



## Taking the Pulse of e-Invoicing in Central and Eastern Europe

*Discover essential information about the process!*



# Speakers



**Şevket Asil Kısa |  
Moderator**

Account Specialist, SNI

Şevket Asil Kısa is an Account Specialist, responsible for international account management, focused on conducting SAP projects all around the world.



**Emre Hüzmeli |**  
Account Specialist, SNI

Emre Hüzmeli is an Account Specialist, responsible for international account management, focused on conducting SAP projects all around the world.



**Hande Çoğalmış |**  
Tax Technology  
Assistant Specialist, SNI

Hande Çoğalmış is a Tax Technology Assistant Specialist at SNI. She is on a mission to handle the implementation of globally standardized tax compliance and reporting processes, and to deal with the documentation of tax technology requirements.

# Agenda

About SNI

General Overview of National Implementation of e-Invoicing in Serbia, Poland, Romania, and Slovakia

FAQs About Central and Eastern European Countries' Tax Regulations

How can SNI help you?

Q&A

# About SNI



Founded in  
**2006**



**~150**  
employees



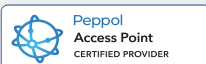
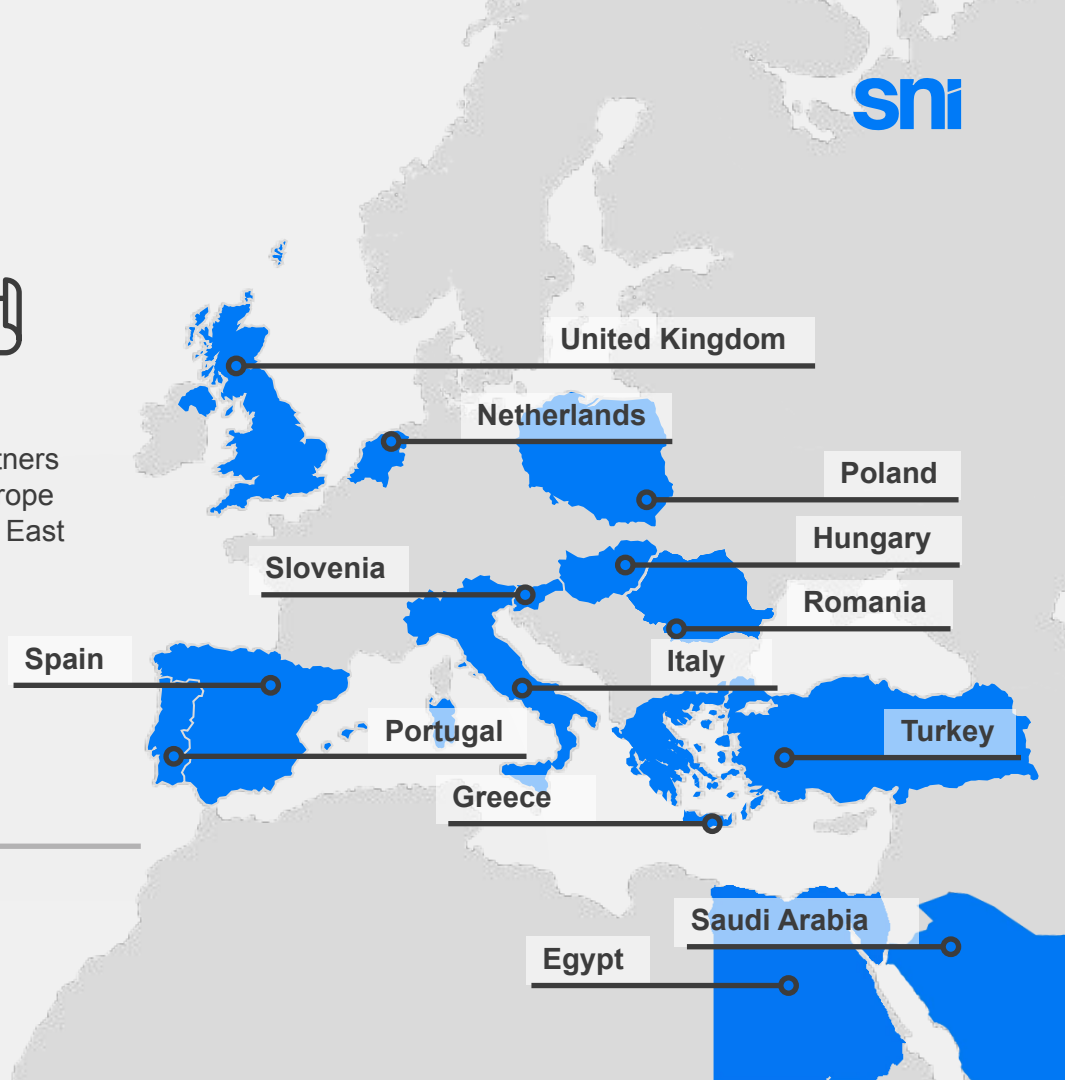
**12**  
offices/partners  
across Europe  
and Middle East



