

CEN

CWA 15578

WORKSHOP

July 2006

AGREEMENT

ICS 35.240.99

English version

Survey of VAT Data Element usage in the Member States and the use of codes for VAT Exemptions

This CEN Workshop Agreement has been drafted and approved by a Workshop of representatives of interested parties, the constitution of which is indicated in the foreword of this Workshop Agreement.

The formal process followed by the Workshop in the development of this Workshop Agreement has been endorsed by the National Members of CEN but neither the National Members of CEN nor the CEN Management Centre can be held accountable for the technical content of this CEN Workshop Agreement or possible conflicts with standards or legislation.

This CEN Workshop Agreement can in no way be held as being an official standard developed by CEN and its Members.

This CEN Workshop Agreement is publicly available as a reference document from the CEN Members National Standard Bodies.

CEN members are the national standards bodies of Austria, Belgium, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, Switzerland and United Kingdom.



EUROPEAN COMMITTEE FOR STANDARDIZATION
COMITÉ EUROPÉEN DE NORMALISATION
EUROPÄISCHES KOMITEE FÜR NORMUNG

Management Centre: rue de Stassart, 36 B-1050 Brussels

Contents

Contents	2
Foreword	3
Introduction	4
1 Scope	5
2 References	6
3 Definitions and abbreviations	7
3.1 Definitions	7
3.2 Abbreviations	7
4 Survey of VAT Data Element usage in Member States	8
4.1 Background	8
4.2 Problem statement	8
5 Analysis and recommendation	9
5.1 Data element usage	9
5.2 Proposals to introduce codes for Exemptions, Reverse charges, New Means of transport and Margin Schemes	15
6 Annex section	18
6.1 Annex 1 Survey questionnaire	18
6.2 Annex 2 ODDC 139(1) Standard ODETTE Code List proposed for Exemptions, Reverse Charges, etc.	27
6.3 Annex 3 ODDC 139(1) Standard ODETTE Code List Proposed for Exemptions, Reverse Charges, etc.. with explanatory notes	29
6.4 Annex 2 List of Countries that have responded	31
6.5 Annex 3 Survey of Data Element usage	33
6.6 Annex 4 Survey of Exemption	33

Foreword

This CWA is part of a set of CWAs which has been prepared by the CEN/ISSS Workshop on Interoperability of Electronic Invoices in the European Community, with the view to supporting the effective implementation of the related Council Directive 2001/115/EC of 20 December 2001, with a view to simplifying, modernising and harmonising the conditions laid down for invoicing in respect of Value Added Tax, as well as regulations on electronic signatures and EDI. The set of CWA is as follows:

- Commission Recommendation 1994/820/EC October 1994, proposed revision with the requirements of Directive 2001/115/EC, present day e-Commerce practices and revised definition of EDI Electronic Data Interchange
- The list of invoice content details expressed as UN/CEFACT Core Components
- Recommendation to allow coded identifiers as an alternative to the current unstructured clear text identifications.
- A standardised set of codes with definitions to replace plain text clauses in eInvoice messages.
- Survey of VAT Data Element usage in the Member States and the use of codes for VAT Exemptions.
- eInvoices and digital signatures.
- Storage of Electronic Invoices.
- Guidelines for e-Invoicing service providers.
- eInvoice Reference Model for EU VAT purposes specification

An executive summary of these CWAs is available at:

ftp://ftp.cenorm.be/PUBLIC/e-Invoicing/CWA/Executive_Summary.pdf

This document covers the survey of VAT Data Element usage in the Member States and an inquiry on the acceptability to use European Standard codes to replace text being used in invoices for Exemptions, Reverse Charges, etc..

The final review/endorsement round for this CWA was successfully closed on 12 June 2006.

This CEN Workshop Agreement is publicly available as a reference document from the National Members of CEN: AENOR, AFNOR, ASRO, BSI, CSNI, CYS, DIN, DS, ELOT, EVS, IBN, IPQ, IST, LVS, LST, MSA, MSZT, NEN, NSAI, ON, PKN, SEE, SIS, SIST, SFS, SN, SNV, SUTN and UNI.

Introduction

The survey carried out for the eInvoicing Focus Group in 2003 is being repeated here to include the new Member States and review, as far as possible, the usage of the data elements required in the VAT Invoicing Directive 2001/115/EC.

Responses to date have been received from twenty one Member States and Switzerland, but a few more are expected. The responses have been reviewed and differences identified that could lead to interoperability problems have been analysed in detail by the task group and recommendations made to enhance Harmonization and Simplification, one of the aims of this essential Directive.

The analysis and recommendations are presented in section 5 of this report. The issues have been looked at from the point of view that eBusiness is well entrenched in Europe, especially in major trade and industry sectors as well as various eGovernment programmes being introduced in Member States. These activities should not have requirements imposed by administrations that are contradictory to eBusiness principles.

Comments received from the UK (HM Revenue & Customs) and Sweden have been helpful to provide more detail on certain issues in the responses. On some points, it seems that the requirements of a few Member States VAT Administrations on data usage sometimes conflicts with common eBusiness principles, namely permitting the use of coded identifiers to uniquely identify parties, goods and services. Recommendations and good practice are provided on several points such as the issuing of unique and sequential invoice numbers, the representation of VAT numbers in Member States, the Break-down of the Taxable amount per VAT rate or exemption.

The second part of the survey in the current CWA proposes to introduce the concept of using codes to replace text being written in electronic invoices for the declaration of Exemptions, Reverse Charges, Margin schemes, etc.. The codes proposed have been developed by the European Automotive industry (ODETTE), based on the 6th VAT Directive and standardised at European Community level, rather than under national VAT legislation.

The response received from most of the Member States has been very positive, leading the CWA group to recommend to adopt the amended ODETTE code list that has been used in the survey. Most of the suggestions and comments submitted by Member States have been taken into consideration in the revised list. As references to national legislation are not recommended, a few comments from Member States could not be taken into consideration.

It is proposed to consult trade and industry sectors that are knowingly active in eBusiness to obtain their approval of the code list prior to submitting the list for official translation for the Member States.

1 Scope

The scope of current CWA focuses on the development of the questionnaire for the survey and the responses received from the Member States and EFTA countries, namely;

- revise the questionnaire that was used in the initial CEN/ISSS eInvoicing Focus group survey;
- collect information from each Member State on the way that data elements are currently applied;
- analyse the responses from the Member States and recommend simplifications and a harmonised approach, where relevant;
- proposals to introduce the concept of using codes to replace clauses used in electronic invoices, for notifying Exemptions, Reverse Charges, Margin Schemes and New Means of Transport.

