

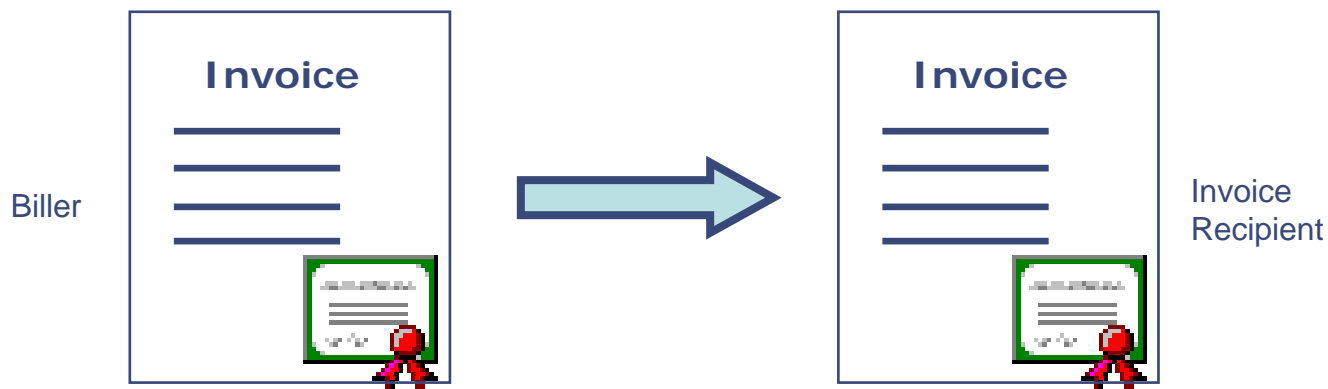
ebCrossborder

Der österreichische Rechnungsstandard
im internationalen Umfeld

Lothar Winkelbauer
AUSTRIAPRO
Arbeitskreis E-Billing
lothar.winkelbauer@aon.at

Benefit

- Win-win nature for all
- Saving costs and increasing competitiveness
- Easier control for tax auditors
- Need for computer auditing
- E-invoicing on the same footing and under the same conditions as paper invoicing



Directive 2001/115/EC

Council Directive 2001/115/EC on the simplification, modernisation and harmonisation of the conditions laid down for invoicing in respect of VAT.

- 17th November 2000: 1st Commission proposal (TAXUD)
- 13th June 2001: European Parliament
- 20th December 2001: Council agreement
- OJ L 15/24, 17 January 2002

Integrity & Authenticity:

- Advanced electronic signature: with or without qualified certificates
- Electronic Data Interchange (EDI)
 - no mandatory standard
 - agreement provides for use of procedures guaranteeing authenticity and integrity
- In other way (on MS territory) to be accepted by Member States

Transposition in national legislation: 1st January 2004 (Austria 23.12.2003)

xml invoice

eb / interface
APPROVED

Lothar Winkelbauer
AUSTRIAPRO – Arbeitskreis E-Billing

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The Austrian Standard: ebInterface

ebInterface is ...

- a standardised document type for electronic invoices
- a standard based on widespread Internet technologies
- an organisational innovation
- a solution for any kind of biller and any kind of invoice recipient
- an Austrian solution
- on the way to an international solution

Project Sequence

The Austrian XML standard for electronic invoicing is being developed in the following projects:

- **ebInterface (2004-2005)**
The pilot project for the development of the XML based standard for Austria-wide electronic invoicing. Version 1.0 of the ebInterface standard has been endorsed in April 2005 and the XML based eInvoicing interface has been implemented by 10 ERP-companies in Austria.
- **ebInvoice (2005-2006)**
The goal of the project was to keep the momentum created by the ebInterface standard. Whereas the ebInterface project concentrated on the integration of the standard interface into ERP systems, the ebInvoice project focused on the users of the ERP systems - primarily SMEs.
In June 2006 the current version of ebInterface has been released.
- **ebCrossBorder (2006-2007)**
ebCrossBorder will establish a broader use of the standard not only in Austria but furthermore on an international level. Thus the project aims at developing an ebInterface version for electronic cross-border invoicing. Primary targets are the neighbouring countries of Austria.

