eINVOIC

Introduction

V 2.0

Disclaimer

Whilst every effort has been made to ensure that the guidelines to use the GS1 standards contained in the document are correct, GS1 and any other party involved in the creation of the document HEREBY STATE that the document is provided without warranty, either expressed or implied, of accuracy or fitness for purpose, AND HEREBY DISCLAIM any liability, direct or indirect, for damages or loss relating to the use of the document. The document may be modified, subject to developments in technology, changes to the standards, or new legal requirements. Several products and company names mentioned herein may be trademarks and/or registered trademarks of their respective companies.

Table of Contents

1. How the eINVOIC guideline is organized

The eINVOIC recommendation is based on the framework of EANCOM[®] 2002, the EDI standard of GS1 within the GS1 System. The aim of the recommendation on hand is to offer documentation describing the exchange of invoicing data between business partners in Europe.

The basis of this elaboration is the international standard EANCOM[®] 2002. The message type INVOIC D.01B EAN010 is used to transmit relevant data. Please be aware, however, that this documentation does not replace the complete specifications in the original chapters, or other relevant instructions within the EANCOM[®] 2002 documentation. Instead, it deals with the description of segments, data elements and codes to be used for a specific task.

So far, the following countries are involved in this recommendation:

- Austria
- Czech Republic
- Denmark
- France
- Germany
- Netherlands
- Poland
- Sweden
- Switzerland
- United Kingdom

All relevant information content i.e. business terms of each country has been created. The total of all of the business terms used by those countries compromise the set of business terms used in the European profile. For each business term, the relevant status in each of the countries is indicated. For the European profile, no status is indicated as the status within the countries varies.

2. How to navigate

This guideline provides various options for navigation. For each participating country, an individual country profile is provided. When selecting a country profile, only the information used in this specific country is displayed. The European profile provides a summary of the Business Terms used in all countries. Generally, all information is provided in English. Additionally, German language can be selected within the European and German country profiles as well as in the introduction.

Further information regarding the use of EANCOM®/EDIFACT can be obtained from Appendix 1 (chapter 5) of Part 1 of the EANCOM®-manual.

The eINVOIC message implementation guideline is divided into four sections:

Section 1, "Alphabetic list of Business Terms"

In this section the Business Terms which are used in the selected profile are listed in alphabetic order. Within this Business Term list is a harmonised definition of each Business Term and, if applicable, additional comments and/or dependency notes are provided.

Within the table, the source and the status of each Business Term are provided. The status information is linked to the relevant segment in the segments layout. The following abbreviations are used for status indication:

R = Required

O = Optional

D = Depending

N = Not Used

If a Business Term is not used in an individual country, the relevant field is empty. Status "X" is used only in the European profile in order to enable a link to the relevant segment in the European profile, as a common status cannot be defined.

By clicking on the required country flags, the Business Term list of the selected country is displayed. Within the selected country profiles, national comments and the relevant segments and data elements are additionally included.

Section 2, "Message Structure Chart"

The message structure chart is a list of all segments used, in the same sequence as they are defined in the EANCOM® message. In general, for each piece of information, a single segment is provided. Exceptions may arise when the occurrence of a segment is limited and can contain alternative information (e.g., segment BGM). By clicking on the country flags, the profiles can be selected.

Section 3, "Branching Diagram"

The branching diagram is a hierarchical graphic depiction of all segments used, in the same sequence as they are defined in the EANCOM® message. However, every segment is shown only once. By clicking on the country flags, the country profiles can be selected.

Section 4, "Segments Layout"

The segment layout provides an illustration that has been chosen to match the Business Terms with the elements from the EANCOM® syntax.

In the right-hand column "description" the Business Term, the definition and the comments / dependency notes are provided. The Business Term is linked to the Business Term List. The "Legend" is linked to this chapter of the introduction. Further information on applying EANCOM®/EDIFACT messages, e.g. status indicators, conventions, field length etc. can be obtained from Appendix 1 (chapter 5) of Part 1 of the EANCOM®-manual.

By clicking on the country flags, the country profiles can be selected, if the relevant segment is part of the chosen profile.

An additional column, to provide the country data element status, has been added to the layouts. An entry indicates that the country status differs from the EANCOM® status. If the country status is weaker than the EANCOM® status, the data element (or, if only one term exists, the entire segment) can be omitted.

In general, code names are represented in red; these must be understood as being restricted. If codes are given as examples, they are represented in blue (e.g., measurement units). In this case, all codes contained in the relevant code list can be used. By clicking on the codes or the data element/code list number, the codes which are used in this guideline are displayed.

Message structure

The INVOIC message is divided into three sections:

1. Heading section

Specification of parties, dates, references, payment terms etc.

2. Detail section

Specification of GTIN to identify goods and/or services, their quantity, price etc.

3. Summary section

The summary section contains total amounts of the document incl. tax specification.

More information on the use of sublines in the detail section is provided in chapter 4.6

3. General aspects

3.1. Identification of trade items

A basic element of EANCOM® is the GS1 System. Each trade item, "item" being defined in the widest possible sense, is uniquely identified by a Global Trade Item Number (GTIN). This number is part of the common vocabulary adopted by the partners who are exchanging standard messages.

The format and use of a GTIN is explained in the GS1 General Specifications.