2 References

The following international definition and implementation documents, developed in part by international eBusiness user groups for the implementation of electronic invoice messages, demonstrate the importance of using Coded Identifiers in eBusiness in the supply chain:

- 6th (VAT) Directive – 77/388/EC
- VAT Invoicing Directive – 2001/115/EC (amending 77/388/EC)
- Report and recommendations of CEN/ISSS e-Invoicing Focus Group on Standards and Developments on invoicing, relating to the VAT Directive 2001/115/EC
- Automotive industry codes for Exemptions

3 Definitions and abbreviations

3.1 Definitions

For the purposes of the present document, the following terms and definitions apply:

eBusiness: A way of conducting business electronically, leveraging technology initiatives such as e-commerce, electronic data interchange (EDI), and electronic funds transfer (EFT). Electronic storefronts, self-service Web applications, and Web-based supply chain integration are a few examples of new e-business opportunities (Source Internet)

3.2 Abbreviations

Abbreviations in this document are described in the General Glossary.

Country codes in this text, of Member States that have responded in this survey, are taken from ISO Country Codes, except for Greece, where it is identified by **el** as indicated in the VAT Directive:

at	Austria
be	Belgium
cy	Cyprus
cz	Czech Republic
dk	Denmark
ee	Estonia
fi	Finland
fr	France
el	Greece
hu	Hungary
ei	Ireland
it	Italy
li	Lithuania
lv	Latvia
mt	Malta
nl	Netherlands
pt	Portugal
si	Slovenia
sk	Slovakia
se	Sweden
uk	United Kingdom
ch	Switzerland

4 Survey of VAT Data Element usage in Member States

4.1 Background

The survey of the VAT data element usage is in line with the objectives of the VAT Invoicing Directive 2001/115/EC to assist in simplifying and harmonising, at Community level, the particulars that must appear on invoices for the purposes of VAT and to establish a number of common arrangements governing the use of electronic invoicing, self-billing and the outsourcing of invoicing operations.

The previous survey carried out for the CEN/ISSS eInvoicing Focus Group study 2002-2003, for the (then) fifteen Member States, identified potential differences between Member States usage of data on the one hand, and also between some open wording of the Directive and eBusiness practices of exchanging coded data on the other.

The basis for this survey is manifold. In addition to providing a more up to date review of the original fifteen Member States, after the Directive 2001/115/EC came into force on 1st January 2004, the survey now includes information relating to the ten new Member States. The survey was also made available to EFTA countries and a response was received from Switzerland.

The survey seeks to compare and contrast differences between individual VAT Administration requirements for data usage in the Member States and to check whether proposals to introduce codes for Exemption clauses as well as for Reverse Charges, New Means of Transport and Margin Schemes are acceptable.

Annex 1 Survey sent out to the Member States' VAT Administrations by DG Taxud

Annex 2 List of countries that have responded

Annex 3 Survey of VAT Data Element usage

Annex 4 Surveys of Exemptions

4.2 Problem statement

Enlargement of the EU from fifteen to twenty-five Member States may introduce more interoperability differences than were identified in the CEN/ISSS eInvoicing Focus Group study of 2002-2003, especially for cross border electronic invoicing, where Directive 2001/115/EC has been transposed according to the national legislation in each Member State. This has highlighted, in specific responses from some Member States, differences between Member States in some cases and differences between national legislation and accounting principles in other cases.

Traders who, in some Member States, have been operating eInvoicing since the 1980s, appear to have agreements with their VAT administrations to use eBusiness and EDI principles, such as the use of coded identifiers, which do not appear to be permitted by other VAT administrations, mainly in those Member States where electronic invoicing is still new. This will require organizations to maintain, on the one hand, invoicing procedures that are different on a country by country basis whilst, on the other hand, they are able to use a single approach that is valid for several countries.

On the question of Exemptions, Reverse Charges, etc., the absence of an agreement to use codes for references to the reason for exemption etc. creates barriers because the 'text' of the clauses cannot be processed automatically in electronic invoicing, particularly for cross-border trade, and creates potential risks for tax administrations.

Furthermore, whereas the Directive offers three potential options for referencing the reason(s) for exemption, there are indications to suggest that certain Member States may be attempting to impose the use of "references to their national legislation only", for both domestic and Intra-Community invoicing.

5 Analysis and recommendation

5.1 Data element usage

Responses to the survey of VAT Data Element usage have been received from 21 Member States and Switzerland. They are to be found in the annex attached to this CWA.

The responses have been analysed with the aim of identifying:

- differences between Member States that may lead to interoperability problems if invoices are processed electronically;
- responses that may be inappropriate in electronic invoicing between trading partners;
- situations where the group can recommend some guidelines for simplification.

1. Date of Issue

at, be, cy, cz, dk, ee, fi, fr, el, hu, ie, it, li, lv, mt, nl, pt, si, sk, se, uk, ch

None of the Member States that have responded have any particular concerns with regard to the date of issue of an invoice.

Recommendation:

As no specific date format is prescribed in the Directive, for electronic invoicing, it is recommended that the format be made available in the data exchange, if there is no agreement between trading partners. UN/EDIFACT has an extended list for date formats (2379 Date or time or period format code)

2. A sequential number that uniquely identifies the invoice

at, be, cz, dk, ee, fi, fr, el, hu, ie, it, li, mt, pt, se, si, sk

These Member States require a 'Sequential number'.

cy, lv, nl, uk, ch

These Member States require an 'Unique number'

Recommendation

As few details are provided in the Directive to arrive at 'Unique and sequential invoice numbers', some guidelines are provided here to issuers of invoices, suppliers or their agents, to constitute single and multi series sequential invoice numbers, based on the mandatory data elements in an invoice. It is not considered necessary to concatenate the information into a single data element:

• Single Series

Use a supplier IDentification + invoice date + sequential invoice number: This would provide uniqueness in most situations where a single, sequential invoice number series is used. The level of uniqueness will depend on the uniqueness of the Supplier ID; identifications such as the national VAT number, which is usually mandatory on an invoice, is unique in Europe, a GS1 number or a Dun & Bradstreet number are unique worldwide, if the responsible agency or issuer of the number is identifiable. The sequential number must have sufficient digits so as not to repeat within the calendar or accounting year.

