

e-Invoicing to the Public Sector

Manual for Invoicing and Submitting

Version 2.4

As of: September 13th, 2024

Contents

1 Starting Point	4
2 Legal Basis	5
2.1 European Union Law	5
2.2 VAT Act (UStG).....	5
2.3 ICT- Consolidation Act – e-Invoices to the Federal Government	5
2.3.1 Non e-Invoice relevant business cases (Federal Government)	6
2.3.2 E-Invoices to Other Public Sector Institutions	7
2.4 Regulations.....	8
2.4.1 Regulation of the Federal Minister of Finance Specifying the Standards of Electronic Invoices (e-Invoicing-Tax Regulation)	8
2.4.2 Regulation of the Federal Minister of Finance on the Submission of e-Invoices at Federal Government Departments (e-Invoicing Regulation).....	8
3 In Brief	10
4 Business Service Portal (USP)	10
4.1 Registration at the USP	11
4.2 Assigning the system right for "e-Invoicing"	11
4.3 Create web service user	12
5 The Web Page www.e-rechnung.gv.at	13
5.1 Access Productive Version	13
5.2 Access Test Version	13
6 Technical Information	14
6.1 Formats for Submitting	15
6.1.1 ebInterface.....	15
6.1.1.1 The ebInterface format	15
6.1.2 PEPPOL	15
6.1.2.1 The PEPPOL-UBL format.....	16
6.1.3 Using the PEPPOL Transport Infrastructure	17
7 E-Invoice Delivery Methods – Submission Channels	17
7.1 Submitting an e-Invoice	18
7.1.1 Entering invoices into the online form	18
7.1.1.1 Start of Entering Data	19
7.1.1.2 Invoice data	20
7.1.1.3 Contact data.....	20
7.1.1.4 Payment data	22
7.1.1.5 Invoice details	22
7.1.1.6 Validate invoice.....	23
7.1.1.7 Confirmation of submission	25
7.1.1.8 Templates	25
7.2 Manual upload.....	26
7.2.1 Uploading.....	26

7.3 Automated submission via web service	27
7.3.1 Use of web services.....	27
7.3.2 Prerequisites for the use of the web service.....	27
7.3.3 WSDL (Web Service Data Language)	27
7.3.3.1 Web service access	27
7.3.3.2 Set-up of invoice upload web service	27
7.4 Test submission.....	28
7.5 Attachments to e-Invoices	29
7.6 Receipt of e-Invoice and further processing	29
7.6.1 Technical validation.....	29
7.6.2 Content validation	29
8 Requirements for an e-Invoice.....	30
8.1 Contents of the e-Invoice	30
8.1.1 Special contents for invoices to the federal government	31
8.1.2 Special contents for invoices to other departments of the public sector.....	31
8.2 Supplier number	31
8.2.1 The federal government as contracting authority	31
8.2.2 Other departments of the public sector as contracting authority	32
8.3 Order reference	32
8.3.1 The Federal Government as contracting authority	32
8.3.1.1 Order number.....	32
8.3.1.2 Order number: buyer group (EKG)	32
8.3.1.3 Buyer group	33
8.3.1.4 EKG: internal reference:	33
8.3.2 Other public sectors as contracting authorities	34
8.3.2.1 Public authorities code.....	34
8.3.2.2 Public authorities code /internal referencee	34
8.4 Other requirements	34
8.4.1 Factoring or assignment	34
8.4.2 Collective invoice.....	35
8.5 Digital signature	35
9 Implementation Options	35
9.1 Generating and submitting e-Invoices at one's own account.....	36
9.2 Generating and submitting by a third party	36
9.3 Generating e-Invoices on one's own account and submitting them via a third party.....	37
9.4 Responsibilities of the contracting partners of the Federal Procurement Agency (BBG).37	
9.5 Instructions for service providers	37
9.6 Recommendations for software producers	37
10 Technical Implementation.....	38
10.1 Technical prerequisites.....	38
10.1.1 Hardware	38
10.1.2 Software	38

1 Starting Point

Based on the provisions of Section 5 of the Austrian ICT Consolidation Act (IKTKonG), all contracting partners of the federal government may only submit structured electronic invoices (e-Invoices) for the provision of goods and services to government departments. Under these legal provisions, invoices issued in paper form or as PDF documents will no longer be accepted by government departments.

Government departments include all federal ministries and their subordinate departments, as well as the Parliament, the Office of the Federal President, the Administrative Court, the Constitutional Court, the Austrian Ombudsman Board and the Austrian Court of Audit.

Following the entry into force of this Act on 1 January 2014, significant steps in the invoicing process have been eliminated for the federal government's contracting partners and the government departments leading to a reduction of administrative work and the related costs. Such steps include a biller's printing, folding and insertion of invoices in envelopes, addressing and making the mailings available for postal delivery, the actual delivery to the recipient, as well as the federal government's processing and reviewing of incoming invoices and document processing.

In addition to the cost factor, process reliability is another central argument put forward as electronic processes now allow for the seamless and problem-free transfer of invoices from one medium to another.

The objective pursued by the federal government related to e-government has been to bring down administrative costs both for the economy and the federal administration. One of the numerous e-Government activities of the federal administration was the implementation of the acceptance and processing of electronic invoices called "e-Invoices to the Federal Government" ("e-Rechnung an den Bund"). Electronic support now means that invoices may be issued, transmitted and processed in a faster, more efficient and more secure manner than before. Employees once in charge of invoice handling are now available to do other tasks.

In the interest of benefitting from synergies, the features required for submitting e-Invoices within the scope of the e-Invoice clearing service are also to be made available to other public sector institutions (e.g. provinces, municipalities, cities). At present, contracting partners are not obliged to submit e-Invoices, for example, to provinces, cities or municipalities.

The process "e-Invoices to the Federal Government" will therefore continue to be implemented under the new name **E-RECHNUNG.GV.AT**, which is designed not only to reduce development and maintenance costs incurred by the parties concerned but also to support the short-term implementation and exploitation of the benefits afforded by e-invoicing, reducing the workload of the individual administrative body within a short period of time.

The provision of a central technical system as well as one single mode of submission for e-Invoices to the entire public sector is to give contracting partners the opportunity to use their available e-invoicing solutions (developed for the federal government) for a broader group of recipients, thereby lowering their administrative costs even more. The parties of other public sector institutions will be integrated in a step-by-step manner.

The activated invoice recipients (all acc and any parties connected within this clearing service) are specified in separate lists available at https://www.erechnung.gv.at/erb?p=einvoice_recipients&locale=en_GB**Fehler!**
Linkreferenz ungültig.

2 Legal Basis

2.1 European Union Law

In its Directive 2010/45/EU, the European Union calls for the equal treatment of electronic invoices and paper invoices under the law. In Austria this provision was implemented with the 2012 Tax Amendment Act (Abgabenänderungsgesetz 2012)

On 6 May 2014, the Directive 2014/55/EU on e-Invoicing in public procurement was published in the Official Journal of the European Union, L 133/p. 1. This directive obligates Member States to ensure that contracting authorities and contracting entities are unable to refuse the acceptance of electronic invoices in the future.

2.2 VAT Act (UStG).

Pursuant to Section 11 para. 2 of the VAT Act, the authenticity of the origin of electronic invoices, as well as the integrity of their content, and their legibility must be guaranteed for a period of seven years.

Electronic invoices stored in such a manner (e.g. XML format, PDF format, financial accounting software of a company) are accepted as proof of payment.

2.3 ICT- Consolidation Act – e-Invoices to the Federal Government

The Federal Act for the consolidation of ICT solutions and IT processes throughout Austria (ICT Consolidation Act) was also passed under Article 2 of Title 1 of the Second Stability Act (Federal Law Gazette I no. 35/2012). This Act entered into effect on 1 January 2014.

The provisions of Section 5 of the ICT Consolidation Act regulate the transmission of e-Invoices to the federal government as follows:

- (1) An electronic invoice (e-Invoice) is an invoice that is issued, sent, received and processed in an electronic format. An e-Invoice shall only be acknowledged as an invoice provided that the authenticity of the origin of the invoice, the integrity of its content, and its legibility are*

guaranteed. An e-Invoice shall at least contain those elements of an invoice specified in Section 11 para. 1 of the 1994 VAT Act. Any detailed provisions regarding the requirements of the data structures to be used for e-Invoices, the transmission channels as well as any additional requirements as to the content of an e-Invoice shall be adopted by the Federal Minister of Finance with the issuing of a regulation.

