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AMENDMENTS

34 - 86

Draft report
Birgit Collin-Langen
(PE521.724v01-00)

on the proposal for a Directive of the European Parliament and of the Council
on electronic invoicing in public procurement

Proposal for a directive
(COM(2013)0449 – C7-0208/2013 – 2013/0213(COD))

AM_Com_LegReport

Amendment 34

Birgit Collin-Langen, Malcolm Harbour, Heide Rühle

Proposal for a directive

Recital 5 a (new)

Text proposed by the Commission

Amendment

(5a) In order to ensure uniform conditions for the implementation of this Directive, 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 Rates^{2a}.

^{2a} Regulation (EU) N. 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).

Or. de

Amendment 35

Jürgen Creutzmann

Proposal for a directive

Recital 6

Text proposed by the Commission

Amendment

(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 standardisation³ 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

(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 standardisation³ 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 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. 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.*

³ OJ L 316, 14.11.2012, p. 12.

⁴ OJ L 281, 23.11.1995, p. 31.

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 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 *and the principles of data protection by design, proportionality and data minimisation.* In addition, *small and medium-sized enterprises as well as smaller contracting authorities and contracting entities, which have only limited staff and financial resources, should be able to apply the standard without incurring excessive costs. Furthermore, the standard should also be suitable for use in commercial transactions between private companies, in order to avoid additional costs. Finally, the standard should be compatible with relevant international standards in order to prevent suppliers from third countries encountering technical market access barriers.*

³ OJ L 316, 14.11.2012, p. 12.

⁴ OJ L 281, 23.11.1995, p. 31.

Or. de

(see amendment to Article 3(1))

Justification

This Directive should specify more clearly the content of the Commission's mandate to the European standardisation organisation. For example, the new standard should take into account the specific needs of small and medium-sized companies as well as smaller contracting entities with limited staff and financial resources. The criteria for data protection should be supplemented in accordance with the recommendations of the European Data Protection Supervisor.

Amendment 36
Malcolm Harbour

Proposal for a directive
Recital 6

Text proposed by the Commission

(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 standardisation³ 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 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. 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.

³ OJ L 316, 14.11.2012, p. 12.

⁴ OJ L 281, 23.11.1995, p. 31.

Amendment

(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 standardisation³ 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 **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 data⁴. 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.

³ OJ L 316, 14.11.2012, p. 12.

⁴ OJ L 281, 23.11.1995, p. 31.

Or. en

Justification

A data standard cannot guarantee data protection; that depends on the processes, the individuals and the systems which handle and store data. A standard could help make it

easier to identify personal data.

Amendment 37

Birgit Collin-Langen, Malcolm Harbour, Heide Rühle

Proposal for a directive

Recital 6 a (new)

Text proposed by the Commission

Amendment

(6a) In order to keep abreast of technological progress and developments in legislation, the Commission should be empowered to adopt, in accordance with Article 290 of the Treaty on the Functioning of the European Union, legal acts concerning the adjustment of the requirements for the European standard listed in this Directive for the semantic data model for the core components of the electronic invoice. It is particularly important that the Commission carry out appropriate consultations as part of its preparatory work, including at experts level. When preparing and drawing up delegated acts, the Commission should ensure that the relevant documents are sent to the European Parliament and the Council simultaneously, in good time and in an appropriate manner.

Or. de

Amendment 38

Malcolm Harbour

Proposal for a directive

Recital 7

Text proposed by the Commission

Amendment

(7) The European standard for the semantic data model of the core electronic invoice

(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 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.

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. ***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.*** Such 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, payment details and terms. It should also be compatible with the existing standards for payments in order to allow for automatic processing of payments.

Or. en

Justification

This will help ensure pre-existing work and usage in the field is taken into account in developing the new standard, so it is more likely to be useful and relevant.

Amendment 39

Birgit Collin-Langen, Malcolm Harbour, Heide Rühle

Proposal for a directive

Recital 7 a (new)

Text proposed by the Commission

Amendment

(7a) Following the adoption of the new European standard by the Commission in

accordance with the European standardisation procedure, the Commission should test the standard in practice. In this test phase the Commission should describe and check the application of the standard as it exists for use by an end user. The Commission should pay particular attention to user-friendliness and practicality, and calculate potential implementing costs.

