

Global eCompliance with SAP Document and Reporting Compliance



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Customers



SIEMENS



OPCENERGY



KÄRCHER



**Raise your hand if you
are...**

+ Agenda

- 1 ● Introduction
- 2 ● What is eCompliance?
- 3 ● What is e-Invoicing?
- 4 ● SAP Document and Reporting Compliance
- 5 ● Project Example
- 6 ● Conclusion
- 7 ● Let's Connect

"Logic will get you from A to B. Imagination will take you everywhere."

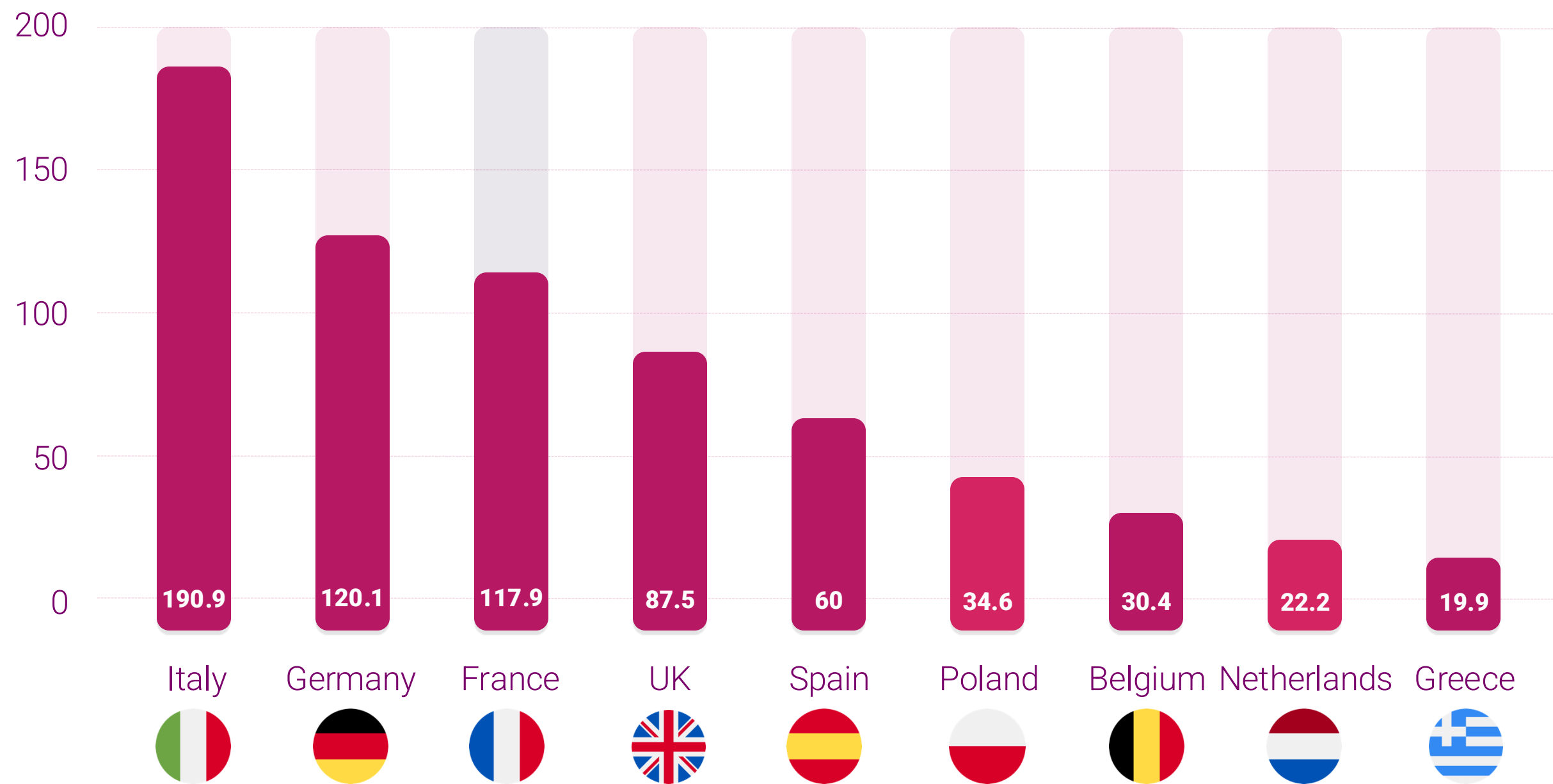
-Albert Einstein

**How can governments
increase tax collection?**

Tax Evasion

Tax Evasion Costs EU Countries Billions

Estimated Level of evaded taxes in EU countries (in Billions euros) - 2015



Source: University of London for Socialists and Democrats Group in the European Parliament

