	Question	Answer
1	Hi how many suppliers in Ireland are sending Peppol compliant eInvoices? Is there a list of those suppliers ?	The exact amount of suppliers in Ireland sending Peppol compliant eInvoices is hard to determine at this early stage of eInvoicing development in Ireland. The national approach, based on consultation with and the experience of other European Member States, is to enable Government to 'receive and process' eInvoices prior to driving supplier on-boarding. After the April 2020 eInvoicing deadline for Sub-Central Government, supplier on-boarding will be the next priority of focus. eInvoicing Ireland are looking into supplier lists.
2	For central government bodies, how many Peppol compliant invoices are being processed? Since their go live date of April 19.	The first stage of the public sector's eInvoicing journey is focused on public bodies meeting their legal requirements to establish the capability to receive and process eInvoices compliant with the European Standard. Once that capability has bedded in, the public service as a whole will be better placed to focus on a coherent approach to driving the supplier adoption and uptake of eInvoicing in public procurement. To avoid placing a cost or administrative burden on suppliers, suppliers are not mandated to submit invoices electronically at this time. This is inline with the requirements of the European Directive and recommended practice internationally. As a consequence of these factors, while some public bodies have taken individual measures to successfully drive the volume of invoices received electronically, many public bodies can expect to receive low volumes of eInvoicing during this stage of the journey.
3	What are the costs for suppliers to get set up to send Peppol compliant invoices? Thanks	There is a well established market of service providers that offer a range of PEPPOL-based eInvoicing solutions and services to enable suppliers. These range from no-cost, to low-cost basic web portal type solutions to more high-end solutions providing end-to-end integration with a suppliers' back office accounts payable or finance system. The cost for suppliers will depend on their needs and what the level of sophistication they are seeking to achieve. In most cases the costs of an eInvoicing solution or service will be less than the costs associated with processing invoices as paper.
4	Re the Education Services Board and the 100 suppliers sending eInvoices. Are the 100 suppliers sending Peppol compliant eInvoices ? Thanks.	It is our understanding that the majority of suppliers sending to the ESBS eInvoicing solution are sending eInvoices though the Peppol network.

5	Do we have to be using peppol to be compliant, If we can currently process invoices and PO's electronically using an existing EDI solution. Are we compliant.	In order to be compliant with the European Directive 2014/55/EU on eInvoicing (the eInvoicing Directive) public bodies need to be able to receive and process eInvoices in accordance with the European Standard (EN), which stipulates one of two XML formats. For the transmission of eInvoices Ireland has chosen the Peppol eDelivery network. Therefore public bodies need to be able to receive and process eInvoices via the Peppol network should a supplier wish to send them an eInvoice in such a manner. This does not mean that public bodies need to stop using their current solutions if they do not want to, they just need to be able to receive and process eInvoices in accordance with the EN and via the Peppol network as well. Existing EDI solutions may be able to provide a connection to the Peppol network.
6	Are the power point presentations being made available for downloading?	All the presentations have been circulated via email to all attendees and have been posted on https://ogp.gov.ie/einvoicing-implementation-event-for-sub-central-government-february-2020/
7	What obligation does the public sector to issue eInvoicing compliant invoices? For example for payments by companies to public sector, e.g. local authority rates?	There is no obligation on Irish suppliers or any other entities in Ireland to issue eInvoices in accordance with the European Standard via the Peppol network. The obligation is only on 'contracting entities and contracting authorities' to 'receive and process' eInvoices. As mentioned in Answer 1 above the approach, to ensure that public bodies are eInvoicing enabled prior to placing an obligation on suppliers or senders of eInvoices, was taken in consultation with our European colleagues who are further advanced on the eInvoicing journey than Ireland.
8	Does Peppol allow suppliers maintain items such as bank accounts, contact details, etc.?	The Peppol eDelivery network has been developed to support the sending and receiving of electronic business messages (such as Invoices) rather than as a repository of the information transmitted and/or as a repository of supplier master data. On entry into the Peppol network, the content of business messages is digitally signed and encrypted and through the use of digital certificates can only be decrypted by the intended recipient. Providers of Peppol networking services generally offer additional services beyond Peppol connectivity which may include facilities that allow suppliers maintain administration data online. Such services are technically outside the boundaries of the Peppol eDelivery network and a matter for each individual organisation as to whether or not they avail of them.
9	Is there a list/directory of Peppol enabled accounting software available, e.g. Sage/TAS etc.	Connectivity to the Peppol network is provided through Peppol certified 'Access Points'. While some accounting software packages may be enabled to connect to the Peppol network, in many cases, Access Points are provided independently of specific accounting software packages. In general, certified Access Point service providers are capable of interfacing their Access Point service with a range of different accounting software packages.