Or. de

Amendment 40
Birgit Collin-Langen, Heide Rühle

Proposal for a directive
Recital 7 b (new)

Text proposed by the Commission

Amendment

(7b) In order to ensure that small and medium-sized enterprises can also benefit from electronic invoicing in public procurement, the European standard should be easy to understand, user-friendly and easy to use.

Or. de

Amendment 41
Birgit Collin-Langen, Heide Rühle

Proposal for a directive
Recital 7 c (new)

Text proposed by the Commission

Amendment

(7c) In the context of implementation, Member States should take into account the needs of small and medium-sized enterprises and small contracting entities and offer both contracting authorities and contracting entities and suppliers the

necessary support so that the new European standard can be used. Moreover, training measures should be provided, in particular for small and medium-sized enterprises.

Or. de

Amendment 42
Malcolm Harbour

Proposal for a directive
Recital 8 a (new)

Text proposed by the Commission

Amendment

(8a) European standardisation organisations regularly review and update the European standard as necessary in order to respond to 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 standard to take into account these developments and ensure continuing interoperability.

Or. en

Justification

This Amendment is intended to help ensure usefulness of the standard and to avoid that the standard becomes out-of-date.

Amendment 43
Malcolm Harbour

Proposal for a directive
Recital 9

Text proposed by the Commission

Amendment

(9) Contracting authorities and contracting

(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).

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).

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 of the European Parliament and of the Council on combating late payment in commercial transactions.

Or. en

Justification

This Amendment is intended to make clear that the obligation to accept the e-invoice only extends to the technical standards. The Directive does not affect or override wider commercial issues, for example whether the invoice is actually valid in substance.

Amendment 44 Jürgen Creutzmann

Proposal for a directive Recital 9 a (new)

Text proposed by the Commission

Amendment

(9a) In his opinion of 11 November 2013, the European Data Protection Supervisor published his recommendations for ensuring adequate data protection in the application of this Directive. These recommendations should be borne in mind in 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.

Or. de

(see amendments to Articles 3(1) and 4a)

Justification

The processing of electronic invoices also requires the processing of personal information. Data protection therefore plays an important role in electronic invoicing.

Amendment 45 **Malcolm Harbour**

Proposal for a directive **Recital 10**

Text proposed by the Commission

(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 contracts⁵], Directive [replacing Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors⁶], or Directive 2009/81/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of procedures for the award of certain works contracts, supply contracts and service contracts by contracting authorities or entities in the fields of

Amendment

(10) This Directive should apply to electronic invoices received by contracting authorities and contracting entities and 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 contracts⁵], Directive [replacing Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors⁶], or Directive 2009/81/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of procedures for the award of certain works contracts, supply contracts and service contracts by contracting authorities or entities in the

defence and security, and amending Directives 2004/17/EC and 2004/18/EC⁷.

fields of defence and security, and amending Directives 2004/17/EC and 2004/18/EC⁷. ***However contracting authorities and contracting entities should not be required to receive electronic invoices in accordance with this Directive where they consider it necessary in the interests of security to use invoice formats or impose other invoicing requirements 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.***

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.

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.

Or. en

Justification

This Amendment is intended to emphasise that these are indeed “e” “invoices” which are therefore transmitted electronically and the latter part of this Amendment is intended primarily to highlight that there may be occasional case-specific security needs (e.g. invoices have to be transmitted by courier, or using particular secure channels) which are not compatible with the obligations of this Directive.

Amendment 46 Malcolm Harbour

Proposal for a directive Recital 10 a (new)

Text proposed by the Commission

Amendment

(10a) This Directive does not affect the application of Article 346 of the Treaty on the Functioning of the European Union. Moreover, where the 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.

Or. en

Justification

This is an alternative proposal to Mr Harbour's Amendment to Recital 10. It reflects pre-award derogations to the EU procurement Directives.

Amendment 47

Birgit Collin-Langen, Heide Rühle

Proposal for a directive

Recital 12 a (new)

Text proposed by the Commission

Amendment

(12a) In the context of implementation, 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).

Or. de

Amendment 48

Birgit Collin-Langen, Heide Rühle

Proposal for a directive
Recital 16 a (new)

Text proposed by the Commission

Amendment

(16a) The Directive should require only recipients, i.e. contracting authorities, central purchasing bodies and contracting entities, to accept and process electronic invoices. In contrast, the invoicing entity 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.

