

**Description of**

# **Reverse Charge Taxation**

**within the EDI Recommendation  
Invoice/credit note  
(INVOIC)**

**in  
EANCOM<sup>®</sup> 2002 S3**

***Draft 01.08.2012***

This compilation of relevant segments is an extract of the  
INVOIC EDI recommendation of GS1 Germany

6. Segments Layout

**Heading section**

Segment number: 20

<b>FTX</b> - C 99 - Free text						
Description: To provide free form or coded text information.						
Business Term	DE	EDIFACT	EAN	*	GER	Description
	4451	M an..3	M			REG = <b>Regulatory information</b>
	4453	C an..3	O	*		1 = <b>Text for subsequent use</b>
	C107	C	D		R	
<b>Reverse Charge</b>	4441	M an..17	M			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. LES = <b>The invoice contains items that are subject to the reverse charge procedure. In these cases, the beneficiary owes the VAT.</b>
	1131	C an..17	O		N	
	3055	C an..3	D		R	246 = <b>GS1 Germany</b>
<p>Segment notes:</p> <p>Segmentstatus: Depending on VAT law</p> <p>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.</p> <p>Example: FTX+REG+1+LES::246' Reverse Charge</p>						

6. Segments Layout

**Heading section**

Segment number: 115

<b>SG6</b>	- C	5 - TAX				
<b>TAX</b>	- M	1 - Duty/tax/fee details				
Description: To specify relevant duty/tax/fee information.						
Business Term	DE	EDIFACT	EAN	*	GER	Description
	5283	M an..3	M			7 = Tax
	C241	C	D			
<b>Value added tax on document level</b>	5153	C an..3	O			VAT = Value added tax
	1131	C an..17	O			
	3055	C an..3	D			
	5152	C an..35	O			
	C533	C	O			
	5289	M an..6	M			
	1131	C an..17	O			
	3055	C an..3	D			
	5286	C an..15	O			
	C243	C	A			
	5279	C an..7	O			
	1131	C an..17	O			
	3055	C an..3	D			
	5278	C an..17	R			Actual tax rate Indication of the VAT rate that is used to calculate the VAT amount (if applicable = Zero, e.g. Reverse Charge)
	5273	C an..12	O			
	1131	C an..17	O			
	3055	C an..3	D			
	5305	C an..3	D		R	AE = VAT Reverse Charge In case of reverse charge the VAT-registration-no./tax-no. has to be indicated following NAD+BY. E = Exempt from tax S = Standard rate O = Services outside scope of tax
Segment notes: Segmentstatus: Mandatory						
The main tax rate is indicated here in the heading section of the message. Should the occasion arise different tax rates are indicated on detail level.						
Note to DE 5278 and 5305: if the business volume is free of tax, DE 5278 must contain 0 (zero).						
Example: TAX+7+VAT+++:::19+S' The dominant tax rate of the document is 19%.						

6. Segments Layout

**Heading section**

Segment number: 134

<b>SG16</b>	- C	9999 - ALC-SG18-SG19-SG20-SG21-SG22				
<b>SG22</b>	- C	5 - TAX				
<b>TAX</b>	- M	1 - Duty/tax/fee details				
Description: To specify relevant duty/tax/fee information.						
Business Term	DE	EDIFACT	EAN	*	GER	Description
	5283	M an..3	M			7 = Tax
	C241	C	D			
<b>Allocation allowance/charge: VAT rate</b>	5153	C an..3	O			VAT = Value added tax
	1131	C an..17	O			
	3055	C an..3	D			
	5152	C an..35	O			
	C533	C	O			
	5289	M an..6	M			
	1131	C an..17	O			
	3055	C an..3	D			
	5286	C an..15	O			
	C243	C	A			
	5279	C an..7	O			
	1131	C an..17	O			
	3055	C an..3	D			
	5278	C an..17	R			The actual rate of tax/duty Indication of the VAT rate that is used to calculate the VAT amount (if applicable = Zero, e.g. Reverse Charge)
	5273	C an..12	O			
	1131	C an..17	O			
	3055	C an..3	D			
	5305	C an..3	D		R	AE = VAT Reverse Charge In case of reverse charge the VAT-registration- no./tax-no. has to be indicated following NAD+BY. E = Exempt from tax S = Standard rate O = Services outside scope of tax
Segment notes:						
Segmentstatus: Depending, indication is mandatory, if the invoice contains more than one tax rate.						
This segment is used to show to which tax rate the allowances and charges are allocated.						
Note to DE 5278 and 5305: if the business volume is free of tax, DE 5278 must contain 0 (zero).						
Example: TAX+7+VAT++++:::19+S' Discount on invoice level is related to the part of the invoice, which is taxed with 19%.						

