

Feedback

to
the EU public consultation on
Electronic invoicing – revision of EU rules

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A. General comment

The German Retail Federation HDE welcomes the planned revision of the EU rules on electronic invoicing (eInvoicing). The current rules are dominantly designed to satisfy the needs showing up when processing B2G invoices. Thus, further development of the rules is needed so that the rules also can satisfy B2B requirements to a sufficient extend. However, eInvoicing is already common practice in the trade and retail sector. This must be taken into account by the revision of the Eu rules on eInvoicing.

B. Recommendations for a revision of EU rules on eInvoicing

To satisfy the B2B requirements the revision should take the following into account:

1. Even though the European Commission is not satisfied with the spread and the harmonisation of eInvoicing in the EU it should be remembered that eInvoicing is already common practice in some businesses. This holds in particular for the trade and retail sector. In consequence companies doing business in these sectors have made significant investments which should not be devalued. And even though harmonization of eInvoicing standards and transmission methods is highly desirable the transitions cost resulting from simply shifting from one eInvoicing method to another should not be neglected.
2. Because of the above the European Commission issued a statement on the European Standard for eInvoicing with the political agreement on ViDA (14964/24, ADD 1, FISC 209, ECOFIN 1204 of 30. October 2024). There the Commission recognised the need for this standard to integrate existing sectoral business requirements in which European businesses have already massively invested. We urge the European Commission to implement this integration.
3. The EU eInvoicing Standards must cover a broad variety of different business requirements. Thus, we have a conflict of interest between harmonization and flexibility. The further makes the use of eInvoicing easier while the latter allows to cover a broader range of requirements. This trade-off must be well balanced.
4. Therefore, the trade-off outlined above should be tackled by a two-step approach: A standard approach like EN 16931 that should be supplemented by complementary approaches that business partners can agree upon. The EU rules on eInvoicing will only become a standard accepted by all companies if it comprehensively covers their needs when creating eInvoices. This can not be achieved by full standardisation.
5. The European Norm EN 16931 is a good starting point for harmonizing eInvoicing in the EU since after its revision it should be able to cover a large fraction of companies' invoicing requirements. However, business can be complex and additional information can be needed that should be transmitted in the invoice. Parallel processes should be avoided. This can be achieved by



- a. Integrate existing sectoral business standards in which European businesses have already massively invested in EN 16931 as mentioned above in point 2. This holds in particular for EDIFACT which is a worldwide standard managed by UN-CEFACT.
 - b. Allowing for extensions to EN 16931 designed according to the rules issued by the CEN Committee and registered by the CEN Committee.
6. Transmission methods should be designed in accordance with the technical requirements of companies and eInvoicing standards. In our opinion a single transmission method is not suitable for business needs.
7. Instead of defining or designing a single transmission method or a set of transmission methods the European Commission should define the minimum requirements a transmission method must cover. This prevents from devaluing past investments in well-functioning B2B transmission methods.