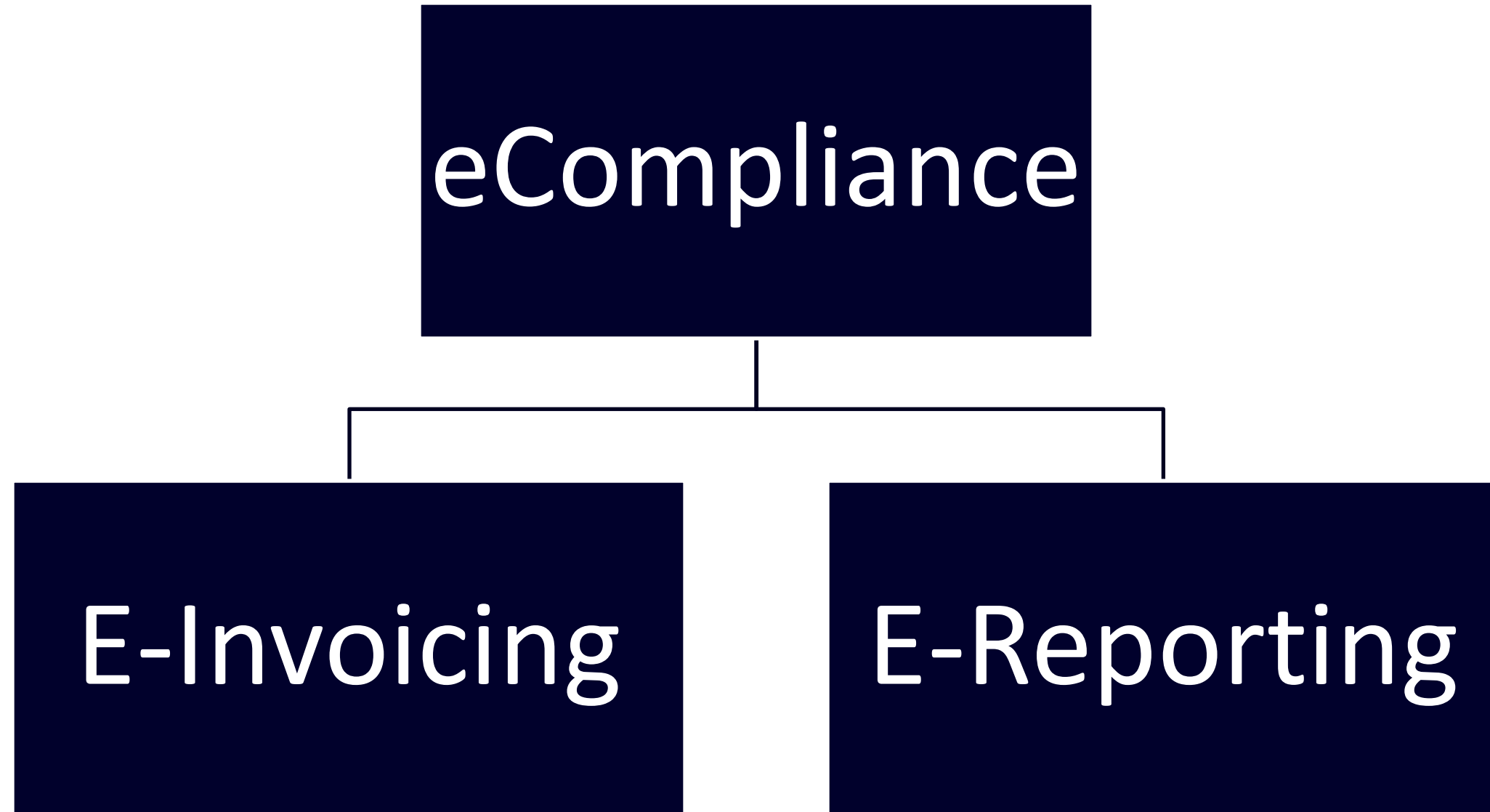
Fighting against Tax Evasion



eCompliance

What is eCompliance?

eCompliance refers to the use of electronic methods, such as **e-invoicing and e-reporting**, to ensure businesses meet their **tax obligations** accurately and efficiently, reducing errors and enhancing transparency in financial transactions.



E-Invoicing

What is E-Invoicing ?

What is e-Invoicing?

- A)** Sending invoices via carrier pigeons equipped with Wi-Fi.
- B)** The electronic exchange of invoices between a supplier and a buyer.
- C)** Invoicing only during e-commerce shopping sprees.
- D)** A method of invoicing that involves telepathic communication.

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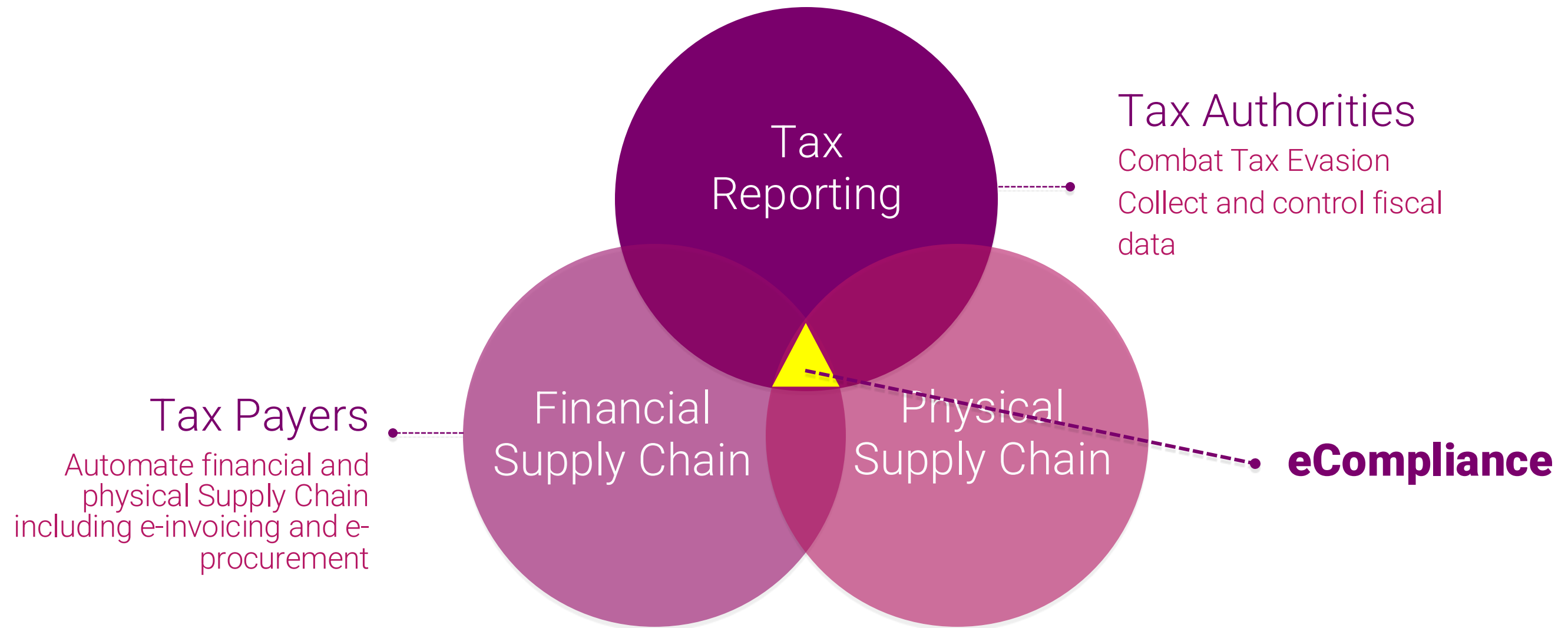
The EU definition of E-Invoicing

E-invoicing is the **exchange** of an electronic invoice document between a **supplier** and a **buyer**.