3.2. Identification of parties and locations

The identification of the trading partners is a critical issue when using Electronic Data Interchange. It is even more important to identify locations precisely and unambiguously with EDI than with traditional paper documents.

The identification of parties and locations within EDI messages is the primary application for the Global Location Number (GLN). Within EANCOM® a message and a number of segments exist for the purpose of identifying parties.

The GLN is explained in detail in the GS1 General Specifications.

3.3. Data alignment

Data which do not vary between transactions such as terms of delivery, shipping, and payment agreements, prices, clear text for Global Location Number (GLN) and Global Trade Item Number (GTIN) should be part of the underlying business contract and accessible by the respective party's business application, for use as appropriate. Each trade item must be numbered (and bar-coded) with its Global Trade Item Number, GTIN. In some cases, however, additional information such as article text may be provided, if the master data is not available – e.g. where a central payment service provider is involved.

3.4. Message number

Message Number assigned by document sender. The invoice number must be unique by document. It is recommended that the length of document number be restricted to a maximum of 17 characters.

3.5.   Reference number

The effective use of EANCOM® depends on the use of referencing to reduce the quantity of data required to be transmitted in any message. Referencing provides the opportunity to link messages with multiple pieces of external information which may or may not have been transmitted using EDI. The RFF segment allows references to other documents to be transmitted without a need to transmit the actual documents.

Within EANCOM® messages several references exist which can be used to link the information exchanged between the trading partners with the physical movement of goods or data.

The only method available within EANCOM® to uniquely identify a previous EANCOM® message is to put the message number (generated in DE 1004 of the BGM segment of the original message) in data element 1154 of the RFF segment. Should it be required to identify an individual line (identified by Line Item Number data element 1082 in the LIN segment of the original message), then this should be put in data element 1156 alongside the message number in data element 1154 of the RFF segment.

4.   Recommendations for invoicing

Within the European project group, some general recommendations regarding the invoice process and the application of EANCOM® have been elaborated. These recommendations are made within the framework of EANCOM® 2002, in particular Part 1, which gives additional advice on the use of EANCOM® messages.

Information flow

The recommended information flow for invoicing is based on best practice and should be applied as follows:

1 – General recommendation for invoice information flow

1 Order	1 Despatch Advice	1 Invoice
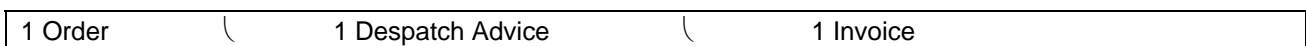
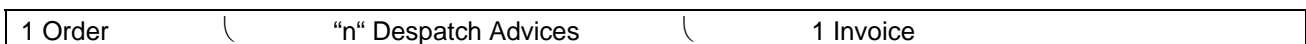The working group recommends this case: one invoice refers to one despatch advice that refers to one order.

2 – Recommendation for partial delivery

In this case, the delivery of the complete goods is made using several means of transportation to one location – e.g. the delivery is made using more than one vehicle since the capacity of a single vehicle is not sufficient for the goods.

1 Order	"n" Despatch Advices	"n" Invoices
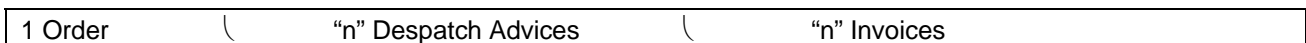
In this case, "n" invoices refer to "n" despatch advices that refer to one order.

3 – Exceptional situation for partial delivery

1 Order	"n" Despatch Advices	1 Invoice

The delivery is split up on several means of transport to one location (not unloading at the same time). This case is exceptional.

Information flow for invoicing including credit note:

1 – General recommendation

1 Order	1 Despatch Advice	1 Invoice	1 Credit Note
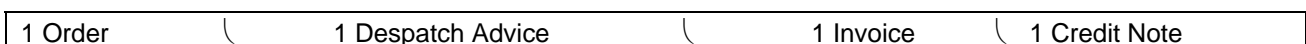
The working group recommend this case: one invoice refers to one despatch advice that refers to one order. The credit note refers to one invoice

2 - Recommendation for partial delivery

1 Order		"n" Despatch Advices		"n" Invoices		x" Credit Notes

There are as many invoices as despatch advices. The value "x" is less than or equal to "n".
The whole delivery is split up on several means of transport to one location (not unloading at the same time).
The capacity of one means of transport is not sufficient for the goods.

National comments

In the UK and Sweden to the total volume of goods supplied in a specific period "volume rebates/discounts" may apply where periodic rebates may be made, based on the total volume of goods supplied in a specific period. In this scenario, a single credit note may be used to adjust the amounts paid against a number of previously-submitted invoices.

In Sweden, the use of EDI requires an agreement where the trading parties have defined the standards and other rules that are to govern their exchange of invoices. In the preparation process information describing the parties, delivery addresses, products and prices and applicable VAT have been agreed and exchanged between the systems of the trading partners. Party information and products/price lists provide both code and equivalent descriptive text, whereas frequent transactions like call-offs/order, order response, despatch advice and invoice only contain codes. Payment agreements and conditions of delivery is also stipulated by contract in advance and is not exchanged in the frequent transactions.

