



Message Definition
INVOIC – Commercial invoice without a
consolidated paper Invoice according
to new legislation from 01.01.2013
ECR-Austria
EANCOM 2002 (Syntax 3)
Version 2.4

Message Type: INVOIC
Message Version: 011 (EANCOM)
Responsible Agency: GS1 Austria
Directory Name: EDIFACT
Directory Version: D.01B

About this document

EDIFACT is a set of internationally agreed standards for the electronic interchange of data that was limited in form of EANCOM to those components which are really relevant for the consumer goods industry. The goal of the Austrian ECR-Initiative is, based on EANCOM to develop more precise standard profiles applicable in the Austrian consumer goods industry.

The practice in Austria today shows that normally two potential business partner which are intending to exchange data electronically come together with EANCOM specialists (GS1-Austria, Converter provider) and develop specific application profiles from the EANCOM standard which corresponds to their specific business needs. In order to save time and efforts it is necessary to try to reduce the complexity.

Standard application profiles should be seen as a recommendation from ECR-Austria-Initiative aiming to promote fast and area-wide implementation of EANCOM. They should unify the interpretation of all contained fields and cover „90 %“ of the business requirements. All requirements which are not a part of these standard application profiles have to be agreed bilateral between business partners.

All data fields marked as mandatory in the current documentation are considered as obligatory components in all EANCOM messages.

Within the second phase of the ECR-Austria-Initiative the message guidelines from the ECR-book defined in the first phase were adapted to the new business requirements and new standard application profiles were developed.

This document describes the data fields defined for this message type using EANCOM syntax. It deals only with these EANCOM-segments that are really relevant for the business purposes. **Therefore this document does not describe the whole set of EANCOM standards and does not replace the EANCOM manual.**

By this reason it is recommended by the implementation of this message to use beside this guideline also the EANCOM manual (available by GS1-Austria).

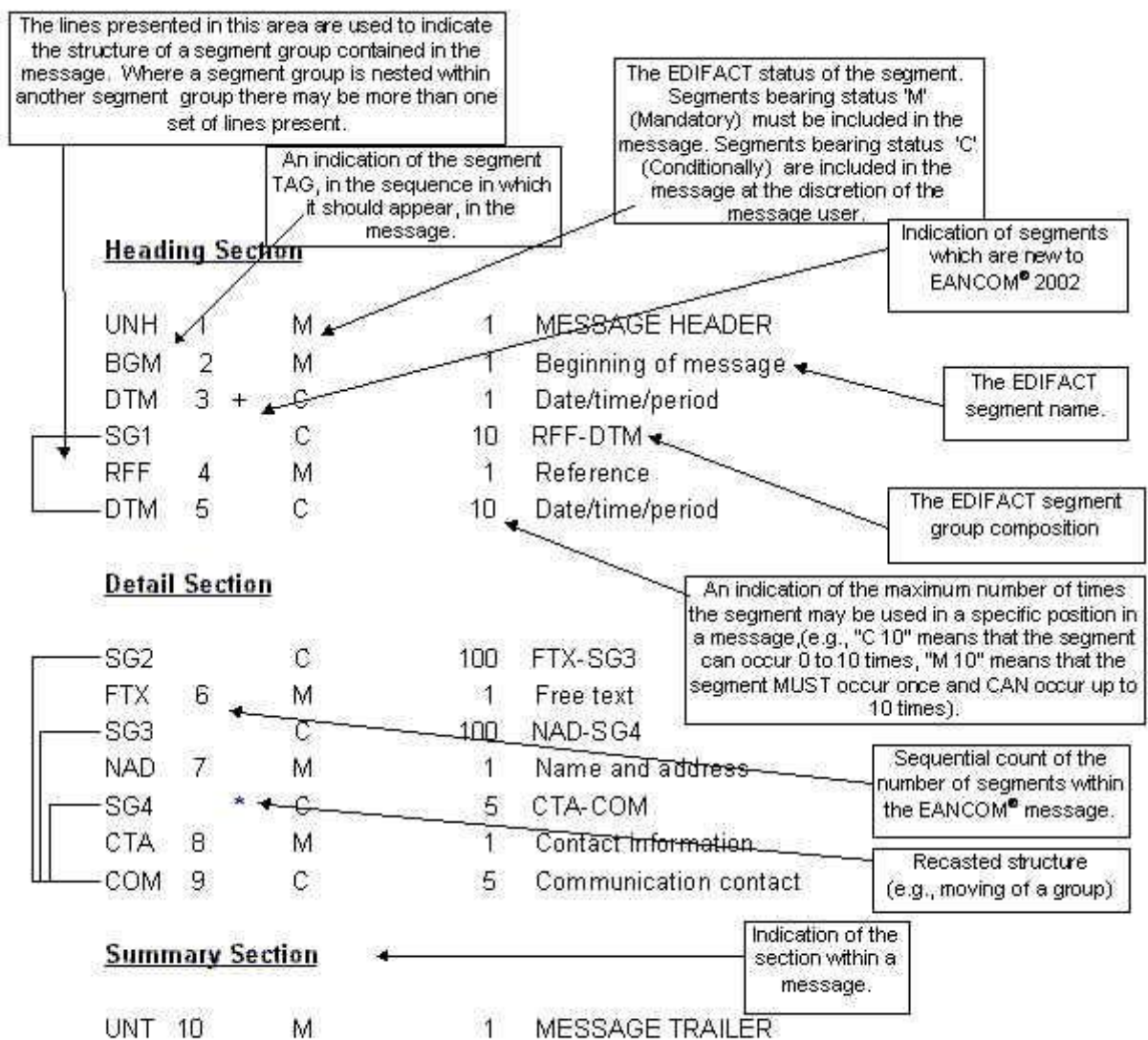
Document structure

1. Message structure
2. Business terms
3. Segment description

Message Structure Chart

Within every EANCOM® message a diagram is presented which explains the structure of the message.

The message structure chart is a sequential chart which presents the message in the sequence in which it must be formatted for transmission. Every message is structured and consists of three sections; a header, detail, and summary section. An example of a message structure chart follows:



Segments Layout

This section describes each segment used in the EANCOM Commercial invoice message. The original EDIFACT segment layout is listed. The appropriate comments relevant to the EANCOM subset are indicated.

Notes:

1. The segments are presented in the sequence in which they appear in the message. The segment or segment group tag is followed by the (M)andatory / (C)onditional indicator, the maximum number of occurrences and the segment description.
2. Reading from left to right, in column one, the data element tags and descriptions are shown, followed by in the third column the EDIFACT status (M or C), the field format, and the picture of the data elements. These first pieces of information constitute the original EDIFACT segment layout.

Following the EDIFACT information, EANCOM specific information is provided in the fourth, fifth and sixth columns. In the fourth column a status indicator for the use of (C)onditional EDIFACT data elements (see 2.1 through 2.3 below), in the fifth column the restricted indicator (see point 3 on the following page), and in the sixth column notes and code values used for specific data elements in the message.

2.1 (M)andatory data elements in EDIFACT segments retain their status in EANCOM.

2.2 Additionally, there are five types of status for data elements with a (C)onditional EDIFACT status, whether for simple, component or composite data elements. These are listed below and can be identified when relevant by the following abbreviations:

- | | | | |
|---|-----------|----------|------------------------------------------------------------------------------------------------------------|
| - | REQUIRED | R | Indicates that the entity is required and must be sent. |
| - | ADVISED | A | Indicates that the entity is advised or recommended. |
| - | DEPENDENT | D | Indicates that the entity must be sent in certain conditions, as defined by the relevant explanatory note. |
| - | OPTIONAL | O | Indicates that the entity is optional and may be sent at the discretion of the user. |
| - | NOT USED | N | Indicates that the entity is not used and should be omitted. |

2.3 If a composite is flagged as **N, NOT USED**, all data elements within that composite will have blank status indicators assigned to them.

3. Status indicators detailed in the fifth column which directly relate to the code values detailed in the first column may have two values:

- **RESTRICTED** * A data element marked with an asterix (*) in the fifth column is (are) the only codes available for use with this data element, in this segment, in this message.

- **OPEN** All data elements where coded representation of data is possible and a restricted set of code values is not indicated are open (no asterix in fourth column). The available codes are listed in the EANCOM Data Elements and Code Sets Directory. Code values may be given as examples or there may be a note on the

Message structure

Invoice message

| | | | | |
|-------------|----|----------|--------|--------------------------------------------------|
| UNA | 1 | C | 1 | Service string advice |
| UNB | 2 | M | 1 | Interchange header |
| UNH | 3 | M | 1 | Message header |
| BGM | 4 | M | 1 | Beginning of message |
| DTM | 5 | M | 2 | Date/time/period |
| FTX | 6 | C | 8 | Free text |
| SG1 | | M | 6 | RFF-DTM |
| RFF | 7 | M | 1 | Reference |
| DTM | 8 | C | 1 | Date/time/period |
| SG2 | | M | 7 | NAD-SG3 |
| NAD | 9 | M | 1 | Name and address |
| SG3 | | C | 2 | RFF |
| RFF | 10 | M | 1 | Reference |
| SG7 | | M | 1 | CUX |
| CUX | 11 | M | 1 | Currencies |
| SG8 | | C | 6 | PAT-DTM-PCD |
| PAT | 12 | M | 1 | Payment terms basis |
| DTM | 13 | C | 1 | Date/time/period |
| PCD | 14 | C | 1 | Percentage details |
| SG16 | | C | 20 | ALC-SG19-SG20-SG22 |
| ALC | 15 | M | 1 | Allowance or charge |
| SG19 | | C | 1 | PCD |
| PCD | 16 | M | 1 | Percentage details |
| SG20 | | C | 2 | MOA |
| MOA | 17 | M | 1 | Monetary amount |
| SG22 | | C | 1 | TAX |
| TAX | 18 | M | 1 | Duty/tax/fee details |
| SG26 | | M | 999999 | LIN-PIA-IMD-QTY-ALI-FTX-SG27-SG28-SG29-SG34-SG39 |
| LIN | 19 | M | 1 | Line item |
| PIA | 20 | C | 1 | Additional product id |
| IMD | 21 | C | 6 | Item description |
| QTY | 22 | M | 2 | Quantity |
| ALI | 23 | C | 1 | Additional information |
| FTX | 24 | C | 1 | Free text |
| SG27 | | C | 2 | MOA |
| MOA | 25 | M | 1 | Monetary amount |
| SG28 | | C | 1 | PAT-PCD |
| PAT | 26 | M | 1 | Payment terms basis |
| PCD | 27 | C | 1 | Percentage details |
| SG29 | | C | 3 | PRI |
| PRI | 28 | M | 1 | Price details |
| SG34 | | C | 3 | TAX-MOA |
| TAX | 29 | M | 1 | Duty/tax/fee details |
| MOA | 30 | C | 1 | Monetary amount |

Message structure

| | | | | |
|------|----|---|----|----------------------|
| SG39 | | C | 15 | ALC-SG41-SG42 |
| ALC | 31 | M | 1 | Allowance or charge |
| SG41 | | C | 1 | PCD |
| PCD | 32 | M | 1 | Percentage details |
| SG42 | | C | 2 | MOA |
| MOA | 33 | M | 1 | Monetary amount |
| UNS | 34 | M | 1 | Section control |
| SG50 | | M | 7 | MOA |
| MOA | 35 | M | 1 | Monetary amount |
| SG52 | | M | 10 | TAX-MOA |
| TAX | 36 | M | 1 | Duty/tax/fee details |
| MOA | 37 | M | 4 | Monetary amount |
| UNT | 38 | M | 1 | Message trailer |
| UNZ | 39 | M | 1 | Interchange trailer |

BUSINESS TERMS

| Business term | Description | Status | Format | Segment | Data element |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|---------|----------------------------------------|
| Commercial invoice/ Credit note | | M | A/N 3 | BGM | C002 1001 Document name code |
| Invoice or Credit note number | | M | A/N 16 | BGM | C106 1004 Document identifier |
| Message date | | M | D 8 | DTM | C507 2380 Date or time or period value |
| Delivery date | by Invoice | M | D 8 | DTM | C507 2380 Date or time or period value |
| Delivery date | by Credit note | O | D 8 | DTM | C507 2380 Date or time or period value |
| Coded text references | average tax rate, intra-community delivery, tax exempt export delivery, Supply of goods under the simplified triangular regime etc. | O | A/N 5 | FTX | C107 4441 Free text value code |
| Tax exemption in text form | | O | A/N 512 | FTX | C108 4440 Free text value |
| Order number assigned by the buyer | to which delivery/invoice refer, optional by credit note | M | A/N 16 | SG1 RFF | C506 1154 Reference identifier |
| Delivery note number | optional by credit note | M | A/N 16 | SG1 RFF | C506 1154 Reference identifier |
| Invoice number | Invoice reference number (only by credit note) | O | A/N 16 | SG1 RFF | C506 1154 Reference identifier |
| Receiving advice number | | O | A/N 16 | SG1 RFF | C506 1154 Reference identifier |
| Instruction for returns number | | O | A/N 16 | SG1 RFF | C506 1154 Reference identifier |
| Organic control number of the supplier | | O | A/N 35 | SG1 RFF | C506 1154 Reference identifier |

BUSINESS TERMS

| | | | | | | | | |
|----------------|--|---|----|-----|-----|------|------|------------------------------|
| Reference date | | O | D8 | SG1 | DTM | C507 | 2380 | Date or time or period value |
|----------------|--|---|----|-----|-----|------|------|------------------------------|

