PRACTICAL GUIDE

ELECTRONIC INVOICING
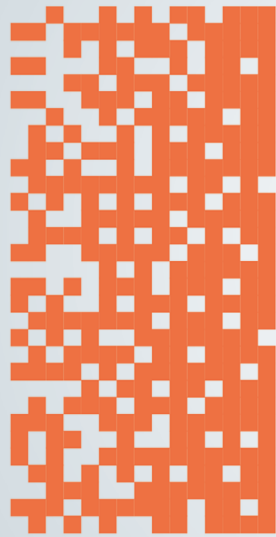
How to set it up in my company

PAY

CHAMBER OF COMMERCE LUXEMBOURG

POWERING BUSINESS

ENGLISH

THE WORLD IS GOING DIGITAL,

ARE YOU?

FARGO

Introduction

Summary

Invoicing is a key element in any business process, and it is about to undergo a crucial change. The law passed on 13 December 2021 aims to gradually make electronic invoicing mandatory in public procurement and concession contracts. Companies must comply by March 2023 at the latest, depending on their size, revenue and balance sheet.

The purpose of this guide is to provide you with the details and pointers necessary for setting up electronic invoicing in your company: What are we talking about exactly? What are the advantages of setting up an electronic invoicing system? What are the steps to achieve this, and the legal aspects you need to be aware of?

It will also give you useful contacts, practical advice and testimonials to initiate change in the best possible way.

Mandatory electronic invoicing in B2G *(Business to Government)*, already well established in other European countries such as France, Italy or Denmark, is a springboard towards electronic invoicing in B2B or even B2C.

Enjoy our guide!

Disclaimer
This document is a summary provided for information purposes only in order to inform professionals about electronic invoicing. It does not replace the need to consult specialists and the laws and regulations on the subject. It indicates the names of certain technical solutions but is not intended to be exhaustive.

Scope

What are we talking about here?
Luxembourg companies that provide services for public administrations (under public procurement or concession contracts) will soon have to send them their invoices electronically. The new Law of 13 December 2021, amending the Law of 16 May 2019 on electronic invoicing in public procurement and concession contracts, aims to gradually make electronic invoicing mandatory for B2G *(Business to Government)* relationships, regardless of the amount of the invoice. This directive does not cover VAT.

Business to Business relationships (B2B) or those between businesses and customers (B2C) are not yet affected by this obligation to issue electronic invoices. However, the Chamber of Commerce strongly encourages expanding the scope right away, because electronic invoicing has many advantages *(see page 14 – The advantages of electronic invoicing).*

Company

Obligation → **Administration**

Optional → **Company**

Optional → **Individuals**
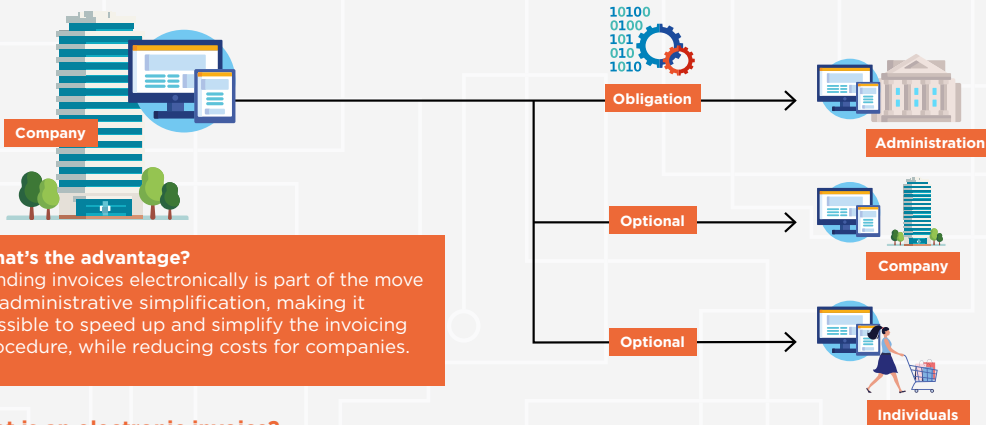
What's the advantage?
Sending invoices electronically is part of the move to administrative simplification, making it possible to speed up and simplify the invoicing procedure, while reducing costs for companies.

What is an electronic invoice?
An invoice **that has been generated, sent, received and stored** in a structured electronic form, which allows its automatic electronic processing, and guarantees interoperability between information systems. We are talking about EDI (Electronic Data Interchange).

The Law of 13/12/2021 requires that all contracting authorities and contracting entities use a common delivery network for the automated receipt of electronic invoices. For greater consistency, standardisation and cross-border interoperability, the Peppol network (Pan-European Public Procurement Online) was chosen.

When do we have to comply?
Companies have five months after the entry into force of the law (18/12/2021) to comply, i.e. until 18/05/2022. There are exceptions postponing the obligation to 10 months (18/10/2022) or even 15 months (18/03/2023) after promulgation of the law, which can be applied by companies depending on their size. Companies that do not yet have a technical solution for automatically issuing and transmitting electronic invoices via the common delivery network will be able to transmit their invoices using myguichet.lu by manually completing online forms.

PLEASE NOTE:
A paper invoice can be scanned and sent electronically but that doesn't make it an electronic invoice: processing of the invoice is not automated and the invoice is not secure (it is a digitised invoice).

Facts and figures

Between 24 January and 4 February 2022, the Chamber of Commerce surveyed Luxembourg companies to gain a better understanding of their level of knowledge, their expectations and needs with regard to electronic invoicing. Among the 460 respondents:

54%
of companies surveyed were not aware of the law.