- (2) When providing goods and services to federal government departments, all contracting partners of government departments or any other authorised parties thereof shall be obliged to issue and transmit e-Invoices pursuant to para. 1. The obligation to issue and transmit e-Invoices may be expanded by a regulation issued by the Federal Minister of Finance to include any contracting partners of entities pursuant to Article 126b of the Federal Constitutional Law (B-VG), if technically feasible.*
- (3) Any foreign contracting partners of federal government departments shall be obliged to issue and transmit e-Invoices, if technically feasible.*
- (4) When transmitting an e-Invoice, the contracting partners shall use the portal made available by the Federal Minister of Finance.*
- (5) Any e-Invoice shall only be deemed as duly submitted after it has been reviewed to ensure formal accuracy upon submission and after the subsequent acceptance of such invoice by the federal government department.*

Invoices transmitted by email in electronic formats (such as PDF) do not qualify as e-Invoices as specified in Section 5 of the ICT Consolidation Act and may not be accepted by government departments.

The invoiced amount only becomes due and payable after the contracting partner has issued and transmitted a correct and complete e-Invoice that is in compliance with the provisions of Section 5 para. 2 of the ICT Consolidation Act, as well as Section 1 of the e-Invoicing VAT Tax Regulation (e-Rechnung-UStV) (as amended from time to time) and such invoice has been acknowledged by the recipient as being correct in both its subject matter and its calculations.

2.3.1 Non e-Invoice relevant business cases (Federal Government)

As Section 5 para. 2 of the ICT Consolidation Law does not apply to the following business cases, no e-invoice is required in these cases (as of 31 October 2014).

- **Payment in cash or with credit card**
Immediate payments, e.g. in cash or with credit card, debit card or prepaid card
- **Rent and rental invoices based on tenancy agreements**
Pursuant to the VAT Act there is a facilitated invoicing process for rents. The tenancy agreement (containing almost all invoicing elements) together with the monthly rental invoices are therefore considered as invoice pursuant to Section 11 of the VAT Act and provide entitlement to deduction of input tax. See also the Value-Added Tax Directive 2000 margin number 1524a (UStR 2000) Rz 1524a.

Utility bills are to be transmitted via e-invoice in case of an annual utility bill or a monthly utility bill which needs to be paid separately from the rental invoice.
- **Leasing contracts**
Leasing contracts have similar features to tenancy agreements (a leasing contract is an atypical tenancy agreement).

- **Insurance contracts**
Insurance companies are exempted from VAT accountability pursuant to the Federal Gazette (BGBl.) II 279/2004.
- **Invoices from the federal government to the federal government**
Business cases within departments of the federal government are to be invoiced according to the provisions of the compensation regulation (Leistungsabgeltungsverordnung). Business processes within the federal government are based on agreements between individual federal government departments.
- **Court experts and interpreters**
Services of court experts/interpreters, if they are entitled to fees and charges according to the Austrian court experts and interpreters fees act (Gebührenanspruchsgesetz).
- **Contracting partners from foreign countries**
Contracting partners from foreign countries are only included in Section 5 of the ICT Consolidation Law if the technical and organisational prerequisites are available. Foreign companies may use the PEPPOL transport infrastructure. Contracting partners from foreign countries with business premises in Austria are considered national contracting partners and are thus required to issue e-Invoices.
- **Fees and charges**
Fees and charges, if they are stipulated based on a notification (e.g. local taxes).
- **Costs based on notifications or court decisions**
Costs which need to be paid by the federal government based on a notification or a court decision/court order.
- **Funding**
Invoices which are submitted to the funding authority as proof that the funds have been used as designated or for payment of funds.
- **Reimbursement of costs**
Invoices for the reimbursement of costs (e.g. reimbursement of costs for services as a lay judge, witness, juror or informant), since this does not constitute movement of services.
- **Membership fees**
Membership fees, e.g. paid to national or international institutions or organisations, since this is a service which is not returned immediately by another service.
- **Refunds**
Refunds to employees for cash expenditure, e.g. for purchasing stationery or for a business meal.

2.3.2 E-Invoices to Other Public Sector Institutions

The provisions of Section 5 of the ICT Consolidation Act do not apply to other entities of the public sector (e.g. provinces, cities, municipalities).

2.4 Regulations

2.4.1 Regulation of the Federal Minister of Finance Specifying the Standards of Electronic Invoices (e-Invoicing-Tax Regulation)

Section 1(2) of the Regulation of the Federal Minister of Finance Specifying the Standards of Electronic Invoices (e-Invoicing VAT Tax Regulation), Federal Law Gazette II no. 516/2012 dd. 28 December 2012, specifies that the authenticity of the origin and the integrity of the content of electronic invoices are ensured if they are sent via the USP or PEPPOL (Pan-European Public Procurement OnLine).

2.4.2 Regulation of the Federal Minister of Finance on the Submission of e-Invoices at Federal Government Departments (e-Invoicing Regulation)

The Regulation of the Federal Minister of Finance on the Submission of e-Invoices at Federal Government Departments (e-Invoicing Regulation), Federal Law Gazette II no. 505/2012 dd. 27 December 2012 was issued by the Federal Minister of Finance in fulfilment of the obligation to issue and transmit e-Invoices to federal government departments. This Regulation entered into effect on 1 January 2014.

The provisions of this Regulation govern the transmission of e-Invoices to the federal government as follows:

Subject matter and applicability

Section 1 (1) In fulfilment of the obligation to issue and transmit e-Invoices to federal government departments, this Regulation lays down the detailed provisions regarding the requirements of the data structures to be used for e-Invoices, the transmission channels as well as any additional requirements as to the content of an e-Invoice.

(2) This Regulation shall apply to any and all contracting partners of federal government departments, or any other authorised parties thereof, when providing goods and services to federal government departments. The term "other authorised parties" includes, without being limited to, any members of professions generally authorised to represent parties (e.g. certified public accountants, attorneys-at-law) or other service providers.

(3) The Regulation shall also apply to any foreign contracting partners of federal government departments, if technically feasible.

(4) This Regulation shall not apply to any cash payments or immediate payments in the case of which the discharge of their obligations is effected upon the payment transaction.

Definition of an e-Invoice

Section 2 (1) An electronic invoice (e-Invoice) is an invoice that is issued, sent, received and processed in a structured electronic format. An e-Invoice shall only be acknowledged as an invoice provided that the authenticity of the origin of the invoice, the integrity of its content, and its legibility are guaranteed.

(2) An electronic credit note issued by any contracting partner (Section 1 para. 2 or 3) to any federal government department shall be deemed equivalent to an electronic invoice.

(3) Any relevant detailed information pertaining to an e-Invoice beyond the elements specified in Section 4 para. 1 may be attached to the e-Invoice in a format specified by the Federal Ministry of Finance.

Issuing, transmitting, accepting and processing e-Invoices

Section 3 (1) When providing goods and services to federal government departments, any contracting partners specified in Section 1 para. 2 or 3 shall be obliged to issue and transmit e-Invoices within the meaning of Section 2.

(2) Any federal government departments shall be obliged to accept and process any e-Invoices of any contracting partners named in Section 1 para. 2 or 3.

Content of an e-Invoice

Section 4 (1) In addition to the VAT elements of an invoice, an e-Invoice shall include the following information:

1. the supplier number allocated to the contractor by the federal administration,
2. the order reference,
3. one or several invoice item number(s) provided that such number(s) was/were indicated in the order,
4. the bank details (IBAN and BIC),
5. the terms of payment as well as
6. the email address of the contracting partner as specified in Section 1 para. 2 or 3.

(2) Federal government departments shall communicate the information as specified in para. 1 (1) and (2) together with the order given to the contracting partner as specified in Section 1 para. 2 or 3..

Data structures and transmission channels

Section 5 (1) e-Invoices shall be submitted in the data structures (formats) determined by the Federal Ministry of Finance.

(2) When transmitting e-Invoices to federal government departments, the contracting partners specified in Section 1 para. 2 or 3 shall use the following transmission channels as provided by the Federal Ministry of Finance:

1. the Company Service Portal (USP) of the federal government or the
2. Pan-European Public Procurement OnLine (PEPPOL) Transport Infrastructure.

(3) In the process of submitting e-Invoices to the federal government, any e-Invoices submitted shall be checked electronically for formal accuracy. Once it is found that the invoice has been duly submitted, the contracting partner specified in Section 1 para. 2 or 3 shall be electronically notified thereof.

