



White Paper | SEEBURGER E-Invoicing Solution




























# E-Invoicing: **International Compliance** With Local Regulations

# E-Invoicing: International Compliance With Local Regulations

Due to government regulations, internationally operating companies are increasingly obliged to create and send their invoices electronically. This obligation results from the different legal regulations that apply in each country. Companies are therefore faced with the challenge of navigating a complex legal environment and adapting

their business processes to the respective electronic invoicing regulations. The trend towards the introduction of e-invoicing regulations can already be observed in more than 65 countries worldwide and is continuously increasing, with SEEBURGER supporting e-invoicing compliance in these countries with [SEEBURGER Cloud Services](#).

Simply click on the appropriate country below for up-to-date information on their current e-invoicing regulations.

 <b>Austria</b>	 <b>Belgium</b>	 <b>Bulgaria</b>	 <b>Croatia</b>
 <b>Cyprus</b>	 <b>Czech Republic</b>	 <b>Denmark</b>	 <b>Estonia</b>
 <b>Finland</b>	 <b>France</b>	 <b>Germany</b>	 <b>Greece</b>
 <b>Hungary</b>	 <b>Ireland</b>	 <b>Italy</b>	 <b>Latvia</b>
 <b>Lithuania</b>	 <b>Luxembourg</b>	 <b>Malta</b>	 <b>Netherlands</b>
 <b>Poland</b>	 <b>Portugal</b>	 <b>Romania</b>	 <b>Slovakia</b>
 <b>Slovenia</b>	 <b>Spain</b>	 <b>Sweden</b>	

# E-invoicing models

There are currently several ways in which invoices are sent to the state. These are known as either post-audit or clearance procedures (Continuous Transaction Controls, CTC).

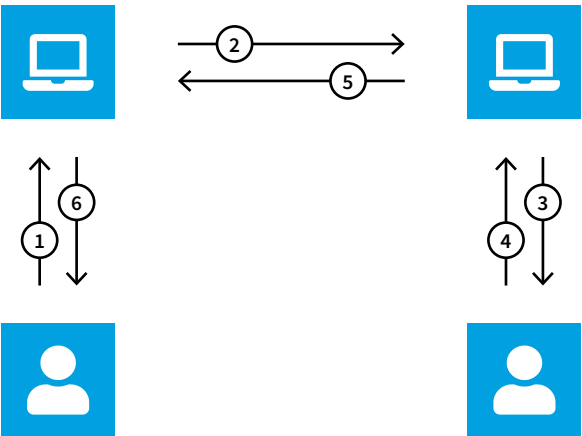
## Post-audit process

In the post-audit process, companies exchange invoices and are subsequently accountable to the public administration, for example, through regular reports and briefings. Companies are obliged to ensure the authenticity, integrity and legibility of invoices as soon as they have been issued, received and booked.

## Continuous Transaction Control process

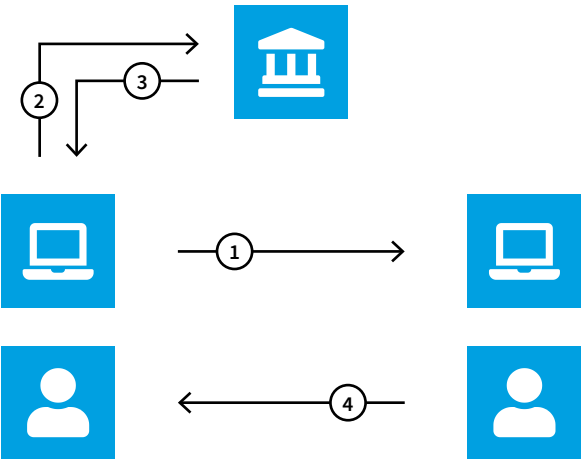
In the CTC process, countries require business entities to transmit invoice data directly from their transaction processes to the tax authority's systems and portals. Before the invoice is sent to the recipient, it must be approved by the government. This measure serves to supplement or even replace the usual regular VAT declarations.