• Multiple series

As the Directive allows for the sequential numbers to be based on *one or more series*, a supplier, or his agent, may define the criteria for having more than one sequential invoice number series. This may be of benefit where the supplier's business, or his agents, generates many invoices to certain trading partners; for example:

- In the automotive industry, it may be preferable for the customer (manufacturer) to use a separate sequential series for each of his self billed suppliers:
Customer ID + supplier ID+ invoice date + sequential invoice number
- An exporter may wish to have a separate sequential series of invoices, per country or region exported to:
Supplier ID + Country or region code + invoice date + sequential invoice number

- A multi product or brand manufacturer, may wish to have a separate series per product type or brand:
Supplier ID + Goods or Brand ID + invoice date + sequential invoice number

- **Unique number**

If a unique number is to be used, the same criteria may be used as above, replacing a 'Sequential invoice number' by a 'Unique invoice number'.

General Comment:

The guidelines offered above would also assist in the identification of potential duplicate invoices, under automated control, by both the invoice recipient and auditors/tax inspectors

3. The supplier's VAT identification number

at, be, cy, cz, dk, ee, fi, fr, el, hu, ie, it, li, lv, mt, nl, pt, si, sk, se, uk, ch

None of the Member States that have responded have an issue with regard to the supplier's VAT identification number

Recommendation

Whilst a prefix 2 alphabetic country code is not required for national sales, it is required for intra community trade. It would be advisable to standardise and include the country code in all invoices. For electronic invoicing, it would be preferable to agree a standard format for the representation of the VAT Identification number to facilitate electronic processing; the preferred representation proposed is: NN1234567890.

This recommendation could be introduced in time for the next VAT Directive

But it should be noted that some Member States allow extensions to the number and have issued VAT numbers for Government Administrations and national bodies with prefixes following the country code. If we take the case of the UK as an example:

- 9 numeric - is the "normal" format used with most UK VAT-registered businesses with prefix GB mandatory for intra community invoices.
- 12 numeric - is used with "group registrations", where a number of associated companies may be registered for VAT under a single VAT number - basically, the first 9 numbers are the Group Registration VAT number and the 3 trailing numbers identify each individual company, within the group registration with prefix GB mandatory for intra community invoices. The group registration identifier is an internal HMRC identifier only. It would not be possible to insist that this was used as the identifier on a cross border tax invoice issued in another member state. It would be possible for this to be confused with the Trader's Unique Reference Number (TURN) which is also in the format VAT registration number + 3 digits or even the INTRASTAT identifier which is in the format VAT registration number + 4 digits.

4. The customer's VAT identification number

at, be, cy, dk, ee, fi, fr, el, hu, ie, it, li, lv, nl, pt, si, sk, se, uk, ch

None of the Member States above have an issue with regard to the customer's VAT identification number being used, where required.

mt

Malta requires the customer's VAT identification in all cases – it is not limited to where the customer is liable to pay tax

cz

Customer's VAT number is required on invoices with the exception of simplified invoices.

Recommendation

While a prefix 2 alphabetic country code is not required for national sales, it is required for intra community trade. It would be advisable to standardise and include the country code when the customer's VAT number is required in invoices. For electronic invoicing, it would be preferable to

agree a standard format for the representation of the VAT Identification number to facilitate electronic processing; the preferred representation proposed is: NN1234567890.

This recommendation could be introduced in time for the next VAT Directive.

But it should be noted that some Member States allow extensions to the number and have issued VAT numbers for Government Administrations and national bodies with other prefixes than the country code. Example for the UK given in point 3.

5. Supplier's full name and address

be, cy, ee, el, fr, hu, ie, it, li, mt, pt, si, sk, ch

These Member States require the supplier's full name and address. Coded Identifiers are not accepted in lieu, even though 'Look up tables' to obtain full supplier details is accepted in other Member States

at, cz, dk, fi, nl, se, uk

These Member States require the supplier's full name and address BUT Coded Identifiers, to be used with 'Look up tables' to obtain full supplier details, are equally permitted.

Recommendation

In the supply chain, from order to invoice, the data exchanged between trading partners and service providers, such as transporters, banks etc., use coded identifiers in messages and data processing applications, to avoid the need for manual intervention. Through consultation, procedures that have been approved by several Member States (at,dk, fi, nl, se, uk), are in place at the trading partners to allow the use of look up tables to obtain full names and addresses of trading partners. These are countries where eBusiness and EDI have been in widespread use since the 1980's.

The differences between the situations in the Member States that permit coded identifiers with those that do not may cause interoperability problems in cross border invoicing. For example, an invoice from a trading partner in a Member State that permits the use of coded identifiers will make it difficult for the trading partner in a Member State that does not allow the use of codes, because the stored invoice may not comply with that Member State's requirements.

The CEN eInvoice Workshop Agreement is proposing an extension to the VAT Invoicing Directive to permit the use of Coded Identifiers in all Member States, to avoid interoperability problems in cross border invoicing. The extension is indicated in bold;

- The full name and address **and / or a unique coded identification** of the taxable person and of his customer;

6. Customer's full name and address

be, cy, ee, el, fr, hu, ie, it, li, mt, pt, si, sk, ch

These Member States require the customer's full name and address. Coded Identifiers are not accepted in lieu, even though 'Look up tables' to obtain full customer details are accepted in other Member States.

at, cz, dk, fi, nl, se, uk

These Member States require the customer's full name and address BUT Coded Identifiers, to be used with 'Look up tables' to obtain full customer details, are equally permitted.

Recommendation

In the supply chain, from order to invoice, the data exchanged between trading partners and service providers, such as transporters, banks, etc., use coded identifiers in messages, and data processing applications, to avoid the need for manual intervention. Through consultation, procedures that have been approved by several Member States (at,dk, fi, nl, se, uk), are in place at the trading partners to allow the use of look up tables to obtain full names and addresses of trading partners. These are countries where eBusiness and EDI have been in widespread use since the 1980's.

The differences between the situations in the Member States that permit coded identifiers with those that do not may cause interoperability problems in cross border invoicing. For example, an invoice from a trading partner in a Member State that permits the use of coded identifiers will make it difficult for the trading partner in a Member State that does not allow the use of codes because the stored invoice may not comply with that Member State's requirements.

The CEN eInvoice Workshop Agreement is proposing an extension to the VAT Invoicing Directive to permit the use of Coded Identifiers in all Member States, to avoid interoperability problems in cross border invoicing. The extension is indicated in bold;

- The full name and address **and / or a unique coded identification** of the taxable person and of his customer

7.1 Description of the goods supplied or services rendered

cy, ee, el, fr, hu, ie, it, li, pt, si, sk

These Member States require the description of the supplied goods, or services rendered. Coded Identifiers are not accepted in lieu, even though, 'Look up tables' to obtain the full details of the goods provided, or services rendered, are possible and accepted in other Member States.

at, be, dk, cz, fi, mt, nl, si, se, uk, ch

These Member States require the description of the supplied goods or services rendered, but Coded Identifiers, used with 'Look up tables' to obtain full details of the goods provided or services rendered, are equally permitted.

