Navigating Germany's B2B E-Invoicing Mandate:
What B2B Companies Need to Know to Stay Compliant

Discover essential information about the process!

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Speakers

SNI

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

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Cansu Gölpınar is a Regulatory Affairs Associate. She is diligently following the regulatory updates all around the world and working closely with the Business and Development teams as well as the Sales team.

Agenda

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Introduction to SNI

Legal Background of Germany's B2B E-Invoicing Regulation

Key Deadlines and Scope for Compliance

Technical Specifications

Currently How B2B Transactions are Made

How can SNI Help You?
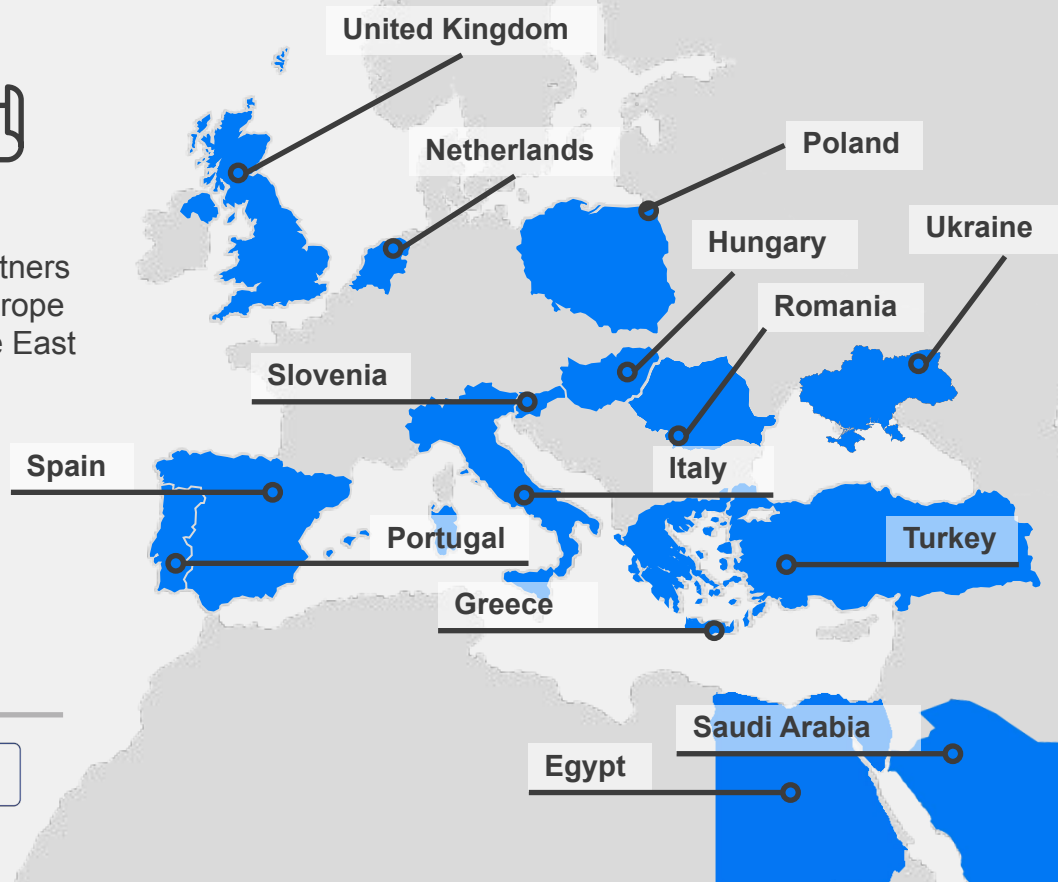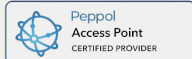
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Our products are used by businesses **across the globe**

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FRANKE

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ADIENT

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Autoliv

FUJIFILM

VESTEL

CONAIR

KOROZO
FLEXIBLES

HAYES LEMMERZ

MULTIVAC

YAZAKI

Marshall

Epta

COATS

B|BRAUN

Otokar

GEFCO

Legal Background of Germany's B2B E-Invoicing Regulation

Law

- Growth Opportunities Act (Wachstumschancengestez)

- Approved by the Bundesrat on March 22,2024

- Goal is to strengthen the German economy

- Serves as preparation for the planned EU reform VIDA

- Legal base of mandatory B2B e-invoicing

Key Deadlines and Scope for Compliance

Key Points of the e-Invoicing Mandate

- Who is obliged?
  - Entrepreneurs who have their registered office or place of management in Germany
  - Businesses that have a fixed establishment in Germany involved in the transaction (or, if they do not have a registered office, their domicile or habitual residence is in Germany).

