Version 1

Technical guidance for tax codes in EN 16931

European standard on Electronic Invoicing - EN 16931

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Why this document?

This document aims to improve consistency in how codes are used for specific VAT cases in an electronic invoice.

The document does not provide explanations of the VAT Directive, nor recommend how VAT tax is applied but once the party that is issuing the invoice has decided on how to apply VAT, this guidance clarifies how that should be coded into an electronic invoice in a consistent way that is compliant with the EN 16931 invoice standard.

EN 16931 is a multipart document¹ and the following parts are mentioned in this document:

- Part 1 is the Semantic data model of the core elements of an electronic invoice a European Standard, identified by EN 16931-1.
- Part 3 is a set of Technical Specifications on Syntax Bindings, where:
 - subpart 3-2 is Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note, identified by CEN/TS 16931-3-2, and
 - subpart 3-3 is Syntax binding for UN/CEFACT XML Industry Invoice D16B, identified by CEN/TS 16931-3-3.

What will you find in this document?

This document is to be seen as a guidance tool that can be used to clarify the how to enter VAT information in an electronic invoice. It provides both a mixture of practical help as well as help in understanding the meaning of certain issues contained in the standard.

Characteristics of this document

This document is a collaborative work: although it is distributed by DG GROW for presentation on its website, it is the result of discussions with stakeholders thought the Technical Advisory Group on Electronic Invoicing led by Georg Birgisson as an expert on elnvoicing for the European Commission.

It is informative and is only practical and informal guidance that describes how uses cases for VAT should be entered into an electronic invoice. It does not represent the views of the Commission nor is the Commission bound by any of the views expressed therein.

The document is not comprehensive: only certain VAT issues have been included for which it was thought desirable to provide explanations for.

It is a work in progress: this document is not a final product. Over time, it is expected that this document will be updated by the Technical Advisory Group and that at a later time it may be adopted into the European standard on electronic invoicing.

¹ For further information see <u>https://ec.europa.eu/digital-building-</u> blocks/wikis/display/DIGITAL/Obtaining+a+copy+of+the+European+standard+on+eInvoicing

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Overview

The following table gives an overview of the values that should be used for each business term in each use case.

	Busines	s term ID b	y Invoice s	section	VAT use ca	ses with values	s for each busi	ness term		
Business term	Document level VAT breakdown	Invoice Line	Document level allowances	Document level charges	General case	Intracommunity supply – Between EU member states	Reverse charge – Within an EU member state	Exports from EU to countries outside the EU and to EEA countries	VAT in financial services	Margin VAT for travel services
VAT category code	BT-118	BT-151	BT-95	BT-102	E	К	AE	G	E	E
VAT scheme code					VAT	VAT	VAT	VAT	VAT	VAT
VAT rate	BT-119	BT-152	BT-96	BT-103	0.00	0.00	0.00	0.00	0.00	0.00
VAT exemption reason code	BT-121	*	*	*	VATEX- EU-XXX	VATEX- EU-IC	VATEX- EU-AE	VATEX- EU-G	VATEX- EU-135-1	VATEX- EU-306

* Exemption reason is only stated for document level totals and applies to the whole invoice.