6. Segments Layout

1.Detail section - invoiced unit

Segment number: 225

<b>SG26</b>	- C	9999999	- LIN-PIA-IMD-MEA-QTY-ALI-DTM-GIN-FTX-SG27-SG29-SG30-SG31-SG33-SG34-SG35-SG39-SG45	
<b>SG34</b>	- C	99	- TAX	
<b>TAX</b>	- M	1	- Duty/tax/fee details	
Description: To specify relevant duty/tax/fee information.				
Business Term	DE	EDIFACT	EAN * GER	Description
	5283	M an..3	M	7 = Tax
	C241	C	D	
Value added tax on line level	5153	C an..3	O	VAT = Value added tax
	1131	C an..17	O	
	3055	C an..3	D	
	5152	C an..35	O	
	C533	C	O	
	5289	M an..6	M	
	1131	C an..17	O	
	3055	C an..3	D	
	5286	C an..15	O	
	C243	C	A	
	5279	C an..7	O	
	1131	C an..17	O	
	3055	C an..3	D	
	5278	C an..17	R	Actual tax rate Indication of the VAT rate that is used to calculate the VAT amount (if applicable = Zero, e.g. Reverse Charge)
	5273	C an..12	O	
	1131	C an..17	O	
	3055	C an..3	D	
	5305	C an..3	D	R AE = VAT Reverse Charge In case of reverse charge the VAT-registration-no./tax-no. has to be indicated following NAD+BY. E = Exempt from tax S = Standard rate O = Services outside scope of tax
Segment notes: Segmentstatus: Depending, is only used if the current line has a VAT rate other than indicated in SG6.  The main tax rate has been indicated in the heading section of the message. Should the occasion arise different tax rates have to be indicated here on detail level.  Note to DE 5278 and 5305: if the business volume is free of tax, DE 5278 must contain 0 (zero). Example: TAX+7+VAT++++:::19+S' The VAT rate for the current line item is 19%.				

6. Segments Layout

3.Detail section - not invoiced units included in assortment

Segment number: 268

<b>SG26</b>	- C	9999999	- LIN-PIA-IMD-QTY-SG31-SG34
<b>SG34</b>	- C	99	- TAX
<b>TAX</b>	- M	1	- Duty/tax/fee details
Description: To specify relevant duty/tax/fee information.			
Business Term	DE	EDIFACT	EAN * GER Description
	5283	M an..3	<b>M</b> 7 = Tax
	C241	C	<b>D</b>
<b>VAT of display/assortment content</b>	5153	C an..3	<b>O</b> VAT = Value added tax
	1131	C an..17	<b>O</b>
	3055	C an..3	<b>D</b>
	5152	C an..35	<b>O</b>
	C533	C	<b>O</b>
	5289	M an..6	<b>M</b>
	1131	C an..17	<b>O</b>
	3055	C an..3	<b>D</b>
	5286	C an..15	<b>O</b>
	C243	C	<b>A</b>
	5279	C an..7	<b>O</b>
	1131	C an..17	<b>O</b>
	3055	C an..3	<b>D</b>
	5278	C an..17	<b>R</b> Actual tax rate Indication of the VAT rate that is used to calculate the VAT amount (if applicable = Zero, e.g. Reverse Charge)
	5273	C an..12	<b>O</b>
	1131	C an..17	<b>O</b>
	3055	C an..3	<b>D</b>
	5305	C an..3	<b>D</b> <b>R</b> AE = VAT Reverse Charge In case of reverse charge the VAT-registration-no./tax-no. has to be indicated following NAD+BY. E = Exempt from tax S = Standard rate O = Services outside scope of tax
Segment notes: Segmentstatus: Depending, is only used if the current line has a VAT rate other than indicated in SG6.  The main tax rate has been indicated in the heading section of the message. Should the occasion arise different tax rates are indicated here on detail level.  Note to DE 5278 and 5305: if the business volume is free of tax, DE 5278 must contain 0 (zero). Example: TAX+7+VAT++++:::19+S' The VAT rate for the current line item is 19%.			

