

WRITTEN QUESTION P-3185/08
by Raymond Langendries (PPE-DE)
to the Commission

Subject: Electronic billing

Does the Commission agree that a bill, whether electronic or in paper form, has no probative value against the person receiving it unless the latter accepts the bill or fails to protest against it within a reasonable period?

If so, what is the use, as far as applying VAT is concerned, of making the issuer of an electronic bill responsible for guaranteeing the origin and integrity of that bill's contents by means of an 'advanced electronic signature' as defined in Article 2(2) of Parliament and Council Directive 1999/93/EC¹ of 13 December 1999 on a Community framework for electronic signatures?

¹ OJ L 13, 19.1.2000, p. 12.