

Timeline of the e-invoicing legislation

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| 2010 | 13 July 2010 | EU Directive amending the common rules of invoicing (2010/45/EU) Harmonisation as regards paper invoices and e-invoices |
| 2011 | 01 July 2011 | Tax Simplification Act 2011 (StVereinfG) New version of the VAT regulations for electronic invoices (Sections 14(1) and (3) of the Value-Added Tax Act (UStG)) |
| | 01 July 2011 | Directive 2014/55/EU of the European Parliament and of the Council on electronic invoicing in public procurement Key directive for the mandatory introduction of e-invoicing by public contracting authorities (Effective date: 26 May 2014) |
| 2017 | 04 April 2017 | Act implementing Directive 2014/55/EU on electronic invoicing in public procurement National implementation in Germany |
| | 10 May 2017 | XRechnung 1.0 Publication as XML in public administration (XÖV) standard in version 1.0 by the Coordination Office for IT Standards (KoSIT) |
| | 22 June 2017 | XRechnung adopted in Germany as the standard for electronic invoicing IT Planning Council adopts XRechnung as the new standard for electronic invoicing in Germany |
| | 6 September 2017 | Electronic Invoicing in Federal Government Public Procurement Ordinance Conclusion of the binding implementation of the European provisions and regulation for the e-invoicing obligation |
| | 17 October 2017 | European Norm EN 16931-1 Publication of the reference of the European Standard for electronic invoicing and the list of syntaxes in the Official Journal of the European Union |
| 2018 | 27 November 2018 | Implementation deadline for supreme federal authorities Deadline for receipt of XRechnung format invoices for supreme federal authorities and federal constitutional bodies |
| 2020 | 18 April 2020 | End of implementation period for states to accept electronic invoices 30 months after publication of the EU standard |
| | 27 November 2020 | Entry into force of supplier obligation at federal level |