



Federale  
Overheidsdienst  
**FINANCIEN**

# E-INVOICING & E-REPORTING

**IDSt-Conference Digital Transformation in VAT**

**16/11/2022**

[WWW.FIN.BELGIUM.BE](http://WWW.FIN.BELGIUM.BE)

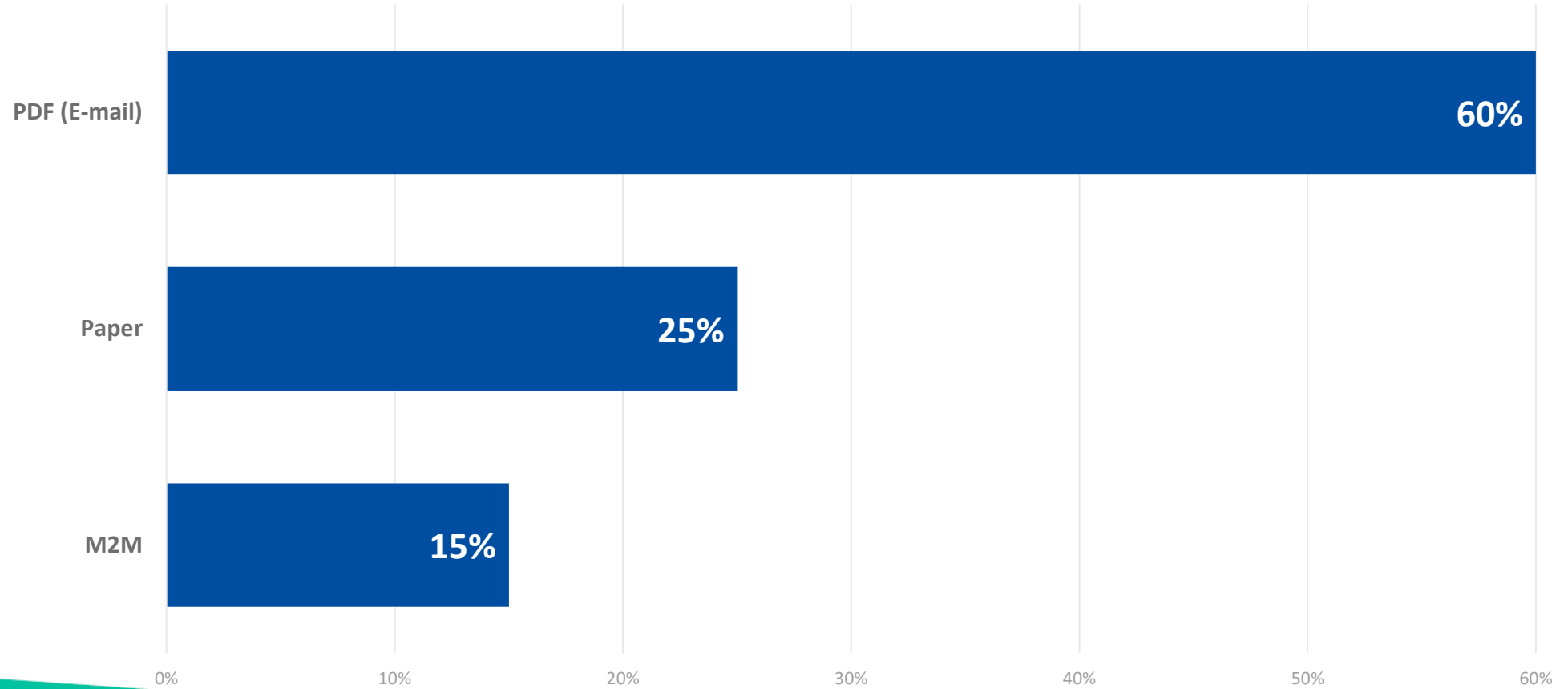
FISCALITEIT • FEDERALE OVERHEIDSDIENST FINANCIEN

Wouter Bollaert  
Belgian Tax Administration