- What is the scope?
  - Only domestic invoices.
  - No coverage is planned for foreign receivers, cross-border or EU invoices.

Implementation Timeline

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1 January 2025 ⟹ Companies required to accept e-invoices.

1 January 2027 ⟹ Large companies must send e-invoices. (Turnover > €800,000)

1 January 2028 ⟹ All companies must be able to send and receive e-invoices.

- All remaining businesses can no longer issue invoices on paper or in unstructured electronic formats. Not even with the buyer's consent; EDI e-invoices not compliant with EN16931 will no longer be allowed.

Technical Specifications

XRechnung? ZugFeRD?

Three standard formats have been defined for electronic invoices:

X-Rechnung, ZUGFeRD and Factur-X

➔ X-Rechnung is a pure XML format and has already been known in the B2G environment for a few years.

➔ ZUGFeRD, on the other hand, is a hybrid format (PDF A/3) . Here, a human-readable and interpretable PDF invoice is embedded in a machine-readable XML file. (CII syntax)

➔ Factur-X is a Franco-German standard for hybrid e-invoice. It is the same standard as ZUGFeRD.

Currently How B2B Transactions are Made

Current Situation in Germany

➔ No central platform/ transmission technology.

➔ The sender and receiver must agree on the communication channel. The law is silent on this issue.

➔ Any transmission channel or format is acceptable.

➔ It is likely that email will be the most popular form of invoice exchange.

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How can SNI help you?

