

→ Activity 4

**Report on approach, status, deliverables and next steps
Roma, 22/11/'13**

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P.G.L. Potgieser, November 2013

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Agenda

- From 'reaping the benefits'
- Basics for Activity 4
- Model to Interoperability
- Conceptual use of the Semantic Data Model
- COM (2013) 449 Final in context
- Deliverables of Activity 4 Work, next steps, ...
- CEN and 'European Standard'
- Stakeholder involvement
- Questions

“Reaping the benefits of e-invoicing for Europe” (2010)

http://ec.europa.eu/internal_market/payments/einvoicing/index_en.htm

http://ec.europa.eu/enterprise/sectors/ict/e-invoicing/benefits/invoicing_forum_en.htm

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:52010DC0712:EN:NOT>

4 Key Priorities

1. Ensure a consistent legal environment for e-invoicing
2. Achieve mass market adoption by reaching SMEs
3. Stimulate an environment that creates maximum reach
4. Promote an e-invoice standard model

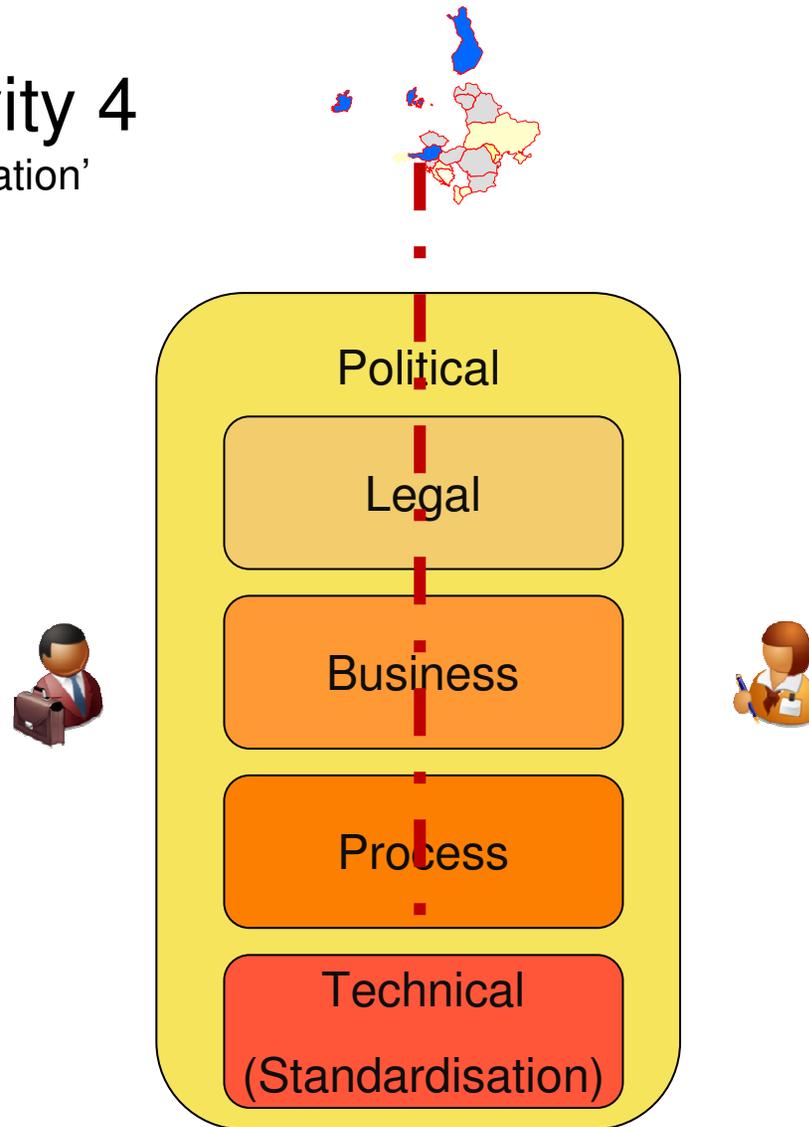
Basics for Activity 4

Basic Starting Points / Assumptions (endorsed by Multistakeholder Forum on 26/9/'12)