Or. de

Amendment 49
Birgit Collin-Langen, Malcolm Harbour, Heide Rühle

Proposal for a directive
Recital 18

Text proposed by the Commission

Amendment

(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 **18** months after ***publication of the European standard in the Official Journal of the European Union*** is justified. ***Central government authorities and central purchasing bodies should apply the provisions of this Directive transposed by Member States within 18 months of the entry into force of this Directive. Sub-central contracting authorities and contracting entities should apply these provisions within 36 months after the entry into force of this Directive.***

Or. de

Amendment 50
Jürgen Creutzmann

Proposal for a directive
Recital 18

Text proposed by the Commission

(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.

Amendment

(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 **12 months for central government authorities and central purchasing bodies, and 24 months for sub-central contracting authorities and contracting entities after publication of the standard** is justified.

Or. de

Justification

(See amendment to Article 6 (1)): the author supports the rapporteur's proposal for staggered implementing deadlines, taking into account the particular needs of smaller contracting entities, but considers them too long. Since the standard will contain only a list of the data elements required for the electronic invoice, contracting authorities and contracting entities are expected to face relatively low adjustment costs. Shorter implementation periods therefore appear realistic.

Amendment 51
Birgit Collin-Langen, Malcolm Harbour, Heide Rühle

Proposal for a directive
Recital 18 b (new)

Text proposed by the Commission

Amendment

(18b) A standardisation of electronic invoicing is in line with the expansion of European Union law and national and international law for electronic

procurement in the Union.

Or. de

Amendment 52

Birgit Collin-Langen, Malcolm Harbour, Heide Rühle

Proposal for a directive

Recital 19 b (new)

Text proposed by the Commission

Amendment

(19b) The intended use of Structural Fund resources to support the establishment of e-procurement in Europe should also promote the use of electronic invoicing for public contracts.

Or. de

Amendment 53

Birgit Collin-Langen

Proposal for a directive

Recital 20 a (new)

Text proposed by the Commission

Amendment

(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.

^{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 and bodies and on the free movement of such data (OJ L 8 ,

Or. de

Amendment 54
Marc Tarabella

Proposal for a directive
Article 1

Text proposed by the Commission

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.

Amendment

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], Directive 2009/81/EC **and Directive on concession contracts [Directive ..].**

Or. en

Amendment 55
Malcolm Harbour

Proposal for a directive
Article 1

Text proposed by the Commission

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.

Amendment

This Directive shall apply to electronic invoices issued as a result of the performance of contracts **to which** Directive [replacing Directive 2004/18/EC], Directive [replacing Directive 2004/17/EC], or Directive 2009/81/EC **apply.**

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 or to Article 16 of Directive 2009/81/EC.

Or. en

Justification

This Amendment takes into account occasional case-specific security issues which may arise and is inserted in particular if Directive 2009/81 on defence and security is brought within the scope of this Directive.

Amendment 56
Malcolm Harbour

Proposal for a directive
Article 2 – point 1

Text proposed by the Commission

(1) ‘electronic invoice’ means an invoice that has been issued and received in any electronic format;

Amendment

(1) ‘electronic invoice’ means an invoice that has been issued, ***transmitted*** and received in any electronic format ***which allows for its electronic processing;***

Or. en

Justification

This Amendment emphasises the “electronic” requirement.

Amendment 57
Birgit Collin-Langen

Proposal for a directive
Article 2 – point 4 a (new)

Text proposed by the Commission

Amendment

(4a) ‘central government authorities’ means contracting authorities as defined in Article 2(2) of the Directive [replacing Directive 2004/18/EC];

Justification

Necessary adjustment in line with the new staggered implementing provisions that also provide for a period of 18 months for central contracting entities.

Amendment 58

Birgit Collin-Langen

Proposal for a directive

Article 2 – point 4 b (new)

Text proposed by the Commission

Amendment

(4b) 'sub-central contracting authorities' means sub-central contracting authorities as defined in Article 2(3) of the Directive [replacing Directive 2004/18/EC];

Justification

Necessary adjustment in line with the new staggered implementing provisions that also provide for a period of 18 months for central contracting entities.