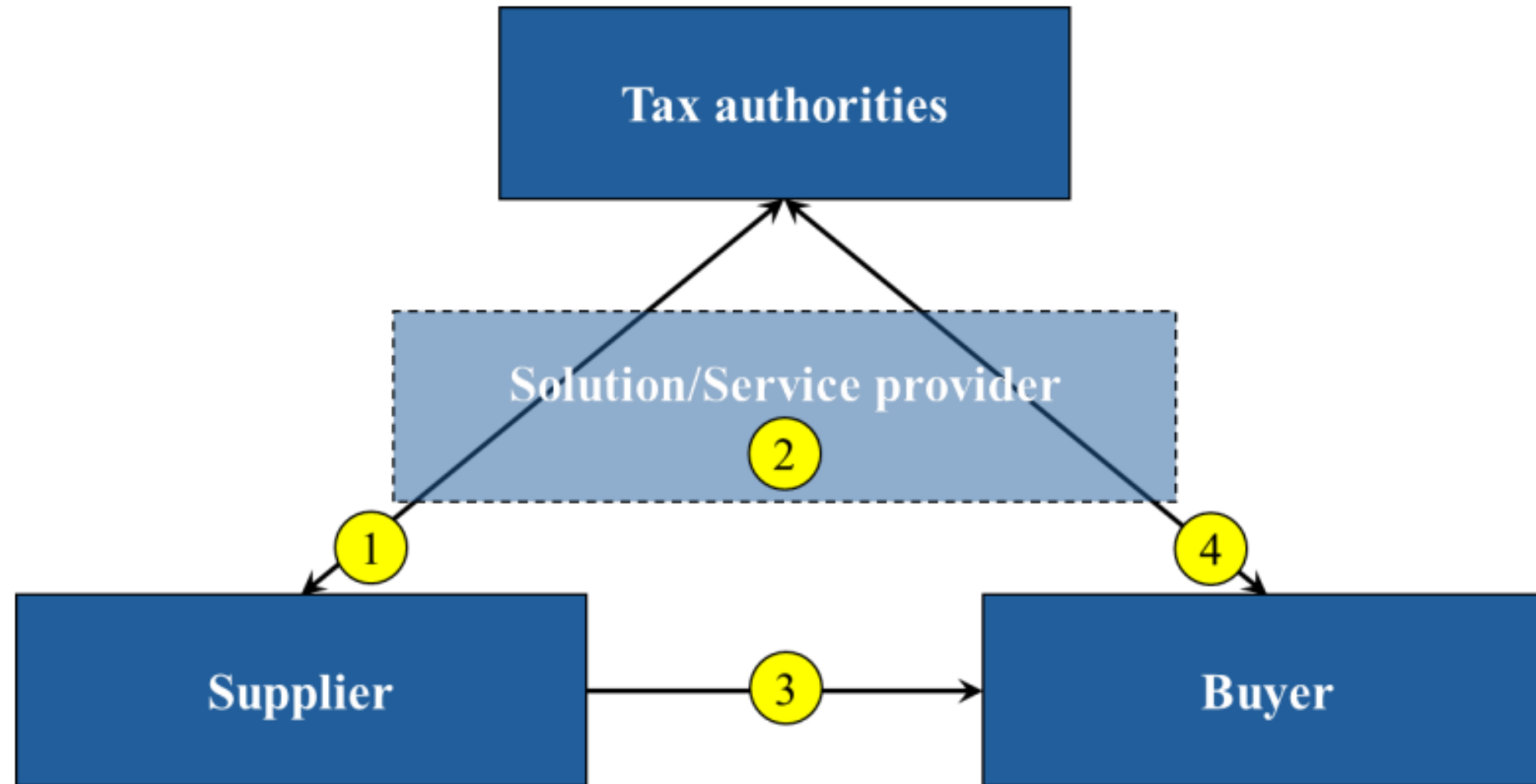
An eInvoice is an invoice that has been issued, transmitted and received in a structured data format which allows for its automatic and electronic processing, as defined in Directive 2014/55/EU.

Source: European Commission

<https://ec.europa.eu/digital-building-blocks/wikis/display/DIGITAL/What+is+eInvoicing>



