

V9_140123

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

¹ OJ C , , p. .

² OJ C , , p. .

³ OJ C , , p. .

⁴ OJ C , , p. .

⁵ OJ C , , p. .

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

⁶ OJ C , , p. .

⁷ OJ C , , p. .

⁸ OJ C , , p. .

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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 from undertaking cross-border procurement activities, the divergent legal and technical 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.	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 from undertaking cross-border procurement activities, the divergent legal and technical 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.	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 from undertaking cross-border procurement activities, the divergent legal and technical 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.	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 from undertaking cross-border procurement activities, the divergent legal and technical 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.
(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 widespread or is made mandatory in Member States.	(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 widespread or is made mandatory in Member States.	(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 widespread or is made mandatory in Member States.	(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 widespread or is made mandatory 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 <i>in the case of crossborder trade</i> . In order to achieve this objective, a common European standard for the semantic data model of <i>the key elements of the core</i> electronic invoice should be developed. <i>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.</i>	(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 <i>an</i> electronic invoice should be developed.	(5) Obstacles to <i>crossborder trade</i> deriving from the co-existence of several legal requirements and technical standards on electronic <i>invoicing</i> 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 the <i>an</i> electronic invoice should be developed. This standard should <i>set out and</i> describe the core elements of <i>which an</i> electronic invoice <i>must always contain</i> 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. <i>Provided that they do not conflict with the new European standard</i> , existing national technical standards should neither be replaced nor impaired <i>their use restricted</i> by this standard, and it should remain possible to continue to apply them in parallel with <i>the new European standard</i> .
	(5a) <i>In order to ensure uniform conditions for the implementation of this Directive, implementing powers should be conferred on the</i>		(5a) In order to ensure uniform conditions for the implementation of this Directive, implementing powers should be conferred on the

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

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

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		<u>currently this is frequently not the case, action is therefore required to ensure interoperability at semantic level. In order to further simplify the use of e-invoicing and reduce costs, one of the long-term objectives should be to limit the number of syntaxes used preferably by recognizing only the most commonly used ones.</u>	<i>currently this is frequently not the case, action is therefore required to ensure interoperability at semantic level. In order to further simplify the use of e-invoicing and reduce costs, one of the long-term objectives should be to limit the number of syntaxes used preferably by recognizing only the most commonly used ones.</i>
		<u>(5c) Invoices issued in different business sectors may require the inclusion of information specific to those sectors. Nevertheless, a limited number of common standard elements should be included in all invoices. The presence of these elements is indispensable for verification of whether the invoice properly reflects the underlying business transaction and to ensure that it is legally valid. A list of such elements required for VAT purposes is provided by Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax⁹. The</u>	<i>(5c) Invoices issued in different business sectors may require the inclusion of information specific to those sectors. Nevertheless, a limited number of common standard elements should be included in all invoices. The presence of these elements is indispensable for verification of whether the invoice properly reflects the underlying business transaction and to ensure that it is legally valid. A list of such elements required for VAT purposes is provided by Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax¹⁰. The</i>

⁹ OJ L 347, 11.12.2006, p. 1.

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

¹⁰ OJ L 347, 11.12.2006, p. 1.

¹¹ OJ L 316, 14.11.2012, p. 12.

¹³ OJ L 316, 14.11.2012, p. 12.

¹⁶ OJ L 316, 14.11.2012, p. 12.

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<p>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 data¹². 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 and a deadline for its adoption.</p>	<p>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 data⁴ <i>and the principles of data protection by design, proportionality and data minimisation</i>. 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 and a deadline <i>of 24 months</i> for its adoption.</p> <p>3 OJ L 316, 14.11.2012, p. 12. 4 OJ L 281, 23.11.1995, p. 31.</p>	<p><u>laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers</u>¹⁴. In its request to the relevant European standardisation organisation, the Commission should require that such a European standard <u>on electronic invoicing</u> is technologically neutral in order to avoid any distortion of competition, <u>that it should be compatible with relevant international standards on electronic invoicing, and that it should not affect the provisions of Council Directive 2006/112/EC</u>. Since electronic invoices may contain personal data, the Commission should also require that such <u>a European standard guarantees on electronic invoicing has regard to</u> personal data protection, in accordance with Directive 95/46/EC of 24 October 1995 on the protection of individuals with regard to the</p>	<p><i>laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers</i>¹⁷.</p> <p>[2nd part moved to recital 6aa]</p>

¹² OJ L 281, 23.11.1995, p. 31.

