

Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement (Text with EEA relevance)

Article 1	Scope
Article 2	Definitions
Article 3	Establishment of a European standard
Article 4	Formal objections to the European standard
Article 5	Maintenance and further development of the European standard and the list of syntaxes
Article 6	Core elements of an electronic invoice
Article 7	Receipt and processing of electronic invoices
Article 8	Data protection
Article 9	Use of electronic invoices for VAT purposes
Article 10	Committee procedure
Article 11	Transposition
Article 12	Review
Article 13	Entry into force
Article 14	Addressees
	Signature

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- (1) [OJ C 79, 6.3.2014, p. 67.](#)
- (2) Opinion of 28 November 2013 (not yet published in the Official Journal).
- (3) Position of the European Parliament of 11 March 2014 (not yet published in the Official Journal) and decision of the Council of 14 April 2014.
- (4) Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC ([OJ L 94, 28.3.2014, p. 65](#)).
- (5) Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC ([OJ L 94, 28.3.2014, p. 243](#)).
- (6) Commission Decision of 2 November 2010 setting up the European Multi-Stakeholder Forum on Electronic Invoicing (e-invoicing) ([OJ C 326, 3.12.2010, p. 13](#)).
- (7) Directive 2009/81/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of procedures for the award of certain works contracts, supply contracts and service contracts by contracting authorities or entities in the fields of defence and security, and amending Directives 2004/17/EC and 2004/18/EC ([OJ L 216, 20.8.2009, p. 76](#)).
- (8) Directive 2014/23/EU of the European Parliament and of the Council of 26 February 2014 on the award of concession contracts ([OJ L 94, 28.3.2014, p. 1](#)).
- (9) Regulation (EU) No 1025/2012 of the European Parliament and of the Council of 25 October 2012 on European standardisation, amending Council Directives 89/686/EEC and 93/15/EEC and Directives 94/9/EC, 94/25/EC, 95/16/EC, 97/23/EC, 98/34/EC, 2004/22/EC, 2007/23/EC, 2009/23/EC and 2009/105/EC of the European Parliament and of the Council and repealing Council Decision 87/95/EEC and Decision No 1673/2006/EC of the European Parliament and of the Council ([OJ L 316, 14.11.2012, p. 12](#)).
- (10) Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers ([OJ L 55, 28.2.2011, p. 13](#)).
- (11) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ([OJ L 347, 11.12.2006, p. 1](#)).
- (12) Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data ([OJ L 281, 23.11.1995, p. 31](#)).
- (13) Directive 2011/7/EU of the European Parliament and of the Council of 16 February 2011 on combating late payment in commercial transactions ([OJ L 48, 23.2.2011, p. 1](#)).
- (14) Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data ([OJ L 8, 12.1.2001, p. 1](#)).
- (15) [OJ C 38, 8.2.2014, p. 2.](#)
- (16) Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises ([OJ L 124, 20.5.2003, p. 36](#)).