- 'Communities' (like EU MS's, industry domains, ...) have their own (autonomous) responsibilities
- There cannot be a 'central overall European governance'
- Within 'communities', business drives will cause a grow towards 'The Objective' ('predominant, e-Invoice') autonomously
- Acceptance and/or implementation of a standard is a business decision; only if justified by a valid Business Case
- Mandating a single format can cause large expenses to communities already using a format/standard that works.
- 'Inter-community' may need help, but only where relevant

Basics for Activity 4

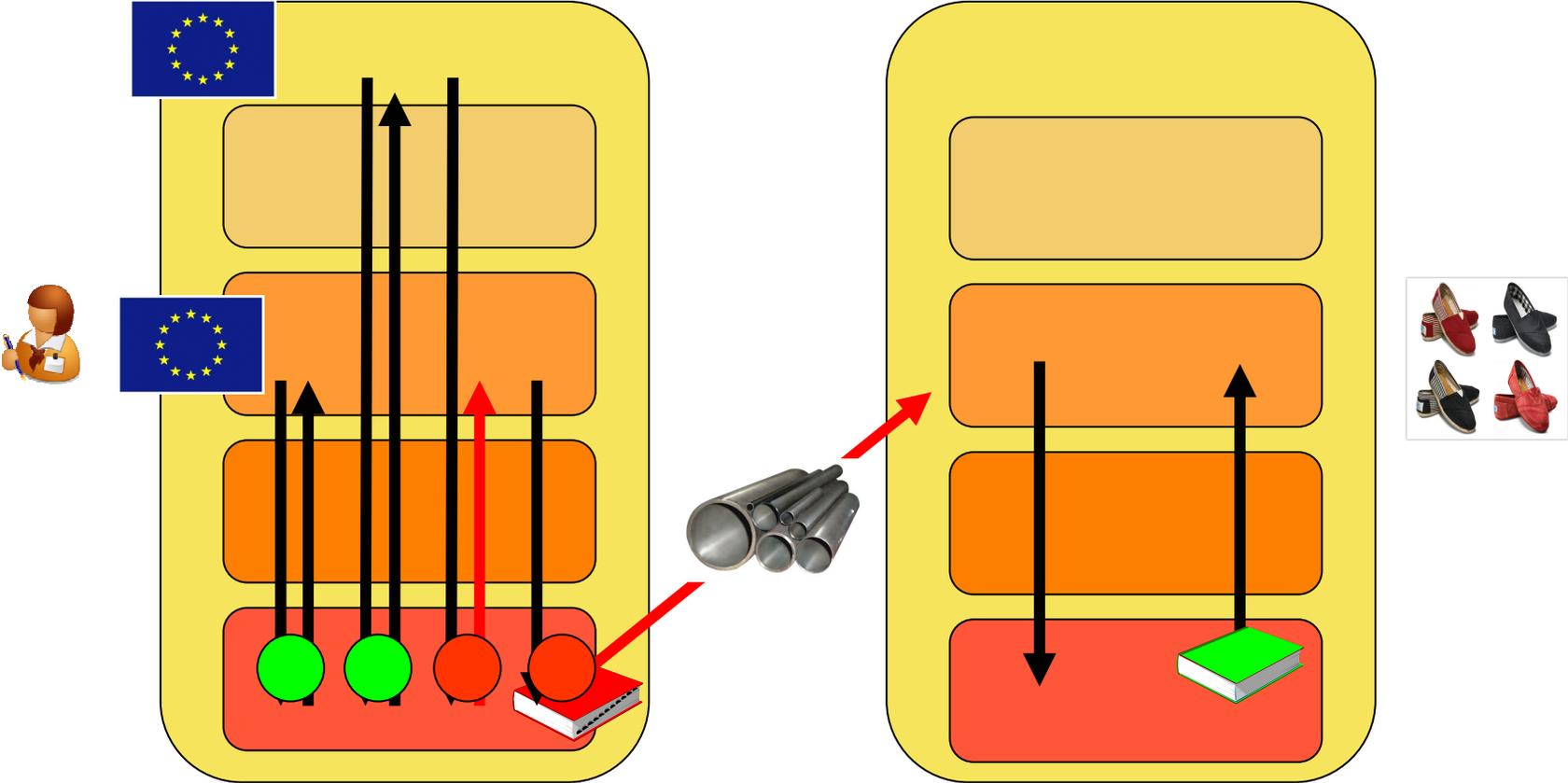
The position of 'standardisation'



