



SELF-ASSESSMENT · DOCUMENT AND REPORTING COMPLIANCE

DRC readiness scorecard

Fifty statements across ten dimensions to measure how ready your company is for mandatory e-invoicing and real-time tax reporting — with a score out of 100, a readiness profile, the red flags that need action now, and what to do in the next ninety days.

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For
Tax, finance and IT leaders

Time needed
About 45 minutes, together

Edition
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Prepared by
30 Advisory

A self-assessment to structure an internal conversation, not a compliance opinion. Scores depend on the honesty and evidence behind each answer. Legal positions referred to are summarised from our country briefings and change frequently.

01 How the scorecard works

Ten dimensions, fifty statements, one honest number

Mandatory e-invoicing touches tax, finance, IT, master data and your suppliers at once. Most companies are strong in some of these and exposed in others — and the exposed ones are rarely visible from a single department. This scorecard puts all of them on one page.

10 Dimensions, from obligations to change readiness	50 Statements, five per dimension, each scored 0, 1 or 2	8 Red flags that call for action whatever the total	100 Points — your readiness score, and a profile across the ten dimensions
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How to score each statement

SCORE	MEANING	USE IT WHEN
0	No	It is not in place, you are not sure, or nobody in the room can say who owns it
1	Partly	It exists for some entities, countries or systems, or it is planned with a date
2	Yes, with evidence	It is in place everywhere in scope, and you could show a document, report or log today

Who should be in the room

ROLE	BRINGS	LEADS DIMENSIONS
Head of tax or indirect tax	The obligations, the deadlines, the authority's view	1, 9
Finance — AR, AP, controlling	How invoices really flow, where they get stuck	5, 6, 8
SAP or IT lead	Systems, release, connections, certificates	3, 7, 10
Master-data owner	Customers, suppliers, codes and their quality	4
Executive sponsor	Ownership, budget and the decisions that follow	2

Four rules for an honest score

- ◀ **"Don't know" scores 0.** If nobody can answer, that is the finding.
- ◀ **Score the weakest entity.** A group is as ready as its least ready company in a mandated country — or score each entity separately.
- ◀ **Plans count as 1, not 2.** A project with a date is progress, not readiness.
- ◀ **Write down the evidence.** Each dimension lists what to look for; a 2 without it is a 1.

WHAT "DRC" MEANS HERE

We use DRC — document and reporting compliance — for the whole set of obligations to exchange invoices electronically and report tax data to authorities. The scorecard works on any system; where it refers to SAP, it is because most of our clients run it, and SAP's solution carries the same name.

02 The ten dimensions

One tick per statement

01 Obligations and scope

KNOW EXACTLY WHAT APPLIES TO YOU

Every plan starts from a list of obligations. Companies that miss a mandate rarely ignored it — they did not know a subsidiary, a branch or a VAT registration was in scope.

#	STATEMENT	0 NO	1 PARTLY	2 YES
1.1	We have a register of every legal entity, VAT registration and branch, with the e-invoicing and reporting mandates that apply to each and their dates. RED FLAG	☐	☐	☐
1.2	The register covers every document type in scope — invoices, credit and debit notes, self-billing, advance payments and intra-group invoices.	☐	☐	☐
1.3	A named person tracks legal change, including ViDA, and updates the register at least every quarter.	☐	☐	☐
1.4	Thresholds, exemptions and phase-in dates have been confirmed with a tax adviser, not assumed.	☐	☐	☐
1.5	We know which obligations apply on the receiving side, not only for issuing.	☐	☐	☐

Evidence to look for: The register itself, with an owner and a last-updated date.

Score _____ /10

NOTES AND EVIDENCE FOUND

02 Governance and ownership

SOMEONE OWNS THE OUTCOME

E-invoicing sits between tax, finance and IT — and so it often belongs to nobody. Rejections, expired certificates and missed deadlines go unresolved when no one owns the result.