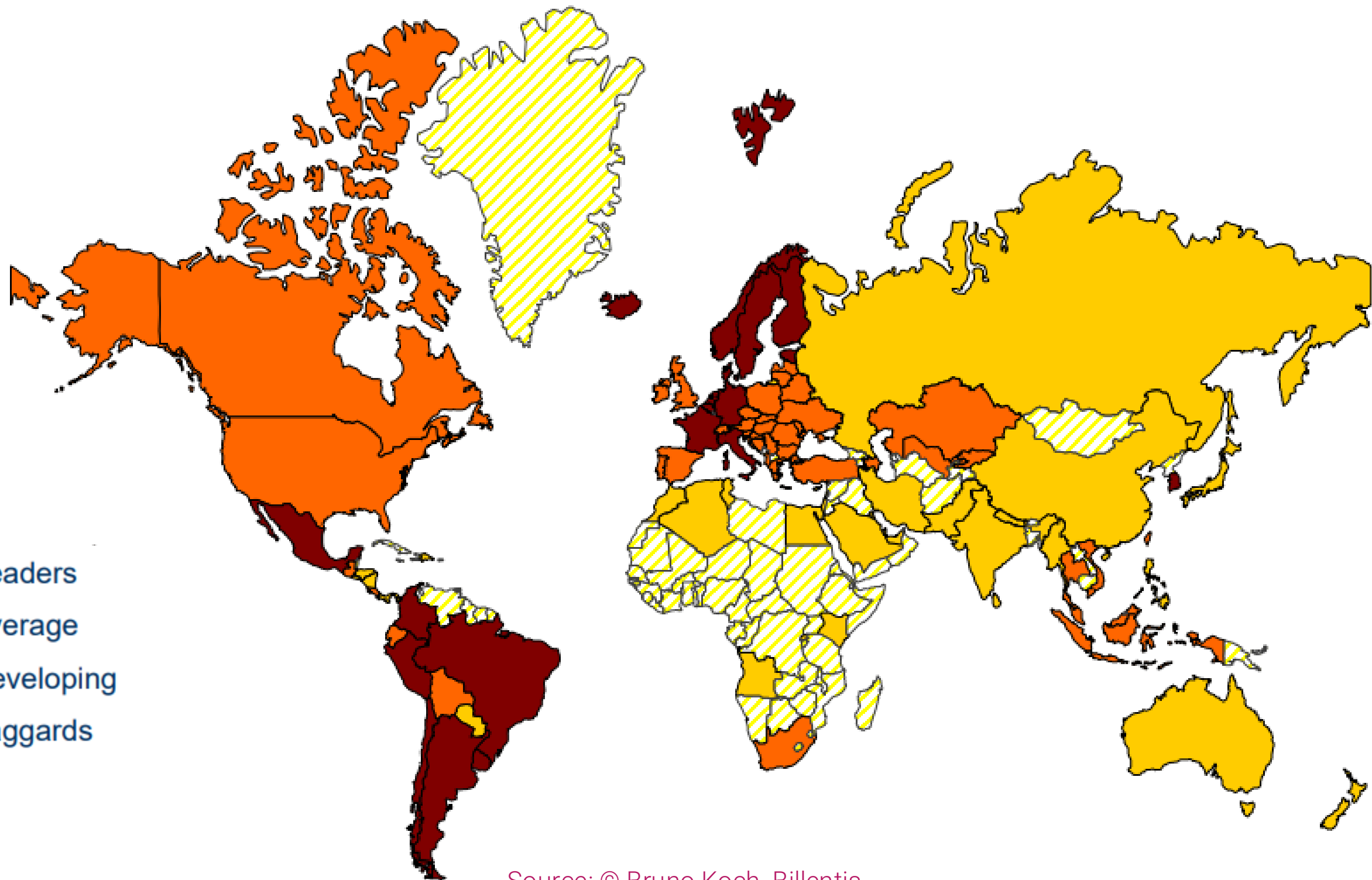
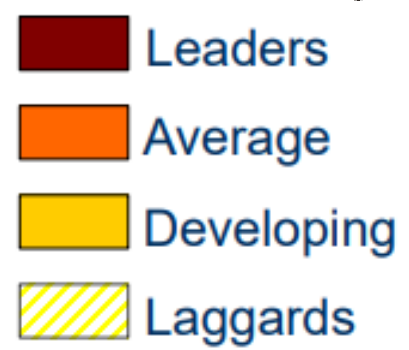
Principles of the Clearance Model



**How is the e-invoicing
market developing
worldwide?**

Time Lapse

3... 2... 1...



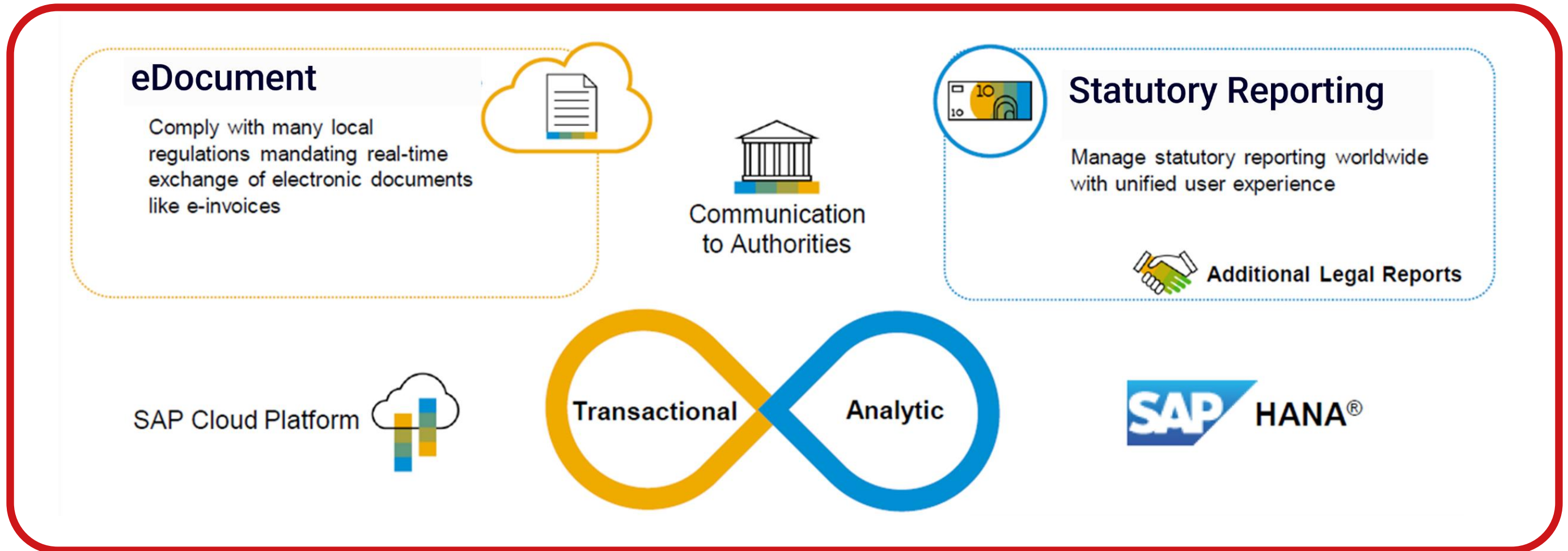
Source: © Bruno Koch, Billentis -
<https://www.billentis.com/>