Legislation in Malta does not expressly prohibit coded representation.

Recommendation

In the supply chain, from order to invoice, the data exchanged between trading partners and service providers, such as transporters, banks, etc., use coded identifiers in messages and data processing applications, to avoid the need for manual intervention. Through consultation, procedures that have been approved by several Member States (at,dk, fi, nl, se, uk), are in place at the trading partners to allow the use of look up tables to obtain full descriptions of the goods or services provided. These are countries where eBusiness and EDI have been in widespread use since the 1980's.

The differences between the situations in the Member States that permit coded identifiers with those that do not may cause interoperability problems in cross border invoicing. For example, an invoice from a trading partner in a Member State that permits the use of coded identifiers will make it difficult for the trading partner in a Member State that does not allow the use of codes because the stored invoice may not comply with that Member State's requirements.

The CEN eInvoice Workshop Agreement is proposing an extension to the VAT Invoicing Directive to permit the use of Coded Identifiers in all Member States, to avoid interoperability problems in cross border invoicing. The extension is indicated in bold;

- The quantity and nature, **as a coded identifier and / or description**, of the goods supplied or the extent and nature, **as a coded identifier and / or description**, of the services rendered.

7.2 Quantity or extent of the goods or services provided

at, be, cy, cz, dk, ee, fi, fr, hu, ie, it, lv, li, mt, nl, pt, sk, se, uk, ch

None of the Member States that have responded have identified issues with regard to the quantity or extent of the goods or services provided.

Recommendation

As no specific mention of units of measure is prescribed in the Directive, for electronic invoicing, it is recommended that 'units of measure' be made available in the data exchange if there is no agreement between trading partners. UN/ECE Recommendation 20 has an extensive list of codes for units of measure given in UN/EDIFACT data element 6411 Measurement unit code.

8. Date of the supply or payment (if different from the date of issue of the invoice)

at, be, cy, dk, el, hu, ie, it, nl, pt, sk, se

These Member States use the date of supply (dispatch).

ee, fi, li

These Member States require the date of dispatch of the goods or provision of the services and/or an

earlier date of receipt of full or partial payment for the goods or services if the date can be determined and differs from the date of issue of the invoice

mt

Invoice has to be issued within 31 days date of delivery OR date when payment is received

cz, fr, uk

These Member States require the date of supply for VAT purposes (the Tax Point) - it is always required in the UK.

If this is not explicitly declared, then either the date of issue of the invoice, or the date of receipt of the payment (whichever occurs sooner) will normally be treated as the date of supply for VAT purposes.

In the UK, the tax point is defined as follows:

The basic tax point is the date on which the goods are made available to the customer or the date on which the service is completed.

If an invoice is issued with 14 days of the basic tax point, then the date of invoice issue becomes the tax point. If an invoice is issued more than 14 days after the basic tax point, the tax point reverts to the basic tax point. If a payment in respect of the supply is received before the basic tax point or before the invoice issue date, the tax point for that payment is the date on which the recipient has use of the payment.

Recommendation:

It is of importance to be able to identify clearly and unequivocally the date of supply for VAT purposes, be that the Date of Issue of the invoice, date of supply (dispatch/ performance), date of payment, or some other date.

9. VAT rate applied

at, be, cy, cz, dk, ee, fi, fr, hu, ie, it, lv, li, nl, pt, sk, se, uk, ch

None of the Member States that have responded have identified issues with regard to the VAT rate to be applied.

Fr

In France, it may be provided in coded form

Recommendation

In view of harmonisation and simplification, in electronic invoicing, the use of the actual VAT rate is recommended, especially if required in cross border trade.

VAT codes may be set against individual invoice lines but, at invoice summary level, these codes must be correlated with the corresponding Rate of VAT, (expressed as a percentage). Coded form would require the code table to be known by users and may become complex when the VAT rates are revised.

10. VAT amount payable

at, be, cy, cz, ee, fi, fr, el, hu, ie, it, lv, li, mt, nl, pt, sk, si, se, uk, ch

Amount in the national currency of the Member State where the supply of goods/services takes place, for VAT purposes. Sweden will allow domestic invoicing in currencies other than national currency – in such cases, where the VAT amount has to be converted from the invoicing currency to the national (VAT accounting) currency, the rate of exchange used should be identified.

In the UK, it is important that the VAT amount payable is shown in sterling, whatever currency the invoice is denominated in. Showing the rate of exchange for the conversion is not mandatory.

it

Rounded to nearest Euro cent:

dk

Danish Kroner or Euro:

ch

VAT and amount in Swiss Francs. In case of foreign currency no reference to Swiss Francs or rate of exchange are allowed.

If VAT is included in the total price, it is sufficient to mention the applicable VAT rate.

Recommendation

In view of harmonisation and simplification, in electronic invoicing, it is recommended that the currency is always identified, especially in cross border trade and where countries are moving from a national currency to the Euro. The ISO currency code should be the preferred code used.

11. Break-down of the Taxable amount per VAT rate or exemption

at, cy, cz, dk, ee, fi, fr, el, hu, ie, it, li, lv, mt, nl, pt, si, sk, uk, ch

These Member States have no issue with regard to the break down of the Taxable amount per VAT rate or exemption.

se

The requirements according to the Directive (Council Directive 2001/115/EC of 20 December 2001 amending 77/388/EEC with a view to simplifying, modernising and harmonising the conditions laid down for invoicing in respect of value added tax) are; the taxable amount per rate or exemption, the unit price exclusive of tax and any discounts or rebates if they are not included in the unit price, the VAT rate applied and the VAT amount payable – these are the requirements implemented in the Swedish legislation.

be

No. In Belgium it is requested that, per VAT rate or exemption, a break-down be made, not of the VAT amount payable, but of the base of taxation and of the unit price ...

Recommendation

In view of harmonisation and simplification, in electronic invoicing, it is advisable to standardise the summary of the Taxable amount per VAT Rate, exemption, etc..

The invoice should normally only show the breakdown of the taxable amount per VAT Rate, but it must be recognised that there are Member States, who, under current national legislation, or legislation that precedes the Invoicing Directive, will continue to accept the breakdown of both the taxable amount AND the VAT amount, by VAT Rate, in the interests of business facilitation and avoiding the need for unnecessary changes to legacy systems.

From the tax administration perspective, the breakdown of the taxable AND VAT amounts, by VAT Rate, provides more information than the Directive actually requires but, if businesses are content to continue to do this, then this should be acceptable to EU tax administrations.