14%
of companies said they were affected by B2G transactions.

This figure seems underestimated because nearly 50% of responding companies issue at least one B2G invoice per year (government, communes, Government IT Centre (CTIE), SIGI, etc.) and, depending on their profile, will have to comply by March 2023 at the latest.

In order to send their invoices, almost 50% of respondents stated that they do not use any software (paper invoice) or only use a simple word processor or spreadsheet (Word, Excel, etc.).

Number of invoices issued per year to government entities (B2G)

18%
54%
18%
18%
10%

■ 0   ■ Between 1 and 10
■ Between 11 and 100   ■ 101 +
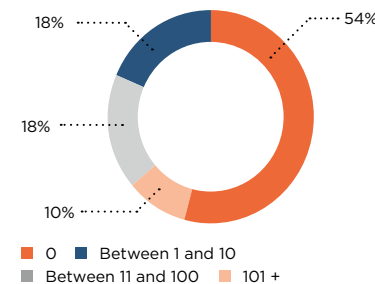
Number of invoices issued per year to companies (B2B)

12%
8%
44%
36%

■ 0   ■ Between 1 and 100
■ Between 101 and 2000   ■ 2001 +
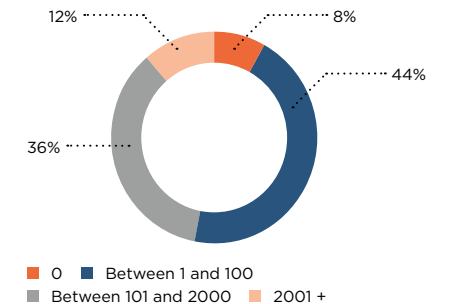
Does the law affect me, and when?

The Law of 13 December 2021 relating to electronic invoicing specifies the deadlines granted to companies to comply. These deadlines depend on three criteria: their balance sheet, revenue and number of employees, using 2019 figures.

BALANCE SHEET 2019	REVENUE 2019	2019 EMPLOYEES	DATE OF OBLIGATION TO COMPLY

Large economic operators

✓ €20 million+ ✓ €40 million+ ✓ 250+ employees

Have you ticked 2 ✓ or more?

Yes → **18 MAY 2022**
5 months after the law came into force

No ⋯→

Medium-sized economic operators

✓ from €4.4 million to €20 million ✓ from €8.8 million to €40 million. ✓ between 50 and 250 employees

Have you ticked 2 ✓ or more?

Yes → **18 OCTOBER 2022**
10 months after the law came into force

No ⋯→

Small economic operators or new companies

✓ less than €4.4 million ✓ less than €8.8 million ✓ between 1 and 50 employees

or materially impossible to provide the information → **18 MARCH 2023**
15 months after the law came into force

How it works

The principle is based on the issuing company generating a structured invoice according to a format specified by law, then sending this invoice via the Peppol network, based on the four-corner principle:

1 issuer   **2** issuer's Peppol access point   **3** recipient's Peppol access point   **4** recipient

1 ISSUER

A GENERATION OF STRUCTURED INVOICE

using options:

INVOICING SOFTWARE OR ERP   **ONLINE PLATFORM**   **FORM OFFERED BY THE CTIE** *(Government IT Centre)*

B

C SENDING OF STRUCTURED INVOICE

2 ISSUER'S PEPPOL ACCESS POINT

D
- ✓ Authenticity verification of the messages
- ✓ Registration verification in the Peppol directory

4 RECIPIENT

LUXEMBOURG AUTHORITIES   **COMPANY RECEIVING THE INVOICE**   **EUROPEAN GOVERNMENT AUTHORITIES**

E RECEIPT OF THE STRUCTURED INVOICE

3 RECIPIENT'S PEPPOL ACCESS POINT

A A compliant invoice can be **generated** in different ways *(see page 18 - Solutions)*:
- either the accounting software of the issuing company (such as SAP, Sage Bob) enables compliant digital invoices to be generated and includes a sending module via the Peppol network
- or the company subscribes to an online invoicing solution (subscription price depending on the volume of invoices)
- or the company enters the invoice manually in a form available on Guichet.lu (guichet.public.lu) to generate a structured invoice compliant with the standard (temporary solution, for VSEs)

B **The invoice is compliant** with European standard EN 16931-1:2017 (http://ilnas.services-publics.lu), which defines the essential information elements that an electronic invoice must contain to comply with the legislation and guarantee intersectoral, national and cross-border interoperability, and is in one of the two accepted formats: XML UBL or XML UN/CEFACT CII (less used).

C **The invoice can also be sent** via the Peppol network in a variety of ways:
- default sending module integrated in the accounting software
- rental of a Peppol access point from a specialist service provider already active in the field, and interfacing with the invoicing or ERP software. See the list on the Peppol.eu website. It is also possible to use a foreign service provider.

- use of the Web form available on Guichet.lu (guichet.public.lu), which allows a compliant electronic invoice to be added as an attachment for sending via Peppol (temporary solution, for VSEs). Please note: in this case, it is only possible to send invoices (outgoing flow). It is not possible to receive invoices, which makes it of limited interest for companies. It is only a temporary solution.
- creation of the company's own Peppol access (for large companies).

D **Transmission of the invoice via the Peppol messaging network:** the issuer and the recipient do not exchange directly with each other. Messages sent from one to the other pass through Certified Access Points, which verify the authenticity of the messages, guarantee the security of the exchanges, and ensure that the electronic invoice issued complies with the various European laws in force.