#	STATEMENT	0 NO	1 PARTLY	2 YES
2.1	One named executive owns e-invoicing and reporting compliance end to end. RED FLAG	☐	☐	☐
2.2	Roles between tax, finance, IT and external providers are written down: who decides, who builds, who monitors.	☐	☐	☐
2.3	Compliance has a budget that includes annual legal change, not only the initial project.	☐	☐	☐
2.4	A steering forum reviews compliance status and upcoming mandates at least every quarter.	☐	☐	☐
2.5	Contracts with providers and integrators define service levels and who is responsible for failures.	☐	☐	☐

Evidence to look for: A written RACI, the budget line, minutes of the last review.

Score _____ /10

NOTES AND EVIDENCE FOUND

03 ERP and platform position

TWO CLOCKS, ONE DECISION

Strategy is decided by two dates per entity: when the mandate applies, and when the ERP stops receiving legal updates. Mainstream maintenance for SAP ERP 6.0 ends on 31 December 2027.

#	STATEMENT	0 NO	1 PARTLY	2 YES
3.1	Every system that issues or receives invoices is inventoried — SAP and non-SAP, including billing engines and subsidiaries' ERPs.	☐	☐	☐
3.2	We know our SAP release and which compliance scenarios are available for each country in scope.	☐	☐	☐
3.3	For each entity we have compared the mandate date with the ERP roadmap and decided to build, bridge or migrate. RED FLAG	☐	☐	☐
3.4	The e-invoicing solution is supported and maintained — not a one-off script or an unowned add-on.	☐	☐	☐
3.5	Country updates are applied through SAP notes and support packages on a planned cycle.	☐	☐	☐

Evidence to look for: The system inventory, release documentation, the decision recorded per entity.

Score /10

NOTES AND EVIDENCE FOUND

04 Master data

THE FORMAT IS EASY; THE DATA IS HARD

Most rejections trace back to tax numbers, addresses, units or codes that were never validated. Data problems surface on the first day of a mandate, not in testing.

#	STATEMENT	0 NO	1 PARTLY	2 YES
4.1	Customer and supplier VAT numbers are validated against official sources at creation and periodically.	☐	☐	☐
4.2	Electronic addresses — network identifiers, routing codes, platform registrations — are stored for every partner who needs one.	☐	☐	☐
4.3	Units of measure, product classifications and payment terms map to the codes the formats require.	☐	☐	☐
4.4	Tax codes map cleanly to the format's tax categories and exemption reasons.	☐	☐	☐
4.5	A named owner measures master-data quality and fixes errors at source.	☐	☐	☐

Evidence to look for: A data-quality report from the last ninety days.

Score /10

NOTES AND EVIDENCE FOUND

05 Issuing invoices

OUTBOUND READINESS IS MEASURED ON EXCEPTIONS

A rejected invoice often does not legally exist: the customer cannot deduct the VAT and may not pay. Readiness is judged by how exceptions are handled, not by the happy path.

#	STATEMENT	0 NO	1 PARTLY	2 YES
5.1	Invoices in scope are issued in the required format and route, automatically, from the billing process.	☐	☐	☐
5.2	Rejections are seen and corrected within the legal deadline by a named team. RED FLAG	☐	☐	☐
5.3	Credit notes and corrections reference the original e-invoice correctly.	☐	☐	☐
5.4	A contingency procedure exists for platform outages, and it has been tested.	☐	☐	☐
5.5	Numbering, timing and sequence rules for each country are configured and controlled.	☐	☐	☐

Evidence to look for: The rejection log, the contingency procedure and its last test date.

Score ____ /10

NOTES AND EVIDENCE FOUND

06 Receiving invoices

HALF OF EVERY MANDATE

Most mandates also change how supplier invoices arrive — and in several countries the buyer has its own deadlines, and loses VAT deduction on invoices that are not valid.