6. Segments Layout

4.Detail section - invoiced units included in assortment

Segment number: 293

<b>SG26</b>	- C	9999999	- LIN-PIA-IMD-MEA-QTY-ALI-FTX-SG27-SG29-SG31-SG34-SG39	
<b>SG34</b>	- C	99	- TAX	
<b>TAX</b>	- M	1	- Duty/tax/fee details	
Description: To specify relevant duty/tax/fee information.				
Business Term	DE	EDIFACT	EAN * GER	Description
	5283	M an..3	M	7 = Tax
	C241	C	D	
VAT (Display content, invoiced)	5153	C an..3	O	VAT = Value added tax
	1131	C an..17	O	
	3055	C an..3	D	
	5152	C an..35	O	
	C533	C	O	
	5289	M an..6	M	
	1131	C an..17	O	
	3055	C an..3	D	
	5286	C an..15	O	
	C243	C	A	
	5279	C an..7	O	
	1131	C an..17	O	
	3055	C an..3	D	
	5278	C an..17	R	Actual tax rate Indication of the VAT rate that is used to calculate the VAT amount (if applicable = Zero, e.g. Reverse Charge)
	5273	C an..12	O	
	1131	C an..17	O	
	3055	C an..3	D	
	5305	C an..3	D	R AE = VAT Reverse Charge In case of reverse charge the VAT-registration-no./tax-no. has to be indicated following NAD+BY. E = Exempt from tax S = Standard rate O = Services outside scope of tax
Segment notes: Segmentstatus: Depending, is only used if the current line has a VAT rate other than indicated in SG6.  The main tax rate has been indicated in the heading section of the message. Should the occasion arise different tax rates have to be indicated here at detail level.  Note to DE 5278 and 5305: if the business volume is free of tax, DE 5278 must contain 0 (zero). Example: TAX+7+VAT++++:19+S' The VAT rate for the current line item is 19%.				

6. Segments Layout

Summary section (per tax rate)

Segment number: 314

<b>SG52</b>	- C	10 - TAX-MOA				
<b>TAX</b>	- M	1 - Duty/tax/fee details				
Description: To specify relevant duty/tax/fee information.						
Business Term	DE	EDIFACT	EAN	*	GER	Description
	5283	M an..3	M			7 = Tax
	C241	C	D			
<b>Tax per invoice amount</b>	5153	C an..3	O			VAT = Value added tax
	1131	C an..17	O			
	3055	C an..3	D			
	5152	C an..35	O			
	C533	C	O			
	5289	M an..6	M			
	1131	C an..17	O			
	3055	C an..3	D			
	5286	C an..15	O			
	C243	C	A			
	5279	C an..7	O			
	1131	C an..17	O			
	3055	C an..3	D			
	5278	C an..17	R			Actual tax rate Indication of the VAT rate that is used to calculate the VAT amount (if applicable = Zero, e.g. Reverse Charge)
	5273	C an..12	O			
	1131	C an..17	O			
	3055	C an..3	D			
	5305	C an..3	D		R	AE = VAT Reverse Charge In case of reverse charge the VAT-registration-no./tax-no. has to be indicated following NAD+BY. E = Exempt from tax S = Standard rate O = Services outside scope of tax
Segment notes:						
Segmentgroup status: Depending, i.e. this SG must only be used if the invoice contains more than one tax rate.						
If the invoice contains more than one tax rate, this segment group has to be made up for every existent tax rate, i.e. if only one tax rate is used, segment group 52 needs not to be used.						
Note to DE 5278 and 5305: if the business volume is free of tax, DE 5278 must contain 0 (zero). If VAT and Reverse Charge are used at the same time, SG 52 have to be included. In this situation it may happen, that a trigger-TAX DE5278 = 0 and DE 5305 = S is used in combination with DE 5278 = 0 and De 5305 = AE.						
Example: TAX+7+VAT+++:::19+S' The amounts based on a tax rate of 19% are:						