SLOVENSKI STANDARD
SIST-TP CEN/TR 16931-9:2025

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Elektronsko izdajanje računov - 9. del: Poročanje o DDV in analiza vrzeli s trenutnimi rezultati standardizacije e-računov

Electronic invoicing - Part 9: VAT reporting and gap analysis with current e-invoicing standardization deliverables

Elektronische Rechnungsstellung - Mehrwertsteuer-Berichterstattung und Lückenanalyse bei der derzeitigen Standardisierung der elektronischen Rechnungsstellung

Facturation électronique - Partie 9: déclaration de la TVA et analyse des écarts avec les livrables actuels relatifs à la normalisation de la facturation électronique

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Electronic invoicing - Part 9: VAT reporting and gap analysis with current e-invoicing standardization deliverables

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Elektronische Rechnungsstellung - Teil 9: Mehrwertsteuer-Berichterstattung und Lückenanalyse bei der derzeitigen Standardisierung der elektronischen Rechnungsstellung

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EUROPEAN COMMITTEE FOR STANDARDIZATION
COMITÉ EUROPÉEN DE NORMALISATION
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CEN-CENELEC Management Centre: Rue de la Science 23, B-1040 Brussels

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European foreword

This document (CEN/TR 16931-9:2024) has been prepared by Technical Committee CEN/TC 434 “Electronic invoicing”, the secretariat of which is held by NEN.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. CEN shall not be held responsible for identifying any or all such patent rights.

This document has been prepared under a standardization request addressed to CEN by the European Commission.

This document is part of a set of documents, consisting of:

— EN 16931-1:2017+A1:2019[1], Electronic invoicing — Part 1: Semantic data model of the core elements of an electronic invoice; https://www.nen.nl/nen-en-16931-1-2017-a1-2019-en-265627;

— CEN/TS 16931-2:2017, Electronic invoicing — Part 2: List of syntaxes that comply with EN 16931-1; https://www.nen.nl/nvn-cen-ts-16931-2-2017-en-235733;

— CEN/TS 16931-3-1:2017, Electronic invoicing — Part 3-1: Methodology for syntax bindings of the core elements of an electronic invoice;

— CEN/TS 16931-3-2:2020, Electronic invoicing — Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note;

— CEN/TS 16931-3-3:2020, Electronic invoicing — Part 3-3: Syntax binding for UN/CEFACT XML Industry Invoice D16B;

— CEN/TS 16931-3-4:2020, Electronic invoicing — Part 3-4: Syntax binding for UN/EDIFACT INVOIC D16B;

— CEN/TR 16931-4:2017, Electronic invoicing — Part 4: Guidelines on interoperability of electronic invoices at the transmission level;

— CEN/TR 16931-5:2017, Electronic invoicing — Part 5: Guidelines on the use of sector or country extensions in conjunction with EN 16931-1, methodology to be applied in the real environment.

Any feedback and questions on this document should be directed to the users’ national standards body. A complete listing of these bodies can be found on the CEN website.

[1] As impacted by EN 16931-1:2017+A1:2019/AC:2020.

Introduction

In its *Communication, Reaping the benefits of electronic invoicing for Europe*[2], the European Commission expected electronic invoicing to become the predominant method of invoicing in Europe by 2020, setting out the necessary actions to achieve this objective, such as promoting the development of an eInvoicing standard, monitoring and setting targets for eInvoicing adoption.

Directive 2014/55/EU[3] on electronic invoicing in public procurement (the 'Directive') aimed at removing obstacles to cross-border trade deriving from the co-existence of several legal requirements and technical eInvoicing formats and from the lack of interoperability.

To achieve this objective, the Commission requested the relevant European standardization organization to draft a European standard for the semantic data model of the core elements of an electronic invoice (the 'European standard on electronic invoicing'). In October 2017, the reference to EN 16931-1:2017, Electronic invoicing — Part 1: Semantic data model of the core elements of an electronic invoice and to the list of syntaxes CEN/TS 16931-2:2017, Electronic invoicing — Part 2 were published in the Official Journal of the European Union.

