



European Committee for Standardization
Comité Européen de Normalisation
Europäisches Komitee für Normung

- Title : Summary of the informal meeting among representatives of the European Commission services, CEN/PC 434, and EMSFEI on the 22nd of June 2015
- Source : European Commission - Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs - Innovation and Advanced Manufacturing - KETs, Digital Manufacturing and Interoperability
- Date : 2015-08-05
- Status : For information
- Note : As announced in document N101, this meeting was organized in order to clarify a number of issues related to legislation.

Secretariat: **Nederlands Normalisatie-instituut (NEN)**

Mr. J. van der Marel
Vlinderweg 6
P.O. box 5059
2600 GB Delft
Netherlands

Telephone : +31 15 2 690 257
Telefax : +31 15 2 690 242
E-mail : jaap.vandermarel@nen.nl
WWW : www.nen.nl



EUROPEAN COMMISSION

Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs

Innovation and Advanced Manufacturing
KETs, Digital Manufacturing and Interoperability

Brussels, 28 July 2015

SUMMARY OF THE INFORMAL MEETING AMONG REPRESENTATIVES OF THE COMMISSION SERVICES, CEN/PC 434, AND EMSFEI

BRUSSELS, 22 JUNE 2015

1. PARTICIPANTS

DG GROW: Kirsi Ekroth-Manssila and Nikita Stampa (co-chairs), Antonio Conte, Irena Riviere-Osipov, Marc-Christopher Schmidt, Matija Matokovic

DG DIGIT: Thomas Small, Cécile Guasch, Marius Juganaru

DG TAXUD: Kristina Vitkauskaite

Legal Service: Adrian Tokar

CEN/PC 434: Andrea Caccia (chair), Karina Duvinger, Jostein Frømyr, Sven Rasmussen, Jaap van der Marel (secretary)

EMSFEI: Charles Bryant, Stefan Engel-Flechsig, Fred van Blommestein (as proxy of Peter Potgieser)

2. BACKGROUND

The Directive 2014/55/EU on e-invoicing in public procurement required the development of a European standard (EN) for the semantic data model of the core elements of an electronic invoice. In response to such a provision of the Directive, the Commission issued on the 10/12/2014 a standardisation request addressed to the European standardisation organisations for the development of the EN and of a set of ancillary documents. CEN accepted to execute the requested work, and assigned it to the CEN Project Committee 434 (CEN/PC 434).

CEN/PC 434 has steadily progressed in its work. However, it has asked for guidance on the interpretation of various articles of the Directive 2014/55/EU, and on the approach to be followed regarding the handling of the national extensions which are required by some Member States for compliance with the respective legislations in the domain of VAT/public procurement.

3. SUMMARY OF THE DEBATE

CEN/PC 434 is mainly concerned by the perceived conflict between the requirement set in Article 7 of the Directive 2014/55/EU [*“Member States shall ensure that contracting authorities and contracting entities receive and process electronic invoices which comply with the European standard on electronic invoicing ...”*] and its implications as previously envisaged by the Commission services [*“any country extensions currently in existence will either need to find their way into the core invoice during the standardisation process in CEN, or any national legislation requiring additional invoice data will need to be amended.”*]

In particular, Mr Caccia recalled that the draft EN currently complies with the requirement of Article 6 (including the mandatory VAT data elements required by Directive 2006/112/EC), and contains supplementary data elements (including those required by commercial practice, and a number of other commonly occurring and nationally legally required data) that can be contractually enforced.

Moreover, he outlined the specific questions to be clarified:

- Can the supplementary data elements in point 2 be required contractually?
- How to deal with national requirements not covered by the EN? How to assess and circumscribe the issue?
- Since A-deviations¹ can be specified in national standards and are allowed by the CEN rules, is it acceptable that they are referenced in national transposition laws?
- When an information is defined in the core as free text (not processable in an automatic way) can an extension with the same information but structured be enforced contractually?

As a complement, Mr. Frømyr, convenor of the CEN/PC 434 Work Stream 2, reported that the current version of the draft EN contains 152 data elements which are assembled in 30 groups. Among them, 52 data elements are defined as mandatory while the others are optional.

Mr Engel-Flechsig reported on the provisional results of a questionnaire circulated to the EMSFEI members on the extra national requirements on e-invoicing set by legislation other than the VAT Directive. Fifteen countries replied, and showed that there is a wide array of different situations ranging from no extra requirements to definite sets of national requirements stemming from various pieces of local norms and rules (e.g. in DK, ES, FR, IT, SE, UK).

CEN/PC 434 pointed out that there is a recognized lack of participation of public authorities in CEN/PC 434, even if this is in contrast with the provisions laid down in Article 7 of the Regulation (EU) 1025/2012 on European standardisation.

¹ See <http://boss.cen.eu/reference%20material/Guidancedoc/Pages/NationalReg.aspx> for further details on the A-deviations.

4. CONCLUSIONS

The following conclusions could be drawn after a broad and rich debate:

- The Directive 2014/55/EU is not a New Approach Directive².
- The A-deviations to the EN will not be applicable.
- The EN will represent a menu of both compulsory and optional ['opt in'] data elements that national contracting authorities may select in order to take due account of their national requirements. All data elements that have been integrated in the draft standard will have a mandatory nature with some of them only applicable in specific circumstances. Such data elements will be consistent with, and complement as appropriate, the provision set in Article 6 of the Directive 2014/55/EU.
- Optional data elements included in the EN can be required contractually at the domestic and cross-border level. However, only those elements that are part of the core invoice can be required contractually.
- Additional country extensions may continue to exist.
- The issue of sector specific requirements remains to be clarified, and will be addressed by CEN/PC 434 during the development of the extensions guidelines.
- CEN/PC 434, in cooperation with the EMSFEI, will ask the National Standardisation Bodies (NSBs) to verify the applicability of the mandatory and optional data elements to buyers and sellers. This consultation will complement the enquiry stage on the draft EN that is now scheduled to run indicatively from September 2015 until March 2016.

² The “New Approach to technical harmonization and standards” was laid down in a Council Resolution of 7 May 1985. It established that legislative harmonisation should be limited to essential requirements that products have to meet in order to freely circulate within the Community. In other words, the legislator should establish in a concise but precise enough form the objectives (regarding, for example, safety) to be satisfied by the products. The laws shall not describe design specifications but specify the performances of the products in a way that they can be uniformly enforced in the Community.