



EU COMPENDIUM E-INVOICING AND RETENTION



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Concept/Design: Peters, Schönberger & Partner mbB, Munich

I R E L A N D

1. Standard requirements for invoices:

1.	n.a.	Designation as "invoice"
2.	✓	Remark regarding "self-billing", if applicable (Art. 226 no. 10a)
3.	✓	Full name and address of supplier (and/or service provider) (Art. 226 no. 5)
4.	✓	National VAT number or alternatively EU VAT ID number of supplier (and/or service provider) (Art. 226 no. 3) in domestic transactions
5.	✓	EU VAT ID number of supplier (and/or service provider) in EU cross-border transactions (Art. 226 no. 3)
6.	✓	Full name and address of buyer (and/or service recipient) (Art. 226 no. 5)
7.	n.a.	VAT number or alternatively EU VAT ID number of business buyer (and/or service recipient) in domestic transactions
8.	✓	EU VAT ID number of buyer (and/or service recipient), if buyer is a business, in EU cross-border transactions (Art. 226 no. 4)
9.	✓	Invoice number (in sequential order) (Art. 226 no. 2)
10.	✓	Invoice date (Art. 226 no. 1)
11.	✓	Date of supply or date of service (even if identical with invoice date) (Art. 226 no. 7)
12.	✓	Quantity and nature of goods supplied and/or extent and nature of services provided (Art. 226 no. 6)
13.	✓	Net amount per item
14.	✓	Taxable (net) invoice amount in any currency allowed (Art. 230)
15.	n.a.	Taxable (net) invoice amount must be specified in EUR
16.	n.a.	Taxable (net) invoice amount must be specified in local (non-EUR) currency
17.	✓	Taxable amount must be specified separately for different VAT rates if applicable (Art. 226 no. 8)
18.	✓	VAT rate(s) for the items on this invoice (Art. 226 no. 8)
19.	n.a.	VAT amount in any currency allowed (Art. 230)

20.	✓	VAT amount must be specified in EUR
21.	n.a.	VAT amount must be specified in local (non-EUR) currency
22.	n.a.	Total (gross) invoice amount
23.	✓	Remark on existing discount or bonus agreement (Art. 226 no. 8) (stating the amount or percentage) if not yet included in total amount
24.	✓	Remark on an existing VAT exemption on intra-Community supplies, triangulation cases, exports to non-EU countries or any other reason (Art. 226 no. 11)
25.	n.a.	For VAT exemptions: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
26.	n.a.	For VAT exemptions: Legal norm in national VAT law must be stated on the invoice
27.	✓	Remark on the application of the reverse charge procedure (Art. 226 no. 11a)
28.	n.a.	For reverse charge: Legal norm in national VAT law or in the VAT directive must be stated on the invoice
29.	n.a.	For reverse charge: Legal norm in national VAT law must be stated on the invoice
30.	✓	Remarks on the application of a VAT margin scheme
31.	n.a.	Remark if the invoice was processed by computer
32.	n.a.	Number of bill of delivery

2. Special requirements for (incoming and outgoing) electronic invoices

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1.	Is a digital signature required if the authenticity of the origin and the integrity of the content of an invoice are ensured? If yes, which specific type of digital signature and digital certificate is required?	No digital signature required.
2.	Is electronic invoicing subject to approval of the invoice recipient? If yes, can the approval be given tacitly?	Yes, there must be "prior agreement" between the person issuing the invoice and the invoice recipient. Legislation does not specify whether / how the "prior agreement" must be evidenced.
Requirements on the data type (data format) of electronic invoices:		
3.	Do they have to be in a "structured" data format (such as XML)? If yes, which format is appropriate?	No specific data format required for outgoing invoices (including storage of these invoices).
4.	May the invoice be issued in a PDF or PDF/A data format?	Yes, PDF or PDF/A data format are fine (for issuance as well as for storage).
5.	Are there any other restrictions regarding the data format? If yes, what kind of restrictions?	No restrictions on data format; users have free choice.

3. Authenticity of the origin, integrity of the content and legibility of an (incoming) invoice

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1.	How can the authenticity of the origin and integrity of the content be ensured?	Through business controls on these invoices. AES and EDI systems must have certain capabilities that are specified in legislation. A business can use other systems provided the systems have the capabilities that are specified in legislation and that the business notifies the tax authority.
2.	Which business controls on invoices must be implemented?	The business controls must ensure the authenticity of the origin of invoices, the integrity of the content of invoices, and that there is a reliable audit trail for invoices and the supply of goods or services as described therein.
3.	Are there any documentation requirements for these business controls on invoices?	A detailed process documentation must be prepared and kept up-to-date.
4.	Situation: Business controls are not sufficient. However, the incoming invoices are correct. Will this affect the ability of the invoice recipient to deduct input VAT?	Legislation does not specify.
5.	How can the legibility of an invoice be ensured?	Visual inspection of the document must be possible; electronic invoices must have display functions (XML viewer, text editor etc.) A person who issues or receives electronic invoices must be able to reproduce any such invoice in paper or electronic format on request by an officer of the tax authority and in such format as specified by the officer at the time of the request.

4. Archiving requirements for electronic invoices

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1.	Are there any archiving requirements regarding the data type (data format) of electronic invoices?	Electronic invoices must be archived in the original data format.
2.	Do electronic invoices have to be archived in digital form?	Yes; electronic invoices must be archived in the original data format.
3.	Is it allowed to print the electronic invoices on paper and delete the electronic data?	No; electronic invoices must be archived in the original data format.
4.	Is it allowed to convert electronic invoices into a new digital format for storage?	Yes it is; in such a case, however, the electronic invoices must be archived in both the original data format as well as in the new digital format and both files must be stored under the same index.
5.	Is it allowed to store the electronic archive in a different EU member state?	Electronic invoices may be stored abroad without notification, provided that the tax authority is given access at all reasonable times.
6.	Is a digital time stamp required? If yes, at what point in time does the time stamp come into effect?	No digital time stamp required.
7.	Are there any requirements regarding the archiving system?	Visual inspection of the electronic invoices as well as analysis functions on the electronic data must remain unchanged; no further requirements on the archiving software.
8.	What is the retention period?	6 years from the date of the latest transaction to which they refer (with certain exceptions).

5. Scanning of paper invoices

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1.	Is it allowed to scan paper invoices and only keep the scan? If yes, what are the requirements to do this?	Yes. If the quality of an original of a record is too poor to be scanned, or if the colour or ink cannot produce legible scanned images and a photocopy is used instead, this should be recorded and the original record (and its photocopy) retained. If the original contains physical changes that would not be visible on the scanned image or a reproduction, it should also be retained.
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