3 In Brief

In general, the following ways of transmitting an electronic invoice to an invoice recipient designated at E-**RECHNUNG**.GV.AT are possible:

- [invoice is generated and transmitted by biller](#) (see 9.1)
- [invoice is generated and transmitted by third party](#) (see 9.2)
- [invoice is generated by biller and transmitted by third party](#) (see 9.3)

In order to be able to transmit e-Invoices you need to register once and free of charge at the [USP](#) (Business Service Portal – see 4). Billers who submit their invoice through a third party or use the PEPPOL transport infrastructure do not need to register at the USP.

After login at the USP and accessing "E-RECHNUNG.GV.AT" invoices can be submitted under "Mein USP" as follows:

- by [filling in the online form](#) (see 7.1.1)
- by [manual upload](#) (invoice was generated by biller's own software – see 7.2.1)
- [automated submission via web service](#) (invoice was generated by biller's own software – see 7.3)

Beside general content-related [requirements](#) pursuant to Section 11 VAT Act (see 2.2) the

- [supplier number](#) (see 8.2) and the
- [order reference](#) (see 8.3)

are important. This information needs to be coordinated exclusively with the procuring departments if it is not stated on the order form.

The following formats are available:

- [ebInterface](#) (Austrian format)
- [PEPPOL-UBL](#) (European format)

4 Business Service Portal (USP)

USP (www.usp.gv.at) is the access portal for businesses to the E-Government applications of the federal government. The USP can be used for handling administrative errands and it also serves as an authentication portal for the submission of e-Invoices to invoice recipients designated at E-**RECHNUNG**.GV.AT.

4.1 Registration at the USP

You need to register once (and free of charge) at the USP in order to be able to use E-Government applications such as E-**RECHNUNG**.GV.AT. Registration can be completed in three different ways:

- with your **current FinanzOnline access data**
 - by the FinanzOnline supervisor or
 - by the sole proprietor;
- with your Austrian **Citizen Card** (chip card or mobile phone signature)
 - by a solely authorised legal representative or
 - by the sole proprietor;
- by **registering at the information centre of your tax office**
 - without FinanzOnline access data,
 - without an Austrian Citizen Card (Chip card or mobile phone signature) or
 - without a solely authorised legal representative.

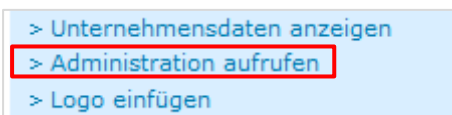
Further information regarding registration at the USP are provided at [Online Advisor](#) as well as [frequently asked questions](#) (in German only). If you have questions regarding the registration please call our USP Service Center (phone number: **+43 50 233 733**, contact form).

After successful registration at the USP, at least one user has to be created who will be responsible for all matters regarding e-invoicing. This user will be granted the necessary rights. Please note that only a USP administrator can assign user rights.

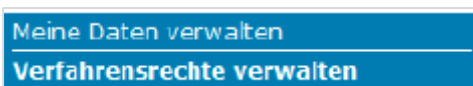
4.2 Assigning the system right for "e-Invoicing"

The user needs to be granted the system right for "e-Invoicing" in order to be able to enter invoices in the respective form or to upload invoices. The following steps are necessary:

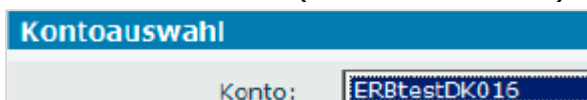
- Click on "Administration aufrufen" (*access administration*)



- Click on "Verfahrensrechte verwalten" (*manage system rights*)



- Go to "Kontoauswahl" (*select user account*) and select a user account



- Under "Verfügbare Verfahrensrechte" (*available system rights*) the procedure "e-Rechnung an den Bund" (*e-Invoicing to the Federal Government*) is shown. Activate the checkbox "Einbringer" (*biller*).

Verfügbare Verfahrensrechte

E-Rechnung an den Bund

Einbringer

- Click on "Ja" (Yes) in "Verfahrensrechte zuordnen" (assign system rights)
NB: The system right is available after a couple of minutes and effective at the next login.

4.3 Create web service user

In order to be able to use the web service, you have to create a web service account with special user rights. The following steps are necessary:

- Create a new web service account
 - Click on "Administration aufrufen" (access administration), which gives you access to the user administration

> Unternehmensdaten anzeigen

> Administration aufrufen

> Logo einfügen

- Click on "Webservicekonten verwalten" (manage web service accounts) and then on "Neues Konto" (create new account)

Meine Daten verwalten

Webservicerechte verwalten

Webservicekonten verwalten

- Enter email address and click on "Anlegen" (create)

Konto bearbeiten

Username: * s000p000u228

E-Mail Adresse: *

- Click on "Zugangsdaten anzeigen" (show access data)
- Assign e-Invoicing rights to an existing web service account
 - Click on "Webservicerechte verwalten" (manage web service rights)

Meine Daten verwalten

Webservicerechte verwalten

Webservicekonten verwalten

- Go to "Kontoauswahl" (select account) and select the user name of the new or existing web service account from the dropdown list

Kontoauswahl

Webservicekonto: s000x000m205

- Go to "Verfügbare Webservicerechte" (available web service rights) and tick the checkbox "Einbringer" (biller) below "E-Rechnung an den Bund Webservice" (e-Invoicing to the Federal Government web service)

Verfügbare Webservicerechte

E-Rechnung an den Bund Webservice

Einbringer

- Click on "Zuordnen" (*assign*) and confirm the assignment

5 The Web Page www.e-rechnung.gv.at

Here you will find all information on the background, the legal basis and the technical requirements for submitting an e-Invoice.

There are several ways to access E-RECHNUNG.GV.AT:

5.1 Access Productive Version

- Direct access to www.e-rechnung.gv.at

- It is not possible to submit any e-Invoices by accessing the web page directly.
- However, it is possible to upload a test e-Invoice in order to find out if the e-Invoice is formally correct.

- Accessing the e-Invoice after registering at the USP (www.usp.gv.at)

How to register and manage administration rights at the [USP](http://www.usp.gv.at) is described in chapter 4.

- You can now submit an e-Invoice.

5.2 Access Test Version

It is possible to upload an e-Invoice for test purposes in order to find out if your e-Invoice is formally correct:

Access to the test version (test.erechnung.gv.at)



- All features of the real page are available on the test page without prior registration at the USP.
- Here it is possible to enter invoices in the online form, upload and submit self-generated XML files via the web service for test purposes in order to find out if the e-Invoices created and the processes completed by the biller are formally correct.

NB: invoices submitted via the test web page are not processed and hence are **not paid**.

6 Technical Information

The E-Government application "e-Invoice submission to the Austrian Public Sector" (www.e-rechnung.gv.at) is a data transfer method for contracting partners who trade in goods and services with invoice recipients designated at E-RECHNUNG.GV.AT. This application will reduce administrative and financial expenses and the invoice contents will be used for the automatic generation of pre-acquired accounting records within the data processing systems of the public sector.

As of 1 January 2014 the invoice recipients of the federal government can only accept structured electronic invoices in XML format. Within the framework of the e-Invoicing clearing services, other departments of the public sector will gradually be incorporated into the system and will then also be able to accept and process e-Invoices just like the e-Invoices of the federal government departments.

The e-invoicing system of the public sector mainly concerns contracting partners who generate their own e-Invoices. If a contracting partner has a third party (e. g. external accounting company, tax accountant, service provider) generate and/or submit the invoices, said third party has to submit the invoice according to the provisions of Section 5 IKTKonG (ICT Consolidation Law).

The producers of financial accounting software are called on to take into account the requirements of the e-Invoice to the public sector in designing their products in such a way

that their customers' outgoing invoices meet the legal provisions and they can benefit from the advantages of e-invoicing to the public sector.

6.1 Formats for Submitting

6.1.1 ebInterface

Within this procedure an adaptation of the format ebInterface (www.ebInterface.at) by WKO/AUSTRIAPRO is used, since this is already widely used across Austria, hence the expenses for implementing ebInterface are very low for companies which already use it.

6.1.1.1 The ebInterface format

ebInterface is an XML format. For e-Invoicing to the public sector, the versions 4.1, 4.0, 3.0.2 or 3.0 of ebInterface format are permissible. However, it is recommended to use **version 4.1** because it offers the best support for the requirements of an e-Invoice to the public sector. Version 3.0.1 is not permissible. Full technical documentation of the individual formats is available on the web page of WKO/AUSTRIAPRO at www.wko.at.

