

13 Steps to E-Invoicing as of January 1, 2027/2028



If your total revenue in 2026 in Germany is 800,000 euros or less, you will not be required to issue e-invoices that comply with the EU standard EN 16931 until January 1, 2028. That may sound like plenty of time, but software, processes, and customers all require lead time. Use this checklist to tackle the transition step by step.

This checklist is not a substitute for tax or legal advice. Please also consult your tax advisor. It does not claim to be exhaustive. Depending on the circumstances at your company, additional items may be added or others may be dropped. The document is intended for companies in Germany that must follow German tax legislation.

Key Points & Deadlines at a Glance

- You have been required to **receive and process incoming e-invoices** from other domestic companies already since **January 1, 2025**.
- You are required to **issue outgoing e-invoices** only starting **January 1, 2028**, if your prior-year revenue was up to 800,000 euros (Section 27(38) of the German Value-Added Tax Act (UStG)). As of this date, the transition period for issuing e-invoices ends.
- **Please note:** For 2027, your total revenue in **2026** is the relevant figure. If it exceeds this amount, the obligation applies to you as early as **January 1, 2027**.
- **PDF, Word, and Excel files** are not e-invoices.
- E-invoices are **structured, machine-readable files in XML format that comply with the EU standard EN 16931**.

1. Is your company among those affected?

- ☐ Determine your revenue for 2026: Will you definitely have less than 800,000 euros?
- ☐ Determine which invoices are affected: Domestic B2B - yes; B2C, small-amount invoices up to 250 euros, and transportation/travel tickets - no
- ☐ Check whether you are a “small business owner”; if so, you are not required to issue e-invoices, but you must be able to receive them
- ☐ Note particular cases: international business, tax-exempt sales, public sector clients (a routing ID, so called “Leitweg-ID”, is required for these invoice recipients)

2. Current Status: Where do you find yourself today?

Answer these questions. Your answers will help you determine which solution is right for you.

How do you currently create your invoices?

- ☐ Word or Excel templates
- ☐ Word or Excel templates, then conversion to PDF
- ☐ Accounting or invoicing software
- ☐ ERP or inventory and order management system
- ☐ Industry-specific software
- ☐ Through a tax advisor or external service provider
- ☐ Other: _____

Approximately: how many invoices do you issue per month?

- ☐ up to 20 ☐ 21–100 ☐ 101–500 ☐ more than 500

Additional questions to get the full picture

- ☐ Who in your company generates and sends invoices?
- ☐ How do you currently send invoices: by mail, email (PDF), or through an online portal?
- ☐ How are your incoming invoices received, and how are they processed?
- ☐ Which systems need to be integrated (accounting, inventory management etc.)?
- ☐ How many of your customers are businesses, and how many are government agencies or individuals?

3. Preparation and planning

- ☐ Appoint the person in charge
- ☐ Set a timeline, e.g., planning by the end of 2026, software selection by mid-2027, testing phase in the second half of 2027, launch no later than January 1, 2028
- ☐ Determine the budget
- ☐ Involve a tax advisor or accounting service provider early enough

4. Receiving e-invoices

- ☐ Set up a dedicated invoice inbox or email address for incoming invoices
- ☐ Provide software or a viewer that allows XML invoices to be read by the human eye
- ☐ Store/archive incoming e-invoices in their original format (PDF, ZUGFeRD-PDF including an XML file, XRechnung and Peppol BIS Billing exclusively as an XML file); a PDF printout is not sufficient
- ☐ Inform suppliers about where to send e-invoices to

5. Choosing the right software program

- ☐ Record the requirements from step 2 (invoice volume, existing systems, creation, sending, receiving, archiving)
- ☐ Check formats: XRechnung, ZUGFeRD (EN 16931-compliant; the “Minimum” and “Basic WL” profiles are not sufficient), Peppol BIS Billing

- ☐ Make sure its compatibility with your accounting system and tax advisor
- ☐ Compare vendors based on the following criteria: cost (one-time payment/subscription), support (yes/no), data protection, and server location (Germany, EU, or outside the EU), and commitment to updates in case of legal changes
- ☐ Use a trial version or demo

6. Master data and data quality

- ☐ Complete customer master data: Address, VAT ID or tax ID, billing email, routing ID/Leitweg-ID (if applicable)
- ☐ Check your own required information: Tax ID/VAT ID, bank account information, contact information
- ☐ Review item, service, and tax rate data

7. Technical implementation

- ☐ Install and configure the software program
- ☐ Adapt invoice templates to the structured format (for example with respect to the information and fields required according to the format)
- ☐ Specify the transmission method (email, online portal, Peppol network, etc.)
- ☐ Integrate interfaces with your accounting and inventory management systems (if applicable)
- ☐ Consider access rights, backups, and data protection

