

Seven tips for problem-free electronic invoicing exchange with the federal administration

Electronic invoicing offers significant advantages, both for invoice issuers and for invoice recipients. For example, it speeds up processing and supports data entry in the system. When issuing and submitting invoices, however, it is important to pay attention to certain rules. In addition to the technical requirements of the European norm for electronic invoicing (EN 16931) and the technical terms of use for the invoice submission portals, recipient-specific requirements must also be considered.

The following information and tips are intended to help avoid possible errors before submitting invoices. The contents are based on experience gained in recent years with e-invoicing and are aimed at invoice issuers of the federal administration or cooperating federal states who are required to issue invoices electronically or are interested in the process.

Tip 1: Submit only the original invoice

The electronic invoice submitted via the invoice submission portal constitutes the original invoice which is used for further processing. In the first few months after e-invoicing became mandatory, some invoice issuers submitted their invoices in paper form or as a PDF document in addition to their electronic invoice. They hoped in this way to avoid an interruption in processing and ensure that no invoices went unpaid during the transition to the new format. However, submitting an additional copy (unless explicitly requested) makes processing considerably more difficult and, in the worst case, can lead to double payment and thus also to double payment of VAT. In order to avoid this problem, an invoice should only be submitted once.



In general, invoices for the federal administration must be issued using the current version of the XRechnung standard. Other standards may be used (such as ZUGFeRD version 2.2 or later in the XRECHNUNG profile) as long as they meet the requirements of the European standard EN 16931, the terms of use for the invoice submission portals, and the requirements of the federal E-Invoicing Ordinance.

The XRechnung standard is updated twice a year (on 1 February and 1 July) according to the current operating plan and is published in the [Federal Gazette](#) and on the [website of the Coordination Office for IT Standards \(KoSIT\)](#). The invoice submission portals do not provide an auditable archive for invoice issuers. Invoice issuers are required to archive e-invoices they have generated or submitted in XML format.

Tip 2: Check with the contracting authority about filling in optional data fields

The absence of additional information on the contract or order may mean that the e- invoice cannot be processed properly at the customer's end or that manual effort is required. It must therefore be checked whether, in addition to the mandatory fields of an e-invoice, other optional fields (e.g., purchase order reference or seller identifier) must be filled in along with the required data fields. If necessary, the customer and the contractor (= invoicing party) should agree on this in advance. The required information should ideally be included in order confirmations, purchase orders or contracts and should be provided with designated information on the data fields (BT numbering).



Invoices for federal contracting authorities are governed by the E-Invoicing Ordinance. Section 5 of the Ordinance specifies which information an e-invoice must contain: buyer reference, bank account details, terms of payment, and email or De-Mail address of the invoice issuer, as well as the information required by section 14 of the Value Added Tax Act (Umsatzsteuergesetz, UStG).

Tip 3: Use the correct invoice submission portal

If e-invoices are rejected, it is often due to using the wrong invoice submission portal, failing to register or failing to select a transmission method. Prior to submitting an e- invoice, the usage of the correct platform must be ensured. A one-time registration is required before using the respective platform. The registration is free of charge and must be carried out regardless of the transmission method used. When registering, you must decide which method you will use to submit invoices, for example email or Peppol, and must specifically select this transmission method.



There are two portals for submitting invoices to the direct federal administration, parts of the indirect federal administration, and participating federal states: these are the Federal Central Invoice Submission Portal ([ZRE](#)) and the Invoice Submission Portal which complies with the Online Access Act ([OZG-RE](#)). When awarding the contract, your contracting authority should inform you which invoice submission portal to use; if you are unsure about this, please ask your contracting authority. The overviews showing which authorities are connected to the [ZRE](#) and [OZG-RE](#) can serve as a guide.

Tip 4: Submitting an e-invoice to an invoice submission portal

If an e-invoice is rejected, it could be due to an error in submission. We have seen the following errors in practice:

- a) Content relevant for the invoice is placed in the subject line or the body of the email or De-Mail. Content from the subject line and body of an email/De-Mail is not forwarded to the invoice recipient. Instead, this content must be entered in the proper data fields.
- b) Multiple invoices are sent in a single email/De-Mail. According to the terms of use, only one invoice can be sent within one email.
- c) The invoice is sent from an email/De-Mail address that is different from the one saved in the invoice submission portal.



In case of a large number of invoices, the use of the Peppol transmission method is recommended. Invoices can be transmitted via Peppol in compliance with the highest security standards and document exchange is simplified by a uniform international standard from different systems. In addition, sending via Peppol is efficient and cost-effective.

Tip 5: Supporting documents

The handling of attachments supporting invoices differs from the previous practice.

Documents must be embedded correctly in XML format to be processed properly. When embedding, the specifications of EN 16931 and the terms of use of the respective invoice receipt platform must be observed.



The options for embedding supporting documents depend on the chosen invoice submission portal, how the invoice was generated and which transmission method you use to send it. A technical solution for sending supporting attachments larger than 15 MB was successfully rolled out for the OZG-RE on 11 July 2022. A similar solution is to be implemented for the ZRE during the course of 2023. The following size restrictions currently apply to electronic attachments sent via the ZRE: up to 10 MB for transmission by email or De-Mail, up to 11 MB for web submission, and up to 15 MB for uploads and Peppol.

If it is impractical to embed the documents, they may be sent to the invoice submission portal in a different way, such as in a separate email. It is important to check with the contracting authority before sending supporting documents in this way.

Tip 6: Means and terms of payment

If means and terms of payment are not entered correctly, this can make it much more difficult to process the invoice. You should therefore make sure that information about the means of payment is complete and as clear as possible. For example, you should make sure to include the correct code for the means of payment (for example, SEPA transfer = 58) in your e-invoice and to save information about discounts using the syntax required by the XRechnung standard. Data field BT-20 should only contain information relevant for terms of payment.



Your invoice should always include a payment due date in data field BT-9. Additional discount terms follow a defined syntax to support automated processing; they are entered in data field BT-20. Example of a 2% discount for payment within 14 days: #SKONTO#TAGE=14#PROZENT=2.00#). Data fields BT-20 and BT-9 can be used to provide payment information.

Tip 7: Avoid entering large amounts of text in data fields

Invoices often contain additional information. Problems regularly arise when large amounts of text are entered in free text data fields in e-invoices. The ERP systems generally used to process the invoices often limit the number of characters that can be entered in these data fields, which means that any text more than these limits may be lost. When creating invoices, you should therefore make sure that free text data fields contain only information relevant for invoicing.



The data fields BT-22 (at document level) and BT-154 (at invoice line level) can be used to add notes or comments. You should make sure that the same information is not repeated in multiple places. In general, you should ensure that all data are correct, for example address data and contact information.