Peppol provides a list of Certified Access Points service providers available at: https://peppol.eu. An online directory of entities who are able to receive invoices through the Peppol network is also available at: https://directory.peppol.eu/public |

10	What volume in numbers and monetary value have been processed using e-invoicing since go live in central government in Ireland.	The exact volumes in numbers and monetary value which have been processed using eInvoicing since last April 2020 have not been measured at this stage but we expect the value and volume to be low. As explained in Answer one above the national approach, based on consultation with and the experience of other European Member States who are further advanced than us on their eInvoicing journey, is to enable Government to 'receive and process' eInvoices prior to driving supplier on-boarding. Volumes will increase when suppliers are on-boarded, traditionally volumes tend to only escalate to significant numbers when suppliers are mandated to send eInvoices, which is not currently the case in Ireland.
11	For small bodies, what are the likely costs going to be?	Cost to small bodies really depends on how they plan to implement eInvoicing whether they are looking simply to achieve connectivity to an Access Point on the Peppol network through a basic portal solution or whether they are looking to achieve straight-through-processing. The costs might also differ in cases where those small bodies are due to be part of a shared services/ co-ordinating facility and depending on their current back office financial management system / accounts package.

The costs charged by eInvoicing service providers differ depending on the services and solutions the public body is looking to procure. Some public bodies may be looking for basic compliance which allows them access to a portal from where they can download eInvoices from the Peppol network. Others may require a more integrated or straight-through processing which allows the eInvoice data to be integrated into their back office financial management system. Charges can change depending on volumes and there is usually a fee involved.

The OGP's Framework for the provision of eInvoicing and PEPPOL networking services to the public sector provides details on the costs of solutions and services available to public bodies. |
| 12 | Does isupplier in Oracle meet the requirements for eInvoicing? Thanks | In our experience most back office financial management systems and accounts package/ ERP systems require an eInvoice service provider to provide connectivity to a Peppol Access Point, however we wouldn't be familiar with the advancements and developments of all offerings in this space. So the best advice would be ask Oracle whether isupplier can support the European Standard (EN-16931) as per the European Directive 2014/55/EU on eInvoicing and whether it provides connectivity to the Peppol network. |

