



Kerstin Jorna

Directorate-General for Internal Market,
Industry, Entrepreneurship and SMEs (DG
GROW)

Rue de la Loi / Wetstraat 200
B-1049 Brussels, Belgium

01 June 2026

Dear Director General,

RE: Why EDIFACT matters for European Business

BusinessEurope is the leading advocate for businesses across Europe.

We are writing to set out the key priorities of European business on a specific VAT issue that will need to be addressed in the context of the upcoming revision of Directive 2014/55/EU on electronic invoicing (the Directive).

This revision represents a critical opportunity to ensure that the implementation of the VAT in the Digital Age (ViDA) package, in particular its rules on mandatory electronic invoicing and Digital Reporting Requirements (DRR) applicable from 1 July 2030, is workable for industry and supports, rather than impedes, cross-border trade within the Single Market.

Getting the framework right is also a matter of industrial competitiveness: unnecessary compliance costs and forced disruption to established supply chain infrastructures divert resources from innovation and growth, and risk undermining Europe's position as an attractive place to do business.

We are concerned that the Directive revision, as currently framed, will inadvertently exclude UN/EDIFACT as a permitted format for cross-border electronic B2B invoices.

The current ViDA rules rely on a technical decision originally taken for public procurement purposes, which restricts the formats that public administrations are required to accept. That restriction, which was justified at the time by the need to limit the technical burden on public authorities, is now being extended, without independent justification or any assessment of its impact on businesses, to B2B invoices exchanged cross-border.

This is not a marginal technical issue. EDIFACT underpins the end-to-end supply chain processes of major European industries, including automotive, retail, healthcare and logistics, which have invested decades in building integrated digital environments handling millions of daily transactions.

Critically, EDIFACT is fully capable of conveying all required invoice information in line with the European invoicing standard. The European standardisation body responsible for that standard continues to maintain and update EDIFACT alongside other permitted formats, confirming that the exclusion is a policy choice, not a technical necessity.



A mandatory switch to other formats would require wholesale changes not merely to invoicing processes, but to the wider digital infrastructure businesses rely on, leading to a disproportionate structural disruption.

A pragmatic solution exists: **permitting EDIFACT for the B2B invoice exchange between businesses, while maintaining existing format requirements for the separate obligation to report transaction data to tax authorities. These are two distinct obligations that should not be treated as one.**

We therefore urge the Commission to use the revision of Directive 2014/55/EU to formally recognise EDIFACT as a permitted format for B2B electronic invoices, while maintaining existing format requirements for reporting to tax authorities. Before any final determination is made, we also call on the Commission to publish a dedicated impact assessment on the costs of exclusion (one that has not yet been undertaken) and to ensure that businesses are not forced to abandon EDIFACT in the interim pending the outcome of the revision.

At a time when European competitiveness is under renewed scrutiny, the decisions taken in this revision will directly affect the cost of doing business across Member States for some of Europe's most important industrial sectors.

BusinessEurope stands ready to engage constructively with DG GROW and the wider Commission services to ensure that the legislative outcome serves the interests of European businesses and supports the competitiveness objectives of the Single Market.

We remain available to discuss these priorities further.

Yours sincerely,

Markus J. Beyrer

cc: Stefka Dzhumalieva, Head of Unit G2 Single Market Implementation Tools, DG Grow

cc: Andrea Caccia, Chairperson of CEN and TC434 on Electronic Invoicing

cc: Gerassimos Thomas, Director-General, DG TAXUD

cc: Raluca Trasca, Head of Unit C1 Value Added Tax Policy, DG TAXUD