Solution Introduction

SAP[®] DRC
Document & Reporting Compliance



SAP Solutions for Global Tax Management



SAP Document and Reporting Compliance



eDocument

SAP[®] DRC
Document & Reporting Compliance

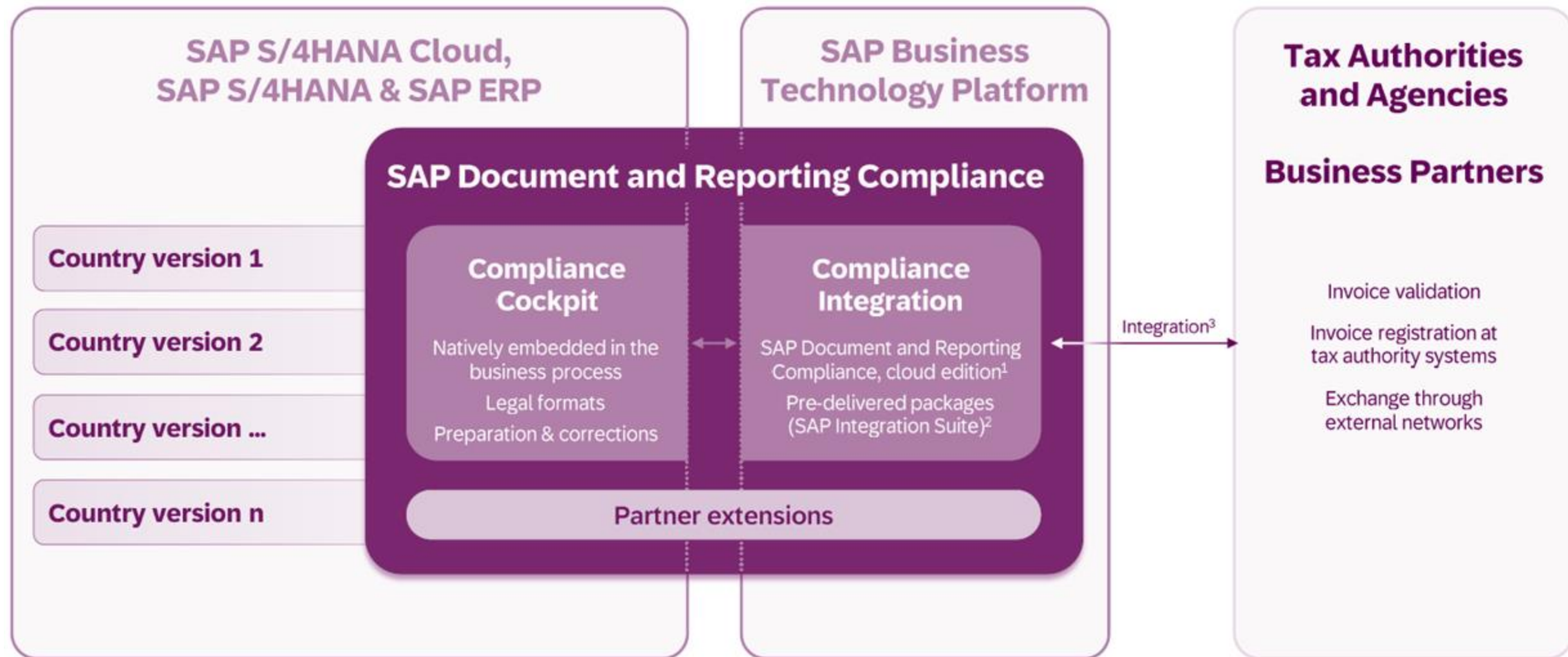


+ What is SAP DRC eDocument?

SAP Document and Reporting Compliance solution is used to create eDocuments, that is, to transform transactional data created in SAP ECC or S/4HANA systems into predefined exchange formats and transfer it electronically to Tax Authorities.



+ Solution Landscape – eDocuments



LATAM	EUROPE	Middle East	ASIA
Brazil Chile Colombia Mexico Peru Argentina (3 rd .) Uruguay (3 rd .)	Austria Belgium Denmark France Germany Greece Hungary Ireland Italy Luxembourg Netherlands Norway Poland Portugal Romania Spain Sweden Switzerland Turkey	Egypt Saudi Arabia United Arab Emirates Israel	Taiwan/China Thailand South Korea India Singapore Australia Japan Malaysia

EDocument Cockpit

Source Document Submit Display... Customer... Goto... More... Help

Variant Default Selection Change

Show Recent eDocuments 365 Days

Result Overview	No.
▼ Greece	61.876
• Greece eBooks	52.449
• Greece eBooks (Entity Records)	1
• Greece eBooks Summary	608
• Greece Incoming eBooks	4.814
• Greece myDATA eBooks	3.083
• Greece myDATA eBooks List	921
▼ Hungary	71.878
• Hungary Invoice Registration	71.878
▼ Italy	102.770
• Italy eInvoice	80.238
• Italy Incoming eInvoice	22.532
▼ Republic Serbia	6.974
• Serbia eInvoice	5.092
• Serbia Incoming eInvoice	1.882
▼ Romania	36.093
• Romania eInvoice	30.500
• Romania Incoming eInvoice	5.370
• SAF-T File	223
▼ Spain	153.870
• Spain SII Documents	152.724
• Spain SII Lists	334
• Spain SII Reversal Documents	812
▼ Türkiye	171.185
• Turkey Basic eInvoice	8.833
• Turkey Commercial eInvoice	61.377
• Turkey Consumer eInvoice	80.312
• Turkey Export Registration	1.629
• Turkey Incoming Basic eInvoice	8.427
• Turkey Incoming Comm. eInvoice	10.607

Italy eInvoice

Stat.	Proc. Status	Descr.	Creation Date	Logs/F...	eDoc.Source Key	Source Description	CoCode	Type Desc.	Created By	Created on	Posting Date	In...	F...	Source Crtd ...	Changed
✓	Delivered to Customer		25.09.2024		00044444552024	Invoice Verification	IT30	Italy Fattura	WW0-BATCH	04:33:32	25.09.2024			WW0-BATCH	04:40:00
✓	Delivered to Customer				00044444562024	Invoice Verification	IT30	Italy Fattura	WW0-BATCH	04:34:53	25.09.2024			WW0-BATCH	04:40:00
⚠	eDocument Created				00044444632024	Invoice Verification	IT10	Italy Fattura	DEA0X20283	07:50:25	25.09.2024			DEA0X20283	00:00:00
⚠	eDocument Created				00044426432024	Invoice Verification	IT10	Italy Fattura	DEA0X20286	08:10:41	25.09.2024			DEA0X20286	00:00:00
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✓	Delivered to Customer				IT3052000052502024	Accounting Document	IT30	Italy Fattura	DEA0X20169	09:48:06	25.09.2024			DEA0X20169	09:55:00
✗	Sending to SDI Requested				IT3052000052522024	Accounting Document	IT30	Italy Fattura	DEA0X20169	09:51:26	25.09.2024			DEA0X20169	09:55:18
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✓	Delivered to Customer				IT1032000057412024	Accounting Document	IT10	Italy Fattura	IT10K20558	09:27:55	25.09.2024			IT10K20558	10:00:10
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✓	Delivered to Customer				2530624872	Biling Document	IT30	Italy Fattura	IT300230	14:40:38	25.09.2024			IT300230	16:45:00
✓	Delivered to Customer				2550042614	Biling Document	IT30	Italy Fattura	IT3RIZZUTO	15:38:00	25.09.2024			IT3RIZZUTO	17:30:00
✓	Delivered to Customer				2550042616	Biling Document	IT30	Italy Fattura	IT30K20051	17:10:55	25.09.2024			IT30K20051	17:30:00
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✓	Delivered to Customer				2530624863	Biling Document	IT30	Italy Fattura	IT3RAVASI	10:16:18	25.09.2024			IT3RAVASI	10:25:00