## Model categories



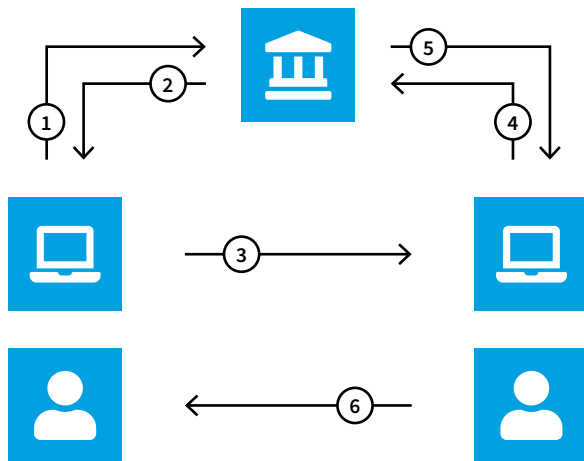
### 01 Interoperability model:

Invoices between trading partners are exchanged in a standardized manner. This takes place between the certified providers via formats, content, participant directories, exchange protocols and interoperability criteria. There is no involvement of the tax authorities or their platform.



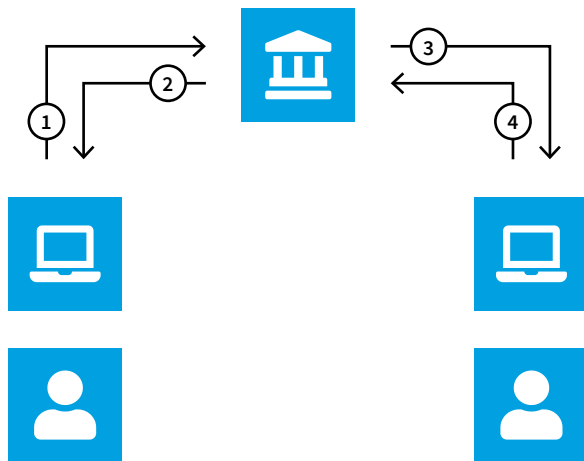
### 02 Real-time Invoice Reporting model:

Shortly after the invoice is issued and exchanged between the trading parties, the invoice is reported to the government. The exchange of invoices between trading partners is not regulated.



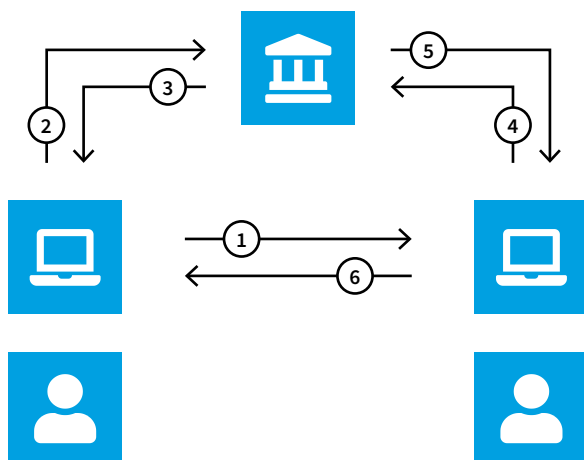
### 03 Clearance model:

The invoice is checked and cleared via the tax authority's central platform. If necessary, only certified providers may communicate with the platform. The exchange of invoices between trading partners is not regulated.



### 04 Centralized Exchange model:

The tax authority's central platform is used to check, clear and exchange invoices.



### 05 Decentralized CTC and Exchange model:

This model follows the same approach as the Interoperability model and relies on a decentralized network of certified providers. This ensures user-friendliness, investment protection, interoperability and the ability to reuse solutions in different countries. Certified providers also ensure that existing tax administration platforms or those currently under development are seamlessly integrated. A concrete example of the model is the new **Peppol** Continuous Transaction Controls Reference Model.

## Austria



### Format:

ebInterface (national XML standard),  
Peppol BIS V3




### Network:

Peppol, USP (e-rechnung.gov.at)



### (Tax) authority:

Federal Ministry of Finance

 Austria	B2G	B2B
Is the transmission mandatory?	Yes (only federal territory)	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized/Peppol	Post-Audit
Mandatory infrastructure	Federal level: USP/Peppol Other level: BBG	N/A
Mandatory format	ebInterface (various versions), Peppol BIS, UBL (various versions)	N/A
Mandatory for Issuing	Suppliers to federal agencies	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Optional	
Archiving Period	Movable property: 7 years Immovable property: 22 years	
Archiving Abroad	Allowed under conditions	