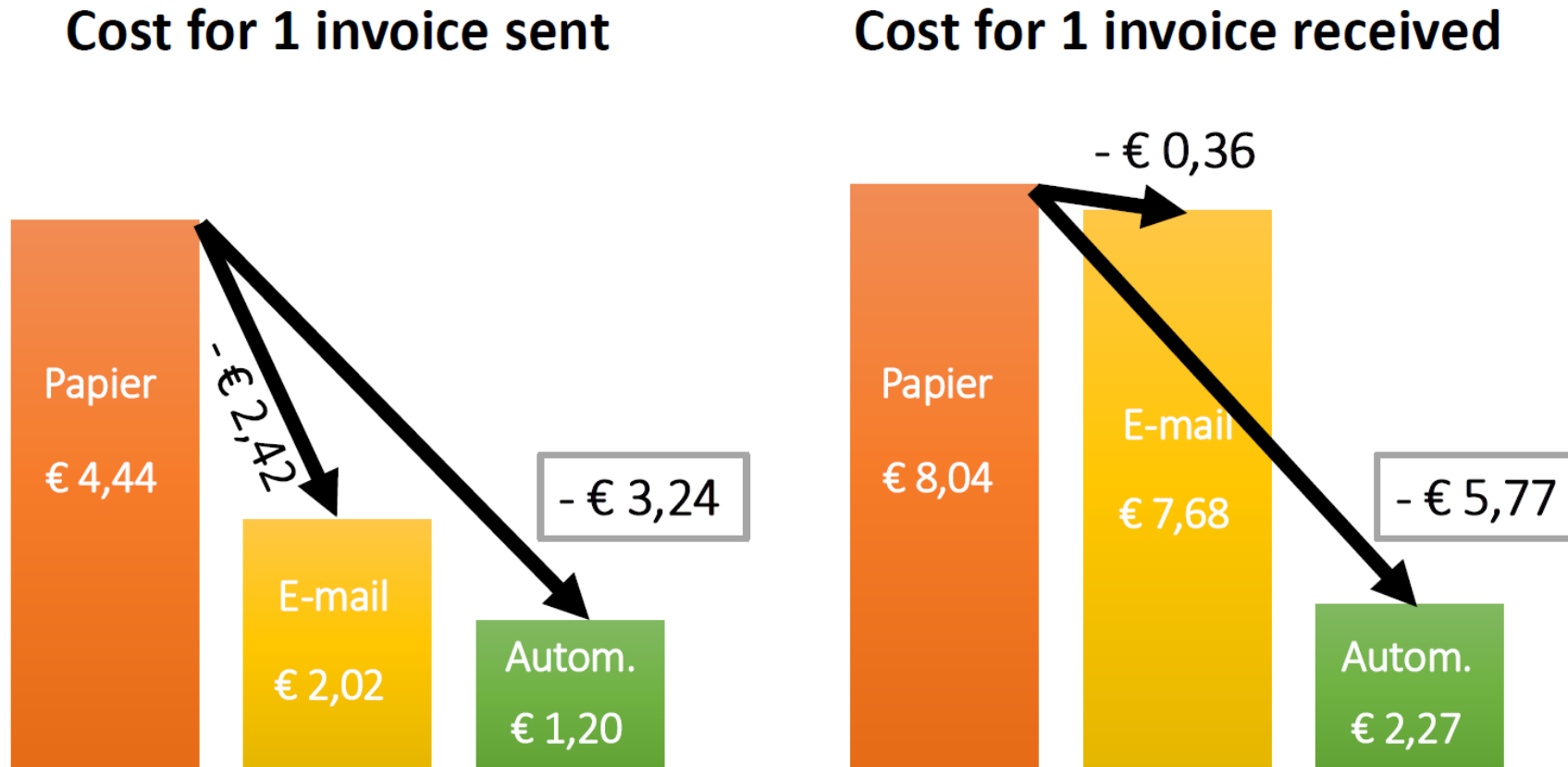
.be



## E-INVOICING LANDSCAPE IN BELGIUM



# e-Invoicing as an administrative burden





# “IF E-INVOICING IS SO BENEFICIAL, WHY ARE WE STILL AT ONLY 15% OF STRUCTURED E-INVOICING IN BELGIUM?”

FRAGMENTATION

INTEROPERABILITY

STANDARDISATION



