

Using the Peppol Network for Domestic E-Invoicing in Ireland

Overview

The Peppol (Pan-European Public Procurement On-Line) network enables standardized electronic document exchange between businesses. For Irish domestic e-invoicing, both sender and receiver communicate through access points like HubBroker, which acts as the service provider connecting participants to the Peppol network.

Key Components

Participants

- **Sender:** The business issuing the e-invoice
- **Receiver:** The business receiving the e-invoice
- **Service Provider (HubBroker):** The certified Peppol access point facilitating the exchange

Identification

Each participant needs a Peppol ID (also called Participant ID), which in Ireland typically uses:

- **VAT number** - format: 9920:IExxxxxxx or 9920:IExxxxxxx (7-8 characters after IE)
- **Company registration number (CRO)** - format: 0199:IExxxxxx
- **GLN (Global Location Number)** - format: 0088:539xxxxxxxxx
- **Registered company number** - format: various schemes available

Outbound E-Invoicing Process (Sending)

1. Registration with HubBroker

- The sender registers as a Peppol participant through HubBroker
- Receives their Peppol ID configuration
- HubBroker registers the sender in the Peppol SMP (Service Metadata Publisher) directory

2. Invoice Creation

- Sender creates invoice in their ERP/accounting system
- Invoice is converted to Peppol BIS Billing 3.0 format (UBL or CII XML standard)

3. Transmission via HubBroker

- Sender submits the e-invoice to HubBroker (via API, file upload, or system integration)
- HubBroker validates the invoice format and content
- HubBroker looks up the receiver's access point in the Peppol SML/SMP directory
- HubBroker sends the invoice through the Peppol network to the receiver's access point

4. Delivery Confirmation

- HubBroker provides delivery status back to the sender
- Sender receives confirmation that the invoice reached the receiver's access point

Inbound E-Invoicing Process (Receiving)

1. Registration with HubBroker

- The receiver registers their Peppol ID with HubBroker
- HubBroker publishes the receiver's endpoint information in the Peppol SMP directory
- This makes the receiver discoverable to all Peppol senders

2. Invoice Reception

- When a sender transmits an invoice to the receiver's Peppol ID, the sender's access point queries the Peppol directory
- The directory returns HubBroker's endpoint information
- The invoice is routed through the Peppol network to HubBroker

3. Processing via HubBroker

- HubBroker receives and validates the incoming e-invoice
- HubBroker can transform the invoice format if needed (e.g., from XML to the receiver's preferred format)
- HubBroker notifies the receiver of the new invoice

4. Delivery to Receiver

Invoice is delivered to the receiver through their preferred method:

- Direct integration with ERP/accounting system (API)
- Web portal access through HubBroker's platform
- Email notification with download link
- File transfer (SFTP, AS2, etc.)

Irish-Specific Requirements

For domestic Irish e-invoicing via Peppol, ensure:

- **VAT number:** Irish companies must use their VAT number as the Peppol identifier (format 9920:IExxxxxxx)
- **Revenue compliance:** Invoices must comply with Irish Revenue requirements for VAT and tax
- **Language:** Invoice content typically in English for domestic transactions
- **Currency:** EUR (Euro) is the standard currency for Irish invoicing
- **VAT requirements:** Invoices must include Irish VAT information correctly formatted
- **ROS compatibility:** Ensure compatibility with Revenue Online Service (ROS) requirements
- **Legal compliance:** Adherence to Irish VAT Consolidation Act 2010 and related regulations

Irish Public Sector E-Invoicing

Ireland has implemented e-invoicing requirements for the public sector:

OGP (Office of Government Procurement) Requirements

- **Mandatory since 2019:** All suppliers to Irish central government must send e-invoices
- **Peppol-based:** Irish public sector uses Peppol network infrastructure
- **Invoice Registration Portal (IRP):** Central platform for public sector e-invoice reception
- **Coverage:** Central government departments and offices
- **Format:** Peppol BIS Billing 3.0 compliant

Implementation

- **Phased rollout:** Started with central government, expanding to wider public sector
- **Supplier requirements:** Suppliers must register and obtain Peppol ID
- **HubBroker facilitation:** Simplifies connection to Irish public sector entities

Benefits of Using HubBroker as Service Provider

- **Single connection:** Connect once to reach all Peppol participants globally
- **Format handling:** HubBroker manages format conversions and validations
- **Compliance:** Ensures invoices meet Peppol and Irish Revenue requirements
- **Directory management:** HubBroker handles SMP registration and updates
- **Public sector gateway:** Facilitates connectivity to Irish government entities via IRP
- **Support:** Technical assistance for onboarding and troubleshooting in Irish context
- **Monitoring:** Track invoice status and delivery confirmations
- **Cross-border capability:** Seamlessly handle both domestic Irish and international e-invoices
- **Brexit considerations:** Manage post-Brexit invoicing requirements for UK trade