SAP

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Germany

SAP DRC Germany – B2B e-Invoicing

SAP DRC Germany – B2B e-Invoicing

eDocument

- E-Invoicing – B2B (Starting 2025)

After the Bundestag's approval, the Bundesrat passed the Wachstumschancengesetz on March 22, 2024. Under this law, B2B e-invoicing will become mandatory starting in January 2027 for companies with an annual turnover exceeding €800,000, and in January 2028 for companies with a turnover below this threshold. EN 16931 is the standard to be followed.

Additionally, all companies must be capable of receiving electronic invoices beginning in January 2025.

- **Outgoing B2B e-Invoicing Mandatory: Starting from 2027**
- **Incoming B2B e-Invoicing Mandatory: Starting from 2025**

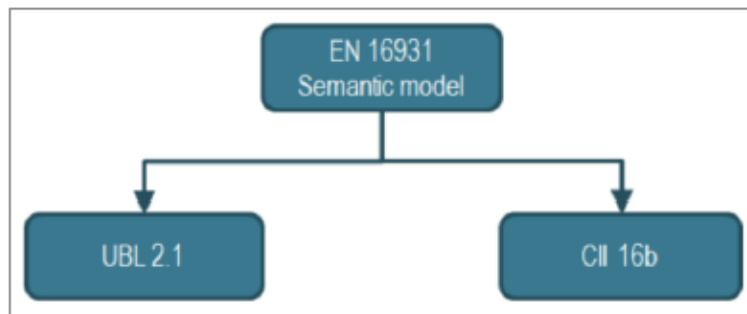


SAP DRC for Germany

European Norm 16931 (EN 16931)

Relevant definitions of the EN 16931:

- **Semantic** model (= content) of an invoice
- Two **syntaxes** are supported and need to be supported:
 - [UBL 2.1](#)
 - [UN/CEFACT Cross Industry Invoice \(CII\)](#).
- **Mapping** between the semantic model included in EN 16931/1 and the [ISO 9735 \(UN/EDIFACT\)](#) syntax (recommended for EDI since 1994).



[Information provided by the European Commission](#)

The screenshot shows the 'eInvoicing Documentation' page from the European Commission. The page has a dark blue header with the European Commission logo and navigation links: 'About us', 'Building Blocks', 'News', and 'CONTACT US'. Below the header, there's a search bar and a breadcrumb trail: 'Compliance with eInvoicing standard'. The main content area is titled 'eInvoicing Documentation' and has a sub-header 'eInvoicing' with a dropdown menu showing 'Get Started', 'Services', 'Documentation', and 'Support'. The left sidebar contains a list of links: 'What is eInvoicing', 'Types of digital invoices', 'What are the benefits of eInvoicing', 'European legislation on eInvoicing', 'Processing electronic invoices', 'eInvoicing Country Fact sheets for each Member State and other countries', 'Registry of supporting artefacts to implement EN16931', 'Transmitting electronic invoices', 'eInvoicing Regulatory timeline', 'eInvoicing Implementation Checklist', 'Compliance with eInvoicing Directive', 'Compliance with eInvoicing standard', 'Navigating the eInvoicing standard documentation', 'Required syntaxes', 'CIUS and Extension - What is allowed', 'Validations', 'Message transport', 'EN 16931 compliance', and 'Code lists'. The main content area is titled 'EN 16931 compliance' and contains three sections: 'Three levels of compliance', 'The invoice document', and 'The implementation'. The 'Three levels of compliance' section explains that Section 4.4 of part 1 of the eInvoicing standard specifies the compliance criteria in detail but below is a short introduction. It states that the European eInvoicing standard defines compliance at three levels and states that each party must comply with all levels. This means that a compliant party must have implemented support for invoices that fulfil the requirements of a compliant invoice specification. The 'The invoice document' section states that the electronic invoice document that is created and sent must comply with all the rules that are defined for the CORE invoice or the CIUS specification that it is based on. It includes that it: shall contain all mandatory information, relevant information must be structured as specified, amounts must be calculated as specified, and elements shall only contain allowed values, such as codes. The 'The implementation' section states that a compliant receiver of an electronic invoice must accept and process all invoices that are sent to him if those invoices are compliant to the European eInvoicing standard CORE data model or to a CIUS. This means that if the sender uses any optional information that is allowed in the CORE or the relevant CIUS he can be sure that the receiver will, in one way or another, process that information as defined in the standard and will not reject having received that information. It also states that a compliant sender is able to create electronic invoices that comply with the European eInvoicing standard or a CIUS. The CIUS specifications that a particular sender or receiver must or is allowed to use may be restricted by the EU member state in which he is registered, through the member states legal adoption of Directive 2014/55. Information about such restrictions is found in the relevant national legislation but an introduction may be found in the [country profiles](#).

What options are currently available in SAP?