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E-Business

Do's and don'ts of standardisation



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Basics for Activity 4

Recap from resolutions of 26/9/'12 Multistakeholder Forum meeting

Next steps for Activity Group 4 were agreed as:

- (1) Describe the model that will ensure interoperability at European level
- (2) Identify/verify the requirements for the core e-invoice

Note Interoperability: *'run business processes across organisational boundaries'*

- (3) Propose priorities for e-invoicing related standardisation activities (short term, long term)

- Extra 'ingredient': DG Market activities on e-Invoicing in e-Procurement (http://ec.europa.eu/governance/impact/planned_ia/roadmaps_2013_en.htm#MARKT)

Model to Interoperability

- “... with focus on creating interoperability **between** different formats and standards already in use by the different business communities”
- Take a look at an invoice
- Types of fields can be distinguished, that can be grouped into four:
 1. Legal Section
 2. Common Section
 3. Sector Section
 4. Country Specific Section (MS legislation)
- Interoperability between communities can be facilitated by making recommendations on:
 - What field should be in what section
 - How to handle fields
- Communities that recognise and acknowledge the importance of the interoperability are recommended to migrate
- The proposals should not be showstoppers for innovation or information exchange for business processes in a wider context

Typical sectorial info; in this case lease car details supporting claims in the bill.

Sector-specific: Seller's estimate of VAT amount the buyer may deduct (informative only).

If seller's tax currency differs from invoice currency (EU VAT law)

Faktura Fakturanummer 321123

Säljare Ubiquitous Cars Sverige AB Vasagatan 1 A 10010 Stockholm SE Kontaktuppgifter Telefon: 086660000 Fax: 086660099 Email: info@ubiquitous.se	Köpare Testenet Ekonomisk service 10011 Stockholm Leveransadress	Fakturameddelande Hjresinformation: Reserverad kategori: D Hyrd kategori: F Debiterad kategori: D Mätarställning in: 22.554 Mätarställning ut: 22.672 Körd sträcka: 118 km Hyran inkluderar obegränsad sträcka ReservationsID: 200712011234 Voucher nr: 2007-03361 Mervärdesskattelagen innehåller ett avdragsförbud vid leasing av personbil som i de flesta fall innebär att avdrag endast medges med halva momsen på leasingavgiften - avdragsgill moms enligt denna biltra bilr då 65,88 kr.
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Beställarreferens A Persson Beställarreferens2 AKT:520343 ORIG:40121	Vår referens Dokumentreferens Kontrakt: 43-101575-6 Faktureringsobjekt: ABC123, Volvo V50	Fakturakontakt Tel:0771907654 E-post:ar@ubiquitous.se	Fakturaeratum 2008-01-02 Fakturerad period Från: 2007-12-12 Kl.07:00 Till: 2007-12-12 Kl.17:30
Er kontakt A Persson 081234567	Leveransvillkor Uthyr: Stockholm C, Aterlämnad: Arlanda	Fakturans valuta SEK Förtaliodatum 2008-02-01 Dröjsmålsränta 24 %	

Fakturorader (4 styck)

Radnr	Benämning	Anteckning	Fakturerad kvantitet	A-pris	Summa	Summan inkluderar	Skatt	Orderref/radnr	Följesedel/radnr	Datum	Artikelnummer
1	Hiretid i dagar		1,00	299,00 SEK	299,00 SEK						D
2	Självrisreducering odr		1,00	70,00 SEK	70,00 SEK						C
3	Bilistödsförsäkring tp		1,00	30,00 SEK	30,00 SEK						TP
4	Drivmedel		1,00	64,00 SEK	64,00 SEK						F

Fakturans mervärdesskatter

Skattesats	Skattebelopp	Omräknat skattebelopp	Skattepliktigt belopp	Ev undantagsorsak	Ev ursprunglig fakturas skatt
25%	115,75 SEK		463,00 SEK		

