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AGREEMENT

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Guidelines for eInvoicing Service Providers

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Foreword

This CWA is part of a set of CWAs which has been prepared by the CEN/ISSS Workshop on Interoperability of Electronic Invoices in the European Community, with the view to supporting the effective implementation of the related Council Directive 2001/115/EC of 20 December 2001, with a view to simplifying, modernising and harmonising the conditions laid down for invoicing in respect of Value Added Tax, as well as regulations on electronic signatures and EDI. The set of CWA is as follows:

- Commission Recommendation 1994/820/EC October 1994, proposed revision with the requirements of Directive 2001/115/EC, present day e-Commerce practices and revised definition of EDI Electronic Data Interchange
- The list of invoice content details expressed as UN/CEFACT Core Components
- Recommendation to allow coded identifiers as an alternative to the current unstructured clear text identifications.
- A standardised set of codes with definitions to replace plain text clauses in eInvoice messages.
- Survey of VAT Data Element usage in the Member States and the use of codes for VAT Exemptions.
- eInvoices and digital signatures.
- Storage of Electronic Invoices.
- Guidelines for e-Invoicing service providers.
- eInvoice Reference Model for EU VAT purposes specification

An executive summary of these CWAs is available at:

ftp://ftp.cenorm.be/PUBLIC/e-Invoicing/CWA/Executive_Summary.pdf

This document covers issues on the use of third parties in the electronic invoicing process.

The final review/endorsement round for this CWA was successfully closed on 12 June 2006.

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Introduction

The need for Guidelines on third party services in eInvoicing originate from the implementation of the Council Directive 2001/115/EC of 20 December 2001 amending Directive 77/388/EEC with a view to simplifying, modernising and harmonising the conditions laid down for invoicing in respect of value added tax.

Service providers such as consolidators, VANs and ASPs are key facilitators for the uptake and interoperability of e-invoicing: they play a critical role in transferring, translating, authenticating and storing data.

The service provider can be either totally outside the user company, or it can be an internal service provider inside a group or industry.

As part of the CWA preparations, a questionnaire was prepared to assess the challenges service providers are facing in electronic invoicing processing and to find solutions and guidelines to overcome those challenges. The questionnaire was intended in particular to collect up-to-date information and to identify the requirements from the European service providers' perspective. The CEN eInvoicing Workshop issued the questionnaire to 101 prospective participants. Altogether, 41 replies were received - the replies also provide basic information that has helped to prepare the CWAs in the electronic invoicing area.

Key findings from the questionnaire are that

- Interoperability between different Service providers and countries is challenging
- There is uncertainty concerning different local legislative requirements
- Too many country- and company- specific invoice formats exist - lack of common invoice format(s) require format to format conversions (93 % offer format conversions).
- Roles and responsibilities in storage services are not clear for all actors in all countries (especially for service providers).
- There is a clear need for common signature formats and procedures (for exchange and storage)
- Some of the respondents require one EU level format standard whilst other respondents either think this is not needed, or that agreement on it would not be possible

1 Scope

The present document gives guidance on best practices for Service Providers offering value-added third party services in relation to electronic invoicing.

The target audience of this document comprises

- organisations offering third party services in relation to the exchange of electronic business documents.
- organisations who may need guidance when employing providers of such third party services.