



# E-INVOICING TO PUBLIC ADMINISTRATIONS IN GERMANY

The EU Directive on e-invoicing and public procurement [2014/55/EU] gives countries the possibility to implement local legislation requiring vendors to send e-invoices to public administrations.



## CONTEXT IN GERMANY

The eBill law (E-Rechnungsgesetz) voted in 2017 transposed the EU Directive for all German public entities to accept and process e-invoices and offer the possibility to mandate B2G e-invoicing for suppliers of public administrations. As Germany is a federal republic in which the individual federal states have strong legislative powers, there are several levels of jurisdiction:

- Federal level
- State level
- Municipality level (in some states)

### Standards

- PEPPOL BIS 3.0
- XRechnung
- ZUGFeRD 2.0

## FEDERAL LEVEL

### ▪ Compliance deadline for public entities to receive and accept e-invoices:

- November 27, 2018 for supreme federal authorities
- November 27, 2019 for all other and indirect authorities on federal level

### ▪ Compliance deadline for businesses to submit e-invoices to public entities:

- November 27, 2020 for all authorities on federal level

After these deadlines, all B2G invoices to federal authorities must be submitted as e-invoices. There are exceptions for invoices placed after fulfilment of a direct order up to the amount of 1,000 euros (net) and invoices relating to security or defense contracts.

### Platforms

- Supreme federal authorities and all other authorities on federal level: [ZRE](#)
- Indirect federal administration: [OZG RE](#)

As of April 2018, the **PEPPOL network** is the standard to transport e-invoices for federal authorities.

## STATE LEVEL

All states (13 area states and the three city-states: Berlin, Hamburg and Bremen) will release their own B2G e-invoicing laws and directives to define:

- If and when B2G e-invoicing will become mandatory in their jurisdictions for suppliers
- If they choose PEPPOL as a way of transportation for e-invoices

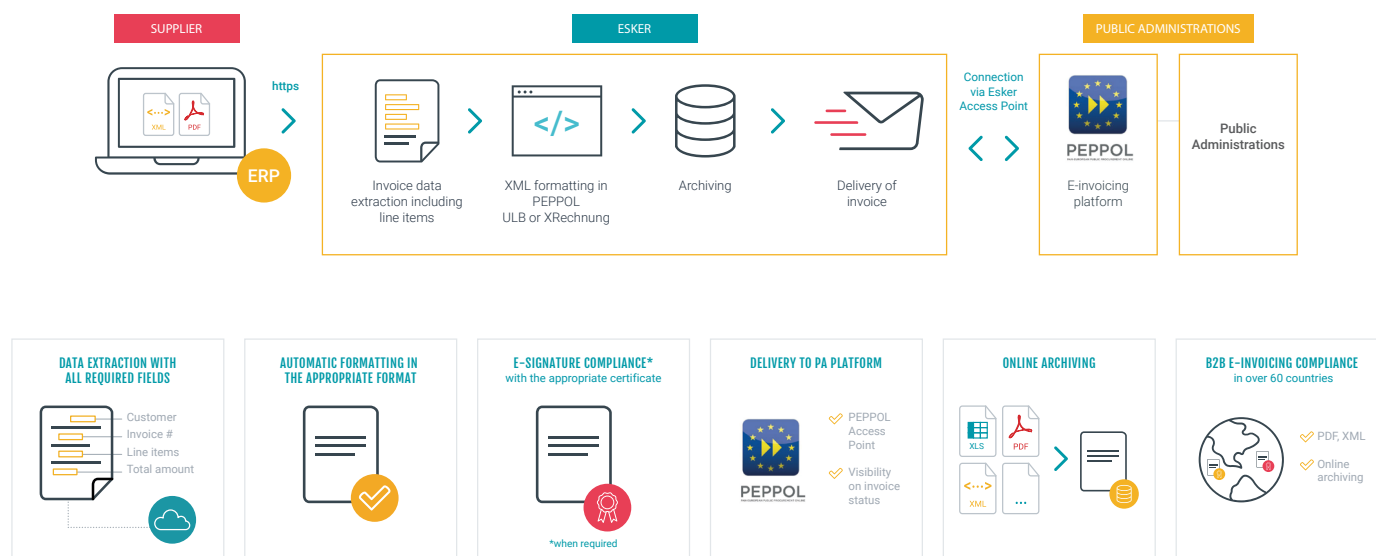
## State Platforms & Deadlines

Last update: April 2020

| STATE                         | DEADLINE FOR PUBLIC ENTITIES | DEADLINE FOR SUPPLIERS | AVAILABLE PEPPOL NETWORK | STATE                  | DEADLINE FOR PUBLIC ENTITIES | DEADLINE FOR SUPPLIERS | AVAILABLE PEPPOL NETWORK |
|-------------------------------|------------------------------|------------------------|--------------------------|------------------------|------------------------------|------------------------|--------------------------|
| Baden-Wuerttemberg            | 4/18/2020                    | 1/1/2022               | Yes                      | Lower Saxony           | 11/27/2019                   | 4/1/2023               | Yes                      |
| Bavaria                       | 4/18/2020                    | Not compulsory         | No (maybe later)         | North Rhine-Westphalia | 4/1/2020                     | Not compulsory         | Yes                      |
| Berlin                        | 4/16/2020                    | Not compulsory         | Yes                      | Rhineland-Palatinate   | 4/18/2020                    | Not compulsory         | Yes                      |
| Brandenburg                   | 4/1/2020                     | Not compulsory         | Yes                      | Saarland               | 4/18/2020                    | Not compulsory         | Yes                      |
| Bremen                        | 11/27/2018                   | 11/27/2020             | Yes                      | Saxony                 | 4/18/2020                    | Not compulsory         | Yes                      |
| Hamburg                       | 4/1/2020                     | Not compulsory         | No                       | Saxon-Anhalt           | 4/18/2020                    | Not compulsory         | Yes                      |
| Hessen                        | 4/18/2020                    | Not compulsory         | Yes                      | Schleswig-Holstein     | 4/18/2020                    | Not compulsory         | Yes                      |
| Mecklenburg-Western Pomerania | 4/18/2020                    | Not compulsory         | Yes                      | Thuringia              | 11/27/2019                   | Not compulsory         | Yes                      |

## ESKER'S INVOICE DELIVERY SOLUTION

Esfer's Invoice Delivery solution supports e-invoicing compliance in more than 60 countries worldwide, including Germany. Esfer strongly supports the global movement to standardise exchanges between the private and public sectors. As a certified PEPPOL Access Point, Esfer processes, sends and receives invoices to any recipient within the PEPPOL network



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### EUROPE



### ASIA - PACIFIC

