

Public consultation on the evaluation of invoicing rules

Fields marked with * are mandatory.

Introduction

Evaluation of invoicing rules

Directive 2006/112/EC (the VAT Directive) provides common rules at the level of the EU regarding the issuance, content, and transmission of invoices. These rules have been last amended in 2010 by Directive 2010/45/EU (the Second Invoicing Directive), which aimed at reducing administrative burdens for businesses, increasing the uptake of e-invoicing, improving the functioning of the Single Market, promoting small and medium-sized businesses (SMEs) and allowing better control of the tax.

The European Commission has launched an evaluation of the invoicing rules laid down in the VAT Directive. Invoicing rules are relevant both for business stakeholders who issue and receive invoices and for private stakeholders who receive invoices. Invoicing rules are also crucial for Member States whose authorities use these invoices for controlling the correct payment of taxes.

The purpose of the evaluation carried out by the Commission is to assess the impacts of the invoicing rules introduced by the Second Invoicing Directive on the extent to which they led to simplification, what are the regulatory costs and benefits involved, the extent to which they assisted Member States in carrying out their control functions and the extent to which these rules stimulated the uptake of e-invoicing. The evaluation should also explore possible avenues for reform.

Objective and scope of the consultation

This consultation intends to gather the views of EU citizens and stakeholders on whether the Second Invoicing Directive achieved its objectives, the extent to which it meets stakeholders' needs, and the possible areas of improvement. Furthermore, the consultation aims at gathering further evidence on the obstacles faced by European businesses and tax authorities with respect to invoicing rules, and on the uptake of specific invoicing technologies and regimes.

All sections of the questionnaire, except for section B, are suitable for all type of respondents; section B, dealing with actual invoicing practices, is targeted to economic operators only. A brief outline of the issue at stake is provided at the beginning of each of the thematic sections (i.e. D to G).

Important notices

Contributions received are intended for publication "as submitted" on the Commission's websites. Below, you have the possibility to indicate whether you agree to the publication of your individual responses under your name or anonymously.

You can upload a document (e.g. a position paper) at the end of the questionnaire.

Section A - About you

*1 You are replying

- as an individual in your personal capacity
- in your professional capacity or on behalf of an organisation

*8 Respondent's first name

Paul

*9 Respondent's last name

Gisby

*10 Respondent's professional email address

paul@accountancyeurope.eu

*11 Name of the organisation

Accountancy Europe

*12 Postal address of the organisation

22/28 Avenue d'Auderhem
Brussels
1040

*13 Type of organisation

Please select the answer option that fits best.

- Private enterprise
- Professional consultancy, law firm, self-employed consultant
- Trade, business or professional association
- Non-governmental organisation, platform or network
- Research and academia
- Churches and religious communities
- Regional or local authority (public or mixed)
- International or national public authority
- Other

*16 Please specify the type of organisation.

- Chamber of commerce
- Business organisation

- Trade Union
- Representative of professions or crafts
- Other

***22 Is your organisation included in the Transparency Register?**

If your organisation is not registered, we invite you to register [here](#), although it is not compulsory to be registered to reply to this consultation. [Why a transparency register?](#)

- Yes
- No
- Not applicable

***23 If so, please indicate your Register ID number.**

4713568401-18

***24 Country of organisation's headquarters**

Organisations carrying out activities in several countries: select your headquarters' country of establishment.

- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovak Republic
- Slovenia
- Spain
- Sweden
- United Kingdom
- Other

*25 If "other", please specify:

Based in Belgium, Accountancy Europe represent 51 professional organisations from 37 countries - including all EU 28

*30 Your contribution,

Note that, whatever option chosen, your answers may be subject to a request for public access to documents under [Regulation \(EC\) N°1049/2001](#)

- can be published with your organisation's information** (I consent the publication of all information in my contribution in whole or in part including the name of my organisation, and I declare that nothing within my response is unlawful or would infringe the rights of any third party in a manner that would prevent publication)
- can be published provided that your organisation remains anonymous** (I consent to the publication of any information in my contribution in whole or in part (which may include quotes or opinions I express) provided that it is done anonymously. I declare that nothing within my response is unlawful or would infringe the rights of any third party in a manner that would prevent the publication.)