**30+**  
country  
solutions



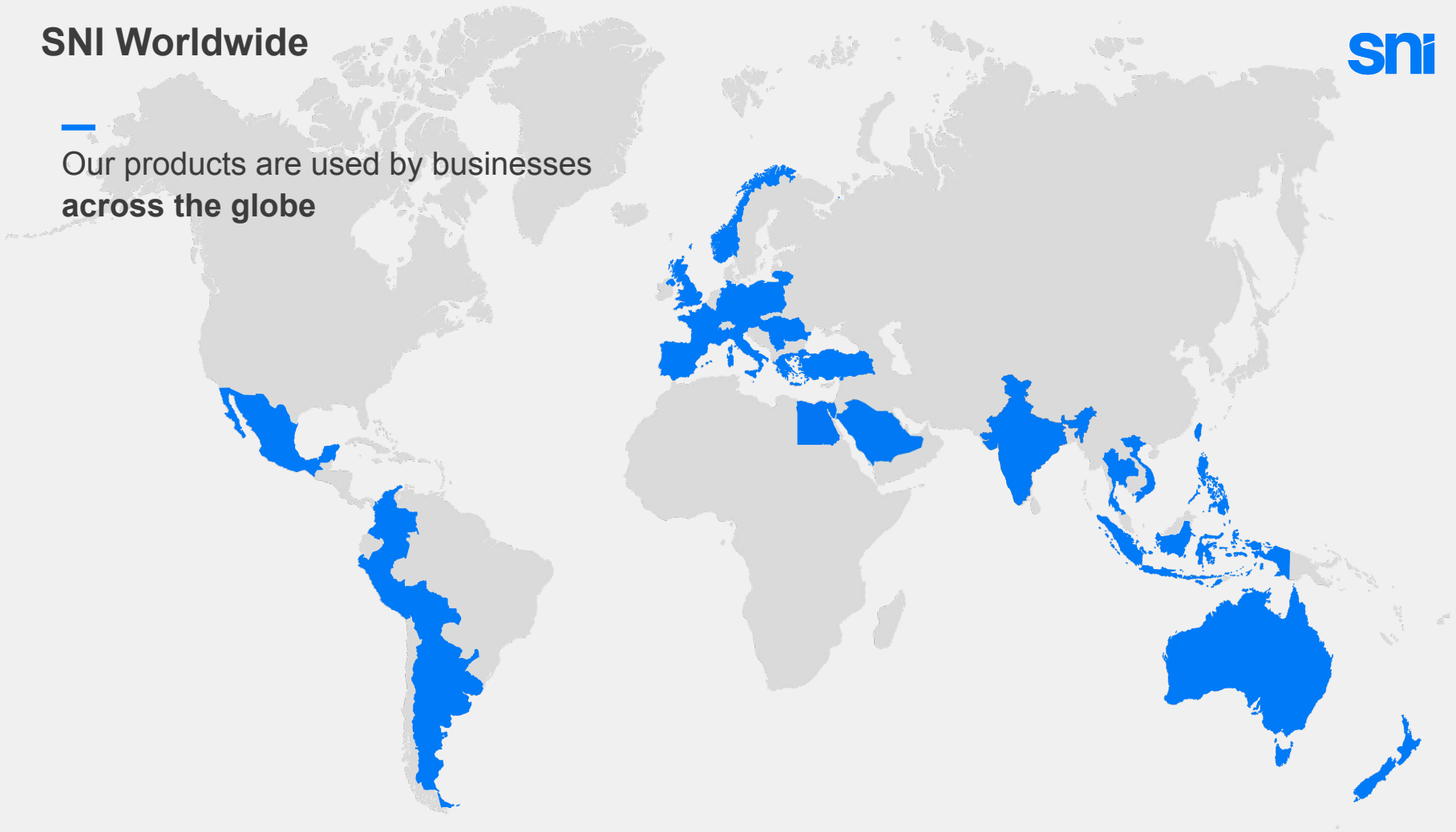
**750+**  
clients  
(75% multinationals)