1 GENERAL CASE FOR EXEMPTIONS

Use case ID					
	1	Created	2024-07-01	Last update	2024-07-01
Case descriptior	n:				
the Invoice. Sale and/or national I information shal	es may be exe egislation. Wi be given. Th	empt from nen sales is use cas	VAT due to v are exempt fr se is for the ge	arious reasons i om VAT for vari eneral case and	cases where VAT is not levied in n accordance to EU directives ous general reasons the following specific VATEX code is not used. des as applicable for that case.
Basis for comme	ent				
	31-1 section 6	34343			
General guidance					
	lation. Once	the seller	has decided o	on what article o	d shall be in accordance with the f the VAT directive (VATEX code)
The VATEX cod	e used in this	guidance	is VATEX-EL	J-*** which is nc	t an actual code from the VATEX
code list but is u	sed here as v	variable fo	r any code fro		t an actual code from the VATEX
code list but is u Guidance for Un	sed here as v iversal Busin	variable fo	r any code fro Jage (UBL)	m that list.	
code list but is u Guidance for Un In an UBL mes	iversal Busin sage the ca	variable fo ess Langu c:TaxCat e is tax	r any code fro uage (UBL) egory class	m that list.	t an actual code from the VATEX
Code list but is u Guidance for Un In an UBL mest item, allowan class is fill <cac:ta <cbc <cbc <cbc <cac <cac <td>iversal Busin sage the ca ce or charg ed in as fo xCategory> ::ID>E</td></cac </cac </cbc ::Percent>0</cbc </cbc </cac:ta 	iversal Busin sage the ca ce or charg ed in as fo xCategory> ::ID>E	variable fo ess Langu c:TaxCat e is tax llows. :ID> .00> 	r any code fro Jage (UBL) egory class ed with VAT :Percent> nCode>VATEX-	m that list. is used to p . For exempti	rovide details on how each
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- <ram:CategoryCode>**E**</ram:CategoryCode>
 - <ram:RateApplicablePercent>0.00</ram:RateApplicablePercent>
- <ram:ExemptionReasonCode>VATEX-EU-***</ram:ExemptionReasonCode>
- </ram:ApplicableTradeTax>

Use case ID	2	Created	2024-07-01	Last update	2024-07-01
Case description					
An invoice is issu	ed where	VAT is not le	evied due to In	tra-Community	supply.
Basis for guidanc	е				
• EN 1693	1-1 section	า 6.4.3.4.5.			
 For UBL, 	TS 16931	-3-2 section	4.3.		
For CII, T	S 16931-	3-3 section 4	1.4.		
General guidance	;				
When issuing an	electronic	invoice for I	ntra-Communi	ty supply (IC) th	ne following rules apply:
- In the sar	ne invoice	e, all or none	of the lines, a	llowances and	charges shall be taxed as IC
0 F	Rule BR-IC	C-1			
- The Selle	rs or Tax	representati	ve as well as t	he Buyers VAT	registration ID shall be given.
0 F	Rules BR-I	C-2, BR-IC-	3, BR-IC-4		
- All VAT r	ates and a	mounts sha	ll be zero.		
0 F	Rules BR-I	C-5, BR-IC-	6, BR-IC-7, BR	R-IC-9	
	•		nall be VATEX-	EU-IC	
-	Rule BR-IC	-			
		-	livery shall be	provided.	
0 E	BR-IC-11,	BR-IC-12			
- The Tax	category o	ode for Intra	a-Community s	upply is K.	
				upply is K.	
Guidance for Univ	versal Bus	iness Langu	lage (UBL)		rovide details on how each
Guidance for Univ In an UBL mess	versal Bus	i ness Lang u cac : TaxCat	u age (UBL) egory class	is used to p	rovide details on how each ommunity supply the class is
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Jse case ID	3	Created	2024-07-01	Last update	2024-07-01
Case description					
A domestic invoid	e is issued	d where the	settlement of V	AT is deferred	to the buyer based on national
Reverse Charge					
-	-				
Basis for guidanc					
		6.4.3.4.4.			
		-3-2 sectior			
		3-3 section	4.4.		
General guidance	9				
When issuing an	electronic	invoice und	ler a Reverse C	harge scheme	the following rules apply:
- In the sa	ne invoice	, all or none	e of the lines, al	lowances and c	charges shall be taxed as AE.
0 F	Rule BR-AB	E-1			
- The Selle	ers or Tax i	representat	ive as well as th	ne Buyers VAT	registration ID shall be given.
0 F	Rules BR- /	AE-2, BR-A	E-3, BR-AE-4		
- All VAT r	ates and a	mounts sha	all be zero.		
_	Pulos BR-A	E-5 BR-A	E-6, BR-AE-7, E	3R-AE-9	
0 F		(_ 0, Di (/ ()	,		
			hall be VATEX-	EU-AE	
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4 EXPORTS FROM EU TO COUNTRIES OUTSIDE THE EU AND TO EEA COUNTRIES