Section C - Overall assessment of the Directive

35 What do you expect from the EU VAT invoicing legislation? Please rate the importance of the following possible goals from 'Very high' to 'Very low':

	Very high	High	Intermediate	Low	Very low	Don't know
Reduce the differences in invoicing rules between EU countries, thus facilitating cross-border transactions	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Reduce the burden of the invoicing rules on businesses as much as possible	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Help EU countries to carry out faster and better tax control activities	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Support the adoption of invoicing regimes and rules adapted to the needs of SMEs	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Establish clear invoicing rules, thus reducing the risk of legal uncertainties and disputes	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other relevant goals	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

36 If "other", please specify:

Our respondents have indicated that the following invoicing requirements can be an unnecessary burden on business where implemented by a Member State:

- A) that invoices require a digital signature
- B) that operators are faced with specific and detailed rules about filing and archiving e-invoices
- C) that e-invoices can be automatically ‘refused’ by tax authorities’ systems in cases other than when the file is unreadable or the ID of the sender is uncertain. Where there is some other form of non-compliance, this should only result in an alert message being raised.
- D) that there is a single prescribed format for invoices
- E) that it is not permissible to file with tax authorities only a simplified invoice

37 The implementation of the Second Invoicing Directive may have had various impacts over the past five years in your country. Please indicate to what extent you agree with the following statements:

	To a large extent	To a moderate extent	To a minor extent	Not at all	Don't know
Complying with invoicing requirements has become simpler	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Invoicing requirements have become more uniform across the EU	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax controls have become faster and more accurate	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The use of electronic invoicing has increased	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A higher number of SMEs benefitted from the cash accounting regime	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

38 In your opinion, over the past five years, to what extent has it become easier or more difficult to comply with the requirements for...?

	Much easier	Easier	Same	More difficult	Much more difficult	Don't know
Issuing domestic standard invoices	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Issuing cross-border standard invoices	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Using specific invoicing regimes (simplified, summary, self-billing)	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Exchanging electronic invoices domestically	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Exchanging electronic invoices cross-border	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

39 In your opinion, to what extent does the Second Invoicing Directive complement or conflict with the following other pieces of EU legislation?

	Strongly complements	Partly complements	Neutral	Partly conflicts	Strongly conflicts	Don't know
Accountancy Law (e.g. Directive 2013/34)	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Consumer Protection Law (e.g. Directive 2011/83)	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Privacy / Data protection Law (e.g. GDPR - Regulation 679/2016)	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Rules on the use of e-invoicing in public procurement (e.g. Directive 2014/55)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Rules on e-signature and seals (e.g. eIDAS Regulation 910/2014)	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other legislation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

41 If you wish to add other comments or remarks on the overall assessment of the Second Invoicing Directive, please feel free to do so here.

In questions 37 and 38 above, we have 'averaged' responses from our constituents as national experiences can vary considerably:

- Question 37 on tax controls ranges from 'not at all' in Italy to 'to a moderate extent' in France
- Question 37 on use of electronic invoices ranges from 'not at all' in Italy to 'to a large extent' in Germany
- Question 38 on using specific invoicing regimes varied from 'easier' in Germany and France to 'more difficult' in Italy

In respect of simplified invoices, we believe this simplification would be more useful if the maximum threshold in the Directive of €250 were increased.

Section D - EU rules on electronic invoicing

The Second Invoicing Directive has introduced a definition of electronic invoice, ensured equal treatment of paper and electronic invoices and removed the obligation to use any particular e-invoicing technology. In particular, it establishes that:

- a. both structured messages (invoices that can be automatically processed) and unstructured messages (e-mails with PDF) can be regarded as electronic invoices;
- b. businesses can determine 'the way' to prove the authenticity of the origin, the integrity of the content and the legibility of the invoice. The methods that were previously prescribed - i.e. the Electronic Data Interchange (EDI) and the Advanced Electronic Signature (AES) – have become possible technological solutions;
- c. any 'business control' creating a reliable audit trail between an invoice and a supply of goods or services could be also used to ensure invoice integrity and authenticity.

42 In your opinion, which of the following drivers are the most important to increase the use of e-invoicing in your country?