4.1. Invoice types

The invoice type is coded and transmitted in data element 1001 of the BGM segment. In the current recommendation the following types of invoice messages (INVOIC) are allowed:

- **Commercial invoice (code value = 380)**

The commercial invoice is the regular invoice document/message, issued by the supplier/seller to the customer/buyer, that is used to request payment for goods or services, supplied under conditions agreed between seller and buyer.

- **Credit note - goods and services (code value = 381)**

The credit note for goods and services is used in order to provide credit information related to goods and services to the relevant party.

- **Debit note - goods and services (code value = 383)**

The debit note for goods and services is used in order to provide debit information related to goods and services to the relevant party.

- **Credit note related to financial adjustments (code value = 83)**

The credit note related to financial adjustments is used in order to provide credit information related to financial adjustments to the relevant party, e.g., bonuses.

- **Debit note related to financial adjustments (code value = 84)**

The debit note related to financial adjustments is used in order to provide debit information related to financial adjustments to the relevant party.

- **Corrected invoice (code value = 384)**

The corrected invoice is a commercial invoice that includes revised information differing from an earlier submission of the same invoice.

- **Consolidated invoice (code value = 385)**

The consolidated invoice is a commercial invoice that covers multiple transactions involving more than one vendor.

- **Consolidated credit note - goods and services (code value = 262)**

The consolidated credit note (goods and services) is a credit note for goods and services that covers multiple transactions involving more than one invoice.

- **Prepayment invoice (code value = 386)**

The prepayment invoice is an invoice to pay amounts for goods and services in advance; these amounts will be subtracted from the final invoice.

- **Self-billed invoice (code value = 389)**

Self-billing is a business process where the invoicee (buyer) creates the invoice in the name of, and on behalf of, the supplier/seller. Used, for example, for goods removed from a consignment warehouse, at the buyer's location.

- **Self-billed credit note (code value = 261)**

The self-billed credit note is a (electronic) document which indicates that the customer is claiming credit in a self-billing environment.

- **Proforma invoice (code value = 325)**

The proforma invoice is a (electronic) document serving as a preliminary invoice, containing - on the whole - the same information as the final invoice, but not actually claiming payment. Normally sent to the same destination (e.g. buyer or buyer's head office) as the invoice with the content of the delivery note (including or exclusive prices, but WITHOUT VAT amounts).

4.2. Prices and amounts

Numeric data element values, such as prices and amounts, should be regarded as positive. Although a deduction is conceptually negative, it should be represented by a positive value, (e.g. in a credit note all values are positive, the application software uses the message type (coded in DE 1001 of the BGM segment) to convert all values into negative). In addition, some data elements and code combinations will lead to implied negative values, (e.g. data element 5463 with code value 'A, Allowance' in an ALC segment in an invoice).

If a value is to be represented as negative in transmission, it should be immediately preceded by a minus sign (e.g., –112). The minus sign shall not be counted as a character when computing the maximum field length of a data element.

In many countries amounts are indicated in Euro and rounding of amounts is not necessary. If rounding of amounts applies, the rounding off of amounts follows mathematical rules.

Examples:
0.344 = 0.34
0.346 = 0.35

0.345 = 0.35

However, some business partners may wish to apply truncation, rather than rounding, to the decimal part – e.g. 0.596 = 0.59 truncated (0.60 rounded). It is recommended that only one method is used, rounding should be the preferred option as truncation is not applicable in all countries.

4.3. Payment terms

Payment terms can be indicated in the header section of the invoice within segment group 8 (PAT-PCD-MOA). The following types can be distinguished:

- Payment net due date:
  Indication of the latest date on which funds should have reached the account receivable.

- Payment due period after invoice date
  Payment of the invoice total amount is due within the specified period. The start date of the period (e.g. 30 days) is the invoice document date

- Payment due period after reference date
  The payment due period also can be indicated from a specified date (payment due reference date, value date) e.g. 2 weeks from July 5, 2005. The payment due reference date/value date is therefore an extended invoice date, which is the basis for payment terms. In some countries only the start date for payment terms (extended invoice date/value date) is indicated.

- Payment discount due date
  Date by which payment should be made if discount terms are to apply. In the following PCD and MOA segments the corresponding percentage and/or amount is indicated. If a discount is indicated in the PAT segment group, it is an offer to the customer - if it calculated in the invoice, the ALC segment group is used.

- Payment due period for payment discount
  The payment discount can also be indicated as a period - e.g. 10 days, starting from the invoice date or another agreed date.

- Penalties
  The invoice can also mention the penalty amount which is due if the payment is made after the payment net due date/payment due period mentioned on the invoice. Penalty rates are the application results of the general conditions of sale.

  The description of these penalty conditions, and their percentage or amount should be indicated, if possible, in the PAT segment group. If not, the description, the amount or the associated percentage should be transmitted in the heading section, segment FTX DE 4451 code value "PMD".

It is recommended that payment agreements and conditions of delivery is stipulated by contract in advance and not exchanged in frequent transaction like orders or invoices.

4.4. Allowances and charges

When indicating allowances and charges in the invoice these are already included in the prices and amounts, if net calculation is applied. In this case it is not necessary to state allowances and charges. If they are transmitted, it is for information purposes only, in order to follow the calculation. If gross calculation is applied, the prices and amounts do not include allowances and charges.