A Peppol directory makes it possible to find the identifiers of companies and institutions affiliated with the network: https://directory.peppol.eu (directory for production environments)
It is not compulsory for network participants to publish their data in this directory; they can still be sent invoices if one has the identifier to be used in Peppol for the address: the identity number in the directory for legal entities (11 digits) or, during a transitional period, the VAT number

E **Receipt:** the law only applies to commercial exchanges with public sector bodies *(see Law of 8 April 2018 on public procurement)*. However, once connected, the company can exchange bilaterally with any other member of the network, whether private or public, local or international, and regardless of whether they are invoices or other structured documents (bids, etc.).

Testimonials (COLLECTED IN MAY 2022)

Julie Kartheiser (Quality & Project Manager) and Xavier Kieffer (Sales & Marketing Director), Sales-Lentz

How did you carry out the electronic invoicing project at your company?
Our first electronic invoices went out in February 2022. As we are still in the pilot phase, each invoice is checked manually to make sure that it complies with the data in the ERP.

We have been using SAP* software for 15 years, but we had not taken the plunge into electronic invoicing. To do this, we received guidance from an SAP consultant.

The biggest part of the project was the interfacing of the data output from the IVU (the software that manages the routes) to insert them into SAP, following the pricing rules (for example, some routes are invoiced by mileage, others by the day or depending on the class of vehicle used). This required a complete overhaul of our source data (clients, contracts, lines and vehicles) for consolidation before being inserted, which led to an overall improvement in the quality of our data.

What are the benefits for your company?
This was a cross-departmental project, involving the back office as much as accounting and operations. We've come away with a better understanding of how we operate. By improving the quality of the data and by automating, most importantly we reduce the risk of error linked to manual invoicing, and we let our staff spend their time on tasks with greater added value.

Have you been able to calculate the return on investment?
Of course, yes. We went from four to five days per month needed for invoicing to four to six hours. At the beginning of the month, we press a button and the invoices are issued.

What advice would you give to companies that need to become compliant?
· Take advantage of this opportunity to analyse the entire process and optimise it.
· Be sure to give regular information to the employees involved in the process, and listen to their misgivings.

> The electronic invoicing project is part of a global approach by the Sales-Lentz group to move towards ever greater digitisation of exchanges. Other examples are the drivers' roadmaps and all the internal notes available on a tablet for each driver.

*SAP (systems, applications and products for data processing): integrated management software package (ERP – Enterprise Resource Planning) which collects and processes data from the company's various departments (accounting, production, HR, etc.) and integrates them into a centralised information system.

Johny Nevoa (Product owner & Business Lead), Syndicat Intercommunal de Gestion Informatique (SIGI)

The municipalities are among the administrations that will have to be capable of receiving electronic invoices. How did they prepare?
Information sessions were delivered to local authorities over the past few months. As all invoices issued by their public procurement suppliers are in fact subject to the law, and not only those issued as part of a tender, since April 2020 every municipality has had to be able to receive and process these electronic invoices. To date, our municipal members have been informed of these changes regarding the obligation of suppliers to issue their invoices electronically. SIGI acts as IT hub for the municipalities, offering an access point to Peppol.

Have the municipalities informed their suppliers that they will soon require invoices to be issued electronically?
It is not the municipalities' role to inform their suppliers about the entry into force of a new law. However, SIGI has anticipated the implementation of electronic invoicing by providing suppliers with an IT solution. These suppliers represent a large volume of the local authorities' invoices and are thus well prepared for sending electronic invoices via Peppol from 18 May 2022. We will continue to support all our municipal members in setting up our software and offer them training.

Micaël Weber (Sales Director) and Jean Racine (Non-Executive Director), Labgroup

How long have you been using electronic invoicing?
We implemented an electronic invoicing system for our outgoing B2G and B2B invoices in September 2016. We became interested in this subject as early as 2014, with the European eIDAS regulation. But electronic invoicing has only had legal validity since July 2016.

What were the reasons for your decision?
First of all, for overall administrative simplification: both for us as invoice issuer and for our customers. Secondly, to save time on handling paper invoices (printing, putting them in envelopes, mailing, etc. and on the client's side, opening the envelope, entering data into its accounting system, etc.); to ensure invoice traceability (knowing when the client received it); to greatly reduce requests for duplicates (if the client misplaces the invoice, they can download it again); and finally, to guarantee sound management of our cash flow, with standard payment terms, and tracking of each event on the invoices.

What are the benefits for your company?
Nowadays we no longer issue any paper invoices. 97% of our clients use our electronic invoicing system. The remaining 3% receive an invoice in PDF format by email. This also ensures the client receives the invoice quickly.

In terms of resources, we have freed up around three days per month in the accounting department, not counting the time saved on a day-to-day basis (in generating duplicates, for example). This allows us to give our employees more rewarding responsibilities. We also estimate the saving in stamps at about €600 per month. Without having made a precise calculation, we estimate that we've made a financial gain of 60% compared with paper invoices.

Lastly, the legal electronic archiving of the invoice is made easier by the fact that the original document is already in electronic format. Electronic invoices can be archived electronically in both PDF and XML format.

What were the main challenges for implementation?
Our challenge was more commercial than technical. Even though clients do not have to download any applications (they receive a link to the invoice by email), and access to electronic invoices is very simple, it has been difficult to convince some of them. We have added a paragraph in our terms and conditions stating that invoicing will be electronic by default. So no problem with new clients. But for existing customers we wanted to do it in a friendly way. This is why we sent out a notice to them announcing that we would be switching to electronic invoicing, and showing them the advantages. We have also dedicated a resource to contact each client by telephone. First, contact, then making our case, the administrative process and client training and finally, the support for using the platform.
Nevertheless, there was a small technical hitch with the email protection system in place for some clients, which was sending our email to their spam folder. Our system would then incorrectly tell us that the invoice had been delivered. A quick fix managed to solve the problem. None of these challenges was insurmountable.

