

FREE GUIDE

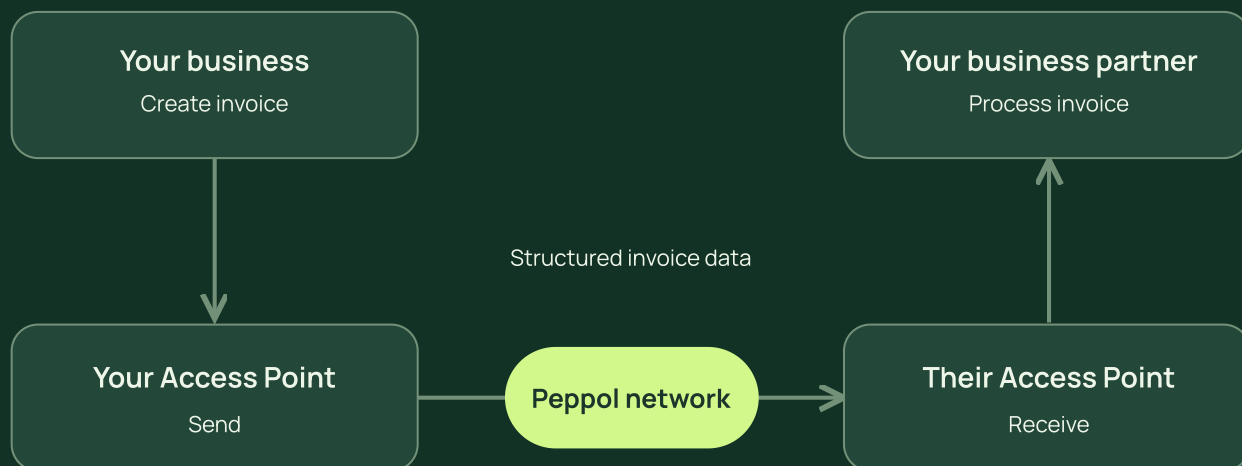
FOR BUSINESSES IN GERMANY

E-invoicing. Understood. Peppol. In perspective.

What your business needs.

Which questions come first.

How to turn a requirement into a useful workflow.



Peppol is a delivery route. The format and your internal process remain separate decisions.

Format. Delivery. Process.

A concise guide to deadlines,
your self-check and next steps.

01 / THREE DIFFERENT QUESTIONS

A format is not a network. A network is not a workflow.

Keep these three layers separate when assessing your current software or a new provider.

1 Format: what does the invoice contain?

A structured e-invoice contains machine-readable data. A plain PDF does not meet that definition. XRechnung is XML-based. A suitable ZUGFeRD profile combines readable PDF and embedded XML. Check the required version and profile. [\[1\]](#) [\[7\]](#) [\[8\]](#)

2 Delivery: how does it reach the recipient?

Email, a portal or Peppol can carry invoices. The recipient's requirements and available software determine what fits. German B2B invoicing does not generally require Peppol. [\[1\]](#) [\[5\]](#) [\[6\]](#)

3 Process: what happens next?

Someone must receive, validate, approve and retain the invoice. Agree responsibilities and error handling with your accounting team, including how structured data reaches its destination.

START HERE

Check what you already have.

Ask your software provider about formats, delivery routes, imports and retention features. Add a service only when a specific gap remains.

This guide provides technical orientation. Discuss individual legal and tax questions with your advisers.

02 / GERMAN DOMESTIC B2B TRANSACTIONS

What applies when?

The overview.

Receiving and issuing invoices have different rules. Transitional periods concern issuance; exceptions continue to apply afterwards. [\[1\]](#) [\[2\]](#) [\[3\]](#)

2025

Enable receipt

Since 1 January 2025, domestic businesses generally need to be able to receive e-invoices, including small businesses under the Kleinunternehmer rules. An email inbox may be sufficient for receipt. [\[1\]](#)

2026

General transition period

Issuers may still use other invoice types for affected transactions until 31 December 2026. A plain PDF requires recipient consent; paper remains possible under the transitional rule. [\[1\]](#) [\[3\]](#)

2027

Prior-year turnover matters

For issuers with total turnover of no more than €800,000 in 2026, the transition extends to 31 December 2027. There is also a separate EDI transition provision. [\[3\]](#)

2028

Transitions end; exceptions remain

These transitional periods end on 1 January 2028. This does not create a universal Peppol requirement or mean every invoice must be an e-invoice. [\[1\]](#) [\[2\]](#) [\[3\]](#)

