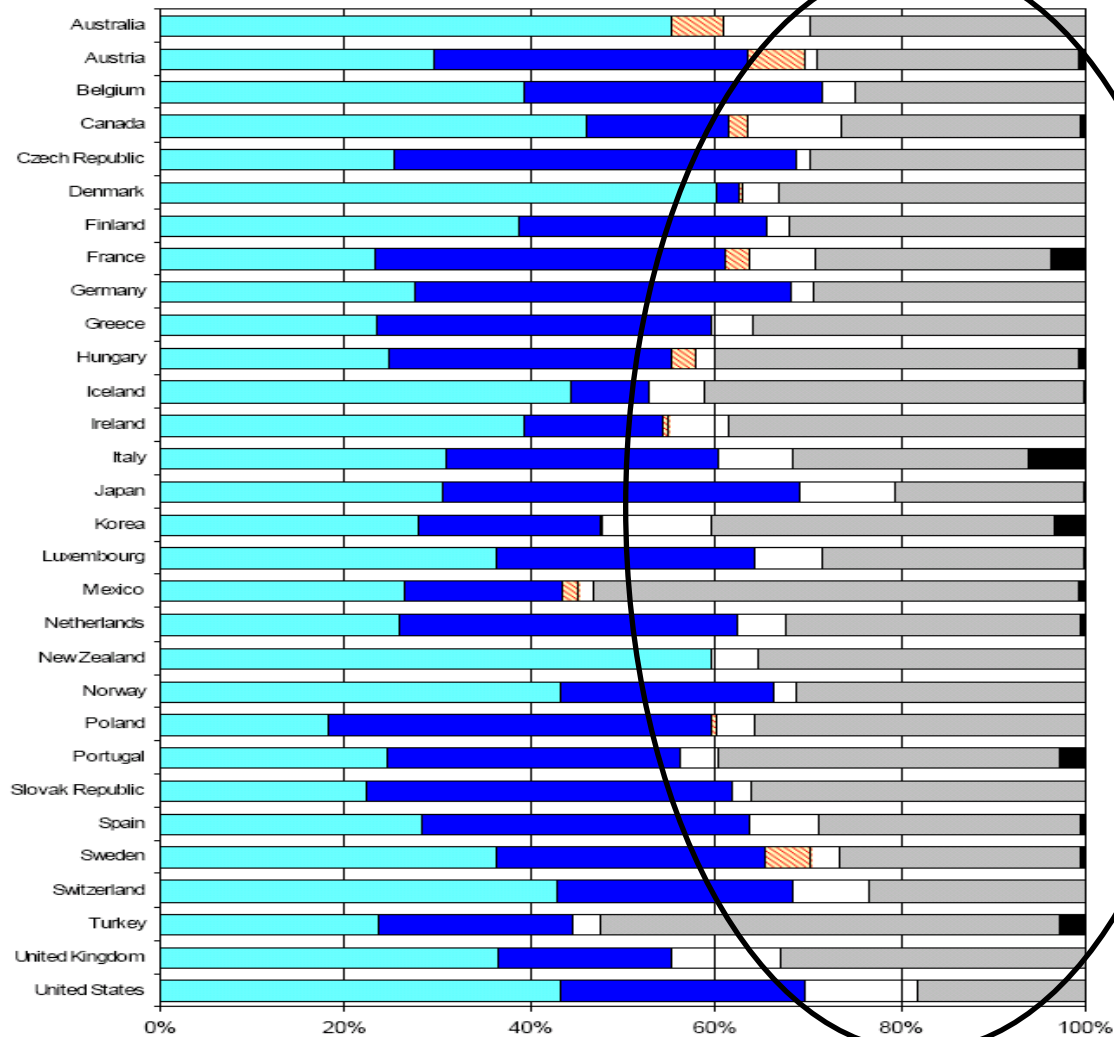


# ■ Pourquoi la facture?

■ 1000 Income and profits ■ 2000 Social security ■ 3000 Payroll ■ 4000 Property ■ 5000 Goods and services ■ 6000 Other



← 30% des revenus publics

### 1. “Auditabilité”:

- Vraie facture non-modifiée? (preuve de la comptabilité)
  - La preuve d'**intégrité et d'authenticité**
  - L'**archivage** de la facture (en UE)
  - L'**accès** à la facture pour contrôle fiscal
- La **lisibilité** de la facture