Notwithstanding the basic requirements of the ebInterface format there are particular technical specifications for e-Invoices to the federal government departments. They are described by format at https://www.erechnung.gv.at/go/ebi_partner.

Financial accounting software created by the billers themselves should ideally be expanded by the required features (generation of XML invoices and filing on a local server, as well as the possibility to automatically submit the invoice via E-RECHNUNG.GV.AT).

Billers are recommended to contact the software producer if they use standard financial accounting software that does not yet offer the necessary features.

If you do not use financial accounting software, you can use

- the online form at E-RECHNUNG.GV.AT under "My USP" after registering at the USP or
- the services of a service provider.

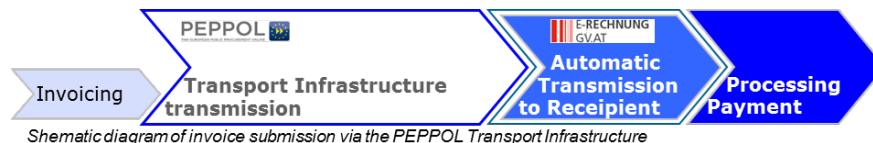
6.1.2 PEPPOL

The European Commission has established a uniform, EU-wide e-Procurement tool called "PEPPOL" (www.peppol.eu) with the Austrian Federal Administration as a key supporter. PEPPOL comprises amongst others:

- its own technical transport infrastructure (PEPPOL transport infrastructure) and
- its own e-invoicing format (PEPPOL invoice).

PEPPOL (Pan-European Public Procurement OnLine) is an internationally developed solution with the aim to standardise cross-border, electronically supported public procurement procedures (Public eProcurement) within the European Union.

The PEPPOL transport infrastructure is based on a standardised message profile and a transport infrastructure which enables safe and reliable exchange of electronic documents between the contracting authorities (especially in the public sector) and their contracting partners. The procurement process is electronically supported ranging from the catalogue and the order to the invoice.



The Austrian public sector also offers its national and international contracting partners the possibility to submit their invoices via the e-government application "e-Invoicing to the Public Sector". An Access Point has been set up which receives e-Invoices submitted via the PEPPOL transport infrastructure and forwards them for further processing.

As a contracting partner of an invoice recipient designated at E-**RECHNUNG**.GV.AT you can use a service provider for submitting your e-Invoices or you can set up an Access Point yourself. For more information about setting up a PEPPOL Access Point, please [contact](#) OpenPEPPOL.

NB: participating in the PEPPOL network (e. g. as a service provider) is not free of charge. [OpenPEPPOL](#) certificates are reserved for paying members. Exchanging messages is free of charge.

Both ebInterface and the PEPPOL-UBL format are XML-based documents. Whereas PEPPOL is a subset of UBL, ebInterface is an independent format.

For further information please go to www.peppol.eu.

If you have questions concerning the PEPPOL transport infrastructure, setting up a PEPPOL Access Point or regarding PEPPOL in general, please send an email in English to one of the [contact](#) email addresses listed at the PEPPOL website.

For a list of service providers that support PEPPOL functions, please go to the menu item [Adoption](#) at the PEPPOL website.

6.1.2.1 The PEPPOL-UBL format

The PEPPOL-UBL format can be used for both cross-border and national exchange of e-Invoices. Please go to www.peppol.eu for the complete technical documentation.

The same prerequisites apply to PEPPOL invoices as to e-Invoices in the ebInterface format (see 6.1.1.1)

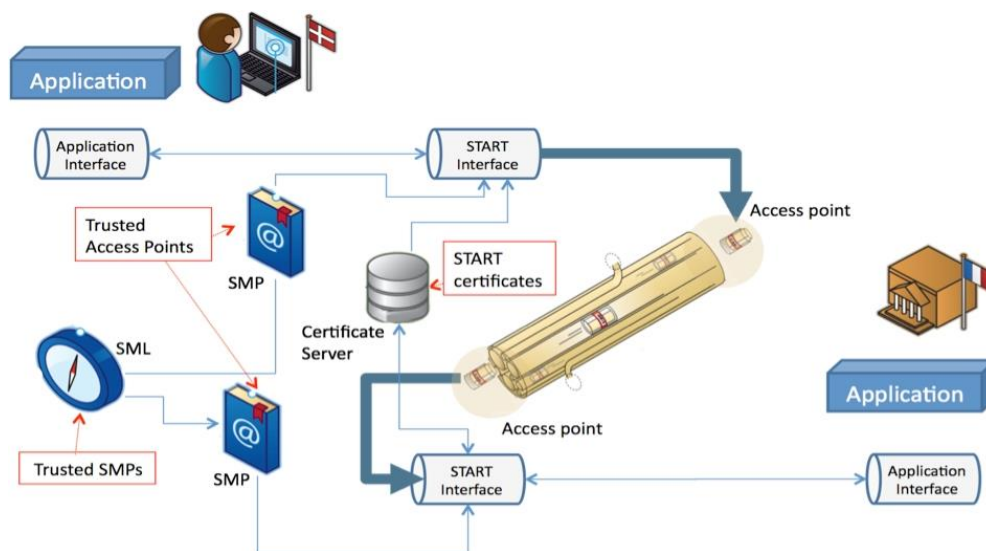
Financial accounting software created by the billers themselves should ideally be expanded by the required features (generation of XML invoices and filing on a local server, as well as the possibility to automatically submit the invoice via E-RECHNUNG.GV.AT).

Billers are recommended to contact the software producer if they use standard financial accounting software that does not yet offer the required features.

6.1.3 Using the PEPPOL Transport Infrastructure

PEPPOL provides uniform, open IT standards for public procurement processes within the European Union enabling small and medium-sized companies (SMEs) without international subsidiaries to take part in public tenders and procurement processes across the entire European Union. The procurement process is fully electronically supported, from bidding in an electronic catalogue to payment.

The PEPPOL transport infrastructure serves the safe and reliable exchange of electronic documents between contracting authorities (especially from the public sector) and their contracting partners. This technology, however, can also be used for national e-Invoicing purposes.

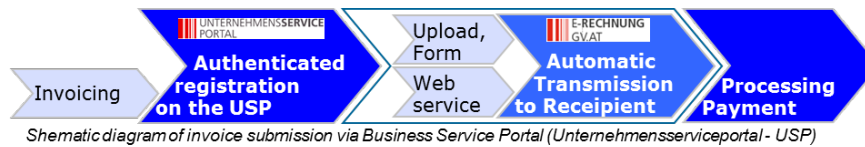


The PEPPOL transport infrastructure has been implemented in Austria and other EU member states, but not yet across the entire European Union.

7 E-Invoice Delivery Methods – Submission Channels

The e-Government application "e-Invoice Submission to the Austrian Public Sector" is available for easy submission of e-Invoices by contracting partners to the federal government departments. It can be reached via the Business Service Portal ([USP - www.usp.gv.at](http://www.usp.gv.at)) or via the [PEPPOL transport infrastructure](#).

For submitting an e-Invoice the following submission channels are available:



7.1 Submitting an e-Invoice

After authenticated registration at the USP the application "E-RECHNUNG.GV.AT" can be accessed:



Independent of time an e-Invoice can be submitted by:

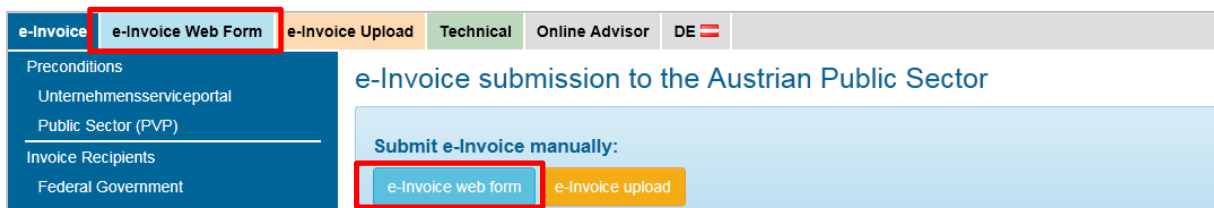
- entering the invoice into the online form manually or
- uploading a structured invoice file in the ebInterface or PEPPOL-UBL format manually

Web services (computer-to-computer connection) register at the USP independently and transmit the e-Invoice automatically to the system.

7.1.1 Entering invoices into the online form

Billers who do not have the possibility to generate an e-Invoice or rarely invoice to departments of the public sector can submit their invoices online via the invoice form provided by E-RECHNUNG.GV.AT.