	Very important	Important	Neutral	Not so important	Not important at all	Don't know
Invoicing rules	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Business attitude towards e-invoicing	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Push from other companies	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Secure and interoperable e-invoicing solutions on the market	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Price of e-invoicing solutions and services	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Mandatory electronic submission to the tax authority of VAT reports or data	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Mandatory e-invoicing for public procurement	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Information campaigns on the benefits of e-invoicing	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

43 If "other", please specify:

In respect of Question 42, mandatory electronic submission of VAT reports and data, the responses we received ranged between 'not important at all' from Germany to 'very important' in Italy, reflecting local requirements.

We believe that e-invoicing would be supported by removing other administrative requirements that have the effect of negating the advantages – such as recapitulative statements

Adoption of e-invoicing could also be encouraged by making faster repayments of overpaid VAT as the tax authorities should have access to the data in real time or near real time (where accompanied with requirement for simultaneous communication of the invoice to the tax authorities).

44 In your opinion, how well do the following rules on e-invoicing work in your country?

	Very well	Well	Not so well	Not well at all	Don't know
Legal definition of an e-invoice	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Possibility to use any means to prove authenticity of origin and integrity of content of an e-invoice	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Possibility to use 'business controls' to prove authenticity of origin and integrity of content of an e-invoice	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Removal of legal requirements on e-invoices beyond those that exist for paper invoices	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

45 If you think that some of the rules in your country do not work so well or do not work well at all, please indicate the reason(s) why you think this is so:

	Not applied or not properly applied	Not clear	Insufficient certainty in case of audits	Too costly to apply	Too complex to apply	Other
Legal definition of an e-invoice	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Possibility to use any means to prove authenticity of origin and integrity of content of an e-invoice	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Possibility to use 'business controls' to prove authenticity of origin and integrity of content of an e-invoice	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Removal of legal requirements on e-invoices beyond those that exist for paper invoices	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

47 Please express your agreement with the following possible revisions of e-invoicing rules:

	Agree	Partly agree	Neutral	Partly disagree	Disagree	Don't know
a. Definition of e-invoice should be modified to distinguish between structured and unstructured invoices	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
b. Requirement of the acceptance of e-invoice by the recipient should be removed	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c. EDI and qualified electronic signature should not be mentioned in the legislation	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d. New methods to guarantee invoice integrity and authenticity should be mentioned in the legislation	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e. Detailed guidance on EDI procedures to prove invoice integrity and authenticity should be available	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f. Minimum requirements for the use of electronic signatures to prove invoice integrity and authenticity should be introduced	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
g. Detailed guidance on how to apply the 'business controls' option should be available	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h. Other	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

48 If "other", please specify:

EDI should not be removed at the current time until alternatives have been better developed.

In respect of business controls, guidance should be non-binding (as specified as such in national legislation) as individual businesses are best suited to decide what systems are most appropriate for their organisation.

49 In your opinion, which other measures should be applied to increase e-invoicing uptake? Please indicate to what extent you agree with the following statements:

	Agree	Partly agree	Neutral	Partly disagree	Disagree	Don't know
Awareness campaigns on use of e-invoicing	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Free access to e-invoicing systems and platforms	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Incentives for businesses opting for e-invoicing	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Mandatory e-invoicing for the public sector	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Removal of burdensome national requirements for e-invoicing service providers (e.g. additional obligations in the areas of invoice reporting, software certification)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

51 In your opinion, how difficult is it to comply with archiving requirements for e-invoices and paper invoices in your country?

	Very easy	Easy	Neutral	Difficult	Very difficult	Don't know
E-invoice	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Paper invoice	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

52 Please express your level of agreement or disagreement with the following possible revisions of invoice archiving rules:

	Agree	Partly agree	Neutral	Partly disagree	Disagree	Don't know
Common EU storage period for VAT invoices should be introduced	<input checked="" type="radio"/>	<input type="radio"/>				

Requirement of storing invoices in the original format should be removed	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Limitations or conditions imposed on the place of storage should be removed	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Requirement to notify the place of storage should be removed	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

53 If "other", please specify:

Question 51 – assessment of the archiving requirements for e-invoices varied considerably between Member States, ranging from 'difficult' in Germany to 'very easy' in France. There is also considerable variation in the archiving requirements for paper invoices – for example, the French requirement to keep a copy of a paper invoice (both for purchases and sales) in France (unless an electronic copy is made with a full audit trail) adds to the complexity of businesses selling in France.

