

Vocabulary and CTC-Models

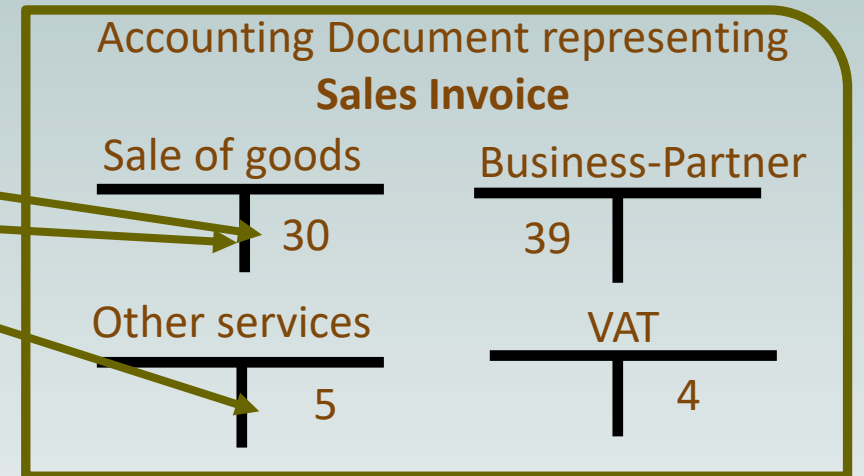
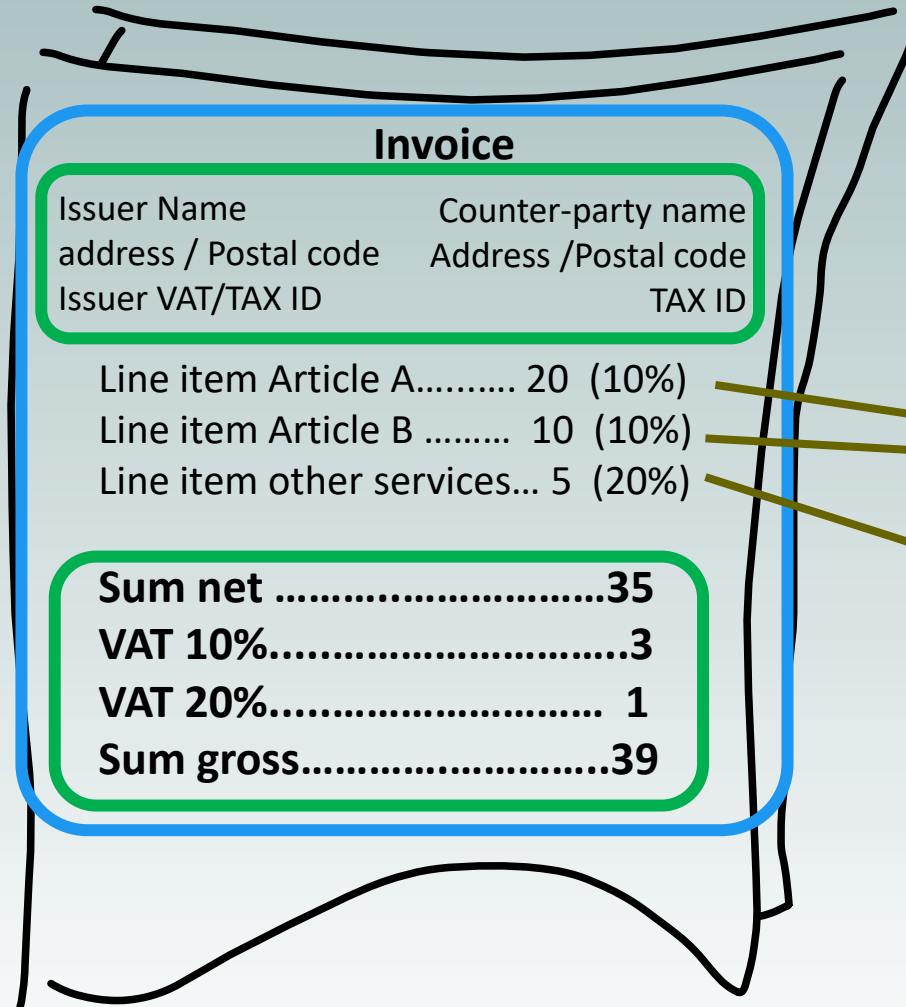
IDSt Conference „Digital transformation in VAT“