What advice would you give to companies that need to become compliant?
· Make the change all in one go! If you switch 10% of clients to electronic invoicing at a time, it's far too complicated to manage (increased tracking).
· Assign an employee for a few months to contact and assist customers.
· Don't forget to stipulate in your general terms and conditions that electronic invoicing is not optional.
· Organise electronic archiving.

'WITHOUT HAVING MADE A PRECISE CALCULATION, WE ESTIMATE THAT WE'VE MADE A FINANCIAL GAIN OF 60% COMPARED WITH PAPER INVOICES.'

Testimonials (COLLECTED IN MAY 2022)

Goblet Lavandier is one of the Luxembourg companies already able to send electronic invoices via the Peppol network. What was your approach in getting ahead of the game?
We quickly realised that over and above the regulatory obligation, we had every interest in switching to electronic invoicing to increase efficiency and reduce the costs associated with paper management.
Our business places us in a flow between the suppliers who send us their invoices, and the municipalities and other clients that we re-invoice, after internal checking. So we had a role to play in setting up an end-to-end digital flow. Because the municipalities in particular represent one third of our revenue, we had to be ready. As soon as we learned that a European legal framework existed and that it would be transposed into Luxembourg law, we started to take part in information sessions and training on Peppol to prepare ourselves, about 18 months ago.
Covid presented a good opportunity to switch to paperless invoicing. With a bit of outreach, our clients agreed to receive invoices by email rather than on paper, which was a great transition to the future electronic invoice.

For incoming invoices, we asked our stakeholders to upload their invoices on a shared platform, by entering some metadata such as the amount and the invoice number, rather than sending them by paper or email. After a learning period, this solution now suits both stakeholders, who can thus refer to the history of what they've uploaded and the status of the invoices, and our employees, who save valuable time by not having to handle paper (an invoice can be more than 100 pages!). Above all, this is a good alternative in a transitional phase, while waiting for our suppliers' systems to be ready to send electronic invoices: we'll be able to convert their invoice information into an XML file, directly usable by our system.

What technical solution have you put in place?
We upgraded our internal invoicing software to be able to produce XML invoices, then we interfaced it with Peppol. We used the access point provider Babelway, which charges us around €200 per month for a certain number of stored/received messages.

We're now in the test phase with SIGI, to make sure that the invoices sent are recognised by their system and that there's no data loss. Tests still have to be done directly with municipalities, which use the SIGI system. We're almost ready to send electronic invoices and hope that the municipalities and other stakeholders will follow soon!
Over the next few months, we'll be doing the same with our suppliers, in order to receive electronic invoices and help in improving the entire system.

Have you been able to measure the economies of scale achieved with electronic invoicing?
It's difficult to measure, because there are many benefits that cannot be monetised, such as staff satisfaction in being able to spend their time on higher added-value tasks, or the acknowledgement of our company's innovative image. We're committed to playing this role as a driving force for the whole system, which does entail an investment, but it's already having positive repercussions.

Your business is in services (catering, security, cleaning, laundry, etc.), and you send a huge volume of invoices each month. You adopted electronic invoicing very early on. How does the new regulation change things for you?
We've been sending electronic invoices to our clients for many years, but because there's been no standard up to now, we had to adjust to the formats requested by our partners, which required regular adaptations to our in-house ERP. So we welcome this move towards standardisation, which is a very good thing for market maturity.

What steps did you take?
In June 2021, when SIGI contacted us to inform us of the regulations being drafted, we adapted our software and were able to carry out tests to ensure that the invoices were correctly arriving in their system. Tests are under way with the municipalities.
As there is no Luxembourg provider, we have chosen to use the Belgian Peppol access provider, Billit.
On our side we're ready, but it will certainly take some time before the market reaches the critical mass that will enable electronic invoices to be sent and received via Peppol to any company and public administration. In the meantime, we'll have to make different systems coexist, because it's important for us to adapt to our clients' situation.

International

The implementation of electronic invoicing is relatively recent, and policy and legislative changes have only been introduced in Europe in the last decade, mainly following Directive 2014/55/EU.
That being said, as public and private organisations gain capacity, it is being developed more quickly, not only for B2G exchanges but also towards B2B invoicing. At the start of 2022, 39 countries around the world were using Peppol. A growing trend, here are a few European countries as an example.

Electronic invoicing systems for exchanges

NON-EU COUNTRIES
- B2G: systems similar to the European directive in many countries e.g.: Norway (2011), Iceland (2019), United Kingdom (2019)
- B2B: often encouraged in countries with a B2G regime but not compulsory
- B2C: often encouraged in countries with a B2G regime but not compulsory

NETHERLANDS
- B2G: July 2016
- B2B: optional and encouraged, and very widely used (95%)
- B2C: optional and encouraged

GERMANY
- B2G: April 2017, with phased implementation between 2018 (Federal level) and 2020 (States and municipalities)
- B2B: upcoming bill
- B2C: optional and encouraged

BELGIUM
- B2G: April 2019
- B2B: bill envisaged for 2022
- B2C: bill envisaged for 2022

FRANCE
- B2G: January 2020
- B2B: January 2020, with phased roll-out between 2024 and 2026 depending on company size
- B2C: optional and encouraged