13	How does eInvoicing work during the audit process (when usually hard copies are required)?	The transposition of the European Directive on VAT (2010/45/EU) into Irish Law is set out in the Statutory Instrument 354 published in 2012, effective as of 1 January, 2013. This established electronic invoices on an equal footing with paper invoices and incorporated the definition of an electronic invoice's processing, such as the appropriate application of business control to ensure authenticity, integrity and a reliable audit trail of the electronic document. This Directive precipitated the European Directive 2014/55/EU on eInvoicing. Therefore legislation is in place which establishes an eInvoice on an equal footing to a paper invoice. From an audit perspective there is no requirement for a paper invoice per se, rather it is important that the appropriate business and financial controls can be demonstrated, irrespective of the format of the invoice.
14	Basic compliance being promoted by the OGP suppliers under the Framework seems to be a tick the box approach. What is the long term plan of eInvoicing Ireland?	The current strategy for eInvoicing in Ireland is to enable Government bodies to reach compliance with the Directive, to be able to receive and process eInvoices in accordance with the European Standard (EN), via the Peppol network. The national implementation strategy is to drive volumes through the Shared Services offerings one across each of the four OGP sector partners - Central and Local Government, Health and Education. When Government is enabled, the focus will be on supplier on-boarding post April 2020. The longer term goal is to embed eInvoicing as the main method of invoice processing across the majority of Government. eInvoicing Ireland together with its four sector partners will make recommendations to Government for the longer term enduring model for eInvoicing.
15	Who maintains the Address Catalogue for Dynamic lookup.Is there a Central Authority who looks after it?	Connectivity to the Peppol network is provided through Peppol certified 'Access Points'. To send and/or receive an electronic message (e.g. eInvoice) through the Peppol network, all parties (e.g. suppliers and buyers) must have access to the network through a certified Access Point. All parties (e.g. suppliers and buyers) that send and/or receive electronic messages via the Peppol eDelivery network must also have an electronic identifier which is in effect their unique electronic address. There are different types of electronic identifiers in use, for example some organisations use their VAT number, while others obtain a dedicated identifier such as a Global Location Number (GLN).
16	Can buyers search senders (suppliers) in PEPPOL directory? Or Is there a supplier list at the address lookup so that buyers can look up a list of suppliers?	An online directory of entities who are able to receive electronic messages through the Peppol network is available at: https://directory.peppol.eu/public . The directory helps interested parties identify organisations that are capable of receiving electronic messages through the Peppol network. The directory only lists 'receiving parties' and so where a supplier is only setup for sending messages (e.g. eInvoices only), they may not be listed on the directory.
17	Are there financial supports available to suppliers to encourage them to become eInvoice enabled?	Over the last 3 years, the European Commission has issued a number of calls for eInvoicing specific proposals aimed at enabling both public and private sector organisations. The EU funded up to 75% of the costs of successful proposals. Additional funding of this nature may be made available in the future also. Information on EU funding for eInvoicing is available via the European Commission's eInvoicing website.

18	How does PEPPOL deal with credit notes?	The Peppol network has been developed to support the sending and receiving of electronic business messages, including Invoices. In terms of the Peppol network, the term 'Invoice' is used for both an invoice and a credit note unless otherwise stated in a specific context. Within the PEPPOL Invoice message specification, different document codes exist to indicate whether a message contains an invoice (i.e. '380') or a credit note (i.e. '381'). An 'Invoice Response' message can therefore be used to respond to both invoices and credit notes. In relation to the eInvoicing Standard the 'EN', the data model in EN16931-1 defines two alternatives for the creation of crediting transactions: either in the form of a negative invoice (meaning an invoice with a negative grand total) or as a credit note. One implication is that the credit note, too, may have a negative total. The standard does not express any preference for one or the other of the formats for crediting. Buyers in public sector (contracting authorities and entities) have to be prepared to receive billing documents of both formats. Additionally the Peppol BIS supports negative grand totals.
19	Suppliers have to send a compliant invoice to cloud. Would it also be option to add on buyer compliance for example a purchase order number needs to be quoted ?	Under the eInvoicing Directive the obligation is on public bodies to be able to receive and process eInvoices in accordance with the European Standard. While an invoice must contain a specific set of data in order to be legally binding document as detailed in the VAT legislation, it is also possible to require/ request additional specific fields or information from suppliers for eInvoices similar to paper invoices such as purchase order numbers. Caution needs to be applied with regard to mandating particular information to ensure it is reasonable basis for requiring the data and the requirement does not conflict with the European standard for eInvoicing.
20	When does each organisation register for PEPPOL can we do this now? Is there a setup usage fee?	Public bodies can connect to Peppol via Access Points, provided by eInvoice service providers. The eInvoicing Framework established by the OGP will give public bodies access to service providers to procure the services and solutions they need to be compliant with EN and to connect with the Peppol network. The Framework is available through the Buyers Zone on ogp.gov.ie. Public bodies can choose to draw down services from the OGP framework and establish their connection to the Peppol network at anytime.
21	How does GDPR apply outside of EU to protect user data	The OGP established the national framework for the provision of eInvoicing and PEPPOL networking systems and services. This OGP Framework aims to facilitate and enable eligible public bodies achieve compliance with the eInvoicing directive and to have the option to achieve benefits beyond compliance. Service providers awarded to this OGP Framework are subject to European GDPR. It is a matter for each contracting authority to ensure they agree their specific GDPR requirements with any service provider they enter into a contract with. The Irish Data Protection Commissioner website provides more details on the relevance of GDPR to data transfers to and from the EU. https://www.dataprotection.ie/en/organisations/international-transfers

