GS1 Germany
important notes
related

Commercial Invoice/Credit Note (INVOIC)

based on
EANCOM® 2002 S3

Important notes

Within a domestic invoice/credit note the vat registration number or the fiscal tax number of the service providing employer must be indicated according the German Value Added Tax Act, in case of tax free deliveries inside the European Union additionally the one of the service receiving employer.

If a commercial credit note contains adjustments of a former service, the supplier is in the role of the service providing employer. Therefore his vat registration number or the fiscal tax number must be provided (RFF+VA or RFF+FC) and a reference to the source document (RFF+DM). If the content of the credit note means a miscellaneous, not relating goods service, the buyer is the service providing employer in tax understanding and his vat registration number or the fiscal tax number needs to be transferred.

For further marking the service providing employer a new FTX segment is available starting with version 6.0 (see next page).

From the view of the German Value Added Tax Act a credit note is an invoice generated by the receiver of a service (§ 14 break 2 sentence 2, UStG). The service exchanging partners can choose, whether the service providing employer or the service receiving employer invoices (§ 14 break 2 sentence 1 No. 2 UStG). The agreement needs to be done before the invoicing and is made by agreement to use this EDI recommendation of GS1 Germany.

In consideration of this rules the difference between prepaid tax and value added tax is ensured. More information can be found in the description of the BGM segment.

Note for deposits:

When returning deposit of returnable items to the supplier, he is the service providing employer.

When selling empty one-way deposit items to third parties, the retailer is in the role of the service providing employer.

GS1 Germany thanks all experts who contributed significantly to these guidelines with knowledge from their daily business.

Important notes

Heading section

Segment number: 14

FTX	- C	99	-	Free text

Description:

To provide free form or coded text information.

		EDIFACT	EAN	*	GER	Description:
4451	Text subject code qualifier	M an..3	**M**			ABN = Accounting information
4453	Free text function code	C an..3	**O**	*		1 = Text for subsequent use
C107	TEXT REFERENCE	C		**D**		
4441	Free text value code	M an..17	**M**			**Service providing employer, Code** Agreed reference see note below DE 4441 can be used with text codes. They have to be used as master data and need to be defined in the interchange agreement. This FTX segment may only be used with text codes. SU = The supplier is service providing employer. BY = The retailer is service providing employer.
1131	Code list identification code	C an..17	**O**			LEISTENDER
3055	Code list responsible agency code	C an..3		**D**	**R**	246 = GS1 Germany

Segment notes:

Segmentstatus: Conditional

Use of this segment in free form is not recommended since in most cases it inhibits automatic processing of the Invoice. Coded references to standard texts is an available functionality which enables automatic processing and reduces transmission and processing overheads. Standard texts should be mutually defined among trading partners and can be used to cover legal and other requirements.

Note to DE 4451:
Code value "ABN" may only be used to indicate the service providing employer.

Example: FTX+ABN+1+SU:LEISTENDER:246'
        Service providing employer