

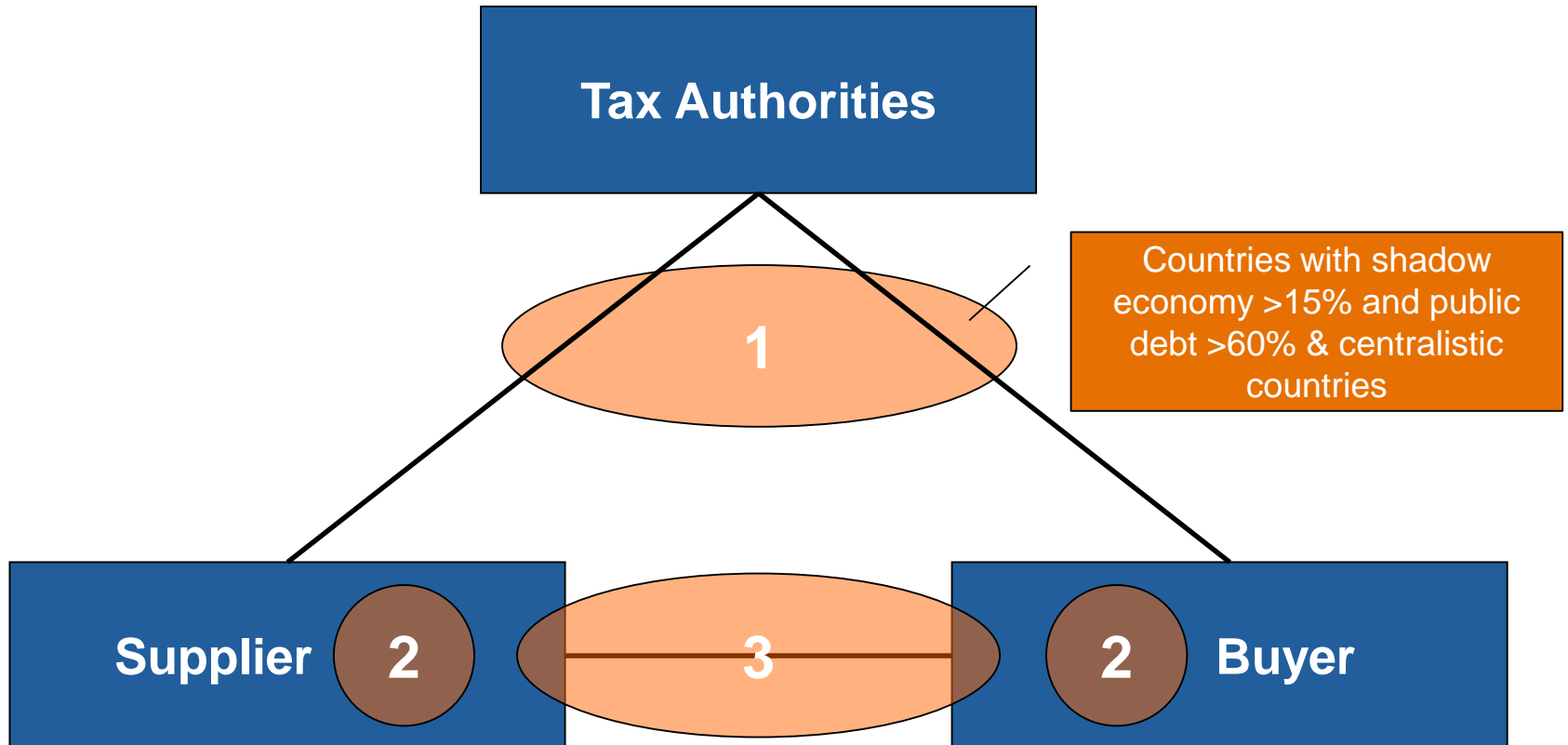


**Implementación de
soluciones para la gestión
de documentos tributarios
digitales: Visión
contribuyente, visión
administración tributaria.**

**Foro Internacional de Tributación
Digital “CONEXIÓN 2015”**

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Three involved promoters with divergent optimisation focus in current time period



- 1 **LATAM, Asia and increasingly Southern Europe**, closed electronic loop between 3 parties, partially in real-time
- 2 **Northern America**, optimisation of internal operation in large businesses
- 3 **Europe**, holistic approach for collaboration between supplier and buyer

Stakeholders are interested in transforming paper to electronic processes, but...