22	Does PEPPOL capture bank details (as a support against fraud)?	The Peppol network supports the transmission of the European Standard compliant eInvoices. eInvoices compliant with the European Standard format may contain details necessary to support payment on invoices by means of the Single Euro Payments Area (SEPA) bank transfers, Credit Transfer, Direct debit, and Payment Card. While the security features of the Peppol network can help to protect against invoice fraud, it is vital that organisations consider eInvoicing within the broader context of their overall corporate, financial and business controls in order to mitigate against invoice fraud in general. The Peppol network has been developed to support the sending and receiving of electronic business messages (such as Invoices) rather than as a repository of the information transmitted. On entry into the Peppol network, all business content of messages transmitted is digitally signed and encrypted and through the use of digital certificates can only be decrypted by the intended recipient.
23	Is the cost of peppol linked to volume or just a fixed fee?	The costs charged by eInvoicing service providers differ depending on the services and solutions the public body is looking to procure. Some public bodies may be looking for basic compliance which allows them access to a portal from where they can download eInvoices from the Peppol network. Others may require a more integrated or straight-through processing which allows the eInvoice data to be integrated into their back office financial management system. Charges can change depending on volumes and there is usually a fee involved. The OGP's Framework for the provision of eInvoicing and PEPPOL networking services to the public sector provides details on the costs of solutions and services available to public bodies.

24	Why is an XML Invoice delivered via email not treated as eInvoice ?	At a European level, the European Directive on eInvoicing is about digitising the procurement process so that there is less manual handling and greater interoperability in order to reduce or avoid barriers to trade, improve competitiveness and move more consistently towards a greener Digital Single Market. To that end, the Directive stipulates that all Member States accept the European Standard for eInvoicing. The benefits of electronic invoicing are maximised when the generation, sending, transmission, reception and processing of an invoice can be fully automated. For this reason, only machine-readable invoices which can be processed automatically and digitally by the recipient should be considered to be compliant with the European standard on electronic invoicing. While XML invoices that comply with the European Standard *(please see note.1 below)* are deemed to be eInvoices, the use of email to transmit these invoices is not generally considered an appropriate method for machine to machine automatic processing (i.e. without manual intervention). Ireland has chosen the Peppol eDelivery network for the transmission of EU standard compliant eInvoices in public procurement. The Peppol network is supported by the majority of EU member states and in a growing number of countries internationally. Peppol is designed for the secure and automatic processing of electronic business messages within the public procurement processes and is also compatible with and used in private sector procurement. Note 1.: The European Standard (or ' EU Norm') comprises two XML formats, based on established international and open XML standards for business messages, UBL and UN/CEFACT. An eInvoice in either of these XML formats that complies with the specifications of the European Standard is deemed to be compliant with the EU Standard and all public bodies must be able to receive and process such an eInvoice.
25	Has Peppol been hacked?	The OGP is not aware of any breach of security that has compromised the integrity of the Peppol network. Peppol is an eDelivery network for the secure electronic transmission of Procurement messages and documentation including eInvoices. Connectivity to the Peppol network is provided through Peppol certified 'Access Points'. Messages transmitted through the Peppol network are secured through the use of public key infrastructure and standards-based encryption technology. This technology provides Access Points on the network with the ability to authenticate the origin and to verify the integrity of the content for messages that are routed through the network. All message data is encrypted as it travels through the Peppol network.

| 26 | What happens if u are not compliant by April deadline. | Upon the expiry of the transposition deadlines laid down in the European Directive and Irish law, contracting authorities and contracting entities should be obliged to receive and process electronic invoices which comply with the European standard on electronic invoicing and with any of the syntaxes on the list published by the Commission.