Totalbelopp

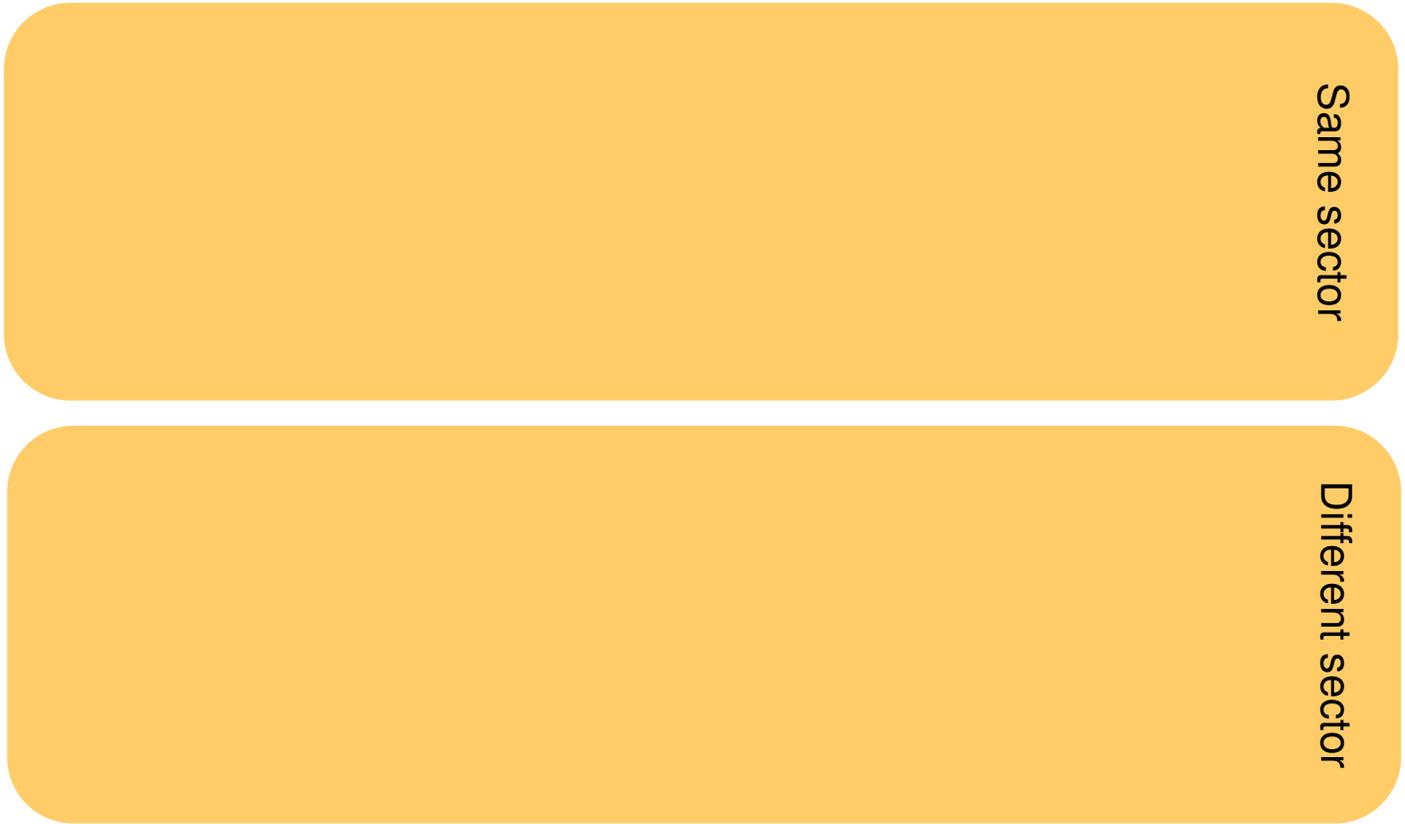
Summa radbelopp	Fakturerat belopp exkl moms	Mervärdesskatt	Beloppsutjämning	Fakturan totalt (inkl mervärdesskatt)
463,00 SEK	463,00 SEK	115,75 SEK	0,25 SEK	579,00 SEK

Denna faktura kan betalas till:

Plusgiro 12345678	Ange vid betalning via PG 32112311	Företagets säte Stockholm SE	F-skatt: F-skattebevis finns
Bankgiro 12345	Ange vid betalning via BG 32112322	Organisationsnummer 0123456789	Momsregistreringsnummer SE012345678901

