# The new (mandatory) e-invoicing in Germany

Impact on business established in the EU and doing local or cross-border transactions with German suppliers or customers

Tuesday, 30 January 2024 3.00 - 4.00 p.m.



### **SPEAKERS**

### Jan Körner

### Chairman of the Expert Committee II Institute for Digitalization in Tax Law e.V., Berlin Director VAT BASE SE

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### **TOPICS**

Germany intends to introduce a mandatory e-invoicing scheme in the B2B sector starting 1st January 2025. From that date on, business must be ready to receive proper e-invoices. However, several transitional provisions and options from 2025 until 2027 will be granted for sending e-invoices.

Although the new requirement to issue e-invoices only applies to business based in Germany, it is anticipated to have a substantial effect on foreign companies too, regardless of whether they have permanent establishments in Germany, are registered for VAT in Germany or are simply involved in the cross-border exchange of goods and services with German suppliers or customers.

## **ORGANISATIONAL**

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