¹⁴ 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 <u>on electronic invoicing</u> and a deadline for its adoption.	
			<i>(6aæ) 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</i>

¹⁷ OJ L 55, 28.2.2011, p. 13.
¹⁵ OJ L 281, 23.11.1995, p. 31.

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			<p><i>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 data¹⁸ and the principles of data protection by design, proportionality and data minimisation.</i> 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 <i>on electronic invoicing</i> and a deadline for its adoption.</p> <p>^{4a} OJ L 347, 11.12.2006, p.1</p>

¹⁸ OJ L 281, 23.11.1995, p. 31.

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	<i>(6a) Definitions relating to the award of contracts which are contained in this Directive should be in accordance with European legislation on public procurement.</i>		<i>(6ab) Definitions relating to the award of contracts which are contained in this Directive should be in accordance with European legislation on public procurement.</i>
	<p><i>(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.</i></p> <p>^{4a} OJ L 347, 11.12.2006, p.1</p>		<i>(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.</i>

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

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

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		<p><u>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.</u> It should also be compatible with the existing standards for payments in order to allow for automatic processing of payments.</p>	<p><i>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.</i> It should also be compatible with the existing standards for payments in order to allow for automatic processing of payments.</p>
			<p><i>(7aæ) 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.</i></p>

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	<i>(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.</i>		<i>(7ab) In order to ensure that small and medium-sized enterprises can also benefit from electronic invoicing in public procurement, the European standard should <u>make it possible to set up</u> <u>be user-friendly e-invoicing systems</u>, namely <u>ones which are</u> 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.</i>
	<i>(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</i>		<i>(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</i>

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	<i>should be provided, in particular for small and medium-sized enterprises.</i>		<i>should be provided, in particular for small and medium-sized enterprises.</i>
(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	(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 <i>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</i> such standard in the Official Journal of the European Union.	(8) Where the European standard drawn up <u>on electronic invoicing drafted</u> by the relevant European standardisation organisation satisfies the requirements contained in the Commission's request, <u>subject to examination procedure of Regulation (EU) No 182/2011,</u> the references of such European standard <u>on electronic invoicing</u> should be published in the Official Journal of the European Union.	(8) Where the European standard drawn up <u>on electronic invoicing and the list of syntaxes complying with the standard drawn up</u> by the relevant European standardisation organisation satisfies <i>satisfy</i> 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 <u>on electronic invoicing and list of syntaxes</u> should be published in the Official Journal of the European Union.
	<i>(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</i>		<i>(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</i>

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

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		<u>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.</u>	<i>syntaxes. This standardisation deliverable seeks to complement the standard for the semantic data model for the core elements of the electronic invoice and the list of syntaxes that comply with the standard.</i>
			<i>(8aab) 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.</i>
		<u>(8aa) European standardisation organisations regularly review and update standards as necessary in order to respond to</u>	<i>(8aac) European standardisation organisations regularly review and update standards as necessary in order to respond to technological</i>

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

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

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		<u>the review of the list of syntaxes, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (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.</u>	review of the list of syntaxes, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (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.
	<i>(8c) In order to amend the requirements for the European standard for the semantic data model of the key components of an electronic invoice, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of adjustments to relevant technical and legal developments in the</i>		<i>(8c) In order to amend the requirements for the European standard for the semantic data model of the key components of an electronic invoice, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of adjustments to relevant technical and legal developments in the</i>

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	<i>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.</i>		<i>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.</i>
			<i>(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</i>

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

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	^{4a} <i>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).</i>	<u>of the European Parliament and of the Council on combating late payment in commercial transactions¹⁹.</u>	<i>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.</i>
	<i>(9a) In his opinion of 11 November 2013, the European Data Protection Supervisor published his recommendations for ensuring adequate data</i>		<i>(9a) In his opinion of 11 November 2013, the European Data Protection Supervisor published his recommendations for ensuring adequate data</i>

¹⁹

OJ L 48, 23.2.2011, p. 1.