The Directive requires EU member states to ensure that contracting authorities and contracting entities could receive and process electronic invoices compliant with the European eInvoicing standard and with the list of syntaxes published in the OJEU. Central contracting authorities had until April 2019 to comply with the provisions of the Directive, while member states could delay the implementation until April 2020 at the latest for sub-central contracting authorities. The Directive leaves member states free to extend the scope of the mandate and addresses legal barriers and interoperability issues, mainly at the semantic and syntax level.

The CEN Technical Committee 434 is the standardization body responsible for the development and maintenance of the European eInvoicing standard (EN 16931). Regulation (EU) No 1025/2012 on European standardization[4] establishes rules with regard to the cooperation between European standardization organisations, national standardization bodies, member states and the Commission. It encourages contact between European standardization organisations and private forums and consortia, while maintaining the primacy of European standardization.

In its new mandate, DG GROW has requested the CEN/TC 434 to reflect the European Commission's main policy priorities in the evolution of EN 16931, especially the requirements stemming from the re-use of EN 16931 for Digital VAT Reporting Requirements (DRR) for intra-EU transactions.

Digital reporting requirements as proposed in VAT in the Digital Age (ViDA) [5] imply that taxable persons use electronic invoicing using EN 16931. Though EN 16931-1 has been developed keeping both B2G and B2B requirements in mind, the focus has been on B2G. EN 16931-1 therefore needs to be assessed against the requirements of specific B2B environments. This can result in amendments or in the specification of extensions.

This proposal aims at modernising the current EU VAT system and reducing the EU-27 VAT revenue loss that in 2019 was estimated at EUR 134 billion, with missing trader intra-community (MTIC) fraud ranging between EUR 40-60 billion. To address these issues, the Commission's action plan for fair and simple taxation announced a legislative proposal for 2022 on VAT in the Digital Age. In the related public consultation, DG TAXUD clarified that the problems concern the application and control of VAT rules in relation to cross-border sales of goods and services, and the need for a common European solution for digital VAT reporting.

[2] https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52010DC0712
[3] https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32014L0055
[4] https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:316:0012:0033:EN:PDF
[5] https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52022PC0701

The objective is to ensure a quicker, near real-time, and more detailed exchange of information on VAT intra-EU transactions while streamlining the mechanisms that can be applied for domestic transactions. DG TAXUD expects that, depending on the required infrastructure, the implementation runs until 2030.

The European Commission is considering the introduction of mandatory use of eInvoicing between businesses for cross-border transactions and the implementation of digital VAT reporting requirements (DRR) for B2B intra-EU transactions using eInvoicing. In particular, a subset of the European eInvoicing standard is to be defined and used for VAT DRR. Member states are to allow taxable persons (or third parties) to re-use the solution implemented for B2B cross-border eInvoicing also for B2B at the domestic level, in particular if a national solution is not in place.

The successful deployment of an EU-solution for VAT DRR will require rules at the semantic and syntax level (as foreseen by the EN 16931). This will ensure coherence of the EU policy and technical framework, contributing to the establishment of the digital single market.

The current reporting system of intra-Community transactions (referred to in the VAT Directive as ‘recapitulative statements’) does not allow member states to effectively tackle VAT fraud linked to these transactions. The current recapitulative statements date from 1993 and have not substantially changed since then. They are ill-prepared for the digital economy and can hardly be compared to the much more modern digital reporting systems implemented by some member states for domestic transactions.

Among other shortcomings,

- Recapitulative statements only provide aggregated data for each taxable person, and not transaction-by-transaction data;

- They do not allow data from supplies to be cross-matched with that of acquisitions, as the VAT Directive leaves the reporting of intra-Community acquisitions optional for member states and fewer than half of the member states have introduced this obligation;

- This data may not be available to tax authorities in other member states at the right time, both because of filing frequency because of the time it takes for local tax authorities to upload data onto the system.

The information will feed into the risk analysis systems of the member states to help them counter the VAT fraud linked with the intra-Community trade, in particular Missing Trader Intra-Community fraud.

1 Scope

The European Commission will in its project "VAT in the digital age" mandate that VAT reporting on intra-EU transactions is performed in near real time and based on EN 16931. This document defines the impact of this legislation on the various deliverables of CEN/TC 434, with a focus on the subset to be sent to tax authorities and how EN 16931-1 will need to be changed.

