

Contractual changes for e-invoicing: things companies need to consider 1/44/24



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Amendments to the Accounting Act will mandate the use of structured electronic invoices or e-invoices between businesses and government agencies (B2G) from 2025 and between businesses (B2B) from 2026. The amendments introduce structured e-invoices that will significantly change the accounting and payment processes in organisations. To ensure a seamless transition to e-invoicing and to avoid misunderstandings or conflicts, organisations will have to amend their business contracts. In this article we will look at key aspects and contractual amendments that are necessary to meet the new requirements and guarantee a smooth exchange of e-invoices.

To put e-invoicing procedures in place, organisations need to insert specific clauses in their contracts describing how e-invoices will be issued, sent and received. Let us look at the main areas that would need amending.

Defining the e-invoicing requirements

For clarity between business partners, the contract should include a detailed definition of an e-invoice: an e-invoice is an electronic document created according to EU standard LVS EN 16931-1:2017. The standard states that e-invoices are prepared in a structured electronic format which allows them to be processed in accounting systems automatically and electronically. This definition is important for the parties to understand what kinds of invoices will be exchanged and what technical standards need to be met.

The contract should also stipulate that every invoice must be prepared electronically to the relevant standard from the specified date (1 January 2026 in the B2B segment).

Sending and receiving invoices

The contract should describe how the exchange of e-invoices will be organised: via e-invoice operators, an official e-address, or other solutions such as EDI or API. This is a key aspect, as different technical solutions can require a different approach to data exchange. For example, in the case of an e-address, the contract should state whether invoices will be sent to the main address or to a specified sub-address (e.g. for certain types of invoices).

The contract should also stipulate how the invoicing deadlines will be met and what conditions will apply to approving or rejecting an invoice if the recipient has objections.

Dispute resolution

New technology and processes can sometimes cause technical errors or misunderstandings, so contracts should include clear procedures for settling disagreements. Your contract should specify a notification procedure if either party encounters issues when exchanging e-invoices. It's important to determine the

way and the time limit for handling such issues, for instance within five working days.

Contracts should also include preventive measures to avoid errors, for example:

- Clearly describing the parties' responsibilities in exchanging e-invoices
- Regular communication between the parties about the system's operation and issues
- Technical monitoring to ensure timely system updates and maintenance

Technical requirements and supervision

If organisations are using individual technical solutions for exchanging e-invoices, the contract should determine who is responsible for maintaining and improving the systems. It should also describe how technical issues affecting the exchange of invoices will be handled.

Liability and sanctions

Contracts should define each party's liability for failure to meet the e-invoicing requirements. For example, the contract might state that an organisation that is unable to issue a compliant e-invoice by the due date will be liable for any delays in invoice processing or extra costs.

It's also important to define the consequences of paper invoices or unstructured electronic invoices being used after the statutory deadline – such invoices can be rejected and will not be paid.

Additional conditions and considerations

Contracts can also include some other important conditions to help organisations avoid risks:

- A force majeure clause releasing the parties from liability due to extraordinary circumstances, such as technical failures or system downtimes
- Procedures for amending and terminating the contract – conditions relating to amendment or termination and the processing of unpaid e-invoices if the contract is terminated

Despite certain challenges the move to e-invoicing brings, timely preparation and carefully tailored business contracts will help your organisation adopt it in a seamless and compliant manner. Clearly defined terms and conditions can minimise the likelihood of errors and disputes and help organisations take advantage of e-invoicing.