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WHEN GOING DIGITAL ISN'T ENOUGH

E-INVOICING ACROSS EUROPE

By Peter Jaap de Graaf,
Enterprise Account Director
APRO by PairSoft







Electronic invoicing has long promised to streamline one of the most friction-heavy processes in business. Across Europe, that promise is increasingly being reinforced by legislation. However, rather than delivering a single, unified approach to digital transformation, governments are introducing a variety of national requirements that businesses must navigate.

Italy has operated a mandatory B2B e-invoicing system since 2019, routing invoices through its government-run SDI (Sistema di Interscambio) platform. Belgium activated its own B2B mandate in January 2026, with no phased rollout and penalties reportedly reaching €5,000 for non-compliance. Germany's receiving obligation came into force in January 2025, with sending requirements phased in through 2027 and 2028. France, following repeated delays, is set to require invoice receipt from September 2026, with sending obligations extending to SMEs through September 2027. Meanwhile, Spain has some of the steeper financial penalties on the continent, with fines potentially reaching €24,000.

Complicating matters further, the EU's VAT in the Digital Age (ViDA) initiative introduces digital reporting requirements for cross-border B2B transactions, with key changes scheduled for 2030.

Framework or patchwork?

Despite the emphasis on European digital harmonisation, the practical reality of e-invoicing remains a patchwork of national rules. Each country has its own requirements for invoice formats, submission platforms or clearance models, digital signatures, archiving periods and validation procedures. Some jurisdictions impose specific certification requirements, while businesses must also ensure their VAT calculations and record-keeping meet the relevant obligations.

For a business operating across two or three member states, this can be demanding but manageable. For one operating across five, seven or ten, it becomes an ongoing compliance challenge that finance, procurement and IT teams may not be equipped to absorb alongside their existing responsibilities.

The mandates are not arriving simultaneously either. They are staggered, phased and subject to revision. France's timeline has shifted several times, while Germany's phased sending requirements mean that a business compliant today may face additional obligations as new requirements come into force.

Treating e-invoicing as a series of isolated compliance exercises, addressing each country only as its deadline approaches, risks creating perpetual disruption. Businesses will be better placed to manage these changes if they build flexible systems and processes that can accommodate new mandates without requiring a complete overhaul each time.

> "Teams should not have to repeat the work manually every time a national mandate changes"

The price of waiting

The temptation to monitor developments before committing to action is understandable, but it carries commercial risks. In clearance-model countries such as Italy, an invoice that fails validation at the government gateway may not be delivered to the buyer. This can delay payment, complicate VAT recovery and prevent the transaction from being completed as intended. For suppliers dealing with multiple Italian counterparties, even a short period of non-compliance can have direct cashflow implications.

The operational consequences extend beyond rejected invoices. Exceptions can fall outside normal processing workflows, leaving finance teams to resolve issues manually, reconcile discrepancies across systems and manage month-end close with incomplete data. Where early-payment discounts are available, delays can also mean missed opportunities to reduce costs. In markets where VAT submissions depend on invoice data, problems with e-invoicing can delay tax recovery and tie up working capital.



The case for acting early is therefore about more than compliance. It is also about protecting commercial relationships, maintaining efficient payment processes and reducing the administrative burden on teams responsible for managing supplier transactions.

The operational and technical reality

Procurement professionals encountering this landscape for the first time may find that the technical requirements are more granular than the headline mandates suggest. Cross-border transactions can involve different specifications for invoice data, validation rules, signature workflows and archiving obligations, depending on the countries involved.

Meeting these requirements across every market in which an organisation trades requires careful coordination between procurement, finance and IT. Supplier records, purchase-order data and invoice information must be sufficiently accurate and consistent to support compliant processing. Teams should not have to repeat the work manually every time a national mandate changes.

Technology can help by centralising regulatory rules and updating requirements as they evolve, reducing the need for accounts payable teams to become specialists in every jurisdiction.

> Supplier records, purchase-order data and invoice information must be sufficiently accurate and consistent to support compliant processing

However, organisations should also ensure that the underlying processes, data and responsibilities are clearly defined.

Research attributed to Ernst & Young estimates that a single full-time employee processing invoices manually can handle approximately 6,000 invoices annually, compared with more than 90,000 with automation. If supported by the relevant research and applied to comparable processes, this represents a substantial potential increase in throughput. Reducing manual processing can free staff to focus on exception management, analysis, supplier relationships and the strategic work that creates greater business value.

Why the technology decision matters as much as the deadline

The instinctive response to a new compliance requirement is often to find a solution that addresses the immediate problem. Adding a dedicated e-invoicing module to an existing ERP system through middleware may meet an immediate need, but it can also introduce another vendor relationship, additional integration and maintenance requirements , and potential risks when translating data between formats.

