

CEN

CWA 15580

WORKSHOP

July 2006

AGREEMENT

ICS 35.240.99

English version

Storage of Electronic Invoices

This CEN Workshop Agreement has been drafted and approved by a Workshop of representatives of interested parties, the constitution of which is indicated in the foreword of this Workshop Agreement.

The formal process followed by the Workshop in the development of this Workshop Agreement has been endorsed by the National Members of CEN but neither the National Members of CEN nor the CEN Management Centre can be held accountable for the technical content of this CEN Workshop Agreement or possible conflicts with standards or legislation.

This CEN Workshop Agreement can in no way be held as being an official standard developed by CEN and its Members.

This CEN Workshop Agreement is publicly available as a reference document from the CEN Members National Standard Bodies.

CEN members are the national standards bodies of Austria, Belgium, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, Switzerland and United Kingdom.



EUROPEAN COMMITTEE FOR STANDARDIZATION
COMITÉ EUROPÉEN DE NORMALISATION
EUROPÄISCHES KOMITEE FÜR NORMUNG

Management Centre: rue de Stassart, 36 B-1050 Brussels

Contents

Contents	2
Foreword	3
Introduction	4
1 Scope	5
2 Abbreviations	6
3 Electronic storage of invoices	7
3.1 Legal environment	7
3.2 Problems in electronic storage of invoices	7
3.3 Service Provider's view	8
3.4 Data from legislation in Member States	8
3.5 Tax audits	9
4 Guidelines for electronic storage of invoices	10
4.1 Legislation on storage – main rules	10
4.2 National legislations	10
4.3 Duration of storage	10
4.4 Place of storage	10
4.5 Storage in the original form	11
4.6 Storage media	11
4.7 Storage of coded data	11
4.8 Storage of digital signatures, long term verification	12
4.8.1 Storage requirements depending on the applied organisational type	12
4.8.2 Facts and recommendations	13
4.9 Technology change during storage period	13
4.10 Terminating the storage service	13
Annexes	14
Annex 1 Organisation Types	14
Annex 2 Results of the questionnaire under section 3.4 on data from legislation in Member States	18

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 free choice of the place and method of storage of invoices and the acceptance of electronic storage.

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

This CEN Workshop Agreement is publicly available as a reference document from the National Members of CEN: AENOR, AFNOR, ASRO, BSI, CSNI, CYS, DIN, DS, ELOT, EVS, IBN, IPQ, IST, LVS, LST, MSA, MSZT, NEN, NSAI, ON, PKN, SEE, SIS, SIST, SFS, SN, SNV, SUTN and UNI.

Introduction

Background

In drafting this CWA, due recognition has been taken of the fact that -

- The provisions of Council Directive 2001/115/EC are applicable to both paper-based and electronic invoicing
- A number of Member States have other national legislation, in addition to Value Added Tax (VAT) legislation, governing the storage of invoices which, furthermore, may be framed according to the specific methods of storage used – e.g. paper, microform, electronic storage
- A number of Member States may require taxable persons to issue invoices, or similar documents, under legislative provisions other than those provided for VAT purposes, under Council Directive 2001/115/EC

This CWA does not cover these issues, but is restricted solely to addressing the provisions of Council Directive 2001/115/EC, with regard to the electronic storage of invoices, by taxable persons or their agents, for VAT purposes.

In this context and for the purposes of this CWA, an “invoice” and a “taxable person” are defined as follows:

Invoice – an application for payment, issued by a taxable person or his agent, in respect of the taxable supply (including Zero Rate) of goods or services. The document evidences the amount of VAT that has been charged by the taxable person and is used to support the recipient’s entitlement to VAT recovery, subject to rules on deductibility.

Taxable Person – a person or organisation who carries on a business that, by virtue of its taxable turnover, is required to be registered for VAT purposes, and who makes taxable supplies for VAT purposes.

Business Rationale

Businesses are increasingly automating their operations and, as a direct result, are implementing the storage of legal documents, including invoices, in electronic form. With electronic storage solutions businesses aim to improve the efficiency of their operations and to reduce costs. Changes to Member States’ legislation are being/have been made to permit the storage of invoices electronically in companies Information Systems (sellers and buyers), or at contracted service providers such as VANs (Value Added Networks), Web services, eInvoice Service Providers or other third parties.

1 Scope

The scope of this document and of the preceding activities, has been to prepare recommended archiving guidelines focused on rules and guidelines for inspection. This also includes rules of the kind of data, and the traceability of commercial operations.

This document is a preview generated by EVS