## Belgium




**Format:**  
Peppol BIS V3



**Network:**  
Peppol, Mercurius



**(Tax) authority:**  
Federal Public Service Policy  
and Support (BOSA)

 Belgium	B2G	B2B
<b>Is the transmission mandatory?</b>	Economic operators of the Regional Government of Flanders and the Regional Government of Brussels	No
<b>Is the reception mandatory?</b>	Yes	No
<b>E-invoicing/CTC model</b>	Centralized/Peppol	Post-Audit Commitment planned in phases from January 2026
<b>Mandatory infrastructure</b>	Mercurius/Peppol	N/A
<b>Mandatory format</b>	Peppol BIS	N/A
<b>Mandatory for Issuing</b>	Suppliers to Flemish and Brussels regions March 2024: all suppliers	January 2026: beginning of gradual rollout
<b>Mandatory for receiving</b>	All contracting authorities	Buyer's consent is required. (Consent not required if sending e-invoices to Hermes)
<b>eSignature</b>	Optional	
<b>Archiving Period</b>	Movable property: 7 years Immovable property: 15 years Real estate construction: 25 years	
<b>Archiving Abroad</b>	Allowed under conditions	

## Bulgaria



### Format:

XML-based standards, ISO 20022  
(voluntary technical specification that is mostly used as a payment standard)




### Network:

Public Procurement Portal (PPP)



### (Tax) authority:

NRA (National Revenue Agency)

 Bulgaria	B2G	B2B
Is the transmission mandatory?	No	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Post-Audit	
Mandatory infrastructure	N/A	
Mandatory format	N/A	
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Optional	
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	

## Croatia




**Format:**  
Peppol UBL 2.1, Peppol BIS V3



**Network:**  
Peppol



**(Tax) authority:**  
Financial Agency (Fina)

 Croatia	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized/Peppol	Post-Audit
Mandatory infrastructure	FINA e-Račun/Peppol	N/A
Mandatory format	UBL 2.1, Peppol BIS	N/A
Mandatory for Issuing	Suppliers to all contracting authorities	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	11 years	
Archiving Abroad	Allowed under conditions	



## Cyprus




**Format:**  
Peppol BIS V3



**Network:**  
Peppol



**(Tax) authority:**  
Ministry of Finance

 Cyprus	B2G	B2B
Is the transmission mandatory?	No	No
Is the reception mandatory?	No	No
E-invoicing/CTC model	Post-Audit	
Mandatory infrastructure	Peppol, under development	N/A
Mandatory format	EN compatible, Peppol BIS	N/A
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities	Buyer's consent is required
eSignature	Not required	
Archiving Period	6 years (for MOSS system 10 years)	
Archiving Abroad	Allowed under conditions	

## Czech Republic



**Format:**  
ISDOC, EDIFACT, UBL 2.1.



**Network:**  
Národní elektronický nástroj (NEN)



**(Tax) authority:**  
Ministry of Finance

 Czech Republic	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Post-Audit	
Mandatory infrastructure	In development	N/A
Mandatory format	EN compatible by law, local ISDOC in practice	N/A
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities	Buyer's consent is required
eSignature	Not required	
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	

## Denmark



### Format:

Peppol BIS V3, OIOUBL  
(national UBL 2.0 standard), UBL 2.1.



### Network:

NemHandel, Peppol



### (Tax) authority:

Danish Business Authority (ERST)

 Denmark	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized/Peppol	Post-Audit
Mandatory infrastructure	NemHandel/Peppol	N/A
Mandatory format	OIOUBL or Peppol BIS	N/A
Mandatory for Issuing	Suppliers to all contracting authorities	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	Movable property: 5 years Immovable property: 10 years	
Archiving Abroad	Allowed under conditions	

## Estonia



### Format:

XML-Format (EVS 923:2014/AC:2017),  
UBL 2.1, UN/CEFACT CII




### Network:

Peppol, e-Financials (RIK)



### (Tax) authority:

Ministry of Finance

 Estonia	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Interoperability/Peppol	Post-Audit
Mandatory infrastructure	RIK/Peppol or contracted service providers	N/A
Mandatory format	EN compatible formats, EVS 923:2014 and EVS 923:2014/AC:2017, PDF from foreign providers	No explicit requirements
Mandatory for Issuing	Suppliers to all contracting authorities	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	Movable property: 7 years Immovable property: 10 years	
Archiving Abroad	Allowed	