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	<i>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 privacy.</i>		<i>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 privacy.</i>
(10) This Directive should apply to electronic invoices received by contracting authorities and contracting entities and issued as a result of the performance of contracts awarded in accordance with Directive [replacing Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts ²⁰], Directive [replacing	(10) This Directive should apply to electronic invoices, received by contracting authorities and contracting entities, issued and transmitted as a result of the performance of contracts awarded in accordance with Directive [replacing Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts ⁵], Directive	(10) This Directive should apply to electronic invoices received by contracting authorities and contracting entities and issued as a result of the performance of contracts awarded in accordance with to which Directive [replacing Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts ²³], Directive	(10) This Directive should apply to electronic invoices received by contracting authorities and contracting entities and issued as a result of the performance of contracts awarded in accordance with to which Directive [replacing Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts ²⁶], Directive

²⁰

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 sectors ²¹], 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 .	[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 sectors ⁶], 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 ⁷ . <i>However, contracting authorities and contracting entities should not be required to receive electronic invoices in accordance with this Directive where they consider it</i>	[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 sectors ²⁴], <u>Directive [on the award of concession contracts]</u> , 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 <u>applies. Only electronic invoices issued by the economic operator to whom the public contract or concession contract has been awarded (the</u>	[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 sectors ²⁷], <i>Directive [on the award of concession contracts]</i> , 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 ²⁸ <i>applies. Only electronic invoices issued by the economic operator to whom the public contract or concession contract has been awarded (the</i>

²³ OJ L 134, 30.4.2004, p. 114.

²⁶ OJ L 134, 30.4.2004, p. 114.

²¹ OJ L 134, 30.4.2004, p. 1.

²² OJ L 216, 20.8.2009, p. 76.

²⁴ OJ L 134, 30.4.2004, p. 1.

²⁵ OJ L 216, 20.8.2009, p. 76.

²⁷ OJ L 134, 30.4.2004, p. 1.

²⁸ OJ L 216, 20.8.2009, p. 76.

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	<p><i>necessary, in the interests of security, to use invoice formats or impose other invoicing requirements which are incompatible with this Directive. 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.</i></p> <p>5 OJ L 134, 30.4.2004, p. 114. 6 OJ L 134, 30.4.2004, p. 1. 7 OJ L 216, 20.8.2009, p. 76.</p>	<p><u>main contractor) are covered by this Directive. However, when Member States, pursuant to Art 71 of [Directive replacing Directive 2004/18/EC] and Art 81 of [Directive replacing Directive 2004/17/EC] provide for direct payment to subcontractors, the arrangement to be determined in the procurement documents should include provisions concerning the use or not of electronic invoicing in the payments to the subcontractors. It should be clarified that, when a contract is awarded to a group of economic operators, this Directive applies to electronic invoices issued by the group as such or by the individual economic operators</u></p>	<p><i>main contractor) are covered by this Directive. However, when Member States, pursuant to Art 71 of [Directive replacing Directive 2004/18/EC] and Art 81 of [Directive replacing Directive 2004/17/EC] provide for direct payment to subcontractors, the arrangement to be determined in the procurement documents should include provisions concerning the use or not of electronic invoicing in the payments to the subcontractors. It should be clarified that, when a contract is awarded to a group of economic operators, this Directive applies to electronic invoices issued by the group as such or by the individual 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.</i></p>

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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.
		<u>(10a) The object of concessions contracts is the procurement of works or services by means of a concession, the consideration of which consists in the right to exploit the works or services or in that right together with payment. Where concession contracts involving payments require invoices to be issued by the economic operator to whom the concession contract has been awarded, this Directive should also apply.</u>	<i>(10a) The term 'concessions' is defined in Article 2 point 1 of the Directive on the award of concession contracts. The object of concessions contracts is the procurement of works or services by means of a concession, the consideration of which consists in the right to exploit the works or services or in that right together with payment. Where concession contracts involving payments require invoices to be issued by the economic operator to whom the concession contract has been awarded, this Directive should also apply.</i>
		<u>(10b) This Directive does not affect the application of Article 346 of the Treaty on the Functioning of the European Union. Moreover, where the</u>	<i>(10b) The application of this Directive is subject to Article 346 TFEU. This Directive does not apply to electronic invoices issued as a result of the performance of</i>