Amendment 59

Birgit Collin-Langen, Heide Rühle

Proposal for a directive

Article 2 – point 4 c (new)

Text proposed by the Commission

Amendment

(4c) 'central purchasing bodies' means central purchasing bodies as defined in Article 2(10) of the Directive [replacing Directive 2004/18/EC];

Justification

Necessary adjustment in line with the new staggered implementing provisions that also

provide for a period of 18 months for central contracting entities.

Amendment 60
Marc Tarabella

Proposal for a directive
Article 3 – paragraph 1 – subparagraph 2

Text proposed by the Commission

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.

Amendment

The Commission shall require that the European standard for the semantic data model of the core electronic invoice ***complies at least with the following criteria:***

- a) be technologically neutral;*
- b) have regard to the need for* personal data protection in accordance with Directive 95/46/EC;
- c) be formulated in such a way as to allow its use in the B2B sector;*
- d) be aligned with relevant international standards on electronic invoicing;*
- e) allow for the establishment of fit-for-purpose, user-friendly, and flexible e-invoicing systems;*
- f) not affect the provisions of Directive 2006/112/EC;*
- g) be free of additional costs.*

Or. en

Amendment 61
Jürgen Creutzmann

Proposal for a directive
Article 3 – paragraph 1 – subparagraph 2

Text proposed by the Commission

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.

Amendment

The Commission shall require that the European standard for the semantic data model of the core electronic invoice ***contain the elements listed in the Annex and meet at least the following requirements:***

- technology neutrality;***
- guarantee personal data protection in accordance with Directive 95/46/EC and with the principles of data protection by design, proportionality and data minimisation;***
- taking into account the special needs of small and medium-sized enterprises as well as the sub-central contracting authorities and contracting entities;***
- suitability for use in commercial transactions between enterprises;***

Or. de

Justification

(see amendment to Recital 6): This Directive should specify more clearly the content of the Commission's mandate to the European standardisation organisation. For example, the new standard should take into account the specific needs of small and medium-sized companies as well as smaller contracting entities with limited staff and financial resources. The criteria for data protection should be supplemented in accordance with the recommendations of the European Data Protection Supervisor.

Amendment 62
Malcolm Harbour

Proposal for a directive
Article 3 – paragraph 1 – subparagraph 2

Text proposed by the Commission

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.

Amendment

The Commission shall require that the European standard for the semantic data model of the core electronic invoice **should at least comply with the following criteria:**

- **be** technologically neutral;
- **be interoperable;**
- **have regard to the need for** personal data protection in accordance with Directive 95/46/EC, **to a 'privacy by design' approach and to the principles of proportionality, data minimisation and purpose limitation;**

Or. en

Justification

The standard should comply with sound practices in IT design.

Amendment 63

Róza Gräfin von Thun und Hohenstein, Rafal Trzaskowski

Proposal for a directive

Article 3 – paragraph 1 – subparagraph 2

Text proposed by the Commission

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.

Amendment

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. **This standard should be reviewed no less often than once every three years.**

Or. pl

Justification

The standards should better reflect technological advances.

Amendment 64

Birgit Collin-Langen, Malcolm Harbour, Heide Rühle

Proposal for a directive

Article 3 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. Once the competent European standardisation organisation has completed the process of drawing up the European standard for the semantic data model for the key components of an electronic invoice and the Commission has checked that the standard is consistent with the request, the Commission shall test the practical application of the standard, as it exists for use by an end user [especially with regard to the criteria of practicality, user-friendliness and possible implementation costs], within the following six months. 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. within the following six months.

Or. de

Amendment 65

Birgit Collin-Langen, Malcolm Harbour, Heide Rühle

Proposal for a directive

Article 3 – paragraph 1 a (new) – subparagraph 2 (new)

Text proposed by the Commission

Amendment

The Commission may dispense with the test procedure if it, or the competent standardisation organisation has already checked, during the process of drawing up

*the standard, as referred to in this article,
that the practical application of the
standard meets the relevant requirements.*

Or. de

Justification

If the European standardisation organisation includes a test phase, involving users, in the process of drawing up the standard, further testing may not be necessary.

Amendment 66
Marc Tarabella

Proposal for a directive
Article 3 – paragraph 2

Text proposed by the Commission

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.