Project Coordinator: *AUSTRIAPRO*

Project Sponsor: Austrian Ministry of Economics and Labour

Legal framework

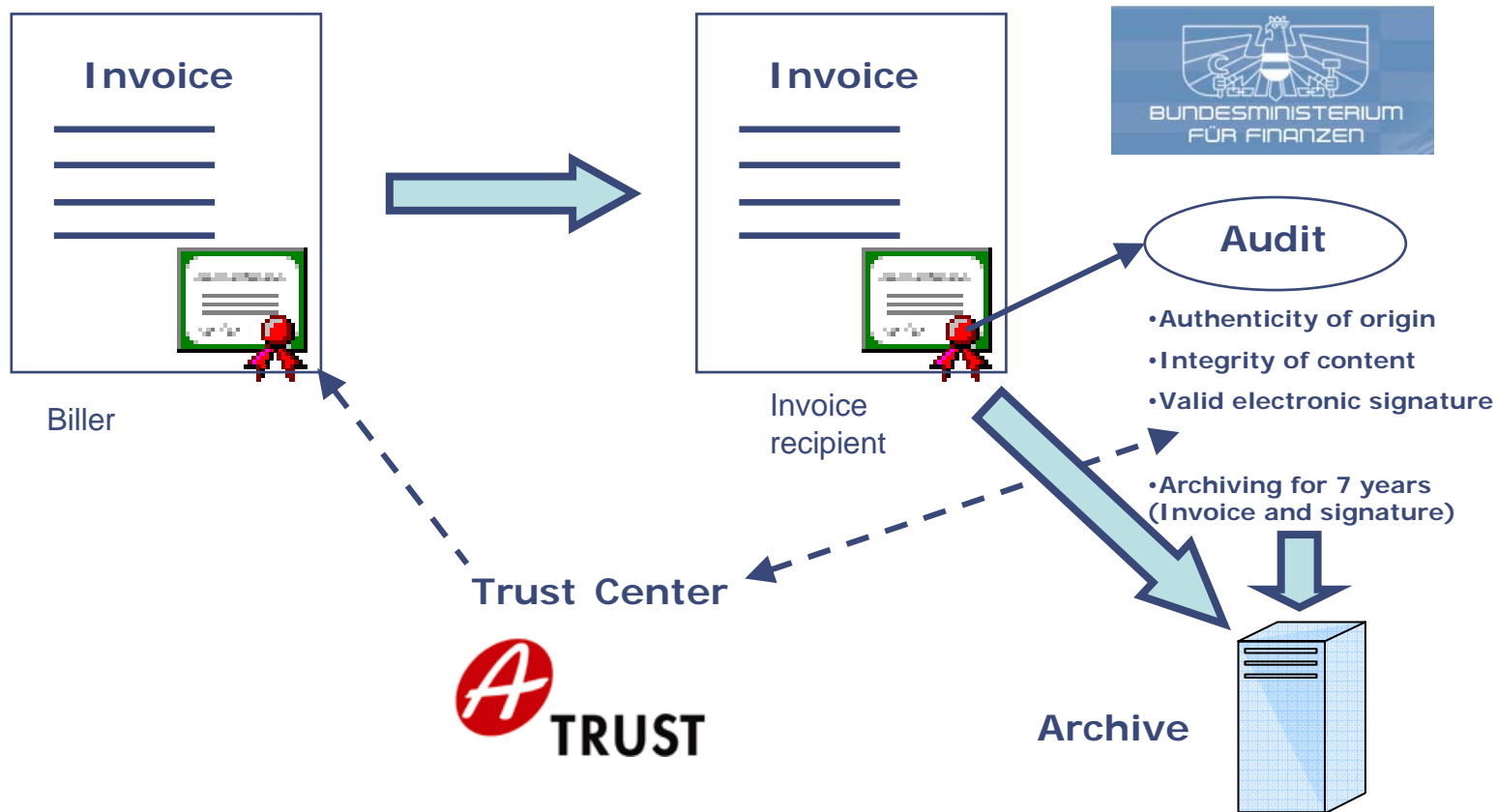
EU:

Council Directive 2001/115/EC on the simplification, modernisation and harmonisation of the conditions laid down for invoicing in respect of VAT.

AUSTRIA:

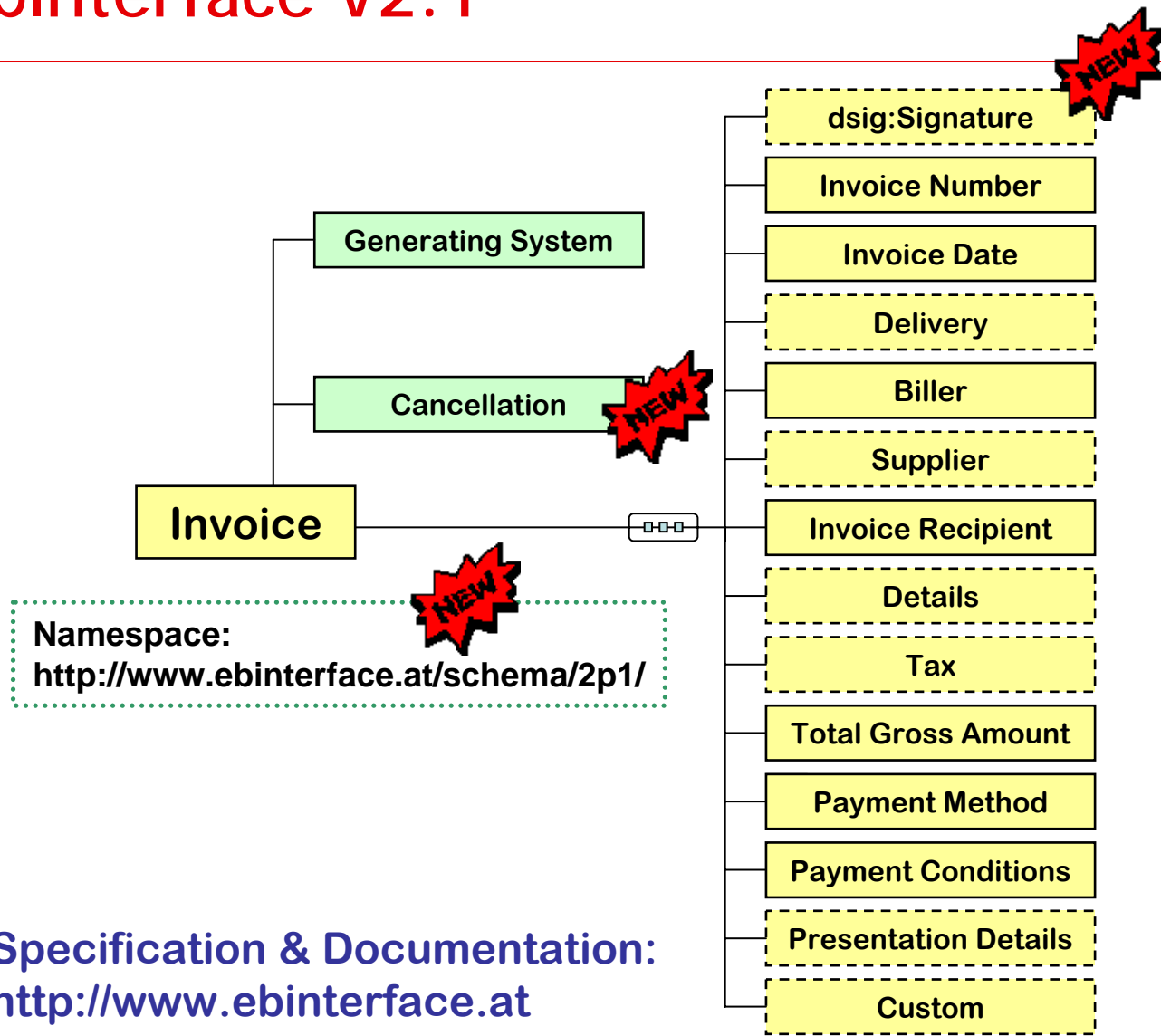
Public decree No 583. of the Federal Ministry of Finance issued on 23.12.2003 which states that VAT paid can be deducted from VAT liability on the basis of an electronic invoice only if such an invoice also carries a certificate proving the authenticity of origin and the integrity of content.

