

Question for written answer E-002955/2025
to the Commission
Rule 144
Liesbet Sommen (PPE)

Subject: Electronic invoicing for smaller non-profit associations

The requirement for electronic invoicing in a business-to-business context is regulated by Council Directive (EU) 2025/516. At the time of the adoption of this Directive, the European Parliament had no right of co-decision, since tax policy falls within the competence of the Member States. To address the lack of standardisation in electronic invoicing, the EU supports the use of the PEPPOL network as a uniform solution.

However, many smaller associations, which are often non-profit-making and run by older people or persons with disabilities, face practical difficulties in using this platform. Not every organisation has sufficient digital skills to implement these new obligations smoothly.

1. Does the Commission recognise this specific problem faced by smaller non-profit organisations? Can it, in cooperation with the Member States in the implementation of Directive (EU) 2025/516, propose or take concrete measures to support these organisations in the introduction of electronic invoicing via PEPPOL?
2. Is the Commission willing to develop and disseminate, together with the Member States, clearly accessible and practical training resources, such as courses and visual aids, and can it ensure clear communication with citizens, with a particular focus on older people and persons with disabilities, so that they also are able to use the PEPPOL platform more easily?

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