Amendment

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 ***together with the approved list of syntaxes*** in the Official Journal of the European Union.

Or. en

Amendment 67
Birgit Collin-Langen, Malcolm Harbour, Heide Rühle

Proposal for a directive
Article 3 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. If the Commission establishes by means of an implementing act that the European standard drawn up in response to its request, as referred to in paragraph 1, meets the requirements set out in the Annex to this Directive it shall

publish the references of the standard in the Official Journal of the European Union.

The implementing acts referred to in paragraph 1 shall be adopted in accordance with the examination procedure referred to in Article 5a(3).

Or. de

Amendment 68

Birgit Collin-Langen, Malcolm Harbour, Heide Rühle

Proposal for a directive

Article 3 – paragraph 2 b (new)

Text proposed by the Commission

Amendment

2b. The European standard for the semantic data model for the key components of an electronic invoice shall meet the stipulations of Council Directive 2006/112/EC.

Or. de

Amendment 69

Marc Tarabella

Proposal for a directive

Article 3 a (new)

Text proposed by the Commission

Amendment

Article 3a

1. The Commission shall request the relevant European standardisation organisation to provide a list with a restricted number of syntaxes which comply with the European standard for the semantic data model and recommendations on transmission interoperability to facilitate use of the

semantic data standard.

2. The Commission shall, by means of implementing acts [adopted in accordance with the advisory procedure referred to in Article 5a(2)], approve the restricted list of syntaxes that comply with the European standard. In order to restrict the number of syntaxes identified in the list and with a view to ensuring the full and on-going interoperability the Commission shall have the right, in accordance with the [advisory procedure referred to in Article 5a(2)], to review the approved list of syntaxes.

Or. en

Amendment 70

Birgit Collin-Langen, Heide Rühle

Proposal for a directive

Article 3 a (new)

Text proposed by the Commission

Amendment

Article 3a

Maintenance and further development of the European standard

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 request in accordance with the procedure referred to in Article 3(1).

Or. de

Amendment 71

Birgit Collin-Langen, Malcolm Harbour, Heide Rühle

Proposal for a directive
Article 3 b (new)

Text proposed by the Commission

Amendment

Article 3b

Delegated acts

The Commission shall be empowered to adopt delegated acts in accordance with Article 5b in relation to changes in the requirements set out in Articles 3(2b) and 3a(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.

Or. de

Amendment 72
Malcolm Harbour

Proposal for a directive
Article 4 – paragraph 1

Text proposed by the Commission

Amendment

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).

Member States shall ensure that contracting authorities and contracting entities ***are able to receive and to process, and do not otherwise refuse,*** electronic invoices which comply with the European standard ***for the semantic data model for the core section of an electronic invoices*** whose reference has been published pursuant to Article 3(2) ***and which comply with any of the syntaxes in the list published in pursuant to Article 3.***

Or. en

Justification

This Amendment generally improves clarity and certainty, and acknowledges that the Directive should now cover syntaxes as well as semantic standards.

Amendment 73
Jürgen Creutzmann

Proposal for a directive
Article 4 a (new)

Text proposed by the Commission

Amendment

Article 4a

Data protection

1. Applicable European and national rules on data protection shall be unaffected by this Directive and their field of application shall extend to electronic invoicing.

2. Insofar as there is no provision to the contrary in European 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.

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.

Or. de

Justification

Based on the recommendations of the European Data Protection Supervisor in its opinion of 11 November 2013.

Amendment 74
Birgit Collin-Langen, Malcolm Harbour, Heide Rühle

Proposal for a directive
Article 4 a (new)

Text proposed by the Commission

Amendment

Article 4a

Formal objections to the European standard

(1) If a Member State or the European Parliament considers that the European standard does not fully meet the requirements set out in Articles 3(2b) and 3a(1) and in the Annex to this Directive, it shall be incumbent on it to advise the Commission of its objections, submitting a detailed explanation thereof, and the Commission, after consultation with the committee referred to in Article 5a (new) or other consultation with experts in the relevant sector, shall decide:

(a) to publish, not to publish, or to publish with restriction, the references of the European standard concerned in the Official Journal of the European Union, or

(b) to maintain, to maintain with restriction, or to withdraw, the references of the European standard concerned in, or from, the Official Journal of the European Union.