12. the unit price of the goods or services exclusive of tax, discounts or rebates (unless included in the unit price)

at, be, cy, cz, dk, ee, fi, fr, el, hu, ie, it, li, mt, nl, pt, si, sk, uk

None of these Member States have identified issues with unit price of goods or services.

cy, nl, sk, uk

Additionally, for these Member States, services that are not based on a specific unit rate (e.g. "n" Euro per hour), the total VAT-exclusive value of the service may be regarded as the unit price:

ch

Only total price of supply (including all discounts or rebates) is required

se

See Swedish response to no. 11

Recommendation:

The price on which VAT is payable should be the net price, after all available discounts have been deducted – if gross pricing is used, then the invoice should show the rate(s) of discount that are applicable, to arrive at the net price.

Where there are surcharges applicable to line items, or to the invoice as a whole, on which VAT may be due, the invoice should show the charges at the level they are applicable at.

13. where the person liable to pay the tax is a tax representative, his VAT identification number, full name and address (Conditional)

be, cy, dk, ee, fr, el, hu, ie, it, lv, li, nl, pt, si,

These Member States require, if applicable, the Tax Representative's full name and address. Coded Identifiers are not accepted in lieu, even though 'Look up tables' to obtain full details is accepted in other Member States.

at, dk, fi, mt, nl, se, uk

These Member States require, if applicable, the Tax Representative's full name and address BUT Coded Identifiers, to be used with 'Look up tables' to obtain full customer details, are equally permitted.

mt

Yes (please refer also to question 4). However in Malta, legislation does not explicitly bar using coded identifiers for tax representative. Yes (please refer also to question 4).

No. However, legislation does not explicitly bar it.

fi, sk, se

A tax representative is not liable to pay the tax:

cz, ch

No tax representative required

Recommendation

See recommendation given for point 5 and 6 with regards to the use of coded identifiers for parties.

5.2 Proposals to introduce codes for Exemptions, Reverse charges, New Means of transport and Margin Schemes

The absence of an agreed pan-European convention for references to the reason for Exemption, Reverse charges, New Means of Transport and Margin Schemes creates artificial barriers, particularly for cross-border trade, and creates potential risks for tax administrations; references to the national legislation of the supplier will have little or no direct meaning to a customer in another EU Member State; rules on intra-Community self-billing require the invoice issuer (in this case, the customer) to adhere to the rules of the Member State of the supplier - this imposes an additional burden on the issuer of the self-bill invoice for an exempt supply; the use of plain text references in this context is ineffective and the absence of a coded alternative, that will permit fully-automatic processing, may again act as a barrier to electronic invoicing in the EU, contrary to the objectives of the Directive 2001/115/EC.

Responses received from sixteen Member State VAT administrations in this survey, have been very positive. Portugal has taken note of the proposal, but is not able to take a decision at this moment.

1.1 Codes to identify exempt supplies, and

1.2 Codes to identify where the customer is liable to pay the tax (i.e. the supply is subject to the 'Reverse Charge procedure')

at, cz, cy, dk, ee, fi, fr, el, hu, it, li, lv, mt, nl, si, sk, uk

These Member States find the proposals above, to use codes to identify exempt supplies and Reverse Charge supplies, acceptable from the moment that the relevant standard clauses include a reference

to the corresponding Article in the 6th Directive. Businesses should, however, be able to use standard clauses in their own national language.

Denmark recommends that the code list should be reduced - at present, there are fourteen codes in the proposed list.

NOTE The fourteen existing codes are intended to cover the principal generic exemptions, Reverse charges etc. as specified in the 6th Directive and covering the whole of European business – in reality, however, individual businesses are highly unlikely to require all of the codes, but will simply use a limited subset of the full code list

be

Article 5, § 1, 10° of the Royal Decree nr. 1 of December 29th, 1992, concerning the regulation regarding the payment of the VAT, does already provide the possibility to replace full text by coded values

For these and other procedures of reverse charge, the application of coded values instead of the full standard clauses does not cause any problem, already today.

pt

Portugal has taken note, but a final decision on this proposal has not been taken

ie

Coded text not acceptable at present.

ch

Does not apply in Switzerland

se

According to the Swedish Tax Agency's understanding of the VAT and accounting legislation regarding invoicing, the use of coded text for invoices is permitted. However, according to Swedish accounting principles, the invoice must be completed with the information concerning the meaning of different codes when it is stored. It must also be possible throughout the whole storage period to relate the individual invoice to the codes used and the keys applied to the codes, at the time the codes were used. It is not clear from the questions in the survey if this will be feasible according to the proposal. It is therefore not possible for The Swedish Tax Agency to take up a position on this issue.

Recommendation

To assist in harmonization and simplification in cross border trade, it is recommended to adapt the code list that has been used in the survey, as considered necessary, to reach agreement in consultation with, Swedish Tax accountants, industry and trade sector groups such as ODETTE (automotive), GS1 (retail and distribution), EDIFICE (electronics industry), Eurofer (steel) and Cefic (chemical industry) ... The approved list should then be submitted for official translation into Member States' languages.

It is strongly recommended that references to national legislation should be excluded.

2 Where the intra-Community supply of a new means of transport is involved, the particulars specified in Article 28a(2) of 6th Directive 77/388/EEC.

at, cy, dk, ee, fi, fr, el, hu, it, li, lv, mt, nl, si, sk, uk

These Member States find the proposal to use codes related to new means of transport acceptable, but additional data mentioned in the Directive must also be provided; for example, in the case of a vehicle, engine capacity/power rating, the date of first entry into service, number of kilometres travelled ...

ee

Estonia require the additional data to be provided in clear text.

pt

Portugal has taken note, but a final decision on this proposal has not been taken.

ie

Coded text not acceptable at present.

ch

Does not apply in Switzerland

se

See previous detailed comment

Recommendation

To assist in harmonization and simplification in cross border trade, it is recommended to adapt the use of codes to indicate new means of transport. The additional data mentioned in the Directive may also be provided in a form already in use in electronic invoicing - for example, in UN/EDIFACT, the DTM (date and time) segment for relevant dates, the QTY (quantity) segment to give the number of kilometres travelled ...etc.

3 Where the margin scheme is applied,

a) a statement explaining that this is the case; or

b) a reference to the relevant (Community or national) legislation;

at, cy, dk, ee, fi, fr, el, hu, it, li, lv, mt, nl, si, sk, uk

These Member States find the proposal acceptable. Reference to the use of the margin scheme and relevant national and/or Community legislation.