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		<u>performance of the contract is declared to be secret or must be accompanied by special security measures in accordance with the laws, regulations or administrative 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, contracting authorities and contracting entities may decide to impose for a particular contract special invoicing requirements other than those provided in this Directive. In such cases, contracting authorities and contracting entities should set out these requirements in the procurement documents.</u>	<i>contracts (declared secret or accompanied by special security measures) which are excluded from the scope of Directive [replacing Directive 2004/18/EC], Directive [replacing Directive 2004/17/EC], [Directive [on the award of concession contracts]] pursuant to, respectively, Articles 14, 20a, and [8(4)] thereof. Under the same conditions, a specific exclusion should be provided in this Directive for electronic invoices issued as a result of the performance of such contracts (declared secret or accompanied by special security measures), which fall within the scope of Directive 2009/81/EC.</i>
(11) The goal of interoperability is to allow information to be presented and processed in a consistent manner between business systems, regardless of their technology, application or platform. Full interoperability includes the ability to interoperate in terms of content (semantic), format (syntax),		[deleted] <i>N.b.: Replaced by Rec 5a, 5b (Council)</i>	(11) The goal of interoperability is to allow information to be presented and processed in a consistent manner between business systems, regardless of their technology, application or platform. Full interoperability includes the ability to interoperate in terms of content (semantic), format (syntax),

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

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

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

²⁹ OJ C 326, 3.12.2010, p. 13.

³⁰ OJ C 326, 3.12.2010, p. 13.

³¹ OJ C 326, 3.12.2010, p. 13.

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

³² OJ L 124, 20.5.2003, p. 36.

³³ OJ L 124, 20.5.2003, p. 36.

³⁴ OJ L 124, 20.5.2003, p. 36.

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			<i>standard, in accordance with national or other technical standards, or in paper format. <u>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.</u></i>
		<u>(16a) The Commission and the Member States should make every effort to minimise the cost of the European standard on electronic invoicing for its users, in particular for micro, small and medium-sized enterprises, so as to facilitate its uptake across the</u>	<i>(16ab) The Commission and the Member States should make every effort to minimise the cost of the European standard on electronic invoicing for its users, in particular for micro, small and medium-sized enterprises, so as to facilitate its uptake across the</i>

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

³⁵

OJ L 347, 11.12.2006, p. 1.

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

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		<u>contracting authorities, such as local and regional contracting authorities and public undertakings, Member States may postpone the application of the requirements of this Directive for sub-central contracting authorities, public undertakings and contracting entities until 36 months following the publication of the reference of the European standard on electronic invoicing and the list of syntaxes in the Official Journal of the European Union. This possibility to postpone the application of the requirements of this Directive should not apply to central purchasing bodies.</u>	<i>such as local and regional contracting authorities and public undertakings, Member States may postpone the application of the requirements of this Directive for sub-central contracting authorities, public undertakings and contracting entities until 30 months following the publication of the reference of the European standard on electronic invoicing and the list of syntaxes in the Official Journal of the European Union. This possibility to postpone the application of the requirements of this Directive should not apply to central purchasing bodies.</i>
			<i>(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</i>

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			<i>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.</i>
	<i>(18b) A standardisation of electronic invoicing is in line with the expansion of Union law and national and international law for electronic public procurement in the Union.</i>		<i>(18b) A standardisation of electronic invoicing is in line with the expansion of Union law and national and international law for electronic public procurement in 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].</i>
			<i>(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</i>

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			<p><i>(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. <u>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.</u></i></p>
<p>(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</p>			<p>(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</p>

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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.			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.
	<i>(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.</i>		<i>(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, and small and medium enterprises.</i>
(20) In accordance with the Joint Political Declaration of Member States and the Commission of 28 September 2011 on explanatory		<i>[deleted]</i>	(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,			documents³⁷, 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,
	<p><i>(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.</i></p> <p>^{11a} 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</p>		<p><i>(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^{11a13} and issued an opinion on 11 November 2013.</i></p> <p>^{11a13} 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</p>

³⁶ OJ C 369, 17.12.2011, p. 14.

³⁷ OJ C 369, 17.12.2011, p. 14.