# SNI Worldwide



Our products are used by businesses  
**across the globe**



## Our Clients

sni



**FERRERO**



GUESS

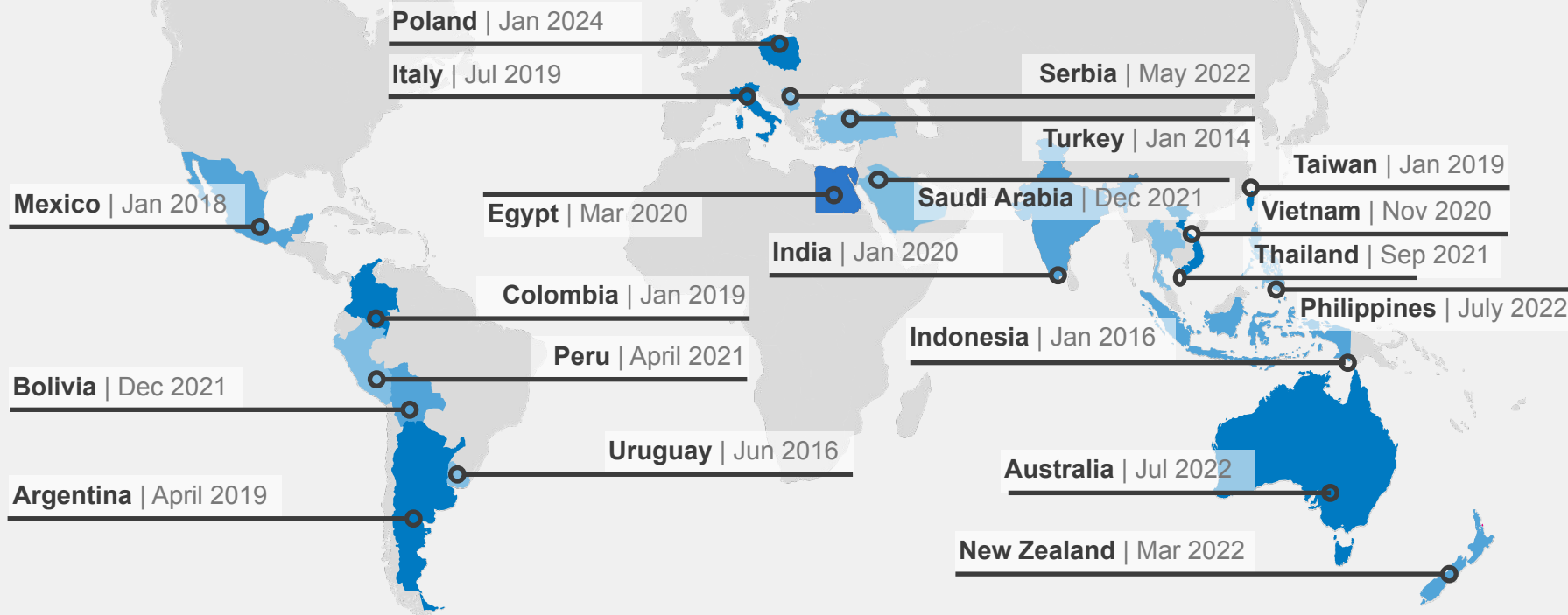
dyson



**Honeywell**

signify

# Real Time e-Invoicing (Clearance)





A nighttime photograph of a city skyline, likely Warsaw, featuring several prominent skyscrapers. The buildings are illuminated with various lights, including blue and white. The sky is dark blue. The text "General Overview of National Implementation of e-Invoicing in Serbia, Poland, Romania, and Slovakia" is overlaid in white at the bottom.

# General Overview of National Implementation of e-Invoicing in Serbia, Poland, Romania, and Slovakia



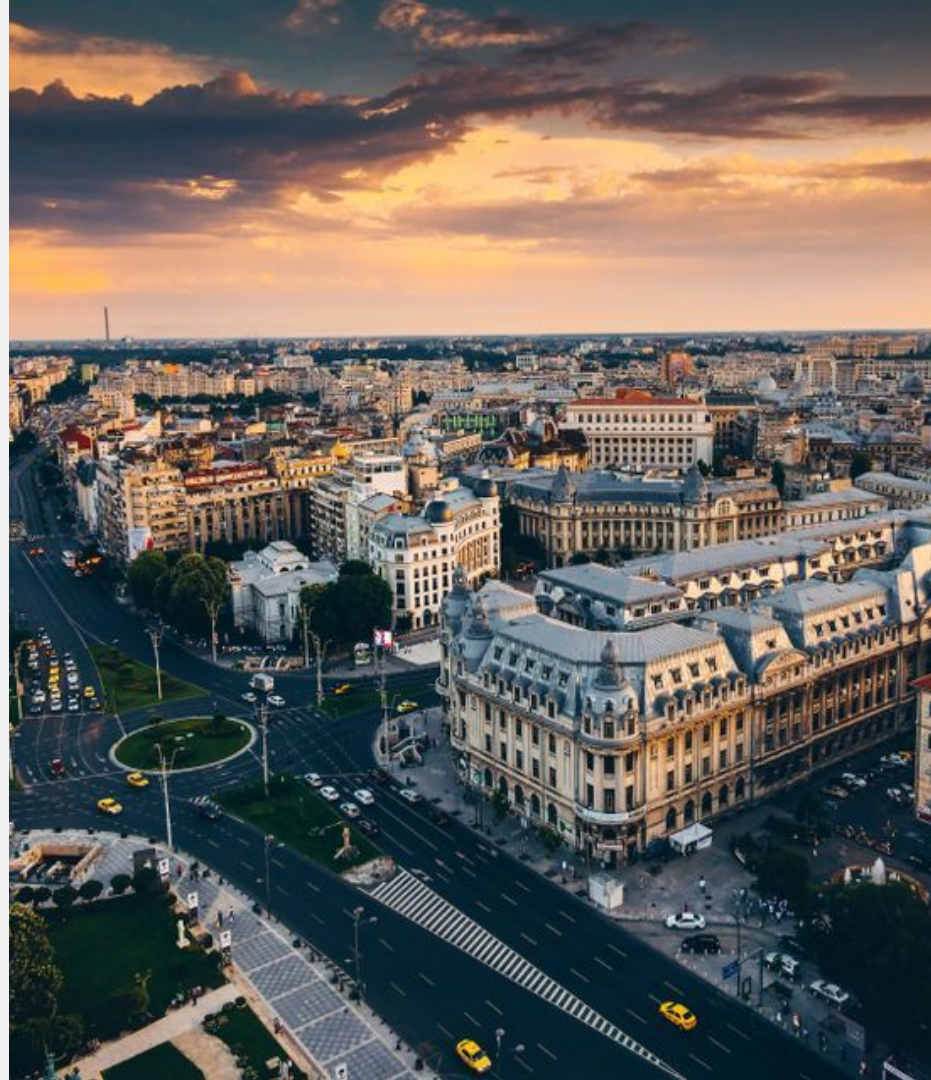
# SERBIA SISTEM E-FAKTURA

- Sistem E-Faktura (SEF)
- Clearance Model
- e-Invoice Regulation covers following groups;
  - Entities in the private sector that are liable for VAT
  - Public sector entities,
  - VAT representatives for foreign companies
- Mandatory **B2B** e-Invoicing from **January 2023**
- XML format in line with the UBL 2.1 standard.
- 10 years archiving