# “DOES THE GOVERNMENT NEED TO INTERVENE IN HOW COMPANIES EXCHANGE INFORMATION?”

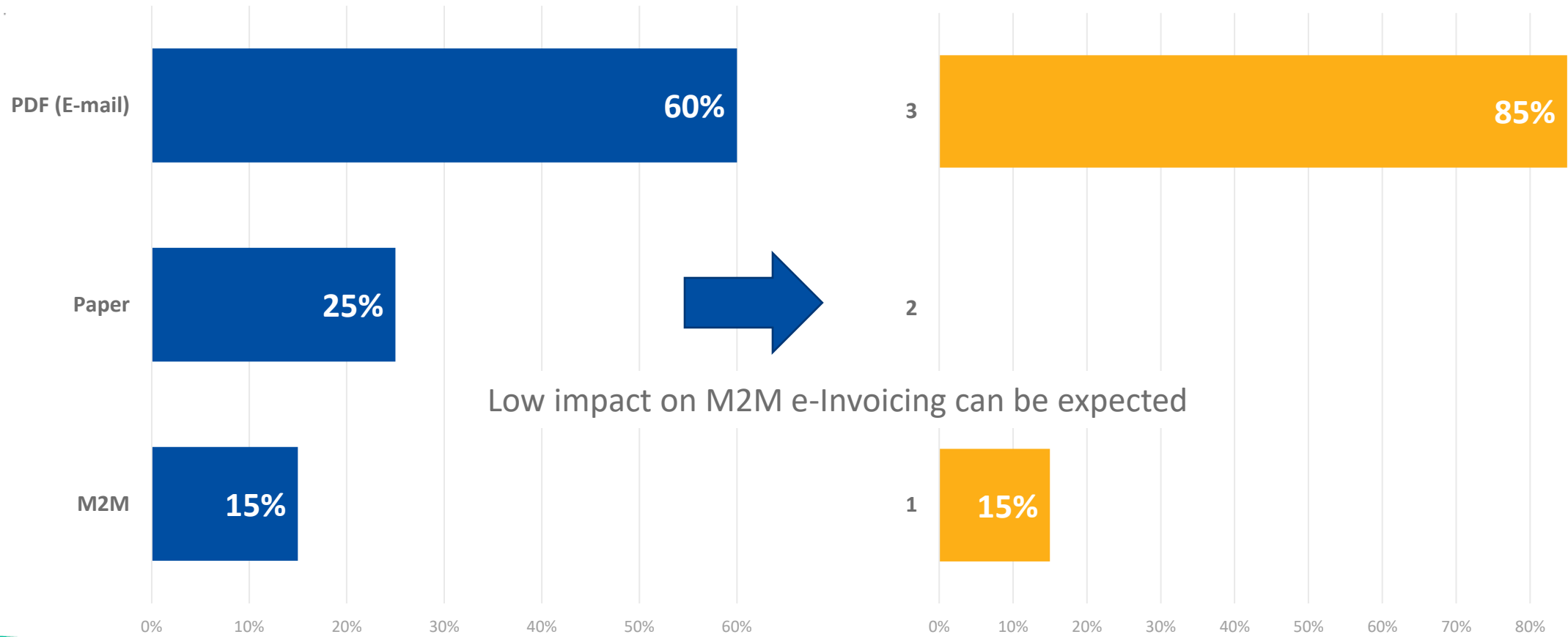
FRAGMENTATION

INTEROPERABILITY

STANDARDISATION

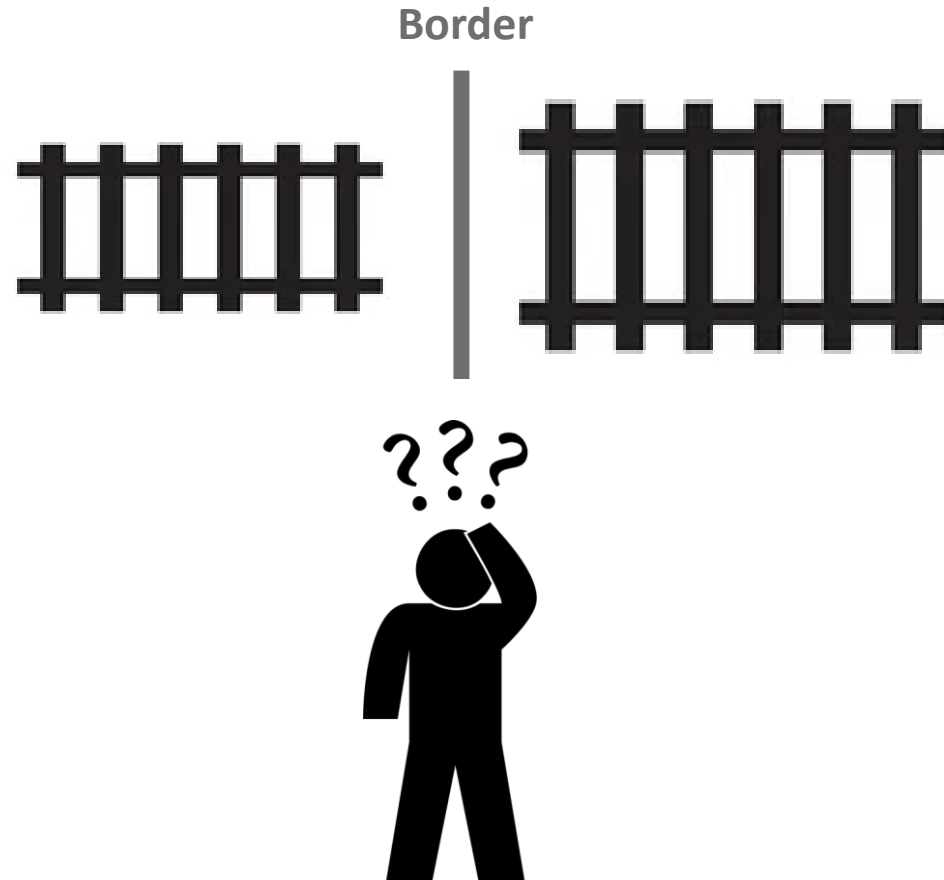


## E-INVOICING WITHOUT REGULATING TRANSMISSION?





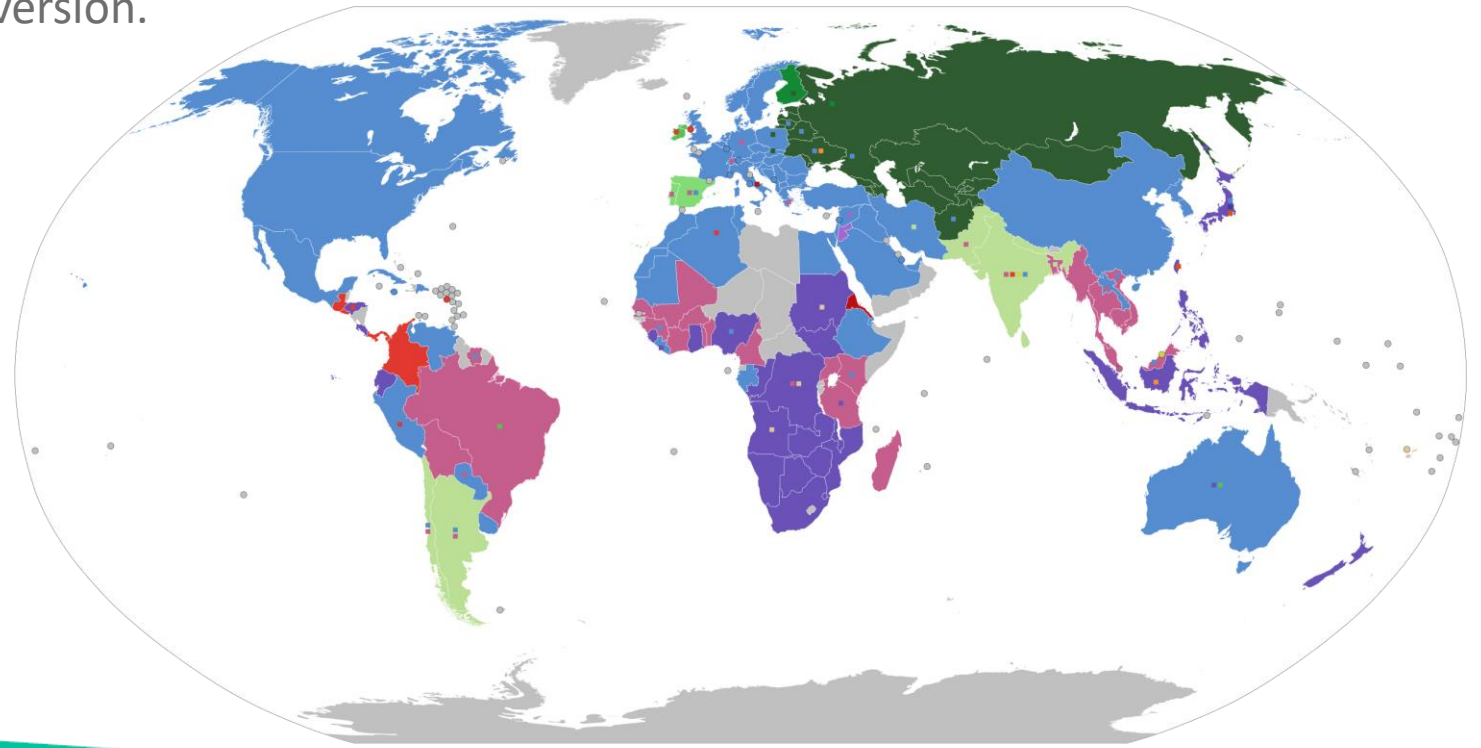
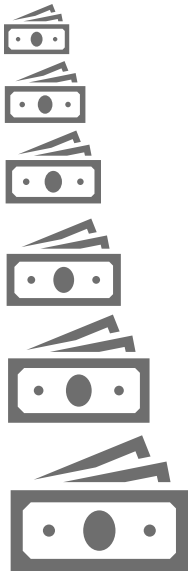
## WIDTH OF RAILWAY TRACK