After registering at the USP, go to the application E-RECHNUNG.GV.AT, which provides the invoice form where the content of the invoice can be entered directly.



Mandatory fields in the form are marked with "*". The optional or mandatory field content is described below the respective field.

If the entered data do not meet the format requirements or mandatory fields are not filled in, an error message will occur when changing to the next page. Incorrect fields are marked in red.

The progress bar above the form helps with orientation and navigation through the form.

1. New form input ✓ | 2. Invoice data | 3. Contact data | 4. Payment data | 5. Invoice details | 6. Validate invoice | 7. Confirmation

It shows which page has already been filled in, is currently filled in or has not been filled in yet. By clicking on the respective text in the progress bar pages already filled in can be re-opened.

By clicking [Show/hide all help texts](#) the help texts below the field can be hidden or shown. In the following the templates are shown without the help texts.

After having completed the data input into a form page click [Next →](#) to go to the next page. By clicking [← Back](#) you can go back to the previous page.

7.1.1.1 Start of Entering Data

Neue Formulareingabe

By clicking [e-Invoice web form](#) at the home page of E-RECHNUNG.GV.AT or by clicking [Create another invoice/credit note →](#) at the end of the online form the first page of the form "1. New form input" is accessed.

1. New form input ✓ | 2. Invoice data | 3. Contact data | 4. Payment data | 5. Invoice details | 6. Validate invoice | 7. Confirmation

1. New form input

Start directly

[Invoice →](#)

[Invoice for advance payment →](#)

[Invoice for partial delivery →](#)

[Final settlement →](#)

[Credit note →](#)

The web form can directly be started by pressing the corresponding buttons (e.g. Invoice, Credit note). In case a template file from a previous session is present use the section "Start with template file" on the right side of the page to avoid entering recurring data.

Start with template file

[Show/hide all help texts](#)

Template file: no template file selected

An XML template file that is stored on your system can be selected and uploaded. The web form will be pre-filled with the data provided in the template. Hence recurring input of similar data can be avoided. Only files saved from the web form (*.erb) or files in another supported XML format ([Details on supported formats](#)) can be used as templates. If no template file is present use the "Start directly" section on the left side of the page.

Document type:


The document type to be used depends on the chosen template. It can be changed and then overrules the document type of the template.

[Next →](#)

Start directly

If no e-Invoice has been entered before or no template file has been saved you need to start with one of the selection buttons, e.g. if you click on [Invoice →](#) the form page "Invoice data" (see 7.1.1.2) will be opened to enter an invoice.

Start with template file

By clicking on  in the field "Template file" a previously locally saved XML file can be uploaded as a [template file](#) for entering the invoice (see 7.1.1.8).

The file type is also derived from the template. If a different file type is needed (e.g. a credit note instead of an invoice), select the right format in the field "Document type". The following document types are available:

- invoice
- invoice for advance payment
- invoice for partial delivery
- final settlement
- credit note

7.1.1.2 Invoice data

2. Invoice data

Fields marked with * are mandatory

[Show/hide all help texts](#)

Order reference*:	<input type="text" value="Z01:order from..."/>		
Supplier ID*:	<input type="text" value="29999999"/>		
Invoice number*:	<input type="text" value="Your invoice number"/>		
Invoice date*:	<input type="text" value="09-Feb-2015"/>		
Currency*:	<input type="text" value="Euro (€)"/>		
Payment conditions (discount):	<input type="text" value="14"/> Days	<input type="text" value="2.00"/> Percentage	
	<input type="text" value=""/> Days	<input type="text" value=""/> Percentage	<input type="text" value=""/> Percentage
Days for payment:	<input type="text" value="30"/> Days net	<input type="text" value=""/> Days for payment comment	
Delivery date or service period*:	from <input type="text" value="05-Feb-201"/>	to <input type="text" value=""/>	
Comments:	5000 characters remaining <input type="text" value="Comments on this invoice document"/>		

In the field "Invoice data" all data relevant for the invoice need to be entered. Especially important is the field [Order reference](#) (see 8.3) which the contracting authority declares at commission.

For easy administration of the billers' customer master data they can chose to use only one [supplier number](#) (see 8.2) even if they have been given several different supplier numbers by different departments.

7.1.1.3 Contact data*Biller/supplier*

On the next page of the form you need to enter the contact data of the biller and of the invoice recipient.

Entering the biller's email address (i.e. your email address) correctly is crucial as it will be used for further communication (error notifications, notification that your invoice has been accepted) in the course of processing the e-Invoice.

It is possible to enter several email addresses, however, they need to be separated by a comma or a semicolon.

3. Contact data

Fields marked with * are mandatory [Show/hide all help texts](#)

Biller / Supplier

Organisation*:	Invoicer		
Street and building number*:	Invoicelane 2		
Postal code and city*:	1234 AB	somewhere	
Country*:	Netherlands		▼
Contact person:	Mr. ▼	Employee	
Telephone:	Telephone number of the biller		
Email*:	t.p@b.a		
<small>Data according to Austrian Commercial Code (UGB) §14:</small>	Office location	Commercial register number	Commercial court

Invoice recipient

Please enter the contact data of the invoice recipient here.

Invoice recipient

Organisation*:	Rechnungsempfänger		
Customer number:	Customer number		
Street and building number*:	Empfängerstraße 1		
Postal code and city*:	1030	Vienna	
Country*:	Austria		▼
Contact person:	(Select an item) ▼	Name of the contact person on invoice recipient side	
Telephone:	Telephone number of the invoice recipient		
Email:	Email address of the invoice recipient		

Delivery information

In this section all delivery information such as the delivery note number or, if applicable, a separate delivery address can be entered. The data fields for entering the separate delivery address are shown after activating the field "Separate delivery address".

Delivery information	
Delivery note number:	<input type="text" value="Delivery note number"/>
<input checked="" type="checkbox"/> Separate delivery address	
Organisation*:	<input type="text" value="Lieferempfänger"/>
Street and building number:	<input type="text" value="Andersstraße 4"/>
Postal code and city:	<input type="text" value="1040"/> <input type="text" value="Vienna"/>
Country:	<input type="text" value="Austria"/> <input type="button" value="v"/>
Contact person:	<input type="text" value="(Select an item)"/> <input type="text" value="Name of the contact person on delivery recipient side"/>
Telephone:	<input type="text" value="Telephone number of the delivery recipient"/>
Email:	<input type="text" value="Email address of the delivery recipient"/>

7.1.1.4 Payment data

The e-Invoice system can only process SEPA payment data (IBAN and BIC) or SEPA direct debit.

4. Payment data	
Fields marked with * are mandatory <input type="button" value="Show/hide all help texts"/>	
<input type="checkbox"/> Use SEPA direct debit?	
BIC*:	<input type="text" value="BKAUATWW"/>
IBAN*:	<input type="text" value="AT61 1904 3002 3457 3201"/>
Account owner:	<input type="text" value="Account owner"/>

7.1.1.5 Invoice details

To show the help texts below the respective invoice detail fields click . If the help texts of the invoice details are shown as seen above, you can hide or show them by simply clicking into the description field.

5. Invoice details							
Fields marked with * are mandatory <input type="button" value="Show/hide all help texts"/>							
<p>Description of the invoice detail fields</p> <p>Quantity - Delivered amount of the goods or services (numbers larger than 999.99 need to be entered without digit grouping)</p> <p>Unit - Unit of measure for the goods or services</p> <p>Description - Textual description of the goods or services</p> <p>Net price per unit - The price without VAT (net) of a single item. This value may have at last 4 fraction digits (numbers larger than 999.9999 need to be entered without digit grouping)</p> <p>Total net amount - Automatically calculated field. Total net amount = (price per unit) * (quantity)</p> <p>Reduction/Surcharge - Absolute net discount on line level. Negative values lead to a reduction (discount) whereas positive values lead to a surcharge. This value is applied before VAT.</p> <p>VAT percentage - Select the VAT percentage of the delivered goods or services</p> <p>Tax exemption reason - If an invoice position is tax exempted, this field must contain the reason</p> <p>Total gross amount - Automatically calculated field. Total gross amount = (total price ± reduction/surcharge) * (tax rate)</p>							
1	<table border="1"> <thead> <tr> <th>Quantity*:</th> <th>Unit*:</th> <th>Description*:</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Quantity*:	Unit*:	Description*:			
Quantity*:	Unit*:	Description*:					

In the field "Invoice details" at least one invoice line needs to be entered. To enter additional lines click . A maximum of 999 lines can be entered per invoice receipt.

