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Description of electronic invoicing

Electronic invoicing (also referred to as "e-invoicing" or "efactuation") is a modern means whose primary objective is to make it easier and more efficient for economic operators to send and receive e-invoices and to archive them for further processing within the European Union. An e-invoice is a document in digital form (electronic document) according to the provisions of [§ 2 of Act No. 499/2004 Coll., on archiving and file service](#) and on amendments to certain acts and the eIDAS Regulation. It may be delivered in a structured or unstructured data format. It may be an accounting record according to [Act No. 563/1991 Coll., on Accounting](#), a tax document according to [Act No. 235/2004 Coll., on Value Added Tax](#), it may also serve for other purposes (e.g. as a delivery note, warranty card, evidence, etc.).

E-invoicing in combination with a properly maintained filing service in accordance with [Act No. 499/2004 Coll., on archiving and filing service](#) and with an economic information system adapted to the processing of electronic invoices offers economic departments of public administration bodies:

- Reduction of the administrative and transactional burden followed with a significant increase in productivity in the handling of tax documents
- Fast and easy traceability of the tax document
- Secure and reliable means in combination with qualified means for creating a trusted signature according to Regulation [eIDAS No.910/2014](#)
- Ensuring cross-border interoperability of e-invoicing within the European Union

Economic aspects

The European Commission predicts that "mass adoption of e-invoicing in the EU would lead to significant economic benefits and it is estimated that the switch from paper to e-invoices will save around €240 billion over a six-year period. "1 Based on this finding, "the Commission wants e-invoicing to become the predominant invoicing method in Europe by 2020.

As a means to achieve this goal, the [Directive 2014/55/EU](#) on e-invoicing in public procurement aims to facilitate the use of e-invoices by economic operators supplying goods, works and services to public authorities (B2G) as well as to promote business-to-business (B2B). In particular, it defines the legal framework for the introduction and adoption of a European Standard (EN) for a semantic data model built from the basic elements of an e-invoice (EN 169311:2017).

EN 169311:2017 and its ancillary standardisation deliverables will enable semantic interoperability of e-invoices and help to remove market barriers and obstacles to trade resulting from the existence of diverging national legislation and standards - thus contributing to the objectives set by the European Commission.

Working with e-invoices, but in particular the computerisation of the entire purchasing chain from requirements gathering, tendering, order/contract, delivery confirmation, invoice, to payment and expenditure/cost allocation will bring significant transactional savings as well as savings related to better decision-making and much easier and better performed management controls (1., 2., 3. and 4.) according to Act No. 320/2001 Coll. on financial control and Decree No. 416/2004 Coll, implementing the Financial Control Act.

Electronic invoicing rules

The obligation to accept the electric invoice (de standards below) according to [Law No. 134/2016, on public procurement, as amended](#) applies to all public authorities that accept payment of the performance of a public

contract. This obligation applies as of 1 January 2019 for central authorities and as of 1 April 2020 for local authorities §279 (5) b) [law no. 134/2016, on public procurement, as amended](#). In addition to procedural changes, all mandatory public authorities must ensure that electronic invoices are received and issued according to European and Czech rules.

Technical aspects

E-invoicing can be implemented and realised in their organisational units provided that they comply with one of the following technical standards, which is in line with [Directive 2014/55/EU](#):

- European Standard for e-Invoicing EN 16931-1:2017 - open and freely available at [this site](#)
- Syntax according to [European Directive 2014/55/EU](#) Article 3, paragraph 2
- XML message of the UN/CEFACT cross-sector invoice according to XML Schema 16B (SCRDM - CII)
- UBL invoice and credit note messages according to ISO/IEC 19845:2015

It should be noted that [Directive 2014/55/EU](#):

- does not prescribe which syntax should be used for electronic invoicing within a procurement. It only states which syntaxes contracting authorities are obliged to accept. It is entirely possible and very likely that other syntaxes not listed above will continue to be used, including for cross-border exchanges, especially where widespread national or local practice already exists. This is the case of the Czech national electronic invoice format ISDOC (Information System Document), version 5.2 and higher (which is defined by Decree No. 194/2009 Coll. and which, according to Government Resolution No. 347/2017, must be accepted by public entities as of 1 January 2019). This format is logically not part of the above mentioned directive, although it is very close to the syntax of UBL 2.1, as it is based on the UBL 2.0 version. Within the internal market of the Czech Republic, the ISDOC format is very widespread, especially among private legal entities acting as suppliers, i.e. invoice issuers, in public procurement.
- leaves no room for contracting authorities to refuse an invoice in any of the syntaxes listed in the list to be published in the Official Journal of the European Union, following Article 3 of the Directive. Article 7 clearly states that contracting authorities and contracting entities in the EU must accept and process electronic invoices that comply with the standard and conform to any of the syntaxes on the published list.

Legal aspects

The implementation of e-invoicing in the public administration environment of the Czech Republic is determined by [Directive 2014/55/EU](#), which entered into force on 19 April 2018. By this date, it is also necessary to have technical and organisational measures set up in your organisation's file services that comply with the above-mentioned Directive and the technical standards resulting from it. The Directive has been incorporated into Czech legislation under Section 221 [<https://www.zakonyprolidi.cz/cs/2016-134>] of Act No. 134/2016, on Public Procurement, as amended]]. The contracting authority may not reject an electronic invoice issued by a supplier for the performance of a public contract on the grounds that its format complies with the European standard for electronic invoices.

All public contracts which are above the limit may be requested by the supplier in the form of an e-invoice.

Last but not least, Government Resolution No. 347/2017 was approved, which makes it mandatory for the Central Government Authorities and their subordinate state organisational units to accept e-invoices in the formats specified in the European Directive 2014/55/EU as well as in the isdoc/isdocx (Information System Document) version 5.2 and higher format from 1 January 2019

[eInvoice](#), [eInvoicing](#), [Invoicing](#), [Subject Area](#)

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