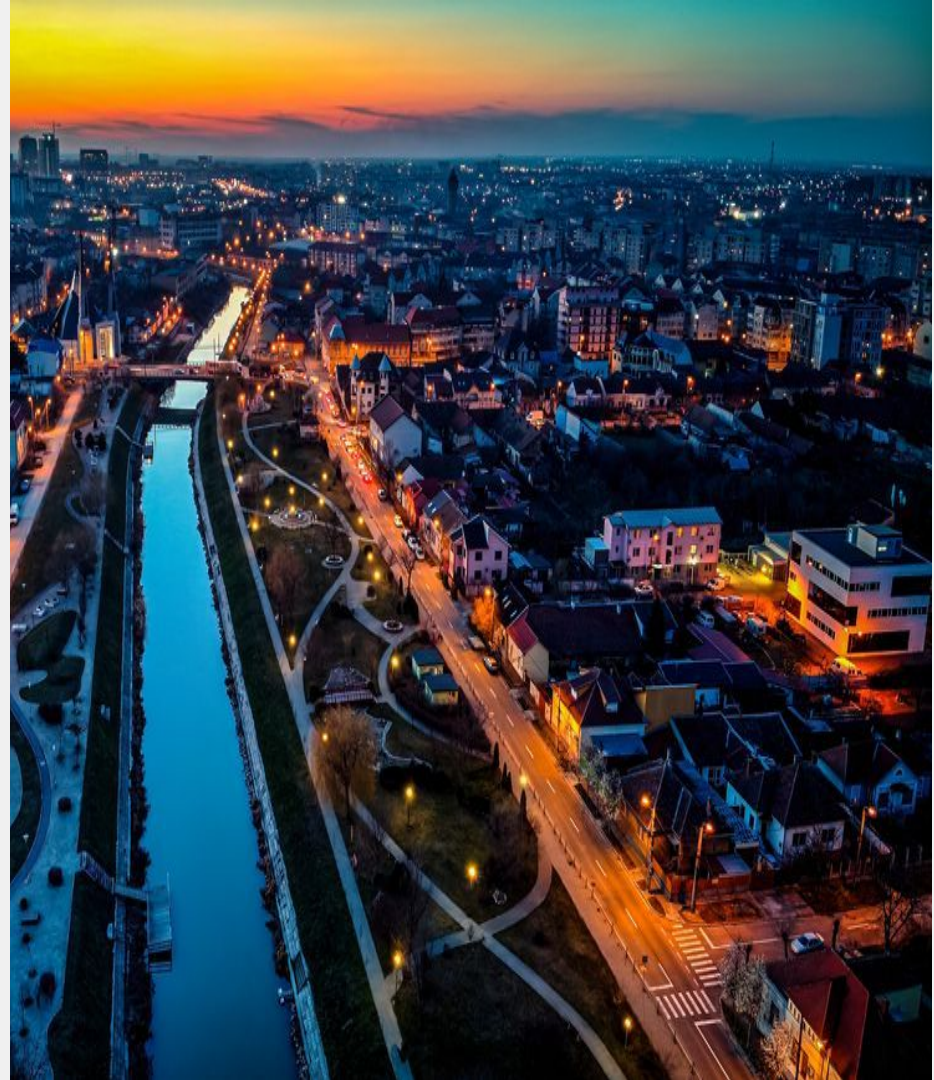
# ROMANIA E-FACTURA SYSTEM

- **B2G** transactions mandated for all taxpayers
- **B2B** transactions mandated only for e-Invoice for high fiscal risk products.
- Mandatory from **July 2022**
- High fiscal risk products include as follow as;
  - Vegetables and plants, and edible fruits,
  - Mineral products (Salt, sulfur, and cement,)
  - Alcoholic beverages
  - New construction
  - Clothing and footwear
- XML format
- 10 years archiving



# ROMANIA E-TRANSPORT SYSTEM

- Monitoring the transport of goods with high fiscal risk in national territory
- Effective from **October 2022**
- High fiscal risk products include as follow as;
  - Vegetables and plants, and edible fruits,
  - Mineral products (Salt, sulfur, and cement,)
  - Alcoholic beverages
  - New construction
  - Clothing and footwear and,
  - Cast iron, iron and steel.
- XML format
- UIT code





