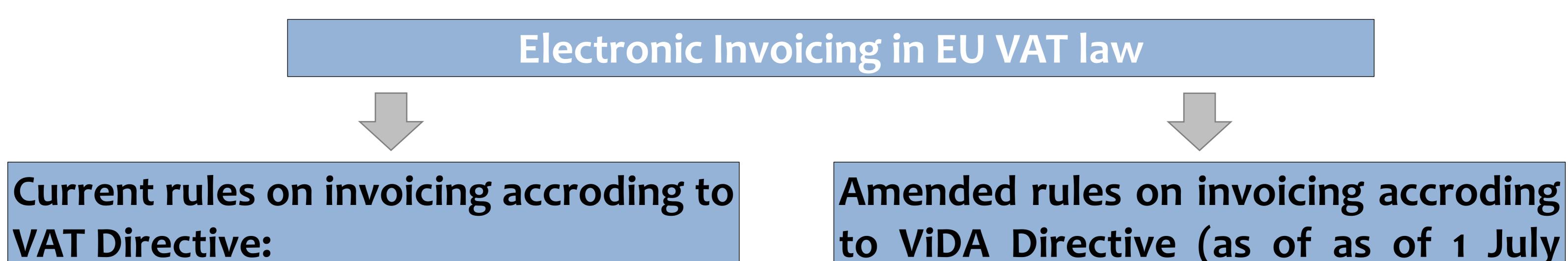


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- Electronic invoice = issued and received in **any** electronic format (art. 217 VD)
- Paper and electronic formats were equally valid (art. 218 VD)
- Issuance Deadlines for ICSs & B2B reverse charge:
 15 days after month of chargeable event
- Electronic invoices required customer acceptance (art. 232 VD)
- Invoice must contain 15 mandatory elements (art. 226 VD)
- Responsibility of supplier for both electronic and paper invoices achieved via business controls ensuring a reliable audit trail

2030):

- Electronic Invoice = only documents issued, transmitted, and received in structured format (e.g. XML); must allow for automated and electronic processing (Art. 217(1) VD)
- Structured Format & Scope (Art. 218 VD):
 - General rule: All invoices shall be issued as einvoices;
 - Exceptions: MSs may allow paper/electronic invoices in other formats outside digital reporting scope (for ICS and reverse charge)
- Formats (syntaxes) allowed:
 - UN/CEFACT CII XML (SCRDM 16B)
 - UBL (ISO/IEC 19845)
- MSs obliged to ensure that invoices: include required data and Follow approved technical standards.
 Invoice deadline for ICS & reverse charge: 10 days (art. 222 VD)
 New content requirements (triangular transactions; sugintial number for corrections; supplier`s bank account; art. 226 VD):

Challenges Preceding ViDA reform:

- Divergent National Rules: VAT Directive allowed Member States to set invoicing rules for domestic supplies, leading to fragmented frameworks. Legal Derogations: France, Germany, Italy, Poland, and Romania deviated via art. 395 VD.
- Data Exchange Issues: Lack of harmonization hindered effective cross-border tax data exchange.
- Delay in Fraud Detection: 15-day issuance deadline (Art. 222 VD) too slow for timely fraud response, especially in intra-community supplies.
- Structured E-invoices: Not subject to buyer acceptance (art. 232 VD)
- Right of deduction may depend on condition of holding structured E-invoice (art. 168 VD)

Research questions:

- How the new rules on e-invoicing will affect the Internal Market?
 - Step 1: Proper interpretation of the ViDA Directive (wording, object and purpose)
 - Step 2: Establishment of the leeway for the Member States in respect of the new rules
 - Step 3: Influence of the basic principles of EU VAT law (naturality, proportionality) and CJEU case law on interpretation of the new law
 - Step 4: Would ViDA changes realistically achieve the established objectives?

ViDA Objectives: Harmonize invoicing rules across the EU (p. 4 ViDA preamble) Introduce a single data standard for invoice (pp. 5, 6, 9 ViDA preamble) Accelerate transmission of invoicing data to tax authorities (pp. 4, 8, 10 ViDA preamble)