

WRITTEN QUESTION E-3558/08
by Raymond Langendries (PPE-DE)
to the Commission

Subject: VAT - electronic archiving

Does the Commission take the view that Articles 244 to 248 of Directive 2006/112/EC¹, which relate to storage of invoices, authorise the administrative rules or practices of a Member State to impose the following conditions – among others – relative to electronic archiving by scanning:

- when scanned, an invoice or batch of invoices must be given a unique identification number, which must also be included as text information on the image of the invoice;
- the time of scanning must be recorded on the digital image of the invoice;
- the digital image of the invoice must be forgery-protected at the time of scanning in order to guarantee that it cannot be changed. Ordinary storage in PDF or TIFF format, for example, is not enough. The level of security required can be achieved using an advanced electronic signature or working with a forgery-proofing algorithm;
- the person who actually does the scanning, regardless of whether they are the recipient of the incoming invoice or their outsourcer, must be identifiable.

¹ OJ L 347, 11.12.2006, p. 1.