In an electronic invoicing environment the proposal to use coded representation, in lieu of the text declaration, is acceptable to several Member States.

fr

The proposal is acceptable, but attention is drawn to the particular regime for sales by public auction, where the organizer of these sales must deliver invoices or reports, to the purchaser, comprising certain mandatory specific mentions (Article 26A C4 of the 6th Directive)

el

Proposal is acceptable to Greek Fiscal Administration, provided that Member States have the option,, only for the purposes of facilitating internal auditing procedures, to impose on taxable persons liable to VAT in their territory, the obligation to refer on the invoice to the appropriate national legislation.

mt

The supplier has to declare and sign on paper transactions that Input VAT will not be claimed.

The proposal is acceptable, provided that the use of the code shall be deemed to include such declaration.

pt

Portugal has taken note, but a final decision on this proposal has not been taken

ie

Coded text not acceptable at present.

Recommendation

To assist in harmonization and simplification in cross border trade, it is recommended to develop codes for use with Margin Scheme invoices that will cover the requirements of national legislation and allow references to them for a well-defined, limited period.

6 Annex section

6.1 Annex 1 Survey questionnaire



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
VAT and other turnover taxes

Brussels,
TAXUD/D/1/TH D(2005)

Note to delegates to the VAT Committee

Subject: Information request from the CEN/ISSS (European Committee for Standardisation/Information Society Standardisation System) workshop on the interoperability of e-invoices

Dear colleagues,

The CEN/ISSS provides consensus platforms for ICT applications. In the context of the Commission's e-standardisation action plan, the CEN/ISSS was contracted to examine the interoperability of electronic invoices in the European Union. To deliver this, the CEN/ISSS has broken the work into 3 tasks: EDI and Business standards; Electronic signatures for eInvoices and overall work items.

I attach a request for information for the Workshop from Mr Mounir El-Khoury, who is responsible for the work on EDI and Business standards, and specifically:

- To prepare a new proposed version of Commission Recommendation 1994/820/EC October 1994 1994/820/EC, including a generic and open definition of the term EDI.
- To produce the list of invoice content details expressed as UN/CEFACT Core Components.
- To establish a recommendation to allow identifiers as an alternative to the current unstructured clear text identifications.
- To prepare a standardised set of codes with definitions to replace plain text in invoice messages.
- To collect from each Member State the ways data elements are applied. Revise the existing list from the Focus Group, and propose a harmonised approach.

Further information on the CEN/ISSS workshop on the interoperability of e-invoices can be found at <http://comelec.afnor.fr/cen/wsei>.

I would ask you to reply directly to Mr El-Khoury before July 26th.

A. Kerrigan

Brussels, 5th July 2005**CEN/ISSS eInvoicing Workshop Survey**

The eInvoicing Focus Group report, published in September 2003 was noted by the European Commission and resulted in the follow up CEN/ISSS/eInvoicing Workshop requested by DG Enterprise and DG Taxud on standards and eInvoicing in relation to the VAT Directive 2001/115/EC. The workshop is open to interested parties and should be ready with its findings by January 2006.

Several tasks were recommended to be undertaken by the eInvoicing Workshop, details are to be found on the project website (<http://comelec.afnor.fr/cen/wsei>). One of the tasks consists of carrying out a 'Survey of Invoice Data Content, Exemptions and Storage of Invoices'. Member State VAT administrators are kindly being invited to review the survey questionnaire and provide the workshop with detailed responses for a gap analysis and update the survey carried out for the focus group in 2002-2003, which did not include the new Member States. The survey is divided into two sections:

- Storage of invoices
- Invoice content and exemptions

The response from the UK VAT Administration, HM Customs and Excise, who are full members of the CEN/ISSS/eInvoice Workshop are included in the second column as it could be helpful in formulating your response.

To meet deadlines, we would welcome your responses by 26 July 2005.

For further clarifications on the survey questionnaire we invite you to contact the two workshop experts;

Data Content and exemptions:

Mounir El-Khoury, mounir.el-khoury@pi.be

Storage of Invoices:

Heli Salmi heli.salmi@elma.net

On behalf of the CEN/ISSS eInvoicing Workshop we would like to thank you for your cooperation and we hope you will be able to join us and follow the work of the workshop.

Stefan Engel-Flechsigg and Anders Grangard, Workshop Chairmen

	Please detail any specific requirements relating to the storage of electronic invoice	Please detail any specific requirements relating to the storage of electronic invoice
Country	UK	Your country
1. Period of storage	6 years, or less if authorised.	
2. Kind of data	VAT-registered businesses are required to keep copies of all invoices issued and all invoices received. These can be either the message used in data communication, or a document created from that data.	
3. Kind of storage: what methods of electronic storage, if any, are not permitted?	None.	
Geographical place of storage:		
4. Is storage of invoices by 3 rd parties allowed	Yes	
If YES, what special conditions, if any, are imposed	<p>None, provided that the invoices can be produced for inspection, within a reasonable timeframe.</p> <p>Non-EU 3rd parties need to comply with the EC Data Protection Directive, regarding storage of personal data.</p>	
5. Is storage of invoices within other EU member states allowed	Yes	
If YES, what special conditions, if any, are imposed	None, provided that the invoices can be produced for inspection...etc.	
6. Is storage of invoices outside EU member	Yes	

states allowed		
If YES, what special conditions, if any, are imposed?	<p>None, provided that the invoices can be produced for inspection...etc.</p> <p>EC Data Protection Directive, requirements need to be met, re. personal data.</p>	
Traceability of commercial operations	There should be an audit trail between the invoices and the VAT accounting records and from there to the VAT Account (summary), from which the periodic VAT declarations (returns) are prepared.	
7. Are there special requirements for indexing or search possibilities	No	
8. Are there requirements for storage of sum or subtotal amounts (tax codes, invoice total, etc.) for the defined period	Principal summary record is the VAT Account, which summarises the VAT on all invoices issued and all invoices received, for each VAT accounting period (tax period).	
9. Are there additional requirements for storage which have to be fulfilled concerning electronic invoices?	No	

Data in an Invoice

Mandatory data in an invoice	Please detail any specific requirements in the use of these data elements in electronic messages	Please detail any specific requirements in the use of these data elements in electronic messages
	UK	Your country
1. the date of issue;	OK	
2. a sequential number that uniquely identifies the invoice;	UK law requires only an identifying number – the need for a sequential number is not specified.	
3. the supplier's VAT identification number;	Must be prefixed by country code when used on Intra-Community invoices.	
4. the customer's VAT identification number (only when the customer is liable to pay the tax on the supply);	Customer's VAT number is required on invoices for Intra-Community supplies of goods, where VAT exemption/zero-rating from the Member State of despatch is being claimed – also required on invoices for supplies of services that are subject to the Reverse Charge procedure.	
5. the supplier's full name and address; Are coded representation permitted in place of the name and address if look up facilities are used to obtain name and address on request by authorities?	OK Yes, Coded representation is allowed in the UK, provided that trading partners have suitable look-up facilities to relate codes to plain text names/addresses, if required.	
6. the customer's full name and address; Are coded representation permitted in place of the name and address if look up facilities are used to obtain name	OK Yes, same as for supplier's name/address above.	