At a European level, following the April 2020 deadline, the European Commission will assess member states compliance with the Directive and submit a report to the European Parliament and to the Council which shall be accompanied by an impact assessment relating to the need for further action. Where a Member State is deemed to be non-compliant, the Commission may invoke infringement proceedings which could result in financials costs for the State.

At a national level, while no sanctions have been prescribed in legislation, there may at a minimum be reputational damage to public bodies which are non-compliant, in particular where a business has invested in the use of eInvoicing but is unable to avail of their legal entitlement to submit an eInvoice and therefore leverage their investment. |
| 27 | Where do commercial networks like coupa or Ariba fit | While we are not in a position to comment on any specific commercial solution, there are a number of supplier portal and/or digital marketplace solutions available on the market.

The Peppol eDelivery network facilitates the secure exchange of electronic business messages between parties using an open and standards-based networking and formats model. Parties can choose to avail of the services of a wide range of service providers to establish a connection to the Peppol network. There is no requirement for suppliers and buyers do avail of a common service provider to connect to Peppol and exchange messages.

Suppliers and buyers can therefore chose a method of connecting to the Peppol network that is best suited to their specific requirements and where appropriate interfaces to their specific financial management systems.

Other commercial options exist for transacting business electronically between trading partners in the form of digital marketplaces and supplier portals. These can require both the Buyer and Supplier availing of the same service provider and platform to transact. The Peppol network is open and standards-based and so it is an option for any commercial platform to establish its own connection to the Peppol network for exchanging Peppol specification business messages. |
| 28 | Presumably Private small companies can remain outside of scheme. | The eInvoicing Directive obliges public bodies to receive and process eInvoices in accordance with the European Standard (EN) should they be sent to them. The Directive doesn't oblige suppliers to send or receive invoices. Some countries in transposing the Directive have mandated suppliers to send eInvoices but Ireland hasn't chosen to mandate suppliers at this time. |

29	Is it safe to share confidential Invoice data to a 3rd party like Peppol ?	Security & Trust
		Peppol is an eDelivery network for the secure electronic transmission of Procurement messages and documentation including eInvoices. Connectivity to the Peppol network is provided through Peppol certified 'Access Points'. Messages transmitted through the Peppol network are secured through the use of public key infrastructure and standards-based encryption technology. This technology provides Access Points on the network with the ability to authenticate the origin and to verify the integrity of the content for messages that are routed through the network. All message data is encrypted as it travels through the Peppol network. The core infrastructure for identifying message routing details on the Peppol network is hosted and maintained by the European Commission.
		Norway provides one example of the level of use and trust in Peppol for eInvoicing in public procurement in Europe. The Norwegian government has set out public sector targets for e-procurement, in alignment with broader European initiatives. Norway's e-procurement infrastructure is built around the pan-European Peppol standards and network. Since the 1st of July 2011, it has been mandatory in Norway for all central government entities to receive invoices electronically.
		History of OpenPEPPOL and the Peppol network
		The Pan-European Public Procurement On-Line (PEPPOL) project was a pilot project funded jointly by the European Commission and the PEPPOL Consortium members. The PEPPOL project was initiated in 2008 with the aim of simplifying electronic procurement across borders by developing technology standards that could be implemented across all governments within Europe.
		The PEPPOL consortium was comprised of seventeen partners (mostly leading public eProcurement agencies) within 11 countries: Austria, Denmark, Finland, France, Germany, Greece, Italy, Norway, Portugal, Sweden, and the United Kingdom.
		The OpenPEPPOL Association was established on 1st September 2012 after successful completion of the Pan-European Public Procurement On-Line (PEPPOL) project which saw PEPPOL specifications being implemented in several European countries solving interoperability issues for electronic procurement.
		OpenPEPPOL was established as a non-profit international association under Belgian law and assumed full responsibility for the development and maintenance of the PEPPOL specifications, building blocks and its services and implementation across Europe. OpenPEPPOL consists of both public sector and private members. The Public sector members play a key role in the governance of the association and network as national Peppol Authorities.
30	When / has OGP template RFT AND Contract updated for text re option to use Peppol for e-invoice?	The OGP is currently looking into the possibility of including reference to the national eInvoicing approach in accordance with the European Standard (i.e. 'EN') for future contract templates or guidance materials.