## Finland



### Format:

Finvoice 3.0, TEAPPSXML 3.0, EN compatible




### Network:

Peppol



### (Tax) authority:

State Treasury

 Finland	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Interoperability/Peppol	Post-Audit
Mandatory infrastructure	Peppol or contracted service providers	N/A
Mandatory format	TEAPPSXML, Finvoice, EN compatible	N/A
Mandatory for Issuing	Suppliers to all contracting authorities	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	6 years 13 years for invoices related to real estate investment	
Archiving Abroad	Allowed under conditions	

## France



### Format:

OASIS UBL 2.1, Peppol BIS V3, CII UN/CEFACT, Factur-X/EDI/XML



### Network:

Peppol, Chorus Pro



### (Tax) authority:

DGFIP, AIFE

 France	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized/Peppol	Post-Audit from September 2026 in 2 phases (postponed): clearance via Y-model/ national, central e-invoicing platform supplemented by certified, private providers
Mandatory infrastructure	Chorus Pro/Peppol	N/A from September 2026 in 2 phases (postponed): clearance via Y-Model/ national, central e-invoicing platform supplemented by certified, private providers
Mandatory format	UBL 2.0, UBL 2.1, CII 16B, CPP, Factur-X, PES, PDF, Peppol BIS	N/A from September 2026 in 2 phases (postponed): UBL 2.1, CII 3.0, Factur-X
Mandatory for Issuing	Suppliers to all contracting authorities	No explicit requirements from September 2026 in 2 phases (postponed): gradual roll-out
Mandatory for receiving	All contracting authorities	Buyer's consent required from September 2026 in 2 phases (postponed): all taxpayers
eSignature	Not required, but common	
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	

## Germany



### Format:

XRechnung (B2G), ZUGFeRD 2.0 (B2B)




### Network:

Peppol, government platforms (16 in total)



### (Tax) authority:

Koordinierungsstelle für IT-Standards (KoSIT)

 Germany	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized/Peppol	Post-Audit
Mandatory infrastructure	Individual platforms in each state (16) and Peppol	N/A
Mandatory format	XRechnung, Peppol BIS	N/A
Mandatory for Issuing	Suppliers to all Federal and Bremen contracting authorities	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	

## Greece



### Format:

B2G: Greek data format specifications  
Standard Peppol BIS 3.0 GR CIUS




### Network:

B2G: Peppol



### (Tax) authority:

AADE/IAPR  
(Independent Authority of Public Revenue)

 Greece	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Post-Audit/Peppol	Post-Audit/Clearance
Mandatory infrastructure	Peppol	B2B clearance: myDATA B2B exchange: not regulated
Mandatory format	EN compliant format, Peppol BIS 3.0 GR CIUS	B2B clearance: UBL 2.1 GR B2B exchange: UBL 2.1, if it takes place via ASP. Other is not regulated
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	5- 10 years. Exceptionally, the 5-year storage period may be extended in specific cases. Each case should be checked ad hoc.	
Archiving Abroad	Allowed under conditions	



## Hungary



### Format:

NAV-XML-Version 3.0 for E-Reporting




### Network:

Online Számla System for E-Reporting



### (Tax) authority:

National Tax and Customs Administration of Hungary (NTCA)

 Hungary	B2G	B2B
<b>Is the transmission mandatory?</b>	No, but mandatory e-reporting (Real Time Invoice Reporting ,RTIR‘)	No, but mandatory e-reporting (Real Time Invoice Reporting ,RTIR‘)
<b>Is the reception mandatory?</b>	Yes	Yes
<b>E-invoicing/CTC model</b>	RTIR and Post-Audit	
<b>Mandatory infrastructure</b>	Electronic invoice reports in real time, RTIR Online Számla system of the NAV tax authority E-invoice: no infrastructure (e-invoices can be exchanged voluntarily via the online NAV invoicing system as a centralized platform that enables electronic invoice reports in real time)	
<b>Mandatory format</b>	NAV-XML-Version 3.0 for E-Invoicing via Online Számla	N/A for the rest
<b>Mandatory for Issuing</b>	RTIR: all suppliers	E-Invoice: no explicit requirements
<b>Mandatory for receiving</b>	Buyer's consent required	
<b>eSignature</b>	Not required	
<b>Archiving Period</b>	Standard: 5 years Accounting purposes: 8 years	
<b>Archiving Abroad</b>	Allowed under conditions	