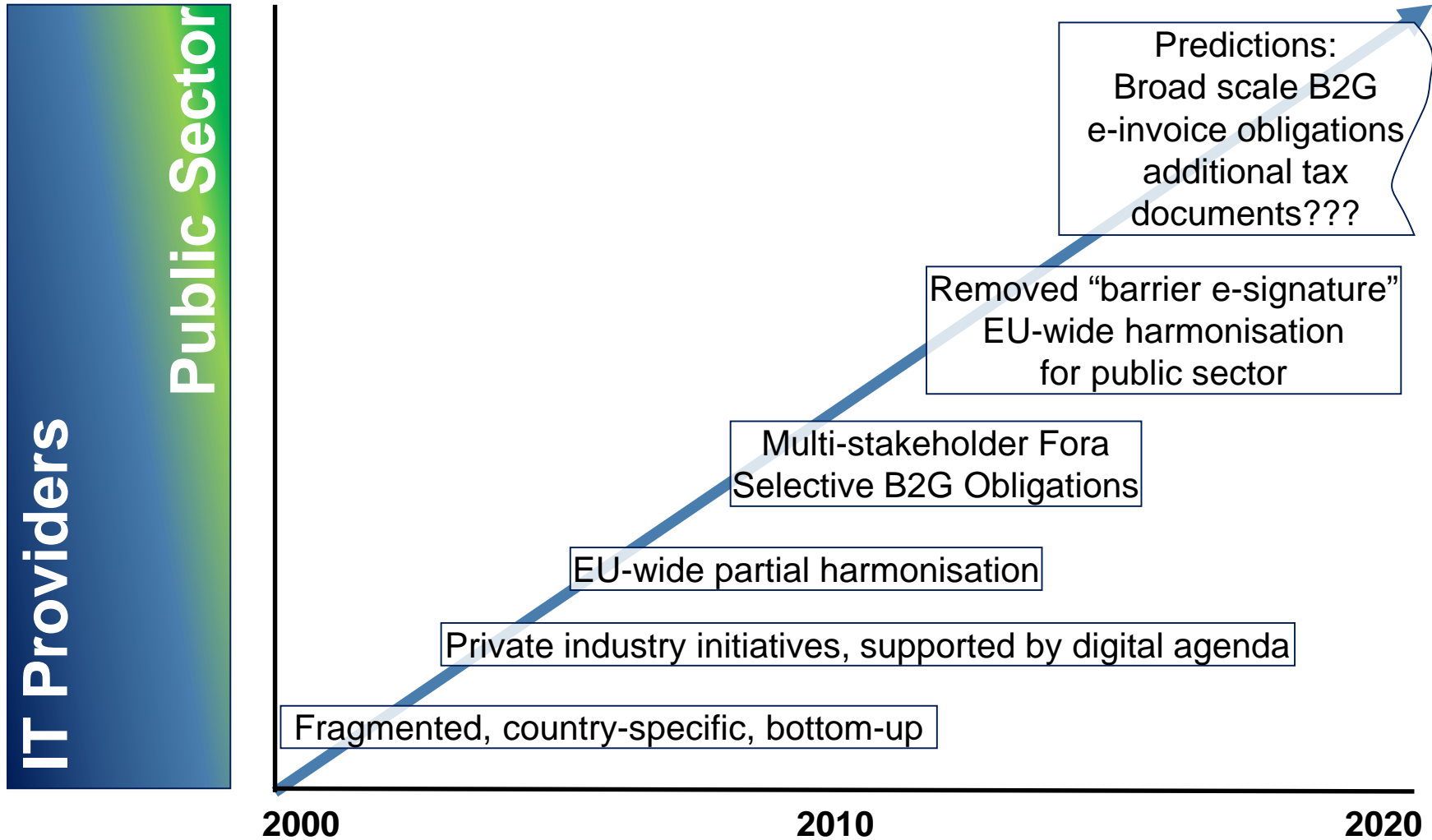


...classical barriers for the tax payers & users have to be removed simultaneously:

- They are unsure if and how paperless processing is permitted and if it is in line with law (domestic & cross-border)
→ government should go ahead as user
- Interested organisations in many countries do not know how and which solutions were available and what the differences are
- Challenging change process in larger companies; IT systems with long release cycles; human habits die hard → new obligations for electronic models can in phase 1 be a parallel and costly process.
- SMEs requirements not sufficiently considered → resistance

Legislators, IT companies, operators of electronic document networks and multi-stakeholder fora are the key players to reduce or better remove these barriers.

European History – Role of IT companies and the government



- Quality
 - Depending on the part of the world are 15-25% of the invoice sender and/or receiver addresses not accurate. The invoices are sent to the wrong branch/department or subsidiary.
 - With modern electronic methods, these data are validated in real-time and if not ok, the e-documents are rejected. Expensive exception handlings can be reduced.
- Faster payments of e-invoices (e.g. 5,4 days in Germany) compared to paper invoices.
- Faster certainty that documents are tax compliant
- Process optimization
- Significant cost reduction of 60-80%

- Reduction of tax evasion
- Quality of reporting documents: With modern electronic methods, reported data of tax documents are validated in real-time and if not ok, the e-documents are rejected. Expensive exception handlings can be reduced.
- Faster certainty that documents are tax compliant
- Process optimization; significant cost reduction for the processing of tax documents → save tax payers money

