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SLOVENSKI STANDARD
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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 eInvoicing standardization deliverables

Elektronische Rechnungsstellung - Teil 9: 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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CEN/TR 16931-9

December 2025

ICS 35.240.20; 35.240.63

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English Version

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

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This Technical Report was approved by CEN on 7 December 2025. It has been drawn up by the Technical Committee CEN/TC 434.

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EUROPEAN COMMITTEE FOR STANDARDIZATION
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CEN/TR 16931-9:2025 (E)

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European foreword

This document (CEN/TR 16931-9:2025) 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 supersedes CEN/TR 16931-9:2024.

This document is part of a series. A list of all the parts in the series, published under the general title *Electronic invoicing*, can be found on the CEN website.

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.

CEN/TR 16931-9:2025 (E)

Introduction

In its Communication, Reaping the benefits of electronic invoicing for Europe[1], the European Commission expected electronic invoicing to become the predominant method of invoicing in Europe by 2020. The communication set out the necessary actions to achieve this objective, such as promoting the development of an electronic invoicing (eInvoicing) standard, monitoring and setting targets for eInvoicing adoption.

Directive 2014/55/EU[2] on eInvoicing in public procurement 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 CEN 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 and CEN/TS 16931-2:2017 were published in the Official Journal of the European Union.

Directive 2014/55/EU 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.

Technical Committee CEN/TC 434 is responsible for the development and maintenance of the European eInvoicing standards (16931 series). Regulation (EU) No 1025/2012 on European standardization[3] establishes rules for 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 CEN/TC 434 to reflect the European Commission's main policy priorities in the evolution of EN 16931-1, especially the requirements stemming from the reuse of EN 16931-1 for Digital VAT Reporting Requirements (DRR) for intra-EU transactions.

Digital reporting requirements as provided for in the VAT in the Digital Age (ViDA)[4] package imply that taxable persons use electronic invoicing using EN 16931-1. Even though EN 16931-1 has been developed keeping both B2G (business to government) and B2B (business to business) requirements in mind, the focus has been on B2G. Therefore, EN 16931-1 needs to be assessed against the requirements of specific B2B environments. This can result in amendments or in the specification of extensions.

The amendment of Council Directive 2006/112/EC 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 and 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. 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. The implementation is expected to run until 1 July 2030, the date on which eInvoicing will become the default method to issue invoices. The Council

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[1] https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52010DC0712.
[2] https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32014L0055.
[3] https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:316:0012:0033:EN:PDF.
[4] https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L_202500516.

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reached a general approach at 5 November 2024 ECOFIN on the different elements of the ViDA package. The ViDA package was adopted on 11 March 2025 and published on the OJEU on 25 March 2025.

The ViDA package provides for the introduction of a 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 reuse the solution implemented for B2B cross-border eInvoicing also for B2B at the domestic level, even if a national solution is already in place. Member States will also be allowed to impose the use of eInvoicing for B2C.

The successful deployment of an EU-solution for VAT DRR will require rules at the semantic and syntax level (as foreseen by EN 16931-1). 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. Moreover, 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. Further, this data may not be available to tax authorities in other member states at the right time, because of the time it takes for local tax authorities to upload data onto the system.

The information on intra-Community transactions 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.

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1 Scope

The European Commission will in its project "VAT in the digital age" (ViDA) mandate that VAT reporting on intra-EU transactions is performed in near real-time and based on EN 16931-1. This Technical Report 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 needs to be changed. The ViDA package applies to all EU member states and specific territories where the VAT legislation applies (e.g. Northern Ireland in respect to goods).

This document does not define the content of the common electronic message based on the electronic invoice to be sent to the authorities. The definition of that common electronic message (DRR message) is a task of the European Commission, possibly with help of CEN. As the DRR message is not an invoice, but a VAT report, it is not to be regarded as a Core Invoice Usage Specification (CIUS). The DRR message therefore needs not to obey the rules for developing a CIUS. For example, not all mandatory elements in the invoice need to be part of the DRR message.

2 Normative references

There are no normative references in this document.

3 Terms and definitions

For the purposes of this document, the terms and definitions given in EN 16931-1 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 businesses and non-taxable persons

3.3
B2G
business to government
transactions between businesses and public institutions

3.4
compliant
including some or all features of the core invoice model and respecting all rules of the core invoice model

Note 1 to entry: This definition is based on TOGAF definition of a compliant specification [6].

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3.5
conformant
respecting all rules of the core invoice model and including some additional features not defined in the core invoice model

Note 1 to entry: This definition is based on TOGAF definition of a conformant specification [6].

3.6
DRR
digital reporting requirement
requirement of a business to report digitally transactions subject to VAT

3.7
eInvoicing
electronic invoicing
exchanging of invoices in a way that they can automatically be interpreted by computer systems

3.8
eReceipt
receipt that has been issued in a structured electronic format which allows for its automatic and electronic processing to be transmitted and received by the customer

3.9
intra-EU transaction
sales of goods and/or services from one EU member state to another EU member state (or specific territories where the VAT legislation applies e.g. Northern Ireland in respect to goods)

3.10
OSS
One Stop Shop
procedure whereby a taxable person can pay VAT due in another EU member state under their own VAT number

Note 1 to entry: See https://vat-one-stop-shop.ec.europa.eu/one-stop-shop_en.

3.11
simplified invoice
invoice with a reduced number of data elements that can be issued under certain conditions

Note 1 to entry: These conditions are notably Art. 220, 226 and 238 of Council Directive 2006/112/EC.

3.12
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

3.13
VAT in the Digital Age
ViDA
set of amendments to the VAT Directive to harmonise VAT reporting of intra-EU transactions, VAT registration and VAT rules for platform businesses

Note 1 to entry: See https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L_202500516.