The invoice line numbers cannot be changed.

Invoicing to the Federal Government:

The order position number is only shown if an order number (10-digit number) was stated as order reference.

5. Invoice details

Fields marked with * are mandatory Show/hide all help texts

1	Quantity*: <input type="text" value="2.0000"/>	Unit*: <input type="text" value="piece"/>	Description*: <input type="text" value="Delivery"/>
	Net price per unit*: <input type="text" value="227.2727"/> €	Total net amount: <input type="text" value="454.55"/> €	Reduction/Surcharge: <input type="text" value="0.00"/> €
		VAT percentage*: <input type="text" value="VAT 10%"/>	Total gross amount: <input type="text" value="500.01"/> €
		<input type="text" value="Optional description c"/>	<input type="checkbox"/> Tax exemption

Total rounding amount: €

Total gross amount of all lines: €

Billers / Supplier

VATIN:

Invoice recipient

VATIN:

Reverse calculation of net amounts from gross amounts (sales prices) and re-calculation of the gross amount including the stated tax may lead to rounding differences. This can be balanced by entering the total rounding amount into the respective field.

Depending on the total gross amount of the invoice it is mandatory to state the VAT identification number of the biller (invoice total gross amount exceeds 400 EUR) and the VAT identification number of the invoice recipient (invoice total gross amount exceeds 10,000 EUR). If the gross amount is below the stated limit the VAT identification numbers may be stated nevertheless. If the biller or the invoice recipient do not have a VAT identification number or did not state it, enter "ATU00000000" (8 times zero).

7.1.1.6 Validate invoice

In the window "Validate invoice" all entered invoice data are shown in one document for validation. If any invoice data need to be changed, click or click on the progress bar in the headline of the form to change to the respective page.

6. Validate invoice

Electronic Invoice to: Austrian Federal Government

Invoice data

Invoice

Order reference:	Z01:order from...
Supplier ID:	29999999
Invoice number:	Inv 205/2015
Invoice date:	09-Feb-2015
Currency:	Euro (€)
Payment conditions (discount):	14 Days 2%
Days for payment:	30 Days net
Delivery date:	05-Feb-2015

Contact data

Biller / Supplier

Organisation:	Invoicer
Address:	Invoicelane 2 1234 AB somewhere Netherlands
Contact person:	Mr. Employee
Email:	tp@b.a
VATIN:	ATU00000000

Invoice recipient

Organisation:	Rechnungsempfänger
Address:	Empfängerstraße 1 1030 Vienna Austria
VATIN:	ATU00000000

Delivery information

Organisation:	Lieferempfänger
Address:	Andersstraße 4 1040 Vienna Austria

Payment data


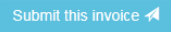
Used payment type: Bank transaction

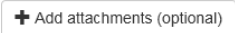
BIC:	BKAUATWW - UNICREDIT BANK AUSTRIA AG
IBAN:	AT61 1904 3002 3457 3201


Invoice details


Pos.no.	Quantity	Unit	Description	Net price per unit	Reduction/Surcharge	Total net amount	Total gross amount	VAT percentage
1	2 piece	Delivery		€ 227,2727		€ 454,55	€ 500,01	10%
					Rounding amount:		-€ 0,01	
					Sum:	€ 454,55	€ 500,00	€ 45,46

Total gross amount of all lines: € 500,00

By clicking the button  a [template](#) (see 7.1.1.8) can be saved with all the data which have just been entered. The invoice will **not** be submitted automatically to the invoice recipient. Your invoice will be submitted by clicking the button  in the window "Confirmation" (see 7.1.1.7).


By clicking the button  you can add attachments to the current invoice.


Before submitting the invoice, you can delete attachments by clicking  in the respective attachment line.

By clicking  you confirm that the content and the sufficiency of the invoice is correct and it will be forwarded to the invoice recipient who is stated in the order reference.

7.1.1.7 Confirmation of submission

In the window "Confirmation" it is confirmed that the e-Invoice has been submitted in the correct format.

By clicking  a [template](#) (see 7.1.1.8) with the entered data can be saved. The content of the template is identical with the content of the template which can be saved under the item "Validate invoice" (see 7.1.1.6). It is sufficient to save just one template file.

By clicking  the window "[Create another invoice/credit note](#)" is opened. Some field contents of the e-Invoice entered last (e.g. data of the biller and payment data) are saved and shown in the respective fields.

7.1.1.8 Templates

In the windows "Validate invoice" (see 7.1.1.6) and "Confirmation of submission" (see 7.1.1.7) you have the possibility to save a template with the data you have just entered. Click on the respective button and the save function will be opened (depending on the browser you use). The template file (XML format) is saved under the file name "eInvoice_date_time.erb". The file name can be changed.

When starting the form input in the window "[1. New form input](#)" (see 7.1.1.1) you can load a saved XML invoice (template) in the block "Start with template file". You do not need to re-

enter the data into the invoice form because the respective fields are already filled in. The data, however, can be changed. The fields "invoice number" and "delivery date/service period" are not filled in automatically and need to be entered anew with every invoice.

It is also possible to use other structured e-Invoice formats as a template provided that they can also be used for the upload or the web service (e.g. ebInterface or UBL). However, our of these forms only data for which there are insert fields will automatically be entered in the online form.

NB: Templates generated in the test system (<https://test.erechnung.gv.at>) can be used in the productive system (<https://www.e-rechnung.gv.at>) and vice versa.

7.2 Manual upload

An e-Invoice to the public sector needs to be generated in a structured format and can initially be saved on a local data storage device. For this you can use financial accounting software, for instance.

At E-**RECHNUNG**.GV.AT you will find a section for uploading e-Invoices where you select the locally saved e-Invoice file and transmit it.

7.2.1 Uploading

Provided that you have the necessary technical equipment at your disposal, you can upload e-Invoices via the function "Invoice Upload".

This can be used if the e-Invoice has been generated by an invoicing system, for instance.

After registering at the USP the user can upload e-Invoice files via the upload section of the "e-Invoice" application.

Invoice Upload

The upload area offers the possibility to upload electronic invoices in any of the [supported formats](#) and therefore deliver invoices to the public sector.
Other file formats like PDF, Word or Excel cannot be uploaded as invoices but only as additional [attachments](#).

Attention: as of December 1st, 2014 [new rules](#) for e-Invoices delivered by upload or webservice took effect. Please consider these new requirements in your software!

Browse...

no e-Invoice selected

Attachments to invoice/credit note

Show [attachment details](#).

+ Add attachments (optional)

erb-einvoice-201307..._164932[1].pdf

Löschen

Send e-Invoice

By clicking + Add attachments (optional) you can add attachments to the current invoice (see 7.5).

Before submitting the invoice, you can delete attachments by clicking on the button in the respective line.

7.3 Automated submission via web service

You can access the web service from programmes on almost all platforms (e.g. Java). While transmitting data the authenticated registration at the USP is automatically conducted by the web service.

E-RECHNUNG.GV.AT provides two web service versions with different configuration possibilities. For new implementations the use of web service 2.0 is recommended.

7.3.1 Use of web services

Billers who are able to automatically generate structured e-Invoices are supported by a web service provided by the USP. It automatically and easily submits e-Invoices generated by the biller's own system incl. all attachments to the invoice recipient.

While transmitting data the registration at the USP is automatically conducted by the web service.

7.3.2 Prerequisites for the use of the web service

- For using the web service you need to set up a [web service account](#) at the USP.
- The password for the web service account needs to be available
- Only structured e-Invoices of a supported format (ebInterface 4.1 - best support for the e-Invoice, 4.0, 3.0.2 and 3.0 or PEPPOL-UBL) are permissible.
- Any attachments to the invoice in electronic form may be included.

7.3.3 WSDL (Web Service Data Language)

- The technical description of the web service is available at https://www.erechnung.gv.at/erb/?p=tec_delivery_ws&locale=en_GB.
- The WSDL file "erb-Invoicedelivery-200.wsdl" can be downloaded from the aforementioned site.

7.3.3.1 Web service access

You can access the web service with all documentation (e.g. on the web service endpoint) at https://www.erechnung.gv.at/erb/?p=tec_delivery_ws, please go to the tab "Webservice V2.0".