Check exceptions separately

These include small-business issuers, low-value invoices up to €250 gross subject to statutory exclusions, and certain tax-exempt transactions. The general rule concerns B2B, not B2C. [\[1\]](#) [\[2\]](#) [\[4\]](#)

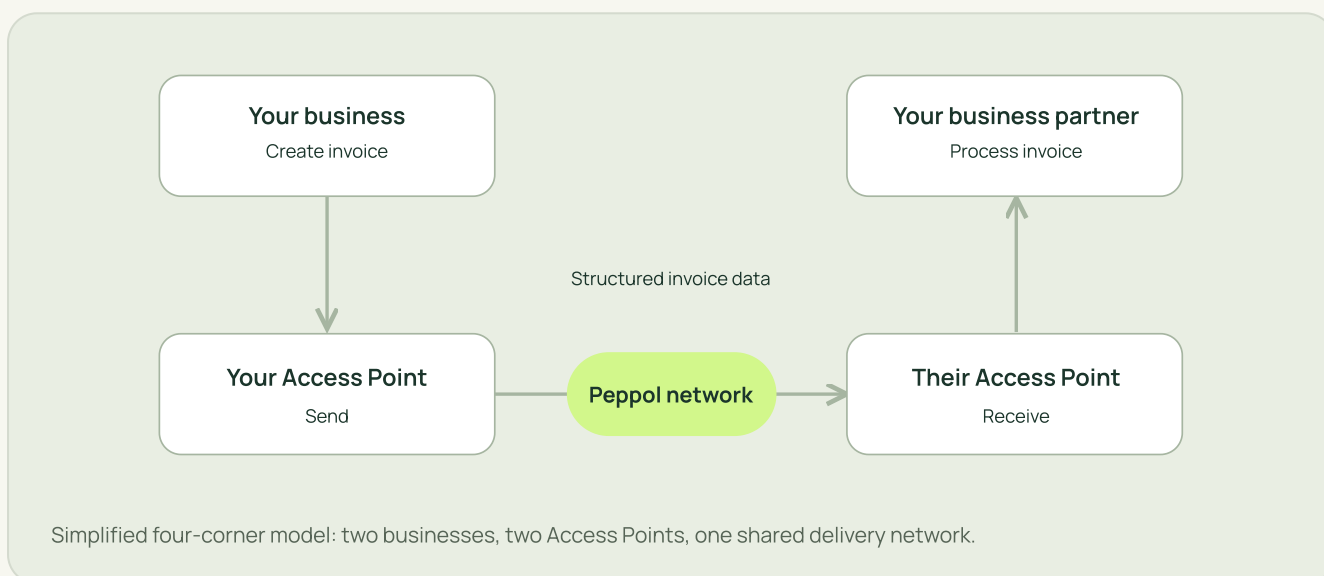
Public-sector customers

B2G has separate requirements. Check the federal, state and specific buyer rules. Do not apply B2B deadlines without checking. Federal ERechV, section 3 [↗]

03 / A NETWORK FOR DELIVERY

A route to the recipient. Not a replacement for process.

Peppol connects businesses through connected services. Senders and recipients can use different Access Points. A business using the network does not need to operate its own Access Point. [6]



ASK YOUR SERVICE PROVIDER

Identity & reachability

Which participant identifier is used? Who enables receipt? Which document types and processes does the recipient support? Ask to see registration and delivery status.

AGREE WITH YOUR TEAM

Systems & responsibilities

How does an invoice move from your software to the service and into accounting? Who handles rejections and keeps master data current?

An API is one possible connection.

Start with your existing system and volume. An integrated feature or portal may already fit. Custom API integration becomes relevant when there is a clear automation need.

For invoices to the German federal government, OZG-RE offers web entry, upload, Peppol and email. Peppol is one option among several. [5]

04 / A CHECK FOR YOUR TEAM

What already works?

What remains open?

Work through these points with accounting and your system owners. “Open” identifies work to do; it is not an automatic assessment of legal compliance.

Our current position	Clear	Open
Receipt We know where structured invoices arrive and who handles them.	☐	☐
Issuance Our software generates the required format, and we have tested it.	☐	☐
Business partners We know key customers’ formats, delivery routes and recipient details.	☐	☐
Validation Technical errors and business discrepancies are identified and assigned.	☐	☐
Accounting Import, approval and retention are agreed with the accounting team.	☐	☐
Failures We detect failed deliveries and have an agreed resolution path.	☐	☐
Our most important open question		
Owner / next review date		

Prefer to check online?