Implementation Steps

1. Choose your Peppol ID (typically VAT-based: 9920:IExxxxxxx)
2. Sign agreement with HubBroker as your Peppol access point provider
3. Register for public sector (if supplying to Irish government)
4. Configure integration between your systems and HubBroker
5. Test transactions in HubBroker's test environment
6. Go live and start exchanging e-invoices domestically and internationally

Irish E-Invoicing Landscape

Ireland has an evolving e-invoicing ecosystem with:

- **Public sector mandate:** E-invoicing required for central government suppliers since 2019
- **Private sector adoption:** Growing voluntary adoption in B2B sector
- **Peppol alignment:** Strong alignment with Peppol standards for public procurement
- **EU compliance:** Full compliance with European e-invoicing directive EN 16931
- **Digital transformation:** Part of broader Irish government digital strategy
- **Brexit impact:** E-invoicing helps manage post-Brexit trade documentation with UK
- **Future development:** Potential expansion of mandates to wider public and private sectors

Public Sector (B2G) Specific Requirements

For invoicing Irish public entities:

- **IRP registration:** Suppliers must register on Invoice Registration Portal
- **Peppol ID required:** Must obtain and configure Peppol participant ID
- **Format compliance:** Invoices must be Peppol BIS Billing 3.0 compliant
- **HubBroker routing:** HubBroker routes invoices to appropriate government endpoints
- **Threshold:** Typically applies to all public sector contracts
- **Department-specific:** Different departments may have specific routing identifiers

Cross-Border Considerations

UK Trade (Post-Brexit)

- **Customs documentation:** Additional requirements for UK-Ireland trade
- **VAT treatment:** Different rules for Northern Ireland vs. Great Britain
- **Peppol advantage:** Standardized approach for cross-border documentation

EU Trade

- **Seamless integration:** Standard Peppol approach for EU trading partners
- **VAT compliance:** Intra-community VAT handling
- **Single market:** Simplified processes for EU transactions

Revenue Online Service (ROS) Integration

While not directly integrated with Peppol:

- **VAT returns:** Ensure e-invoice data supports accurate VAT reporting
- **Record keeping:** Maintain compliant records for Revenue audits
- **Digital records:** E-invoices provide clear audit trail
- **RCT compliance:** Relevant Contract Tax compliance for construction sector

Irish Business Culture and E-Invoicing

- **SME focus:** Many Irish businesses are SMEs - ease of adoption important
- **Accounting software:** High usage of cloud accounting platforms (Xero, Sage, QuickBooks)
- **Integration approach:** HubBroker can integrate with popular Irish accounting systems
- **Practical implementation:** Focus on simplicity and minimal disruption
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Sector-Specific Considerations

Construction Industry

- **RCT (Relevant Contracts Tax):** Special tax withholding requirements
- **Payment terms:** Industry-specific payment practices
- **Subcontractor management:** Complex supply chains

Professional Services

- **Time-based billing:** Integration with time-tracking systems
- **Expense reimbursement:** Handling of disbursements
- **Retainer arrangements:** Recurring billing patterns

Retail and Distribution

- **High volume:** Efficient processing of numerous invoices
- **Multiple locations:** Different delivery and billing addresses
- **Returns handling:** Credit note processing



Preparing for E-Invoicing in Ireland

To successfully implement Irish e-invoicing:

1. **Public sector first:** If supplying government, prioritize compliance
2. **VAT registration:** Ensure accurate VAT number for Peppol ID
3. **System assessment:** Review current invoicing processes and systems
4. **HubBroker integration:** Single point of connection for all e-invoicing needs
5. **Staff training:** Ensure team understands new processes
6. **Trading partner communication:** Inform customers/suppliers of e-invoicing capability
7. **Future-proofing:** Position for potential future B2B mandates

Future Outlook

While Ireland currently has limited mandatory e-invoicing:

- **EU ViDA initiative:** Future EU-wide VAT in the Digital Age reforms
- **Potential B2B mandate:** Ireland may follow other EU countries with B2B requirements
- **Digital economy:** Continued push for digital business processes
- **Early adoption advantage:** Benefits of implementing now before potential mandates

The Peppol network enables seamless domestic Irish e-invoicing while also providing the capability to exchange invoices with international partners across Europe and beyond using the same infrastructure and processes. With Ireland's public sector mandate and potential future B2B requirements, adopting Peppol through HubBroker ensures compliance, efficiency, and future-readiness for Irish businesses.