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	and bodies and on the free movement of such data (OJ L 8, 12.1.2001, p. 1).		institutions and bodies and on the free movement of such data (OJ L 8, 12.1.2001, p. 1).
HAVE ADOPTED THIS DIRECTIVE:	HAVE ADOPTED THIS DIRECTIVE:	HAVE ADOPTED THIS DIRECTIVE:	HAVE ADOPTED THIS DIRECTIVE:
<i>Article 1 Scope</i>	<i>Article 1 Scope</i>	<i>Article 1 Scope</i>	<i>Article 1 Scope</i>
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.	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.	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], <u>Directive [on the award of concession contracts]</u> , or Directive 2009/81/EC applies.	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], <i>Directive [on the award of concession contracts]</i> , or Directive 2009/81/EC applies.
	<i>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.</i>		<i>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</i>

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			<i>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.</i>
<i>Article 2 Definitions</i>	<i>Article 2 Definitions</i>	<i>Article 2 Definitions</i>	<i>Article 2 Definitions</i>
For the purposes of this Directive, the following definitions shall apply:	For the purposes of this Directive, the following definitions shall apply:	For the purposes of this Directive, the following definitions shall apply:	For the purposes of this Directive, the following definitions shall apply:
(1) ‘electronic invoice’ means an invoice that has been issued and received in any electronic format;	(1) ‘electronic invoice’ means an invoice that has been issued, transmitted and received in any-a structured electronic format which allows for its electronic processing ;	(1) ‘electronic invoice’ means an invoice that has been issued, transmitted , and received in a structured any-electronic format which allows for its automatic processing ;	(1) ‘electronic invoice’ means an invoice that has been issued, transmitted and received in any-a structured electronic format which allows for its automatic and electronic processing ;
(2) ‘semantic data model’ means a structured and logically interrelated set of terms and meanings that specify the content exchanged in electronic invoices;	(2) ‘semantic data model’ means a structured and logically interrelated set of terms and their meanings that specify the content exchanged in of the key components of electronic invoices;	[deleted]	(2) semantic data model’ means a structured and logically interrelated set of terms and their meanings that specify the core elements of an electronic invoice;
(3) ‘core electronic invoice’ means a subset of information contained in an electronic invoice that is essential to enable cross-border interoperability, including the necessary information to ensure legal compliance;	(3) core key components of an electronic invoice’ means a subset of information contained in the key components which an electronic invoice must contain to enable cross-border interoperability, including the necessary information	(3) ‘core section of an electronic invoice’ means a subset of information contained in an electronic invoice that is essential to enable cross-border interoperability, including the necessary information to ensure	(3) ‘core elements of an electronic invoice’ mean a mandatory set of essential information components which an electronic invoice must contain in order to enable cross-border interoperability, including the necessary information to ensure

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	to ensure legal compliance;	legal compliance;	legal compliance;
		<u>(3a) semantic data model' means a structured and logically interrelated set of terms and their meanings that specify the content of an electronic invoice;</u>	<i>3a) semantic data model' means a structured and logically interrelated set of terms and their meanings that specify the content of an electronic invoice;</i>
		<u>(3b) 'syntax' means the machine readable language or dialect used to represent the data elements contained in an electronic invoice;</u>	<i>(3b) 'syntax' means the machine readable language or dialect used to represent the data elements contained in an electronic invoice;</i>
			<i>(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.</i>
(4) 'contracting authorities' means contracting authorities as defined in Article [2] of Directive [replacing Directive 2004/18/EC];	(4) 'contracting authorities' means contracting authorities as defined in Article [2] of Directive [replacing Directive 2004/18/EC];	(4) 'contracting authorities' means contracting authorities as defined in Article [2] of Directive [replacing Directive 2004/18/EC], <u>Article 1(17) of Directive 2009/81/EC, and Article [3] of Directive [on the award of concession contracts];</u>	(4) 'contracting authorities' means contracting authorities as defined in Article [2] of Directive [replacing Directive 2004/18/EC], <i>Article 1(17) of Directive 2009/81/EC, and Article [3] of Directive [on the award of concession contracts];</i>
	<i>(4a) 'central government authorities' means central government authorities as defined in Article 2(2) of Directive [replacing Directive 2004/18/EC];</i>		<i>(4a) 'central government authorities' means central government authorities as defined in Article 2(2) of Directive [replacing Directive 2004/18/EC];</i>