LUXEMBOURG
- B2G: December 2021, with phased implementation until 2023
- B2B: optional and encouraged
- B2C: optional and encouraged

PORTUGAL
- B2G: April 2018, with phased roll-out until 1 January 2022 depending on company size
- B2B: optional and encouraged
- B2C: optional and encouraged

ITALY
- B2G: June 2014
- B2B: encouraged since 2017, compulsory since 1 January 2019
- B2C: optional and encouraged

SPAIN
- B2G: January 2015
- B2B: optional since 2018, compulsory under a bill approved at the end of 2021 and pending publication, phased roll-out up to 2026.
- B2C: optional and encouraged
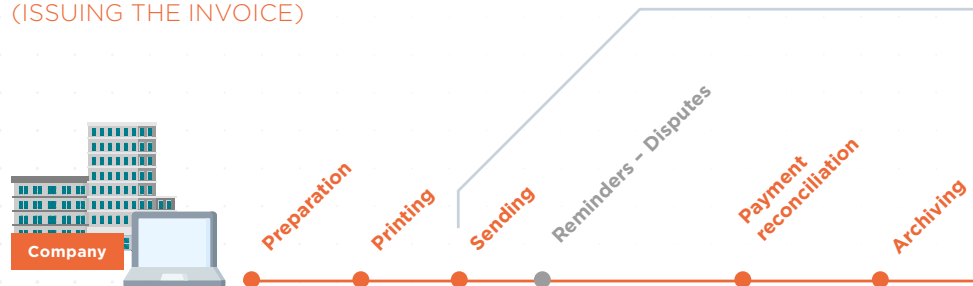
Electronic invoicing system
- Legal framework for B2G electronic invoicing defined
- B2G electronic invoicing in place*
- Legal framework for B2B electronic invoicing defined
- B2B electronic invoicing in place*

*Electronic invoicing actually used in exchanges

The advantages of electronic invoicing

The initial investment to set up electronic invoicing in your company is easily offset by the savings made when sending each invoice: paperless means you save a great deal of handling and postage.
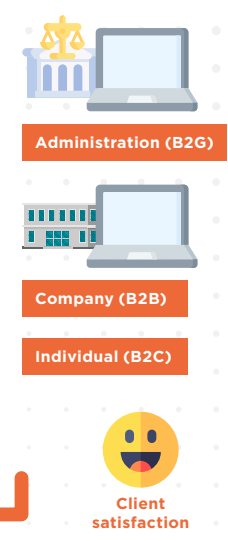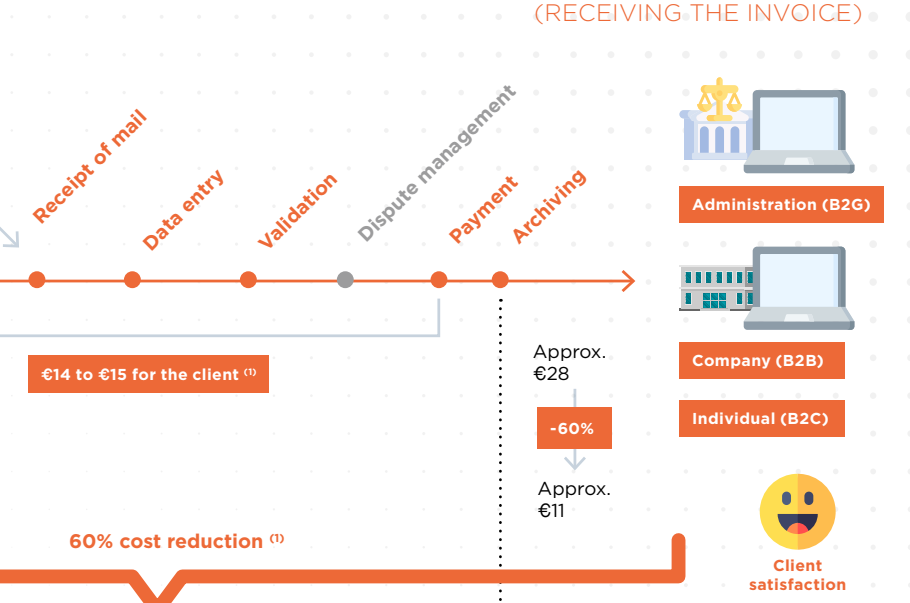
SUPPLIER
(ISSUING THE INVOICE)

CLIENT
(RECEIVING THE INVOICE)

Preparation · Printing · Sending · Reminders - Disputes · Payment reconciliation · Archiving · Receipt of mail · Data entry · Validation · Dispute management · Payment · Archiving

Company

Administration (B2G)

Company (B2B)

Individual (B2C)

Client satisfaction

Average cost of processing

Paper invoice

Electronic invoice

€8 to €9 for the supplier [1]

€14 to €15 for the client [1]

Approx. €28

-60%

Approx. €11

60% cost reduction [1]

Sent instantly/No need to send duplicates

Real-time traceability/visibility of ongoing operations

Reduction of carbon footprint

Optimisation of cash flow

Identification of disputes (price difference, quantity, etc.)

Elimination of administrative costs

Reduction of data entry and handling:
- fewer data entry errors
- less processing time
- less risk of document loss

Search and consultation by Web interface/accounting software

Anytime/anywhere

Secure and centralised access (given to employees/fiduciary, etc.)