BUSINESS TERMS

| Business term | Description | Status | Format | Segment | | Data element | | |
|---------------------------------------------|-----------------------------------------------------------------------------------|--------|--------|---------|-----|--------------|------|----------------------------------|
| Buyer | GLN+text (see segment description) | M | N 13 | SG2 | NAD | C082 | 3039 | Party identifier |
| Supplier | GLN+text (see segment description) | M | N 13 | SG2 | NAD | C082 | 3039 | Party identifier |
| Delivery party | GLN, only if not identical with the buyer | O | N 13 | SG2 | NAD | C082 | 3039 | Party identifier |
| Ultimate consignee | GLN, only if not identical with the delivery party (Cross-Docking) | O | N 13 | SG2 | NAD | C082 | 3039 | Party identifier |
| Ordered by | GLN, only if not identical with the buyer | O | N 13 | SG2 | NAD | C082 | 3039 | Party identifier |
| Invoicee | GLN, only if not identical with the buyer | O | N 13 | SG2 | NAD | C082 | 3039 | Party identifier |
| Issuer of invoice | GLN, only if not identical with the supplier | O | N 13 | SG2 | NAD | C082 | 3039 | Party identifier |
| VAT registration number | | M | A/N 20 | SG3 | RFF | C506 | 1154 | Reference identifier |
| Internal partner number | In connection with SU (=Supplier), II (= Issuer of invoice) | O | A/N 35 | SG3 | RFF | C506 | 1154 | Reference identifier |
| Currency | | M | A/N 3 | SG7 | CUX | C504 | 6345 | Currency identification code |
| Net payment terms | in days | O | N 3 | SG8 | PAT | C112 | 2152 | Period count quantity |
| Discount terms | in days | O | N 3 | SG8 | PAT | C112 | 2152 | Period count quantity |
| Value date | Due date for the general payment term, only if different from the date of Invoice | O | D 8 | SG8 | DTM | C507 | 2380 | Date or time or period value |
| Discount percentage rate | | O | N 2+2 | SG8 | PCD | C501 | 5482 | Percentage |
| Type of allowance/ charge on document level | | O | A/N 3 | SG16 | ALC | C214 | 7161 | Special service description code |

BUSINESS TERMS

| Business term | Description | Status | Format | Segment | Data element |
|---------------------------------------------|--------------------------------------------------|--------|--------|----------|-----------------------------------|
| Percentage discount | field repetition possible (only for information) | O | N 2+2 | SG19 PCD | C501 5482 Percentage |
| Discount amount | field repetition possible (only for information) | O | N 7+3 | SG20 MOA | C516 5004 Monetary amount |
| Base amount | | O | N 7+3 | SG20 MOA | C516 5004 Monetary amount |
| Assignment condition: VAT rate | | O | N 2+2 | SG22 TAX | C243 5278 Duty or tax or fee rate |
| Article | EAN | M | N 14 | SG26 LIN | C212 7140 Item identifier |
| Object number | | O | N 5 | SG26 PIA | C212 7140 Item identifier |
| Issue number | | O | N 8 | SG26 PIA | C212 7140 Item identifier |
| Release number | | O | N 10 | SG26 PIA | C212 7140 Item identifier |
| ADD-ON number | | O | A/N 5 | SG26 PIA | C212 7140 Item identifier |
| Customs number | | O | A/N 20 | SG26 PIA | C212 7140 Item identifier |
| Identification of display article | | O | A/N 3 | SG26 IMD | C273 7009 Item description code |
| Identification of returnable containers | | O | A/N 3 | SG26 IMD | C273 7009 Item description code |
| Identification of consumer units | | O | A/N 3 | SG26 IMD | C273 7009 Item description code |
| Identification of deduction for pickup | | O | A/N 3 | SG26 IMD | C273 7009 Item description code |
| Identification of non-returnable containers | | O | A/N 3 | SG26 IMD | C273 7009 Item description code |

BUSINESS TERMS

| Business term | Description | Status | Format | Segment | Data element |
|-----------------------------------------------------------------------|--------------------------------------------------------------------|--------|---------|----------|---------------------------------|
| Article description | | M | A/N 70 | SG26 IMD | C273 7008 Item description |
| Invoiced quantity | Delivered quantity that is being invoiced, related to EAN | M | N 7+3 | SG26 QTY | C186 6060 Quantity |
| Free goods quantity | Delivered quantity that is not being invoiced, related to EAN | M | N 7+3 | SG26 QTY | C186 6060 Quantity |
| Number of units in higher packaging or configuration level (EAN Code) | | O | N 7+3 | SG26 QTY | C186 6060 Quantity |
| Measurement unit | only used for variable quantity products (unit is not equal piece) | O | A/N 3 | SG26 QTY | C186 6411 Measurement unit code |
| Item not to be included in bonus calculation | | O | A/N 3 | SG26 ALI | 4183 Special condition code |
| Tax exemption/ Reverse Charge in Writing | | O | A/N 512 | SG26 FTX | C108 4440 Free text value |
| Line item amount | = delivery quantity x price | M | N 10+3 | SG27 MOA | C516 5004 Monetary amount |
| Total charges/ allowances | | O | N 10+3 | SG27 MOA | C516 5004 Monetary amount |
| Discount percentage | only if different from Header | O | N 2+2 | SG28 PCD | C501 5482 Percentage |
| Net price | | M | N 7+3 | SG29 PRI | C509 5118 Price amount |
| Gross calculation price | | O | N 7+3 | SG29 PRI | C509 5118 Price amount |

BUSINESS TERMS

| Business term | Description | Status | Format | Segment | Data element |
|---------------------------------------|----------------------------------------------------------------|--------|--------|----------|-----------------------------------|
| Calculation price | to identify beer tax | O | N 7+3 | SG29 PRI | C509 5118 Price amount |
| VAT rate | as percentage | M | N 2+2 | SG34 TAX | C243 5278 Duty or tax or fee rate |
| Producer fees as percentage | beer, sparkling wine etc. | O | N 2+2 | SG34 TAX | C243 5278 Duty or tax or fee rate |
| Tax amount | producer fees (beer, sparkling wine etc.) as a monetary amount | O | N 7+3 | SG34 MOA | C516 5004 Monetary amount |
| Percentage discount | | O | N 2+2 | SG41 PCD | C501 5482 Percentage |
| Monetary allowance | field repetition is possible (only for information) | O | N 7+3 | SG42 MOA | C516 5004 Monetary amount |
| Charge/allowance basis | | O | N 7+3 | SG42 MOA | C516 5004 Monetary amount |
| Total line items amount | sum of all line item amounts | M | N 11+2 | SG50 MOA | C516 5004 Monetary amount |
| Goods and services total amount | | M | N 11+2 | SG50 MOA | C516 5004 Monetary amount |
| Total returnable items deposit amount | | M | N 11+2 | SG50 MOA | C516 5004 Monetary amount |
| Message total duty/tax/fee amount | | O | N 11+2 | SG50 MOA | C516 5004 Monetary amount |
| Discount amount | only from the gross calculation price (incl. VAT) | O | N 11+2 | SG50 MOA | C516 5004 Monetary amount |
| Invoice amount | | M | N 11+2 | SG50 MOA | C516 5004 Monetary amount |

BUSINESS TERMS

| Business term | Description | Status | Format | Segment | Data element |
|------------------------------------------------|---------------|--------|--------|----------|-----------------------------------|
| Sum of all Allowances/Charges on invoice level | | O | N 11+2 | SG50 MOA | C516 5004 Monetary amount |
| VAT | | M | N 2+2 | SG52 TAX | C243 5278 Duty or tax or fee rate |
| Producer fees | as percentage | M | N 2+2 | SG52 TAX | C243 5278 Duty or tax or fee rate |
| Taxable amount | | M | N 11+2 | SG52 MOA | C516 5004 Monetary amount |
| Tax amount | | M | N 11+2 | SG52 MOA | C516 5004 Monetary amount |
| Sum of all Allowances/Charges per VAT tax rate | | O | N 11+2 | SG52 MOA | C516 5004 Monetary amount |
| Total line items amount per VAT tax rate | | O | N 11+2 | SG52 MOA | C516 5004 Monetary amount |

| UNA - C 1 - Service string advice | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----------|---|--------------------------------------------------------------------------------------------------------------------|
| Function : The service string advice shall begin with the upper case characters UNA immediately followed by six characters in the order shown below. The space character shall not be used in positions 010, 020, 040, 050 or 060. The same character shall not be used in more than one position of the UNA. | | | | |
| Segment number : 1 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| UNA1 Component data element separator | M an1 | M | * | Used as a separator between component data elements contained within a composite data element (default value: ";") |
| UNA2 Data element separator | M an1 | M | * | Used as a separator between two simple or composite data elements (default value: "+") |
| UNA3 Decimal mark | M an1 | M | * | Used to indicate the character used for decimal notation (default value: ".") |
| UNA4 Release character | M an1 | M | * | Used to restore separator and terminator signs to their normal meaning (value: "?") . |
| UNA5 Repetition separator | M an1 | M | * | Default value: space |
| UNA6 Segment terminator | M an1 | M | * | Used to indicate the end of a segment (default value: " ' ") |
| <u>Segment notes</u> This segment is used to inform the receiver of the interchange that a set of service string characters which are different to the default characters are being used. When using the default set of service characters, the UNA segment need not be sent. If it is sent, it must immediately precede the UNB segment and contain the four service string characters (positions UNA1, UNA2, UNA4 and UNA6) selected by the interchange sender. Regardless of whether or not all of the service string characters are being changed every data element within this segment must be filled, (i.e. if some default values are being used together with user-defined values then both the default and the user-defined values must be specified). When expressing the service string characters in the UNA segment, it is not necessary to include any element separators. The use of the UNA segment is required when a character set other than level A is being used. Example: UNA:+.? ' | | | | |

| UNB - M 1 - Interchange header | | | | |
|--------------------------------------------------------|----------|-----|---|----------------------------------------------------------------------------------------------------------------------------------------------------|
| Function : To identify an interchange. | | | | |
| Segment number : 2 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| S001 Syntax identifier | M | M | | |
| 0001 Syntax identifier | M a4 | M | * | UNOA = UN/ECE level A UNOB = UN/ECE level B UNOC = UN/ECE level C UNOD = UN/ECE level D UNOE = UN/ECE level E UNOF = UN/ECE level F |
| 0002 Syntax version number | M an1 | M | * | 3 = Version 3 |
| 0080 Service code list directory version number | C an..6 | | | |
| 0133 Character encoding, coded | C an..3 | | | |
| S002 Interchange sender | M | M | | |
| 0004 Interchange sender identification | M an..35 | M | | GLN (n13) |
| 0007 Identification code qualifier | C an..4 | R | * | 14 = EAN International |
| 0008 Interchange sender internal identification | C an..35 | | | |
| 0042 Interchange sender internal sub-identification | C an..35 | | | |
| S003 Interchange recipient | M | M | | |
| 0010 Interchange recipient identification | M an..35 | M | | GLN (n13) |
| 0007 Identification code qualifier | C an..4 | R | * | 14 = EAN International |
| 0014 Interchange recipient internal identification | C an..35 | O | | |
| 0046 Interchange recipient internal sub-identification | C an..35 | | | |
| S004 Date and time of preparation | M | M | | |
| 0017 Date | M n8 | M | | YYMMDD |
| 0019 Time | M n4 | M | | HHMM |
| 0020 Interchange control reference | M an..14 | M | | Unique reference identifying the interchange. Created by the interchange sender. |
| S005 Recipient reference/password details | C | O | | |
| 0022 Recipient reference/password | M an..14 | M | | |
| 0025 Recipient reference/password qualifier | C an2 | O | | |
| 0026 Application reference | C an..14 | O | | This data element contains an indicator for INVOIC without a consolidated paper invoice. |
| 0029 Processing priority code | C a1 | O | | |
| 0031 Acknowledgement request | C n1 | O | | |

| Data element group/Data element | EDIFACT | ANW | * | Description |
|----------------------------------------------|----------|----------|---|------------------------------------------------------------------------------------|
| 0032 Interchange agreement identifier | C an..35 | O | * | EANCOM-ONLY = Indicator for the use of INVOIC without a consolidated paper invoice |
| 0035 Test indicator | C n1 | O | | 1 = Interchange is a test |

Segment notes

The UNB segment is used to envelope the interchange and also to identify the party for whom the interchange is intended and the party who has sent the interchange. The principle of the UNB segment is the same as a physical envelope which covers one or more letters or documents and which details the address where delivery is to take place and the address from where the envelope has come.

DE 0001: The recommended (default) character set for use in EANCOM® for international exchanges is character set A (UNOA). Should users wish to use character sets other than A, an agreement on which set to use should be reached on a bilateral basis before communications begin.

DE 0004 and 0010: Within EANCOM® the Global Location Number (GLN) is recommended for the identification of the interchange sender and recipient.

DE 0008: The address for reverse routing is provided by the interchange sender to inform the interchange recipient of the address within the sender's system to which responding interchanges must be sent. It is recommended that the GLN be used for this purpose.

DE 0014: The address for routing, formerly provided by the interchange recipient, is used by the interchange sender to inform the recipient of the internal address within the recipient's system, to which the interchange should be routed. It is recommended that the GLN be used for this purpose.

DEG S004: The date and time at which the sender prepared the interchange. This date and time may not necessarily be the same as the date and time of contained messages.

DE 0020: The interchange control reference number is generated by the interchange sender and is used to identify uniquely each interchange. Should the sender wish to re-use interchange control reference numbers, it is recommended that each number is held for a period of at least three months before being re-used. In order to guarantee uniqueness, the interchange control reference number should always be linked to the sender's identification (DE 0004).

DEG S005: Any use of passwords must first be agreed bilaterally by the parties to the exchange.

DE 0026: This data element is used to identify the application on the recipient's system to which the interchange is directed. This data element may be used if, and only if, the interchange contains only one type of message, e.g. invoices. The reference used in this data element is assigned by the interchange sender.

DE 0031: This data element is used to indicate whether an acknowledgement to the interchange is required or not. The EANCOM® APERAK or CONTRL message should be used to provide acknowledgement of interchange receipt. In addition the EANCOM® CONTRL message may be used to indicate when an interchange has been rejected due to syntactical errors.

DE 0032: This data element is used to identify any underlying agreements which control the exchange of data. Within EANCOM the identity of such agreements must start with the letters 'EANCOM' with the remaining characters within the data element filled according to bilateral agreements.
 "EANCOM-ONLY" -This data element contains an indicator for INVOIC without a consolidated paper invoice.