SAP users

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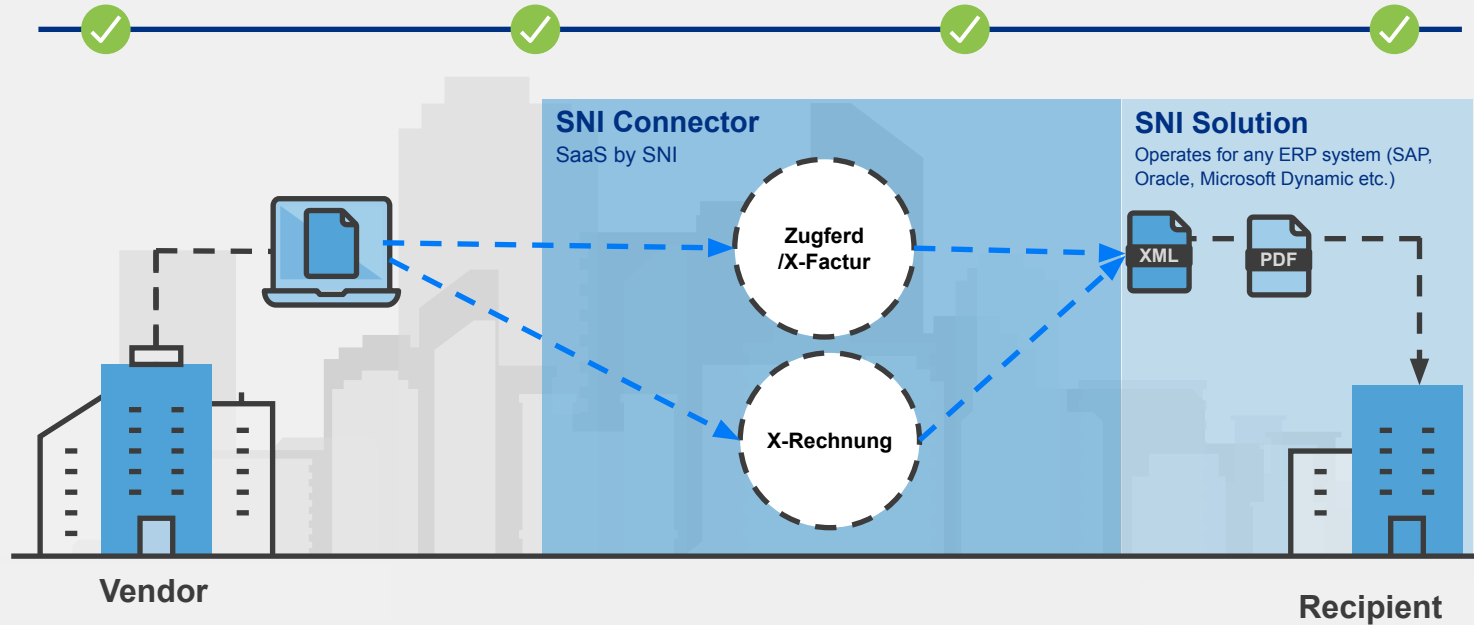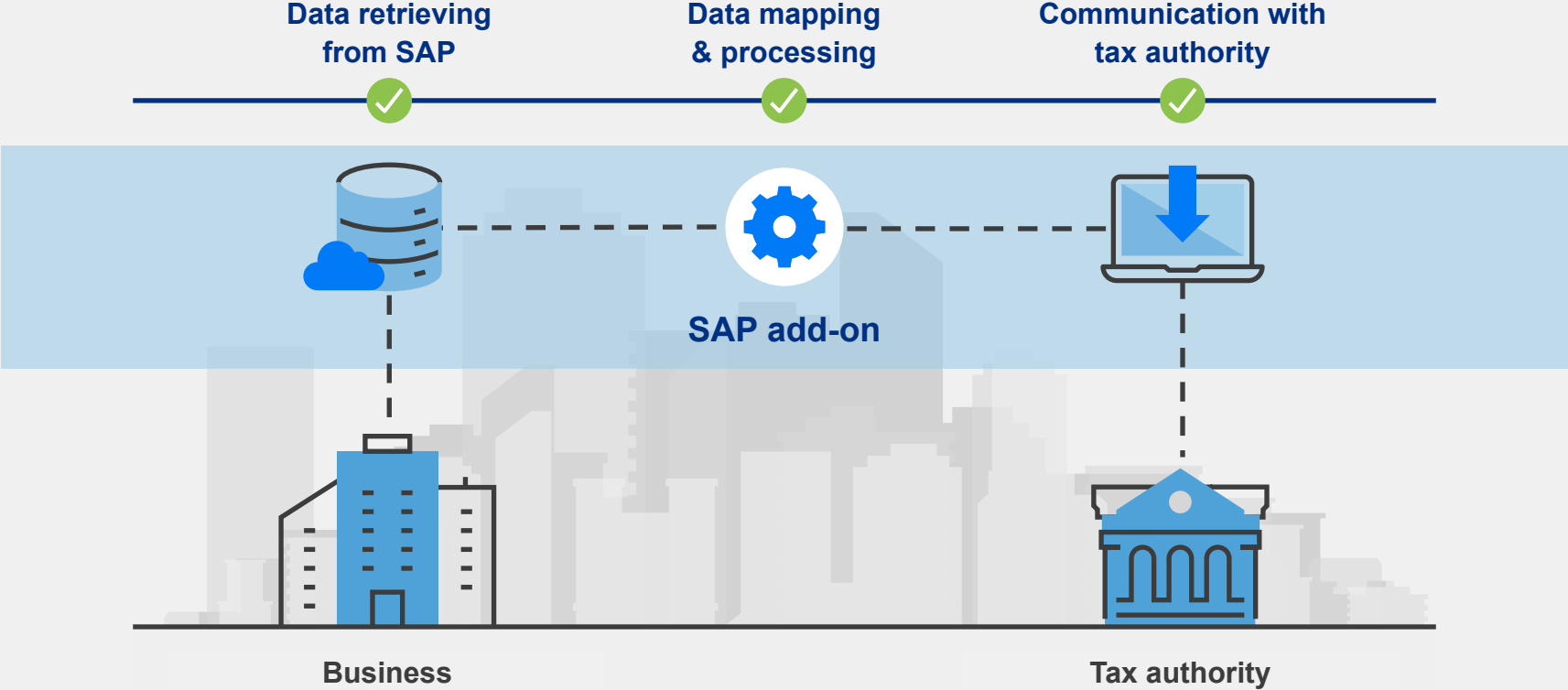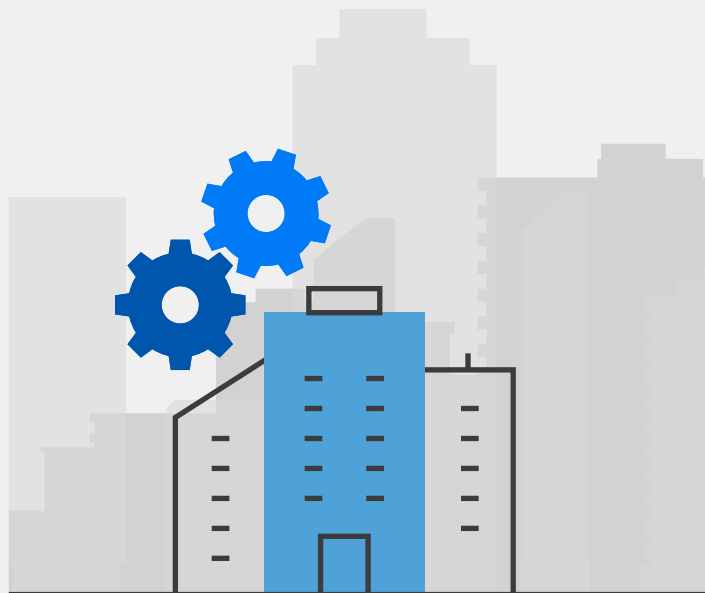✓ Easy integration into your existing systems and infrastructure