City where the seller's limited company is formally registered (Ref: Aktiebolagslagen)

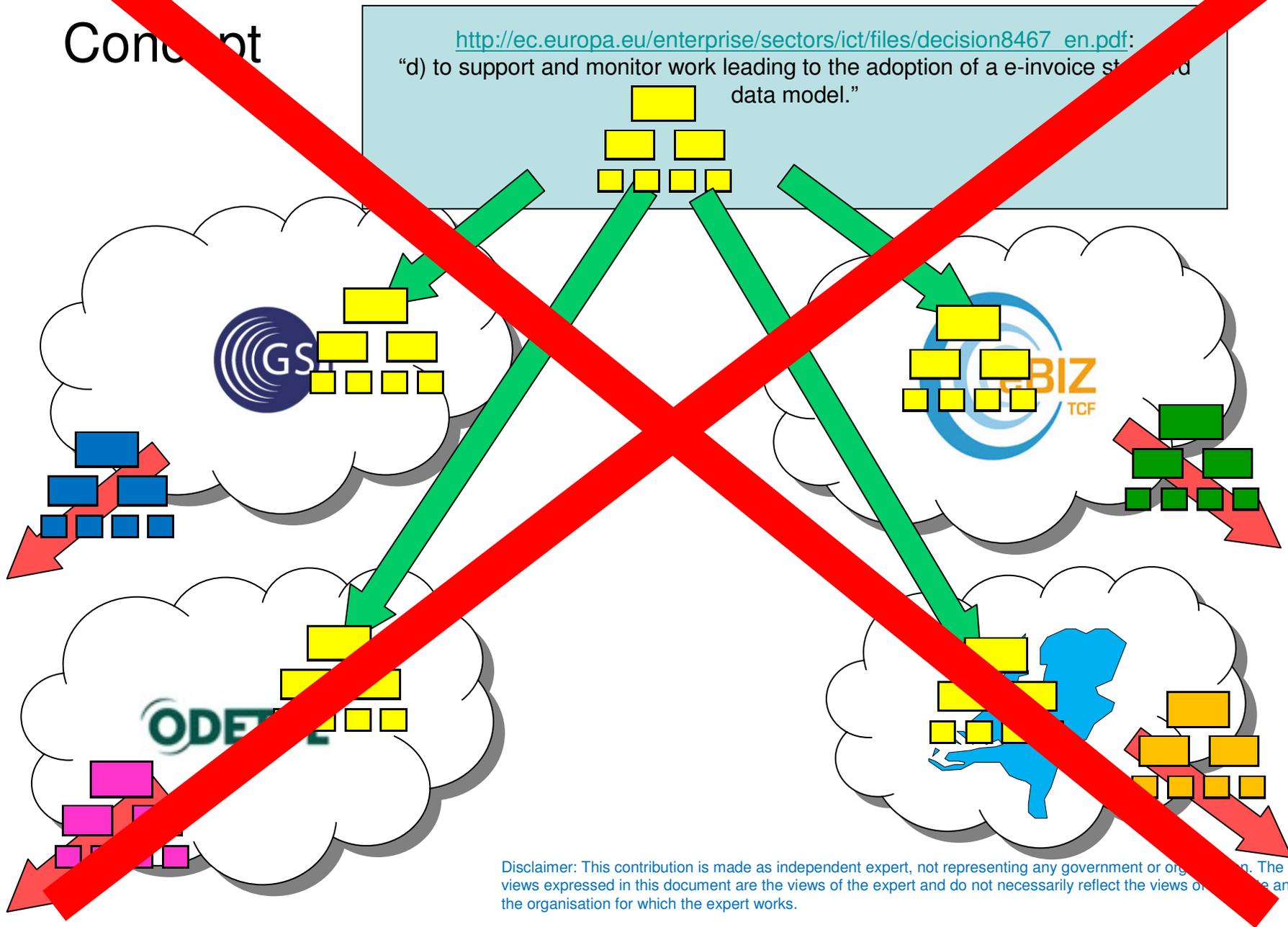
Seller's statement that he undertakes payment of preliminary tax and social security contributions based on this bill, otherwise the Buyer is responsible to pay (Ref: Skatteförordningen)