Example:
 UNB+UNOC:3+9099999300314:14+8798765432106:14+060102:1000+1234555++++EANCOM-ONLY'

| UNH - M 1 - Message header | | | | |
|-------------------------------------------------------------|----------|----------|---|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Function : To head, identify and specify a message. | | | | |
| Segment number : 3 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| 0062 Message reference number | M an..14 | M | | Sender's unique message reference. Sequence number of the messages in the interchange. DE 0062 in the UNT will be exactly the same. Sender generated. |
| S009 Message identifier | M | M | | |
| 0065 Message type | M an..6 | M | * | INVOIC = Invoice message |
| 0052 Message version number | M an..3 | M | * | D = Draft version/UN/EDIFACT Directory |
| 0054 Message release number | M an..3 | M | * | 01B = Release 2001 - B |
| 0051 Controlling agency, coded | M an..3 | M | * | UN = UN/CEFACT |
| 0057 Association assigned code | C an..6 | R | * | EAN011 = EAN version control number (EAN Code) |
| 0110 Code list directory version number | C an..6 | | | |
| 0113 Message type sub-function identification | C an..6 | | | |
| 0068 Common access reference | C an..35 | N | | |
| S010 Status of the transfer | C | N | | |
| 0070 Sequence of transfers | M n..2 | | | |
| 0073 First and last transfer | C a1 | | | |
| S016 Message subset identification | C | | | |
| 0115 Message subset identification | M an..14 | | | |
| 0116 Message subset version number | C an..3 | | | |
| 0118 Message subset release number | C an..3 | | | |
| 0051 Controlling agency, coded | C an..3 | | | |
| S017 Message implementation guideline identification | C | | | |
| 0121 Message implementation guideline identification | M an..14 | | | |
| 0122 Message implementation guideline version number | C an..3 | | | |
| 0124 Message implementation guideline release number | C an..3 | | | |
| 0051 Controlling agency, coded | C an..3 | | | |
| S018 Scenario identification | C | | | |
| 0127 Scenario identification | M an..14 | | | |
| 0128 Scenario version number | C an..3 | | | |
| 0130 Scenario release number | C an..3 | | | |
| 0051 Controlling agency, coded | C an..3 | | | |

Segment notes

Example:

UNH+ME00001+INVOIC:D:01B:UN:EAN011'

| BGM - M 1 - Beginning of message | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------|----------------|----------|---|---------------------------------------------------------------------|
| Function : To indicate the type and function of a message and to transmit the identifying number. | | | | |
| Segment number : 4 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C002 Document/message name | C | R | | |
| 1001 Document name code | C an..3 | R | * | 380 = Commercial invoice 381 = Credit note - goods and services |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 1000 Document name | C an..35 | N | | |
| C106 Document/message identification | C | R | | |
| 1004 Document identifier | C an..35 | R | | Invoice number/credit note number; assigned by the document sender. |
| 1056 Version identifier | C an..9 | N | | |
| 1060 Revision identifier | C an..6 | N | | |
| 1225 Message function code | C an..3 | R | * | 9 = Original 1 = Cancellation 7 = Duplicate |
| 4343 Response type code | C an..3 | N | | |
| <u>Segment notes</u> | | | | |
| - Message type- Invoice (DE1001 = 380), Mandatory *); A/N 3 | | | | |
| - Invoice number (DE1004); Mandatory; A/N 16 | | | | |
| BGM+380+200099+9' | | | | |
| - Message type - Credit note (DE1001 = 381); Mandatory *); A/N 3 | | | | |
| - Credit note number (DE1004); Mandatory; A/N 16 | | | | |
| BGM+381+300200+9' | | | | |
| *) One of these message types (together with the message number) must be set. The INVOIC serves as both: Invoice and Credit note. | | | | |

| DTM - M 2 - Date/time/period | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|---|---------------------------------------------------------------------|
| Function : To specify date, and/or time, or period. | | | | |
| Segment number : 5 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C507 Date/time/period | M | M | | |
| 2005 Date or time or period function code qualifier | M an..3 | M | * | 137 = Document/message date/time 35 = Delivery date/time, actual |
| 2380 Date or time or period value | C an..35 | R | | |
| 2379 Date or time or period format code | C an..3 | R | * | 102 = CCYYMMDD |
| <u>Segment notes</u> | | | | |
| - Message date (DE2005 = 137); Mandatory; D 8 DTM+137:20060522:102' | | | | |
| - Delivery date (DE2005 = 35); Mandatory by Invoice (Qualifier=380); Optional by Credit Note (Qualifier=381); D 8 DTM+35:20060615:102' | | | | |

| FTX - C 8- Free text | | | | |
|------------------------------------------------------------|-----------|----------|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Function : To provide free form or coded text information. | | | | |
| Segment number : 6 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| 4451 Text subject code qualifier | M an..3 | M | * | REG = Regulatory information |
| 4453 Free text function code | C an..3 | M | * | 1 = Text for subsequent use |
| C107 Text reference | C | M | | |
| 4441 Free text value code | M an..17 | M | * | DSS = Average tax rate according to § 22 paragraph 1 / Value Added Tax Act S67 = Tax exempt according to § 6 paragraph 1 Z 27 / Value Added Tax Act S69 = Tax exempt according to § 6 paragraph 1 Z 9 / Value Added Tax Act IGL = Intra-community deliveries according to article 6 paragraph 1 / Value Added Tax Act SA7 = Tax-exempt export delivery according to § 7 / Value Added Tax Act IGLDE = Intra-community deliveries according to §4 Nr. 1b in connection with §6a / Value Added Tax Act, exempt from import turnover tax, but subject to income tax TXT = Identification of the tax exemption in text form (see also the remarks) TRT = Supply of goods under the simplified triangular regime (see segment notes) |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | M | * | 294 = GS1 Austria |
| C108 Text literal | C | D | | |
| 4440 Free text value | M an..512 | R | | |
| 4440 Free text value | C an..512 | N | | |
| 4440 Free text value | C an..512 | N | | |
| 4440 Free text value | C an..512 | N | | |
| 4440 Free text value | C an..512 | N | | |
| 3453 Language name code | C an..3 | N | | |
| 4447 Free text format code | C an..3 | N | | |

Segment notes

Use of this segment in free form is not recommended since in most cases it inhibits automatic processing of the Invoice.

Especially in tax-exempt Invoices it is necessary to have a corresponding reference to the underlying text of the UStG law.

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.

The codes in DE 4451 are maintained by GS1 Austria (DE3055 = 294) and are defined as following:

DSS = Average tax rate according to § 22 paragraph 1 / Value Added Tax Act

Average tax rate (12%) applied by flat rate farmers

FTX+REG+1+DSS::294'

S67 = Tax exempt according to § 6 paragraph 1 Z 27 / Value Added Tax Act

Tax exempt (below the VAT threshold): According to § 6 paragraph 1 Z 27 the delivery/service is tax exempt

FTX+REG+1+S67::294'

S69 = Tax exempt according to § 6 paragraph 1 Z 9 / Value Added Tax Act

Tax exempt (gambling turnovers, brake-open tickets): According to § 6 paragraph 1 Z 9 the delivery/service is tax exempt

FTX+REG+1+S69::294'

IGL = Intra-community deliveries according to article 6 paragraph 1 / Value Added Tax Act

Intra-community delivery: Tax exempt intra-community delivery according to article 6 paragraph 1 Value Added Tax Act

FTX+REG+1+IGL::294'

SA7 = Tax-exempt export delivery according to § 7 / Value Added Tax Act

By export in third country (outside the EU)

FTX+REG+1+SA7::294'

IGLDE = Intra-community deliveries according to §4 Nr. 1b in connection with §6a / Value Added Tax Act, exempt from import turnover tax, but subject to income tax

FTX+REG+1+IGLDE::294'

TXT = Identification of the tax exemption in text form in combination with DE 4440, Optional; A/N 512

Attention: When the tax exemption is provided as a text no additional standard code for tax exemption is used!

FTX+REG+1+TXT::294+ Intra-community deliveries according to Art. 6 paragraph 1 /Value Added Tax Act '

TRT = Supply of goods under the simplified triangular regime; identification of the triangular transaction and transfer of the tax liability. Article 141 of the VAT Directive 2006/112/EC and the tax debtor is the invoice recipient in accordance with Art. 197 of Directive 2006/112/EC (VAT Act); Triangular transaction according to Art. 25 para. 1 UStG and transfer of tax liability according to Art. 25 para. 5 UStG

FTX+REG+1+TRT::294'

| SG1 - M 6 - RFF-DTM | | | | |
|------------------------------------------------------------------------------------------------------------------|----------|----------|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| RFF - M 1 - Reference | | | | |
| Function : To specify a reference. Segment number : 7 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C506 Reference | M | M | | |
| 1153 Reference code qualifier | M an..3 | M | * | ON = Order number (buyer) DQ = Delivery note number IV = Invoice number ALO = Receiving advice number IRN = Instruction for returns number (EAN Code) XC1 = Product certification number (EAN Code) |
| 1154 Reference identifier | C an..70 | R | | |
| 1156 Document line identifier | C an..6 | N | | |
| 4000 Reference version identifier | C an..35 | N | | |
| 1060 Revision identifier | C an..6 | N | | |
| <u>Segment notes</u> | | | | |
| - Order number (buyer) (DE1153 = ON); Mandatory by Invoice (Optional by Credit note); A/N 16 RFF+ON:4711' | | | | |
| - Delivery note number (DE1153 = DQ); Mandatory by Invoice (Optional by Credit note); A/N 16 RFF+DQ:1234' | | | | |
| - Reference invoice number (DE1153 = IV); Mandatory by Credit note (not used by Invoice); A/N 16 RFF+IV:5678' | | | | |
| - Receiving advice number (DE1153 = ALO); Optional; A/N 16 RFF+ALO:39973' | | | | |
| - Instruction for returns number (DE1153 = IRN); Optional; A/N 16 RFF+IRN:5664' | | | | |
| - Organic control number of the supplier (DE1153 = XC1); Optional; A/N 35 RFF+XC1: AT-N-01-BIO' | | | | |

| SG1 - M 6 - RFF-DTM | | | | |
|-------------------------------------------------------------------------------------------|----------|----------|---|---------------------------|
| DTM - C 1 - Date/time/period | | | | |
| Function : To specify date, and/or time, or period. | | | | |
| Segment number : 8 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C507 Date/time/period | M | M | | |
| 2005 Date or time or period function code qualifier | M an..3 | M | * | 171 = Reference date/time |
| 2380 Date or time or period value | C an..35 | R | | |
| 2379 Date or time or period format code | C an..3 | R | * | 102 = CCYYMMDD |
| <u>Segment notes</u> | | | | |
| - Reference date; Optional; D 8 DTM+171:20060602:102' | | | | |

| SG2 - M | | 7 - NAD-SG3 | | |
|------------------------------------------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------|---|---------------------------------------------------------------------------------------------------------------------------------------------|
| NAD - M | | 1 - Name and address | | |
| Function : | | To specify the name/address and their related function, either by C082 only and/or unstructured by C058 or structured by C080 thru 3207. | | |
| Segment number : | | 9 | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| 3035 Party function code qualifier | M an..3 | M | * | BY = Buyer SU = Supplier DP = Delivery party UC = Ultimate consignee OB = Ordered by IV = Invoicee II = Issuer of invoice |
| C082 Party identification details | C | R | | |
| 3039 Party identifier | M an..35 | M | | GLN - Format n13 |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | R | * | 9 = EAN (International Article Numbering Association) |
| C058 Name and address | C | N | | |
| 3124 Name and address description | M an..35 | | | |
| 3124 Name and address description | C an..35 | | | |
| 3124 Name and address description | C an..35 | | | |
| 3124 Name and address description | C an..35 | | | |
| 3124 Name and address description | C an..35 | | | |
| C080 Party name | C | D | | |
| 3036 Party name | M an..35 | M | | |
| 3036 Party name | C an..35 | O | | |
| 3036 Party name | C an..35 | O | | |
| 3036 Party name | C an..35 | N | | |
| 3036 Party name | C an..35 | N | | |
| 3045 Party name format code | C an..3 | N | | |
| C059 Street | C | D | | |
| 3042 Street and number or post office box identifier | M an..35 | M | | |
| 3042 Street and number or post office box identifier | C an..35 | O | | |
| 3042 Street and number or post office box identifier | C an..35 | O | | |
| 3042 Street and number or post office box identifier | C an..35 | N | | |
| 3164 City name | C an..35 | D | | |
| C819 Country sub-entity details | C | N | | |
| 3229 Country sub-entity name code | C an..9 | | | |
| 1131 Code list identification code | C an..17 | | | |
| 3055 Code list responsible agency code | C an..3 | | | |

| Data element group/Data element | EDIFACT | ANW | * | Description |
|----------------------------------------|----------|----------|---|-------------|
| 3228 Country sub-entity name | C an..70 | | | |
| 3251 Postal identification code | C an..17 | D | | |
| 3207 Country name code | C an..3 | D | | |

Segment notes

- Buyer (DE3035 = BY); Mandatory; N 13

If the company name and the address in the invoice are obligatory to be provided additionally to the GLN needs to be agreed with the invoice recipient!

NAD+BY+901234500004::9++buyer-name:buyer-name:buyer-name+STREET5+TOWN++1190+AT'

- Supplier (DE3035 = SU); Mandatory; N 13

If the company name and the address in the invoice are obligatory to be provided additionally to the GLN needs to be agreed with the invoice recipient!

NAD+SU+9012345000011::9++supplier:name:supplier-name:supplier-name+STREET12+TOWN++1160+AT'

- Delivery party (DE3035 = DP); Optional; N 13

NAD+DP+9012345000028::9'

- Ultimate consignee (DE3035 = UC); Optional; N 13

NAD+UC+9012345000035::9'

- Ordered by (DE3035 = OB); Optional; N 13

NAD+OB+9012345000042::9'

- Invoicee (DE3035 = IV); Optional; N 13

NAD+IV+9012345000059::9'

- Issuer of invoice (DE3035 = II); Optional; N 13

This Qualifier is only used when the issuer of the invoice is different from the supplier (SU) !

NAD+II+9099999300414::9'

Remark to Cross-Docking:

The field for delivery party (DE3035 = DP) should contain the Cross-Docking-Point. The data field Ultimate consignee (DE3035 =UC) is used to identify the address for which the goods are picked.