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

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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 <i>key components of an</i> electronic invoice. <i>The Commission shall set the European standardisation organisation a deadline of 24 months for the elaboration and adoption of the European standard.</i>	standardisation organisation to draw up <u>draft</u> a European standard for the semantic data model of <u>for</u> the core <u>section of an</u> electronic invoice.	standardisation organisation to draw up <u>draft</u> a European standard for the semantic data model of <u>for</u> the core <i>elements of an</i> 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 <i>key components of an</i> electronic invoice <i>contain at least the elements listed in the Annex and that it:</i> <ul style="list-style-type: none"> - <i>is technologically neutral;</i> - <i>is interoperable;</i> - <i>meets the requirements of Council Directive 2006/112/EC:</i> - <i>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</i> 	The Commission shall require that the European standard for the semantic data model of <u>for</u> the core <u>section of an</u> electronic invoice <u>should comply at least with the following criteria:</u> <ul style="list-style-type: none"> - be technologically neutral; - <u>be compatible with relevant international standards on electronic invoicing;</u> - <u>have regard to the need for personal</u> guarantee data protection in accordance with Directive 95/46/EC; - <u>does not affect the provisions of Directive 2006/112/EC.</u> 	The Commission shall require that the European standard for the semantic data model <u>for the core elements of an</u> electronic invoice <u>complies at least with the following criteria:</u> <ul style="list-style-type: none"> - be technologically neutral; - <u>be compatible with relevant international standards on electronic invoicing;</u> - <u>have regard to the need for personal</u> guarantee data protection in accordance with Directive 95/46/EC, <u>to a 'data protection by design' approach and to the principles of proportionality, data minimisation and purpose</u>

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	<i>minimisation and purpose limitation;</i> <i>- allows for the establishment of practical, user-friendly and flexible and cost-efficient e-invoicing systems;</i> <i>- takes into account the special needs of small and medium-sized enterprises as well as the sub-central contracting authorities and contracting entities;</i> <i>- is suitable for use in commercial transactions between enterprises;</i> <i>- is compatible with relevant international standards on electronic invoicing</i>		<i>limitation;</i> <i>- be consistent with the relevant provisions of Council Directive 2006/112/EC;</i> <i>- allows for the establishment of practical, user-friendly, flexible and cost-efficient e-invoicing systems;</i> <i>- takes into account the special needs of small and medium-sized enterprises as well as the of sub-central contracting authorities and contracting entities;</i> <i>- is suitable for use in commercial transactions between enterprises.</i>
		<u>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.</u>	<i>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.</i>
		<u>The Commission may request the relevant European</u>	<i>The Commission may request the relevant European standardisation</i>

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		<u>standardisation organisation to regularly review and update the provided list of syntaxes in order to take into account technological developments and ensure continuing interoperability.</u>	organisation to regularly review and update the provided list of syntaxes in order to take into account technological developments and ensure continuing interoperability.
The request shall be adopted in accordance with the procedure laid down in Article 10(1) to (5) of Regulation (EU) No 1025/2012.	The request shall be adopted in accordance with the procedure laid down in Article 10(1) to (5) of Regulation (EU) No 1025/2012.	The requests shall be adopted in accordance with the procedure laid down in Article 10(1) to (5) of Regulation (EU) No 1025/2012. <u>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.</u>	The requests shall be adopted in accordance with the procedure laid down in Article 10(1) to (5) of Regulation (EU) No 1025/2012.
	<i>2. Once the competent European standardisation organisation has adopted the European standard for the semantic data model for the key components of an electronic invoice and the Commission has verified that the standard is consistent with the request, the Commission shall test, within a period of six months, the practical application of the standard, as it shall exist for use by an end user. In so doing, the Commission shall</i>		<i>As part of the work to develop the standard by the relevant European standardisation organisation, and within the timeline identified in [Article 3(42)], the standard shall be tested as to its practical application for an end user. The Commission shall retain overall responsibility for the testing and will ensure that, during the performance of the test, special account shall be taken of the respect of the criteria of</i>

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	<i>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.</i>		<i>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.</i>
	<i>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.</i>		<i>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.</i>
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 <i>accordance with</i> the request referred to in paragraph 1, satisfies the requirements contained therein <i>and where a test phase in accordance with paragraph 2 or 3 has been completed, the Commission shall adopt an</i>	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 <u>and</u>	4. 2. Where the European standard, drawn up following the in <i>accordance with</i> the request referred to in paragraph 1, satisfies the requirements contained therein <i>and where a test phase in accordance with paragraph 2 has been completed, the Commission shall publish</i> the reference to such

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

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	<p><i>shall inform the Commission thereof with a detailed explanation, and the Commission shall, after consulting the committee referred to in Article 5a, decide:</i></p> <p><i>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;</i></p> <p><i>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.</i></p>		<p><i>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:</i></p> <p><i>a) to publish, not to publish, or to publish with restriction the references to the European standard and the list of syntaxes concerned in the Official Journal of the European Union;</i></p> <p><i>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.</i></p>
	<p><i>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.</i></p>		<p><i>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.</i></p>