31	Directive applies to OJEU above threshold contracts. Does directive apply to below threshold contracts with cross boarder , published on OJEU ?	The eInvoicing Directive obliges public bodies to receive and process eInvoices in accordance with the European Standard (EN) for eInvoices which relate to contracts above EU thresholds. Should a supplier send an eInvoice relating to a contract below EU threshold, whether it's a cross border contract or not the obligation doesn't apply. However if public bodies are receiving eInvoices related to contracts above EU thresholds the advice is to receive all eInvoices as driving volumes through the eInvoicing channel increases the potential for benefits be realised.
32	Directive applies to OJEU above threshold invoices. Does this include invoices from a drawdown Call off contracts drawn from a Framework Agreement ?	The Directive applies to eInvoices relating to contracts above EU threshold including shared contracts. Based on the OGP's previous experience, where a public body draws off a framework either by a direct drawdown, if allowable, or via a mini-competition the resultant contract is not a shared contract. However if a number of public bodies form together officially to jointly participate and run a drawdown in this situation it may (dependent on the construct of the parties/ contract offered etc.) be defined as a shared contract. You may need to contact the person within your organisation who is responsible for this specific contract/ drawing down these services in this situation.
33	OGP templates -RFT AND CONTRACT. when will these be updated to include text re Peppol ?	Please see answer to question 30 above
34	Is acceptance of XML directive standard by email legally compliant? Legally is the key word in the question.	The Directive calls for compliance with the European Standard (a semantic data model prescribing one of two XML formats). The Directive also notes that the benefits of electronic invoicing are maximised when the generation, sending, transmission, reception and processing of an invoice can be fully automated. For this reason the Directive specifies that 'only machine readable invoices' which can be processed automatically and digitally by the recipient should be considered compliant with the European Standard on electronic invoicing.

The use of email to transmit invoices is not generally considered an appropriate method for machine to machine automatic processing (i.e. without manual intervention).

It should be noted that this information is not intended as legal advice or a legal interpretation of Irish or EU law on public procurement. |
| 35 | Where you have single use suppliers (private sale, non-business operator), is it accepted that these suppliers will continue to submit paper invoices? | The eInvoicing Directive obliges public bodies to receive and process eInvoices in accordance with the European Standard (EN) should they be sent to them. The Directive doesn't oblige suppliers to send or receive invoices. Some countries, in transposing the Directive, have mandated suppliers to send eInvoices but Ireland hasn't chosen to mandate suppliers at this time. |

36	If we use the peppol network can the administrators of the peppol framework analyse and view our spending either now or in the future. Is information retained	By default, Peppol Access Point service providers have no access to the analyse or view the content of message content information without the explicit prior consent of the owner of the data. It is a matter for each Contracting Authority if they wish to avail of additional services that may require providing explicit consent for Peppol Access Point service provides to process their data beyond that of secure electronic transmission through the Peppol network. In such cases the Contracting Authority should ensure they agree their specific data protection and GDPR requirements with any service provider they enter into a contract with. Peppol is an eDelivery network for the secure electronic transmission of Procurement messages and documentation including eInvoices. Connectivity to the Peppol network is provided through Peppol certified 'Access Points'. Messages transmitted through the Peppol network are secured through the use of public key infrastructure and standards-based encryption technology. This technology provides Access Points on the network with the ability to authenticate the origin and to verify the integrity of the content for messages that are routed through the network. All message data is encrypted as it travels through the Peppol network.
37	Is there a threshold below which we are not legally obliged to accept an eInvoice?	The obligation to receive eInvoices applies to eInvoices related to contracts above EU thresholds. The current EU thresholds for contracts are available on https://ogp.gov.ie/public-procurement-guidelines-for-goods-and-services/ Where public bodies are receiving eInvoices related to contracts above EU thresholds they are encouraged to also receive for below threshold as it is through driving volumes that the full eInvoicing benefits can be realised.
38	Does an entity require a vat registration for eInvoicing? Some small bodies are below vat registration requirements.	All parties (e.g. suppliers and buyers) that send and/or receive electronic messages via the Peppol eDelivery network must also have an electronic identifier which is in effect their unique electronic address. There are different types of electronic identifiers in use, for example some organisations use their VAT number, while others obtain a dedicated identifier such as a Global Location Number (GLN). It is important that the scheme on which the identifier is based, is recognised by international standards organisation (ISO) to ensure it is globally unique. eInvoicing Ireland may be able to help public bodies with specific queries in relation to the choice of a suitable identifier for eInvoicing.