DE3039: For partner identification use exclusively the GLN.

| SG2 - M | 7 - NAD-SG3 | | | |
|------------------------------------------------------------------------------------------------------------------|-------------------------|----------|---|----------------------------------------------------------------------------------|
| SG3 - C | 2 - RFF | | | |
| RFF - M | 1 - Reference | | | |
| Function : | To specify a reference. | | | |
| Segment number : | 10 | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C506 Reference | M | M | | |
| 1153 Reference code qualifier | M an..3 | M | * | VA = VAT registration number YC1 = Additional party identification (EAN Code) |
| 1154 Reference identifier | C an..70 | R | | |
| 1156 Document line identifier | C an..6 | N | | |
| 4000 Reference version identifier | C an..35 | N | | |
| 1060 Revision identifier | C an..6 | N | | |
| <u>Segment notes</u> | | | | |
| - VAT registration number, in connection with BY, SU, II and IV (DE1154); Mandatory; A/N 20 RFF+VA:AT3929292' | | | | |
| - Internal partner number, in connection with SU; II (DE1154); Optional; A/N 35 RFF+YC1:203119' | | | | |

| SG7 - M 1 - CUX | | | | |
|---------------------------------------------------------------------------------------------------------|---------|----------|---|------------------------|
| CUX - M 1 - Currencies | | | | |
| Function : To specify currencies used in the transaction and relevant details for the rate of exchange. | | | | |
| Segment number : 11 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C504 Currency details | C | R | | |
| 6347 Currency usage code qualifier | M an..3 | M | * | 2 = Reference currency |
| 6345 Currency identification code | C an..3 | R | | EUR = Euro (EAN-Code) |
| 6343 Currency type code qualifier | C an..3 | R | * | 4 = Invoicing currency |
| 6348 Currency rate value | C n..4 | N | | |
| C504 Currency details | C | N | | |
| 6347 Currency usage code qualifier | M an..3 | | | |
| 6345 Currency identification code | C an..3 | | | |
| 6343 Currency type code qualifier | C an..3 | | | |
| 6348 Currency rate value | C n..4 | | | |
| 5402 Currency exchange rate | C n..12 | N | | |
| 6341 Exchange rate currency market identifier | C an..3 | N | | |
| <u>Segment notes</u> | | | | |
| - Currency; Mandatory; A/N 3 CUX+2:EUR:4' | | | | |

| SG8 - C 6 - PAT-DTM-PCD | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|---|--------------------------------------------|
| PAT - M 1 - Payment terms basis | | | | |
| Function : To specify the payment terms basis. | | | | |
| Segment number : 12 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| 4279 Payment terms type code qualifier | M an..3 | M | * | 1 = Basic 22 = Discount |
| C110 Payment terms | C | N | | |
| 4277 Payment terms description identifier | M an..17 | | | |
| 1131 Code list identification code | C an..17 | | | |
| 3055 Code list responsible agency code | C an..3 | | | |
| 4276 Payment terms description | C an..35 | | | |
| 4276 Payment terms description | C an..35 | | | |
| C112 Terms/time information | C | R | | |
| 2475 Time reference code | M an..3 | M | * | 5 = Date of invoice 66 = Specified date |
| 2009 Terms time relation code | C an..3 | D | * | 3 = After reference |
| 2151 Period type code | C an..3 | D | * | D = Day |
| 2152 Period count quantity | C n..3 | D | | Net payment terms in days |
| <u>Segment notes</u> | | | | |
| - Net payment terms (in days); Optional; N 3 PAT+1++5:3:D:31' | | | | |
| - Discount terms in days;Optional; N 3; 4 different discounts are allowed - to be used together with the following PCD-Segment PAT+22++5:3:D:30' PCD+12:3' PAT+22++5:3:D:40' PCD+12:1' | | | | |
| - Value date; Optional; D 8; to be used together with the following DTM-Segment PAT+22++66' DTM+209:19990605:102' | | | | |

| SG8 - C 6 - PAT-DTM-PCD | | | | |
|-------------------------------------------------------------------------------------------|----------|----------|---|------------------|
| DTM - C 1 - Date/time/period | | | | |
| Function : To specify date, and/or time, or period. | | | | |
| Segment number : 13 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C507 Date/time/period | M | M | | |
| 2005 Date or time or period function code qualifier | M an..3 | M | * | 209 = Value date |
| 2380 Date or time or period value | C an..35 | R | | |
| 2379 Date or time or period format code | C an..3 | R | * | 102 = CCYYMMDD |
| <u>Segment notes</u> | | | | |
| - Value date; Optional; D 8; see also PAT-Segment DTM+209:19990603:102' | | | | |

| SG8 - C 6 - PAT-DTM-PCD | | | | |
|-------------------------------------------------------------------------------------|----------|----------|---|-----------------|
| PCD - C 1 - Percentage details | | | | |
| Function : To specify percentage information. | | | | |
| Segment number : 14 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C501 Percentage details | M | M | | |
| 5245 Percentage type code qualifier | M an..3 | M | * | 12 = Discount |
| 5482 Percentage | C n..10 | R | | Percentage rate |
| 5249 Percentage basis identification code | C an..3 | N | | |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 4405 Status description code | C an..3 | N | | |
| <u>Segment notes</u> | | | | |
| - Discount percentage rate; Optional; N 2+2; see also the PAT-Segment PCD+12:3' | | | | |

| SG16 - C | | 20 - ALC-SG19-SG20-SG22 | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------------------------------------|---|-------------------------------------------------------------------------|
| ALC - M | | 1 - Allowance or charge | | |
| Function : | | To identify allowance or charge details. | | |
| Segment number : | | 15 | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| 5463 Allowance or charge code qualifier | M an..3 | M | * | A = Allowance C = Charge |
| C552 Allowance/charge information | C | N | | |
| 1230 Allowance or charge identifier | C an..35 | | | |
| 5189 Allowance or charge identification code | C an..3 | | | |
| 4471 Settlement means code | C an..3 | N | | |
| 1227 Calculation sequence code | C an..3 | D | | 1 = First step of calculation 2 = Second step of calculation etc. |
| C214 Special services identification | C | R | | |
| 7161 Special service description code | C an..3 | R | | DI = Discount FC = Freight charge |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 7160 Special service description | C an..35 | N | | |
| 7160 Special service description | C an..35 | N | | |
| <u>Segment notes</u> | | | | |
| <p>The ALC segment group is used for specifying allowance and charge on a summary level. Each document condition will create its own segment group (SG 16). If discounts are reduced during billing, SG 16 needs to be used again.</p> <p>The MOA-Segment of SG 20 is a mandatory indication to avoid numerical rounding differences.</p> <p>The allowances/ charges in the head part of the invoice are independent of those in the position part, this means ALC on position level does not overwrite the ALC on header level.</p> <p>- Allowances/ charges on a summary level; a calculation step is used when more than one step of calculation is given. ALC+A+++1+DI'</p> <p>- Additional costs (z.B. freight costs) on summary level: without steps of calculation: ALC+A+++FC'</p> <p>Remark: For further codes for DE7161 see the code list.</p> | | | | |

| SG16 - C | 20 - ALC-SG19-SG20-SG22 | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|----------|---|-------------------------|
| SG19 - C | 1 - PCD | | | |
| PCD - M | 1 - Percentage details | | | |
| Function : | To specify percentage information. | | | |
| Segment number : | 16 | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C501 Percentage details | M | M | | |
| 5245 Percentage type code qualifier | M an..3 | M | * | 3 = Allowance or charge |
| 5482 Percentage | C n..10 | R | | Percentage rate |
| 5249 Percentage basis identification code | C an..3 | N | | |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 4405 Status description code | C an..3 | N | | |
| <u>Segment notes</u> | | | | |
| - Discounts in percentage; Optional; N 2+2; (see also ALC-Segment) | | | | |
| PCD+3:10' | | | | |
| This segment is used to specify percentaged allowances/ charges in the current ALC segment group. A MOA segment (DE 5025 = 8) with the monetary value must follow, if percentaged allowances/ charges are calculated. | | | | |

| SG16 - C | 20 - ALC-SG19-SG20-SG22 | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------|---|---------------------------------------------------------------|
| SG20 - C | 2 - MOA | | | |
| MOA - M | 1 - Monetary amount | | | |
| Function : | To specify a monetary amount. | | | |
| Segment number : | 17 | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C516 Monetary amount | M | M | | |
| 5025 Monetary amount type code qualifier | M an..3 | M | * | 8 = Allowance or charge amount 25 = Charge/allowance basis |
| 5004 Monetary amount | C n..35 | R | | Amount |
| 6345 Currency identification code | C an..3 | N | | |
| 6343 Currency type code qualifier | C an..3 | N | | |
| 4405 Status description code | C an..3 | N | | |
| <u>Segment notes</u> | | | | |
| - Allowance and charge base; Optional; N 7+3 MOA+25:2000' | | | | |
| - Allowance as a monetary amount; Optional; N 7+3 MOA+8:2000' | | | | |
| This segment is used to set the base amount for calculating allowances or charges and to represent monetary discounts or charges for the current ALC segment group. | | | | |

| SG16 - C | | 20 - ALC-SG19-SG20-SG22 | | |
|--------------------------------------------------------|----------|-----------------------------------------------|---|---------------------------------------------------------------------|
| SG22 - C | | 1 - TAX | | |
| TAX - M | | 1 - Duty/tax/fee details | | |
| Function : | | To specify relevant duty/tax/fee information. | | |
| Segment number : | | 18 | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| 5283 Duty or tax or fee function code qualifier | M an..3 | M | * | 7 = Tax |
| C241 Duty/tax/fee type | C | D | | |
| 5153 Duty or tax or fee type name code | C an..3 | R | * | VAT = Value added tax |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 5152 Duty or tax or fee type name | C an..35 | N | | |
| C533 Duty/tax/fee account detail | C | N | | |
| 5289 Duty or tax or fee account code | M an..6 | | | |
| 1131 Code list identification code | C an..17 | | | |
| 3055 Code list responsible agency code | C an..3 | | | |
| 5286 Duty or tax or fee assessment basis value | C an..15 | N | | |
| C243 Duty/tax/fee detail | C | D | | |
| 5279 Duty or tax or fee rate code | C an..7 | N | | |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 5278 Duty or tax or fee rate | C an..17 | R | | Current tax rate |
| 5273 Duty or tax or fee rate basis code | C an..12 | N | | |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 5305 Duty or tax or fee category code | C an..3 | O | * | E = Exempt from tax S = Standard rate AE = VAT Reverse Charge |
| 3446 Party tax identifier | C an..20 | N | | |
| 1227 Calculation sequence code | C an..3 | N | | |

Segment notes

- VAT rate; mandatory; N 2+2
TAX+7+VAT+++:::20+S'

Reverse Charge according to § 19 paragraph 1 / Value Added Tax Act (DE5305 = AE), Optional; A/N3

Reverse Charge: Only for services, in accordance with § 19 paragraph 1 / Value Added Tax Act the tax liability is transferred to the recipient. If reverse charges, allowances and charges at the document level are given, then the qualifier AE in the TAX segment should be specified on the position.

TAX+7+VAT+++:::0+AE'

Segment status: Dependent, must be provided when the invoice contains more than one tax rate.

This segment indicates to which tax rate the allowances and charges are assigned.

Note DE 5278 und 5305: When it comes to tax-exempt or non-taxable transactions, DE 5278 must be explicitly filled with the value 0 (zero).

| SG26 - M 9999999 - LIN-PIA-IMD-QTY-ALI-FTX-SG27-SG28-SG29-SG34-SG39 | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------|----------|----------|---|---------------------------------------------------------------------------------------------------------------------------|
| LIN - M 1 - Line item | | | | |
| Function : To identify a line item and configuration. Segment number : 19 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| 1082 Line item identifier | C an..6 | R | | Application generated number of the count of the order lines. The number must be unique and ascending within the message. |
| 1229 Action request/notification description code | C an..3 | N | | |
| C212 Item number identification | C | R | | |
| 7140 Item identifier | C an..35 | R | | Format n..14 |
| 7143 Item type identification code | C an..3 | R | * | SRV = EAN.UCC Global Trade Item Number |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| C829 Sub-line information | C | D | | |
| 5495 Sub-line indicator code | C an..3 | M | * | 1 = Sub-line information |
| 1082 Line item identifier | C an..6 | M | | |
| 1222 Configuration level number | C n..2 | N | | |
| 7083 Configuration operation code | C an..3 | N | | |
| <u>Segment notes</u> | | | | |
| - Article identification by EAN (DE7140); Mandatory; N 14 LIN+1++9012345000103:SRV' | | | | |
| - Identification of Display article LIN+2++9099999000021:SRV+1:1' | | | | |
| The LIN-Segment indicates the beginning of the detail section within the Invoice and is used to identify the item being invoiced. | | | | |

| SG26 - M 9999999 - LIN-PIA-IMD-QTY-ALI-FTX-SG27-SG28-SG29-SG34-SG39 | | | | |
|------------------------------------------------------------------------------------------------------|----------|----------|---|----------------------------------------------------------------------------------------------------------------|
| PIA - C 1 - Additional product id | | | | |
| Function : To specify additional or substitutional item identification codes. Segment number : 20 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| 4347 Product identifier code qualifier | M an..3 | M | * | 1 = Additional identification |
| C212 Item number identification | M | M | | |
| 7140 Item identifier | C an..35 | R | | |
| 7143 Item type identification code | C an..3 | R | * | MN = Object number ST = Issue number SN = Release number AA = ADD-ON number HS = Harmonised system |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| C212 Item number identification | C | O | | |
| 7140 Item identifier | C an..35 | R | | |
| 7143 Item type identification code | C an..3 | R | * | MN = Object number ST = Issue number SN = Release number AA = ADD-ON number HS = Harmonised system |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| C212 Item number identification | C | O | | |
| 7140 Item identifier | C an..35 | R | | |
| 7143 Item type identification code | C an..3 | R | * | MN = Object number ST = Issue number SN = Release number AA = ADD-ON number HS = Harmonised system |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| C212 Item number identification | C | O | | |
| 7140 Item identifier | C an..35 | R | | |
| 7143 Item type identification code | C an..3 | R | * | MN = Object number ST = Issue number SN = Release number AA = ADD-ON number HS = Harmonised system |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| C212 Item number identification | C | O | | |

| Data element group/Data element | EDIFACT | ANW | * | Description |
|----------------------------------------|----------|-----|---|----------------------------------------------------------------------------------------------------------------|
| 7140 Item identifier | C an..35 | R | | |
| 7143 Item type identification code | C an..3 | R | * | MN = Object number ST = Issue number SN = Release number AA = ADD-ON number HS = Harmonised system |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |

Segment notes

The information in this segment is used exclusively in the media sector!

