



## E-invoicing in Germany

The introduction of mandatory e-invoicing for domestic B2B sales in Germany is imminent. This means that PDF and paper invoices will soon be a thing of the past. On the purchase side, established businesses will only be able to deduct input VAT on purchases if they are able to receive and process electronic invoices sent by their suppliers. On the sales side, established businesses which do not issue compliant e-invoices risk substantial fines.

We can support you in implementing legally compliant solutions.

## Mandatory e-invoicing for domestic B2B sales

**Who?** VAT taxpayer established in Germany who supply goods and services to other VAT taxpayer established in Germany are obliged to issue and receive invoices electronically.

**What?** An electronic invoice is an invoice that is issued, transmitted and received in a structured electronic format and enables electronic processing.

**When?** The regulations came into force on 1 January 2025. The law provides for transitional arrangements for certain groups of invoices and invoice issuers. However, all businesses subject to the rules must be able to receive and process electronic purchase invoices as from 1 January 2025. At the latest after 1 January 2027 (resp. 1 January 2028 for SMEs and specific transmission routes) taxpayers must be able to send e-invoices.

### How? Impact and process analysis

The introduction of mandatory structured e-invoicing affects not only the tax and finance departments, but also various business areas and internal company processes. For example, sales invoices can be rejected by customers if the invoices are non-compliant.

### Process optimization

Compliant structured e-invoices rely on complete and accurate data content. Adapting and monitoring business systems and processes is essential to ensure high data quality and efficient data processing in line with the planned new legal framework.

### Test phase

Use the remaining time prior to enactment as a transition period and test phase.

### Always keeping an eye on current developments

Analyzing upcoming legislative changes is the key to optimizing and adapting existing processes to the evolving legal requirements.

## Our advisory services

We will be pleased to provide you with comprehensive advice on all aspects of e-invoicing, from tax technical advice through to process optimization and IT implementation.

### Tax Advisory Services

Our comprehensive consulting services include:

- Checking whether and to what extent your company is affected by the future e-invoicing regulations,
- Analyzing affected business transactions,
- Assessing the fits and gaps in processes and systems, and
- Selecting and designing solutions.

### Implementation

We can also support you with the implementation of e-invoicing solutions upon request. Work with us to find the right technical solution that best suits your company-specific requirements.

### Compliance

We support you in the practical implementation and compliance with the new e-invoicing regulations, from the creation to the archiving of invoices.

In order to be optimally prepared for the introduction of mandatory B2B e-invoicing and to avoid possible sanctions, affected companies should take immediate action.

## Your contacts



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## Your advantages



### Impact analysis

Clear understanding of the practical impact



### Tax law assessment

Confirmation of the legal requirements and consequences



### Custom-fit solution

Flexible delivery models, from in-house to outsourcing



### Risk mitigation



### Automation

Efficiency through automation



### IT readiness

Ensure that your system(s) are able to handle the e-invoicing requirements



### Interdisciplinary advisory team

Combined approach from a Tax, Technology and Consulting perspective



### International network

Synergies from support of our international network to meet global e-invoicing requirements strategically



Visit our **website** for more information about e-invoicing and our services.

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