eInvoicing with ebInterface in Austria



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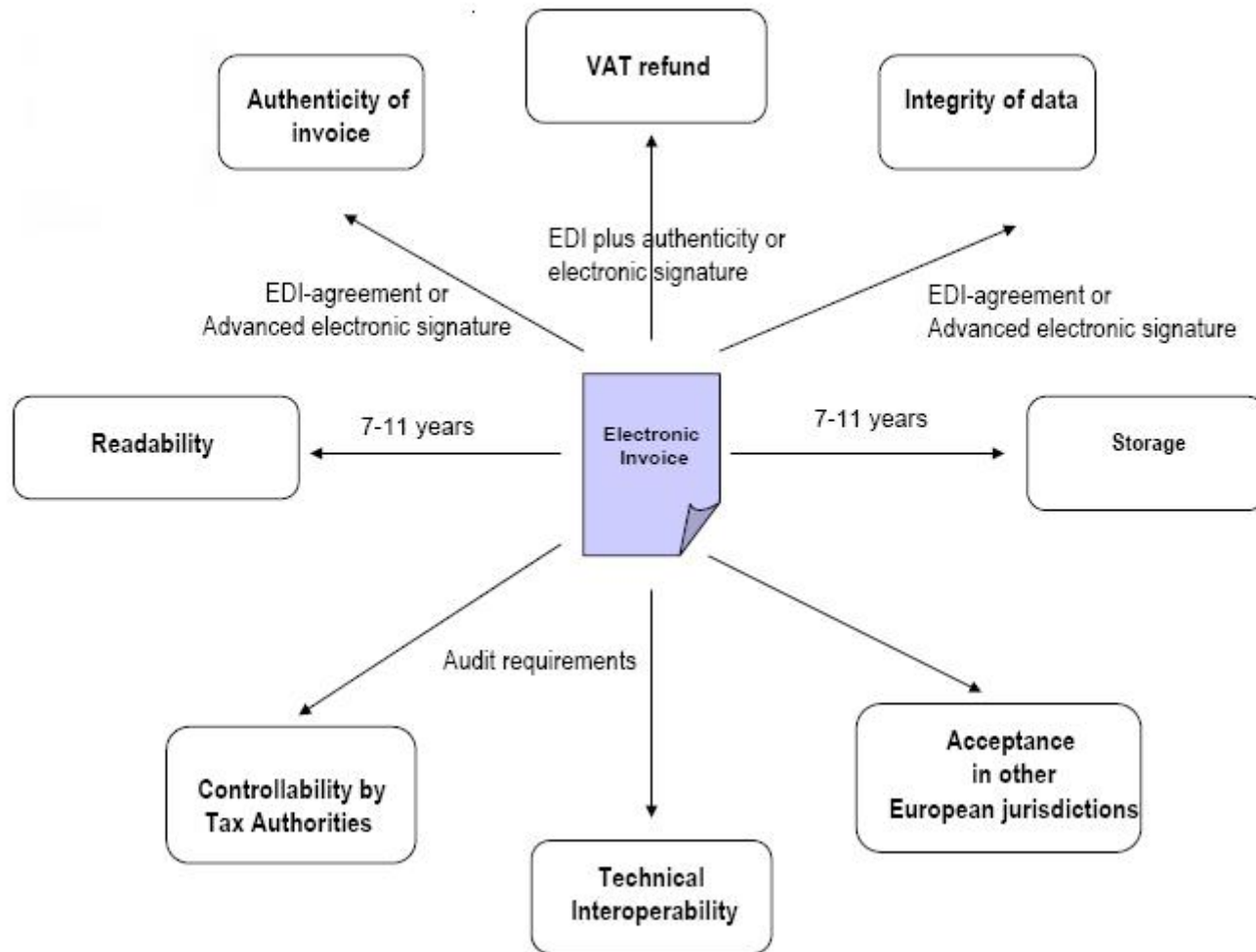
ebInterface V2.1