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	<i>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.</i>		<i>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.</i>
	<i>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).</i>		<i>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).</i>
	<i>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).</i>		<i>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).</i>
	<i>Article 3b Maintenance and further development of the European standard</i>		<i>Article 3b Maintenance and further development of the European standard and list of syntaxes</i>
	<i>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</i>		<i>1. In order to take into account technological developments and ensure full and on-going continuing interoperability in e-invoicing in public procurement, the Commission may:</i>

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	<i>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.</i>		

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			<i>a) regularly review and update or revise the European standard for the semantic data model for the core key elements of an electronic invoice;</i>
			<i>b) update or revise the list of syntaxes published by the Commission.</i>
			<i>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.</i>
			<i>3. The provisions of Article 3a shall apply for any update or revision undertaken in accordance with point (a) of paragraph 1.</i>
			<i>4. Where the Commission decides to undertake the action referred to in point (b) of paragraph 1, it shall do so either 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</i>

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			<i>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.</i>

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			5. Where the Commission decides to undertake the action referred to in point (b) of paragraph 1, it <i>shall</i> do so.
	<i>Article 3c Amendment of the requirements for the European standard</i>		<i>Article 3e Amendment of the requirements for the European standard</i>
	<i>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.</i>		<i>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.</i>
			<i>Article 3aæc Core elements of the electronic invoice</i>
			<i>The core elements of the electronic invoice are, inter alia</i> <ul style="list-style-type: none"> <i>a) Process and invoice identifiers</i> <i>b) Invoice period</i> <i>c) Seller information</i> <i>d) Buyer information</i> <i>e) Payee information</i> <i>f) Seller's tax representative information</i>

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

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

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

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

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<i>Article 6 Transposition</i>	<i>Article 6 Transposition</i>	<i>Article 6 Transposition <u>and transitional provisions</u></i>	<i>Article 6 Transposition</i>
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 the Commission the text of those provisions <i>immediately inform</i> the Commission the text of those provisions <i>thereof</i> .	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. <u>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).</u> They shall forthwith communicate to the Commission the text of those provisions	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.
	<i>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.</i>		
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	<i>1a. By derogation of paragraph 1, Member States shall, not later than</i>

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reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.	reference to this Directive or <i>shall</i> be accompanied by such reference on the occasion of their official publication. Member States shall determine how such reference is to be made.	reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.	<i>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.</i>
		<u>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 model for the core section of an</u>	<i>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.</i>

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		<u>electronic invoice and the list of approved syntaxes in the Official Journal of the European Union.</u>	
			<i>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.</i>
2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.	2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive. <i>The Commission shall inform the other Member States thereof.</i>	2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.	2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.
<i>Article 7 Review</i>	<i>Article 7 Review</i>	<i>Article 7 Review</i>	<i>Article 7 Review</i>
The Commission shall review the effects of this Directive on the internal market and on the uptake of electronic invoicing in public procurement and report thereon to the European Parliament and the Council by 30 June 2023. Where appropriate, the report shall be	The Commission shall review the effects of this Directive on the internal market and on the uptake of electronic invoicing in public procurement and report thereon to the European Parliament and the Council by 30 June 2023 2021 . Where appropriate, the report shall	The Commission shall review the effects of this Directive on the internal market and on the uptake of electronic invoicing in public procurement and report thereon to the European Parliament and the Council by 30 June 2023. Where appropriate, the report shall be	The Commission shall review the effects of this Directive on the internal market and on the uptake of electronic invoicing in public procurement and report thereon to the European Parliament and the Council by 30 June 2023 <i>[dd/mm/yy- 3 years after time-limit</i>

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

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	<i>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;</i>		<i>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;</i>
	<i>5. the full name and address of the taxable person and of the customer;</i>		<i>5. the full name and address of the taxable person and of the customer;</i>
	<i>6. the quantity and nature of the goods supplied or the extent and nature of the services rendered;</i>		<i>6. the quantity and nature of the goods supplied or the extent and nature of the services rendered;</i>
	<i>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;</i>		<i>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;</i>
	<i>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;</i>		<i>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;</i>

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

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