



INFORMATION NOTE:

Timeline for compliance with the European Directive (2014/55/EU¹) on electronic invoicing (eInvoicing) in public procurement.

¹ EU Directive 2014/55/EU - <http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32014L0055>

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To ensure that you have an up-to-date and unaltered copy of the below information you should download it directly from www.ogp.gov.ie/eInvoicing.

Timeline for compliance with the eInvoicing Directive Information Note – Introduction

Contracting authorities and entities: 18 April, 2019

Article 11 of the European Directive on eInvoicing (2014/55/EU) ('the eInvoicing Directive') establishes the deadline as the 18 April, 2019 for Member States to comply with the obligations and requirements of the Directive. This deadline was established on foot of the publication of the reference of the European standard on electronic invoicing (eInvoicing) in the Official Journal of the European Union in October 2017.

Sub-central contracting authorities and entities: 18 April, 2020

Ireland will have the option to postpone the compliance timeline for sub-central contracting authorities and contracting entities until April 2020, as per Article 11 of the eInvoicing Directive.

It is a matter for individual public bodies to determine whether the central or sub-central compliance deadline applies to them in regard to the eInvoicing Directive.

eInvoicing Directive² Information Note

This Information Note has been prepared to assist public bodies in understanding the compliance timeline as established under the eInvoicing Directive. Direct extracts from the eInvoicing Directive are reproduced in this Information Note for ease of reference only.

In sequential order as they appear in the Directive, this Note references the sections which establish the compliance deadline, specifically Recital 38 and Article 11, as well as providing context by referencing Articles 2 and 7. The eInvoicing Directive can be accessed directly at <http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32014L0055>.

In addition to reading this Information Note, public bodies should seek advice regarding the status of their organisation, to fully understand the relevance of the eInvoicing Directive and how the compliance deadline will apply to their organisation.

² EU Directive 2014/55/EU - <http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32014L0055>

eInvoicing Directive 2014/55/EU (38)

Recital 38 of the eInvoicing Directive establishes the implementation timeframe for the obligations and requirements under the Directive as follows:

“(38) In order to allow contracting authorities and contracting entities to properly prepare and take the technical measures that, following the establishment of the European standard on electronic invoicing and the approval of the list of syntaxes, are necessary to comply with this Directive, and in view of the necessity for swift implementation of electronic invoicing, a transposition deadline of 18 months following the publication of the reference of the European standard on electronic invoicing and the list of syntaxes in the Official Journal of the European Union should be considered justified. By derogation from this general transposition deadline and in order to facilitate the take up of electronic invoicing for certain contracting authorities, such as local and regional contracting authorities and public undertakings, Member States should be allowed to postpone the application of this Directive for sub-central contracting authorities and contracting entities until 30 months following the publication of the reference of the European standard on electronic invoicing and the list of syntaxes in the Official Journal of the European Union. This possibility to postpone the application of the requirements of this Directive should not apply to central purchasing bodies.”

The publication of the European Standard on electronic invoicing and the list of syntaxes in the Official Journal of the European Union took place on 17 October 2017, thereby triggering the April 2019 deadline. It is intended that the transposition of the eInvoicing Directive into Irish legislation will include an option for sub-central contracting authorities and contracting entities to postpone the compliance deadline until April 2020. Transposition of the Directive into Irish legislation is due in advance of the compliance deadline of April 2019.

Article 2 – Definitions (extract only)

“(6) ‘contracting authorities’ means contracting authorities as defined in point 17 of Article 1 of Directive 2009/81/EC³, Article 6(1) of Directive 2014/23/EU⁴ and point (1) of Article 2(1) of Directive 2014/24/EU⁵;

(7) ‘sub-central contracting authorities’ means sub-central contracting authorities as defined in point (3) of Article 2(1) of Directive 2014/24/EU;

Article 7 – Receipt and processing of electronic invoices

Article 7 establishes the obligations on Member States and contracting authorities and contracting entities under the eInvoicing Directive as follows, in its entirety:

“Member States shall ensure that contracting authorities and contracting entities receive and process electronic invoices which comply with the European standard on electronic invoicing

³ EU Directive 2009/81/EC - <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32009L0081>

⁴ EU Directive 2014/23/EU - https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2014.094.01.0001.01.ENG

⁵ EU Directive 2014/24/EU - <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32014L0024>

whose reference has been published pursuant to Article 3(2) and with any of the syntaxes on the list published pursuant to Article 3(2).”

Article 11 – Transposition

In detailing the transposition of the Directive, Article 11 also references the sub-central option as follows, in its entirety:

“1. Member States shall adopt, publish and apply the laws, regulations and administrative provisions necessary to comply with this Directive at the latest by 27 November 2018. They shall forthwith communicate the text of those measures to the Commission.

2. By way of derogation from paragraph 1, Member States shall, not later than 18 months after the publication of the reference of the European standard on electronic invoicing in the Official Journal of the European Union, adopt, publish and apply the provisions necessary to comply with the obligation contained in Article 7 to receive and process electronic invoices.

Member States may postpone the application referred to in the first subparagraph with regard to their sub-central contracting authorities and contracting entities until 30 months after publication of the reference of the European standard on electronic invoicing in the Official Journal of the European Union at the latest.

Upon publication of the reference to the European standard on electronic invoicing, the Commission shall publish in the Official Journal of the European Union the final date for the bringing into force of the measures referred to in the first subparagraph.

3. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.”

Summary

The eInvoicing Directive facilitates the postponement of the April 2019 deadline for sub central contracting authorities and contracting entities until April 2020. It is intended that the transposition of the Directive into Irish legislation will include the postponement option to April 2020 for sub-central contracting authorities and contracting entities. It is a matter for individual public bodies to determine whether the central or sub-central compliance deadline, applies to their organisation for the purposes of the eInvoicing Directive.

For further information on eInvoicing visit www.ogp.gov.ie/eInvoicing or email eInvoicing@ogp.gov.ie directly.