

DocumentSign™ - VAT Invoicing in Europe

Certified Document Services (CDS) provides a cost effective PDF digital signing solution.



VAT invoicing within the European Community

On 20 December 2001, Council Directive [\(2001/115/EC\)](#) on VAT Invoicing was adopted across Europe. It required that the stipulations of the directive were to be implemented into national Law before the 1st January 2004.

Organizations operating within Europe were to gain significant practical benefit by ensuring they had only to deal with a single, simplified set of rules on invoicing from the country in which they were operating that would then be valid throughout the EU rather than having to comply with multiple sets of legislation.

(Historically, firms established in several member states required special authorisations in certain countries to apply cross-border invoicing arrangements and had to use a technology specific to each Member State for the creation, transmission and storage of the electronic invoices. They also had to cope with recording different items of information for each country, storing information for a different periods in each country and sometimes even making simultaneous electronic and paper transmissions of data.)

Now the situation is far more simplistic in that a business entity must comply with the legislation of the country in which they are located. This is both in terms of the **creation of invoices** but also in regard to the **storage of invoices**. Storage requirements across Europe vary in the length of time for which an invoice needs to be retained. It can be anywhere up to 20 years. Generally one thing remains consistent, **the authenticity of the origin and the integrity of the information must be guaranteed throughout the storage period**. It is therefore essential that a solution is used which provides **long lived digital signatures**. The Adobe CDS platform offers this capability in that an OCSP (Online Certificate Status Protocol) response and a secure time stamp can be embedded into the document thereby meeting the requirements of long term storage.

The growth of the Internet facilitates wider cross border possibilities for eBusiness. However, traders should ensure they are aware of the storage requirements for invoices that will be sent to customers outside of their home territory. In not providing an embedded mechanism for ensuring the integrity and authenticity of an invoice, the supplier leaves open the possibility for future claims by customers requiring auditable proof of invoice legitimacy. The future support effort required may be extensive especially as e-invoicing is expected to increase.

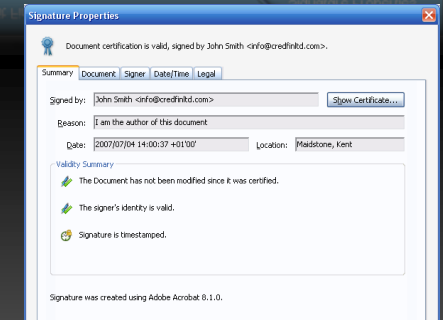


How it works...

Following a thorough verification of both the individual and / or the organization requesting a DocumentSign digital ID, GlobalSign will issue the digital ID in the form of a Digital Certificate, securely stored and protected on a SafeNet® hardware cryptographic device. Authors can digitally certify PDFs (desktop and server-based solutions available) using certificates "chained" up to the trusted Adobe Root. Approval signatures may also be applied at a later stage. Recipients simply need to open the document using the Adobe free reader to instantly verify the authenticity and integrity of the document. Adobe's simple to interpret "Blue Ribbon, Question Mark, and Red X" trust messaging allows even novice users an easy to understand method to determine if the document is from a legitimate source.



By clicking on the signature properties, recipients can view additional information, such as signing certificate details including information about the certificate policy, signer's contact information, on-line certificate status protocol (OCSP), and time-stamping details that become the foundation for strong authentication, data-integrity and non-repudiation of the transaction. Enterprises no longer need to fear their brand and reputation are at risk in the event a legitimately authored PDF is maliciously modified and falsely re-circulated under their name.



Modified/Changed
Potential issue!



Unknown Author
(Revoked, Expired or non trusted Digital ID)
Potential issue!



Certified
Trusted

Remember! For the highest assurances of who created a document, look for the Blue Security Bar and Blue Rosette.