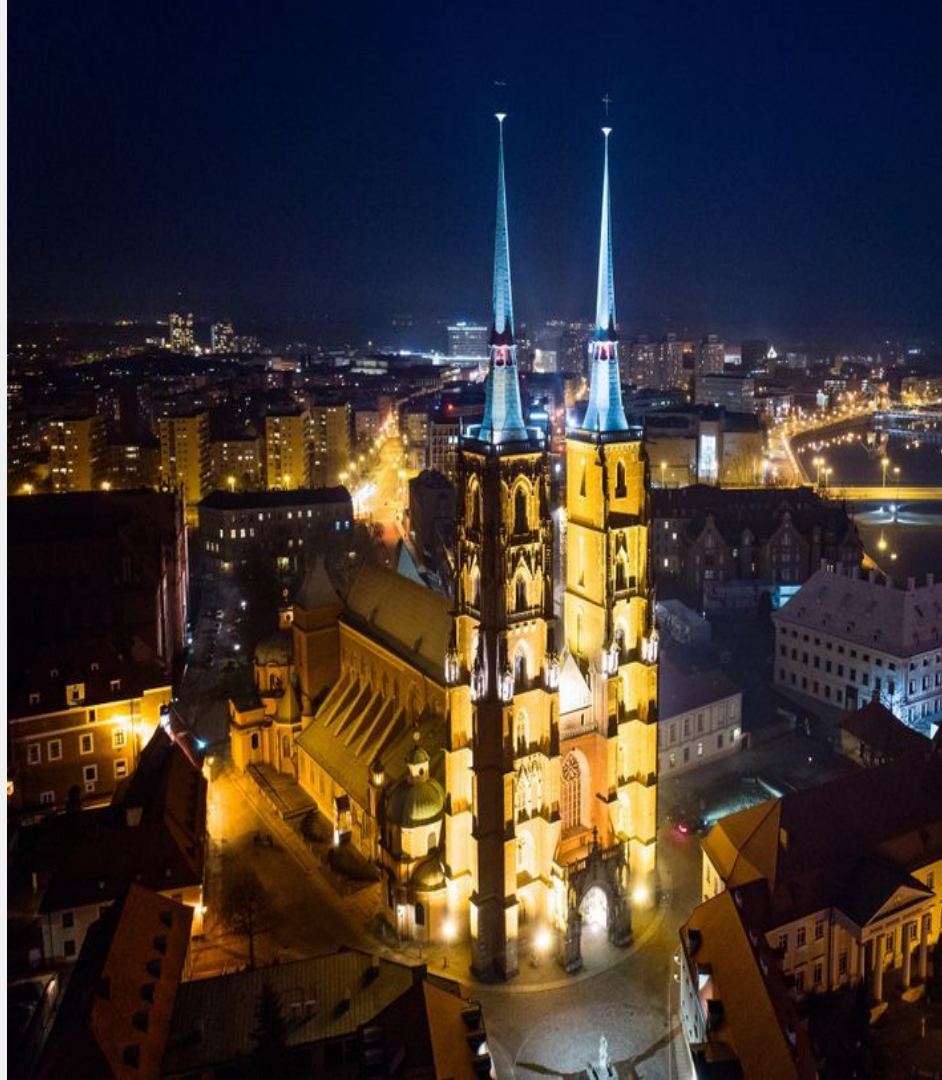
# SLOVAKIA E-faktúra

- IS EFA System
- **B2G, G2G and G2B** e-Invoicing mandatory from **January 2023**
- **B2B** and **B2C** transactions starting from 2024
- XML format in line with the UBL 2.1 standard.
- 10 years archiving
- Slovakia Whitelist effective from **January 2022**



# POLAND E-FAKTURA

- The National e-Invoicing System “**KSeF**”
- Clearance Model
- **B2B** e-Invoicing Mandatory from **January 2024**
- e-invoicing Applies to All Taxpayers
- XML format
- 10 years archiving





# Frequently Asked Questions



- **Serbia**

- Is a digital signature required?
- What are the legal penalties in case of not complying with the regulation of electronic invoicing?

- **Poland**

- What kind of benefits are there for the taxpayers who are involved in the voluntary period?
- Do the new e-Invoicing regulation cover non-established entities?

- **Romania e-Invoicing**

- Is B2B e-Invoicing mandatory for all taxpayers in Romania?
- What are the main ways of generating, transmitting, and receiving e-invoices?

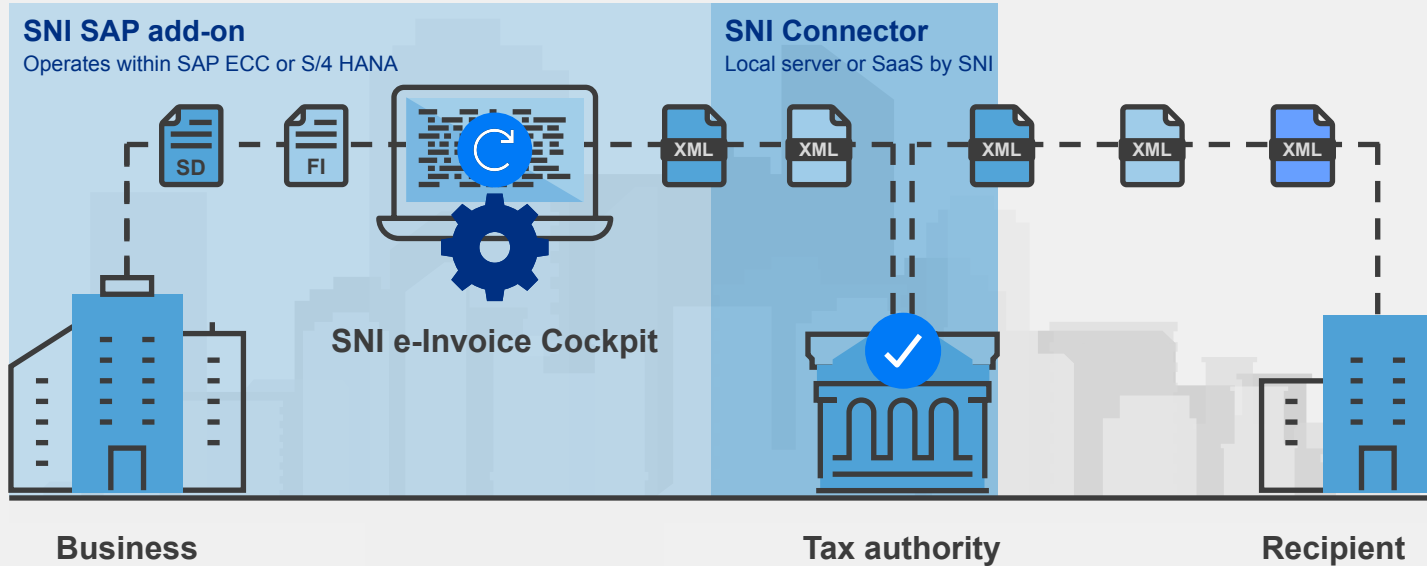
- **Romania e-Transport**

- What is the threshold for declaring high fiscal risk products?
- Should the high fiscal risk products and others be declared if they are transported together?

# Structure of e-Invoice System

# Real Time e-Invoicing

## SNI Solution



## SAP Easy Access SNI Serbia eInvoice System

### ▼ Favorites

- ★ /SNI/EI\_OUT - e-İrsaliye Giden Kokpit
- 🔍 URL - search
- ★ /SNI/SF\_COCKPIT - SAF-T Poland -> SAFT Cockpit
- ★ VA01 - Logistics -> Sales and Distribution -> Sales -> Order -> Create
- ★ /SNI/SFVWBSET - SAF-T Poland -> PL:Customizing -> SAFT: WB Settings
- ★ ZSFT\_IN - Gelen Efatura Belgeleri
- ★ ZSFT\_OUT - SNI e-Invoice -> Outbound -> Outbound Edocuments

### ▼ SAP Menu

#### ▼ SNI Serbia eInvoice eDocument System

- 📁 /SNI/SIISR\_COCKPIT\_O - SNI Serbia - Outbound Cockpit
- 📁 /SNI/SIISR\_COCKPIT\_I - SNI Serbia - Inbound Cockpit
- 📁 /SNI/SII\_COCKPIT\_REF - SNI SII - Reference Documents Cockpit
- 📁 /SNI/SIISR\_ENV - Envelope Cockpit
- 📁 /SNI/SIISR\_01 - SII SR Manual Creation
- 📁 /SNI/SIISR\_02 - SII SR Document - Change
- 📁 /SNI/SIISR\_03 - SII SR Document - Display