Specification & Documentation:
<http://www.ebinterface.at>

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Focus Areas for cross-border eInvoicing



Source: Stefan Engel-Flehsig, CEN/ISSS Workshop eInvoicing

Targets on the European Level

- **Interoperability between national standards**
(data formats, business process models, ...)
- **Technical and organisational interoperability across member states**
(b2b-protocols, platforms for secure cross-border transmission electronic documents, provider roaming across Europe, ...)
- **Harmonisation of legal requirements in member states** (type of electronic signature, ...)
- **Cooperation between tax authorities**
(exchange of „best practice“ examples of tax audits)
- **Specific organisational / technical solutions for SMEs**

The Problem

- Too many schemes are proposed
SMEs need a few: max. 3-5 across Europe
- As a consequence many company managers hesitate to join a scheme, as it will take years to sort out the winners
- Every eInvoicing scheme is different to very different, plus country specific
- Back up of large enterprises and local government lacks or is at best dispersed along too many players and solutions

The Solution

- PIN-SME has contacts with the main players in the puzzle. These are large enterprises, banks, local governments and of course the IT-SMEs and eEnablers
- PIN-SME has experienced participants that have made it work in a large population of SMEs and in many cases help to maintain an eInvoicing system with local large bank partners or operators
- They can transfer this knowledge and have the means to educate, coach such systems in large populations of SMEs

Pan European ICT & eBusiness Network for SME (PIN-SME)

PIN-SME Mission: Consistent development of a **network**, which effectively represents the interests of the ICT-SMEs in European politics and during the development of standards

The Project

- Study best practice solutions and organise optimisation to work together via interoperability and system exchange mechanism/cooperation via common partners

The Mission Statement

- The SME community is waiting for cheap, easy to use, reliable and interoperable eInvoice solutions that are usable in most of their large business partners and across the range of their clients.
- PIN-SME has the ability to offer this through this project

Work to do

- Study the present picture of solutions proposed across Europe
 - From the Large buyer side
 - From the SME side
 - Considering the legal constraints
- Identify bottlenecks and debate with relevant players the possible solutions: standards used, interoperability, scalability, legal issues, and later integration in the eBusiness chain
- Choose 3-5 cases in various countries that show the best potential for fast track development across Europe
- Make them interoperable with the use of good standards available
- Organise these in a “package format” (system, procedure, local partner, legal package, reference SME cases) that contains the elements needed to take them abroad
- Implement them across Europe with the local players in the SME sector (SME-associations, IT-SMEs, local operators and supports)

Contact Details

www.pin-sme.eu
www.ebinterface.at
www.austriapro.at

Lothar Winkelbauer
lothar.winkelbauer@aon.at

AUSTRIAPRO
Arbeitskreis E-Billing
Wiedner Hauptstrasse 63
A-1045 Vienna
Austria

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Lothar Winkelbauer
AUSTRIAPRO – Arbeitskreis E-Billing

AUSTRIA PRO