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Concept

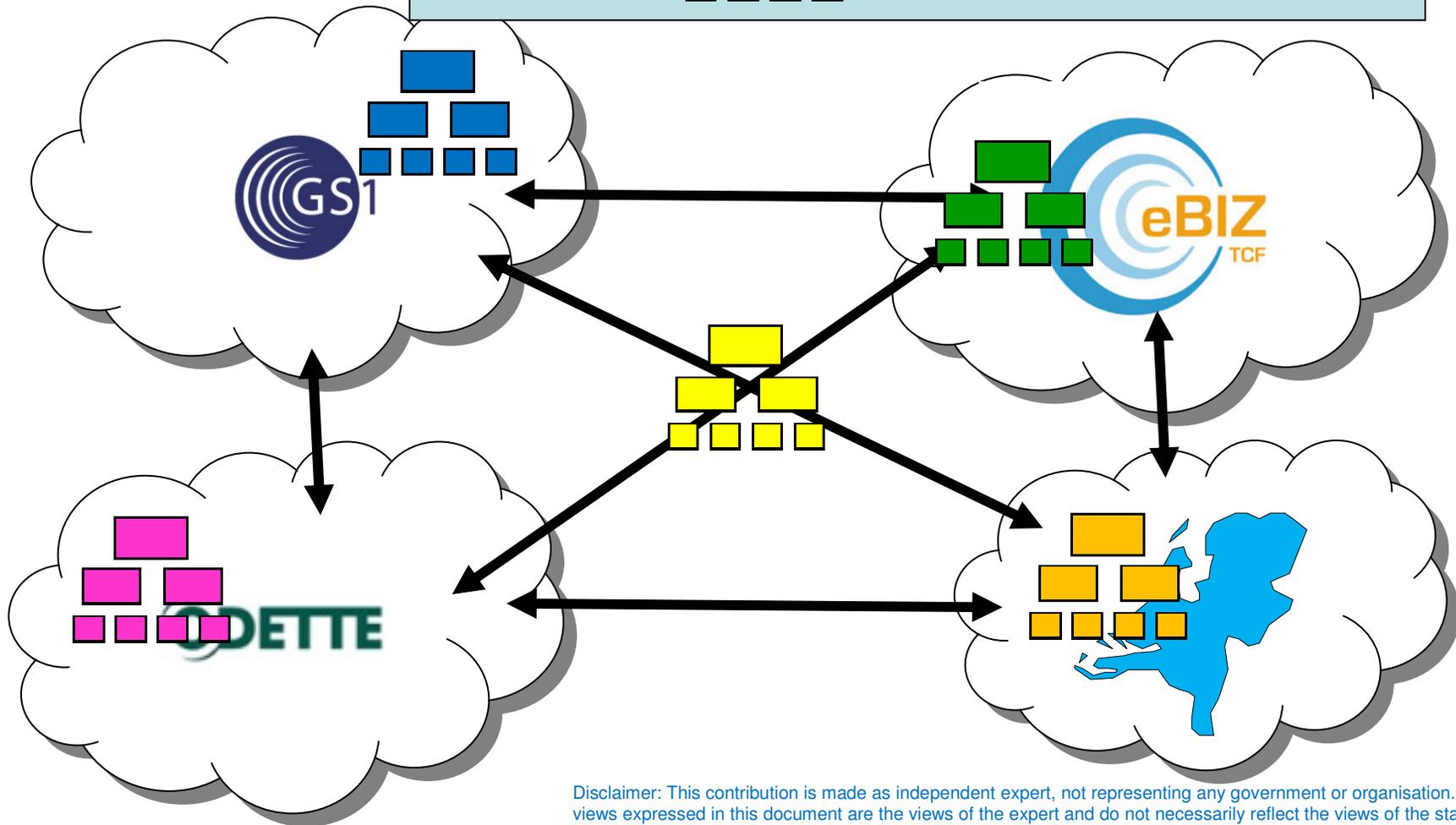
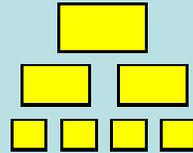
http://ec.europa.eu/enterprise/sectors/ict/files/decision8467_en.pdf:
“d) to support and monitor work leading to the adoption of a e-invoice standard data model.”