NOTE 1 The ViDA proposal only applies to EU member states.

This document does not define the subset of the electronic invoice to be sent to the authorities.

NOTE 2 The definition of that subset is a task of the European Commission. As the subset message is not an invoice, but a VAT report, it is not regarded as a Core Invoice Usage Specification (CIUS). The subset therefore needs not to obey the rules for developing a CIUS. For examples, not all mandatory elements in the invoice need to be part of the subset.

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

EN 16931-1:2017+A1:2019[1], *Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice*, *https://www.nen.nl/nen-en-16931-1-2017-a1-2019-en-265627*

3 Terms and definitions

For the purposes of this document, the terms and definitions given in EN 16931-1:2017+A1:2019 and the following apply.

ISO and IEC maintain terminology databases for use in standardization at the following addresses:

— ISO Online browsing platform: available at https://www.iso.org/obp/

— IEC Electropedia: available at https://www.electropedia.org/

3.1
B2B
business to business - transactions between businesses

3.2
B2C
business to consumer - transactions between private businesses and non taxable persons

3.3
B2G
business to government - transactions between private businesses and public institutions

3.4
compliant
some or all features of the core invoice model are used and all rules of the core invoice model are respected

Note to entry: Based on TOGAF definition of a compliant specification.

3.5
conformant
all rules of the core invoice model are respected and some additional features not defined in the core invoice model are also used

Note to entry: Based on TOGAF definition of a conformant specification.

3.6
core invoice instance document
instance of an electronic invoice that is compliant to the core invoice model (EN 16931-1)

3.7
DRR
digital reporting requirements - requirement of a business to report transactions subject to VAT

3.8
eInvoicing
electronic invoicing - exchanging invoices in a way that they can automatically be interpreted by computer systems

3.9
eReceipt
receipt that has been issued in a structured electronic format which allows for its automatic and electronic processing also to be transmitted and received by the customer if the customer so decides

3.10
Intra-EU transactions
sales of goods and/or services from one EU member state to another EU member state

3.11
OSS – One Stop Shop
procedure[6] whereby a taxable person can pay VAT to another EU member state under his own VAT number

3.12
Simplified invoice
invoice with a reduced number of data elements that can be issued under certain conditions

Note 1 to entry: Notably Art. 220a, 226b and 238 of council directive 2006/112/EC.

3.13
Transfer of own goods (TOOG)
transfer of own goods to another EU member state that were not yet sold, usually closer to the intended customer

3.14
VAT in the Digital Age (ViDA)
set proposals[7] by the European Commission to harmonise VAT reporting of intra-EU transactions, VAT registration and VAT rules for platform businesses

[6] https://vat-one-stop-shop.ec.europa.eu/one-stop-shop_en
[7] https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52022PC0701

3.15
VIES
central system of the European Commission for registration and reconciliation of VAT reports

4 Reporting workflow

4.1 Present intra-EU workflow

The present Invoice and VAT workflow of Intra-EU transactions is depicted in the following sequence diagram (Figure 1):