Use case ID 4 Created 2024-07-01 Last update 2024-07-01	
Case description:	
Goods and services are exported to buyers in a non-EU country including the EEA countries of Norwa	y,
Iceland, and Lichtenstein as well as Switzerland.	
Basis for comment	
• EN 16931-1 section 6.4.3.4.6.	
• For UBL, TS 16931-3-2 section 4.3.	
• For CII, TS 16931-3-3 section 4.4.	
General guidance	
When issuing an electronic invoice for Exports the following rules apply:	
- In the same invoice, all or none of the lines, allowances and charges shall be taxed as G	
○ Rule BR-G-1	
- The Sellers or Tax representative registration ID shall be given but Buyers VAT is not required	l.
 Rules BR-G-2, BR-G-3, BR-G-4 	
- All VAT rates and amounts shall be zero.	
 Rules BR-G-5, BR-G-6, BR-G-7, BR-G-9 	
- VAT exemption reason code shall be VATEX-EU-G	
o Rule BR-G-10	
- The Tax category code for Exports is G.	
Cuidenes for Universal Rusiness Lenguege (URL)	
Guidance for Universal Business Language (UBL) In an UBL message the cac:TaxCategory class is used to provide details on how each	
item, allowance or charge is taxed with VAT. For exports the class is filled in as follows.	
<cac:taxcategory></cac:taxcategory>	
<pre><cbc:id>G</cbc:id> <cbc:percent>0.00</cbc:percent></pre>	
<pre><cbc:taxexemptionreasoncode>VATEX-EU-G</cbc:taxexemptionreasoncode></pre>	
<pre><cac:taxscheme></cac:taxscheme></pre>	
Guidance for Cross Industry Invoice (CII)	
In an CII message the ram: Applicable Trade Tax class is used to provide details on how	
each item, allowance or charge is taxed with VAT. For exports the class is filled is as follows.	1
<ram:applicabletradetax></ram:applicabletradetax>	
<ram:typecode>VAT</ram:typecode> <ram:categorycode>G</ram:categorycode>	
<ram:rateapplicablepercent>0.00</ram:rateapplicablepercent>	
<ram:exemptionreasoncode>VATEX-EU-G</ram:exemptionreasoncode>	

5 VAT IN FINANCIAL SERVICES

Use case ID 5 Created 2024-07-01 Last update 2024-07-01 Case description: Financial services that are exempted from VAT based on article 135 of the VAT directive. Basis for comment • EN 16931-1 section 6.4.3.4.3 • COUNCIL DIRECTIVE 2006/112/EC on [VAT], article 135-1 General guidance Exemption of financial services are a specific case of exemptions as defined in the EN 16931. In the case when the item being invoices is exempt based on article 135 of the VAT Directive it should be entered followed into the electronic invoice. Tax category code shall be E, indicating that the item is being exempted and consequently the rate shall be 0%. The exemption reason is given in coded form using VATEX-EU-135-1. Guidance for Universal Business Language (UBL) In an UBL message the cac:TaxCategory class is used to provide details on how each item, allowance or charge is taxed with VAT. For VAT exemptions for financial service the class is filled in as follows.
Financial services that are exempted from VAT based on article 135 of the VAT directive. Basis for comment EN 16931-1 section 6.4.3.4.3 COUNCIL DIRECTIVE 2006/112/EC on [VAT], article 135-1 General guidance Exemption of financial services are a specific case of exemptions as defined in the EN 16931. In the category of the var Directive it should be entered followed into the electronic invoice. Tax category code shall be E, indicating that the item is being exempted and consequently the rate shall be 0%. The exemption reason is given in coded form using VATEX-EU-135-1. Guidance for Universal Business Language (UBL) In an UBL message the cac:TaxCategory class is used to provide details on how each item, allowance or charge is taxed with VAT. For VAT exemptions for financial service
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In an UBL message the cac:TaxCategory class is used to provide details on how each item, allowance or charge is taxed with VAT. For VAT exemptions for financial service
item, allowance or charge is taxed with VAT. For VAT exemptions for financial servic
the class is filled in as follows.
<cac:taxcategory></cac:taxcategory>
<cbc:id>E</cbc:id>
<cbc:percent>0.00</cbc:percent> <cbc:taxexemptionreasoncode>VATEX-EU-135-1</cbc:taxexemptionreasoncode>
<pre><cac:taxscheme></cac:taxscheme></pre>
<cbc:id>VAT</cbc:id>
Guidance for Cross Industry Invoice (CII)
In an CII message the ram:ApplicableTradeTax class is used to provide details on how
each item, allowance or charge is taxed with VAT. For VAT exemptions for financial services the class is filled in as follows.
<ram:applicabletradetax></ram:applicabletradetax>
<ram:typecode>VAT</ram:typecode>
<ram:categorycode>E</ram:categorycode> <ram:rateapplicablepercent>0.00</ram:rateapplicablepercent>
<ram:rateapplicablepercent>0.00</ram:rateapplicablepercent>
<pre></pre>