X-Rechnung

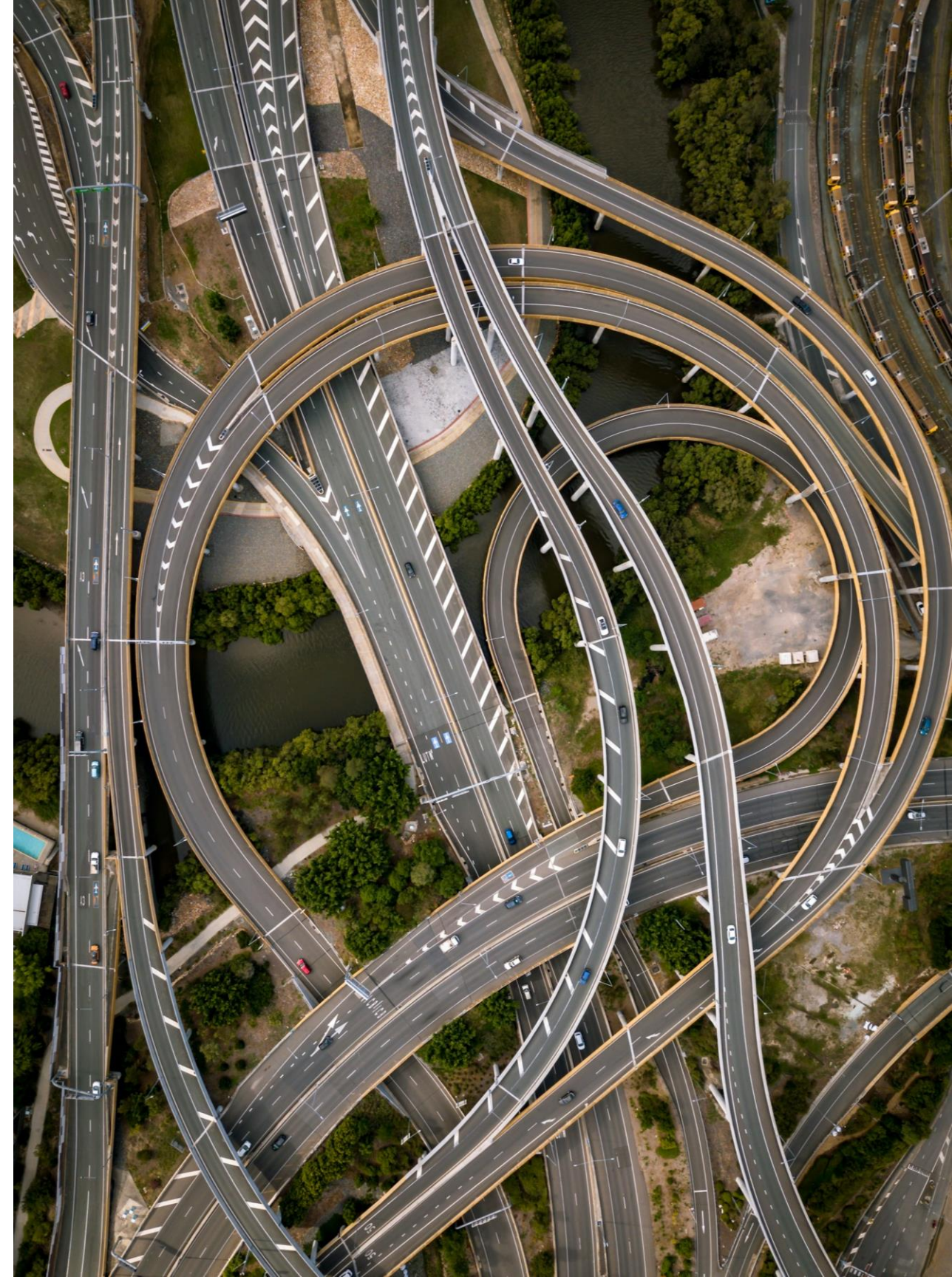
- Germany-specific interpretation (CIUS) of EN 16931

ZUGFeRD (From Version 2.0)

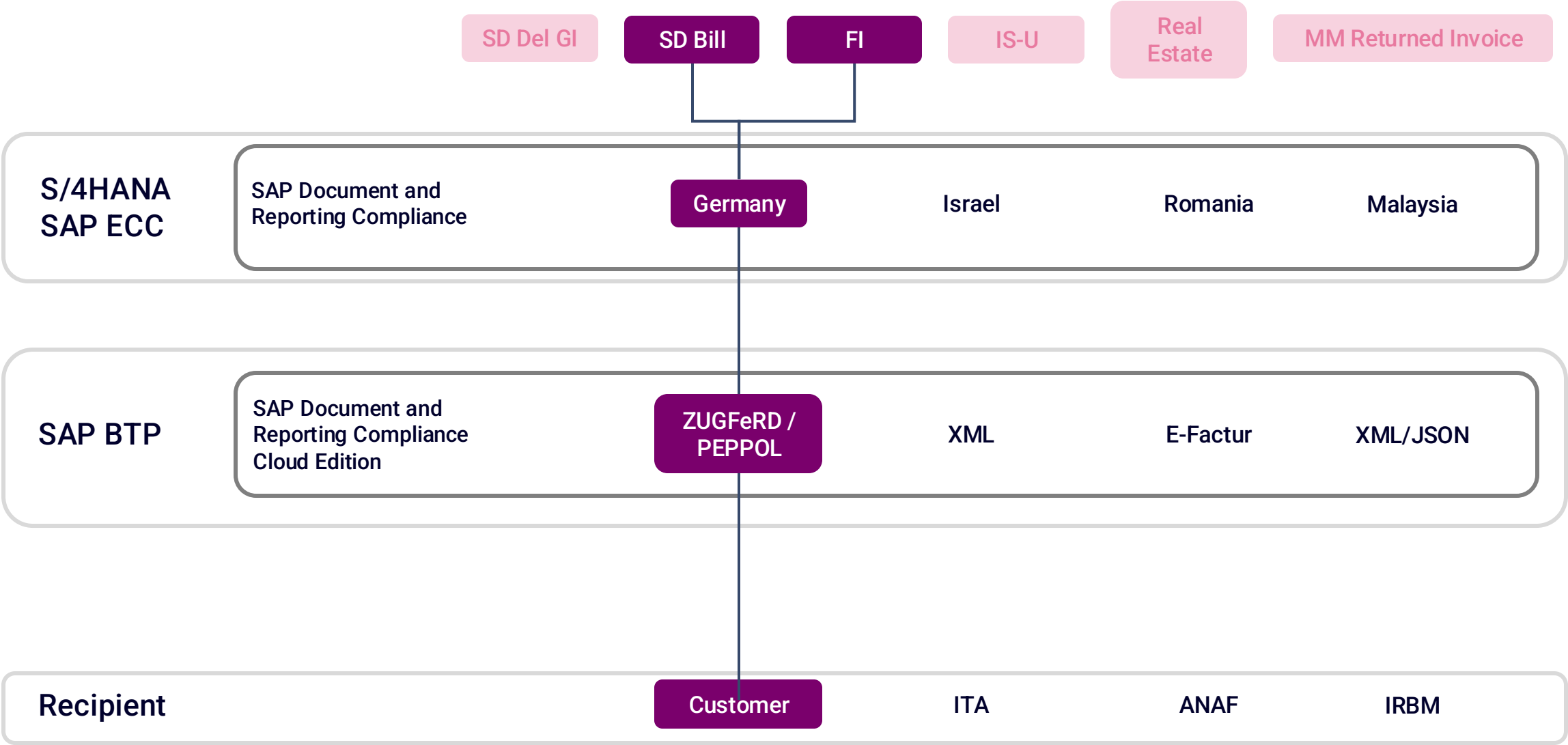
- PDF A/3 containing CII according to the EN 16931
- Transported via E-Mail