Elimination of paper archiving (electronic invoice serves as proof)

The main reasons why VSEs/SMEs choose paperless invoices[2]:
56% to simplify management of invoices and payments
34% to directly upload their invoices and supporting documents in the event of theft or loss
34% to centralise their invoices in an online client account
32% to simplify their payment methods

(1) *Facture électronique : encore une charge administrative supplémentaire ? [Electronic Invoicing: Still an Extra Administrative Charge?]* Jean Racine, Labgroup, 30 June 2020
(2) *Tout savoir sur la facturation électronique [Everything You Need to Know about Electronic Invoicing],* TENOR, Sept. 2021

The steps to set up electronic invoicing*

1. MAKE AN INVENTORY
- Who are your clients (government or municipalities, businesses, individuals)? In Luxembourg? Abroad?
- What accounting and invoicing tools do you use?
- How many people are involved in invoicing (preparation, sending, receipt, entry)?
- How many invoices are processed monthly/annually?
- Do you already receive electronic invoices? In what proportion?
- Have your suppliers/clients already voiced expectations regarding electronic invoicing?
- How are your invoices archived?

2. IDENTIFY NEEDS AND OPPORTUNITIES
What is the procedure for processing incoming and outgoing invoices?
What are the low value-added tasks? Can these be optimised?

Avenues for optimisation with suitable accounting software:
- Time saving: invoices are issued directly from an accounting system
- Cost reduction: no preparation of invoice in Word/Excel
- Dispute reduction: reducing the risk of errors/oversights
- Improvement of cash flow: faster (electronic) payments

Opportunities to integrate value-added services across the entire chain:
- Archiving: facilitated invoice search and storage within the time limits imposed by law. The compliant electronic invoice (XML format) is to be considered as the original and must be archived
- Electronic payment: offer clients faster payment
- Outsourcing the sending of invoices: with a 'Peppol first' provider, electronic invoices are sent automatically and others can be printed and sent by post. The more clients who join the network, the fewer the invoices sent by post.

*steps may vary depending on the size of the company

3. SETTING UP A PROJECT AND CHOOSING THE SOLUTION
- Appoint a project manager and a project team
- Identify the best solution taking into account the inventory, budget, and ease of implementation *(see page 18 – Solutions)*.
  - Ensure that the chosen solution is compatible with the Peppol network
  - Ensure that a reliable audit trail will be guaranteed (authenticity of the issuer, integrity and readability of the content)
- Choose the provider (e.g., development or integration company to connect the accounting software to Peppol, Peppol access point rental provider, supplier of an all-in-one solution, etc.). The Chamber of Commerce and its House of Entrepreneurship will be able to guide you in your choices *(see page 22 – Who can help me?)*
- Think about additional services, archiving of invoices, access security, *back-up*
- Communicate with your teams and train them

4. COMMUNICATE WITH CLIENTS AND SUPPLIERS
- Explain what will change for them, and the document flow
- Show them the advantages and reassure them about the risks
- Stipulate electronic invoicing in the general terms and conditions
- Provide fallback conditions in the event of a malfunction
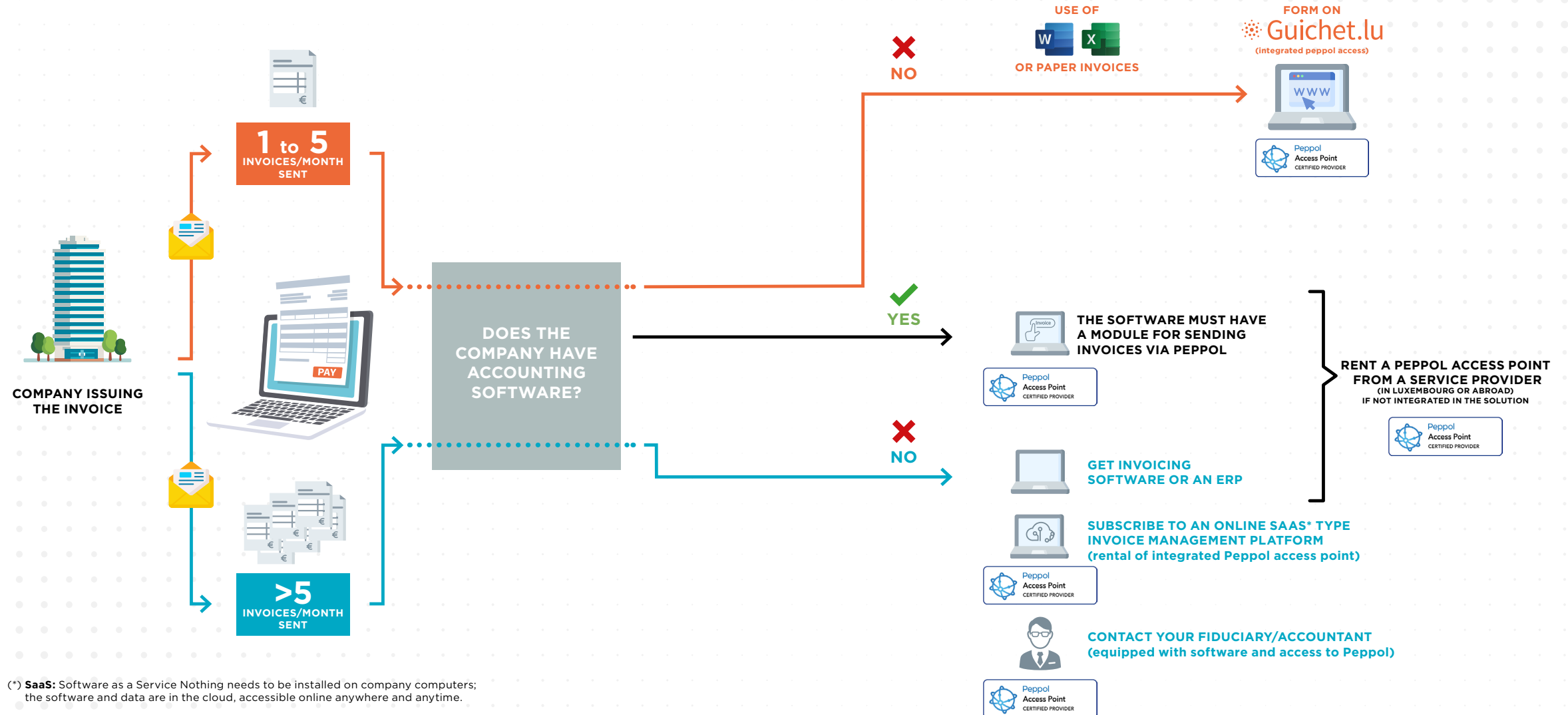- Anticipate any misgivings and build your case