#	STATEMENT	0 NO	1 PARTLY	2 YES
6.1	We can receive structured e-invoices through every channel our suppliers are obliged to use. RED FLAG	☐	☐	☐
6.2	Received e-invoices enter accounts payable as data, matched to orders and receipts, without re-keying.	☐	☐	☐
6.3	Acceptance or rejection is recorded within the legal windows, where they exist.	☐	☐	☐
6.4	VAT is deducted only on invoices that are valid under the local rules.	☐	☐	☐
6.5	Suppliers still sending PDFs are identified and moved to compliant channels.	☐	☐	☐

Evidence to look for: The share of supplier invoices received as structured data.

Score ____ /10

NOTES AND EVIDENCE FOUND

07 Connectivity and security

THE CONNECTION IS PART OF THE INVOICE

Certificates expire, credentials lapse and providers change. In a clearance country, a broken connection stops billing outright.

#	STATEMENT	0 NO	1 PARTLY	2 YES
7.1	The platform, network or provider for each country is chosen and contracted.	☐	☐	☐
7.2	Certificates, keys and credentials are inventoried with expiry dates and renewal owners. RED FLAG	☐	☐	☐
7.3	Middleware and connections are monitored, with alerts that reach a person.	☐	☐	☐
7.4	We have access to the authorities' or networks' test environments for upcoming changes.	☐	☐	☐
7.5	Who may send, cancel or reprocess documents is controlled through authorisations.	☐	☐	☐

Evidence to look for: The certificate register and the alert configuration.

Score _____ /10

NOTES AND EVIDENCE FOUND

08 Monitoring and exceptions

FAILURE NO ONE NOTICES

After go-live, the risk is not failure — it is failure no one notices. One cockpit, one daily routine and a few indicators make the difference.

#	STATEMENT	0 NO	1 PARTLY	2 YES
8.1	All electronic documents and their statuses are visible in one place.	☐	☐	☐
8.2	Someone reviews open and failed documents every working day. RED FLAG	☐	☐	☐
8.3	We track indicators: rejection rate, time to final status, documents stuck, reports filed on time.	☐	☐	☐
8.4	Recurring errors are traced to their root cause and fixed at source.	☐	☐	☐
8.5	Escalation paths exist for errors the team cannot resolve alone.	☐	☐	☐

Evidence to look for: Last month's indicator pack and the daily review routine.

Score _____ /10

NOTES AND EVIDENCE FOUND

09 Reporting and reconciliation

THE AUTHORITY'S VERSION OF YOUR BOOKS

Once authorities hold every invoice, they can draft your VAT return. Every gap between their data and your ledger becomes a difference to explain.

#	STATEMENT	0 NO	1 PARTLY	2 YES
9.1	Periodic files — VAT returns, SAF-T, listings — are generated from the system, not assembled in spreadsheets.	☐	☐	☐
9.2	What we report or clear is reconciled to the ledger every period. RED FLAG	☐	☐	☐
9.3	Where the authority pre-fills returns, we compare its version with ours before filing.	☐	☐	☐
9.4	Original structured files are archived unchanged for the legal retention period.	☐	☐	☐
9.5	We can trace any ledger entry to its e-invoice and back.	☐	☐	☐

Evidence to look for: The last reconciliation and a test retrieval from the archive.

Score /10

NOTES AND EVIDENCE FOUND

10 Change readiness and people

COMPLIANCE IS A SUBSCRIPTION

Formats and rules change every year, in every country. What is compliant at go-live is not compliant two releases later unless someone keeps it so.

#	STATEMENT	0 NO	1 PARTLY	2 YES
10.1	A calendar of upcoming legal changes is maintained and drives planning.	☐	☐	☐
10.2	A regression test pack runs before every format change or system release.	☐	☐	☐
10.3	Users in receivables, payables and tax have runbooks for rejected or stuck documents.	☐	☐	☐
10.4	Knowledge does not depend on one person; documentation is current.	☐	☐	☐
10.5	New entities, countries and acquisitions trigger a compliance check before they go live.	☐	☐	☐

Evidence to look for: The change calendar, the runbooks, the last regression run.

