.		
	11c OJ L 55, 28.2.2011, p. 13.		

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Article 6	Article 6	Article 6	Article 6
Transposition	Transposition	Transposition and transitional	Transposition
		<u>provisions</u>	
1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 48 months following the entry into force at the latest. They shall forthwith communicate to the Commission the text of those provisions.	1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 48 [51 months following the entry into force of this directive] at the latest. They shall forthwith communicate to immediately inform the Commission the text of those provisions thereof.	1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 48 30 months following the entry into force at the latest.publication of the reference of the European standard for the semantic data model for the core section of an electronic invoice and the list of approved syntaxes in the Official Journal of the European Union pursuant to Article 3(2). They shall forthwith communicate to the	1. Member States shall adopt, publish and apply the laws, regulations and administrative provisions necessary to comply with this Directive at the latest <i>54</i> months following the entry into force of this Directive. They shall forthwith communicate to the Commission the text of those provisions.
		Commission the text of those provisions	
	Member States may provide that these laws, regulations and administrative provisions shall apply to sub-central government authorities and contracting entities from the first day of the 67th month following the date of entry into force of the directive.		
When Member States adopt those provisions, they shall contain a	When Member States adopt those provisions, they shall contain a	When Member States adopt those provisions, they shall contain a	1a. By derogation of paragraph 1, Member States shall, not later than

	to this Directive or <i>shall</i> panied by such reference	reference to this Directive or be	
on the occasion of their official on the oc publication. Member States shall publication	casion of their official on. Member States shall e how such reference is to	accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.	18 months after the publication of the European standard, adopt, publish and apply the provisions necessary to comply with the obligation contained in Article 4(1) to receive and process electronic invoices.
		1a. Notwithstanding paragraph 1, Member States may postpone the application of Article 4(1) for sub-central contracting authorities, as defined in Article [2] of Directive [replacing Directive 2004/18/EC], public undertakings and contracting entities as respectively are defined in Article [2] and [4(1)(b)] of Directive [replacing Directive 2004/17/EC], except for central purchasing bodies as defined in Article [2(18)] of Directive [replacing Directive 2004/18/EC], Article [2(18)] of Directive [replacing Directive 2004/17/EC] and Article 1(18) of Directive 2009/81/EC, until 36 months after publication of the reference to the European standard for the semantic data	Member States may postpone this application with regard to their sub-central contracting authorities, public undertakings and contracting entities until 30 months after publication of the standard at the latest.

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		electronic invoice and the list of	
		approved syntaxes in the Official	
		Journal of the European Union.	
			Upon publication of the reference to the European standard for the semantic data model of the core elements of an electronic invoice, the Commission shall publish in the Official Journal of the European Union the final date for the bringing into force of the
			measures referred to in the first subparagraph.
2. Member States shall	2. Member States shall	2. Member States shall	2. Member States shall
communicate to the Commission	communicate to the Commission	communicate to the Commission	communicate to the Commission
the text of the main provisions of	the text of the main provisions of	the text of the main provisions of	the text of the main provisions of
national law which they adopt in	national law which they adopt in	national law which they adopt in	national law which they adopt in
the field covered by this Directive.	the field covered by this Directive.	the field covered by this Directive.	the field covered by this Directive.
	The Commission shall inform the		
	other Member States thereof.		
Article 7	Article 7	Article 7	Article 7
Review	Review	Review	Review
The Commission shall review the	The Commission shall review the	The Commission shall review the	The Commission shall review the
effects of this Directive on the	effects of this Directive on the	effects of this Directive on the	effects of this Directive on the
internal market and on the uptake of	internal market and on the uptake of	internal market and on the uptake of	internal market and on the uptake of
electronic invoicing in public	electronic invoicing in public	electronic invoicing in public	electronic invoicing in public
procurement and report thereon to	procurement and report thereon to	procurement and report thereon to	procurement and report thereon to
the European Parliament and the	the European Parliament and the	the European Parliament and the	the European Parliament and the
Council by 30 June 2023. Where	Council by 30 June 2023 2021 .	Council by 30 June 2023. Where	Council by 30 June 2023
appropriate, the report shall be	Where appropriate, the report shall	appropriate, the report shall be	[dd/mm/yy- 3 years after time-limit