Section E - Invoice Issuance and Content - Simplification

The Second Invoicing Directive has introduced a number of changes concerning invoicing rules, in particular:

- a. the introduction of standard elements to be included in invoices to indicate the application of specific regimes or situations (self-billing, cash accounting, VAT exemption, reverse charge, margin schemes);
- b. the prohibition for Member States to require an invoice for the provision of financial services between European businesses;
- c. the removal of additional requirements for self-billing and summary invoices;
- d. the extension of the simplified invoicing regimes for low-value transactions.

54 How do you rate the importance of the following invoicing regimes for businesses?

	Very important	Important	Not very important	Not at all important	Don't know
Simplified invoices	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Self-billing	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Summary invoices	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

55 In your opinion, what role do the following factors play for the uptake of simplified invoices?

	Very positive	Positive	Neutral	Negative	Very negative	Don't know
Invoicing requirements	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Business attitude	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Push from other companies	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax advisor's suggestion	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

56 If "other", please specify:

The invoicing requirements are very important. If requirements are easy, the role is very positive, if they are complicated the role is very negative. It is often the case that the requirements are not easily understood and that exceptions are not logical.

57 In your opinion, what role do the following factors play for the uptake of self-billing?

	Very positive	Positive	Neutral	Negative	Very negative	Don't know
Invoicing requirements	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Business attitude	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Push from other companies	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax advisor's suggestion	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

58 If "other", please specify:

It has been noted that in some sectors, the 'push' from other companies is so strong as to almost make it compulsory – such as in the motor industry.

59 In your opinion, what role do the following factors play for the uptake of summary invoices?

	Very positive	Positive	Neutral	Negative	Very negative	Don't know
Invoicing requirements	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Business attitude	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Push from other companies	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax advisor's suggestion	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

60 If "other", please specify:

As mentioned in question 56, the impact can range from 'very positive' to 'negative' depending on the national requirements in place and/or the business sector in question.

61 In your opinion, how well do the following invoicing rules work in your country?

	Very well	Well	Not so well	Not well at all	Don't know
Elements to be included in standard invoices	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Instances in which a simplified invoice can be issued	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Period covered and modalities for issuing a summary invoice	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Content of simplified invoices	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Requirements for issuing and receiving self-billing invoices	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

62 If you think that some of the below listed invoicing rules in your country do not work so well or do not work well at all, please indicate the reason(s) why:

	Unclear rules	Insufficient certainty in case of audits	Too costly to apply	Too complex to apply	Other
Elements to be included in standard invoices	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Instances in which a simplified invoice can be issued	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Period covered and modalities for issuing a summary invoice	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Content of simplified invoices	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Requirements for issuing and receiving self-billing invoices	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

63 If "other", please specify:

In question 62, in respect to both simplified invoices and self-billing invoices, there was a wide difference in experience depending on the Member State in question. For both, responses ranged from 'very well' in Germany to 'not at all well' in Italy.

As mentioned earlier, the low threshold applied by some Member States to be able to issue a simplified invoice is highlighted as a reason why the rules do not work well.

64 In your opinion, what should change to further simplify invoicing rules? Please indicate to what extent you agree with the following statements:

	Agree	Partly agree	Neutral	Partly disagree	Disagree	Don't know
The elements to be included in standard invoices should be further simplified	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The situations in which a simplified invoice can be used should be expanded	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The content of a simplified invoice should be further simplified	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The use of summary invoices should be possible also for transactions taking place in periods longer than one month	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The requirement to attach a proof of supply (e.g. delivery slips) to summary invoices should be prohibited	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The issuance of self-billing invoices should not be subject to a written prior agreement	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tacit acceptance of a self-billing invoice (e.g. by paying the transaction) should always be considered sufficient	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

Section F - Invoice issuance and content - harmonisation of cross-border rules

The Second Invoicing Directive has harmonised a number of provisions at EU level, thus reducing differences between national invoicing rules in order to promote cross-border trade. In particular:

- a. for most B2B cross-border transactions, the supplier now only needs to comply with its own national invoicing rules rather than with those of the Member State of destination;
- b. a uniform time limit for the issuance of invoices for intra-EU transactions has been set on the 15th day of the month following the supply;
- c. in all countries, the European Central Bank (ECB) exchange rate can be used for currency conversion of the VAT due;
- d. national additional requirements for the issuance of self-billing invoices have been removed.