Our free self-check helps identify your next step.

Open self-check ↗

Freely accessible, without an email form: neurofunken.de/en/peppol

05 / START WITH SMALL, VERIFIABLE STEPS

Your next step needs a purpose.

1 Make your current setup visible

List invoicing systems, key business partners and existing features. Name responsible people in accounting and technology.

Result: a short list of capabilities and open points.

2 Test an actual workflow

Use anonymised test data to create, validate, deliver and import an invoice. Also test an intentionally invalid invoice.

Result: visible evidence of where success and errors arrive.

3 Close specific gaps, then hand over

Commission only the gaps that remain. Document responsibilities, support, monitoring and handover with the accounting team.

Result: a traceable workflow for daily use.

BEFORE CHOOSING A PROVIDER

Ask about these costs and terms separately.

One-off

Setup, registration, migration, integration and training.

Recurring

Base price, volume, documents, support and extra features.

When switching

Data export, contract end, participant identifier and continuity.

Request a quote for your actual scope. Provider fees and implementation are separate services; a consulting roadmap does not automatically include them.

06 / TURN QUESTIONS INTO A PLAN

You bring the context. We clarify the technology.

We explain e-invoicing, XRechnung, ZUGFeRD and Peppol around your questions, review your systems and make the next steps clear.

ONE-OFF ADVISORY PACKAGE

E-invoicing & Peppol roadmap

€299.00

one-off · including 19% VAT

- Technical assessment for one business with up to two existing invoicing systems
- Questions through forms and digital exchange, using existing vendor documentation
- Format, receiving, sending and Peppol options with technical adjustment points
- Written roadmap with three prioritised next steps, cost estimates and a tailored checklist
- One digital follow-up round on the delivered roadmap

[View the scope in our shop ↗](#)

How to prepare

Bring system names and versions, workflows and open questions. Vendor information helps. We do not need credentials or real invoice archives for this assessment.

Support through setup

Setup, testing and team guidance are quoted separately as needed. Scope, implementation costs and provider fees are agreed beforehand.

Technical guidance for one business and up to two existing systems based on the information provided. No legal or tax advice, certification or guarantee of tax compliance. Implementation, provider fees, Access Point contracts, registration and processing real invoice archives are excluded. Cost estimates state assumptions; setup and API development are quoted separately.

Start by yourself? This guide and the [online self-check](#) remain free and openly accessible.

07 / CHECK THE ORIGINAL SOURCES

Primary sources.

One click away.

Legal and source reference date: 9 October 2026. Check the current originals when using this guide later. German legal sources remain in their original language.

01 BMF · E-invoicing FAQ

Receipt, formats, transitions and practical guidance.

<https://www.bundesfinanzministerium.de/Content/DE/FAQ/e-rechnung.html>

02 UStG section 14 · Issuing invoices

Scope of domestic B2B e-invoicing.

https://www.gesetze-im-internet.de/ustg_1980/___14.html

03 UStG section 27(38) · Transitional rules

Deadlines through 2026 and 2027; turnover threshold and EDI.

https://www.gesetze-im-internet.de/ustg_1980/___27.html

04 UStDV sections 33 and 34a · Exceptions

Low-value invoices and invoices issued by small businesses.

https://www.gesetze-im-internet.de/ustdv_1980/___34a.html

05 Federal government · Delivery channels

OZG-RE: web entry, upload, Peppol and email.

<https://e-rechnung-bund.de/ubertragungskanaele/>

06 OpenPeppol · Interoperability Framework

Network, Access Points and the four-corner model.

<https://peppol.org/learn-more/peppol-interoperability-framework/>

07 KoSIT · XRechnung

Structured XML invoices based on EN 16931.

<https://xeinkauf.de/xrechnung/>

08 FeRD · ZUGFeRD

Hybrid invoice format: PDF/A-3 with embedded XML.

<https://www.ferd-net.de/standards/zugferd>

Also: [UStDV section 33 · Low-value invoices](#) · [ERechV section 3 · Federal government](#)

FROM READING TO ACTION

One fewer open question.

A clear next step.

[Open the free self-check ↗](#)[Read the introduction ↗](#)

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Technical guidance; not legal or tax advice, and not certification.