- Object number, serial number (DE7143 = MN); Optional; N 5
PIA+1+02011:MN'

- Issue number (DE7143 = ST);Optional; N 8
PIA+1+02125623:ST'

- Release number, this number is also transmitted in the RETINS (DE7143 = SN);Optional; N 10
PIA+1+20060038:SN'

- ADD-ON number (2 or 5-digits)(DE7143 = AA); Optional; A/N 5
PIA+1+09:AA'

- Customs number (DE7143=HS) Optional; A/N 20
Synonym for : Statistical product number, TARIC Nr., KN-Code
PIA+1+44091018:HS'

The PIA-Segment may appear only once per position (LIN)! Transmission of more information in the PIA-Segment is carried out by repetition of the data element group C212.

Example:

PIA+1+50615:MN+20060038:ST+2006092806:SN+09:AA'

| SG26 - M 9999999 - LIN-PIA-IMD-QTY-ALI-FTX-SG27-SG28-SG29-SG34-SG39 | | | | |
|----------------------------------------------------------------------|-----------|----------|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| IMD - C 6- Item description | | | | |
| Function : To describe an item in either an industry or free format. | | | | |
| Segment number : 21 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| 7077 Description format code | C an..3 | M | * | A = Free-form long description C = Code (from industry code list) |
| C272 Item characteristic | C | N | | |
| 7081 Item characteristic code | C an..3 | | | |
| 1131 Code list identification code | C an..17 | | | |
| 3055 Code list responsible agency code | C an..3 | | | |
| C273 Item description | C | M | | |
| 7009 Item description code | C an..17 | O | * | SG = Standard group of products (mixed assortment) (EAN Code) RC = Returnable container (EAN Code) CU = Consumer unit (EAN Code) SER = Service (Deduction for pickup) (EAN Code) NRC = Non-returnable containers (= single-use PET bottles and aluminium cans) (GS1-Code) |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | D | * | 9 = EAN (International Article Numbering Association) |
| 7008 Item description | C an..256 | M | | Max. 70 symbols |
| 7008 Item description | C an..256 | N | | |
| 3453 Language name code | C an..3 | N | | |
| 7383 Surface or layer code | C an..3 | N | | |

Segment notes

- Indicator for Display article (mixed assortment)(DE7009=SG); Optional; A/N 3
IMD+C++SG::9'

- Article description (DE7008); Mandatory *); A/N 70
IMD+A+++::ARTICLEDESCRIPTION1'

Representation of returnable containers in INVOIC:

Basically there are 2 types of returnable containers to be differed:

1) bounded returnable container: the returnable container is sent together with content (full item)

Approach:

- Both content (full item) and returnable container should be represented as main positions
- Returnable container is additionally identified by the qualifier RC
- all returnable containers related to the full item should be sent immediate after the full item and not as a sum of all positions at the end

2) unbounded returnable container: the returnable container is sent without content (full item), e.g. by ordering of an "empty" case

Approach:

- Returnable container is represented as a normal article
- The qualifier RC is not sent

- Identification of Returnable container / empties (DE7009=RC); Optional; A/N 3
IMD+C++RC::9'

- Identification of non-returnable containers (DE7009=NRC); Optional; A/N 3

LIN+1++**GTIN of the full product**:SRV'

IMD+A+++::24x0,33L Can'

QTY+47:2:PCE'

MOA+203:**Line item amount'**

PRI+AAA:**Net price of the full product'**

TAX+7+VAT+++::20+S'

LIN+2++9010945000011:SRV' **GTIN of the deposit**

IMD+A+++::Non-returnable deposit (=single-use deposit)'

IMD+C++NRC::9'

QTY+47:48:PCE' **Quantity in pieces**

MOA+203:12' **Line item value**

PRI+AAA:0.25'

TAX+7+VAT+++::0'

Information on the above segment description:

- the empties are sent together with a full product in one invoice
- both full product and empties are sent as the main item
- the price is based on the single unit
- the value added tax (TAX segment) is sent with the value zero
- the RFF+NRC indicator (for non-returnable containers) must be specified
- one standardised EAN/GTIN for all non-returnable containers: **9010945000011**. This GTIN refers to a single PET bottle or aluminium can!
- no influence on ORDERS and DESADV as only full products are specified in ORDERS and DESADV

- Identification of Consumer unit (DE7009=CU); Optional; A/N 3
IMD+C++CU::9'

- Identification of deduction for pick up (DE7009=SER); Optional; A/N 3

IMD+C++SER::9'

A deduction for pickup will be shown as an own position with the article number of the product. Additionally it will be identified by the Qualifier "SER".

*) According to the EANCOM structure the segments IMD, MOA, PRI and TAX have status OPTIONAL, because the

single display articles within the assortment (=sub-positions) have not being invoiced so that the segments IMD, MOA, PRI and TAX are not used in this case. Sub-positions are represented only by one LIN - Segment and one QTY - Segment (see the example at the end of this document).

For main-positions respectively invoiced articles the information in the segments IMD, MOA, PRI and TAX is considered as mandatory.

| SG26 - M 9999999 - LIN-PIA-IMD-QTY-ALI-FTX-SG27-SG28-SG29-SG34-SG39 | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----|---|------------------------------------------------------------------------------------------------------------------------------------|
| QTY - M 2- Quantity | | | | |
| Function : To specify a pertinent quantity. Segment number : 22 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C186 Quantity details | M | M | | |
| 6063 Quantity type code qualifier | M an..3 | M | * | 47 = Invoiced quantity 192 = Free goods quantity 45E = Number of units in higher packaging or configuration level (EAN Code) |
| 6060 Quantity | M an..35 | M | | |
| 6411 Measurement unit code | C an..3 | D | | KGM = Kilogram |
| <u>Segment notes</u> | | | | |
| - Invoiced quantity (DE6063 = 47); Mandatory*); N 7+3 QTY+47:250' | | | | |
| - Free goods quantity (DE6063 = 192); Mandatory*); N 7+3 QTY+192:100' | | | | |
| *) One of these quantity types must be set, both can also appear at the same time. | | | | |
| - Number of units in higher packaging or configuration level (EAN Code) (Display article); Optional; N 7+3 In the qualifier 45E must be displayed the total quantity of the sub-positions (Quantity main position x number of the sub-positions within the main position = total quantity) QTY+45E:10' | | | | |
| DE 6411: Measurement unit for quantity variable products (unit not equal piece); for further codes see the code list. | | | | |
| Mapping beer/ sparkling wine tax | | | | |
| <u>Variant 1:</u> article is free of charge an NO beer/ sparkling wine tax will be charged Identified with the QTY+192 segment (free goods quantity). Therefore the Line item amount (MOA+203) is 0, but the net price in the PRI+AAA segment has to be shown. | | | | |
| <u>Variant 2:</u> article is free of charge but a the beer/ sparkling wine tax will be charged | | | | |
| QTY+47:xxx' Amount | | | | |
| MOA+203:xxx.xx' Statement about the beer/ sparkling wine tax | | | | |
| PRI+CAL:xxx.xx' Calculated price for the beer/ sparkling wine tax (beer/ sparkling wine tax/amount) | | | | |
| PRI+AAA:xxx.xx' regular price, which has to be shown but won't be charged | | | | |

| SG26 - M 9999999 - LIN-PIA-IMD-QTY-ALI-FTX-SG27-SG28-SG29-SG34-SG39 | | | | |
|------------------------------------------------------------------------------------------------------------------------------------|---------|-----|---|--------------------------------------------------|
| ALI - C 1 - Additional information | | | | |
| Function : To indicate that special conditions due to the origin, customs preference, fiscal or commercial factors are applicable. | | | | |
| Segment number : 23 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| 3239 Country of origin name code | C an..3 | N | | |
| 9213 Duty regime type code | C an..3 | N | | |
| 4183 Special condition code | C an..3 | M | * | 5 = Item not to be included in bonus calculation |
| 4183 Special condition code | C an..3 | N | | |
| 4183 Special condition code | C an..3 | N | | |
| 4183 Special condition code | C an..3 | N | | |
| 4183 Special condition code | C an..3 | N | | |
| <u>Segment notes</u> | | | | |
| - Item not to be included in bonus calculation; Optional; A/N 3 ALI+++5' | | | | |

| SG26 - M 9999999 - LIN-PIA-IMD-QTY-ALI-FTX-SG27-SG28-SG29-SG34-SG39 | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|---|-------------------------------------------------------------------------------|
| FTX - C 1 - Free text | | | | |
| Function : To provide free form or coded text information. | | | | |
| Segment number : 24 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| 4451 Text subject code qualifier | M an..3 | M | * | REG = Regulatory information |
| 4453 Free text function code | C an..3 | M | * | 1 = Text for subsequent use |
| C107 Text reference | C | M | | |
| 4441 Free text value code | M an..17 | M | * | TXT = Identification of the tax exemption in text form (see also the remarks) |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | M | * | 294 = GS1 Austria |
| C108 Text literal | C | D | | |
| 4440 Free text value | M an..512 | R | | |
| 4440 Free text value | C an..512 | N | | |
| 4440 Free text value | C an..512 | N | | |
| 4440 Free text value | C an..512 | N | | |
| 4440 Free text value | C an..512 | N | | |
| 3453 Language name code | C an..3 | N | | |
| 4447 Free text format code | C an..3 | N | | |
| <u>Segment notes</u> | | | | |
| - TXT = Identification of the tax exemption in text form in combination with DE 4440, Optional; A/N 512 | | | | |
| Attention: Additional to the TAX segment (see SG34/TAX/DE 5305), it can also be given as a text, if on the line item the tax liability of the VAT passes to the benefit recipient! | | | | |
| FTX+REG+1+TXT::294+ Reverse Charge' | | | | |

| SG26 - M | 9999999 - | LIN-PIA-IMD-QTY-ALI-FTX-SG27-SG28-SG29-SG34-SG39 | | |
|------------------------------------------|-----------|--------------------------------------------------|---|----------------------------------------------------------|
| SG27 - C | 2 - | MOA | | |
| MOA - M | 1 - | Monetary amount | | |
| Function | : | To specify a monetary amount. | | |
| Segment number | : | 25 | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C516 Monetary amount | M | M | | |
| 5025 Monetary amount type code qualifier | M an..3 | M | * | 203 = Line item amount 131 = Total charges/allowances |
| 5004 Monetary amount | C n..35 | R | | |
| 6345 Currency identification code | C an..3 | N | | |
| 6343 Currency type code qualifier | C an..3 | N | | |
| 4405 Status description code | C an..3 | N | | |

Segment notes

- Line item amount; Mandatory *); N 10+3
MOA+203:3500'

- Sum of total charges/allowances for the current position; Optional; N 10+3
The amount has to appear with the right prefix (+/-) !
MOA+131:-1.65' - Allowances for this position are 1,65 EURO.

*) According to the EANCOM structure the segments IMD, MOA, PRI and TAX have status OPTIONAL, because the single display articles within the assortment (=sub-positions) have not being invoiced so that the segments IMD, MOA, PRI and TAX are not used in this case. Sub-positions are represented only by one LIN - Segment and one QTY - Segment (see the example at the end of this document).

For main-positions respectively invoiced articles the information in the segments IMD, MOA, PRI and TAX is considered as mandatory.

This segment is used to specify the line item amount.

The line item amount is calculated on the base of the net price(AAA), specified in the PRI-Segment X Quantity!

Mapping beer/ sparkling wine tax
Variant 1: article is free of charge an NO beer/ sparkling wine tax will be charged
 Identified with the QTY+192 segment (free goods quantity). Therefore the Line item amount (MOA+203) is 0, but the net price in the PRI+AAA segment has to be shown.

Variant 2: article is free of charge but a the beer/sparkling wine tax will be charged
 QTY+47:xxx' Amount
 MOA+203:xxx.xx' Statement about the beer/ sparkling wine tax
 PRI+CAL:xxx.xx' Calculated price for the beer/ sparkling wine tax (beer/ sparkling wine tax/amount)
 PRI+AAA:xxx.xx' regular price, which has to be shown but won't be charged

| SG26 - M 9999999 - LIN-PIA-IMD-QTY-ALI-FTX-SG27-SG28-SG29-SG34-SG39 | | | | | |
|---------------------------------------------------------------------------------------------------------------------|----------|----------|---|---------------|--|
| SG28 - C 1 - PAT-PCD | | | | | |
| PAT - M 1 - Payment terms basis | | | | | |
| Function : To specify the payment terms basis. | | | | | |
| Segment number : 26 | | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description | |
| 4279 Payment terms type code qualifier | M an..3 | M | * | 22 = Discount | |
| C110 Payment terms | C | N | | | |
| 4277 Payment terms description identifier | M an..17 | | | | |
| 1131 Code list identification code | C an..17 | | | | |
| 3055 Code list responsible agency code | C an..3 | | | | |
| 4276 Payment terms description | C an..35 | | | | |
| 4276 Payment terms description | C an..35 | | | | |
| C112 Terms/time information | C | N | | | |
| 2475 Time reference code | M an..3 | | | | |
| 2009 Terms time relation code | C an..3 | | | | |
| 2151 Period type code | C an..3 | | | | |
| 2152 Period count quantity | C n..3 | | | | |
| <u>Segment notes</u> | | | | | |
| Trigger-Segment for the following PCD-Segment. It is used to provide the discount percentage in the detail section. | | | | | |
| Example: PAT+22' | | | | | |

| SG26 - M 9999999 - LIN-PIA-IMD-QTY-ALI-FTX-SG27-SG28-SG29-SG34-SG39 | | | | |
|-------------------------------------------------------------------------------------|----------|----------|---|---------------|
| SG28 - C 1 - PAT-PCD | | | | |
| PCD - C 1 - Percentage details | | | | |
| Function : To specify percentage information. | | | | |
| Segment number : 27 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C501 Percentage details | M | M | | |
| 5245 Percentage type code qualifier | M an..3 | M | * | 12 = Discount |
| 5482 Percentage | C n..10 | R | | |
| 5249 Percentage basis identification code | C an..3 | N | | |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 4405 Status description code | C an..3 | N | | |
| <u>Segment notes</u> | | | | |
| - Discount percentage (only if different from Header); Optional; N 2+2 PCD+12:3' | | | | |