and address on request by authorities?		
<p>7.1 Description of the of the goods supplied or services rendered;</p> <p>Are coded representation permitted in place of the description of goods or services if look up facilities are used to obtain the description on request by authorities?</p>	<p>Coded representation is allowed in the UK, provided that trading partners have suitable look-up facilities to relate codes to plain text descriptions of supplies made, if required.</p>	
7.2 Quantity or extent of the goods or services provided	OK	
8. the date of the supply or payment (if different from the date of supply);	<p>Date of supply for VAT purposes (the Tax Point) is always required in the UK – if not explicitly declared, either the date of issue of the invoice, or the date of receipt of payment (if this occurs sooner) will be taken to be the Tax Point.</p>	
9. the VAT rate applied;	OK	
10. the VAT amount payable;	UK – in pounds sterling (GBP).	
11. a break-down of the VAT amount payable per VAT rate or exemption;	OK	

<p>12. the unit price of the goods or services exclusive of tax, discounts or rebates (unless included in the unit price);</p>	<p>UK – for services that are not based on a specific unit rate (e.g. “n” Euro per hour), the total VAT-exclusive value of the service may be regarded as the unit price.</p>	
<p>13. where the person liable to pay the tax is a tax representative, his VAT identification number, full name and address (Conditional)</p> <p>Are coded representation permitted in place of the name and address if look up facilities are used to obtain name and address on request by authorities?</p>	<p>OK</p> <p>Yes, UK – see comments against supplier’s/customer’s names/addresses above, regarding coded representation.</p>	

Exemptions		
<p>In some circumstances, additional information (standard clauses and statements) are included in invoices depending on cases indicated below.</p> <p>Coded values are sometimes used in EDI messages in the place of the coded text.</p>	<p>Please detail specific requirements if the proposal to use 'standardised coded values' in lieu of 'standard clauses and statements' in electronic messages, such as EDI, is not acceptable.</p> <p>A list of coded clauses and statements developed and used in the automotive industry are given in Annex 1 and explanations as to their meaning in Annex 2.</p>	<p>Please detail specific requirements if the proposal to use 'standardised coded values' in lieu of 'standard clauses and statements' in electronic messages, such as EDI, is not acceptable.</p> <p>A list of coded clauses and statements developed and used in the automotive industry are given in Annex 1 and explanations as to their meaning in Annex 2.</p>
	UK	Your country
<p>1.1 The supply is exempted; or</p> <p>1.2 The customer is liable to pay the tax (the supply is subject to the 'reverse charge procedure'); the invoice must contain:</p> <p>a. a statement explaining that this is the case; or</p> <p>b. a reference to the appropriate (Community or national) legislation that deems the supply exempt or subject to the reverse charge procedure;</p>	<p>UK – proposal is acceptable to HM Revenue & Customs</p>	
<p>2. The intra-Community supply of a new</p>	<p>UK – proposal is acceptable to HM</p>	

<p>means of transport is involved, the particulars specified in Article 28a(2) of Directive 77/388/EEC (for example, for a vehicle: engine capacity/power rating, date of first entry into service, distance travelled in kilometres.)</p>	<p>Revenue & Customs.</p> <p>However, it should be noted that only the “generic” category may be coded (e.g. “AAM” in the automotive industry proposal).</p> <p>The requirement for additional data under Article 28a(2) will still need to be met.</p>	
<p>3. where the margin scheme is applied,</p> <p>a. a statement explaining that this is the case; or</p> <p>b. a reference to the relevant (Community or national) legislation;</p>	<p>UK – for PAPER-based margin scheme invoices, the supplier has to declare that “Input tax deduction has not been and will not be claimed by me in respect of the goods sold on this invoice”.</p> <p>However, in an electronic invoicing environment the proposal to use coded representation, in lieu of the above declaration, is acceptable to HM Revenue & Customs.</p>	

6.2 Annex 2 ODDC 139(1) Standard ODETTE Code List proposed for Exemptions, Reverse Charges, etc..

This code list contains codes referencing to the Sixth EU directive regarding tax exemption and special procedures. It is intended to be harmonised with other European industry organisations.

The codes shall be added to the UN Trade Data Interchange Directory for use by in eBusiness exchanges in Europe and other regions as relevant.

AAA Exempt - Article 15 of Directive 77/388/EC

Exemption of exports from the Community and like transactions and international transport.

AAB Exempt - Article 16 of Directive 77/388/EC

Special exemptions linked to international goods traffic.

AAC Exempt - Article 28c(A)

Exempt intra-Community supplies of goods

AAD Exempt - Article 28c(B)

Exempt intra-Community acquisitions of goods

AAE Exempt - Article 28c(C)

Exempt intra-Community transport services

AAF Exempt - Article 26b(B)

Exemption under the special scheme for investment gold.

AAG Exempt - Article 13 of Directive 77/388/EC

Exempt within the territory of the country.

AAH Margin - Article 26a of Directive 77/388/EC

Special arrangements applicable to second-hand goods, works of art, collectors' items and antiques.

AAI Margin - Article 26 of Directive 77/388/EC

Margin scheme for travel agents

AAJ Reverse Charge - Article 26b(F)

Reverse charge procedure applying to supplies of gold.

AAK Reverse Charge - Article 21 of Directive 77/388/EC

Reverse charge procedure

AAL Reverse Charge - 2nd subparagraph of Article 16(1) of Directive 77/388/EC

Reverse charge procedure when goods cease to be covered by warehousing arrangements.

AAM New Means of Transport - Article 28a(2)

Intra-Community supply of a new means of transport

AAN Exempt - Article 28c(E)(3) of Directive 77/388/EC Triangulation

Other exemptions - member states shall take specific measures to ensure that VAT is not charged on intra-Community acquisition of goods effected, within the meaning of Art

28b(A)(1), within its territory when the following conditions are met:

.. to be completed

6.3 Annexe 3 ODDC 139(1) Standard ODETTE Code List Proposed for Exemptions, Reverse Charges, etc.. with explanatory notes

The proposed codes are given here below with added explanatory texts to help in discussions with VAT administration from member states to arrive at a European set of exemption codes.