| 39 | We use OCR, can this work hand in hand with Peppol? E. G. When we bring the invoice in via Peppol OCR then takes over once its brought into our finance system? | Within the parameters of the legislation, Public bodies have a legal obligation to be able to receive and process eInvoices that comply with the European standard. The national approach to facilitating the receipt of European Standard compliant eInvoices is for public bodies to do so via the Peppol network.

The European Standard for eInvoicing provides for two formats, either of which eInvoices can be rendered in order to be compliant. Both of these format are XML-based and intended for automatic machine processing. EU Standard eInvoices received via Peppol will be in XML format.

OCR is generally associated with processing of invoices received in paper, PDF or other formats of scanned images of invoices. While existing systems that process invoices in this way can be maintained they are not deemed to be compliant with the European Standard. Therefore it is important that public bodies ensure they have also made the necessary provisions to meet their obligation to be able to receive and process eInvoices that comply with the European standard.

It is important to note that there is no requirement to decommission or migrate away from existing eInvoicing systems. Support for receiving European Standard format eInvoices via Peppol can exist in conjunction with other channels and methods such as OCR. |
| 40 | Are PEPPOL invoices received via the PEPPOL platform or via email? | eInvoices which are compliant with the European Standard (EN) as per the Directive are transmitted across the Peppol network between Service Providers Access Points using one of two standards-based secure internet protocols (AS2 or AS4). End Users (e.g. Contracting Authorities) can receive eInvoices from their Service Provider's Peppol Access Point in different ways. End Users (e.g. Contracting Authorities) can view and/or download their eInvoices through a Service Provider's online web portal. In addition to this, End Users can have their eInvoices automatically sent directly through a more integrated solution into the public bodies back office financial management system. Peppol Service Providers are capable of using a range of mechanisms to transfer an End Users eInvoices to their back office systems and will generally work with the End User to agree the most suitable method.

The Directive specifically calls out 'only machine readable invoices' which can be processed automatically and digitally by the recipient should be considered compliant with the European Standard on electronic invoicing. |

| 41 | Is there a financial penalty for organizations that aren't compliant by the deadline? | Upon the expiry of the transposition deadlines laid down in the European Directive and Irish law, contracting authorities and contracting entities should be obliged to receive and process electronic invoices which comply with the European standard on electronic invoicing and with any of the syntaxes on the list published by the Commission.

At a European level, following the April 2020 deadline, the European Commission will assess member states compliance with the Directive and submit a report to the European Parliament and to the Council which shall be accompanied by an impact assessment relating to the need for further action. Where a Member State is deemed to be non-compliant, the Commission may invoke infringement proceedings which could result in financials costs for the State.

At a national level, while no sanctions have been prescribed in legislation, there may at a minimum be reputational damage to public bodies which are non-compliant, in particular where a business has invested in the use of eInvoicing but is unable to avail of their legal entitlement to submit an eInvoice and therefore leverage their investment. |
| --- | --- | --- |
| 42 | How do we balance the usage of modern FMS iSupplier portals with the usage of a PEPPOL portal? | While public bodies must make the necessary provisions to meet their legal obligation to receive and process European Standard compliance eInvoices, there is no requirement to decommission or migrate away from existing eInvoicing systems.

Within the parameters of the legislation, Public bodies have a legal obligation to be able to receive and process eInvoices that comply with the European standard. The national approach to facilitating the receipt of European Standard compliant eInvoices is for public bodies to do so via the Peppol network.