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 4.7 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®

Cycle of Benefits

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Ongoing **support**

Maintenance & regulatory **updates**

Initial **implementation**, **training** & **documentation**

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

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

Worldwide Solutions

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SAF-T & VAT Reporting

Austria SAF-T

France FEC

Hungary RFHUAUDIT

Lithuania SAF-T

Luxembourg FAIA

Norway SAF-T

Poland JPK VDEK

Portugal SAF-T

Romania SAF-T

Turkey e-Ledger

UK Making Tax Digital

e-Invoicing

AP Automation (SAP Add On)

Belgium e-Invoice

Chile e-Invoice

Egypt e-Invoicing

Egypt e-Receipt

France e-Invoice

Germany ZUGFeRD

Germany X-Rechnung

Vietnam e-Invoice

Indonesia e-Faktur

Israel e-Invoice

Italy FatturaPA

Japan e-Invoice

Kazakhstan e-Invoice

Kazakhstan e-Waybill

Malaysia e-Invois

Mexico e-Invoice

Peru e-Invoice

Poland e-Faktur

Romania e-Factura

Romania e-Transport

Saudi Arabia e-Invoice

Serbia e-Faktura

South Korea e-Invoice

Thailand e-Invoice

Turkey e-Invoice

Turkey e-Waybill

Invoice Reporting

Greece myDATA

Hungary RTIR

Spain SII

Turkey e-Archive

Other Services

Egypt e-Signature

GEKAP

Poland Whitelist

Portugal QR & ATCUD Code

Tax Determination

Turkey e-Accounting Receipt

Turkey e-Note of Expenses

Turkey e-Producer Receipt

Turkey e-Reconciliation

VAT Number Validation

VIES

Solutions & Roadmap

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Q3-Q4 2024

- August Malaysia B2B e-Invoice, Mandatory
- July Denmark Accounting Report, Mandatory
- July Romania e-Transport, Mandatory
- July Denmark Digital Bookkeeping Act, (Mandatory)
- Greece e-Delivery, Mandatory

Q1-Q2 2025

- January Ukraine SAF-T, Mandatory
- United States e-Invoice, Pilot
- Latvia B2G e-Invoice, Mandatory
- January Germany B2B e-Invoice, Mandatory (Receiving)
- January Israel B2B e-Invoice, Mandatory
- China B2B e-Invoice, Mandatory
- January Romania B2C e-Invoice, Mandatory
- January Portugal SAF-T Accounting, Mandatory

Q3-Q4 2025

- Spain B2B e-Invoice, Mandatory (TBC)
- Estonia B2B e-Invoice, Mandatory (TBC)
- Oman B2B e-Invoice, Mandatory (TBC)
- Slovakia B2G e-Invoice, Mandatory (TBC)
- UAE e-Invoice, Pilot (TBC)

2026-2027

- France B2B e-Invoice, Mandatory
- Slovenia B2B e-Invoice, Mandatory (TBC)
- Denmark B2B e-Invoice, Mandatory
- Belgium B2B e-Invoice, Mandatory
- Poland B2B e-Invoice, Mandatory
- Germany B2B e-Invoice, Mandatory
- Latvia B2B e-Invoice, Mandatory

Thank you

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