Score /10

NOTES AND EVIDENCE FOUND

03 Your results

One number, one shape, a short list of red flags

Copy each dimension score into the table, circle its colour, and add the ten scores for your total out of 100. Then mark each score on the profile below and join the points: the shape matters as much as the total.

#	DIMENSION	SCORE	COLOUR
01	Obligations and scope	_____ / 10	● ● ●
02	Governance and ownership	_____ / 10	● ● ●
03	ERP and platform position	_____ / 10	● ● ●
04	Master data	_____ / 10	● ● ●
05	Issuing invoices	_____ / 10	● ● ●
06	Receiving invoices	_____ / 10	● ● ●
07	Connectivity and security	_____ / 10	● ● ●
08	Monitoring and exceptions	_____ / 10	● ● ●
09	Reporting and reconciliation	_____ / 10	● ● ●
10	Change readiness and people	_____ / 10	● ● ●

● 0–3 exposed ● 4–6 developing ● 7–10 in control



Total readiness score

Sum of the ten dimension scores

/ 100

OUR THREE STRONGEST DIMENSIONS

OUR THREE WEAKEST DIMENSIONS

Four readiness bands

0 – 39

Exposed

Compliance depends on people and luck. At least one obligation is probably already at risk.

40 – 59

Reactive

The normal flow works; exceptions, receiving and data are handled case by case.

60 – 79

Managed

Under control for today's mandates; exposed to change, new countries and the ERP clock.

80 – 100

Compliant by design

Repeatable, measured and owned; ready for new countries and for ViDA.

04 Reading your score

What each band means for the next ninety days

Red flags — check these first

#	STATEMENT	YOUR SCORE
1.1	Register of entities, registrations and the mandates that apply to each	_____
2.1	One named executive owns compliance end to end	_____
3.3	Mandate date compared with the ERP roadmap, decision taken per entity	_____
5.2	Rejections corrected within the legal deadline by a named team	_____
6.1	Able to receive through every mandatory channel	_____
7.2	Certificates and credentials inventoried with expiry dates and owners	_____
8.2	Open and failed documents reviewed every working day	_____
9.2	What is reported or cleared reconciled to the ledger every period	_____

Rule: any red flag scored 0 is an action for this month, whatever your total. A high score with a red flag at 0 is not a high score.

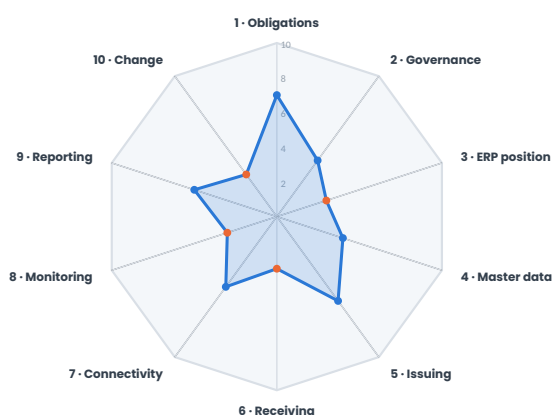
What each band means

BAND	TYPICAL PICTURE	NEXT NINETY DAYS
 Exposed 0–39	No single view of obligations; ownership split between tax and IT; rejections found by customers	Build the obligation register, name an owner, close every red flag, check the nearest mandate date
 Reactive 40–59	Sending works; receiving, data quality and monitoring do not; knowledge sits with one or two people	Daily monitoring routine, master-data clean-up at source, a plan for the receiving side
 Managed 60–79	Current mandates under control; reconciliation and change handled, but not yet systematically	Period reconciliation, a legal-change calendar, the ERP roadmap set against mandate dates
 By design 80–100	Owned, measured and repeatable; new countries follow a template	Annual review of this scorecard; VIDA 2030 readiness; reuse the template for the next country

Read the shape, not only the total

- ◀ **A dent in dimensions 4–6** (data, issuing, receiving) shows up as rejections, unpaid invoices and lost VAT deductions — the costs arrive first here.
- ◀ **A dent in dimensions 1–3** (obligations, ownership, platform) is a planning risk: the problem is not visible yet, but the date is fixed.
- ◀ **A dent in dimensions 7–10** (connectivity, monitoring, reporting, change) is an operating risk: things work today and degrade quietly.