6 MARGIN VAT FOR TRAVEL SERVICES

Use case ID	6 Created	2024-07-01	Last update	2024-07-01
Case description	•			
Companies within services within th	•	se the special so	cheme for marg	jin calculation of VAT for travel
Basis for comme	nt			
• EN 1693	1-1 section 6.4.3.4.3			
COUNCI	L DIRECTIVE 2006/1	12/EC on [VAT]	, articles 306-3	10, 226(13). Chapter 3
General guidance	е			
Travel services n	nargin schemes are h	andled in the EN	l 16931 as a sp	pecific case of exemptions as
defined in the sta	andard. Application of	margin scheme	for travel servio	ces is in general terms provided for
by article 306 of	the VAT Directive. In t	he case where t	ravel services	are for travels outside of the EU the
VATEX-EU-309	can be applied but for	travel services	within the EU th	ne general article should be
referenced as VA	ATEX-EU-306 to indica	ate that VAT is r	ot shown sepa	rately in the invoice based on the
margin scheme f	or travel services. Tax	category code	shall be E, indi	cating that the item is being
exempted for trav	vels outside of the EU	and consequer	tly the rate sha	III be 0%, and that no VAT may be
shown separately	y in the invoice for trav	vel services with	in the EU.	
Guidance for Uni	iversal Business Lang	uage (UBL)		
item, allowand		ked with VAT.	For margin s	covide details on how each scheme VAT exemptions for
<cbc <cbc< td=""><td>xCategory> :ID>E :Percent>0.00</td></cbc<><td></td><td></td><td></td></cbc 	xCategory> :ID> E :Percent> 0 .00			
<cac< td=""><td>:TaxExemptionReasc :TaxScheme> cbc:ID>VAT<td></td><td>U-306<td>axExemptionReasonCode></td></td></td></cac<>	:TaxExemptionReasc :TaxScheme> cbc:ID> VAT <td></td> <td>U-306<td>axExemptionReasonCode></td></td>		U-306 <td>axExemptionReasonCode></td>	axExemptionReasonCode>
	c:TaxScheme> axCategory>			
() cac.1	axeategory>			
Guidance for Cro	oss Industry Invoice (C	CII)		
In an CII mess each item, all	age the ram:Applic	cableTradeTax is taxed with	VAT. For mar	ed to provide details on how rgin scheme VAT exemptions for
<ram <ram <ram <ram< td=""><td>plicableTradeTax> :TypeCode>VAT</td></ram<></ram :CategoryCode>E:RateApplicablePer :ExemptionReasonCo pplicableTradeTax></ram </ram 	plicableTradeTax> :TypeCode> VAT	cam:CategoryCo ccent>0.00ode> VATEX-EU-3	m:RateApplic	