The type of allowances and charges is bilaterally agreed between the business partners. They can be indicated as bilaterally agreed text in segment ALC DE 1230 and/or coded in DE 7161.

Additional comments for application of charges and allowances in Sweden:

Allowances: In Swedish retail sector and public sector a common/general agreement is established on how allowances should be dealt with. Allowance shall always be included in the contract price. Only net prices (allowance included) are communicated in price lists and invoices. Regarding discounts there is only three sorts; volume discount, invoice discount and periodically volume discount.

Volume discount is expressed in a step based price list: a lowest quantity (volume) together with a maximum quantity states for which the price is valid in that step of the price list. Information about volume discount can only be fetched by a price list. The invoice discount is regarding the actual invoiced delivery and calculated from the value of the delivered goods according to agreement. Periodically volume discount is calculated periodically according to agreement and is paid out by using a credit note.

Charges: Charges, if any, is always included in the net price of the item. If transport charge is agreed in a delivery agreement it is communicated in the invoice (header level) as a net price and the VAT amount separate.

How to apply allowances and charges

The specification of multiple levels of allowance and charge information is possible in the EANCOM® commercial messages, at message and product detail levels. This is achieved through the use of the ALC segment group, which normally will contain additional segment groups in which the actual allowances or charges are specified (e.g., QTY-RNG, MOA-RNG, etc).

Where a message or individual product is subject to multiple levels of allowances or charges, (e.g., 10% on purchases between 1000 and 2000 units, 10 000 EURO for handling charges, etc.), it is recommended that each individual allowance or charge is expressed in separate repeats of the ALC group, with the actual allowance or charge details specified in the sub-groups beneath the ALC segment.

In addition, it is of vital importance, where multiple levels of allowances or charges exist, that the sequence in which they are to be processed is indicated, in order to ensure the correct result of the application of the allowances and charges. This is achieved through the use of data element 1227 in the ALC segment.

For example:

ALC+A+++1+ADS'   Allowance for ordering a full pallet is to be processed first
PCD+3:15'   Percentage discount of 15
ALC+A+++2+TD'   Allowance for trade discount is to be processed second
MOA+204:4000:EUR'   Allowance amount of 4000 EURO

Note: Allowances and charges in the heading section of a message are independent from those in the detail section, e.g. ALC at detail level does not override ALC at heading level.

4.5. Free goods

In some business cases, rebate in kind is offered by the supplier. E.g. 100 bottles of skin lotion are invoiced and 10 bottles are delivered free of charge. There are, according to the business process, different ways to indicate free goods in an INVOIC message.

If the same line contains "quantity delivered, QTY+46..." and "free goods quantity, QTY+192…", then "free goods quantity" is contained in "quantity delivered". If one line "free goods quantity" and one line "quantity delivered" is transmitted by use of the same GTIN, the total quantity is calculated by addition of both QTY segments.

The use of more than one QTY segment in one line of the detail section of an INVOIC message needs to be mutually agreed by the business partners, because not all in-house systems are able to deal with more than one quantity information per line.

4.6. Sub-lines

Identification of products is carried out through the use of the EANCOM® Price/Sales Catalogue (PRICAT) message. Wherever possible, all products or services should be uniquely identified by means of a Global Trade Item Number (GTIN) and transmitted as a line item in the LIN segment. That being said, it is also possible to identify the constituent parts of a product (e.g., hamper containing multiple different products) through the use of sub-lines. Sub-lines should be used only to identify the relationship between a number of products, not the complete product itself.

Every EANCOM® message contains a message reference and a line number which are unique to that message and enable the recall of information in subsequent EANCOM® messages e.g INVOIC and the creation of application databases. Within the EANCOM® messages the creation of complex configurations is achieved through the linking of EANCOM® main line numbers using the sub-line function within the LIN segment. Within EANCOM® it is recommended that the line numbers used in the first occurrence of data element 1082 in the LIN segment be sequential, starting at 1 for each new message.

Sublines in the invoice message are used only used in some countries, as the information on standardised multiple/mixed packages and composite services can be provided in the price list/catalogue. Sublines can also be applied in order to display different VAT rates for one product e.g. in the case of batch of products (book and CD) with different VAT rates.

If this information should, however, transmitted in the INVOIC message, the following structure is recommended in order to provide users with an appropriate way of displaying assortments as well as consumer units in an invoice:

1.   Detail section - invoiced unit
This detail section is mandatory in the message and used by all countries, without sublines.

2.   Detail section - consumer unit
This detail section can be used in the message, on partners request in order to indicate the consumer units in an invoiced unit (e.g., description of umbrellas in a case).

3.   Detail section - not invoiced units included in assortment
This detail section is only used in the message if the invoiced units of the first detail section are displays or assortments and the content shall be listed on partners request, (e.g., different types of umbrellas in the case).

4.   Detail section - invoiced units included in assortment
This detail section is only used in the message if the delivered units of the first detail section are non-invoiced displays or assortments and the contents shall be invoiced, (e.g., products in the case are of different tax rates).

For further details on the use of sublines please refer to the EANCOM® manual.

5. Legal requirements for invoices

An invoice serves two functions:

1.   An invoice is a vendor generated list of goods or services, showing for example prices, quantities, and other particulars sent to a purchaser in request for payment.