## WIDTH OF RAILWAY TRACK

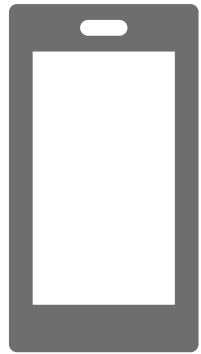
- Standard gauge (1,435 mm): It is the most widely used track gauge around the world, with approximately 55% of the lines in the world using it.
- Solutions to interchangeability problems include bogie exchanges, a rollbock system, dual gauge, variable gauge, or gauge conversion.



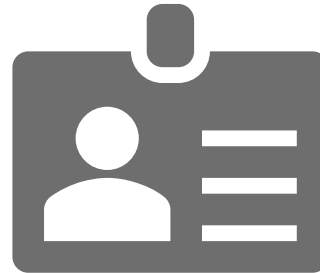




## I WANT TO MAKE A CALL



phone



contact details



provider

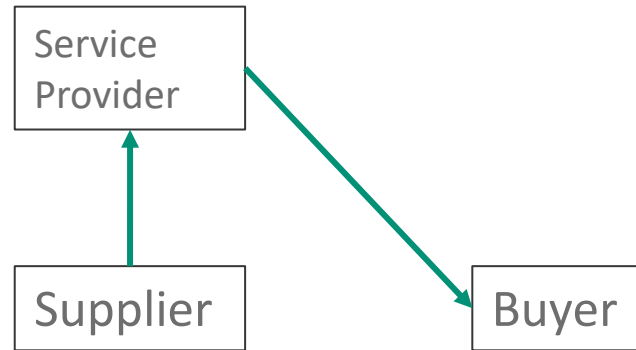


## MODELS

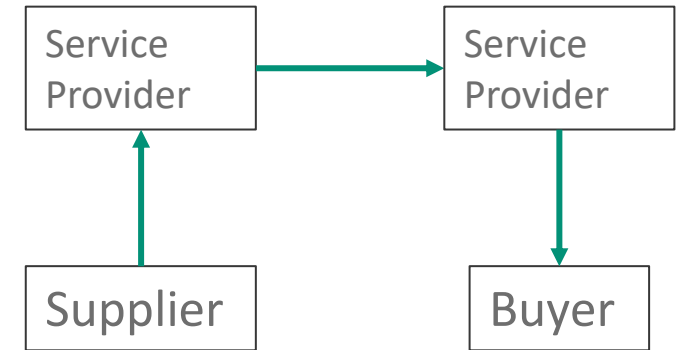
### 2-corner model



### 3-corner model



### 4-corner model





## I WANT IN ALL CASES TO BE ABLE TO SEND AN E-INVOICE END-TO-END



### Key element:

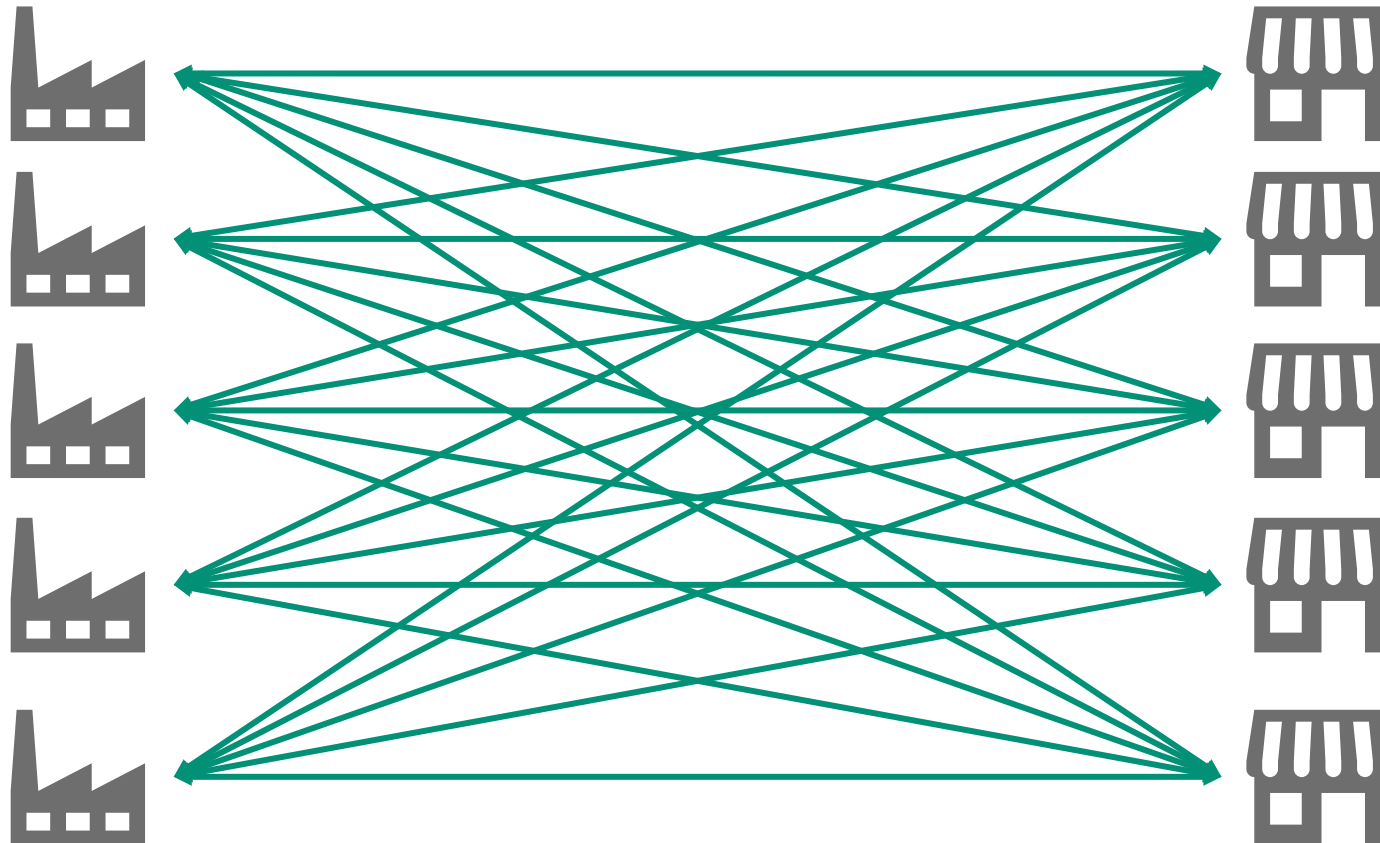
- Machine to machine (M2M), structured, automated processing

