



STATUTORY INSTRUMENTS.

S.I. No. 258 of 2019



EUROPEAN UNION (ELECTRONIC INVOICING IN PUBLIC
PROCUREMENT) REGULATIONS 2019

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PROCUREMENT) REGULATIONS 2019

I, PASCHAL DONOHOE, Minister for Public Expenditure and Reform, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purpose of giving effect to Council Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014¹, hereby makes the following regulations:

Citation

1. These Regulations may be cited as the European Union (Electronic Invoicing in Public Procurement) Regulations 2019.

Definition

2. In these Regulations -

“central government authority” has the same meaning as it has in European Union (Award of Public Authority Contracts) Regulations 2016 (S.I. No. 284 of 2016).

“core elements of an electronic invoice” means a set of essential information components which an electronic invoice must contain in order to enable inter-jurisdictional interoperability, including the necessary information to ensure legal compliance;

“contracting authority” means a contracting authority within the meaning of-

- (a) Regulation 3 of the European Union (Award of Contracts relating to Defence and Security) Regulations 2012 (S.I. No. 62 of 2012),
- (b) Regulation 2 of the European Union (Award of Public Authority Contracts) Regulations 2016 (S.I. No. 284 of 2016),
- (c) Regulation 5 of the European Union (Award of Contracts by Utility Undertakings) Regulations 2016 (S.I. No. 286 of 2016), and
- (d) Regulation 5 of the European Union (Award of Concession Contracts) Regulations 2017 (S.I. No. 203 of 2017).

“contracting entity” means a contracting entity within the meaning of-

- (a) Regulation 3 of the European Union (Award of Contracts relating to Defence and Security) Regulations 2012,
- (b) Regulation 2 of the European Union (Award of Public Authority Contracts) Regulations 2016,

¹ OJ No. L 133, 6.5.2014, p. 1

- (c) Regulation 5 of the European Union (Award of Contracts by Utility Undertakings) Regulations 2016, and
- (d) Regulation 5 of the European Union (Award of Concession Contracts) Regulations 2017.

“Directive” means Council Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014²

“electronic invoice” means an invoice that has been issued, transmitted and received in a structured electronic format which allows for its automatic and electronic processing;

“electronic means” means electronic equipment for the processing (including digital compression) and storage of data which is transmitted, conveyed and received by wire, by radio, by optical means or by other electromagnetic means;

“European standard” means a European standard as defined in point (b) of Article 2(1) of Regulation (EU) No 1025/2012.

“personal data” means personal data as defined in point (1) of Article 4 of Regulation (EU) No 679/2016.

“public contract” means a contract for pecuniary interest concluded in writing between one or more economic operators and one or more contracting authorities or contracting entities and having as their object the execution of works, the supply of products or the provision of services;

“sub-central contracting authority” means a contracting authority that is not a central government authority.

Application

3. (1) Subject to this Regulation, these Regulations apply to an electronic invoice issued as a result of the performance of a public contract to which any of the following Regulations apply:

- (a) European Union (Award of Contracts relating to Defence and Security) Regulations 2012,
- (b) European Union (Award of Concession Contracts) Regulations 2017,
- (c) European Union (Award of Public Authority Contracts) Regulations 2016,
- (d) European Union (Award of Contracts by Utility Undertakings) Regulations 2016.

(2) These Regulations do not apply to electronic invoices issued as a result of the performance of a public contract to which the European Union (Award of Contracts relating to Defence and Security) Regulations 2012 do not, as a result of the application of Regulations 5, 6, 8 or 9 of those Regulations, apply.

² OJ No. L 133, 6.5.2014, p. 1

(3) These Regulations do not apply to electronic invoices issued as a result of the performance of a public contract to which the European Union (Award of Concession Contracts) Regulations 2017 do not, as a result of the application of Regulations 9-13 inclusive, 15-16 inclusive, and 20 or 22 of those Regulations, apply.

(4) These Regulations do not apply to electronic invoices issued as a result of the performance of a public contract to which the European Union (Award of Public Authority Contracts) Regulations 2016 do not, as a result of the application of Regulations 7 – 12 inclusive and 15 - 17 inclusive of those Regulations, apply.

(5) These Regulations do not apply to electronic invoices issued as a result of the performance of a public contract to which the European Union (Award of Contracts by Utility Undertakings) Regulations 2016 do not, as a result of the application of regulations 19 - 31 inclusive of those regulations, apply.

(6) These Regulations shall not apply to sub-central contracting authorities or contracting entities until 18 April, 2020.

Processing of Electronic Invoices

4. A contracting authority or a contracting entity shall, where an electronic invoice complies with the European standard on electronic invoicing established under the Directive, receive and process the electronic invoice.

Core elements of Electronic Invoices

5. The core elements of an electronic invoice are, *inter alia*, the following:
- (a) process and invoice identifiers;
 - (b) the invoice period;
 - (c) seller information;
 - (d) buyer information;
 - (e) payee information;
 - (f) seller's tax representative information;
 - (g) contract reference;
 - (h) delivery details;
 - (i) payment instructions;
 - (j) allowance or charge information;
 - (k) invoice line item information;

- (l) invoice totals;
- (m) VAT breakdown.



GIVEN under my Official Seal,
12 June, 2019.

PASCHAL DONOHOE,
Minister For Public Expenditure And Reform.

EXPLANATORY NOTE.

(This note is not part of the Instrument and does not purport to be a legal interpretation)

These Regulations implement Directive 2014/55/EU covering the obligation of public sector bodies to receive and process invoices in an electronic manner where they are presented electronically by another party. In this regard a public body will have regard to the references to the relevant European Standard published in the Official Journal of the European Union³ and updated and revised thereafter as appropriate. In processing electronic invoices, a public body should have regard to relevant obligations arising under the Data Protection (Amendment) Act 2003, the Data Protection Act 2018. In processing electronic invoices, public bodies should ensure compliance with the provisions of the Value-Added Tax Act, 2010 or the Value-Added Tax Regulations 2010.

³ OJ No. L 266, 17.10.2017, p. 19.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
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