## Ireland



**Format:**  
UBL, Peppol BIS V3, EDIFACT



**Network:**  
Peppol



**(Tax) authority:**  
Revenue Commissioners of Ireland (Revenue)

 Ireland	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Post-Audit	
Mandatory infrastructure	Peppol	N/A
Mandatory format	Peppol BIS	N/A
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	Standard: 6 years For capital goods scheme: 20 years + 6 years	
Archiving Abroad	Allowed	

## Italy



### Format:

FatturaPA (Invoices),  
Peppol BIS V3 (Orders)




### Network:

SDI (Invoices),  
NSO (Orders)



### (Tax) authority:

Agency for Digital Italy (AGID)

 Italy	B2G	B2B
Is the transmission mandatory?	Yes	Yes
Is the reception mandatory?	Yes	Yes
E-invoicing/CTC model	Centralized	
Mandatory infrastructure	For invoices: SDI For orders: NSO	
Mandatory format	For invoices: FatturaPA For orders: Peppol BIS	
Mandatory for Issuing	All suppliers	
Mandatory for receiving	All buyers	
eSignature	SDI: required NSO: neither required nor possible on Peppol BIS	
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	

## Latvia




**Format:**  
UBL 2.1, CII



**Network:**  
latvija.lv (for citizens and business owners),  
eAddress (for government agencies)



**(Tax) authority:**  
Ministry of Finance

 Latvia	B2G	B2B
Is the transmission mandatory?	No	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Post-Audit	
Mandatory infrastructure	N/A	
Mandatory format	Currently: no explicit requirements 2025: Peppol BIS	
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities must be able to receive EN compatible formats	Buyer's consent required
eSignature	Not required	
Archiving Period	5 years (goods and services) 10 years (real-estate)	
Archiving Abroad	Allowed under conditions	

## Lithuania




**Format:**  
UBL 2.1 LT, Peppol BIS V3



**Network:**  
Peppol, eSaskaita



**(Tax) authority:**  
Ministry of Economy

 Lithuania	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Peppol	Post-Audit
Mandatory infrastructure	eSaskaita/Peppol	N/A
Mandatory format	UBL 2.1 LT, Peppol BIS	N/A
Mandatory for Issuing	Suppliers to all contracting authorities	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Required	Optional
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	

## Luxembourg




**Format:**  
Peppol BIS V3, UBL 2.1



**Network:**  
Peppol



**(Tax) authority:**  
Ministry for Digitalization

 Luxembourg	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Post-Audit	
Mandatory infrastructure	Peppol	N/A
Mandatory format	EN compatible, Peppol BIS	N/A
Mandatory for Issuing	B2G: phased roll-out: <b>May 18, 2022</b> for large companies (5 months after the law's entry into force) <b>October 18, 2022</b> for medium companies (10 months after the law's entry into force) <b>March 18, 2023</b> for small and newly created businesses of all sizes (15 months after the law's entry into force)	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	

## Malta




**Format:**  
Peppol BIS V3



**Network:**  
Peppol (in progress)



**(Tax) authority:**  
Ministry of Finance

 Malta	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Peppol	Post-Audit
Mandatory infrastructure	Peppol	N/A
Mandatory format	EN compatible, Peppol BIS	N/A
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	Movable property: 6 years If the adjustment scheme applies, the adjustment period for capital goods is 5 years, in which case the total retention is 11 years  Immovable property: 6 years If the adjustment scheme applies, the adjustment period for immovable property is 20 years, in which case the total retention is 26 years	
Archiving Abroad	Allowed under conditions	

## Netherlands




**Format:**  
Peppol BIS, NL CIUS, SI-UBL



**Network:**  
Peppol



**(Tax) authority:**  
Nederlandse Peppolautoriteit (NP)

 Netherlands	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Peppol	Post-Audit
Mandatory infrastructure	Digipoort/Peppol	N/A
Mandatory format	Peppol BIS, NL CIUS, SI-UBL	N/A
Mandatory for Issuing	Suppliers to Dutch central government	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	Movable property: 7 years Immovable property: 10 years	
Archiving Abroad	Allowed under conditions	