### 2. Le **processus** de facturation (cycle de vie)

- Exemple de best practice: CEN Guidelines (variations pour autofacturation, avoirs, moment d'émission)

### 3. Les **accords** entre les parties, et entre les parties avec leurs opérateurs

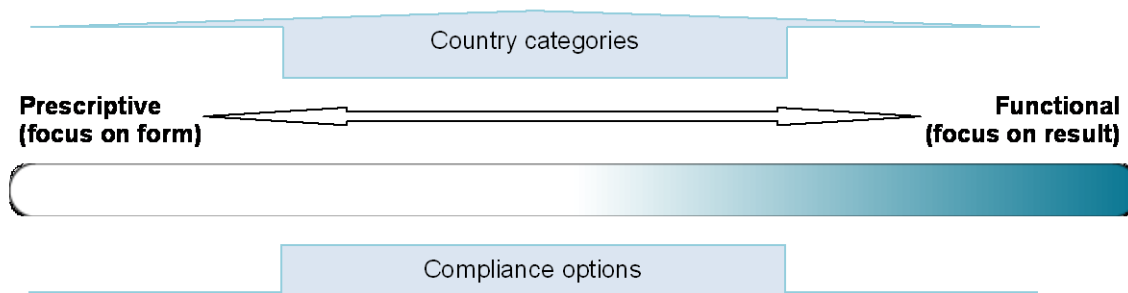
- Législation française plus explicite que la plupart des autres membres de l'UE

### 4. Le **contenu** de la facture

- Directive 2001, mais quelques variations par pays (tva, mais aussi droit commercial, aspects du processus)

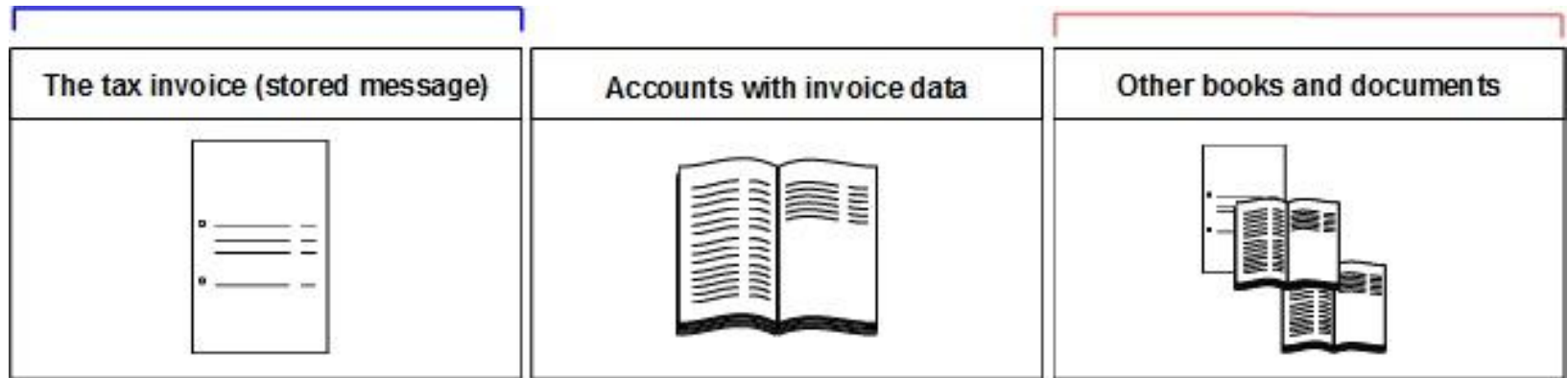
# Integrité & authenticité



Spain			
Portugal			
Italy			
Germany			
Romania			
Bulgaria			
Poland			
Czech Republic			
Slovak Republic			
Greece			
Switzerland			
Serbia			
Montenegro			
Slovenia			
Mexico			
Brazil			
Pakistan			
Tunisia			
	Austria		
	Morocco		
	France		
	Denmark		
	Lithuania		
	Latvia		
	Luxembourg		
	Cyprus		
	Australia		
	New Zealand		
	South Africa		
	Israel		
		Ireland	
		Norway	
		Canada	
		Singapore	
		Hong Kong	
			Belgium
			Netherlands
			Finland
			Sweden
			United Kingdom
			Estonia
			USA
			United Arab Emirates