#### ▶ Reports

#### ▶ Batch

#### ▶ Tools

#### ▼ Customizing

##### ▼ Local Settings

- 📁 /SNI/SIISRTAX - Tax Assignment
- 📁 /SNI/SIISRSDGEN - SD Document Type Based Settings
- 📁 /SNI/SIISRSDGEN2 - SD Billing Type Based Settings
- 📁 /SNI/SIISRSDXCLD - SD Billing Type Exclusion Settings

##### ▶ General Settings

##### ▶ Technical Settings

##### ▶ Advanced Settings

## SII Documents - 2 Document

Details
 Print
 Show XML
 Hold/Unhold
 Archive
 Prepare Envelope to MoF
 Get Confirmed Doc

Exce...	M...	eDocument Number	e-Documen...	S...	App...	Rel. Deprtm...	I...	P	A	A	Doc.Status	Co...	Vendor	Customer	Object Key	Object	Invoice Serial Number
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			171238	SRB_O							11	SNI4		OZGE TEST	0090000050	VBRK	0090000050

Document Status (1) 28 Entries found

Doc.Status	Short Descript.
09	+--Document Created-/Passive
10	Document has error
11	+--Document Created-/Active
12	On Hold
S1	Ready To Prep Envelop
13	Ready to Transmit [Enveloped]
15	Sent to MoF
16	Delivered by MoF
17	Not Delivered to MoF
18	Approved by MoF
19	Rejected by MoF
20	Approved with Errors
21	E-mailed - Archived for not-submitted document
30	Delivered to Customer
32	Not Delivered to Customer- Process Continue
34	Not Delivered to Customer- Deadline Passed
36	Not Delivered to Customer
37	Rejected by Customer
38	Approved by Customer
39	Rejection in progress
40	I: Document Created
41	I: Document Created-Matched
42	I: Document Rejection Process
43	I: Document Rejected
70	EN: Delivered
73	EN: Sent (SNI)
80	Cancelled

28 Entries found



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```



**Company Name:**

**Address:** Ul.Spokojna 5

**Post Code:** 01-044

**City:** Grad pravnog lica A

**Country Code:** RS

## Serbia E-Invoice

**Customer Name:** Biuro Podró y ABC sp. z o. o.

**Street:**

**Post Code:**

**City:**

**Country Code:**

**Invoice No:** 0090000050

**Invoice Type:**

**Invoice Date:** 30.05.2018

**Purchase Order No:** testPOOz9

**Sales Order No:** 0000000063

Item No	Item Description	Material No	Quantity	Unit Price	Tax Perc	Net Price
00001	test + 1	004	5 EA	100,00 RSD	%23	500,00 RSD

**Line Extension Amount:** 500,00 RSD  
**Tax Exclusive Amount:** 500,00 RSD  
**Tax Amount:** 115,00 RSD  
**Tax Inclusive Amount:** 615,00 RSD  
**Payable Amount:** 0,00 RSD



Datum izdavanja: 05.08.2022

Broj fakture  
**0090000036**

OMLADINSKIH BRIGADA 90E  
Beograd (Novi Beograd) Srbija

Broj narudžbenice    test  
Datum prometa        05.02.2023  
Datum dospeća        **30.07.2023**  
Matični broj kupca    20786078  
PIB kupca              107351003  
Valuta fakture         **RSD**  
Ukupno za plaćanje    **3,54**

Prodavac

Adresa: Beograd (Novi Beograd) OMLADINSKIH BRIGADA  
90E  
Matični broj: 20786078  
PIB: 107351003

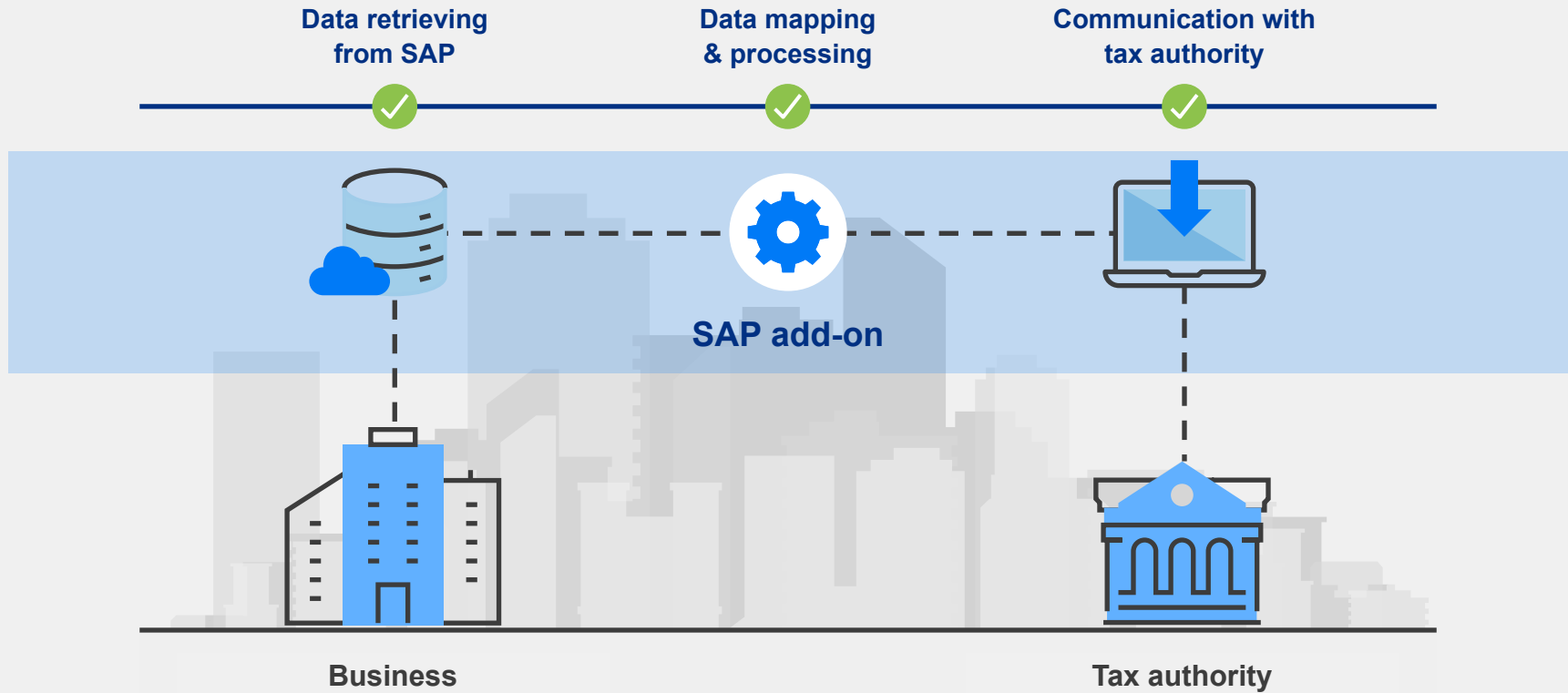
Opis	Količina	Jedinična cena	Jedinica mere	Popust %	Iznos bez PDV	PDV	stopa
Efatura Ek Geli tirme	1	3,00	ACT	0,00	3,00	8,00	
Šifra OZGE TEST							
Zbir stavki sa stopom 8%:						3,00	
Ukupno osnovica - stopa 8%:						3,00	
Ukupno PDV - stopa 8%:						0,24	
Ukupan iznos:						3,54	
Umanjena osnovica - stopa 8%:						3,00	
Ukupno PDV umanjen za avanse - stopa 8%:						0,54	
Ukupno za uplatu:						3,54	