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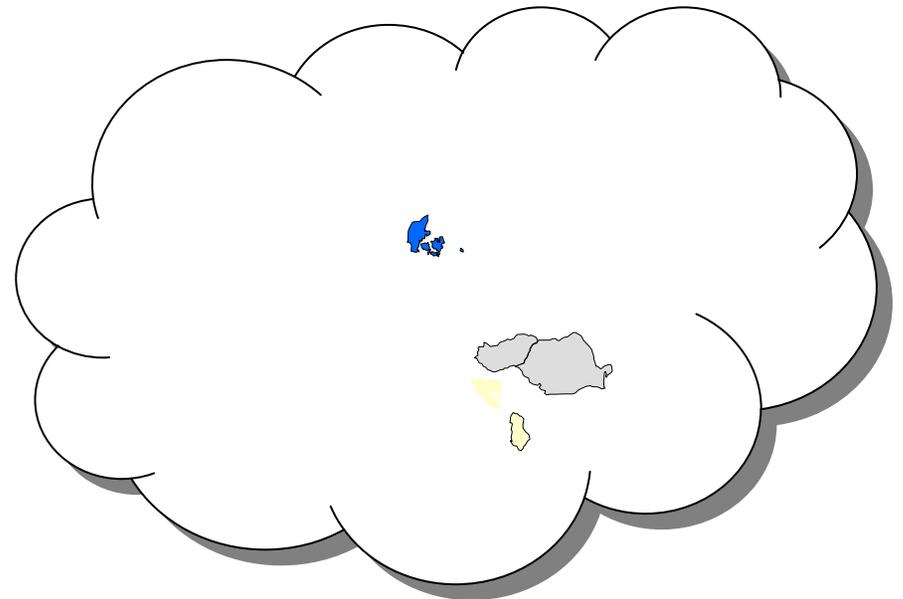
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COM(2013) 449 Final



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Deliverables of Activity 4 work, next steps, ...

- ‘Recommendation’ (*Core of COM (2013) 449 Final*) taking into account:
 - The outcome of ‘the Expert Group’
 - Communities’ interests – both existing and future
 - The need to meet the timeline as envisaged under Europe 2020
 - The required status of the standard: an EN is not a CWA
- The accompanying ‘Background Document’ that further provides clarification and suggests necessary actions
- The Terms of Reference for the development of the Semantic Data Model, including considerations on its context: other steps in supply chain plus functions like Supply Chain Finance, ...
- *European Commission now in the process of defining a ‘Mandate’ for development of European Standard*

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CEN constituency (slide as per September 2012)

- 33 Members
(National Standards Bodies
of 27 EU Members + 3
EFTA countries + 3
applicant countries)
- 17 Affiliates
- 8 Associate Members