Peppol Network

- An EU-driven “e-delivery Network” which transports UBL invoices (X-Rechnung) based on the EN 16931



SAP DRC for Germany





Italy

SAP Document and Reporting Compliance FATTURAPA

SAP DRC Italy

eDocument

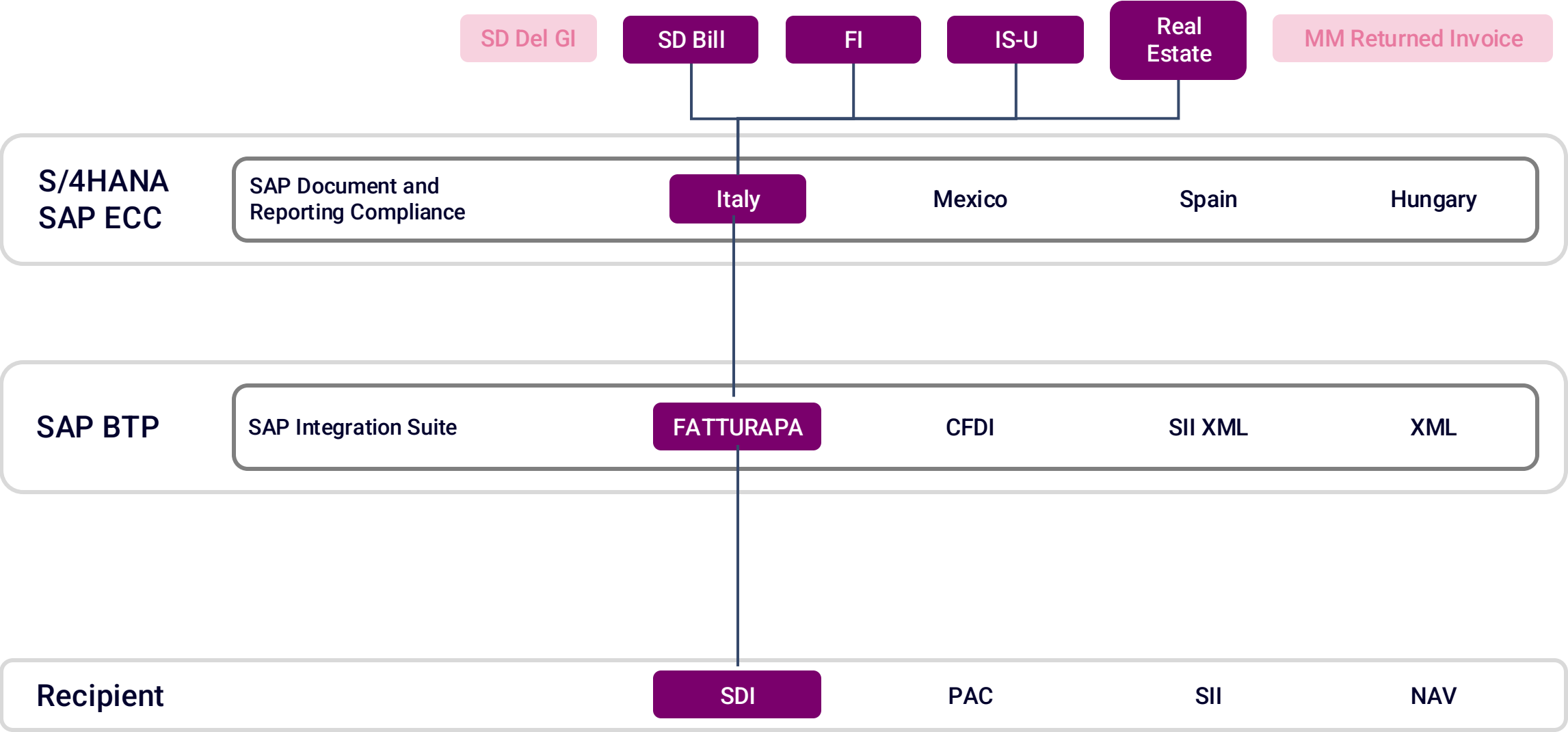
- FatturaPA – B2B (Mandatory)

FatturaPA is Italy's electronic invoicing format for public administrations and companies. Introduced to modernize transactions, it ensures uniformity and transparency in financial processes. The Sistema di Interscambio (SDI) acts as an intermediary, verifying and transmitting e-invoices between entities. In 2019, FatturaPA became mandatory for all taxpayers, marking a pivotal shift towards digitalization in Italian fiscal affairs.

- **B2B e-Invoicing Mandatory: Yes**



SAP DRC for Italy





Team and Project Setup

Example

+Team

Success

CONSULTING

- Project Lead
- SAP DRC Consultant
- SAP SD Consultant
- SAP Tech Consultant

COMWEG

CUSTOMER

- Coordinator
- SAP SD Consultant
- SAP Basis Consultant
- Local Business
- Tax Advisor

**You'll
Never Win
Alone.**



Let's Connect

SAP Document and Reporting Compliance, SAP
Integration Suite, and Support Digital Compliance.

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