

PROPOSAL FOR A WORK PROGRAMME
OF THE EUROPEAN MULTI-STAKEHOLDER FORUM ON E-INVOICING
FOR ITS FIRST YEAR OF OPERATION

Introduction

The « European Multi-Stakeholder Forum on e-invoicing ("EU Forum") » was established for a three-year period (2011-2013) by Commission Decision of 2 December 2010 (C (2010) 8467).

The Decision assigns four tasks to the Forum (Article 2):

- 1) Assist the Commission in the monitoring of the development of the e-invoicing market and the e-invoicing adoption level in industry and services across the Member States;
- 2) Bring about an exchange of experiences and good practices that facilitates the emergence of interoperable e-invoicing solutions;
- 3) Point out problems encountered in particular as regards cross-border transactions and propose appropriate solutions;
- 4) Support and monitor work leading to the adoption of an e-invoice standard data model.

In accordance with its mandate, the EU Forum should for its first year of operation agree on a Work Programme with specific topics to be addressed under each of the four above mentioned tasks.

The Forum's members are expected to contribute actively to all tasks, in liaison with their National Fora, in order to fulfil the mandate given by the European Commission.

During its first meeting, the EU Forum should agree on specific priority topics and constitute four work streams with activity leaders for each task.

The activity leaders have to be members of the EU Forum. They will be appointed by consensus of the EU Forum.

Activity leaders will be responsible for collecting input from all the Forum's members, preparing draft analysis/recommendations and presenting final results to the EU Forum for debate. Other members of the Forum should support the activity leader in these tasks. It is up to each activity leader to organise his/her work in the most efficient way, according to the topic addressed, with the support of the EU Forum secretariat.

Task 1: Monitoring e-invoicing uptake in Member States and at EU level

In accordance with the Commission's objective to make e-invoicing the predominant method of invoicing by 2020, the EU Forum should provide the Commission with an overview on e-invoicing adoption across EU Member States. This analysis should include both qualitative (legal and policy framework, possible obstacles and drivers) and quantitative elements (e.g. adoption rates).

In addition to describing the state of play at national level with regard to e-invoicing adoption, the review could cover specific topics, such as a brief overview of the market supply side (service providers and banks).

A first comprehensive monitoring analysis should be delivered in September 2012. Preliminary results could be discussed during the second meeting of the EU Forum (March/April 2012).

Task 2: Exchange of experience and good practices

The EU Forum should identify good practices which have proven to favour the uptake of e-invoicing at national level. This benchmarking exercise should also cover the conditions for successfully replicating the approach in other Member States.

A number of specific topics could be addressed in the benchmarking, such as:

- The role of service providers and banks to foster e-invoicing adoption;
- SME targeted initiatives;
- Public sector measures (e.g. in electronic procurement) that can accelerate the uptake of e-invoicing.

A first benchmarking should be delivered in September 2012. Preliminary results could be discussed during the second meeting of the EU Forum (March/April 2012).

Task 3: Propose appropriate solutions for remaining cross-border barriers

The EU Forum should identify, analyse and recommend policy options and initiatives to solve remaining cross-border barriers to the exchange of e-invoices.

Suggestions of specific topics to be addressed:

- Difficulties in the transposition of the revised VAT Directive. The Forum's representatives should raise issues identified by their National Fora and business community;
- Other legal or regulatory obstacles (outside VAT) which prevent the uptake of e-invoicing.

A first discussion on the identified problems should take place during the second meeting of the EU Forum (March/April 2012). Recommendations for the resolution of these issues should be delivered in September 2012.

Task 4: Migration towards a single e-invoice standard data model

The EU forum should discuss the co-existence of various e-invoice standard data models, their convergence towards the standard model recommended in the Commission Communication (UN / CEFACT CIIv2), and potential implementation guidelines.

Suggestions for specific topics to be addressed:

- Compatibility regarding the format and the content of various e-invoice messages, in particular in relation to the ISO 20022 Financial Invoice.
- The implementation of the CIIv2 data model: how to ensure market take-up?
- Coordination and exchange among the Forum's members, the relevant CEN Workshops and existing projects, such as PEPPOL (electronic public procurement initiative at EU level) and e-Prior (Commission e-invoicing pilot project).

A first discussion on the state of play and potentially identified problems should take place during the second meeting of the EU Forum (March/April 2012). Recommendations should be delivered in September 2012.