■ Members

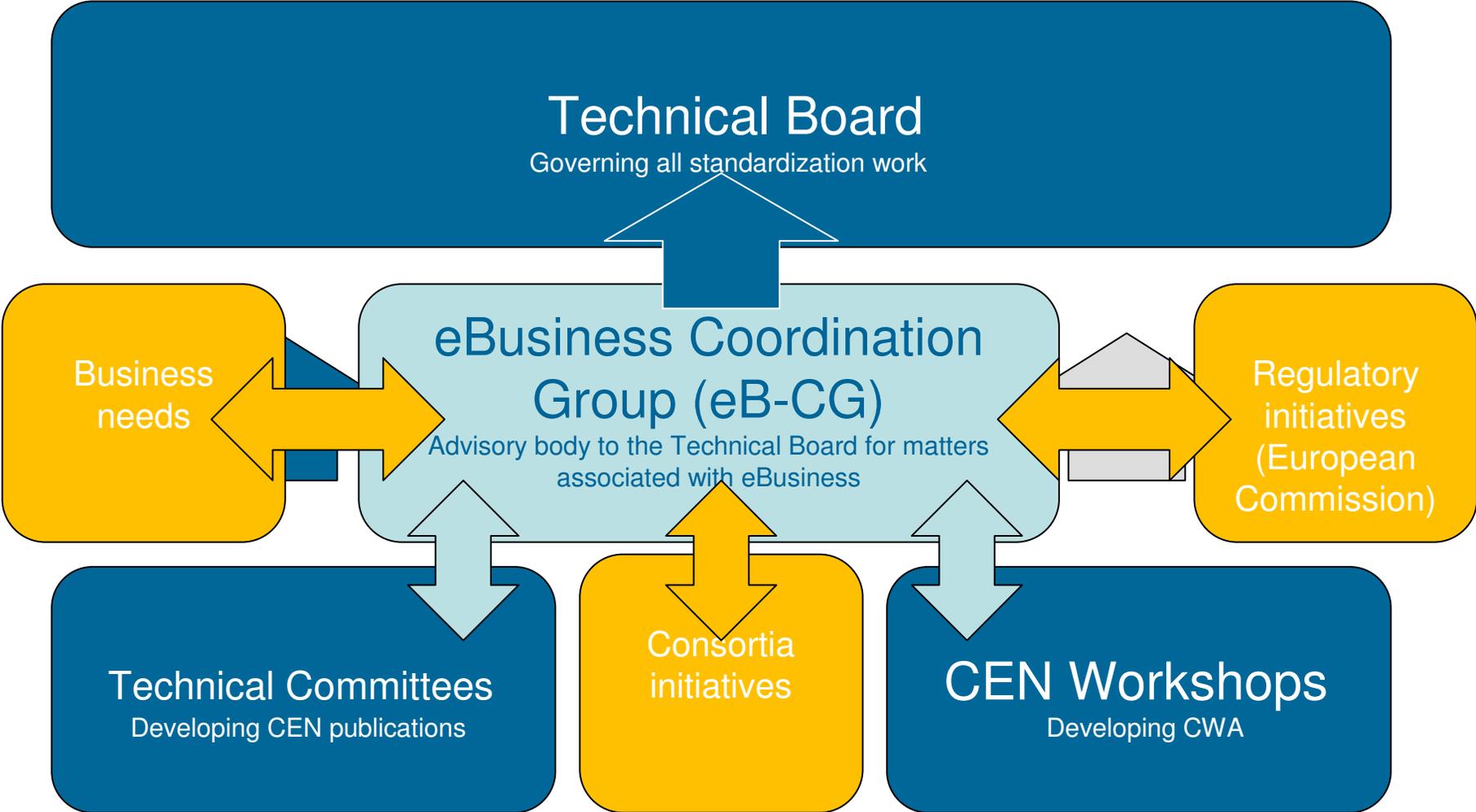
■ Affiliates

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Characteristics of European Standard (EN)

- Participation in development through CEN Membership
- Public enquiry + weighted vote
- To be implemented by all Members as the national standard + withdrawal of all conflicting national standards
 - “European Standard’ in fact refers to this formal implication, NOT to the contents of the EN
- Average development time = 34 months
 - But special circumstances could allow for saving time
- Ideal reference for use as complement to European legal framework

CEN's structure for eBusiness technical work



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Stakeholder involvement

In CEN:

- The e-Business Coordination Group (eBCG) is an advisory group to CEN/BT; it will provide a focal point concerning eBusiness standardization issues
- It shall not produce any (draft) standardization deliverables and will not challenge the formal remits of established technical bodies and workshops. Its deliverables shall take the form of advice and recommendations to CEN/BT
- It will maintain oversight of standardization activities within its scope and may make recommendations, e.g. for changes or additions to TC work programmes or workshop activities, in order to address perceived gaps and overlaps

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An example of involvement of stakeholders

Italy, same concept considered in Ireland, The Netherlands,



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eBCG deliverables are being waited for



EUROPEAN COMMISSION
ENTERPRISE AND INDUSTRY DIRECTORATE-GENERAL

Industrial Innovation and Mobility Industries
ICT for Competitiveness and Industrial Innovation

CEN e-Business Coordination Group Kick-off meeting 27 September 2012

Keynote Address by Michel Catinat



The e-Business Coordination Group has a key role to play in this domain:

- by ensuring the timely identification of business and industry requirements and the subsequent definition of the standardisation work to be carried out in order to respond to their expectations,
- by improving the acceptance of the specifications across Europe,
- by stimulating their broader implementation.

I expect that the e-Business Coordination Group will work in close cooperation with the services of the Commission in order to provide the necessary support from the standardisation perspective to relevant legislation, policies and initiatives included in the e-business domain and in the Digital Agenda for Europe at large.

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Questions

