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Mandatory e-invoicing

German Federal Ministry of Finance, letter of 15 October 2025

Mandatory e-invoicing for domestic B2B supplies

German Federal Ministry of Finance, letter of 15 October 2025, III C 2 - S 7287-a/00019/007/243

Since 1 January 2025, the mandatory e-invoicing for domestic B2B supplies has been in effect, accompanied by staggered transitional arrangements for invoice issuers. The circular letter published on 15 October 2025 answers further open questions and amends the German VAT Application Decree accordingly. It includes crucial clarifications on the various categories of errors and their consequences, as well as on the importance of validation.

Format errors

An invoice with format errors is not an e-invoice, but another invoice in a deviating electronic format. A format error occurs when an invoice file does not meet the syntax or technical requirements or does not allow for correct and complete extraction.

Business rule errors

A business rule error occurs if the invoice violates a business rule provided by the technical regulations for checking the logical dependencies of the invoice information. Business rule errors that are not caused by a violation of the mandatory invoice items are insignificant from a VAT point of view.

Content errors

A violation of the mandatory invoice items constitutes a content error, which results in a non-compliant invoice.

Validation

Whether an invoice meets EN 16931 requirements can be checked using a suitable validation application. The recipient must check the invoice details for completeness and accuracy. However, if due diligence is exercised, the taxable person can rely on validation result regarding the format and business rules. The validation report should be retained to fulfill the obligation to provide evidence.

Further essential clarifications

- Mandatory invoice details must be included in the structured part of the e-invoice
- Statement "*Invoice date corresponds to date of supply" is* not permitted for e-invoices
- There is also an e-invoicing obligation when the option for VAT is exercised
- Recurring invoices can be sent as as e-invoices
- Optional e-invoicing in specific cases without the consent of the recipient
- Correction of an e-invoice can only be done by an e-invoice
- Obligation to retain a duplicate of every incoming and outgoing invoice for eight years

Application

The administrative guidelines apply to all supplies made after 31 December 2024, with transitional arrangements applying until 31 December 2027.

Our services

We will be pleased to provide you with comprehensive advice on all aspects of e-invoicing, from tax technical advice through to process optimization and IT implementation.

Get in touch

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Visit our website for more information about e-invoicing and our services.