2.   A document, within the national VAT system, that evidences the amount of Value Added Tax charged by the supplier and which evidences the right, by the buyer, to deduct Value Added Tax.

The COUNCIL DIRECTIVE 2001/115/EC, published on December 20, 2001, has its focus on the VAT function of an invoice. Within business practice an invoice is part of business processes and, in addition to the legal requirements, business requirements are added to an invoice. Both requirements are represented in this EANCOM® guideline.

The Directive has defined a common set of legal requirements for an invoice within the European Union. It is necessary to check within the national law/implementation rules on how these requirements need to be fulfilled in each member state. According to the Directive, the following details are required for VAT purposes on invoices:

- the date of issue;
- a sequential number, based on one or more series, which uniquely identifies the invoice;
- the VAT identification number referred to in paragraph 1(c) under which the taxable person supplied the goods or services;
- where the customer is liable to pay tax on goods supplied or services rendered or has been supplied with goods as referred to in Article 28c(A), the VAT identification number as referred to in paragraph 1(c) under which the goods were supplied or the services rendered to him;
- the full name and address of the taxable person and of his customer;
- the quantity and nature of the goods supplied or the extent and nature of the services rendered;
- the date on which the supply of goods or of services was made or completed or the date on which the payment on account referred to in the second subparagraph of point (a) was made, insofar as that a date can be determined and differs from the date of issue of the invoice;
- the taxable amount per rate or exemption, the unit price exclusive of tax and any discounts or rebates if they are not included in the unit price;
- the VAT rate applied;
- the VAT amount payable, except where a specific arrangement is applied for which this Directive excludes such a detail;
- where an exemption is involved or where the customer is liable to pay the tax, reference to the appropriate provision of this directive, to the corresponding national provision, or to any indication that the supply is exempt or subject to the reverse charge procedure;
- where the intra-Community supply of a new means of transport is involved, the particulars specified in Article 28a(2);
- where the margin scheme is applied, reference to Article 26 or 26a, to the corresponding national provisions, or to any other indication that the margin scheme has been applied;
- where the person liable to pay the tax is a tax representative within the meaning of Article 21(2), the VAT identification number referred to in paragraph 1(c) of that tax representative, together with his full name and address.

Rules for transmission of electronic invoices:

Generally the EC Directive 2001/115/EC allows two ways of transmitting electronic invoices:

- by means of an advanced electronic signature within the meaning of Article 2(2) of Directive 1999/93/EC of the European Parliament and of the Council of 13 December 1999 on a Community framework for electronic signatures; Member States may however ask for the advanced electronic signature to be based on a qualified certificate and created by a secure signature-creation device, within the meaning of Article 2(6) and (10) of the aforementioned Directive;

- or by means of electronic data interchange (EDI) as defined in Article 2 of Commission Recommendation 1994/820/EC of 19 October 1994 relating to the legal aspects of electronic data interchange when the agreement relating to the exchange provides for the use of procedures guaranteeing the authenticity of the origin and integrity of the data; however Member States may, subject to conditions which they lay down, require that an additional summary document on paper is necessary.

However the implementation varies in the different member states within the framework of the Directive. Additionally, invoices may be sent by other electronic means subject to acceptance by the Member State(s) concerned.

As the legal provision vary from country to country and are subject to change we recommend to contact the local GS1 in Europe member organisation in order to obtain current information how EDI invoices are transmitted.

For general information regarding different countries and practices in Europe information can be obtained from the CEN/ISSS E-Invoicing Gateway:
http://www.e-invoice-gateway.net

The following information is based on a questionnaire executed by GS1 in Europe and provides an overview on country practices as well as the contact person for E-Invoicing within this GS1 member organisation. It includes also countries not (yet) included in the harmonised guideline.

Please note that this information only provides general overview and GS1 in Europe and the relevant member organisations assume no liability for the information provided.

For the following countries information is available:
Austria, Belgium, Czech Republic, Denmark, France, Germany, Ireland, Netherlands, Poland, Portugal, Romania, Spain, Sweden, Switzerland, United Kingdom.

Country overview:

GS1 Austria	
On which basis are EANCOM®-INVOIC-Implementations?	- EANCOM®-recommendation of GS1/ECR group - Bilateral agreements of trading partners
Is EANCOM INVOIC with digital signature applied?	Yes – partially, using attached signature (EDIFACT Header-Trailer-Method)

What methods are allowed for EANCOM INVOIC from the legal point of view?	- EDI INVOIC with additional paper document
	  Requirements:
	    The mandatory information of an invoice in the legal sense can be distributed in the single electronic invoice and in the paper (= Sammelrechnung).
	    Within one month you need in addition to the electronic invoices at least one paper document.
	