8. Necessary process adjustments

- ☐ Redefine description of invoicing process: Creation → Review → Dispatch → Archiving
- ☐ Establish rules for corrections, cancellations, credit notes, and partial invoices (they must also be in e-invoice format)
- ☐ Define responsibilities and designations of substitutes
- ☐ Consider particular cases: continuing obligations, consolidated invoices, partial services

9. Archiving and storage

- ☐ Ensure archiving in the original, machine-readable format (GoBD-compliant, GoBD is the German acronym for “Principles for the Proper Maintenance and Retention of Books, Records, and Documents in Electronic Form, as well as for Data Access”)
- ☐ Record storage periods (coordinate with your tax advisor)
- ☐ Update documentation of procedures
- ☐ Ensure data access for tax audits

10. Customer communication

- ☐ Inform customers in a timely manner, no later than mid-2027, so that they, too, can get ready
- ☐ Ask customers at which address and in which format (e.g., XRechnung, Factur-X/ZUGFeRD, Peppol Bis Billing) they would like to receive e-invoices
- ☐ Identify customers with unique requirements (government agencies, large customers with portals)
- ☐ Adapt the terms and conditions and invoice notes
- ☐ Designate a contact person for inquiries

11. Training, testing, and optimization

- ☐ Train employees who create or review invoices
- ☐ Create and validate test invoices
- ☐ Test sending with pilot customers, including cancellations and corrections
- ☐ Identify sources of error and refine processes
- ☐ Begin sending individual real e-invoices on a voluntary basis as early as 2027 to develop routine

12. Go-live and continuous maintenance

- ☐ No later than January 1, 2028: Issue only e-invoices for domestic B2B transactions in Germany, considering the exceptions and particular cases from Step 1
- ☐ Increase control on invoice generation, especially during the first few months
- ☐ Stay informed about changes in the law
- ☐ Check once a year to ensure that processes and software programs are still compliant

13. Bonus tip: verifying e-invoices using an online validator

Validators are also available online. They check whether an e-invoice is technically and formally correct. They are often free to use. For XRechnung, the Coordination Office for IT Standards (KoSIT, "Koordinierungsstelle für IT Standards") provides an official XML validation tool on behalf of the federal and state governments. However, this tool is intended exclusively for IT professionals. The state of Baden-Württemberg offers a free online validator for XRechnung (erechnungsvalidator.service-bw.de). For ZUGFeRD, validation programs and online tools are provided by private vendors or are derived from open-source projects. There are currently no other official online services or installable software available from federal, state, or local authorities for validation. Please note: Invoices contain business and personal data. Therefore, upload them only to providers whose privacy policies you have read, find acceptable, and if you trust the provider. You should also consult your tax advisor regarding validation.

Perfect E-Invoice & Upgrade for other Perfect PDF 12 Editions

Read here how soft Xpansion supports you in the transition to e-invoicing

[Perfect E-Invoice](#) and the respective [Upgrade for other Perfect PDF 12 editions](#) offer features for creating, editing, viewing, and converting electronic invoices in the XRechnung (for Germany), ZUGFeRD/FACTUR-X (Germany/France), and Peppol BIS Billing (European standard, for use in the Peppol network) formats.

Your advantages

- Cover common e-invoice formats that comply with the EU standard EN 16931
- Create, edit, view, and convert invoices in a single application running locally on your own computers, not on another company's web server
- Download free templates for visualizing invoices in soft Xpansion solutions

Features at a Glance

- Generation of **outgoing** electronic invoices, with XML or PDF/A files conforming to the supported standards
- Extraction of the XML part from **incoming** PDF/A invoices (Factur-X or ZUGFeRD)
- Display of electronic invoice data (**incoming or outgoing**, all supported standards) in human-readable form (visualization) or as the original XML structure; printing of this data (both display formats, PDF/A and XML)
- **Conversion** of existing electronic invoices (XML files) between all supported standards, versions, and syntaxes
- Support for **additional attachments** to electronic invoices (XML and PDF/A files)
- Support for **incoming or outgoing stamps** on PDF/A invoices

Prices*

- Perfect E-Invoice: One-time fee: EUR 69,99; annual subscription EUR 24,99
- Upgrade e-invoicing functionality: One-time fee: EUR 30,-; annual subscription EUR 12,-

Get started now with free trial version, email inquiry, personal consulting session

The e-invoicing feature is included in the trial version of the Perfect PDF 12 product family. Please feel free to download the trial version via your free customer account at [Perfect PDF 12](#) (after [registration of a customer account](#)) to try it. **

Would you rather clarify the most important questions in advance? No problem: Send an email to support@soft-xpansion.com or call us at +49 (0)234 58801265 (Mo – Fr, 9am – 5pm, CET).

*All prices include VAT. **In the trial version, all invoice totals are automatically modified and are therefore fictitious. For this reason, you cannot use the files created; they are intended solely to illustrate the program's features.