| SG26 - M 9999999 - LIN-PIA-IMD-QTY-ALI-FTX-SG27-SG28-SG29-SG34-SG39 | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|----------|---|-----------------------------------------------------------------------------|
| SG29 - C 3 - PRI | | | | |
| PRI - M 1 - Price details | | | | |
| Function : To specify price information. | | | | |
| Segment number : 28 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C509 Price information | C | R | | |
| 5125 Price code qualifier | M an..3 | M | * | AAA = Calculation net AAB = Calculation gross CAL = Calculation price |
| 5118 Price amount | C n..15 | R | | |
| 5375 Price type code | C an..3 | N | | |
| 5387 Price specification code | C an..3 | N | | |
| 5284 Unit price basis value | C n..9 | O | | |
| 6411 Measurement unit code | C an..3 | O | | |
| 5213 Sub-line item price change operation code | C an..3 | N | | |
| <u>Segment notes</u> | | | | |
| - Net price (DE5125 = AAA); Mandatory *); N 7+3 PRI+AAA:55' | | | | |
| *) According to the EANCOM structure the segments IMD, MOA, PRI and TAX have status OPTIONAL, because the single display articles within the assortment (=sub-positions) have not being invoiced so that the segments IMD, MOA, PRI and TAX are not used in this case. Sub-positions are represented only by one LIN - Segment and one QTY - Segment (see the example at the end of this document). | | | | |
| For main-positions respectively invoiced articles the information in the segments IMD, MOA, PRI and TAX is considered as mandatory. | | | | |
| - Gross calculation price (DE5125 = AAB); Optional**); N 7+3 PRI+AAB:60' | | | | |
| **) The gross calculation price is the price excl. VAT, allowances and charges; beer tax is not included in the gross calculation price! | | | | |
| - Calculated price (DE5125 = CAL); Optional; N 7+3 PRI+CAL:2.5' will be used to identify the beer/sparkling wine tax | | | | |
| Mapping beer/ sparkling wine tax | | | | |
| <u>Variant 1:</u> article is free of charge an NO beer/ sparkling wine tax will be charged Identified with the QTY+192 segment (free goods quantity). Therefore the Line item amount (MOA+203) is 0, but the net price in the PRI+AAA segment has to be shown. | | | | |
| <u>Variant 2:</u> article is free of charge but the beer/ sparkling wine tax will be charged | | | | |
| QTY+47:xxx' | Amount | | | |
| MOA+203:xxx.xx' | Statement about the beer/ sparkling wine tax | | | |
| PRI+CAL:xxx.xx' | Calculated price for the beer/sparkling wine tax (beer/ sparkling wine tax/amount) | | | |
| PRI+AAA:xxx.xx' | regular price, which has to be shown but won't be charged | | | |

| SG26 - M 9999999 - LIN-PIA-IMD-QTY-ALI-FTX-SG27-SG28-SG29-SG34-SG39 | | | | |
|---------------------------------------------------------------------|----------|----------|---|----------------------------------------------------------------------------------------------------------------|
| SG34 - C 3 - TAX-MOA | | | | |
| TAX - M 1 - Duty/tax/fee details | | | | |
| Function : To specify relevant duty/tax/fee information. | | | | |
| Segment number : 29 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| 5283 Duty or tax or fee function code qualifier | M an..3 | M | * | 7 = Tax 6 = Fee |
| C241 Duty/tax/fee type | C | D | | |
| 5153 Duty or tax or fee type name code | C an..3 | R | * | VAT = Value added tax GST = Goods and services tax |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 5152 Duty or tax or fee type name | C an..35 | N | | |
| C533 Duty/tax/fee account detail | C | D | | |
| 5289 Duty or tax or fee account code | M an..6 | M | | BIE = Beer fees TAB = Tobacco fees BRA = Brandy fees GLA = Gambling fees SEK = Sparkling wine fees |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 5286 Duty or tax or fee assessment basis value | C an..15 | N | | |
| C243 Duty/tax/fee detail | C | D | | |
| 5279 Duty or tax or fee rate code | C an..7 | N | | |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 5278 Duty or tax or fee rate | C an..17 | R | | Current tax rate/fee rate |
| 5273 Duty or tax or fee rate basis code | C an..12 | N | | |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 5305 Duty or tax or fee category code | C an..3 | O | | E = Exempt from tax S = Standard rate AE = VAT Reverse Charge |
| 3446 Party tax identifier | C an..20 | N | | |
| 1227 Calculation sequence code | C an..3 | N | | |

Segment notes

- Value added tax for the current position; Mandatory *); N 2+2
TAX+7+VAT+++:::20+S'

*) According to the EANCOM structure the segments IMD, MOA, PRI and TAX have status OPTIONAL, because the single display articles within the assortment (=sub-positions) have not being invoiced so that the segments IMD, MOA, PRI and TAX are not used in this case. Sub-positions are represented only by one LIN - Segment and one QTY - Segment (see the example at the end of this document).

For main-positions respectively invoiced articles the information in the segments IMD, MOA, PRI and TAX is considered as mandatory.

- Reverse Charge according to § 19 paragraph 1 /Value Added Tax Act (DE5305 = AE), Optional; A/N 3
Reverse Charge:.. Only in services, in accordance with § 19 paragraph 1 / Value Added Tax Act the tax liability is transferred to the benefit recipient. If reverse charge, then the qualifier AE in the TAX segment is given on the position level! In addition,

Reverse Charge can also be specified as text in SG26 / FTX segment.
TAX+7+VAT+++:::0+AE'

- Producer fees (beer, sparkling wine) as percentage; Optional; N 2+2; (the respective amounts are displayed in the following MOA-Segment)
TAX+6+GST+BIE'
TAX+6+GST+SEK'

Remark to DE 5278 and DE 5305:

By exempt from tax amounts or tax free amounts DE 5278 must always be filled with value 0 (Zero).

It is allowed to set one VAT rate and two fees for one article.

Mapping of beer fees on position:

LIN+1++3334445567895:SRV' EAN-number for a box beer

QTY+47:10:PCE' 10 boxes are ordered.

MOA+203:170'

PRI+AAA:17:::1:PCE' The unit price, as net price € 17,-- for a box beer, already includes the beer fees in the amount of

€2,60 per box.

TAX+7+VAT+++:::20'

TAX+6+GST+BIE' The beer fee is always mapped as a value.

MOA+124:26' The amount of the beer fee per position in this example: € 2,60/box x 10 = € 26,--.

Mapping of sparkling wine fees on position:

LIN+1++3334445567895:SRV' EAN-number for a bottle 0,75L of sparkling wine

QTY+47:10:PCE' 10 bottles are ordered.

MOA+203:99'

PRI+AAA:9.90:::1:PCE' The unit price, as net price € 9,90,-- for a bottle of sparkling wine, already includes the sparkling wine fees in the amount of € 0,70 per bottle.

TAX+7+VAT+++:::20'

TAX+6+GST+SEK' The sparkling wine fee is always mapped as a value.

MOA+124:7.5' The amount of the sparkling wine per position in this example: € 0,75/bottle x 10 = € 7,5--.

Important: The beer/sparkling wine fee is already included in the net price. The indication about the value of the beer/sparkling wine fee is just for information and is not considered in the price calculation! Please note, that the tax on beer/sparkling wine is not included in the gross price!

All existing business agreements in particular the arrangements for the submitted tax on beer/sparkling wine are not changed solely to the inclusion of the tax on beer/sparkling wine in the net price.

In particular concerns this agreements, whether beer/sparkling wine tax are part of agreed conditions (discounts, bonuses) or not.

Despite the inclusion of the tax on beer/sparkling wine in the net price, it is left solely to the business partners, how they must proceed regarding to the tax on beer/ sparkling wine conditions.

| SG26 - M 9999999 - LIN-PIA-IMD-QTY-ALI-FTX-SG27-SG28-SG29-SG34-SG39 | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----------|---|------------------|
| SG34 - C 3 - TAX-MOA | | | | |
| MOA - C 1 - Monetary amount | | | | |
| Function : To specify a monetary amount. | | | | |
| Segment number : 30 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C516 Monetary amount | M | M | | |
| 5025 Monetary amount type code qualifier | M an..3 | M | * | 124 = Tax amount |
| 5004 Monetary amount | C n..35 | R | | |
| 6345 Currency identification code | C an..3 | N | | |
| 6343 Currency type code qualifier | C an..3 | N | | |
| 4405 Status description code | C an..3 | N | | |
| <u>Segment notes</u> | | | | |
| This segment is exclusively used to specify in monetary terms the amount of tax due on the current line item, except VAT! VAT is not to be displayed as a monetary amount! | | | | |
| - Tax amount; Optional; N 7+3 MOA+124:250' | | | | |

SG26 - M 9999999 - LIN-PIA-IMD-QTY-ALI-FTX-SG27-SG28-SG29-SG34-SG39
 SG39 - C 15 - ALC-SG41-SG42
 ALC - M 1 - Allowance or charge

Function : To identify allowance or charge details.
 Segment number : 31

| Data element group/Data element | EDIFACT | ANW | * | Description |
|------------------------------------------------|----------|----------|---|-------------------------------------------------------------------------|
| 5463 Allowance or charge code qualifier | M an..3 | M | * | A = Allowance C = Charge |
| C552 Allowance/charge information | C | N | | |
| 1230 Allowance or charge identifier | C an..35 | | | |
| 5189 Allowance or charge identification code | C an..3 | | | |
| 4471 Settlement means code | C an..3 | N | | |
| 1227 Calculation sequence code | C an..3 | D | | 1 = First step of calculation 2 = Second step of calculation etc. |
| C214 Special services identification | C | R | | |
| 7161 Special service description code | C an..3 | R | | DI = Discount |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 7160 Special service description | C an..35 | N | | |
| 7160 Special service description | C an..35 | N | | |

Segment notes
 - Allowance/ charge; Optional; A/N 3
 Allowance/ charge as percentage is displayed by the combination: ALC-Segment + PCD-Segment
 Allowance /charge in monetary amount is displayed by the combination: ALC-Segment + MOA-Segment.

Example:
 Allowance 10%
 ALC+A++++DI'
 PCD+3:10'

Allowance as a monetary amount (Currency, see the CUX-Segment)
 ALC+A++++DI'
 MOA+8:20'

See the example at the end of this document.

| SG26 - M 9999999 - LIN-PIA-IMD-QTY-ALI-FTX-SG27-SG28-SG29-SG34-SG39 | | | | |
|-----------------------------------------------------------------------------------|----------|-----|---|-------------------------|
| SG39 - C 15 - ALC-SG41-SG42 | | | | |
| SG41 - C 1 - PCD | | | | |
| PCD - M 1 - Percentage details | | | | |
| Function : To specify percentage information. | | | | |
| Segment number : 32 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C501 Percentage details | M | M | | |
| 5245 Percentage type code qualifier | M an..3 | M | * | 3 = Allowance or charge |
| 5482 Percentage | C n..10 | R | | Percentage rate |
| 5249 Percentage basis identification code | C an..3 | N | | |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 4405 Status description code | C an..3 | N | | |
| <u>Segment notes</u> | | | | |
| - Percentage discount; Optional; N 2+2; (see ALC-Segment) | | | | |
| PCD+3:10' | | | | |
| Remarks for discount illustration in the detail section - please see ALC segment. | | | | |

| SG26 - M 9999999 - LIN-PIA-IMD-QTY-ALI-FTX-SG27-SG28-SG29-SG34-SG39 | | | | |
|------------------------------------------------------------------------------------|---------|-----|---|---------------------------------------------------------------|
| SG39 - C 15 - ALC-SG41-SG42 | | | | |
| SG42 - C 2 - MOA | | | | |
| MOA - M 1 - Monetary amount | | | | |
| Function : To specify a monetary amount. | | | | |
| Segment number : 33 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C516 Monetary amount | M | M | | |
| 5025 Monetary amount type code qualifier | M an..3 | M | * | 8 = Allowance or charge amount 25 = Charge/allowance basis |
| 5004 Monetary amount | C n..35 | R | | Amount |
| 6345 Currency identification code | C an..3 | N | | |
| 6343 Currency type code qualifier | C an..3 | N | | |
| 4405 Status description code | C an..3 | N | | |
| <u>Segment notes</u> | | | | |
| This segment is used to set the base amount for calculating allowances or charges. | | | | |
| - Monetary allowance (DE5025 = 8); Optional; N 7+3 MOA+8:2000' | | | | |
| - Charge/Allowance Basis (DE5025 = 25); Optional; N 7+3 MOA+25:798.336' | | | | |
| Remarks for discount illustration in the detail section - please see ALC segment. | | | | |

| UNS - M 1 - Section control | | | | |
|----------------------------------------------------------------------------------------------------------------|---------|----------|---|---------------------------------------|
| Function : To separate header, detail and summary sections of a message. | | | | |
| Segment number : 34 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| 0081 Section identification | M a1 | M | | S = Detail/summary section separation |
| <u>Segment notes</u> | | | | |
| This segment is used to separate the detail and summary sections of the message. | | | | |
| Example: UNS+S' | | | | |