	- EDI INVOIC with digital signature (Advanced electronic signature)

Is self-billing (invoice issued by the customer) allowed?	Yes
How long invoices need to be stored?	7 years
Where Invoices can be stored?	Anywhere
Does the MO offer services for electronic invoices (e.g. issuing certificates) or has programmes/ brochures/ documentations on electronic invoices?	No
Whom to contact regarding electronic invoices in the MO?	Karl Cegner E-Mail: k.cegner@gs1austria.at

GS1 Belgium & Luxembourg	
On which basis are EANCOM®-INVOIC-Implementations?	- EANCOM®-recommendation of GS1/ECR group - Bilateral agreements of trading partners
Is EANCOM INVOIC with digital signature applied?	n/a
What methods are allowed for EANCOM INVOIC from the legal point of view?	- EDI INVOIC with other security means Note: EDI is generally accepted provided the conditions for authenticity of origin and integrity of the data are met.
Is self-billing (invoice issued by the customer) allowed?	Yes
How long invoices need to be stored?	10 years
Where Invoices can be stored?	Only in EU-countries
Does the MO offer services for electronic invoices (e.g. issuing certificates) or has programmes/ brochures/ documentations on electronic invoices?	No, but: - general services (first line help, technical issues on the standard, ...) ; - information on our website
Whom to contact regarding electronic invoices in the MO?	Michel Kempeneers E-Mail: MKempeneers@gs1belu.org

GS1 Czech Republic	
On which basis are EANCOM®-INVOIC-Implementations?	- EANCOM®-recommendation of GS1/ECR group
Is EANCOM INVOIC with digital signature applied?	Yes – partially, using attached signature (EDIFACT Header-Trailer-Method)
What methods are allowed for EANCOM INVOIC from the legal point of view?	- EDI INVOIC with digital signature - EDI INVOIC with other security means Note: Legislation covers only the "necessity" to ensure authenticity and integrity of the transferred invoices. There are many ways how to do this and the electronic signature is one of the most efficient tools in this case. Therefore, some companies use it, but there is no "best practice" yet, in terms of an audit from the side of the local authorities, which could prove, that the documents can be transferred only electronically (with or without signature).

Is self-billing (invoice issued by the customer) allowed?	Yes
How long invoices need to be stored?	10 years
Where Invoices can be stored?	n/a
Does the MO offer services for electronic invoices (e.g. issuing certificates) or has programmes/ brochures/ documentations on electronic invoices?	Message Implementation Guidelines for EANCOM® 1997 and 2002
Whom to contact regarding electronic invoices in the MO?	Daniel Lopour E-Mail: lopour@gs1cz.org

GS1 Denmark	
On which basis are EANCOM®-INVOIC-Implementations?	Other recommendation (e.g. industry consortium)
Is EANCOM INVOIC with digital signature applied?	No
What methods are allowed for EANCOM INVOIC from the legal point of view?	Only unstructured invoice data needs to be signed, i.e. pdf or email. EDI (EANCOM and XML) doesn't need to be encrypted.
Is self-billing (invoice issued by the customer) allowed?	Yes
How long invoices need to be stored?	5 years
Where Invoices can be stored?	Invoices relating to goods sold in Denmark should be stored in Denmark however invoices for the last two months may be stored abroad. Invoices relating to goods sold abroad may be stored abroad
Does the MO offer services for electronic invoices (e.g. issuing certificates) or has programmes/ brochures/ documentations on electronic invoices?	No
Whom to contact regarding electronic invoices in the MO?	Douglas Hill E-Mail: dsh@gs1.dk

GS1 France	
On which basis are EANCOM®-INVOIC-Implementations?	- EANCOM®-recommendation of GS1/ECR group
Is EANCOM INVOIC with digital signature applied?	No (just for cross-border exchanges)
What methods are allowed for EANCOM INVOIC from the legal point of view?	- EDI INVOIC with digital signature (Qualified electronic signature) Note: Only electronic signatures which have been issued by a certification authority are legally recognised. The certification authority must be accredited by the « Service Central de la sécurité des Systèmes d'Information », a French ministry. - EDI INVOIC with other security means Note: Need to use a special system that - controls the presence of the legal mentions in the invoice, - comprises a business partners list and a recapitulative list of invoices, - allows the restoration of the EANCOM document under a clear format.
Is self-billing (invoice issued by the customer) allowed?	Yes
How long invoices need to be stored?	10 years
Where Invoices can be stored?	Only in EU-countries
Does the MO offer services for electronic invoices (e.g. issuing certificates) or has programmes/ brochures/ documentations on electronic invoices?	- Certification of e-invoicing tools - Message validation - Providing qualified certificates (electronic signature) - E-invoicing guideline - E-invoicing training
Whom to contact regarding electronic invoices in the MO?	Emilie Sion E-Mail: emilie.sion@gs1fr.org

GS1 Germany	
On which basis are EANCOM®-INVOIC-Implementations?	- EANCOM®-recommendation of GS1/ECR group
Is EANCOM INVOIC with digital signature applied?	Yes, partially
What methods are allowed for EANCOM INVOIC from the legal point of view?	- EDI INVOIC without additional paper document if agreement exists and authenticity and integrity procedures are installed. A model agreement is available at GS1 Germany. Note: The requirement of an additional paper document was skipped by 01.01.2009. - EDI INVOIC with digital signature (Qualified Signature with additional requirements).
Is self-billing (invoice issued by the customer) allowed?	Yes
How long invoices need to be stored?	10 years
Where Invoices can be stored?	Only in EU-countries
Does the MO offer services for electronic invoices (e.g. issuing certificates) or has programmes/ brochures/ documentations on electronic invoices?	- EANCOM® Guidelines - Brochure on legal requirements (availalble in English and German) - Consulting services, seminars
Whom to contact regarding electronic invoices in the MO?	Klaus Förderer E-Mail: foerderer@gs1-germany.de

GS1 Ireland	
On which basis are EANCOM®-INVOIC-Implementations?	- EANCOM®-recommendation of GS1/ECR group
Is EANCOM INVOIC with digital signature applied?	Only for sending via Internet not for Value Added Networks.
What methods are allowed for EANCOM INVOIC from the legal point of view?	- EDI INVOIC without special requirements regarding signature or additional paper documents if value added networks are used. - Advanced electronic signature, as per regulator requirements – PKI infrastructure if internet transmission is used.