### Interoperability conditions:

1. Participants share at least 1 common format
2. Participants have and can check receiving capabilities

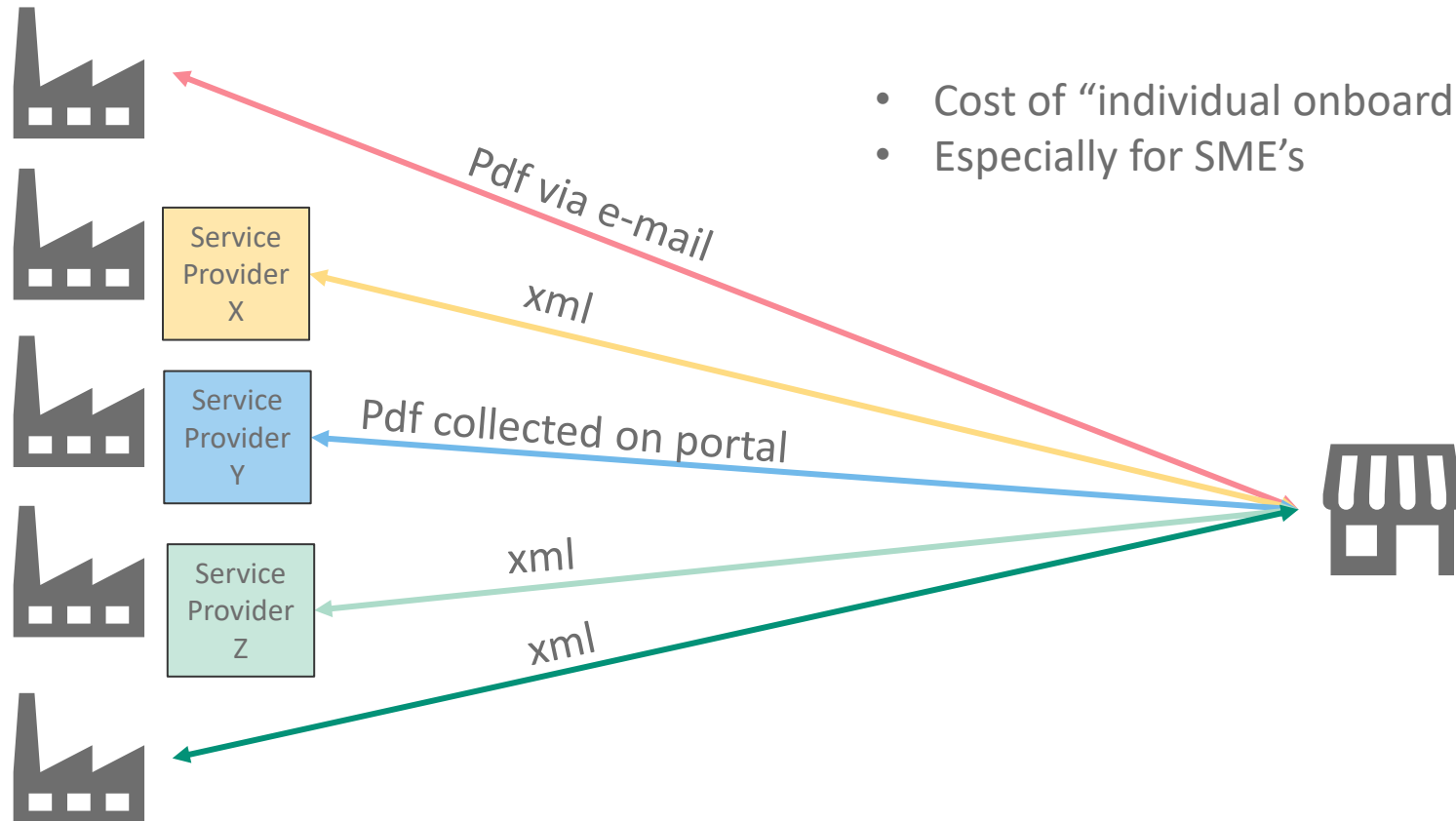


## M2M COMMUNICATION 1-ON-1 FOR ALL COMPANIES IS IMPOSSIBLE





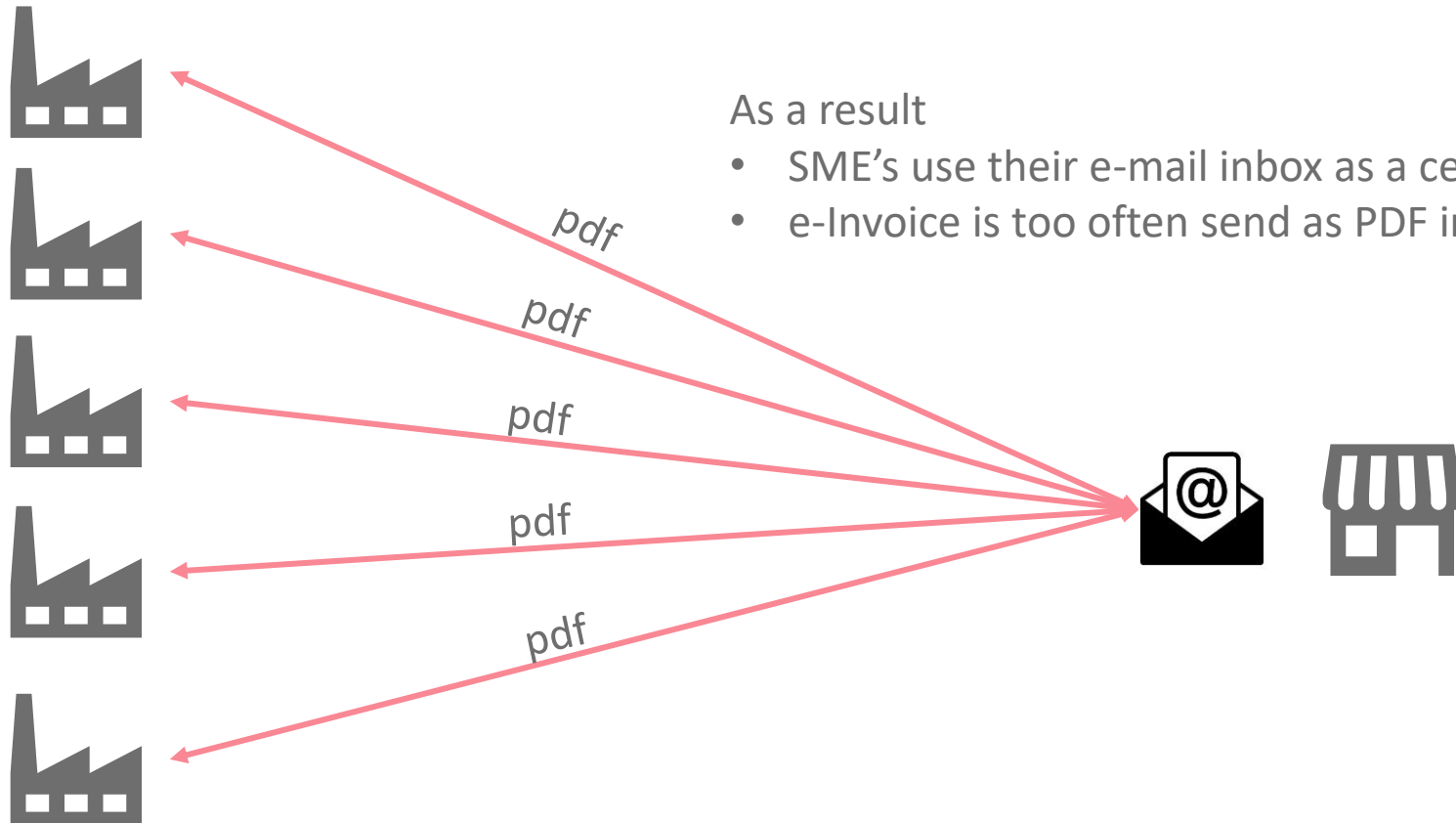