(2) The Commission shall publish information on its website on the European standard once it has been subject to the decision referred to in paragraph 1.

(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.

(4) The decision referred to in paragraph 1(a) of this Article shall be adopted in accordance with the advisory

procedure referred to in Article 5a(2).

(5) The decision referred to in paragraph 1(b) of this Article shall be adopted in accordance with the examination procedure referred to in Article 5a(3).

Or. de

Amendment 75
Jürgen Creutzmann

Proposal for a directive
Article 5 a (new)

Text proposed by the Commission

Amendment

Article 5a

Formal objections

1. When a Member State or the European Parliament considers that the European standard for the semantic data model of the core electronic invoice does not entirely satisfy the requirements which it aims to cover and which are set out in Article 3(1) second paragraph and in the Annex, it shall inform the Commission thereof with a detailed explanation and the Commission shall, after consulting the committee referred to in Article 5b, decide:

(a) to publish, not to publish or to publish with restriction the references to the European standard for the semantic data model of the core electronic invoice in the Official Journal of the European Union;

(b) to maintain, to maintain with restriction or to withdraw the references to the European standard for the semantic data model of the core electronic invoice in or from the Official Journal of the European Union.

2. 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 for the semantic data model of the core electronic invoice.

3. 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 5b(2).

4. 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 5b(3).

Or. en

Justification

Because Article 11 of the standardisation regulation only applies to harmonised standards and the new standard for e-invoicing does not qualify as such, a similar provision in this directive is necessary in order to enable the European Parliament and the Member States to formally object to the new standard.

Amendment 76
Marc Tarabella

Proposal for a directive
Article 5 a (new)

Text proposed by the Commission

Amendment

Article 5a

Committee procedure

The Commission shall be assisted by the Committee. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

2. Where reference is made to this paragraph, Article 4 of Regulation (EU) No 182/2011 shall apply.]

Or. en

Amendment 77

Birgit Collin-Langen, Malcolm Harbour, Heide Rühle

Proposal for a directive

Article 5 a (new)

Text proposed by the Commission

Amendment

Article 5a

Implementing provisions

(1) The Commission shall be assisted by the committee established under Regulation (EU) No 1025/2012 of the European Parliament and of the Council^{11a}.

(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^{11b}.

(3) Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

^{11a} Regulation (EU) No 1025/2012 of the European Parliament and of the Council of 25 October 2012 on European standardisation, amending Council Directives 89/686/EEC and 93/15/EEC and Directives 94/9/EC, 94/25/EC, 95/16/EC, 97/23/EC, 98/34/EC, 2004/22/EC, 2007/23/EC, 2009/23/EC and 2009/105/EC of the European Parliament and of the Council and repealing Council Decision 87/95/EEC and Decision No 1673/2006/EC of the European Parliament and of the Council (OJ L 316, 14.11.2012, p. 12).

^{11b} 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).

Or. de

Justification

Adjustment in keeping with the introduction of the implementing acts. The committee established under Article 22(1) of Regulation (EU) No 1025/2012 is the same one that is consulted in connection with the Commission's original standardisation request.

Amendment 78
Jürgen Creutzmann

Proposal for a directive
Article 5 b (new)

Text proposed by the Commission

Amendment

Article 5b

Committee procedure

1. The Commission shall be assisted by a Committee. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011^{11c}.

2. Where reference is made to this paragraph, Article 4 of Regulation (EU) No 182/2011 shall apply.

3. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

^{11c} **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).**

Or. en

(see amendment introducing Article 5a on "formal objections" by the same author)

Justification

The threshold for objecting to an existing standard should be higher than for objecting against the standard before it is published. It is therefore appropriate to apply the examination procedure in the first case and the advisory procedure in the second case.

Amendment 79

Birgit Collin-Langen, Malcolm Harbour, Heide Rühle

Proposal for a directive

Article 5 b (new)

Text proposed by the Commission

Amendment

Article 5b

Exercise of the delegation

- 1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.***
- 2. The delegation of power referred to in Article 3b shall be conferred on the Commission for an indeterminate period of time from [the date of the entry into force of this Directive].***
- 3. The delegation of power referred to in Article 3b may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. The decision shall take effect the day following its publication in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.***
- 4. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.***
- 5. A delegated act adopted pursuant to Article 3b shall enter into force only if no***

objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or the Council.

