



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

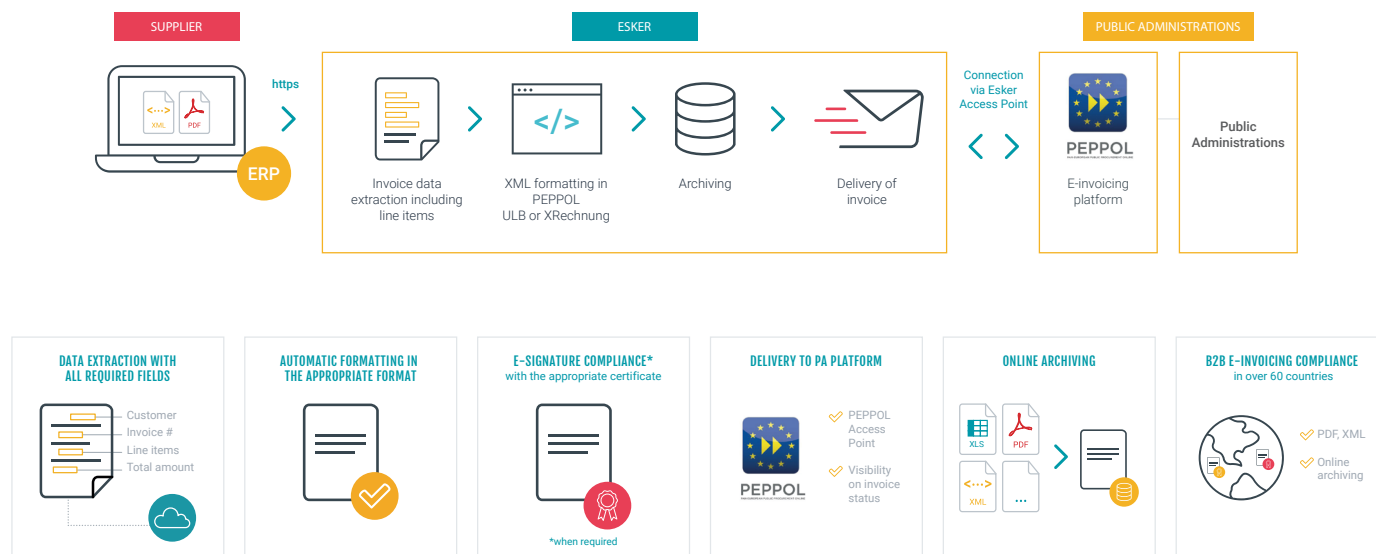
State Platforms & Deadlines

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



©2020 Esfer S.A. All rights reserved. Esfer and the Esfer logo are trademarks or registered trademarks of Esfer S.A. in the U.S. and other countries. All other trademarks are the property of their respective owners.

EUROPE



ASIA - PACIFIC

