



General principles to be followed in order to make e-invoicing adapted to the reality of SMEs

The principles described below should be taken into consideration while writing any standard on electronic solutions for invoicing. Those principles should not be strictly applied but rather constitute criteria against which the provisions of the standards need to be checked.

1. The users' software has to be capable of being installed and operated on a standard desktop computer i.e. no additional hardware should be required in order to use the software.
2. Databases and servers with common exchange data should be easily accessible and free of charge or very low priced.
3. The user interface should be linked to the server interface via internet.
4. Applied software should be interoperable at minimum cost and effort with the existing common accounting systems.
5. Cost of acquiring the software or hardware, as well as of the transactions conducted by electronic means, should be guaranteed at an affordable price i.e. impact on price of all the solutions described in a standard needs to be checked.
6. Complexities of international transactions should not bring complications to the system i.e. the standards should solve the differences and address the complexities rather than incorporating them.
7. International transactions should not create any additional time delays.
8. Privacy of users and data protection must be ensured. The system owner should be an independent body and access to the data should not be granted to any private entities that could make use of it for their commercial purposes (e.g. banks could use the information for their decisions on granting credits)