66 In your opinion, how well do the following invoicing rules work in case of cross-border transactions?

	Very well	Well	Not so well	Not well at all	Don't know
Application of suppliers' invoicing rules to cross-border transactions subject to reverse charge	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Uniform time limit for issuing invoices for cross-border transactions	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Use of ECB exchange rate for currency conversion	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Removal of requirements diverging across countries for self-billing	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

67 If you think that, in your country, some of the invoicing rules for cross-border transactions do not work so well or do not work well at all, please indicate the reason(s) why:

	Not applied or not properly applied	Unclear rules	Insufficient certainty in case of audits	Too costly to apply	Too complex to apply	National rules remain too different	Other
Application of suppliers' invoicing rules to cross-border transactions subject to reverse charge	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Uniform time limit for issuing invoices for cross-border transactions	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Use of ECB exchange rate for currency conversion	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Removal of requirements diverging across countries for self-billing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

69 In your opinion, what should change to further harmonise invoicing rules? Please indicate to what extent you agree with the following statements:

	Agree	Partly agree	Neutral	Partly disagree	Disagree	Don't know
Each taxable person should comply only with the invoicing rules of his/her /its country of establishment	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A uniform time limit should be introduced for all transactions and not only for intra-EU transactions	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The definition of the ECB exchange rate should be made more flexible, allowing the use of monthly rates	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The use of other methods for the conversion of currency (e.g. business internal exchange rate, online portals) should be allowed	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Rules for self-billing invoices should be uniformly established in the Directive	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

70 If "other", please specify:

If a uniform time limit were to be introduced for the issuance of tax invoices and for the determination of the tax due date it would also be necessary to introduce a simple mechanism to give automatic debt relief.

In respect of the use of other methods for currency conversion, our assessment of this is neutral to the extent that the impact is VAT neutral.

Section G - Cash accounting

The Second Invoicing Directive has introduced the possibility for Member States to match the postponement of VAT payment with the postponement of VAT deduction for SMEs. This has increased the number of Member States in which so-called 'cash accounting schemes', allowing SMEs to pay the VAT due only upon receiving payments from customers, is available.

71 How do you rate the importance of the cash accounting regime for businesses?

- Very important
- Important
- Not very important
- Not at all important

Don't know

72 In your opinion, what role do the following factors play for the uptake of the cash accounting regime?

	Very important	Important	Neutral	Not so important	Not important at all	Don't know
Administrative requirements (e.g. application process, accountancy requirements)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Financial gains	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Business attitude	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax advisor's suggestion	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Market push from other companies	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

73 If "other", please specify:

We believe that the uptake of cash accounting would be increased by increasing the current threshold – particularly where Member States have not taken the opportunity to maximise the threshold to €2 million.

77 In your opinion, what would need to change in the cash accounting scheme to improve its use? Please indicate to what extent you agree with the following statements:

	Agree	Partly agree	Neutral	Partly disagree	Disagree	Don't know
The possibility for micro-enterprises to opt for cash accounting should be made mandatory in all Member States	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The possibility to use the cash accounting scheme should be extended to all SMEs and not be limited only to micro-enterprises	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The possibility to use the cash accounting scheme should not be limited to specific business sectors	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Customers of taxable persons using the cash accounting scheme should be allowed to deduct VAT upon issuance of the invoice	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

78 If "other", please specify:

Our 'neutral' response in respect of whether customers of taxable persons using the cash accounting scheme should be allowed to deduct VAT upon issuance of the invoice, is based on the proviso that processes are in place to ensure that the tax is correctly accounted for.

Section H - Document upload and final comments

79 Please feel free to upload a concise document, such as a position paper. The maximum file size is 1MB.

Please note that the uploaded document will be published alongside your response to the questionnaire which is the essential input to this public consultation. The document is optional and serves as additional background reading to better understand your position.

80 If you wish to add further information — within the scope of this questionnaire — please feel free to do so here.

1000 character(s) maximum

Contact

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