Or. de

Amendment 80

Birgit Collin-Langen, Malcolm Harbour, Heide Rühle

Proposal for a directive

Article 6 – paragraph 1 – subparagraph 1

Text proposed by the Commission

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.

Amendment

Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by **18 months** *from the date of publication of the references of the European standard in the Official Journal of the European Union* at the latest. *Member States* shall forthwith communicate the text of these provisions to the Commission.

Member States shall apply these laws, regulations and administrative provisions to central government authorities and central procurement entities from the first day of the 19th month following publication of the references of the European standard in the Official Journal of the European Union. Member States shall apply these laws, regulations and administrative provisions to sub-central public contracting authorities and contracting entities from the first day of the 37th month following publication of

***the references of the European standard
in the Official Journal of the European
Union.***

Or. de

Justification

Many contracting authorities and contracting entities still do not use electronic invoicing systems. Implementing the directive will necessitate the adjustment and coordination of internal procedures and IT solutions in various areas. The implementation deadline should reflect this. The implementation deadline for the Member States should be linked to the publication of the standard, not the publication of the Directive. Furthermore, different deadlines should be set for central government authorities, central procurement entities and sub-central contracting authorities and contracting entities. The latter should be given more time to integrate and apply the new standard, enabling them to make the necessary internal, organisational and financial adjustments.

Amendment 81
Jürgen Creutzmann

Proposal for a directive
Article 6 – paragraph 1 – subparagraph 1

Text proposed by the Commission

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.

Amendment

Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions.

Or. de

(See amendment to Article 6(1), subparagraph 1a (new).)

Justification

The author of the amendment supports the rapporteur's proposal for staggered implementation to reflect the particular needs of smaller contracting entities but considers the proposed deadlines too long. Given that the standard will simply contain a list of the data elements necessary for electronic invoicing, the contracting authorities' and entities' adaptation costs should be relatively limited. Shorter deadlines for implementation would thus seem realistic.

Amendment 82
Marc Tarabella

Proposal for a directive
Article 6 – paragraph 1 – subparagraph 1

Text proposed by the Commission

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.

Amendment

Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by **12** months following the **publication of the reference to the European standard and the list of approved syntaxes in the Official Journal of the European Union pursuant to Article 3 paragraph 2**. They shall forthwith communicate to the Commission the text of those provisions.

Or. en

Amendment 83
Róża Gräfin von Thun und Hohenstein, Rafał Trzaskowski

Proposal for a directive
Article 6 – paragraph 1 – subparagraph 1

Text proposed by the Commission

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.

Amendment

Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by **36** months following the entry into force at the latest. They shall forthwith communicate to the Commission the text of those provisions.

Or. pl

Amendment 84
Jürgen Creutzmann

Proposal for a directive

Article 6 – paragraph 1 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

Following publication of the European standard in accordance with Article 3(2), central government authorities and procurement entities shall have 12 months and sub-central contracting authorities and contracting entities 24 months in which to comply with this requirement.

Or. de

(See amendment to Recital 18)

Justification

The author of the amendment supports the rapporteur's proposal for staggered implementation to reflect the particular needs of smaller contracting entities but considers the proposed deadlines too long. Given that the standard will simply contain a list of the data elements necessary for electronic invoicing, the contracting authorities' and entities' adaptation costs should be relatively limited. Shorter deadlines for implementation would thus seem realistic.

Amendment 85

Andreas Schwab

Proposal for a directive

Article 6 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. Following publication of the European standard in accordance with Article 3(2), central government authorities shall have 36 months and sub-central contracting authorities and contracting entities 48 months in which to comply with this requirement.

Or. de

Justification

The deadline for implementation by the Member States should be linked to publication of the standard and should be sufficiently long to enable both legal and technical implementation, given the likely conversion requirements particularly in sub-central contracting authorities and contracting entities.

Amendment 86 **Malcolm Harbour**

Proposal for a directive **Article 7 – paragraph 1**

Text proposed by the Commission

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 accompanied by *a legislative proposal*.

Amendment

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 accompanied by *cost-benefit analysis relating to the need of a further action*.

Or. en

Justification

Before proposing further adjustments to this EU Directive, the Commission should observe better regulation principles, and check that there is a solid case for doing so.