For organisations operating across multiple entities, countries and currencies, integrating e-invoicing closely with existing financial systems can help simplify these challenges. The most suitable approach will depend on the organisation's current technology, operating model and regulatory requirements.

Ideally, invoice data should flow into the general ledger, purchase-order matching and approval workflows without unnecessary manual re-entry or intermediate formatting steps. Compliance checks should form part of the process from the point an invoice is generated or received, rather than being left until the end.

For organisations managing complex procurement structures across multiple member states, the distinction between integrated and disconnected processes can be significant. A well-designed system can make it easier to accommodate new mandates as they arrive, while reducing the need for repeated implementation projects when requirements change. Whatever the architecture, flexibility, reliable data exchange and ongoing regulatory maintenance should be central considerations.

Building for what comes next

The global adoption of e-invoicing and digital reporting will continue to evolve, with ViDA extending digital reporting requirements in Europe and other regions, including Latin America and Asia-Pacific, developing their own approaches.

Organisations that treat the current wave of deadlines as the final word risk having to revisit their systems and processes as further requirements emerge. Preparing for change means looking beyond the next compliance date and considering how e-invoicing fits into the wider procurement and financial operating model.

This is an opportunity to build processes that can adapt as regulations evolve, while also addressing the everyday challenges of invoice processing, supplier data quality and payment management. By bringing procurement, finance and IT together early, organisations can work towards lower processing costs, more efficient payment cycles, stronger supplier relationships and a more sustainable approach to compliance.





"CARBON NEUTRAL" BANNED IN THE EU FROM SEPTEMBER 2026?

By Ellis Clark
Head of Marketing
Tunley Environmental

From 27 September 2026, businesses marketing products and services to EU consumers will be subject to stricter rules on claims such as "carbon neutral", "climate neutral" and "carbon positive". In particular, companies will no longer be able to describe a product or service as having a neutral, reduced or positive greenhouse gas impact when that claim relies on offsetting emissions outside the product's value chain.

This does not amount to a universal ban on the words "carbon neutral". However, it represents a significant change in how EU carbon neutral claims can be made and substantiated. Businesses selling into the EU should review their packaging, websites, advertisements and product information before the rules apply.

> "Following ISO 14068 does not override EU consumer law."

Is "carbon neutral" being banned in the EU?

Unfortunately (as with many of the sustainability regulations), the answer is more nuanced than a simple yes or no.

The changes come from the EU's Directive on Empowering Consumers for the Green Transition, known as Directive (EU) 2024/825. The Directive became part of EU law in March 2024. Member States were required to incorporate it into their national laws by 27 March 2026, and the new rules will take effect from 27 September 2026.

It amends the Unfair Commercial Practices Directive by adding several greenwashing practices to the list of practices prohibited in all

circumstances. One is claiming, based on greenhouse gas offsetting, that a product has a neutral, reduced or positive impact in terms of greenhouse gas emissions.

Under EU consumer law, a "product" can be a good or a service. The prohibition could therefore affect offset-based claims including:

- "Carbon-neutral delivery"
- "Climate-neutral flight"
- "Carbon-positive product"
- "CO_2-neutral service"
- "Climate compensated"
- "Net Zero product"

If one of these claims depends on buying carbon credits or supporting projects outside the product's value chain, it will be prohibited. The quality of the credits or existence of independent certification does not remove this restriction.

> The new rules do not mean businesses should stop communicating climate action. They require them to communicate it with greater precision

What is changing for carbon neutral claims?

The new EU greenwashing rules affect messaging related to carbon in three important ways.

1. Offset-based product claims will be prohibited

A business will no longer be able to calculate the emissions associated with a product, purchase an equivalent quantity of carbon credits and then market the product to consumers as "carbon neutral".

Businesses are not prohibited from financing carbon projects. The Directive allows companies to communicate investments in environmental initiatives, including carbon-credit projects, where that information is accurate and not misleading.

A company could, for example, explain how much it invested in a verified carbon-removal project. It should not turn that investment into a claim suggesting that buying or using its product has no climate impact.

2. Generic environmental claims face a higher threshold

The Directive also prohibits generic environmental claims where a business cannot demonstrate recognised excellent environmental performance relevant to the claim. The European Commission's 2026 guidance on the Directive indicates that standalone terms such as "carbon neutral", "climate neutral", "carbon compensated" and "carbon positive" can be generic environmental claims.

Recognised excellent environmental performance has a specific meaning. It generally relates to the EU Ecolabel, officially recognised EN ISO 14024 Type I ecolabelling schemes or top environmental performance under other applicable EU legislation. A general assurance or carbon-neutrality certificate may not, by itself, meet this test.