## FRAGMENTED MARKET



- Cost of “individual onboarding” is huge
- Especially for SME’s



## FRAGMENTED MARKET

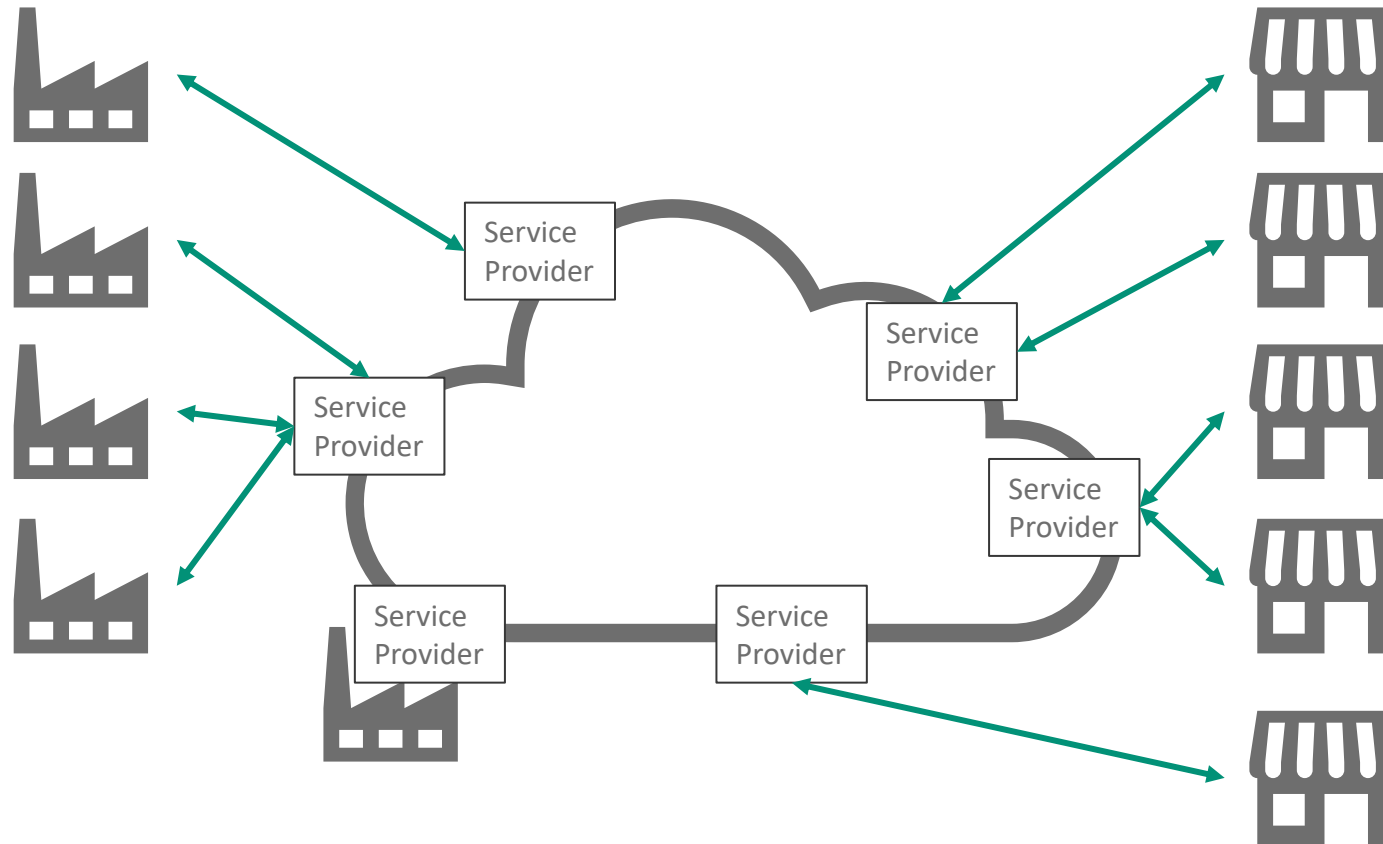


As a result

- SME's use their e-mail inbox as a centralising point
- e-Invoice is too often send as PDF instead of XML

