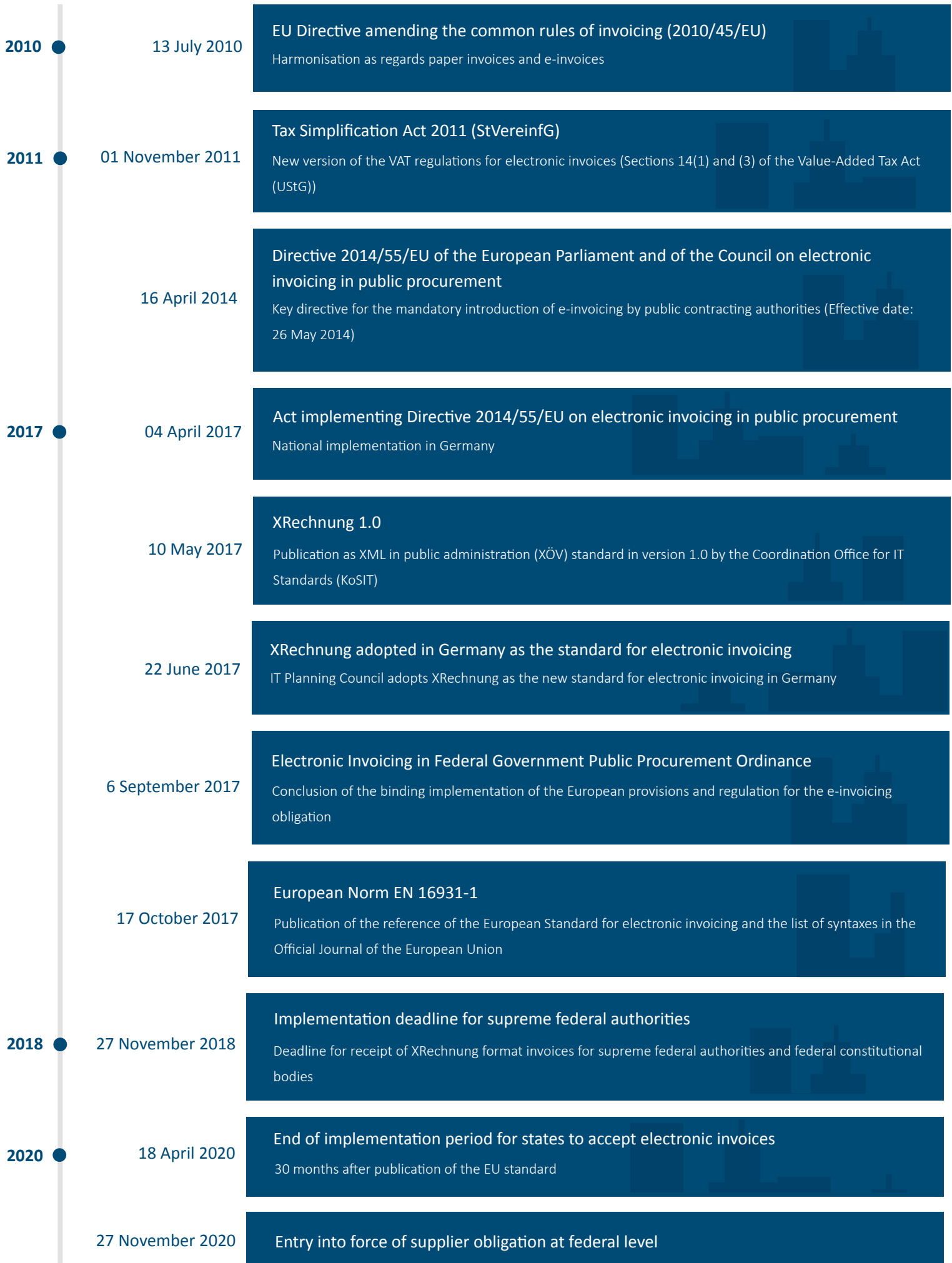


Timeline of the e-invoicing legislation



A vertical timeline on the left side of the page, marked with years 2010, 2011, 2017, 2018, and 2020. The timeline is a grey vertical line with a downward-pointing arrow at the bottom. Blue circular markers are placed at each year. To the right of the timeline, a series of blue rectangular boxes are stacked vertically, each containing a date and a description of a legislative event. The boxes are connected to the timeline by thin lines.

2010	13 July 2010	EU Directive amending the common rules of invoicing (2010/45/EU) Harmonisation as regards paper invoices and e-invoices
2011	01 November 2011	Tax Simplification Act 2011 (StVereinfG) New version of the VAT regulations for electronic invoices (Sections 14(1) and (3) of the Value-Added Tax Act (UStG))
	16 April 2014	Directive 2014/55/EU of the European Parliament and of the Council on electronic invoicing in public procurement Key directive for the mandatory introduction of e-invoicing by public contracting authorities (Effective date: 26 May 2014)
2017	04 April 2017	Act implementing Directive 2014/55/EU on electronic invoicing in public procurement National implementation in Germany
	10 May 2017	XRechnung 1.0 Publication as XML in public administration (XÖV) standard in version 1.0 by the Coordination Office for IT Standards (KoSIT)
	22 June 2017	XRechnung adopted in Germany as the standard for electronic invoicing IT Planning Council adopts XRechnung as the new standard for electronic invoicing in Germany
	6 September 2017	Electronic Invoicing in Federal Government Public Procurement Ordinance Conclusion of the binding implementation of the European provisions and regulation for the e-invoicing obligation
	17 October 2017	European Norm EN 16931-1 Publication of the reference of the European Standard for electronic invoicing and the list of syntaxes in the Official Journal of the European Union
2018	27 November 2018	Implementation deadline for supreme federal authorities Deadline for receipt of XRechnung format invoices for supreme federal authorities and federal constitutional bodies
2020	18 April 2020	End of implementation period for states to accept electronic invoices 30 months after publication of the EU standard
	27 November 2020	Entry into force of supplier obligation at federal level