5. TEST AND CONFIGURE
- Set up the approval flow internally for incoming invoices (e.g.: double-validation above a certain amount)
- Validate all the steps in the invoicing process internally, as well as the proper functioning of notifications
- Test with a few clients and suppliers (conduct trials by sampling, comparing invoices issued and received)
- Move on to production status

What are the solutions for sending electronic invoices?

To generate and then send electronic invoices, several options are possible. They will depend on the number of invoices sent, whether the company wishes to use an invoicing system integrated into its accounts, and the software it already has (does it allow invoices to be sent via Peppol?).
The market is taking shape and suppliers are finalising their solutions for compliance and offering all-in-one solutions to businesses.

USE OF
OR PAPER INVOICES

FORM ON
Guichet.lu
(integrated peppol access)

NO

COMPANY ISSUING THE INVOICE

1 to 5 INVOICES/MONTH SENT

>5 INVOICES/MONTH SENT

DOES THE COMPANY HAVE ACCOUNTING SOFTWARE?

YES
THE SOFTWARE MUST HAVE A MODULE FOR SENDING INVOICES VIA PEPPOL

Peppol Access Point CERTIFIED PROVIDER

NO
GET INVOICING SOFTWARE OR AN ERP

SUBSCRIBE TO AN ONLINE SAAS* TYPE INVOICE MANAGEMENT PLATFORM
(rental of integrated Peppol access point)

Peppol Access Point CERTIFIED PROVIDER

CONTACT YOUR FIDUCIARY/ACCOUNTANT
(equipped with software and access to Peppol)

Peppol Access Point CERTIFIED PROVIDER

RENT A PEPPOL ACCESS POINT FROM A SERVICE PROVIDER
(IN LUXEMBOURG OR ABROAD)
IF NOT INTEGRATED IN THE SOLUTION

Peppol Access Point CERTIFIED PROVIDER

(*) **SaaS:** Software as a Service Nothing needs to be installed on company computers; the software and data are in the cloud, accessible online anywhere and anytime.

The solutions

	GUICHET.LU	ONLINE PLATFORM	INVOICING SOFTWARE OR ERP
	Link to explanatory videos https://guichet.public.lu/en/support/aide/tutoriels/ entreprises/facturation-electronique.html		
ACCESS TO THE PEPPOL NETWORK	✔ Integrated	✔ Integrated	**Peppol access point to be rented in addition** (if not included in the solution). **Price variable depending on the providers.** Price example: €200/month for 750 invoices sent €450/month for 2,500 invoices sent
DIFFICULT TO IMPLEMENT			From to
PROCESSING OF INCOMING/ OUTGOING INVOICES	Outgoing	Incoming/Outgoing	Incoming/Outgoing
COMPANIES CONCERNED			
NUMBER OF INVOICES TO PROCESS	Volume of invoices (B2G): From 1 to 5 per month	Volume of invoices (B2G/B2B): > 5/month	Large volume B2G/B2B
ADVANTAGES	**Available immediately** (No installation, no subscription, no commitment)	**Intuitive solution,** possible to interface with company's invoicing software or ERP, indicators, exchange with its accountant, etc.	**Integration into the company's information system** (Accounting, sales, purchases, stocks, projects, etc.)
POINTS TO BEAR IN MIND	**Invoice must be entered twice** (the invoice created in Word or Excel must be re-entered in the Guichet interface). **No economy of scale possible** because no invoice receipt flow (no B2B exchange).	**Costs dependent on the number of invoices sent and the number of staff users.**	**Check invoicing flows** (internal processes) **and ensure interfacing with Peppol** (possibly via an API with an online platform). Possible support from a Business Process Analyst/ Consultant-integrator
PRICE	**Free**	**Price variable according to the solutions,** depending on the volume of invoices sent (decreasing prices) and the number of users. **Approx. €10 to €17/month for 50 invoices and €60/month for 500 invoices.**	**Prices vary greatly depending on the solution** (from accounting software to ERP integrating the entire purchase and sale chain of the company). **Costs to plan for:** • support in defining needs, integration, training, licences, maintenance. • configuration for interfacing with the Peppol access point (1 to 3 days of development, excluding subscription depending on volume of invoices sent (see 'access to the Peppol network').

Who can help me?

National electronic invoicing platform

e-facturation.lu

https://efacturation.public.lu/en.html

Chamber of Commerce
- Thematic dossier on electronic invoicing:
  https://www.cc.lu/en/thematic-dossiers/e-invoicing
- The Chamber of Commerce will inform companies about new opportunities regarding value-added services to be developed in the context of electronic invoicing.

