Commission Implementing Decision (EU) 2017/1870

of 16 October 2017

on the publication of the reference of the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council

(Text with EEA relevance)

Introductory Text

Article 1 The reference of the European standard on electronic invoicing ‘EN...
Article 1A 1. The Chief Minister may make regulations-
Article 2 *Deleted*
Article 3 This Decision shall enter into force on the first day...

ANNEX - LIST OF SYNTAXES

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(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement, and in particular Article 3(2) and the third subparagraph of Article 11(2) thereof,

Whereas:

(1) Directive 2014/55/EU has the objective of promoting the uptake of electronic invoicing in public procurement, by ensuring semantic interoperability and improving legal certainty. The benefits of electronic invoicing are maximised when the generation, sending, transmission, reception and processing of an invoice can be fully automated. The use of a common European Standard on electronic invoicing and the identification of a limited list of syntaxes are a guarantee that these benefits are reached in the context of the internal market.

(2) Pursuant to Article 3 of Directive 2014/55/EU, the Commission requested from the European standardisation organisations to develop the European standard on electronic invoicing and its related deliverables, amongst which the main one is the list of syntaxes, based on the standardisation request of 10 December 2014, C(2014) 7912 final.

(3) On 28 June 2017 the European Committee for Standardisation (CEN) issued the European standard EN 16931-1:2017, Electronic invoicing — Part 1: Semantic data model of the core elements of an electronic invoice and the list of syntaxes CEN/TS 16931-2:2017, Electronic invoicing — Part 2: List of syntaxes that comply with EN 16931-1, according to CEN system of classification.

(4) The related deliverables developed by CEN aiming at supporting the implementation of the European standard on electronic invoicing are available on CEN website.

(5) The Commission has conducted a test on the practical application for an end user of the European standard on electronic invoicing, in accordance with fifth subparagraph of Article 3(1) of Directive 2014/55/EU. The test showed that the European standard EN 16931-1:2017 is fit for purpose and meets the criteria listed in second subparagraph of Article 3(1) of Directive 2014/55/EU and especially criteria of practicality, user-friendliness and possible implementation costs. The Report of the outcome of that test was submitted to the European Parliament and the Council on 11 October 2017.

(6) In order to ensure that electronic invoices are received and processed in compliance with the European standard on electronic invoicing and the related syntaxes as soon as possible, this Decision should enter into force on the first day following that of its publication in the *Official Journal of the European Union* .

(7) The reference of EN 16931-1:2017, Electronic invoicing — Part 1: Semantic data model of the core elements of an electronic invoice and the list of syntaxes CEN/TS 16931-2:2017, Electronic invoicing — Part 2 should therefore be published in the *Official Journal of the European Union*,

HAS ADOPTED THIS DECISION:

Article 1

The reference of the European standard on electronic invoicing ‘EN 16931-1:2017, Electronic invoicing — Part 1: Semantic data model of the core elements of an electronic invoice’ and the list of syntaxes with reference ‘CEN/TS 16931-2:2017, Electronic invoicing — Part 2: List of syntaxes that comply with EN 16931-1’, as set out in the Annex to this Decision, are hereby published.

Article 1A

1. The Chief Minister may make regulations-

(a) amending Article 1 so as to substitute-
  (i) a reference to a different standard;
  (ii) a different reference to the same standard;

(b) amending Article 1 and the Annex so as to substitute, add or remove references to syntaxes.

2. Regulations under this Article may make consequential, supplementary, incidental, transitional, transitory or saving provision.

Article 2

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Article 3

This Decision shall enter into force on the first day following that of its publication in the *Official Journal of the European Union*.

ANNEX

LIST OF SYNTAXES

The list of syntaxes mentioned in Article 1 is provided by CEN in clause 7 of CEN/TS 16931-2:2017, published on 28 June 2017.

The 2 syntaxes are the following:

1. UN/CEFACT Cross Industry Invoice XML message as specified in XML Schemas 16B (SCRDM — CII).
2. UBL invoice and credit note messages as defined in ISO/IEC 19845:2015.