7.3.3.2 Set-up of invoice upload web service

You need to create a SOAP document in order to be able to set up an invoice upload web service. In the header you need to enter your web service user name and web service

password, in the body you need to enter the structured e-Invoice with attachments, if applicable (according to the WSDL file).

```

01 <?xml version='1.0' encoding='UTF-8'?>
02 <env:Envelope xmlns:env="http://schemas.xmlsoap.org/soap/envelope/"
03   xmlns:wsse="http://docs.oasis-open.org/wss/2004/01/oasis-200401-
   wss-wssecurity-secext-1.0.xsd">
04   <env:Header>
05     <wsse:Security>
06       <wsse:UsernameToken>
07         <wsse:Username>Testkonto</wsse:Username>
08         <wsse:Password>alb2c3d4</wsse:Password>
09       </wsse:UsernameToken>
10     </wsse:Security>
11   </env:Header>
12   <env:Body>
13     <deliverInvoiceInvoiceInput
   xmlns="http://erb.eproc.brz.gv.at/ws/invoicedelivery/201306/">
14       <Invoice>PD94bWwgd.....WNlPg0K</Invoice>
15       <EmbeddedAttachment
   name="test.pdf">JVBERk.....lbHQ=</EmbeddedAttachment>
16       <Settings test="true"/>
17     </deliverInvoiceInvoiceInput>
18   </env:Body>
19 </env:Envelope>

```

structure of a SOAP document

Afterwards, send the generated document to the web service operation "deliverInvoice". You will receive a "deliverInvoiceResponse" message comprising an element of the "DeliveryResponseType". If the delivery was successful, the element "Success" will be sent in the message, in case of an error, the element "Error" will be included.

NB:

- After completing the web service session the user will automatically be logged out.
- For every e-Invoice an individual web service session needs to be started and transmitted.
- There is no test user for testing the web service – without a USP web service user the web service cannot be tested.

7.4 Test submission

Via the test version of the submission process (<https://test.e-rechnung.gv.at>) invoices can be partially entered into the invoice form and e-Invoices generated by the biller can be uploaded or transmitted via web service. As in the real submission process, the test invoices are technically validated by the system. Errors as well as correctness of the invoice are immediately shown.

NB: e-Invoices uploaded in this section will not be further processed.

The following special parameter needs to be stated in the web service file for transmitting a test invoice via the web service.

7.5 Attachments to e-Invoices

Irrespective of the type of submission, up to 200 attachments (e.g. service records, delivery confirmations, delivery notes) with a total of max. 15 MB in the formats PDF, XLS, XLSX, PNG or XML can be submitted electronically together with the e-Invoice.

7.6 Receipt of e-Invoice and further processing

7.6.1 Technical validation

Upon submission specific technical criteria (e.g. file format, mandatory fields, etc.) are validated.

If the result is positive a registration confirmation is shown for invoices entered and uploaded in the online form. If a web service or PEPPOL interface is used a positive reply message will be sent immediately.


In case of an error the system immediately gives negative feedback. In this case the e-Invoice is considered as not submitted, no email is sent out and no web service call back is initiated.

7.6.2 Content validation

After a positive technical validation the receiving system validates further prerequisites (e. g. correctness of the reference data regarding the order and the invoice recipient).

If the e-Invoice is correct both technically and content-wise, a PDF is generated and forwarded to the stated recipient. An email or web service call back with the PDF of the e-Invoice attached informs the biller that the e-Invoice has been accepted.

If the content validation shows any errors, the biller is informed of the reasons by email or web service call back. In such cases, the invoice is considered as not submitted and no PDF is sent out.



Rechnungsempfänger Empfängerstraße 1 1030 Vienna Austria VATIN: ATU00000000	Invoicer Invoicelane 2 1234 AB somewhere Netherlands VATIN: ATU00000000
Delivery on: 05-Feb-2015 Lieferempfang Andersstraße 4 1040 Vienna Austria	Test Invoice Number/Date Inv 205/2015 / 09-Feb-2015 Order Reference Z01:order from... Supplier ID 29999999 Biller contact Mr. Employee t.p@b.a

Electronically registered on
 09-Feb-2015 at 10:13:04

Description	Amount inEUR
	500.00
Net	454.55
VAT	10% of 454.55 EUR 45.46
Rounding amount	-0.01
Payable amount	500.00

The receipt of the invoice is recorded with an electronically generated receipt stamp and displayed on the PDF document. Based on this date the term of payment is calculated according to the stated payment conditions.

If any questions or errors occur, contracting partners may be contacted by the person in charge of the invoice recipient by email or phone.

8 Requirements for an e-Invoice

The following contents must be stated for an e- Invoice to be accepted by the system of the contracting authority and to be referred to the right recipient:

8.1 Contents of the e-Invoice

The invoice contents pursuant to Section 11 of the VAT Act as well as the following relevant data are to be stated.

- sender (name, address, email address, VATIN* if applicable, contact data)
- recipient (name, possibly department, address, VATIN* if applicable, contact data)
- invoice number
- invoice date
- delivery date or service period

- optional payment conditions (if none are stated, the invoice is considered due with immediate effect)
- payment data (either bank details with IBAN and BIC or SEPA direct debit)
- data regarding the invoiced goods/services (name of item, amount, unit, price per unit, VAT rate)
- sum total (gross, net, VAT)
- optionally: legal status, registered business address, company registration number and commercial register court (pursuant to Section 14 Austrian Commercial Code [UGB])

NB: Depending on the total gross amount of the invoice it is mandatory to state the biller's VAT identification number (invoice total amount exceeds 400 EUR) and the invoice recipient's VAT identification number (invoice total amount exceeds 10,000 EUR). If the biller and/or the invoice recipient do not have a VAT identification number, enter "ATU00000000" (8 times zero) in order to pass the invoice verification.

8.1.1 Special contents for invoices to the federal government

The following additional data need to be stated for invoice recipients of the federal government:

- [supplier number](#) (stated in the commissioning document)
- [order reference](#) (stated in the commissioning document)
- order position number (if stated in the commissioning document; dependent on the order reference)

8.1.2 Special contents for invoices to other departments of the public sector

The following additional data need to be stated for invoice recipients of other departments of the public sector:

- [supplier number](#) (stated in the commissioning document)
- [order reference](#) (stated in the commissioning document)

8.2 Supplier number

The supplier number is exclusively awarded by the contracting authority when commissioning the supplier.

8.2.1 The federal government as contracting authority

The supplier number identifies the master data account of a contracting partner of a governmental department within the federal budgeting and bookkeeping system (HV system). The number usually has 8 digits (e. g. 10012345). For historical reasons, some contracting partners of federal government departments have several supplier numbers in the contracting authority system.

For technical reasons, contracting partners who also have a contract with the Federal Procurement Agency (BBG) additionally have an ES supplier number (e. g. ES99999999) in the contracting authority system. This supplier number is in any case unique and is to be used preferentially for e-Invoices to the federal government, irrespective of whether the order was made by the BBG or not.

In case federal government departments have awarded several supplier numbers, the contracting partners of the federal government have the possibility to state only one supplier number on their invoices (preferentially the ES supplier number, if available). With this supplier number e-Invoices can be submitted to all federal government departments.

If you do not yet know your supplier number, please contact the commissioning governmental department directly. Neither the E-**RECHNUNG**.GV.AT support nor the USP hotline can provide any information in this matter.

8.2.2 Other departments of the public sector as contracting authority

The supplier numbers of other departments of the public sector are not linked to the supplier number of the federal government and may adhere to other formal regulations.

8.3 Order reference

The order reference is exclusively awarded by the contracting authority (neither the E-**RECHNUNG**.GV.AT support nor the USP hotline can provide any information in this matter).

8.3.1 The Federal Government as contracting authority

The order reference is the technical invoice address and hence a significant element of the E-**RECHNUNG**.GV.AT process. The order reference determines the assignment to the right recipient and the processing of incoming e-Invoices in the contracting authority system.

The order reference may contain the following:

8.3.1.1 Order number

10-digit numeric value, e. g. **4700000001** (order number of the federal budgeting and bookkeeping system)

- In this case the order must have at least one order position
- Invoice line must always refer to an order position
- With the order number the e-Invoice is automatically and directly assigned to the order and thus to the ordering organisation within the contracting authority system and a fully acquired invoice receipt is generated

8.3.1.2 Order number: buyer group (EKG)

10-digit numeric value with additional buyer group, e.g. **4700000001:Z01** (order number of the federal budgeting and bookkeeping system). This option is mainly relevant with regard to collective invoices (which are not supported by E-RECHNUNG.GV.AT yet).