Dedicated page on electronic invoicing on the Luxembourg Chamber of Commerce website

House of Entrepreneurship
Brings together all stakeholders along the Luxembourg startup value chain, and offers a range of services to businesses throughout their life cycle (information on starting up, developing and selling businesses, digitalisation, financing and networking).

With regard to electronic invoicing, specific advice has been put in place to help entrepreneurs and guide them in the implementation of their electronic invoicing tool:
- advice and guidance
- raising awareness through free workshops
- setting up digital solutions within the business

Email: digital@houseofentrepreneurship.lu
Tel.: +352 42 39 39 840

House of Training
Is in the process of developing a training offer devoted to electronic invoicing.

- Training 1: 'Electronic invoicing: Legal framework, technical solutions and best practices' (2 June from 9.00 a.m. to 12.30 p.m.)
- Training 2: 'Electronic invoicing: practical application with Sage Bob' (8 June from 9.00 a.m. to 12.00 p.m.)

Intended for corporate accountants and trustees, these training courses will aim to present an overview of the subject, including the legal aspects but also the practical application in business, in particular using the accounting software Sage Bob.

Other dates and information on: houseoftraining.lu

Ministry for Digitalisation
Information on the context and the legal obligations as well as technical solutions
https://digital.gouvernement.lu/en/dossiers/2021/facturation-electronique.html
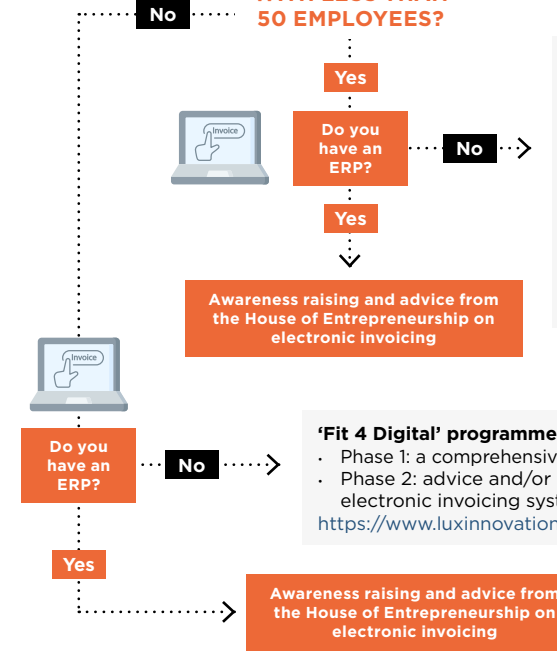
Assistance programmes

Support program developed by the House of Entrepreneurship of the Chamber of Commerce, the *Chambre des Métiers* and the General Directorate for Small and Medium-sized Enterprises of the Ministry of the Economy

A package including e-invoicing, to support companies in the implementation of electronic invoicing with a tailor-made approach adapted to the size and needs of each one. Applicable to both public procurement (B2G) and the private market (B2B)

COMPANY WITH LESS THAN 50 EMPLOYEES?

No

Yes

Do you have an ERP? — No

Yes

Awareness raising and advice from the House of Entrepreneurship on electronic invoicing

Do you have an ERP? — No

Yes

Awareness raising and advice from the House of Entrepreneurship on electronic invoicing

Support from "SME Packages – Digital" providing for the implementation of an ERP and an electronic invoicing system, with a grant of €5,000 from the General Directorate for Small and Medium-sized Enterprises of the Ministry of the Economy for the acquisition of a software including an electronic invoicing solution, software worth between €6,650 and 25,000 excl. VAT and acquired from an official program provider.
https://guichet.public.lu/en/entreprises/financement-aides/regime-sme-packages/sme-packages-digital.html

'Fit 4 Digital' programme including:
- Phase 1: a comprehensive diagnosis taking electronic invoicing into consideration.
- Phase 2: advice and/or investment assistance to install ERP software and an electronic invoicing system
https://www.luxinnovation.lu/fit-4-digital-transition/

Glossary

API (Application Programming Interface):
IT solution enabling two applications to communicate with each other.

B2B (Business to Business):
refers to commercial relationships between companies.

B2C (Business to Customer):
refers to commercial relationships between a company and consumers.

B2G (Business to Government):
refers to commercial relationships between a company and the public authorities.

EDI (Electronic Data Interchange):
electronic exchange in a standardised format (structured data) which replaces the physical exchange of documents.

eIDAS (electronic IDentification Authentication and trust Services):
regulation of 23/07/2014 establishing a European framework for electronic identification and which covers the subject of electronic signature.

Reliable Audit Trail:
obligation for 'documented' and 'permanent' internal monitoring in invoice management to prove their validity and the trustworthiness of the invoicing process.

PEPPOL – (Pan-European Public Procurement Online)
European network for the facilitation of electronic commercial exchanges via secure Access Points. It guarantees compliance with national and international rules and digital interoperability of electronic invoicing systems. There are 300 Access Points worldwide and 200 in Europe.

PSB (Public Service Body):
A body (the government, municipalities, bodies governed by public law, associations formed by these authorities or bodies governed by public law, etc.) which, within the framework of public procurement, purchases works, products or services.

SaaS (Software as a Service):
application software solution hosted in the cloud and operated outside the company by a service provider.

UBL (Universal Business Language):
this is a standard format in the form of an XML file to facilitate the processing of invoices. This XML file includes all the information found in a normal PDF invoice, but in a structured and fixed format. Tools that support UBL can import these documents and thus automatically load all billing information, such as amount, date and VAT.