| SG50 - M | | 7 - MOA | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------------------------|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| MOA - M | | 1 - Monetary amount | | | |
| Function : | | To specify a monetary amount. | | | |
| Segment number : | | 35 | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description | |
| C516 Monetary amount | M | M | | | |
| 5025 Monetary amount type code qualifier | M an..3 | M | * | 36E = Goods and services total amount (EAN Code) 35E = Total returnable items deposit amount (EAN Code) 79 = Total line items amount 176 = Message total duty/tax/fee amount 52 = Discount amount 77 = Invoice amount 131 = Total charges/allowances | |
| 5004 Monetary amount | C n..35 | R | | | |
| 6345 Currency identification code | C an..3 | N | | | |
| 6343 Currency type code qualifier | C an..3 | N | | | |
| 4405 Status description code | C an..3 | N | | | |
| <u>Segment notes</u> | | | | | |
| - Total line items amount, the sum of goods and services total amount and total returnable items deposit amount (DE5025 = 79); Mandatory *); N 11+2: MOA+79:4000' | | | | | |
| - Goods and services total amount (DE5025 = 36E); Mandatory *); N 11+2 MOA+36E:3500' | | | | | |
| - Total returnable items deposit amount (DE5025 = 35E); Mandatory *); N 11+2 MOA+35E:500' | | | | | |
| - Message total duty/tax/fee amount (DE5025 = 176); Optional; N 11+2 MOA+176:4000' | | | | | |
| - Invoice amount (Total line items amount plus charges and VAT, minus allowances) (DE5025 = 77); Mandatory; N 11+2 MOA+77:4000' | | | | | |
| - Discount amount, only on base of the gross calculation price (incl. VAT) (DE5025 = 52); Optional; N 11+2 MOA+52:200' | | | | | |
| - Sum of all Allowances/Charges on invoice level; Optional; N 11+2 The amount is to be provided with +/- sign. MOA+131:-1.65' | | | | | |
| *) The total line item amount is obligatory. Goods and services total amount and Total returnable items deposit amount should be always displayed when the invoice contains returnable items. Otherwise they can be skipped. | | | | | |

| SG52 - M | | 10 - TAX-MOA | | |
|----------------------------------------------------------|----------|--------------------------|---|----------------------------------------------------------------------------------------------------------------|
| TAX - M | | 1 - Duty/tax/fee details | | |
| Function : To specify relevant duty/tax/fee information. | | | | |
| Segment number : 36 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| 5283 Duty or tax or fee function code qualifier | M an..3 | M | * | 7 = Tax 6 = Fee |
| C241 Duty/tax/fee type | C | R | | |
| 5153 Duty or tax or fee type name code | C an..3 | R | * | VAT = Value added tax GST = Goods and services tax |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 5152 Duty or tax or fee type name | C an..35 | N | | |
| C533 Duty/tax/fee account detail | C | D | | |
| 5289 Duty or tax or fee account code | M an..6 | M | | BIE = Beer fees TAB = Tobacco fees BRA = Brandy fees GLA = Gambling fees SEK = Sparkling wine fees |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 5286 Duty or tax or fee assessment basis value | C an..15 | N | | |
| C243 Duty/tax/fee detail | C | D | | |
| 5279 Duty or tax or fee rate code | C an..7 | N | | |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 5278 Duty or tax or fee rate | C an..17 | R | | Current tax rate |
| 5273 Duty or tax or fee rate basis code | C an..12 | N | | |
| 1131 Code list identification code | C an..17 | N | | |
| 3055 Code list responsible agency code | C an..3 | N | | |
| 5305 Duty or tax or fee category code | C an..3 | O | | E = Exempt from tax S = Standard rate AE = VAT Reverse Charge |
| 3446 Party tax identifier | C an..20 | N | | |
| 1227 Calculation sequence code | C an..3 | N | | |

Segment notes

- VAT - tax rate; Mandatory; N 2+2 (to be repeated for each tax rate)

TAX+7+VAT+++:::20'

- Reverse Charge according to § 19 paragraph 1 / Value Added Tax Act (DE5305 = AE), Optional; A/N 3

Reverse Charge: Only for services, in accordance with § 19 paragraph 1 / Value Added Tax Act the tax liability is transferred to the recipient. If reverse charge, then the qualifier AE in TAX segment is given on the position level!

TAX+7+VAT+++:::0+AE'

- Producer fees (beer, sparkling wine) as percentage; Mandatory - when fees are available; N 2+2; (to be repeated for each fee type)

TAX+6+GST+BIE'

TAX+6+GST+SEK'

Remark to DE 5278 and DE 5305:

By exempt from tax amounts or tax free amounts DE 5278 must always be filled with value 0 (Zero).

Tax rate, taxable amount and tax amount should be defined for each tax respectively fee type.

Mapping of beer fees on total level:

UNS+S'

MOA+79:245' The total position amount is calculated out of the single positions (=the beer fee is already included)

MOA+176:49' The total tax amount is mapped without the beer fee, because the fee is already included in the value of the position.

MOA+77:294' Total amount of the invoice (incl. taxes and fees)

TAX+7+VAT+++:::20'

MOA+125:245' Tax basis of every position amounts (incl. beer fee)

MOA+124:49' Tax basis = Total position amounts(incl. beer fee) x VAT rate

TAX+6+GST+BIE' Description of the included beer fee in the invoice

MOA+125:0' Tax basis = 0 (Mandatory in the invoice)

MOA+124:38' Included beer fee amount in this invoice = Sum of all separate positions

Mapping of sparkling wine fees on total level:

UNS+S'

MOA+79:245' The total position amount is calculated out of the single positions (=the sparkling wine fees is already included)

MOA+176:49' The total tax amount is mapped without the sparkling wine fees, because the fee is already included in the value of the position.

MOA+77:294' Total amount of the invoice (incl. taxes and fees)

TAX+7+VAT+++:::20'

MOA+125:245' Tax basis of every position amounts (incl. sparkling wine fees)

MOA+124:49' Tax basis = Total position amounts(incl. sparkling wine fees) x VAT rate

TAX+6+GST+SEK' Description of the included sparkling wine fees in the invoice

MOA+125:0' Tax basis = 0 (Mandatory in the invoice)

MOA+124:7.5' Included sparkling wine fees amount in this invoice = Sum of all separate positions

Important: The beer/sparkling wine fee is already included in the net price. The indication about the value of the beer/sparkling wine fee is just for information and is not considered in the price calculation! Please note, that the tax on beer/sparkling wine is not included in the gross price!

All existing business agreements in particular the arrangements for the submitted tax on beer/sparkling wine are not changed solely to the inclusion of the tax on beer/sparkling wine in the net price.

In particular concerns this agreements, whether beer/sparkling wine tax are part of agreed conditions (discounts, bonuses) or not.

Despite the inclusion of the tax on beer/sparkling wine in the net price, it is left solely to the business partners, how they must proceed regarding to the tax on beer/ sparkling wine conditions.

| SG52 - M 10 - TAX-MOA | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------|---------|----------|---|------------------------------------------------------------------------------------------------------------|
| MOA - M 4- Monetary amount | | | | |
| Function : To specify a monetary amount. | | | | |
| Segment number : 37 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| C516 Monetary amount | M | M | | |
| 5025 Monetary amount type code qualifier | M an..3 | M | * | 125 = Taxable amount 124 = Tax amount 131 = Total charges/allowances 79 = Total line items amount |
| 5004 Monetary amount | C n..35 | R | | Amount |
| 6345 Currency identification code | C an..3 | N | | |
| 6343 Currency type code qualifier | C an..3 | N | | |
| 4405 Status description code | C an..3 | N | | |
| <u>Segment notes</u> | | | | |
| - Taxable amount (DE5025 = 125); Mandatory; N 11+2 MOA+125:8000' | | | | |
| - Tax amount (DE5025 = 124); Mandatory; N 11+2 MOA+124:800' | | | | |
| - Sum of all Allownaces/Charges per VAT tax rate; Optional; N 11+2 The amount is to be provided with +/- sign. MOA+131:-1.65' | | | | |
| - Total line items amount per VAT tax rate (DE5025 = 79); Optional; N 11+2: MOA+79:4000' | | | | |

| UNT - M 1 - Message trailer | | | | |
|--------------------------------------------------------------------------------------------------|----------|----------|---|----------------------------------------------------------|
| Function : To end and check the completeness of a message. | | | | |
| Segment number : 38 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| 0074 Number of segments in a message | M n..10 | M | | Sum of all segments |
| 0062 Message reference number | M an..14 | M | | Reference number from the UNH-Segment is to be repeated. |
| <u>Segment notes</u> | | | | |
| This segment is a mandatory UN/EDIFACT segment. | | | | |
| Example: UNT+35+ME000001' | | | | |

| UNZ - M 1 - Interchange trailer | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----|---|----------------------------------------------------------------|
| Function : To end and check the completeness of an interchange. | | | | |
| Segment number : 39 | | | | |
| Data element group/Data element | EDIFACT | ANW | * | Description |
| 0036 Interchange control count | M n..6 | M | | Number of messages or functional groups within an interchange. |
| 0020 Interchange control reference | M an..14 | M | | Identical to DE 0020 in UNB segment. |
| <u>Segment notes</u> | | | | |
| This segment is used to provide the trailer of an interchange. | | | | |
| DE 0036: If functional groups are used, this is the number of functional groups within the interchange. If functional groups are not used, this is the number of messages within the interchange. | | | | |
| Example: UNZ+5+12345555' | | | | |

EXAMPLE:

Minimal Occurrence:

| | |
|--------------------------------------------------------------------------------------------|------------------------------------------------|
| UNH+90+INVOIC:D:01B:UN:EAN011' | Message Header |
| BGM+380+54+9' | Invoice number |
| DTM+137:20090107:102' | Message date |
| DTM+35:20090109:102' | Delivery date |
| RFF+DQ:75' | Delivery note number |
| DTM+171:20090107:102' | Reference date |
| RFF+ON:32298' | Reference order number |
| DTM+171:20091011:102' | Reference date |
| NAD+SU+9012345000011::9++supplier name:supplier name:supplier name+STREET 5+TOWN++1190+AT' | Supplier |
| RFF+VA:AT3929292' | VAT registration number, in connection with SU |
| NAD+BY+9012345000004::9++buyer name:buyer name:buyer name+STREET 5+TOWN++1190+AT' | Buyer |
| RFF+VA:AT4512785' | VAT registration number, in connection with BY |
| CUX+2:EUR:4' | Currency |
| LIN+1++9099999012560:SRV' | 1. Article |
| IMD+A++:::ARTICLEDESCRIPTION1' | Article description |
| QTY+47:200' | Quantity |
| MOA+203:1980' | Line item amount |
| PRI+AAA:9.9' | Net Price |
| TAX+7+VAT+++:::20' | VAT |
| LIN+2++9099999026543:SRV' | 2. Article |

| | |
|-------------------------------|------------------------------|
| | |
| IMD+A++::ARTICLEDESCRIPTION2' | Article description |
| QTY+47:70' | Quantity |
| MOA+203:1260' | Line item amount |
| PRI+AAA:18' | Net price |
| TAX+7+VAT+++:::20' | VAT |
| UNS+S' | Begin of the summary section |
| MOA+79:3440' | Total line items amount |
| MOA+77:4128' | Invoice amount |
| TAX+7+VAT+++:::20' | VAT |
| MOA+125:3440' | Taxable amount |
| MOA+124:688' | Tax amount |
| UNT+31+90' | Message Trailer |

Maximal Occurrence:

| | |
|--------------------------------------------------------------------------------------------------|---------------------------------------------------|
| UNH+90+INVOIC:D:01B:UN:EAN011' | Message Header |
| BGM+380+54+9' | Invoice number |
| DTM+137:20090107:102' | Message date |
| DTM+35:20091017:102' | Delivery date |
| RFF+XC1:AT-N-01-BIO' | Organic control number of the supplier |
| RFF+DQ:75' | Number of the delivery note |
| DTM+171:20090107:102' | Reference date |
| RFF+ON:32298' | Order number |
| DTM+171:20091011:102' | Reference date |
| NAD+SU+9012345000011::9++supplier name:supplier name:supplier name+STREET 5+TOWN++1190+AT' | Supplier |
| RFF+VA:AT3929292' | VAT registration number, in connection with SU |
| NAD+BY+9012345000004::9++buyer name:buyer name:buyer name+STREET 5+TOWN++1190+AT' | Buyer |
| RFF+VA:AT4512785' | VAT registration number, in connection with BY |
| NAD+DP+9002233430181::9' | Delivery party |
| NAD+IV+9002233000001::9' | Invoicee |
| NAD+OB+9099999300414::9' | Ordered by |
| NAD+II+9012345000028::9' | Issuer of the invoice |
| CUX+2:EUR:4' | Currency |
| PAT+1++5:3:D:31' | Net payment term |
| PAT+22++5:3:D:30' | Discount terms in days |

| | |
|---------------------------------|---------------------------------------------------------|
| PCD+12:3' | Discount terms in percentage |
| PAT+22++66' | Value |
| DTM+209:20050605:102' | Value date |
| ALC+A+++1+DI' | Allowance (Invoice position) |
| MOA+8:50' | Allowance as Amount |
| MOA+25:2400' | Allowance Basis |
| TAX+7+VAT+++:::20' | VAT |
| LIN+1++9099999012560:SRV' | 1. Article |
| IMD+C++RC::9' | Indicator for Returnable container / empties |
| IMD+A+++:::ARTICLEDESCRIPTION1' | Article description |
| QTY+47:200' | Quantity |
| ALI+++5' | Not to be included in bonus calculation |
| MOA+203:2400' | Line item amount |
| PAT+22' | Trigger-Segment for the following PCD-Segment |
| PCD+12:3' | Discount percentage |
| PRI+AAA:9.9' | Net price |
| PRI+AAB:11.9' | Gross calculation price |
| TAX+7+VAT+++:::20' | VAT |
| ALC+A+++1+AA' | Allowance 1. step of calculation |
| PCD+3:10' | Percentage rate |
| MOA+8:24' | Allowance amount |
| MOA+25:2400' | Charge/Allowance basis |
| ALC+A+++2+AAM' | 2. step of calculation |
| MOA+8:26' | Allowance amount |
| MOA+25:2376' | Charge/Allowance basis |
| LIN+2++9099999026543:SRV' | 2. Article |
| IMD+C++SER::9' | Identification of deduction for pick up |
| IMD+A+++:::ARTICLEDESCRIPTION2' | Article description |
| QTY+47:70' | Quantity |
| MOA+203:1260' | Line item amount |
| MOA+131:50' | Sum of total charges/allowances for the actual position |
| PRI+AAA:18' | Net price |
| TAX+7+VAT+++:::20' | VAT |
| LIN+3++9054443134564:SRV' | Mixed assortment (display) |
| IMD+C++SG::9' | Indicator for mixed assortment article |
| IMD+A+++:::ARTICLEDESCRIPTION3' | Article description |
| QTY+47:50' | Quantity |
| MOA+203:200' | Line item amount |
| PRI+AAA:4' | Net price |
| TAX+7+VAT+++:::20' | VAT |
| LIN+4++9099999300414:SRV+1:3' | Article from the mixed assortment |

| | |
|-------------------------------|---------------------------------------|
| QTY+45E:100' | 2 articles pro display: 50x2=100 |
| LIN+5++9099999300476:SRV+1:3' | Article from the mixed assortment |
| QTY+45E:50' | 1 article pro display: 50x1=50 |
| UNS+S' | Beginning of the summary section |
| MOA+36E:1460' | Goods and services total amount |
| MOA+35E:2400' | Total returnable items deposit amount |
| MOA+79:3860' | Total line items amount |
| MOA+176:772' | Message total duty/tax/fee amount |
| MOA+77:4632' | Invoice amount |
| TAX+7+VAT+++:::20' | VAT |
| MOA+125:3860' | Taxable amount |
| MOA+124:772' | Tax amount |
| UNT+74+90' | Message Trailer |