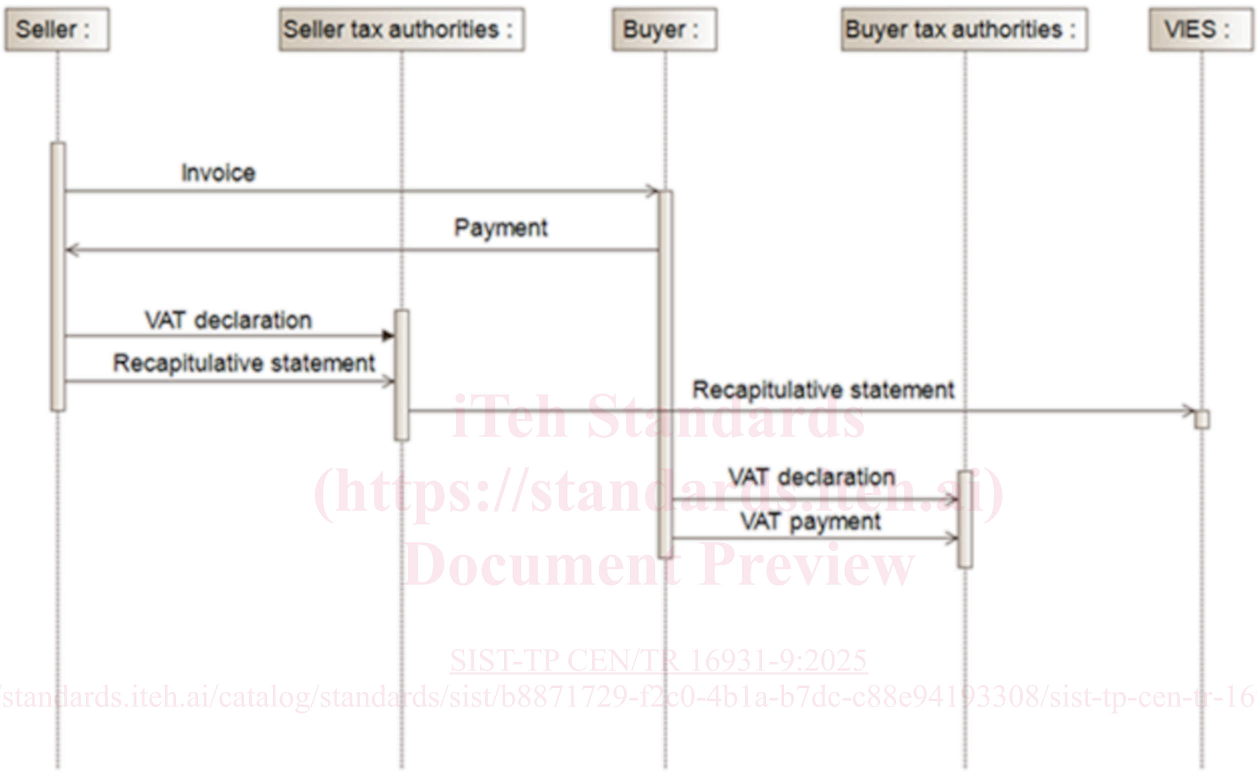

Figure 1 — Present Intra-EU workflow

The recapitulative statement is sent by the seller monthly (or quarterly in some cases) to its tax administration. It contains an aggregation of the net amounts invoiced per trading partner in other EU countries. The seller and its trading partners are identified by their VAT numbers. The statement is forwarded by the tax authorities (through the central VIES system of the EU) to the tax authorities of the buyer. The buyer in most EU member states is however not obliged to send such statement. Seller and buyer information therefore cannot be matched.

The buyer company that receives the goods from another member state in the EU is required to self-account for VAT on their VAT return. Under this mechanism, the buyer company must account for VAT on the purchase of goods from other member states. This means that they calculate the VAT due on the intra-EU acquisition and enter this amount in their VAT return. However, if different conditions are fulfilled, they are also entitled to a simultaneous credit for the VAT, so it is also entered in the VAT on the VAT return. This means that while they account for VAT, they can also reclaim this same amount, effectively resulting in no net VAT being paid.

There are however exceptions. Taxable persons without the right to deduct VAT (e.g. schools and hospitals) will need to pay the VAT over the goods and services acquired from other member states.

4.2 Future intra-EU workflow

The workflow as proposed in the ViDA proposal is as follows (Figure 2):