Is self-billing (invoice issued by the customer) allowed?	Yes (but not implemented)

How long invoices need to be stored?	6 years
Where Invoices can be stored?	Only in our country as they have to be reproducible on demand.
Does the MO offer services for electronic invoices (e.g. issuing certificates) or has programmes/ brochures/ documentations on electronic invoices?	No
Whom to contact regarding electronic invoices in the MO?	Brendan Kernan E-Mail: brendan.kernan@gs1ie.org

GS1 Netherlands	
On which basis are EANCOM®-INVOIC-Implementations?	- EANCOM®-recommendation of GS1/ECR group
Is EANCOM INVOIC with digital signature applied?	No
What methods are allowed for EANCOM INVOIC from the legal point of view?	EDI INVOIC without special requirements regarding signature or additional paper documents
Is self-billing (invoice issued by the customer) allowed?	Yes
How long invoices need to be stored?	7 Years
Where Invoices can be stored?	Anywhere
Does the MO offer services for electronic invoices (e.g. issuing certificates) or has programmes/ brochures/ documentations on electronic invoices?	Sector specific implementation guidelines (food, do-it-your self, etc.)
Whom to contact regarding electronic invoices in the MO?	Stef Spaan E-mail: stef.spaan@gs1.nl

GS1 Poland	
On which basis are EANCOM®-INVOIC-Implementations?	- EANCOM®-recommendation of GS1/ECR group
Is EANCOM INVOIC with digital signature applied?	No
What methods are allowed for EANCOM INVOIC from the legal point of view?	EDI INVOIC with other security means Note: EDI Service provider have to guarantee the integrity of the data.
Is self-billing (invoice issued by the customer) allowed?	Yes
How long invoices need to be stored?	6 years, specific legal requirements for the storage (due to the control purposes) – immediate access, records of downloading the document, the data providing the authenticity and integrity must be stored along with the invoice, invoices must be readable and printable.
Where Invoices can be stored?	Only in EU-countries
Does the MO offer services for electronic invoices (e.g. issuing certificates) or has programmes/ brochures/ documentations on electronic invoices?	Documentation (EDI MIG) and an XML schema specific for Poland (based on GS1 XML).
Whom to contact regarding electronic invoices in the MO?	Tomasz Kawecki E-Mail: Tomasz.Kawecki@ilim.poznan.pl

GS1 Portugal	
On which basis are EANCOM®-INVOIC-Implementations?	n/a
Is EANCOM INVOIC with digital signature applied?	Yes, using attached signature (EDIFACT Header-Trailer-Method)
What methods are allowed for EANCOM INVOIC from the legal point of view?	EDI INVOIC with digital signature: Advanced electronic signature, defined by Trading Partners
Is self-billing (invoice issued by the customer) allowed?	Yes
How long invoices need to be stored?	10 years

Where Invoices can be stored?	- Only in EU-countries - Anywhere – pending on governmental authorization
Does the MO offer services for electronic invoices (e.g. issuing certificates) or has programmes/ brochures/ documentations on electronic invoices?	- Programmes / brochures / documentations / training / presentations / - defining specific implementation guidelines, message mapping, - interchange agreements - all help needed by our members to implement correctly this project
Whom to contact regarding electronic invoices in the MO?	João Picoito E-Mail: j.picoito@gs1pt.org

GS1 Romania	
On which basis are EANCOM®-INVOIC-Implementations?	Bilateral agreements of trading partners
Is EANCOM INVOIC with digital signature applied?	No
What methods are allowed for EANCOM INVOIC from the legal point of view?	EDI INVOIC only as additional communication, paper invoice still required for legal purposes
Is self-billing (invoice issued by the customer) allowed?	No
How long invoices need to be stored?	10 years
Where Invoices can be stored?	Anywhere
Does the MO offer services for electronic invoices (e.g. issuing certificates) or has programmes/ brochures/ documentations on electronic invoices?	No
Whom to contact regarding electronic invoices in the MO?	Alecsandru Chirosca E-Mail: office@gs1.ro