Alexander Kollmann | 16.11.2022

E-INVOICING: „HEADER-LEVEL“ – „ARTICLE LEVEL“ SAF-T: „ACCOUNTING LINE ITEM LEVEL“

Report each invoice
on „Header level“

Report each invoice on
or „article-level“
„Article line item level“

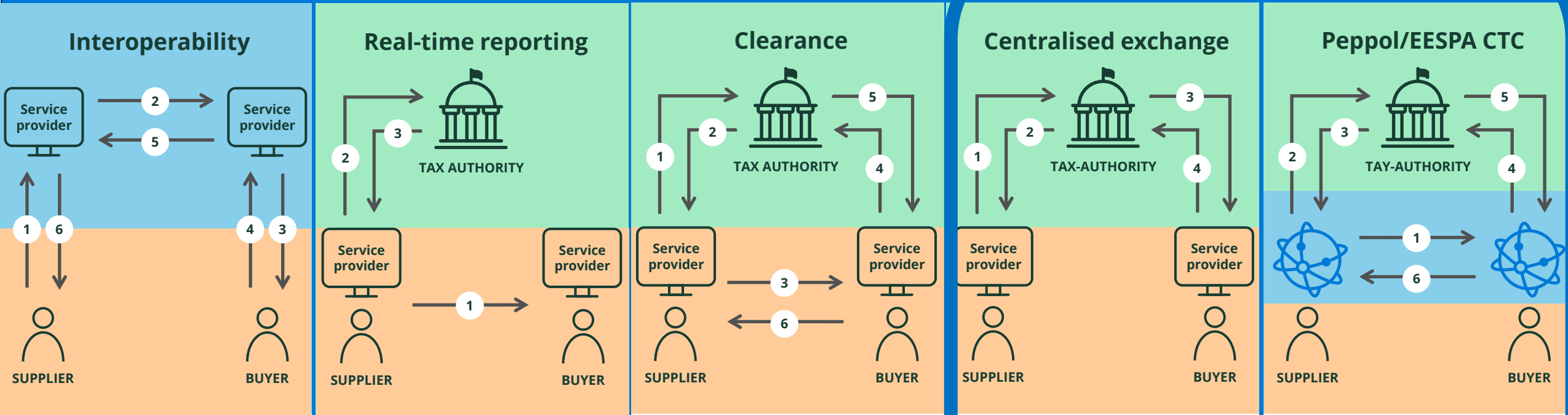


Do not mix with
GL-Accounting Documents on
„(accounting) line item level“
e.g. Periodic reporting SAF-T

Main e-Invoicing / CTC models

- Regulated
- Standardized
- Non-standardized

CTC = Continuous Transaction Controls





 „French model“

Fully digital exchange of any transaction documents **via interoperability**

-  Peppol
-  Finland
- Belgium ?
- Australia?
- Sweden?
- Denmark?

Reporting of transactional data in near-time **post issuance**

-  Hungary
-  South Korea

Approval of transactions **pre-issuance** and validation post-receipt

-  Chile
-  Mexico

Transactions in **exchanged by a predefined infrastructure**

-  Italy
-  Turkey

Decentralised CTC with regulated **exchange**

Similar to French Model but here no e-invoice transmission by the tax authority

[Link for details](#)

REGULATORY QUADRANTS

TAX-REPORTING

E-INVOICING

EU-cross border transactions

EU Tax Reporting



DG TAXUD: ViDA – B2B

Mandatory format?
Use of network?

White spot on the map?!

EU Mandatory E-Invoicing

DG GROW B2G

Domestic Transactions

Domestic Tax Reporting

Real-Time Reporting



Inter-operability
Convergence



Italy
Centralized E-Invoicing



France
De-/Centralized E-Invoicing

Domestic / National
Mandatory E-Invoicing

4-Corner Model



Belgium?,
Denmark?