

Information regarding electronic invoicing in Sweden; for E-Invoice Gateway

Electronic invoices have been used since the end of the 1980's by Swedish businesses; it was allowed in Sweden even before the transposition of Directive 2001/115, which did not lead to any major changes when it came to invoicing electronically. The main methods used are EDI-invoice, electronic invoice presentment and payment by the bank B2C infrastructure, self-billing, invoice-files via e-mail and online services (ASP, web-EDI, etc) and scanning of paper invoices. The banks and other private solution providers offer different solutions related to e-invoicing. The Swedish government has decided that all government agencies shall handle electronic invoices by July 1 2008; by this date 99 percent of the agencies could send and 98 percent could receive e-invoices. Efforts are being taken to get the government agencies' suppliers to issue electronic invoices. The government recommends two standards for e-invoice: the so called Svefaktura based on UBL XML, and a call-off process including e-invoice for more advanced e-procurement based on GS1 EANCOM. The private sector has several solution providers for e-invoicing, both those focusing on Sweden only and those with a more international scope, catering for the needs of global cross industry trade. Many fora exist to discuss e-invoicing; e.g. NEA, the Swedish Alliance for eBusiness. Standardization organizations such as UN/CEFACT develop and maintain standard electronic business documents such as the e-invoice. Different industry sectors such as Automotive (Odette), Building and construction (BEAst), Forest and paper (Papinet), Trade (GS1) and Transport (Pharos) provide guides on how to implement and use the standards. Many Swedish enterprises have a share of more than 70% of their invoices through EDI and web-EDI.

Legal aspects

In summary, no technical measures are mandatory for e-invoicing, as long as the invoice remains unchanged; the interpretations allow e.g. conversions as long as the contents remain the same. Already before the transposition of the VAT Directive (2001/115/EC) paper based and electronic invoices had to be correct and unaltered in order to be valid proof for the statement of account and the tax declaration. No specific technical solutions have been required in order to achieve this purpose. The transposition of the Directive did not lead to any inclusion of specific technical solutions that would secure that the invoice is correct and unaltered; the current regulations in the Book-keeping Act were considered satisfying. In relation to archiving of electronic invoices an amendment was made to the Tax Payment Act, according to which the invoices must be kept unaltered and readable during the entire storage period. The Swedish Tax Agency (Skatteverket) may issue regulations with regards to the control of the electronic transfer of invoices. So far no such regulations have been issued by the Tax Agency. Relevant Swedish VAT legislation is the Book-keeping Act (SFS 1999:1078, bokföringslag), the VAT Act (SFS 1994:200, mervärdesskattelag) and the Tax Procedures Act (SFS 2011:1244 skatteförfarandelag, which has replaced the Tax Payment Act (SFS 1997:483, skattebetalningslag).

Transposition of Directive 2010/45/EU is in process; a Government bill (no 2011/12:94) has been published and is expected to be adopted within the coming months. The plan is for the new rules to come into force on 1 January 2013. No material alterations are expected; a number of minor changes will be implemented but according to the Government bill the rules in article 233 of the new Directive will not lead to any material changes of the relevant laws.

www.e-fakturera.nu

www.sfti.se

www.svefaktura.se

www.nea.nu

www.odette.se

www.gs1.se

www.beast.se