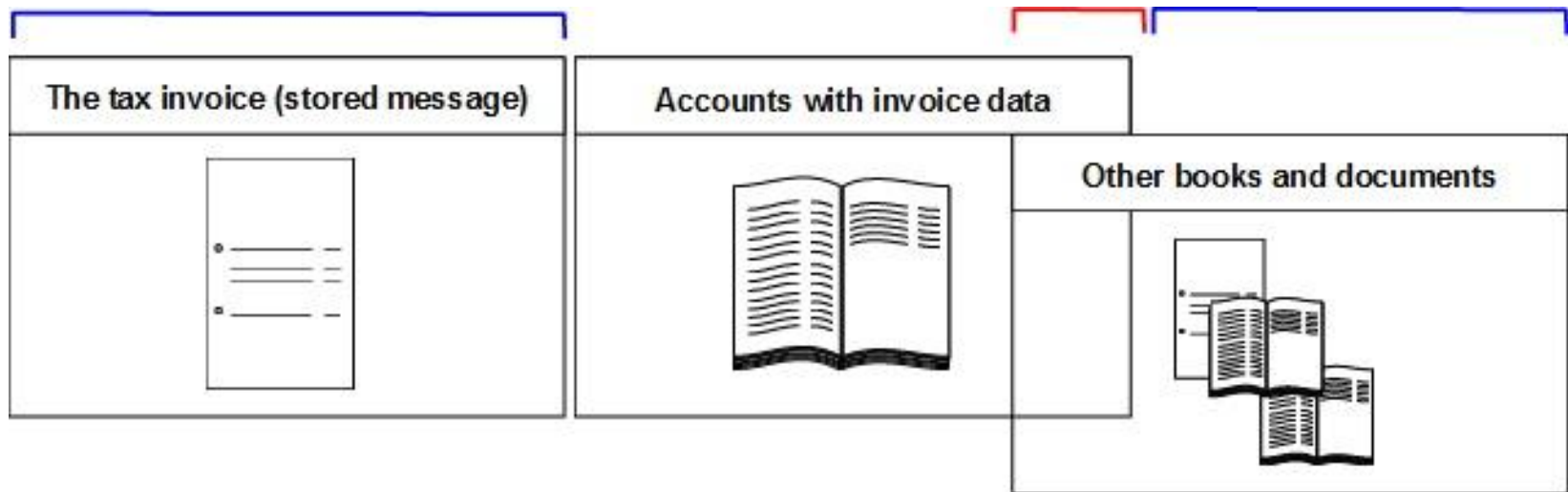
- Data-level technical evidence (usually signatures) often required.
- Non-compliance high risk.
- Baseline auditability needed if not obviated by data-level technical controls.
- Data-level technical evidence or "proper EDI" (contract=focal point with technical and process security arrangement)
- Non-compliance high to medium risk
- Take functional requirements seriously
- Baseline auditability of the end-to-end process if not obviated by technical controls.
- Freedom of evidence for demonstrating proper VAT treatment of transactions. If no technical evidence, historical controls proving a supply can suffice.
- Strong transaction record proving supply required if not obviated by technical controls.

