

# The introduction of e-invoicing in Germany

## An overview



Why e-invoicing?



What needs to be considered?



Better management



Sustainable action

### The invoicing format of the future

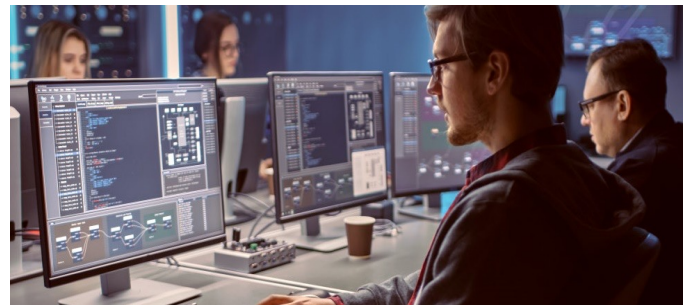
In the next few years, e-invoicing, which was introduced by the German Growth Opportunities Act (Wachstumschancengesetz), will transform the way companies invoice business customers and process invoices in their bookkeeping.

In future, invoices to business customers will have to be sent in a standard digital format that also allows the tax authorities to read the invoice information. Digital invoicing was already introduced some time ago in awarding public tenders. This obligation is now being expanded to all services for business customers. The requirement up till now that the customer has to give consent will be dropped.

But in the move to e-invoicing there are also opportunities to set up more cost-efficient and environmentally friendly processes in invoicing. This offers companies major advantages in the modern business environment as part of a strategy to digitise business processes.

### Introduction

- 2025** Ensure that you can receive\* qualified e-invoices since businesspeople may use these formats without the recipient's prior consent
- Paper invoices and non-qualified digital formats may be used in the transitional phase of 2026 and 2027 (observing the thresholds!)
- 2028** Invoicing by e-invoice only



### Practical note

The right ERP solution increases the efficiency of your company's processes and supports the digital transformation of accounting, particularly in managing e-invoicing, which will soon be compulsory. It enables the automatic processing of e-invoices, the compatibility of formats by supporting various invoice standards (incl. XRechnung, ZUGFeRD), the direct integration of bookkeeping and, of course, the required legal compliance.

Get your accounting and IT ready in time for the new requirements by implementing software, processes and responsibilities!

We assist businesses with all their questions surrounding the implementation of the necessary technical bases for compiling and processing e-invoices.

Contact our experts!

[grantthornton.de/en/meet-our-people/](https://grantthornton.de/en/meet-our-people/)