

(English version)

Question for written answer E-002955/25
to the Commission
Liesbet Sommen (PPE)
(17 July 2025)

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?

Submitted: 17.7.2025

Answer given by Mr Hoekstra on behalf of the European Commission
(19 September 2025)

To facilitate and harmonise the Value Added Tax digital reporting requirements, Council Directive (EU) 2025/516 imposes the use of electronic invoices on B2B ⁽¹⁾ intra-Community transactions as of 1 July 2030. For domestic transactions, Member States can impose the use of electronic invoices, but they can also relieve certain operators from this obligation.

In addition, they can put in place other measures to help small operators with the implementation of electronic invoices, such as providing support or offering free public portals. Further, there are commercial and open-source software applications available allowing to easily connect to the Peppol ⁽²⁾ network.

The directive provides for a single standard to be accepted in all Member States for the issuance of electronic invoices ('the European standard' ⁽³⁾) to maximise interoperability. However, it does not regulate the means for their transmission and it does not mandate or advocate the use of the Peppol network.

To further assist businesses with the obligation to issue electronic invoices, explanatory notes will be published well before its entry into application. Some Member States have in place or plan to implement online sites with useful information tailored to the specific country regarding these obligations.

The European Business Wallet initiative will offer a tool that can automatically verify buyer-supplier information and send electronic invoices, reducing the administrative burden and fostering interoperability.

⁽¹⁾ Business-to-Business.

⁽²⁾ <https://peppol.org>.

⁽³⁾ Laid down in Commission Implementing Decision (EU) 2017/1870 of 16 October 2017 on the publication of the reference of the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council (OJ L 266, 17.10.2017, p. 19, ELI: http://data.europa.eu/eli/dec_impl/2017/1870/oj).