# Le bon vieux temps



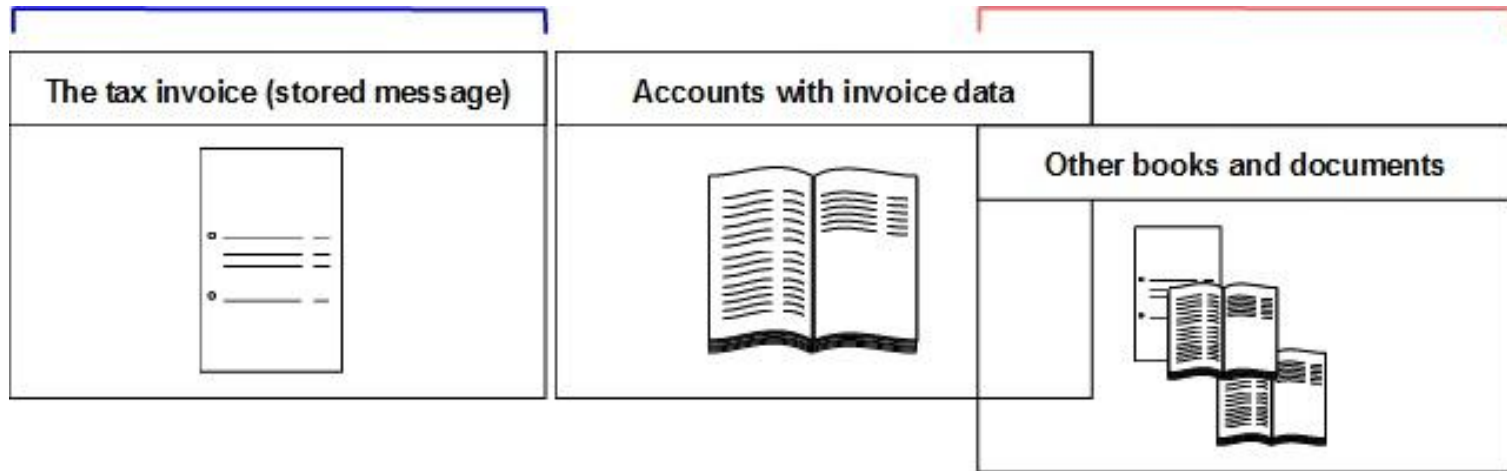
-  primary source of evidence, burden of proof on taxable person
-  secondary source of evidence, burden of proof often on tax administration



- Après le PC, imprimante, photocopieur, ERP...

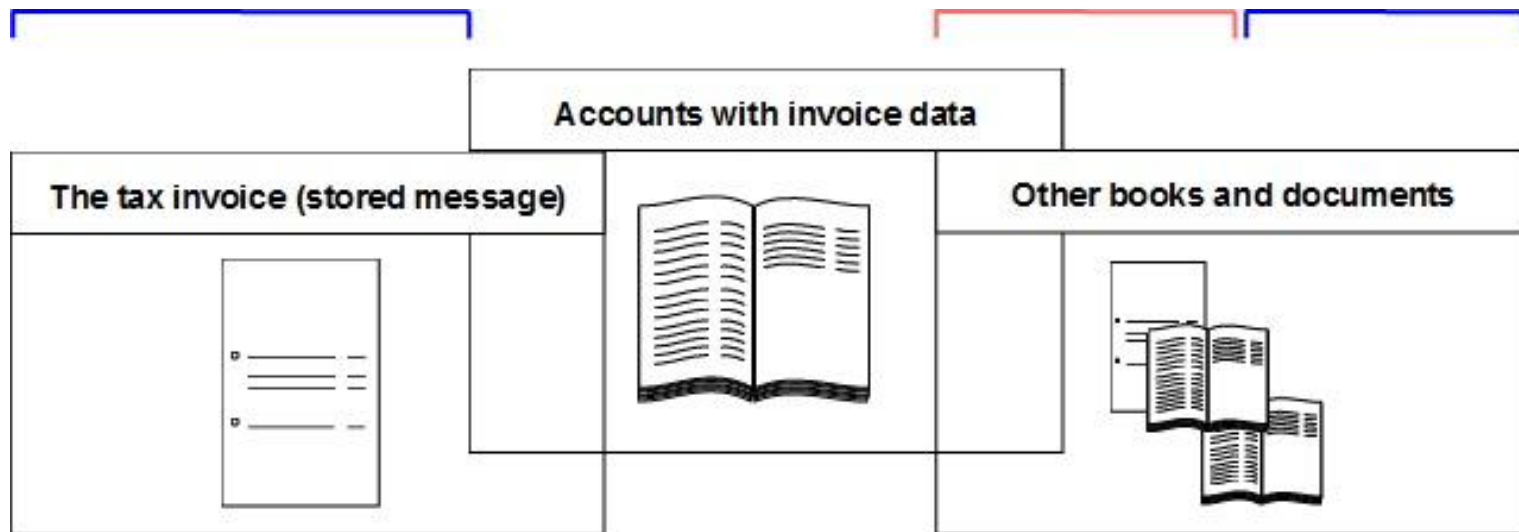


- primary source of evidence, burden of proof on taxable person
- secondary source of evidence, burden of proof often on tax administration