A worked example



An illustrative mid-size manufacturer with entities in three EU countries, running SAP ERP 6.0, scores **43 — Reactive**.

- Strong on obligations (7): the tax team keeps a good register
- Weak on platform (3): no decision yet against the 2027 maintenance date
- Weak on receiving and monitoring (3 each); red flag 8.2 scored 0

First actions: a daily review of failed documents this month; a receiving plan before the next mandate; a build-bridge-migrate decision per entity this quarter.

Hypothetical example for illustration; not a client and not a benchmark.

WHY SELF-SCORES RUN HIGH

In our experience, self-assessments are most optimistic on master data, receiving and monitoring — the areas no single person sees end to end. **If your total is above 70, test three of your 2s against the evidence** before you rely on it.

Your ninety-day plan

#	ACTION — START WITH THE RED FLAGS AT 0	DIMENSION	OWNER	DUE
1				
2				
3				
4				
5				
6				
7				

Score history

DATE	TOTAL / 100	BAND	RED FLAGS AT 0	BIGGEST CHANGE SINCE LAST TIME

Re-score in ninety days with the same people. The change in the total — and in the shape — is the measure of progress.

05 From score to evidence

How 30 Advisory turns this scorecard into a plan

A self-score tells you where to look. Our readiness diagnostic checks the same fifty statements against evidence, entity by entity and country by country, and turns the result into a dated plan.

What the diagnostic adds

YOUR SELF-ASSESSMENT	THE 30 ADVISORY READINESS DIAGNOSTIC
One score for the group	A heat map: every entity and country against the ten dimensions
Answers from memory	Evidence reviewed: system settings, data samples, rejection logs, certificates
A list of gaps	Gaps ranked by legal date and cost, with an owner and an action
General next steps	A roadmap that sets the mandate dates against your ERP clock — build, bridge or migrate

How the diagnostic runs

- Kick-off**
Your completed scorecard reviewed with the people who filled it in; scope of entities and countries agreed.
- Evidence review**
System settings, master-data samples, rejection logs, certificates and reconciliations checked against each statement.
- Heat map and red flags**
Entity-by-dimension scores, with every red flag explained and assigned.
- Roadmap and read-out**
Actions dated against the mandate calendar and the ERP clock, presented to your sponsor.

What to bring to the first conversation

- This scorecard, completed — even partly
- A list of legal entities and the countries they invoice in
- Your SAP release, and any non-SAP billing systems
- The mandates you already know apply, with dates
- Recent rejection or error figures, if you have them
- Who owns e-invoicing today — or who should

Diagnose

The scorecard validated with evidence, a heat map and a dated roadmap.

Implement

SAP DRC set up for issuing, receiving, reporting and exceptions — country by country.

Run

Monitoring, indicators and legal change applied as it arrives, every year.

BOOK A ONE-HOUR ASSESSMENT

Bring your score, and we will walk through the red flags and the shape with you — and tell you honestly whether you need us. 30advisory.com

Basis. Dimensions and statements reflect the obligations and failure points described in 30 Advisory's country briefings, the "E-invoicing, explained from the ground up" dossier and our DRC delivery method (October 2026). The SAP ERP 6.0 maintenance date is from SAP's published maintenance strategy. Bands and thresholds are 30 Advisory conventions, not an industry standard.

This scorecard is a self-assessment tool for internal discussion. It does not constitute tax, legal or accounting advice, and a score is not an opinion on compliance. Obligations vary by country, entity and transaction and change frequently; confirm them with a qualified adviser. 30 Advisory accepts no liability for decisions taken on the basis of this document.