GS1 Spain	
On which basis are EANCOM®-INVOIC-Implementations?	- EANCOM®-recommendation of GS1/ECR group Note: In some cases, retailers are subsetting the national guidelines to create company profiles. They provide theses profiles to their suppliers, we also have some sector specific guidelines: Ceramics, healthcare, etc.
Is EANCOM INVOIC with digital signature applied?	Yes, using attached signature (EDIFACT Header-Trailer-Method)
What methods are allowed for EANCOM INVOIC from the legal point of view?	- EDI INVOIC with digital signature (Qualified electronic signature) Note: Only CAs allowed by then national authority tax can be used by Spanish companies for paperless invoice. More information, is available in the AEATA website www.aeat.es - EDI INVOIC with other security means Note: Any digital signature method is accepted by the local tax authority. In this case, S/MIME, AS1 and AS2 would also be accepted as valid transport protocols with digital signature if all the information transmitted is kept. Users have to keep the invoice and the transport envelope.
Is self-billing (invoice issued by the customer) allowed?	Yes
How long invoices need to be stored?	5 years
Where Invoices can be stored?	- Only in EU-countries (without any restriction) - Anywhere (with restrictions)
Does the MO offer services for electronic invoices (e.g. issuing certificates) or has programmes/ brochures/ documentations on electronic invoices?	- EDI Workstation Validation - Consultancy service to companies willing to implement e-invoice - Documentation to guide member companies in all the implementation process - Additional information is available in our website www.gs1es.org. e-invoice is one of the key projects for GS1 Spain
Whom to contact regarding electronic invoices in the MO?	Pere Rosell E-Mail: prosell@gs1es.org Xavier Pujol, E-Mail: xpujol@gs1es.org

GS1 Sweden	
On which basis are EANCOM®-INVOIC-Implementations?	- EANCOM®-recommendation of GS1/ECR group - Bilateral agreements of trading partners
Is EANCOM INVOIC with digital signature applied?	No
What methods are allowed for EANCOM INVOIC from the legal point of view?	EDI INVOIC without special requirements regarding signature or additional paper documents.
Is self-billing (invoice issued by the customer) allowed?	Yes
How long invoices need to be stored?	10 years
Where Invoices can be stored?	- Primarily in Sweden - In other place in a EU-country provided that the Swedish tax authority is notified.
Does the MO offer services for electronic invoices (e.g. issuing certificates) or has programmes/ brochures/ documentations on electronic invoices?	Detailed documentations for electronic invoicing is available on the web, free of charge. GS1 Sweden offer invoice verification (syntax and logic content).
Whom to contact regarding electronic invoices in the MO?	Karina Duvinger E-Mail: karina.duvinger@gs1.se Tomas Wennebo E-Mail: tomas.wennebo@gs1.se

GS1 Switzerland	
On which basis are EANCOM®-INVOIC-Implementations?	- EANCOM®-recommendation of GS1/ECR group
Is EANCOM INVOIC with digital signature applied?	Yes, using attached signature (EDIFACT Header-Trailer-Method)
What methods are allowed for EANCOM INVOIC from the legal point of view?	- EDI INVOIC with digital signature (Advanced electronic signature)
Is self-billing (invoice issued by the customer) allowed?	Yes
How long invoices need to be stored?	10 years
Where Invoices can be stored?	Anywhere
Does the MO offer services for electronic invoices (e.g. issuing certificates) or has programmes/ brochures/ documentations on electronic invoices?	- Issuing certificates - EANCOM Standard/MIG for Switzerland - Guidelines
Whom to contact regarding electronic invoices in the MO?	Richard Chresta E-Mail: r.chresta@gs1.ch

GS1 United Kingdom	
On which basis are EANCOM®-INVOIC-Implementations?	- Bilateral agreements of trading partners Note: Although GS1 UK does not support TRADACOMS, there is significant usage in the UK.
Is EANCOM INVOIC with digital signature applied?	No
What methods are allowed for EANCOM INVOIC from the legal point of view?	EDI INVOIC without special requirements regarding signature or additional paper documents.
Is self-billing (invoice issued by the customer) allowed?	Yes
How long invoices need to be stored?	7 years

Where Invoices can be stored?	Anywhere Note: Records can be stored anywhere, so long as the jurisdiction in which the records are stored complies with the EU data protection principles as set out in directive 95/46/EC. Wherever the records are stored, HMRC require that they are capable of being made available to an HMRC auditor within a reasonable time period.
Does the MO offer services for electronic invoices (e.g. issuing certificates) or has programmes/ brochures/ documentations on electronic invoices?	No
Whom to contact regarding electronic invoices in the MO?	Shan Welch E-Mail: shan.welch@gs1uk.org

Additional information regarding EDI invoices in United Kingdom:

In the UK, the summary document can be (and is) transmitted as part of the invoice interchange itself - under the UN/EDIFACT standard, the UK has developed a message known as the "TAXCON" (TAX CONtrol) which, in a batched invoice interchange, normally appears AFTER the last "UNH - UNT" INVOIC message, but BEFORE the UNZ segment.

Briefly, within the TAXCON, provision is made for the (once-only) declaration of the full names, addresses and VAT registration numbers of the interchange partners, which means that, at individual invoice message level, coded representation (e.g. GLNs) can be used and VAT numbers can be omitted - this is allowed under the provisions of the EC Directive on Invoicing. The TAXCON also makes provision for a count of documents (by document type – e.g. separate document counts for invoices and credit notes, if sent in the same interchange) and summary totals of the taxable amount and VAT, by VAT Rate.

The supplier transmits the TAXCON, as part of the interchange, to his trading partner - the recipient then retotals the individual invoice messages and compares his summary totals with the summary totals, as transmitted by the supplier, to confirm that no data has been either corrupted or lost during the end to end interchange.

In each case (supplier and customer), the TAXCON message is used to generate the summary documents. In the case of the supplier, the summary documents only show the control totals as transmitted; in the case of the customer/recipient, the summary documents show both the control totals as transmitted by the supplier AND the control totals as retotalled by the recipient.