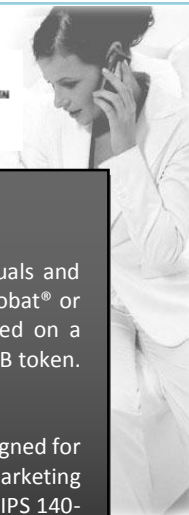


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DocumentSign™ - Country Specific Solutions.

Digital IDs for the Adobe PDF Platform: Certified Document Services (CDS)



Operating a more profitable business

Although meeting regulatory requirements is essential to any organization the pressure to remain competitive through cost reduction and efficiency gains drives the need for e-Business processes, especially e-invoicing. Adapting traditional paper-based transactions to electronic processes reaps huge financial rewards providing immediate benefits both in terms of direct cost saving over paper based systems, but also meeting the needs of the environment; Firstly from a paperwork elimination standpoint, but also from a reduced carbon footprint by not sending invoices by surface mail delivery systems.

DocumentSign Digital IDs are highly vetted and secured digital IDs that tie critical transactions to key personnel. When authors, approvers, and reviewers of Adobe PDF documents apply a digital signature to an Adobe PDF, they bind their identity within an organizational affiliation to precise content which helps to meet the requirements of the most common VAT invoicing criteria for creation and storage of invoices:- *“on condition that the authenticity of origin and integrity of data are guaranteed through the use of electronic signatures”*

The table below illustrates the extent to which DocumentSign is able to help meet the requirements on a Country/Country basis. i.e. the Creation of invoices in the Netherlands or the UK or France is acceptable for storage across Europe.

Invoices received by and therefore storage concerns

Sent from	AT	BE	BG	CY	CZ	DK	EE	FI	FR	DE	GR	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE	GB	
Austria																												
Belgium																												
Bulgaria																												
Cyprus																												
Czech Republic																												
Denmark																												
Estonia																												
Finland																												
France																												
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Luxembourg																												
Malta																												
Netherlands																												
Poland																												
Portugal																												
Romania																												
Slovakia																												
Slovenia																												
Spain																												
Sweden																												
United Kingdom																												

- DocumentSign not appropriate for the creation of invoices, due to country specific requirements
- DocumentSign suitable for Storage requirements.
- DocumentSign appropriate for Creation and Storage needs
- No Rules, so any electronic method is acceptable

Note:- For a full breakdown on VAT invoicing on a per country basis it is recommended to look at http://ec.europa.eu/taxation_customs/taxation/vat/traders/vat_community/index_en.htm

Solution Highlights...

PersonalSign™ Pro Digital ID for Adobe PDF is a desktop solution designed for individuals and organizations with low volume requirements. Authors can certify PDFs using Adobe® Acrobat® or Adobe® LiveCycle® solutions and a GlobalSign DocumentSign™ Digital ID securely stored on a cryptographic device. For low volume requirements this is a SafeNet FIPS 140-1 level 2 USB token. *(highlighted below)*

DepartmentSign Digital ID for Adobe PDF is an automated PDF digital signing solution designed for organizations with medium volume requirements. A role-based credential e.g. 'Marketing Department' is issued and its corresponding private key securely protected on a SafeNet FIPS 140-1 level 2 cryptographic device such as a Luna® PCI HSM (Hardware Security Module)

CorporateRA Digital ID for Adobe includes two options for the Enterprise to manage the full life-cycle of Digital IDs issued under their organization name. i.e. Individual signing USB tokens or central-based credentials for either role-based signings or server held individual Digital IDs. Distributed implementations involve providing organization administrators (acting as the organization registration authority) a bulk shipment of Safenet USB tokens which work in conjunction with Acrobat Standard/Professional/3D. Centralized, server-based implementations work with SafeNet hardware security modules (optionally sold) that are highly integrated with Adobe's LiveCycle Enterprise Server suite. The net result is a highly automated solution with robust signing functionality..



SafeNET iKey™ 2032 USB Cryptographic security comes as standard for all PersonalSign and PersonalSign professional solutions – Portable/Flexible/Reliable

For more details on being safe online with DocumentSign contact GlobalSign: www.globalsign.com
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