Is a PDF sent by email the same as an e-invoice?

For: Trading company · limited liability company · limited company

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Applicability: In the e-Invoice exchange system

The PDF itself is not a structured e-invoice for automated processing. Please check the format your programme outputs.

Account appearance and data exchange

A PDF is a readable representation of a document. A structured e-invoice contains data that systems can retrieve and process. Therefore, the mere fact that you have sent the invoice by e-mail does not in itself prove that the prescribed exchange of e-invoices has taken place.

When choosing a tool, ask for a demonstration of the entire process: creation, sending, delivery status, required fiscalisation and availability of the original record. Also ask if you can export the data if you change the programme later.

How to prepare this in your business

At the software demonstration, ask to be shown the actual status of the document and how to locate a previously sent invoice. Then check what the recipient receives and who to contact if the message fails to go through. A written confirmation of the agreed functionalities and costs is useful.

In your own process, separate sending the invoice from sending its copy to the customer. If the customer requests a PDF for reading, that should not be confused with verifying whether the required structured document has been properly exchanged.

Example of programme verification

The programme has a "Send PDF" button. Ask them to show you whether it also sends a separate, structured invoice via the supported exchange. A visually neat PDF is not sufficient proof of that functionality.

Specific next steps

1. Check the structured format.
2. Check the exchange method and the fiscalisation.
3. Keep the original invoice.

Most common mistakes

• Matching a scanned invoice with a structured e-Invoice.

• Check only the sending, and ignore the receipt and archive.

Limits of application

The visual representation and the data record have different roles.

Sources

Tax Administration · Guide to Fiscalisation 2.0

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