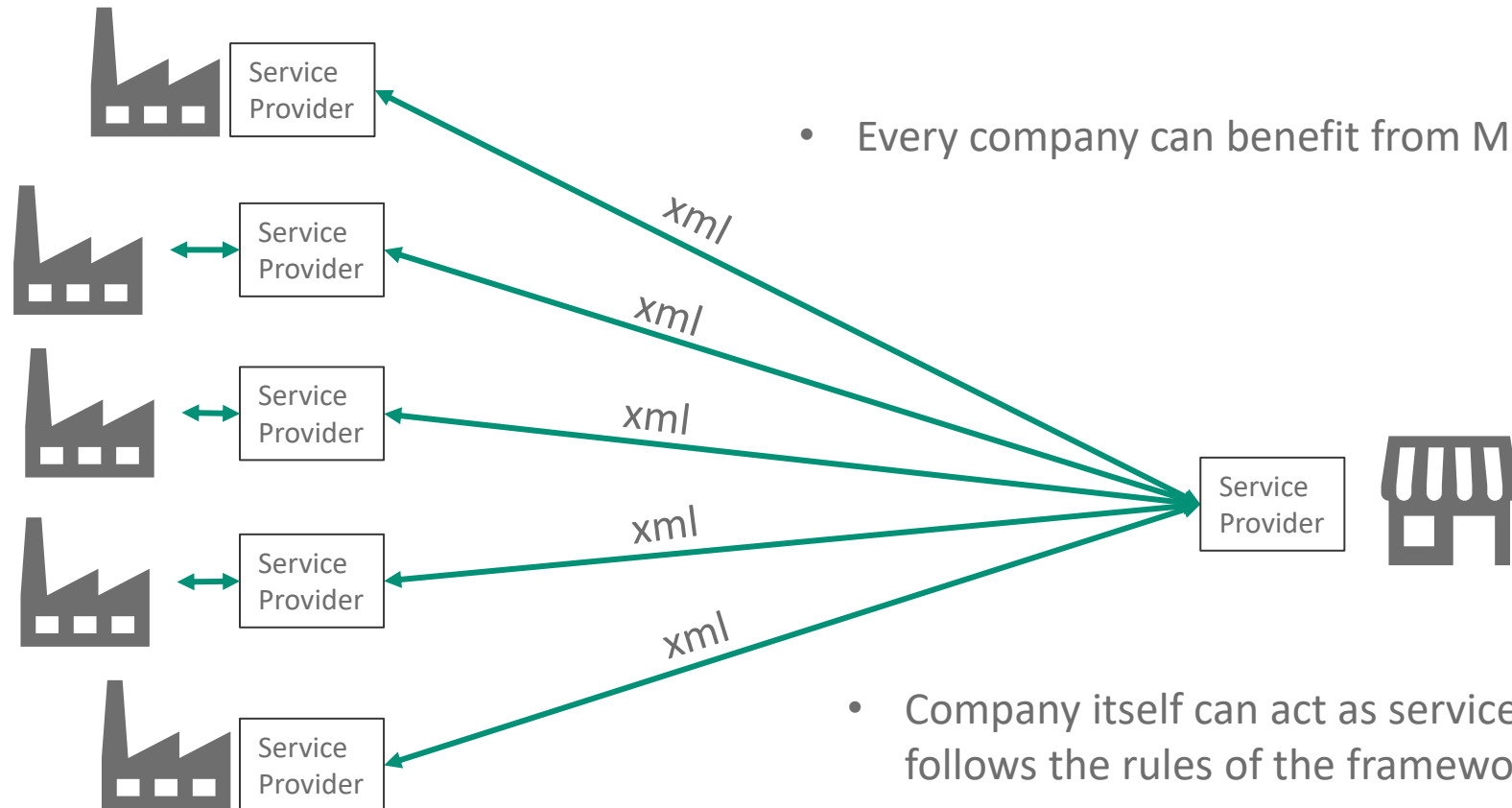


## SOLUTION: OPEN ECOSYSTEM TO CONNECT ONCE AND REACH ALL





## MAKE LIFE EASIER FOR SME'S



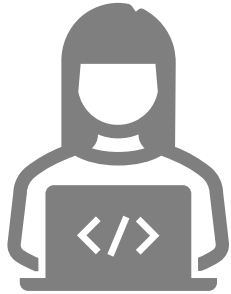
- Every company can benefit from M2M e-invoicing

- Company itself can act as service provider if he follows the rules of the framework

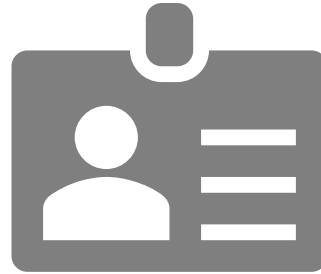




## I WANT TO SEND AN E-INVOICE



software



contact details



provider



## PURCHASE TO PAY PROCESS



- Validation flow
- Dispute management
- Status updates
- ...

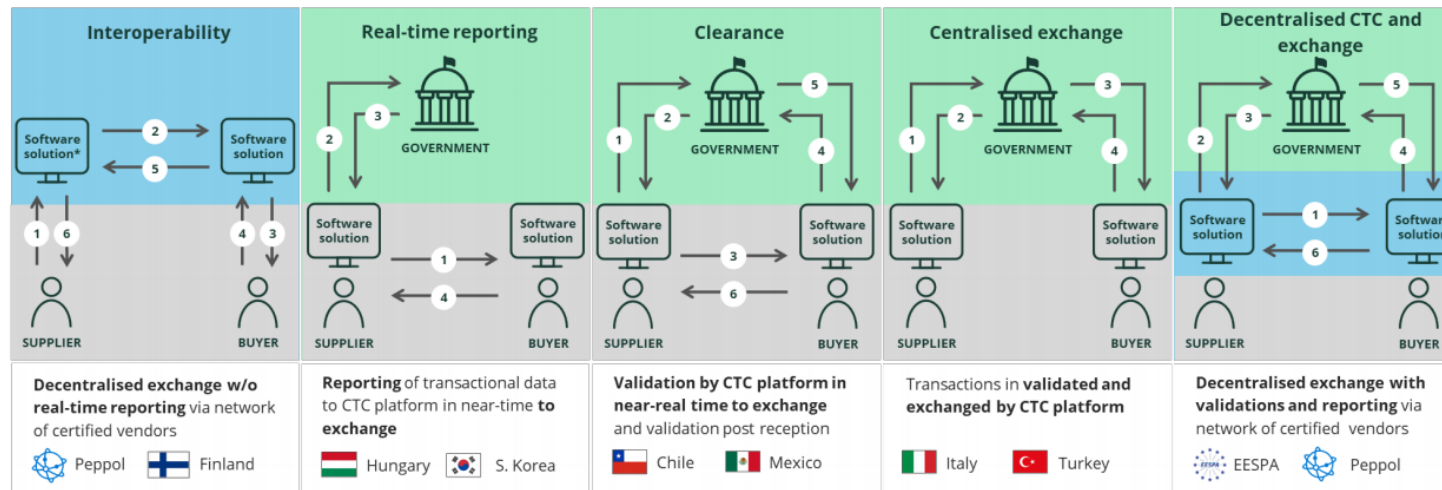
→ Mandatory e-Invoicing can result in 3,5 billion euro's in savings in Belgium

→ Similar savings are possible with other documents **IF interoperability issues are resolved**



## E-INVOICING AND E-REPORTING MODELS

- 1) Interoperability Model
- 2) Real-time Invoice Reporting Model
- 3) Clearance Model
- 4) Centralised Exchange Model
- 5) DCTCE



\* Software solution could be among others ERP vendor, Service Provider, EDI Provider, Workflow solution, or even the taxpayer if it has passed the necessary certification.



Source: <https://eespa.eu/a-next-generation-model-for-electronic-tax-reporting-and-invoicing/>



## QUESTIONS?