Some **collaboration models** I saw/see in practice

- Europe: everything managed by businesses or its service providers; any-to-any data formatting; promise: “dear user, don’t worry, we handle every format for you”
- Turkey
 - phase 1, Government archive for second copy of invoice only
 - phase 2, Government owned service provider monopoly
 - phase 3(now), private service providers (if certified) also permitted, but state owned platform still as mega-hub for all invoices including all information
- Interesting compromise: Mexico with PACs and further specialized service providers

Standards

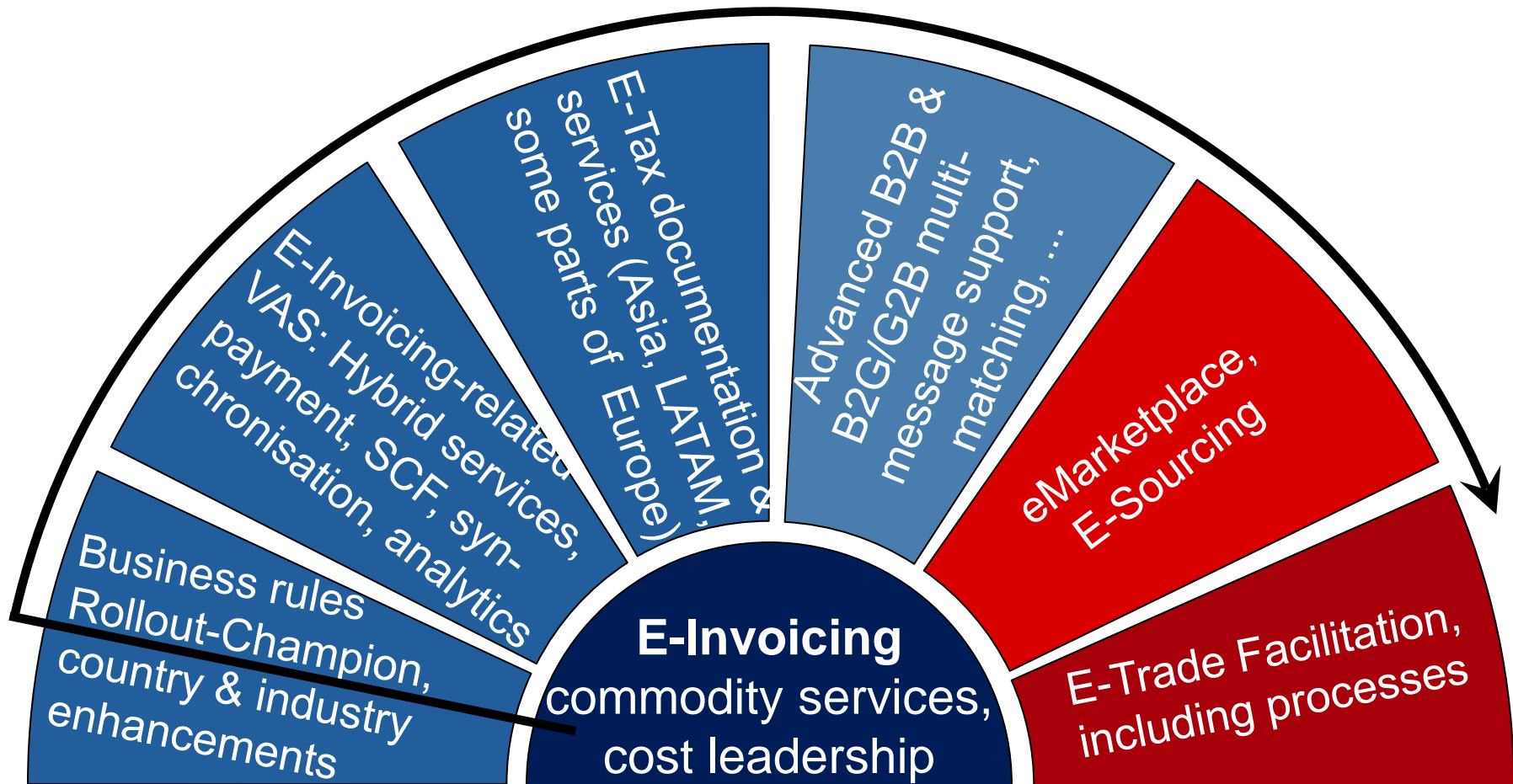
Content (semantic)

- Modular invoice standard as a subset of international standard (trend to use a subset of UBL, UN/CEFACT, GS1, ... or a combination of it), XBRL for reporting to government
- Open architecture for cross-border issues
- Open architecture for core message + industry specific extensions
- Open architecture for any related enhancements like electronic loop for eProcurement, payment, trade facilitation etc.

Technique (syntax)

- Combination of PDF and XML data: PDF/A-3 (ISO 19005-3) with embedded XML (subset of international standard); German ZUGFeRD standard as an interesting example based on this model, including XML subsets “Basic”, “Comfort” and “Extended”
- QR codes for related issues like payment or shipment

Vision: Future Markets Radar for Service Providers – Future Management



¿Preguntas?

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