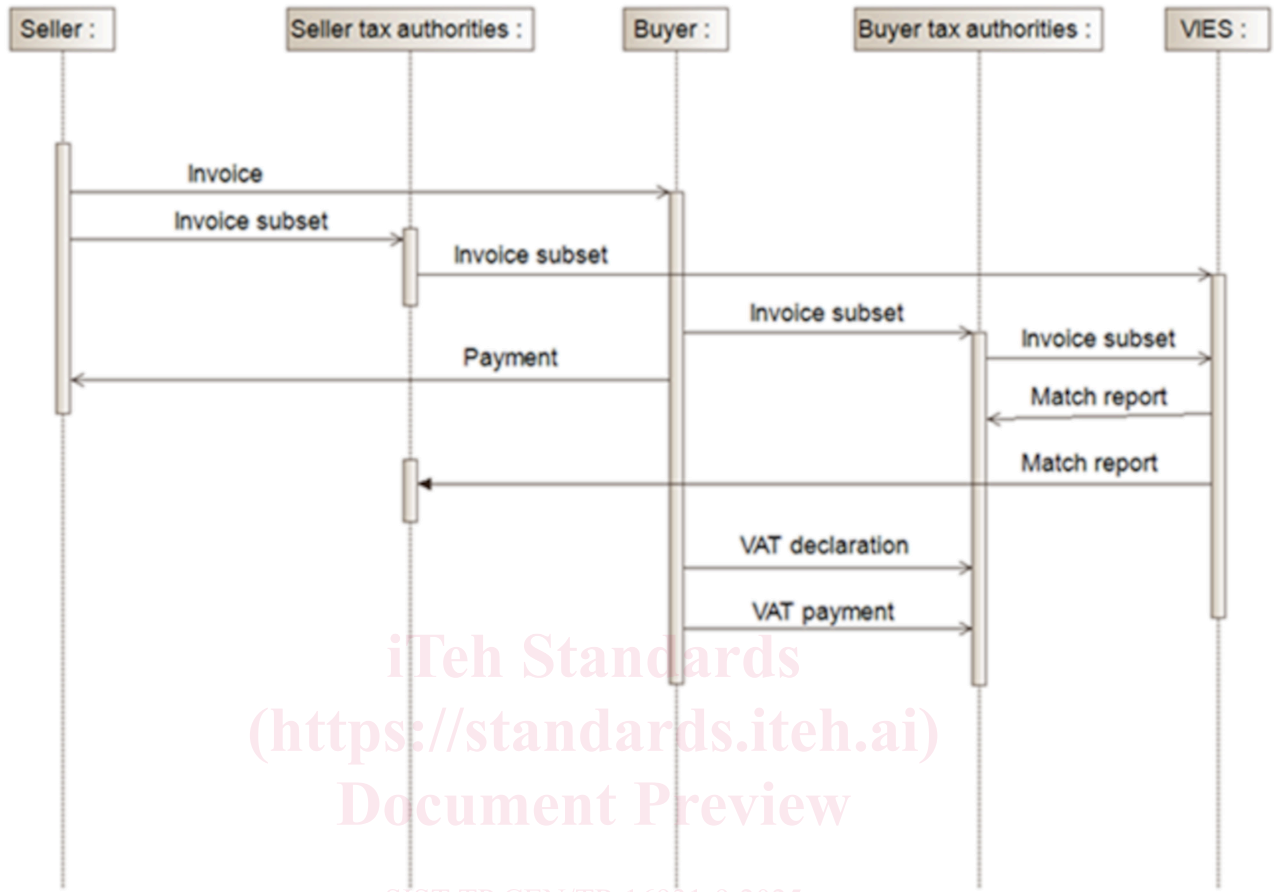

Figure 2 — Future Intra-EU workflow

No recapitulative statements are sent to the tax authorities. Instead, a subset of the electronic invoice, is sent within maximum two days after the sending of the invoice to the tax administration. The tax administration then forwards the subset to the central VIES system of the EU. The buyer does the same, upon receiving the invoice. The VIES system matches the invoices and alerts the tax administrations if no match occurs.

In Intra EU transactions the VAT is reverse charged to the buyer. From the buyer's perspective, they are liable to pay that VAT, but - if they have the full right to deduct VAT and the transaction qualifies as such - deducts it from the VAT over the products sold. In exceptional cases however VAT is to be paid by the buyer. Note that the invoice does not contain the VAT amount as otherwise the seller would need to know the VAT rate in the buyer's country.

The invoice subset to be sent to the tax authorities is to be sent in near real time upon sending and receiving of the invoice, cf. within two days. The subset sent by the buyer must be identical to the subset sent by the seller, otherwise no match can be made. This means that the subset is not derived from the accounting systems, but directly drawn from the raw invoice as sent.

As with electronic invoices, invoice subsets are to be validated by both senders and receivers. Especially code values and in particular VAT exemption codes need to be checked. It is however not yet clear what the consequences will be of subsets that fail validation.