



Ministero
dell'Economia
e delle Finanze

I lavori dello European Multi-Stakeholder Forum on Electronic Invoicing



La COM (2010) 712

Comunicazione della Commissione al Parlamento europeo, al Consiglio, al Comitato economico e sociale e al Comitato delle regioni del 2 dicembre 2010 - Sfruttare i vantaggi della fatturazione elettronica in Europa

- Delinea chiaramente la strategia della Commissione in tema di fatturazione elettronica
Strategia Europa 2020 - *COM(2010) 2020 del 3 marzo 2010*
 - ↳ Agenda digitale europea - *COM(2010) 245 del 26 agosto 2010*
 - ↳ Azione fondamentale 2 - "... facilitare la creazione di un quadro europeo interoperabile di fatturazione elettronica ..."
- L'obiettivo della Commissione è che **la FE diventi il metodo di fatturazione prevalente entro il 2020** in quanto sono stati stimati in 60 miliardi di euro annui i risparmi che si potrebbero ottenere in Europa.
- Il Multi-Stakeholders Forum on e-invoicing e i fora nazionali sono tra gli strumenti attraverso cui la Commissione vuole raggiungere l'obiettivo
- Da ottobre 2017 il Forum ha un terzo mandato triennale. L'obiettivo principale è assicurare l'attuazione della direttiva 2014/55/UE

The Third European Multi-Stakeholder Forum on Electronic Invoicing

- Commission Decision C(2017) 5580 of 14.8.2017 on the setting-up of the Third European Multi-Stakeholder Forum on Electronic Invoicing
- The Forum's tasks shall be the following:
 1. Monitoring tasks
 2. Information tasks
 3. Advisory tasks
- The Forum shall be chaired by a representative of DG GROW
- This Decision shall apply until 31 July 2020

Monitoring tasks

- a) Assist the Commission in the monitoring and support to the implementation of Directive 2014/55/EU after the adoption of the European Standard on electronic invoicing;
- b) Participate in the monitoring of the development of the eInvoicing market and the level of eInvoicing adoption in industry, services and the public sector across the Member States;
- c) Monitor the Member States additional requirements for eInvoicing (also paper-based audits), including obligation related to tax reporting, archiving, harmonizing 'business controls' in VAT practice, the impact of Directive 2014/55/EU on the reduction of administrative burdens (e.g. time and costs for processing payments), etc.;
- d) Monitor the level of use of eInvoicing in public procurement across the Union and the impact of Directive 2014/55/EU;

Information tasks

- a) Ensure constant flow of information and foster cooperation with the national fora;
- b) Organise an exchange of experiences and good practices between the Forum members with a view to facilitate the emergence of inter-operable eInvoicing solutions;
- c) Build mutual understanding at Union level on approaches to legal requirements to support the implementation of Directive 2014/55/EU at Member State level;

Advisory tasks

- a) Elaborate advice on implementation of the European standard on electronic invoicing itself as regards the Core Invoices Usage Specifications, Extensions and Registration requirement;
- b) Identify problems encountered in particular as regards cross-border transactions and propose appropriate solutions;
- c) Contribute with guidelines to supplier enablement/uptake, especially as regards small and medium enterprises;
- d) Liaise with the European Forum on e-Procurement for all matters regarding the use of eInvoicing in public procurement and for other matters relevant for end-to-end e-procurement;
- e) Advise the Commission on the governance of the relevant Connecting Europe Facility digital service infrastructures and on the ways to make best use of the tools and services designed by Connecting Europe Facility platform (CEF Digital);
- f) Elaborate advice on how to reach full automation in the Financial Supply Chain, where eInvoicing and payments are directly linked

Le attività del Forum EMSFEI

- The new EMSFEI mandate, launched on the 13th meeting of the EMSFEI held on 24-ott-2017, established the creation of three working sub-groups.
- The aim of the working sub-groups is to address specific topics relevant to the eInvoicing implementation phase ahead
- Sub-group 1. Guidance on the implementation of the EN and Directive
- Sub-group 2. CIUS and technical implementation
- Sub-group 3. Additional requirements and opportunities

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Sub-group 1. Guidance on the implementation of the EN and Directive

- Checklist for the general implementation of the eInvoicing Directive.
- Intended Audience & Purpose
 - Government decision-makers responsible for policy measures e.g. mandating, promoting or otherwise facilitating the adoption of e-invoicing by contracting authorities.
 - All public sector contracting authorities affected by such policies, their economic rationale and the Directive 2014/55/EU. These include departments and agencies of central government, regional and local authorities of all sizes and autonomous public sector organisations
- Categories
 - Drivers for implementing eInvoicing
 - National policy-making process and coherence with EU law
 - eInvoicing infrastructure and technical implementation
 - On-boarding and communication
 - Success factors and pitfalls
 - Sustaining eInvoicing beyond the transposition

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Sub-group 2. CIUS and technical implementation

- Guidelines on the use of 'Core Invoice Usage Specifications' (CIUS)
- Recommendation:
- The EMSFEI recommends to the European Commission to ensure that in order to hinder excessive proliferation of different CIUS's to EN 16931-1 and to guide implementation, publications of CIUS's in a registry and publication of CIUS restrictions in a machine processable format should become mandatory.
- Therefore, it is necessary to define: which organizations may create and issue CIUS's and under what circumstances; clear requirements that allow for technical validation of CIUS's; steps to avoid duplication and unnecessary proliferation; guidance on the creation and implementation of CIUS's, with a quality control objective.
- The EMSFEI recommends to the European Commission to ensure that the work of CEN can indeed provide the required support for this implication of Directive 2014/55/EU (and union legislation and policies at large) and CEN/TC 434 is mandated to develop and put into operation such Registry

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Sub-group 3. Additional requirements and opportunities

- Discussion paper on the growth of additional requirements and the fragmentation of provisions relating to e-Invoicing at Member State level
- A growing number of Member States are introducing additional requirements for e-Invoicing based on local definitions and provisions.
 1. in the areas of e-invoice issuance in conjunction with a commercial transaction
 2. in the areas of related reporting and audit
- It is proposed that the Commission initiates a debate within appropriate policy functions and forums about the growth of additional requirements and their co-existence with the VAT Directives, including their correlation with the process of e-invoicing in the Single Market, to ensure that requirements are developed and defined in a way that does not create obstacles to the players in the Single Market but instead can help foster e-invoicing while combatting fraud

I nuovi sottogruppi di lavoro del Forum EMSFEI

- Sub-group 4. Transmission of the e-invoice
- Sub-group 5. From Checklist to Best Practice
- Sub-group 6. Support to the work of TC 434

Lavori del Forum italiano sulla fatturazione elettronica

Obbligo FE - elementi da regolamentare

- Indirizzamento della FE
- Momento dell'emissione/ricezione - regole di "rifiuto" e "accettazione"
- Trasmissione autofattura omessa FE fornitore (art. 6 d.Lgs. 471/97)
- Ruolo degli "intermediari" (impatto sulle filiere che già adottano FE)
- "Leggibilità" della FE (foglio di stile, PDF)
- Autenticità/integrità FE
- Conservazione delle FE
- FE verso i soggetti IVA in regime forfettario e di vantaggio
- FE verso i consumatori finali

Grazie per l'attenzione!

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