Examples for the mapping of discounts:**Variant: one step discount / only one discount for the position**

| | |
|------------------------------|-------------------------------|
| LIN+1++9099999300476:SRV' | Article |
| IMD+A+++:::Salzstangerl500g' | Article text |
| IMD+C++CU::9' | Consumer unit |
| QTY+47:70' | Invoiced quantity |
| MOA+203:40.74' | Line item amount |
| MOA+131:-1.26' | Total charges/allowances |
| PRI+AAB:0.60' | Gross price |
| PRI+AAA:0.582' | Net price |
| TAX+7+VAT++++:::10+S' | VAT |
| ALC+A+++1+DI' | Allowance (1st costing level) |
| PCD+3:3' | Percent rate |

Variant: one step discount with percent discount and value discount

| | |
|------------------------------|-------------------------------|
| LIN+1++9099999300476:SRV' | Article |
| IMD+A+++:::Salzstangerl500g' | Article text |
| IMD+C++CU::9' | Consumer unit |
| QTY+47:70' | Invoiced quantity |
| MOA+203:38.74' | Line item amount |
| MOA+131:-3.26' | Total charges/allowances |
| PRI+AAB:0.60' | Gross price |
| PRI+AAA:0.553' | Net price |
| TAX+7+VAT++++:::10+S' | VAT |
| ALC+A+++1+DI' | Allowance (1st costing level) |
| PCD+3:3' | Percent rate |
| ALC+A+++1+DI' | Allowance (1st costing level) |
| MOA+25:42' | Allowance Basis |
| MOA+8:2' | Amount |

Variant: one step discount with two different percent rates

| | |
|------------------------------|-------------------------------|
| LIN+1++9099999300476:SRV' | Article |
| IMD+A+++:::Salzstangerl500g' | Article text |
| IMD+C++CU::9' | Consumer unit |
| QTY+47:70' | Invoiced quantity |
| MOA+203:40,32' | Line item amount |
| MOA+131:-1,68' | Total charges/allowances |
| PRI+AAB:0.60' | Gross price |
| PRI+AAA:0.576' | Net price |
| TAX+7+VAT++++:::10+S' | VAT |
| ALC+A+++1+DI' | Allowance (1st costing level) |
| PCD+3:3' | Percent rate |
| ALC+A+++1+DI' | Allowance (1st costing level) |
| PCD+3:1' | Percent rate |
| MOA+25:42' | Allowance Basis |

Variant: two step discount with two percent rates

| | |
|------------------------------|-------------------------------|
| LIN+1++9099999300476:SRV' | Article |
| IMD+A+++:::Salzstangerl500g' | Article text |
| IMD+C++CU:::9' | Consumer unit |
| QTY+47:70' | Invoiced quantity |
| MOA+203:40.13' | Line item amount |
| MOA+131:-1.87' | Total charges/allowances |
| PRI+AAB:0.60' | Gross price |
| PRI+AAA:0.573' | Net price |
| TAX+7+VAT++++:::10+S' | VAT |
| ALC+A+++1+DI' | Allowance (1st costing level) |
| PCD+3:3' | Percent rate |
| ALC+A+++2+DI' | Allowance (2nd costing level) |
| PCD+3:1.5' | Percent rate |

Variant: two step discount with percent discount and value discount

| | |
|------------------------------|-------------------------------|
| LIN+1++9099999300476:SRV' | Article |
| IMD+A+++:::Salzstangerl500g' | Article text |
| IMD+C++CU:::9' | Consumer unit |
| QTY+47:70' | Invoiced quantity |
| MOA+203:38.74' | Line item amount |
| MOA+131:-3.26' | Total charges/allowances |
| PRI+AAB:0.60' | Gross price |
| PRI+AAA:0.553' | Net price |
| TAX+7+VAT++++:::10+S' | VAT |
| ALC+A+++1+DI' | Allowance (1st costing level) |
| PCD+3:3' | Percent rate |
| ALC+A+++2+DI' | Allowance (2nd costing level) |
| MOA+8:2' | Amount |

Example for the mapping of discount with Reverse Charge position:

| | |
|--------------------------------------------------------------------------------------------|----------------------------------------|
| UNH+90+INVOIC:D:01B:UN:EAN011' | Message header |
| BGM+380+54+9' | Invoice number |
| DTM+137:20090107:102' | Message date |
| DTM+35:20091017:102' | Delivery date |
| RFF+XC1:AT-N-01-BIO' | Organic control number of the supplier |
| RFF+DQ:75' | Delivery note number |
| DTM+171:20090107:102' | Reference date |
| RFF+ON:32298' | Order number |
| DTM+171:20091011:102' | Reference date |
| NAD+SU+9012345000011::9++supplier:name:supplier-name:supplier-name+STREET12+TOWN++1160+AT' | Supplier |
| RFF+VA:AT3929292' | VAT registration number – supplier |
| NAD+BY+9012345000004::9++buyer-name:buyer-name:buyer-name+STREET5+TOWN++1190+AT' | Buyer |
| RFF+VA:AT4512785' | VAT registration number – buyer |
| NAD+DP+9002233430181::9' | Delivery party |
| NAD+IV+9099999300414::9' | Invoicee |
| NAD+OB+9002233000001::9' | Ordered by |
| NAD+II+9012345000028::9' | Issuer of invoice |
| CUX+2:EUR:4' | Currency |
| PAT+1++5:3:D:31' | Net payment terms |
| PAT+22++5:3:D:30' | Discount payment terms in days |
| PCD+12:3' | Discount payment terms in percentage |
| PAT+22++66' | Value |
| DTM+209:20050605:102' | Value date |
| ALC+A+++1+DI' | Allowance (document level) |
| PCD+3:1.5' | Percentage |
| MOA+8:18.9' | Allowance amount |
| TAX+7+VAT++++:::20+S' | VAT |
| ALC+C++++FC' | Charge (document level) |
| MOA+8:9.9' | Charge amount |
| TAX+7+VAT++++:::20+S' | VAT |
| ALC+A+++1+DI' | Allowance (document level) |
| PCD+3:1.5' | Percentage |
| MOA+8:3' | Allowance amount |
| TAX+7+VAT++++:::0+AE' | VAT |
| LIN+1++9099999026543:SRV' | 1. Article |
| IMD+A+++:::ARTICLEDESCRIPTION1' | Article description |
| QTY+47:70' | Quantity |
| MOA+203:1260' | Line item amount |

| | |
|-------------------------------------------------------|------------------------------------|
| PRI+AAA:18' | Net price |
| TAX+7+VAT+++:::20' | VAT |
| LIN+2++9054443134564:SRV' | 2. Article, Reverse Charge article |
| IMD+A+++:::ARTICLEDESCRIPTION2' | Article description |
| QTY+47:50' | Quantity |
| FTX+REG+1+TXT:::294+ Reverse Charge according to ...' | Text for Reverse Charge |
| MOA+203:200' | Line item amount |
| PRI+AAA:4' | Net price |
| TAX+7+VAT+++:::0+AE' | VAT |
| UNS+S' | Beginning of summary section |
| MOA+79:1460' | Total line item amount |
| MOA+176:250.2' | Total tax amount |
| MOA+77:1710.2' | Invoice amount |
| TAX+7+VAT+++:::20+S' | VAT |
| MOA+125:1251' | Taxable amount |
| MOA+124:250.2' | Tax amount |
| TAX+7+VAT+++:::0+AE' | VAT, Reverse Charge |
| MOA+125:197' | Taxable amount |
| MOA+124:0' | Tax amount |
| UNT+59+90' | Message Trailer |

Example for the mapping of discount on invoice level with VAT rate:

| | |
|--------------------------------------------------------------------------------------------|----------------------------------------|
| UNH+90+INVOIC:D:01B:UN:EAN011' | Message header |
| BGM+380+54+9' | Invoice number |
| DTM+137:20090107:102' | Message date |
| DTM+35:20091017:102' | Delivery date |
| RFF+XC1:AT-N-01-BIO' | Organic control number of the supplier |
| RFF+DQ:75' | Delivery note number |
| DTM+171:20090107:102' | Reference date |
| RFF+ON:32298' | Order number |
| DTM+171:20091011:102' | Reference date |
| NAD+SU+9012345000011::9++supplier:name:supplier-name:supplier-name+STREET12+TOWN++1160+AT' | Supplier |
| RFF+VA:AT3929292' | VAT registration number – supplier |
| NAD+BY+9012345000004::9++buyer-name:buyer-name:buyer-name+STREET5+TOWN++1190+AT' | Buyer |
| RFF+VA:AT4512785' | VAT registration number – buyer |
| NAD+DP+9002233430181::9' | Delivery party |
| NAD+IV+9099999300414::9' | Invoicee |
| NAD+OB+9002233000001::9' | Ordered by |
| NAD+II+9012345000028::9' | Issuer of invoice |

| | |
|---------------------------------|--------------------------------------|
| CUX+2:EUR:4' | Currency |
| PAT+1++5:3:D:31' | Net payment terms |
| PAT+22++5:3:D:30' | Discount payment terms in days |
| PCD+12:3' | Discount payment terms in percentage |
| PAT+22++66' | Value |
| DTM+209:20050605:102' | Value date |
| ALC+A+++1+DI' | Allowance (document level) |
| PCD+3:4 | Percentage |
| MOA+25:40.74 | Allowance base |
| MOA+8:1.63' | Allowance amount |
| TAX+7+VAT++++:::20+S' | VAT |
| LIN+1++9099999300222:SRV' | 1. Article |
| IMD+A+++:::ARTICLEDESCRIPTION1' | Article description |
| IMD+C++CU:::9 | Consumer unit |
| QTY+47:70' | Quantity |
| MOA+203:40.74' | Line item amount |
| MOA+131:-1.26' | Sum of total charges/allowances |
| PRI+AAB:0.60' | Gross calculation price |
| PRI+AAA:0.582' | Net price |
| TAX+7+VAT++++:::20+S' | VAT |
| ALC+A+++1+DI' | Allowance/ First step of calculation |
| PCD+3:3' | Percentage discount |
| LIN+2++9099999300476:SRV | 2. Article, Reverse Charge article |
| IMD+A+++:::ARTICLEDESCRIPTION2' | Article description |
| IMD+C++CU:::9' | Consumer unit |
| QTY+47:70' | Quantity |
| MOA+203:38.74' | Line item amount |
| MOA+131:-3.26' | Sum of total charges/allowances |
| PRI+AAB:0.60' | Gross calculation price |
| PRI+AAA:0.553' | Net price |
| TAX+7+VAT++++:::10+S' | VAT |
| ALC+A+++1+DI' | Allowance/ First step of calculation |
| PCD+3:3' | Percentage discount |
| ALC+A+++1+DI' | Allowance/ First step of calculation |
| MOA+25:42' | Allowance Basis |
| MOA+8:2' | Monetary allowance |
| UNS+S' | Beginning of summary section |
| MOA+79:79.48' | Total line item amount |
| MOA+77:91.17' | Invoice amount |
| MOA+131:-1.63' | Sum of all Allowances/Charges |
| MOA+176:11.69' | Total tax amount |

| | |
|----------------------|------------------------------------------------|
| TAX+7+VAT+++:::20+S' | VAT |
| MOA+125:39.11' | Taxable amount |
| MOA+124:7.82' | Tax amount |
| MOA+131:-1.63' | Sum of all Allownaces/Charges per VAT tax rate |
| MOA+79:40.74' | Total line items amount per VAT tax rate |
| TAX+7+VAT+++:::10+S' | VAT, Reverse Charge |
| MOA+125:38.74' | Taxable amount |
| MOA+124:3.87' | Tax amount |
| MOA+79:38.74' | Total line items amount per VAT tax rate |
| UNT+66+90' | Message Trailer |

Practice based approach –INVOIC with credit note positions

The recommendation of ECR Austria remains to make a clear distinction between an Invoice (380) and a Credit note (381) using two separate messages.

However there is a need to work with a mixed form (= minus positions respectively credit note positions), this should only be used within an Invoice message (380). The contained credit note positions are represented in the Invoice message with a minus-sign in quantity and are distinguished in this way from the other positions. Also the line item amount is represented with a minus-sign (but never the price!). By discounts the algebraic sign remains unchanged. When the total invoice amount is also negative this should also be marked with a minus-sign on Invoice sum level.

The following example shows the relevant message segments for representation of credit note positions in an Invoice message:

| | |
|---------------------------|--------------------------------|
| LIN+1++9099999012560:SRV' | 1. item (invoiced item) |
| QTY+47:10' | Quantity |
| MOA+203:120' | Line item amount |
| PRI+AAA:12' | Net price |
| PRI+AAB:14.4' | Gross calculation |
| TAX+7+VAT++++:::20' | VAT |
| LIN+2++9054443134564:SRV' | 2.item (credit note item) |
| QTY+47:-50' | Quantity |
| MOA+203:-180' | Line item amount |
| PRI+AAA:3.6' | Net price |
| PRI+AAB:4.0' | Gross calculation |
| TAX+7+VAT++++:::20' | VAT |
| UNS+S' | Begin of the invoice sum level |
| MOA+79:-60' | Total line items amount |
| MOA+176:-12' | Total tax amount |
| MOA+77:-72' | Invoice amount |
| TAX+7+VAT++++:::20' | VAT |
| MOA+125:-60' | Tax basis |
| MOA+124:-12' | Tax amount |

This approach needs to be agreed bilaterally between the business partners!