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accompanied by a legislative	be accompanied by a legislative	accompanied by a legislative	for subcentral authorities]. Where
	1		-
proposal.	proposal cost-benefit analysis	proposal.	appropriate, the report shall be
	relating to the need for further		accompanied by a legislative
	action.		proposal an impact assessment
			relating to the need for further action.
Article 8	Article 8	Article 8	Article 8
Entry into force	Entry into force	Entry into force	Entry into force
This Directive shall enter into force	This Directive shall enter into force	This Directive shall enter into force	This Directive shall enter into force
on the twentieth day following that	on the twentieth day following that	on the twentieth day following that	on the twentieth day following that
of its publication in the Official	of its publication in the Official	of its publication in the Official	of its publication in the <i>Official</i>
Journal of the European Union.	Journal of the European Union.	Journal of the European Union.	Journal of the European Union.
Article 9	Article 9	Article 9	Article 9
Addressees	Addressees	Addressees	Addressees
This Directive is addressed to the	This Directive is addressed to the	This Directive is addressed to the	This Directive is addressed to the
Member States.	Member States.	Member States.	Member States.
	Annex		Annex
	Requirements to be met by the		Requirements to be met by the
	semantic data model:		semantic data model:
	key components of the electronic		key components of the electronic
	invoice		invoice
	1. The date of issue;		1. The date of issue;
	2. a sequential number, based on		2. a sequential number, based on
	one or more series, which uniquely		one or more series, which uniquely
	identifies the invoice;		identifies the invoice;
	3. the VAT identification number		3. the VAT identification number
	referred to in Article 214 of		referred to in Article 214 of
	Directive 2006/112/EC under		Directive 2006/112/EC under
	which the taxable person supplied		which the taxable person supplied
	the goods or services;		the goods or services;

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	4. the customer's VAT identification number, as referred to in Article 214 of Directive 2006/112/EC, under which the customer received a supply of goods or services in respect of which he is liable for payment of VAT, or received a supply of goods as referred to in Article 138 of Directive 2006/112/EC; 5. the full name and address of the		4. the customer's VAT identification number, as referred to in Article 214 of Directive 2006/112/EC, under which the customer received a supply of goods or services in respect of which he is liable for payment of VAT, or received a supply of goods as referred to in Article 138 of Directive 2006/112/EC; 5. the full name and address of the
	taxable person and of the customer; 6. the quantity and nature of the goods supplied or the extent and nature of the services rendered; 7. the date on which the supply of goods or services was made or		taxable person and of the customer; 6. the quantity and nature of the goods supplied or the extent and nature of the services rendered; 7. the date on which the supply of goods or services was made or
	completed or the date on which the payment on account referred to in points 4 and 5 of Article 220 of Directive 2006/112/EC was made, in so far as that date can be determined and differs from the date of issue of the invoice;		completed or the date on which the payment on account referred to in points 4 and 5 of Article 220 of Directive 2006/112/EC was made, in so far as that date can be determined and differs from the date of issue of the invoice;
	8. the taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit price;		8. the taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit price;

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	9. the VAT rate applied;		9. the VAT rate applied;
	10. the VAT amount payable,		10. the VAT amount payable,
	except where a special		except where a special
	arrangement is applied under		arrangement is applied under
	which, in accordance with		which, in accordance with
	Directive 2006/112/EC, such a		Directive 2006/112/EC, such a
	detail is excluded;		detail is excluded;
	11. in the case of an exemption or		11. in the case of an exemption or
	where the customer is liable for		where the customer is liable for
	payment of VAT: reference to the		payment of VAT: reference to the
	applicable provision of Directive		applicable provision of Directive
	2006/112/EC, or to the		2006/112/EC, or to the
	corresponding national provision,		corresponding national provision,
	or any other reference indicating		or any other reference indicating
	that the supply of goods or services		that the supply of goods or services
	is exempt or subject to the reverse		is exempt or subject to the reverse
	charge procedure;		charge procedure;
	12. in the case of supplies of new		12. in the case of supplies of new
	means of transport carried out in		means of transport carried out in
	accordance with the conditions		accordance with the conditions
	specified in Article 138(1) and		specified in Article 138(1) and
	(2)(a) of Directive 2006/112/EC:		(2)(a) of Directive 2006/112/EC:
	the details referred to in Article		the details referred to in Article
	2(2)(b) of Directive 2006/112/EC;		2(2)(b) of Directive 2006/112/EC;
	13. in the case of the application of		13. in the case of the application of
	a special rule for travel agencies:		a special rule for travel agencies:
	reference to Article 306 of		reference to Article 306 of
	Directive 2006/112/EC or to the		Directive 2006/112/EC or to the
	corresponding national provisions		corresponding national provisions
	or another reference to the act that		or another reference to the act that

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	this rule was applied:		this rule was applied:
	14. in the case of the application of		14. in the case of the application of
	special arrangements to second-		special arrangements to second-
	hand goods, works of art,		hand goods, works of art,
	collectors' items and antiques:		collectors' items and antiques:
	reference to Article 313, 326 or		reference to Article 313, 326 or
	333 of Directive 2006/112/EC or to		333 of Directive 2006/112/EC or to
	the corresponding national		the corresponding national
	provisions or another reference to		provisions or another reference to
	the act that one of these		the act that one of these
	arrangements was applied:		arrangements was applied:
	15. where the taxable person is a		15. where the taxable person is a
	tax representative within the		tax representative within the
	meaning of Article 204 of		meaning of Article 204 of
	Directive 2006/112/EC: VAT		Directive 2006/112/EC: VAT
	identification number within the		identification number within the
	meaning of Article 214 of		meaning of Article 214 of
	Directive 2006/112/EC, full name		Directive 2006/112/EC, full name
	and address of the tax		and address of the tax
	representative.		representative.