## ■ Avec signature électronique

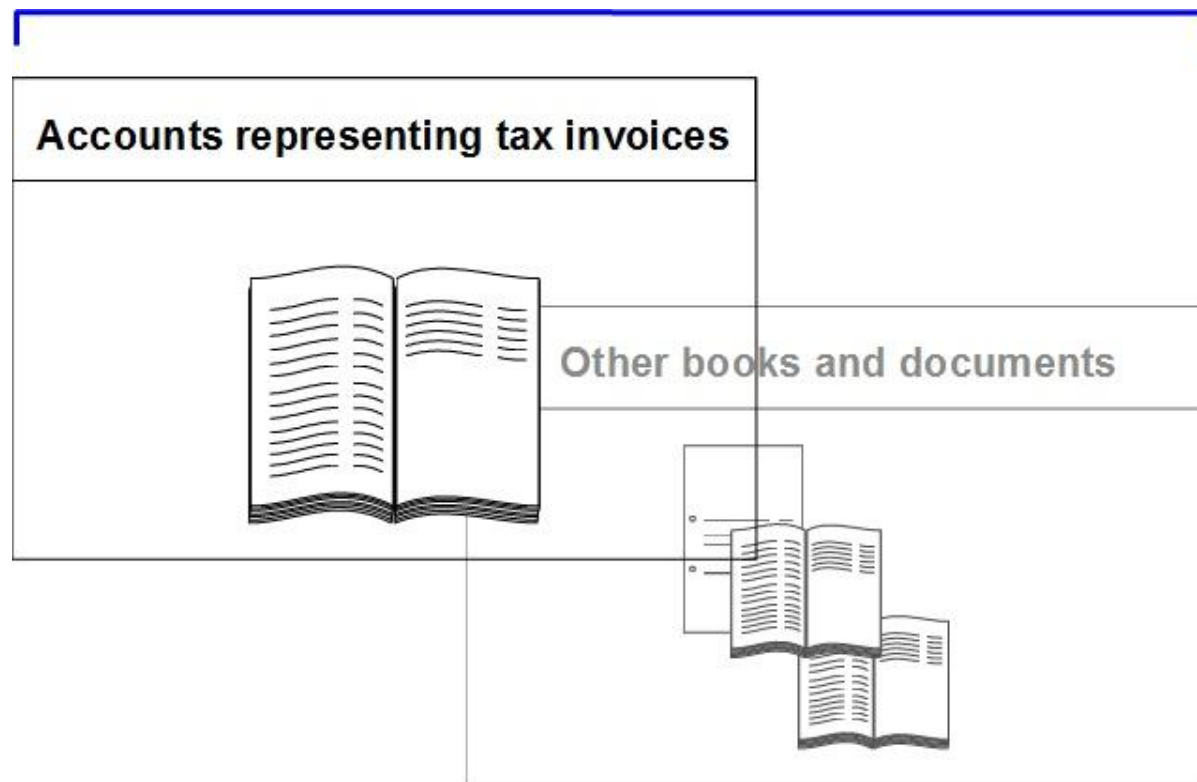


-  primary source of evidence, burden of proof on taxable person or, where qualified signatures are used, the tax administration
-  secondary source of evidence, burden of proof often on tax administration



— primary source of evidence, burden of proof on taxable person

— secondary source of evidence, burden of proof often on tax administration



— primary source of evidence, burden of proof on taxable person

## ■ La preuve d'intégrité et d'authenticité

**Piste d'audit**

**EDI**

**Signature  
électronique**

### historien/ détective

Piste d'audit,  
documentation, mappings,  
bons de commande,  
preuves de livraison....

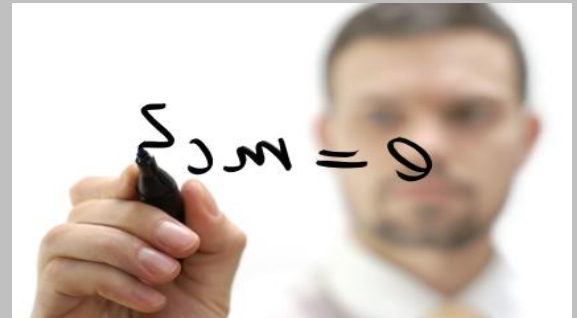


Process-driven



### mathématicien

$1+1=2$



Technology-driven