Instead of relying on broad language, businesses should consider whether they can communicate a specific, substantiated statement explaining:

- What has been measured
- The scope and period covered
- What has legitimately been reduced
- The methodology and baseline used
- Whether carbon credits are involved
- Where supporting evidence is available

Adding more detail does not, by itself, make an environmental claim compliant. The claim must also be accurate, supported by verified and current evidence, and presented in a way that does not mislead consumers about the nature or scale of the environmental benefit.





3. Future claims will require verified plans

Claims about future environmental performance, including commitments to become carbon neutral or net zero by a particular date, must be supported by clear, objective, publicly available and verifiable commitments.

Businesses will need a detailed and realistic implementation plan with measurable, time-bound targets and the resources required to deliver them. Progress must also be regularly verified by an independent third-party expert, with the findings made available to consumers.

A statement such as “We will be carbon neutral by 2030” cannot therefore be treated as an unsupported aspiration. It needs a defined emissions boundary, interim targets, allocated resources and evidence of progress.

> The claim must also be accurate, supported by verified and current evidence, and presented in a way that does not mislead consumers

Can businesses still make life cycle carbon claims?

The offsetting prohibition does not apply where a neutral, reduced or positive claim is based on the actual lifecycle impact of the product within its value chain. However, the claim must still comply with other requirements under EU consumer law.

A robust Life Cycle Assessment can establish the emissions associated with raw materials, manufacturing, distribution, use and end-of-life. This evidence may support a specific claim about reduced product emissions or performance against a defined baseline. For example, “This product has 30% lower cradle-to-gate greenhouse gas emissions than its 2023 equivalent” is more informative than “low-carbon product”. It would still require a consistent comparison, credible methodology, current evidence and a clearly explained scope.

Completing an LCA does not automatically make every environmental statement acceptable. The wording must accurately reflect the assessment’s findings without exaggerating the benefit.



Does ISO 14068 still have a role?

ISO 14068-1 remains a valuable framework for managing and demonstrating carbon neutrality. It establishes a hierarchy that prioritises greenhouse gas reductions before the use of high-quality carbon credits and requires transparent reporting.

However, following ISO 14068 does not override EU consumer law. A business may use the standard to structure its carbon management programme while still needing to reconsider how the achievement is presented in consumer-facing marketing.

There are two separate questions for businesses to consider. First, has the organisation followed a well-substantiated process to measure and reduce emissions and address any residual emissions, such as through ISO 14068? Second, is it legally permitted to communicate the outcome as a “carbon neutral” claim? Even where the underlying process is robust, a business cannot market a product or service as carbon neutral to EU consumers if that claim relies on carbon credits outside the product’s value chain.

Do the rules apply to UK businesses?

The Directive applies to business-to-consumer marketing within the EU Single Market, including relevant products and traders originating outside the EU. UK businesses selling goods or services to EU consumers should therefore review



their EU-facing communications.

Business-to-business commercial practices sit outside the harmonised scope of this Directive, although other EU and national advertising rules may still apply. Businesses operating in Great Britain must also continue to follow the CMA's Green Claims Code, which requires environmental claims to be truthful, clear and substantiated.

How should businesses prepare?

Businesses should review more than product packaging. Carbon claims can appear across websites, retailer listings, advertisements, brochures, social media, sustainability labels and product names.

A practical preparation process should include:

1. Create an inventory of carbon claims. Identify uses of "carbon neutral", "climate neutral", "carbon positive", "net zero" and similar terminology across EU consumer touchpoints.

2. Establish what each claim covers. Separate product claims from company-level statements and current achievements from future targets.

3. Identify the role of offsetting. Determine whether a claim relies on carbon credits outside the product's value chain.

4. Review the evidence. Check assessment boundaries, methodologies, comparisons, verification and the age of the data.

> "Businesses are not prohibited from funding carbon projects, but they must be careful about how they describe the impact of that investment on their products and services."

5. Use specific evidence. Where appropriate, communicate measured reductions and progress against a defined baseline instead of using an unqualified headline claim.

6. Review existing packaging. The Commission's guidance indicates that the rules will also affect existing products already in the distribution chain. Businesses may need to cover or correct non-compliant claims.

7. Introduce a claim-approval process. Sustainability, scientific, legal and marketing teams should review environmental messaging together before publication.

The Bottom Line

The new rules do not mean businesses should stop communicating climate action. They require them to communicate it with greater precision.

Measured reductions, transparent lifecycle boundaries, credible transition plans and clear disclosure of carbon-credit investments can create a stronger sustainability story than a broad claim of neutrality.

Tunley Environmental supports organisations with carbon assessments, Life Cycle Assessments, ISO 14068 and science-based green marketing reviews. We can help businesses assess the evidence behind their environmental claims and translate technical findings into transparent, verified communications aligned with green claims regulations.

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