## Poland



### Format:

Peppol BIS V3, UBL 2.1, UN/CEFACT CII




### Network:

Peppol, PeF



### (Tax) authority:

Urząd Skarbowy

 Poland	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized/Peppol	Post-Audit
Mandatory infrastructure	PeF/Peppol	N/A
Mandatory format	EN compatible, Peppol BIS	N/A
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Can be used as one of the methods to authenticate with KSeF.	
Archiving Period	5 years 10 years within the framework of the OSS regulation KSeF archives e-invoices for 10 years	
Archiving Abroad	Allowed under conditions	

## Portugal




**Format:**  
CIUS PT



**Network:**  
FE-AP



**(Tax) authority:**  
Autoridade Tributária e Aduaneira (AT)

 Portugal	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized	Post-Audit
Mandatory infrastructure	FEAP	N/A
Mandatory format	CIUS PT	N/A
Mandatory for Issuing	Yes: gradual rollout for suppliers to all contracting authorities, planned from January 2021 to 2025	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Required in non EDI invoices (PDF, etc.); effective from January 1, 2025	
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	

## Romania




**Format:**  
SR EN 16931



**Network:**  
SEAP (Optional)



**(Tax) authority:**  
Ministry of Public Finance

 Romania	B2G	B2B
Is the transmission mandatory?	No	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized	Post-Audit
Mandatory infrastructure	RO e-factura	N/A
Mandatory format	RO_CIUS	
Mandatory for Issuing	Gradual introduction	
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	

## Slovakia




**Format:**  
UBL 2.1



**Network:**  
Electronic Invoice Information System  
(IS EFA)



**(Tax) authority:**  
DAŇOVÝ ÚRAD

 Slovakia	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes (for invoices of more than €5,000)	N/A
E-invoicing/CTC model	Post-Audit	
Mandatory infrastructure	IS EFA	N/A
Mandatory format	N/A	
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	Movable property: 10 years Immovable property: 20 years	
Archiving Abroad	Allowed	

## Slovenia



**Format:**  
e-Slog 2.0, UBL 2.1



**Network:**  
Peppol, UJP eRačun



**(Tax) authority:**  
Financial administration

 Slovenia	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized/Peppol	Post-Audit
Mandatory infrastructure	UJP eRačun/Peppol	N/A
Mandatory format	EN compatible, eSlog 2.0, Peppol BIS	N/A
Mandatory for Issuing	Suppliers to all contracting authorities	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	Movable property: 10 years Immovable property: 20 years	
Archiving Abroad	Allowed under conditions	

## Spain




**Format:**  
Facturae



**Network:**  
FACe, FACeB2B, TicketBAI (in work)



**(Tax) authority:**  
Agencia Tributaria

 Spain	B2G	B2B
<b>Is the transmission mandatory?</b>	Yes (for invoices of more than €5,000)	No
<b>Is the reception mandatory?</b>	Yes	No
<b>E-invoicing/CTC model</b>	Centralized	Post-Audit
<b>Mandatory infrastructure</b>	FACe	N/A
<b>Mandatory format</b>	Facturae	N/A
<b>Mandatory for Issuing</b>	Suppliers to all contracting authorities	No explicit requirements
<b>Mandatory for receiving</b>	All contracting authorities	Buyer's consent required
<b>eSignature</b>	Required	Not required, but common
<b>Archiving Period</b>	6 years	
<b>Archiving Abroad</b>	Allowed under conditions	

## Sweden




**Format:**  
Peppol BIS V3, Svefaktura



**Network:**  
Peppol



**(Tax) authority:**  
The Agency for Digital Government (DIGG)

 Sweden	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Peppol	Post-Audit
Mandatory infrastructure	Peppol	N/A
Mandatory format	Peppol BIS	N/A
Mandatory for Issuing	Suppliers to all contracting authorities	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	Movable property: 7 years Immovable property: 7 years 17 years if the adjustment scheme is used	
Archiving Abroad	Allowed under conditions	



[www.seeburger.com](http://www.seeburger.com)

**Disclaimer**

This publication contains general information only. SEEBURGER does not provide any professional service with this publication, in particular no legal or tax consulting service. This publication is not suitable for making business decisions or taking actions. For these purposes, you should seek advice from a qualified advisor (e.g. lawyer and/or tax consultant) with regard to your individual situation. No statements, warranties or representations (express or implied) are made as to the accuracy or completeness of the information in this publication. SEEBURGER shall not be liable or responsible for any loss or damage of any kind incurred directly or indirectly in connection with any information contained in the presentation.