



Bundesministerium
der Finanzen

Brief Comments on the expected directive

(based on what we know)

A German perspective

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1. This is a huge package

... and Council needs to agree on all parts of it.

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- Single registration



- Platform / Sharing Economy



- Transaction based reporting

2. A need for convergence

- International business is already confronted with different set of rules for reporting domestic transactions in some EU Member States and in third countries
- We want to contribute to the directive's goal to reduce this complexity in the EU by fostering convergence
- EN 16931 seems to provide some safe ground to get closer to a future (de facto) standard on the format of e-invoices

3. Where to start?