One of the main beneficial features of Peppol from a national approach perspective is that Peppol is an open standards-based eDelivery network as opposed to a 'portal' to which suppliers are obliged to register with and/or be setup on. Rather than having to get setup on a range of supplier portals linked to various buyer financial systems, Suppliers are free to choose a Peppol service provider and solution that best fits their requirements to establish a connection to the Peppol network and become eInvoicing enabled. This can be done completely independently of any Buyer involvement. Once suppliers establish a connection to the Peppol network then this can be used to send eInvoices to any/ all public bodies that have adhered to the national approach and other organisations connected to the Peppol network, in Ireland, Europe and internationally – i.e. 'Connect once – Connect to all'.

While Buyer-specific supplier portals have benefits, suppliers must be on-boarded to the portal and there is ongoing maintenance required to ensure supplier details are up to date. This can result in an administrative overhead for both buyers and suppliers where they are required by multiple Buyers to be set up |

both buyers and suppliers where they are required by multiple buyers to be set up on and transact through various systems.

Peppol attempts to share the benefits of eInvoicing across all stakeholders.

43	Can we have the slides from Mary and Anne presentations also please?	All the presentations, including Mary and Anne's, have been circulated via email to all attendees and have been posted on https://ogp.gov.ie/einvoicing-implementation-event-for-sub-central-government-february-2020/
44	Does each public body need a separate portal? Can groups of entities share one portal solution?	Public bodies are required to establish a connection to the Peppol network to establish their capability to receive and process eInvoices in compliance with the European Directive. Peppol-based eInvoicing Service Providers operate and host online portals to provide their users with access to view and/or download their eInvoices online. Public bodies do not generally need a separate portal as these are online shared services, operated and hosted by their Service Provider. It is possible for groups of entities to share the one portal solution under a single account, assuming the individual entities of such a group have agreed their specific processes for routing invoices and have agreed terms and conditions with each other and their Service Provider. Public bodies which are eligible to use OGP Frameworks, can engage the services of an eInvoicing service provider on the OGP's Framework. To access the Framework click onto the Buyers Zone on ogp.gov.ie
45	Is Trojanit on the OGP eInvoicing framework? If not how can public bodies engage with them in a compliant procurement process?	TrojanIT is not a member of the OGP's eInvoicing Framework. The OGP does not provide information on how to engage with individual suppliers. Please consult with the OGP customer support team or the OGP website resources for advice, guidelines and information on procurement procedures and practices.
46	Can we choose a supplier to become compliant by deadline and at a later stage choose another supplier?	It is possible to draw down more than once from an OGP Framework such as the eInvoicing Framework. When it would be possible to go back and draw down from the Framework for a second time would depend on the details of the contract agreed with the first supplier and the services and solutions specified etc.
47	Item 5 in the 19 things... handout mentions a EU threshold. What is the threshold amount and is compliance only required on contracts above this figure	The eInvoicing Directive obliges public bodies to receive and process eInvoices in accordance with the European Standard (EN) for eInvoices which relate to contracts above EU thresholds. Should a supplier send an eInvoice relating to a contract below EU threshold, whether it's a cross border contract or not the obligation doesn't apply. However if public bodies are receiving eInvoices related to contracts above EU thresholds they are advised to receive all eInvoices because it is only through driving volumes will the benefits be realised. The current EU thresholds for contracts are available on https://ogp.gov.ie/public-procurement-guidelines-for-goods-and-services/

| 48 | As a small supplier must I register with Peppol and the hse version HBS ??? | There is no obligation on Irish suppliers or any other entities in Ireland to issue eInvoices in accordance with the European Standard via the Peppol network. The obligation is only on 'contracting entities and contracting authorities' to 'receive and process eInvoices. Therefore there is no obligation on small suppliers to connect to Peppol. However if a supplier would like to send eInvoices via the Peppol network they can do so by engaging an eInvoice service provider to provide them with access to the Peppol network. Once they are connected to the Peppol network they are connected to all entities on the network.

It is important to note that there is no requirement for Contracting Authorities to decommission or migrate away from existing eInvoicing systems. Support for receiving European Standard format eInvoices via Peppol can exist in conjunction with other channels and methods. |
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