<p>AAA Exempt – Article 15 of Directive 77/388/EC</p> <p>Exemption of exports from the Community and like transactions and international transport.</p> <p>To be used when invoicing goods which are delivered to a non-EC country and when invoicing certain services, where these are directly connected with the export of goods.</p>
<p>AAB Exempt – Article 16 of Directive 77/388/EC</p> <p>Special exemptions linked to international goods traffic.</p> <p>To be used when invoicing goods which are imported from a non EC country into an approved warehouse, or free zone, within the EC area, and held in warehouse under VAT suspension. This arrangement may also include VAT suspended goods movements between different approved warehouses within the EC provided that the goods are re-exported from the warehouse to a non-EC country. Should also be used for transport costs included in customs value.</p> <p><i>Example: a company in EC country A imports goods from US and stores them in an approved warehouse, under VAT suspension. The EC company A then sells the goods to a company in EC country B and transfer the goods from the warehouse in country A to a warehouse in country B, still under VAT suspension.</i></p> <p><i>Then the company in country B sells and delivers the goods to a company in Russia.</i></p>
<p>AAC Exempt – Article 28c(A) of Directive 77/388/EC</p> <p>Exempt Intra-Community supplies of goods.</p> <p>To be used when invoicing goods which are delivered from one EC country to another EC country if the customer has a VAT number in another EC country.</p> <p>The goods have to be dispatched or transported by or on behalf of the vendor or the person acquiring the goods.</p>
<p>AAE Reverse Charge — Article 28b(C) (D) (E) (F) of Directive 77/388/EC</p> <p>Reverse Charge Intra-Community transport services.</p> <p>To be used when invoicing the transport of goods within the EC and ancillary services to these transports, services rendered by intermediaries, services on movable tangible property, where the customer is registered for VAT in a different EC country to that of the supplier.</p>

<p>AAF Exempt – Article 26b(B)) of Directive 77/77/388/EC</p> <p>Exemption under the special scheme for investment gold.</p> <p>To be used when invoicing investment gold to a customer in another EC country, where the special scheme for investment gold is applicable.</p>
<p>AAG Exempt – Article 13 of Directive 77/388/EC</p> <p>Exempt within the territory of the country.</p> <p>To be used when invoicing, within the supplier’s own country, goods and services that are exempt from VAT under the national legislation – e.g. banking-, insurance services, hospital care, medicine and education.</p>
<p>AAH Margin Scheme – Article 26a of Directive 77/388/EC</p> <p>Special arrangements applicable to second-hand goods, works of art, collectors items and antiques.</p> <p>To be used when invoicing second-hand goods, works of arts, collector’s items and antiques where the margin scheme is applicable.</p>
<p>AAI Margin Scheme – Article 26 of Directive 77/388/EC</p> <p>Margin scheme for travel agents</p> <p>To be used when invoicing for travel arrangements where the margin scheme for travel agents is applicable.</p>
<p>AAJ Reverse Charge – Article 26b(F) of Directive 77/388/EC</p> <p>Reverse charge procedure applying to supplies of gold.</p> <p>To be used when the supplier of the investment gold, which would otherwise be exempt from VAT, has exercised the right to “option to tax”, under the Article 26b(C) of directive 77/388/EC. Under this “option to tax” arrangement, the customer is liable to account for VAT on supply, under the reverse charge procedure.</p>
<p>AAK Reverse Charge – Article 21 1.a of Directive 77/388/EC</p> <p>Reverse charge procedure. Special scheme for non VAT registered companies within an EC country in case of domestic supply of goods and services to a VAT registered purchaser in that EC country.</p> <p>To be used when invoicing goods and certain services, from a supplier (a foreign entity) who is not established and registered for VAT in an EC country, to a customer who is VAT registered in that EC country.</p>
<p>AAL Reverse Charge Exempt - Article 16 (1) 2nd subparagraph of Directive 77/388/EC</p> <p>Reverse charge procedure when goods cease to be covered by warehousing arrangements.</p> <p>To be used when invoicing goods from a non-EC country which have been held in an approved warehouse and should be removed for consumption in an EC country (i.e. not re-</p>

exported as in AAB).

Example: still using the example above (AAB) as a base the company in country A sells and transfers the goods to a company in country B but in this case the company in country B sells and deliver the goods to EC country C for domestic consumption.

AAM Exempt New Means of Transport – Article 28a(2) of Directive 77/388/EC

Intra-Community supply of a new means of transport.

To be used **when invoicing a supply of new means of transport to a customer in another EC country.**

AAN Exempt Triangulation – Article 28c(E)(3) of Directive 77/388/EC

Triangulation

To be used **when invoicing by a company who is the middleman in a triangulation chain i.e. goods trade between three parties in different EC countries and the goods delivered from the first part to the last part.**

AAO Reverse Charge – Article 9.2.e of Directive 77/388/EC

Reverse charge procedure for services such as consultant, lawyer, information, ADB and translation.

To be used **when invoicing taxable services for example consultant-, lawyer-, auditor-, translation- and information services, ADB and preparing systems and programs, advertising to EC countries and certain non EC countries.**

6.4 Annex 2 List of Countries that have responded

List of responses

Date: 12-04-2006

Member States	Responses
Austria (AT)	X
Belgium (BE)	X
Cyprus (CY)	X
Czech Republic (CZ)	X
Denmark (DK)	X
Estonia (EE)	X
Finland (FI)	X
France (FR)	X
Greece (EL)	X
Germany (DE)	

CWA 15578:2006 (E)

Hungary (HU)	X
Ireland (EI)	X
Italy (IT)	X
Latvia (LV)	X
Lithuania (LT)	X
Luxembourg (LU)	
Malta (MT)	X
Netherlands (NL)	X
Poland (PL)	
Portugal (PT)	X
Slovak Republic (SK)	X
Slovenia (SI)	X
Spain (SP)	
Sweden (SE)	X
United Kingdom (UK)	X
EFTA	
Switzerland (CH)	X
Norway (NO)	
Iceland (IS)	

21 EU Member States responded

4 EU Member States still to send in their responses

1 EFTA Country responded

Responses from the following Member States would provide for a better analysis of the data: Germany, Poland and Spain

6.5 Annex 3 Survey of Data Element usage

This annex is an Excel file which can be downloaded from:

ftp://ftp.cenorm.be/PUBLIC/e-Invoicing/CWA/CWA_15578_Annex_3.xls

6.6 Annex 4 Survey of Exemption

This annex is an Excel file which can be downloaded from:

ftp://ftp.cenorm.be/PUBLIC/e-Invoicing/CWA/CWA_15578_Annex_4.xls