**How can we help you?**



# An end to end solution

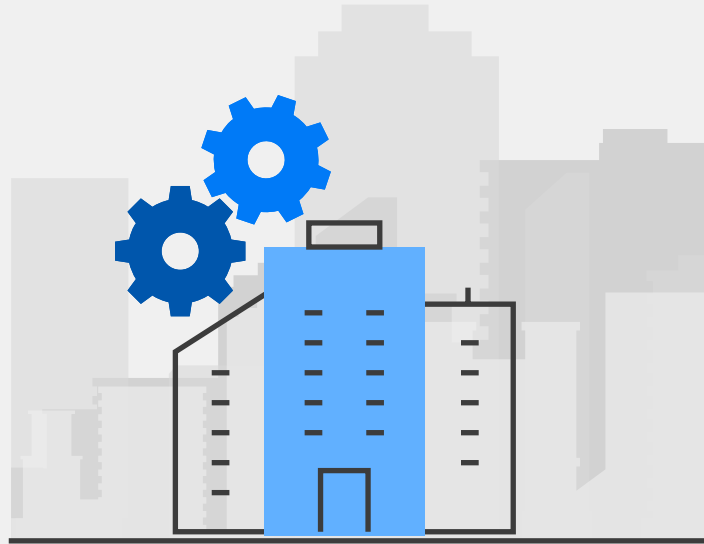




## For SAP users



Easy integration into your existing systems and infrastructure



### Simple

Fast integration without installing SAP OSS notes



### Efficient

Cost-effective implementation without employing an external consultant



### Accessible

No version upgrade required

\*SNI add-ons support ECC.47 and Higher R3 Versions

\*SNI SAP add-ons run on SAP R3 and S4

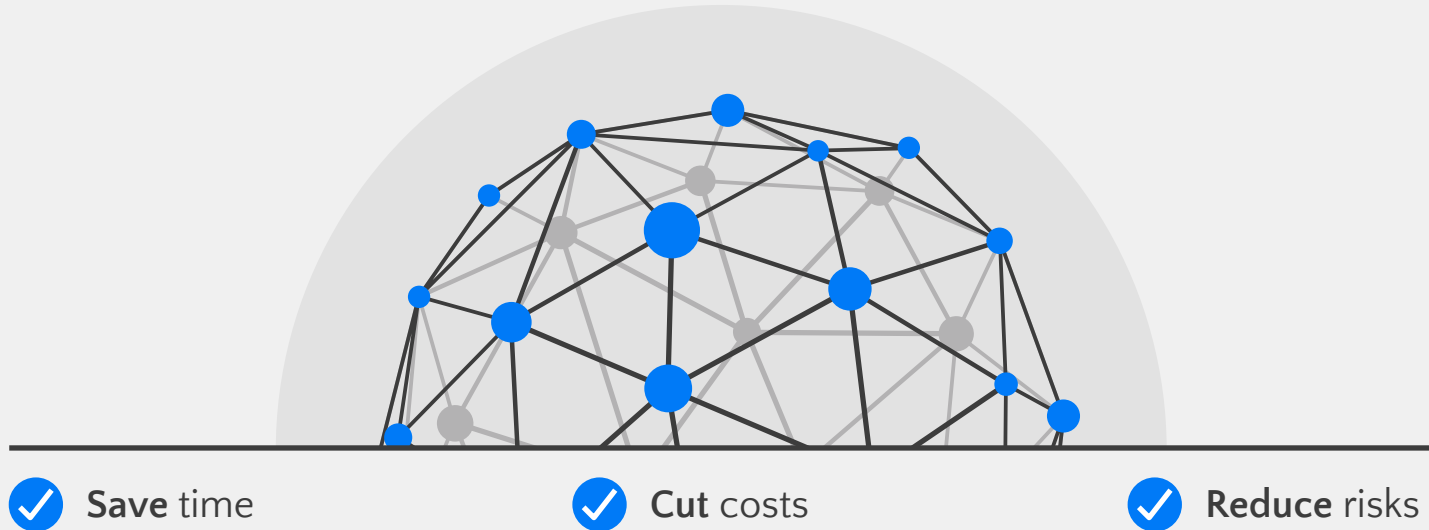


### Reliable

All SNI add-ons are **SAP® Certified**  
Powered by SAP NetWeaver®



Single  
partner globally





Ongoing **support**



Initial  
implementation, training &  
documentation



**Maintenance &  
regulatory updates**



**Liaising with tax  
authorities to keep  
you informed**

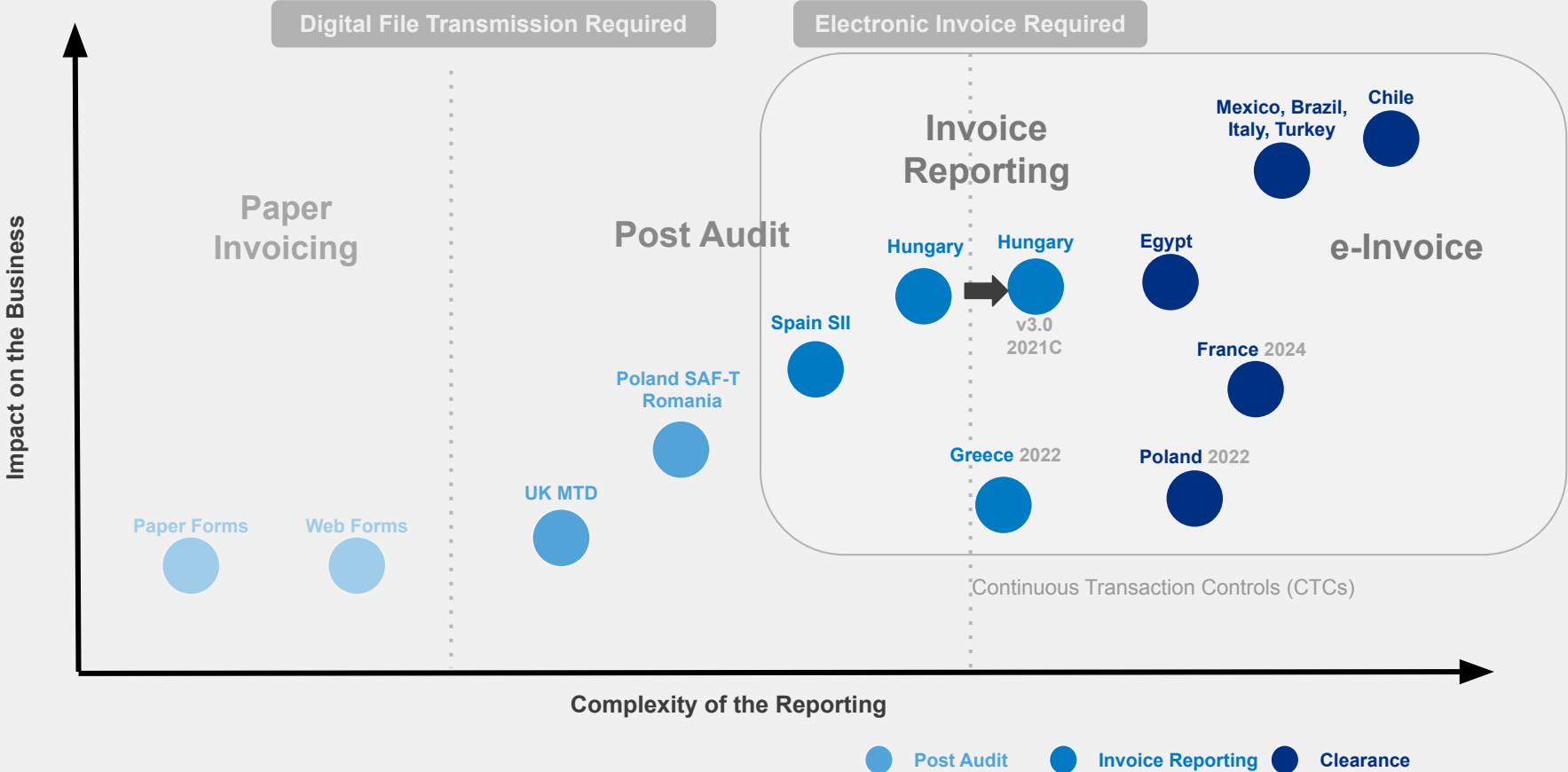


SNI provide continuous support for a **long term relationship**



sni

# VAT Compliance Models





-  1 July Paraguay B2B e-Invoicing P1 Mandatory
-  1 July 2022 Romania B2B e-Invoicing, M
-  N/A 2022 Hungary SAF-T Mandatory
-  July 2022 Australia B2G E-invoicing, M
-  1 July VN B2B e-Invoicing, Mandatory
-  1 July SRB Inbound e-Invoices, Mandatory (G2B)
-  PHL B2G e-Invoicing, Mandatory
-  1 July IT e-Invoice Foreign Transactions, M
-  1 July Egypt e-Receipt(B2C), Mandatory

-  Belgium B2B e-Invoicing, Mandatory
-  France B2B e-Invoicing, Mandatory
-  Spain B2B e-Invoicing, Mandatory
-  Slovakia B2B e-Invoicing, Mandatory
-  January PL B2B e-Invoicing, Mandatory
-  Denmark e-Invoicing, Mandatory

2022

Q3

2023



July Australia B2B e-Invoicing, Voluntary



Jan SRB B2B outbound e-Invoices Mandatory



Jan KSA XML invoice reporting Mandatory



Jan Slovakia B2G e-Invoicing, Mandatory

2024



# Thank you



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