- In this case the order must have at least one order position
- Invoice lines must always refer to an order position
- With the order number the e-Invoice is automatically and directly assigned to the order and thus to the ordering organisation within the contracting authority system and a fully acquired invoice receipt is generated

8.3.1.3 Buyer group

3-digit alpha-numeric value, e.g. **Z01** (buyer group - EKG)

- An EKG is the smallest organisational, financial unit in the federal budgeting and bookkeeping system
- Invoice lines do not need to state order position numbers
- With the EKG the e-Invoice is automatically assigned to the ordering organisation within the budgeting and bookkeeping system and a partially pre-acquired invoice receipt is generated

8.3.1.4 EKG: internal reference:

3-digit alpha-numeric value with additional internal reference, e.g. **Z01:111599-0099-V-3-2099** (EKG: internal reference)

- The EKG and the internal reference must be separated by a colon without a space
- The internal reference could, for instance, be a file number, a contract number or an order number (in this case the invoice is, however, not automatically linked to the order)
- The invoice lines do not need to state order position numbers
- The e-Invoice is automatically allocated within the federal budgeting and bookkeeping system via EKG
- The internal reference helps the person in charge of the contracting authority to allocate the e-Invoice to the order. Maximum length: 50 characters

An e-Invoice is best supported by an existing order number (i.e. an order was filed for the job in the material management system) which is stated in the order reference for the contracting partner because it can be directly allocated to the order in the federal budgeting and bookkeeping system. The saved data incl. all invoice features are automatically included in the invoice receipt from the previously acquired order. Ideally the person in charge (ARE) is not required to take any further steps with regard to entering the data.

It is also possible to compile the lines of different orders in one invoice. In this case you only need to make sure that all order positions refer to the same buyer group (contracting authority) and the payment conditions apply to the whole receipt.

If no order number is available (i.e. the commissioning is not documented in the federal budgeting and bookkeeping system or is documented as a funds commitment), the order reference needs to state at least the EKG (buyer group) of the organisational unit which should receive and process the e-Invoice for the contracting partner. In this case the e-

Invoice is forwarded to the respective EKG and a partially pre-acquired receipt is generated from the data of the e-Invoice.

8.3.2 Other public sectors as contracting authorities

The order reference is the technical invoice address and hence an important part of the E-RECHNUNG.GV.AT process. The order reference determines the assignment to the correct recipient and the processing of the incoming e-Invoice in the system of the contracting authority.

The order reference may contain the following:

8.3.2.1 Public authorities code

An at least 3-digit alphanumeric value, e.g. **Z0/** (public authorities code – VKZ)

- The slash at the end is mandatory and needs to be stated.
- The invoice lines do not need to state order position numbers.
- The VKZ automatically links the e-Invoice to the recipient.

8.3.2.2 Public authorities code /internal reference

An at least 3-digit alphanumeric value with additional internal reference, e.g. **Z0/interne Referenz** (VKZ/internal reference)

- The VKZ and the internal reference need to be separated by a slash ("/") without a space.
- The internal reference could, for instance, be a file number, a contract number, or an order number.
- The invoice lines do not need to state order position numbers.
- The VKZ automatically links the e-Invoice to the recipient.
- The internal reference helps the person in charge/competent employee/case worker of the contracting authority to allocate the e-Invoice to the order. Maximum length: 50 characters

8.4 Other requirements

Special requirements regarding the handling of the e-Invoice format were determined for some business cases.

8.4.1 Factoring or assignment

One form of financing is the possibility to sell accounts receivables to a bank, for instance, (factoring via a factoring bank) or to assign them (assignment). This may also affect accounts receivables to federal government departments.

Such invoices need to contain a note regarding the effected sale or assignment as well as the respective payment information (BIC and IBAN of the factoring bank). The invoice needs to be paid to the stated payment recipient (factoring bank) provided that there is no levy

debt to be settled (Special message procedure – in this case the outstanding tax is paid to the tax office). For such invoices please note the following:

- Invoices for sold or assigned accounts receivables can only be submitted in the formats ebInterface 4.1 or UBL.
- In the field "Invoice/Comment" in ebInterface (additional text) the first information needs to be of the sale or assignment of the accounts receivables.
- The supplier number (invoice recipients biller ID) of the contracting partner of the federal government needs to be stated.
- The payment data need to state BIC and IBAN of the respective payment recipient (factoring bank).

8.4.2 Collective invoice

Collective invoice not related to order – entire public sector

An invoice can settle several jobs of one contracting authority as long as the invoice does not refer to an order (i.e. the EKG is stated in the order reference). In a technical sense such an invoice is not a collective invoice.

In the file format ebInterface it is possible to group invoice lines via the element <ItemList> in order to distinguish between different orders. Within an <ItemList> element you can enter the corresponding references of the respective orders in the fields <HeaderDescription> and <FooterDescription> as free text. NB: this information is not available for the online form.

Order-related collective invoice – federal government

Currently in progress.

8.5 Digital signature

e-Invoices to the public sector do not need to be digitally signed. Invoices with digital signature are accepted, however, the signature is not validated.

9 Implementation Options

Information regarding the process and the individual implementation options are available for

- contracting partners of the federal government (who create their own invoices)

- service providers (who create invoices on behalf of contracting partners)
- producers of financial accounting software products

at www.e-rechnung.gv.at.

The [Online Advisor](#) at www.e-rechnung.gv.at helps you find the right solution.

The online advisor uses structured questions about the company, the type of invoicing and the technical setting for individual implementation options to be able to submit e-Invoices to federal government departments.

The following implementation options are possible:

9.1 Generating and submitting e-Invoices at one's own account

If contracting partners generate and submit e-Invoices on their own account, they need to be registered at the USP. The following implementation possibilities are available:

- Via internet access you can use the online form for acquiring and submitting your e-Invoice to the governmental department.
- If you have IT infrastructure and finance accounting software at your disposal you need to validate that your finance accounting software is already able to generate and, possibly, automatically submit (web service) e-Invoices to the public sector.
 - If this is the case, no further technical preparations are needed.
 - If this is not the case, you need to take measures to set up the required features.

9.2 Generating and submitting by a third party

If a third party (e.g. certified public accountant, service provider) generates and submits invoices for contracting partners of the public sector, there are no changes for the contracting partner of the federal government regarding the e-Invoice.

It is recommended to find out if the supporting company is able to submit e-Invoices to the public sector before signing it on.

9.3 Generating e-Invoices on one's own account and submitting them via a third party

If contracting partners generate their invoices themselves and have a service provider submit them to the public sector, they do not need access to the USP. However, the service provider needs to be registered at the USP. The following implementation possibilities are available:

- If a contracting partner issues an e-Invoice in a different format and the service provider transforms it into a compliant e-Invoice format, the contracting partner does not need to change its processing method.
- If the service provider is not able to transform the existing format of the contracting partner into a compliant e-Invoice, the appropriate changes need to be made.
- If a contracting partner intends to generate the e-Invoice to the public sector on its own account (via finance accounting software) and it is confirmed that the software is not able to generate the compliant e-Invoice, the appropriate measures need to be taken.

9.4 Responsibilities of the contracting partners of the Federal Procurement Agency (BBG)

The new framework contracts commit contracting partners of the BBG to submit invoices to the federal government departments exclusively in electronic form via the service provider of the BBG.

The technical details need to be agreed upon with the BBG.

9.5 Instructions for service providers

Service providers include service suppliers, accountants or certified public accountants. If they generate and/or submit invoices to the public sector for their contracting partners, they need to provide for the required functionalities.

9.6 Recommendations for software producers

Producers of finance accounting software are recommended to include the prerequisites for the electronic transmission of e-Invoices to the public sector (creating XML files and integrating a web service for automatic transmission) in their solutions.

10 Technical Implementation

10.1 Technical prerequisites

10.1.1 Hardware

No special hardware is needed for accessing E-**RECHNUNG**.GV.AT .

10.1.2 Software

The used web browser needs to support HTTPS.

The E-**RECHNUNG**.GV.AT procedure will provide the biller with an invoice in PDF format if the submission was successful. There are programmes available on the internet for reading the PDF invoices free of charge (PDF reader).

- No special software is needed to acquire an invoice in the online form.
- If you generate an e-Invoice on your own account, you need a finance accounting software with all the appropriate features and functionalities.
- Automatic submission of e-Invoices to E-**RECHNUNG**.GV.AT requires installation of the web service. This can also be done within the finance accounting software.