

You drive, we care.



DKV eINVOICING

General information about DKV eINVOICING

With DKV eINVOICING you benefit from a new electronic service, which is not only kinder to the environment but also saves time and money.

Please note: when you opt for DKV eINVOICING, **only the electronic invoice is valid as the original.** Printing out the electronic invoice and filing it in paper form in a lever-arch file is not a permitted way of archiving an original e-Invoice. An electronic original invoice **must be archived electronically.**

General invoicing rules:

» **Obligation to retain records**

The company is generally obliged to retain invoices. If the invoices contain foreign value added tax, they must not only comply with domestic national legal requirements but also the requirements of the relevant foreign legal system.

» **Retention period**

The retention period depends on the country and is generally between four and fifteen years and usually begins at the end of the calendar year in which the invoice was issued.

» **Principles of retention**

The authenticity of the origin of an invoice, the integrity of its content and its legibility must be guaranteed, irrespective of whether it exists on paper or in electronic form, from the time of issue to the end of the period of retention of the invoice (see. Art. 233 para. 1 MwStSystRL (EU VAT System Directive)). The relevant country lays down whether the invoices are to be retained in the original form in which they are sent or made available, i.e. on paper or electronic, and which additional proofs of retention, if any, are to be provided (see Art. 247 para. 2 MwStSystRL (EU VAT System Directive)).

Drive safely. Throughout Europe. Regards your DKV Euro Service!