



Belgium & Luxembourg

O2C INVOIC introduction

Disclaimer:

The current document provides a way of electronic invoicing which is compliant with the Belgian law.

By implementing it (by mutual consent), the Belgian retailers and their suppliers (electronically) meet the conditions for legal invoicing, and as such “degrade” paper invoices to mere copies of the legal document. However, it must be understood that under no circumstances the current O2C INVOIC documentation will be regarded as complete unless “credit/debit note” and self billing have fully been incorporated.

0. Log of Changes

Version	Release date	Summary of Changes
1	July 2014	- Making documentation available.

Contact:

eCom.support@gs1belu.org

+32 (0) 2 229 18 80

1. Premises

1.1. About the documentation

The O2C (Order to Cash) INVOIC documentation describes the harmonized implementation of the EANCOM® 2002 **INVOIC** message for the Belgian retail sector (FMCG) (for suppliers and retailers).

It is a further elaboration of the **EBL001** User Guide, and is intended to harmonize the invoicing practices of the major Belgian Retailers and Brand Manufacturers.

The EBL001 itself is based on EANCOM® 2002, but for some DEs it uses code values which are not part of the EANCOM® 2002 code list.

The EBL001 is compliant with all legal requirements that are necessary to make a document an invoice, and as such it is a perfect basis for an e-Invoice. It should however be noted that the EBL001 is not the only possible way in which these requirements can be met in an EDI exchange.

1.2. How to use this documentation?

The O2C INVOIC documentation consists of the following documents:

1. The "**INVOIC Introduction**" (this document) provides background information on the principles of eInvoicing and which **calculation rules** apply in the invoice. The last page (A3 format) schematically explains the calculation rules.
2. The "**INVOIC MIG**" (Message Implementation Guideline) explains the message rules, and which segment and code(s) to use.

 "**Annex - Mapping rules for RD1 – Art.5**" explains the legally required invoice elements. The MIG informatively refers to these rules with "cf. X".

 "**Annex – EBL001 code list**" provides **national** codes for exemptions of VAT (to be used in TAX, DE 5279) as well as for environment related taxes (to be used in ALC, DE 7161). This document is regularly updated by the Belgian Ministry of Finance. Because of their legal nature the two latter documents do not exist in English, but in Dutch and French only.
3. The "**INVOIC examples**" provide for each scenario an INVOIC example.

1.3 Terminology

Often, the terminology used in the legislation is understood wrongly by users. This is how it should be interpreted.

The terms in bold are the ones used in the Belgian legislation.

(Dutch: Belasting = Maatstaf van heffing × Tarief)

(French: Taxe = Base d'imposition × Taux)

E.g.	€ 210 =	€ 1000 x	21%
English	Tax amount (synonym Value Added Tax) (#83 MOA+150)	Taxable amount Σ (#87 MOA.04G) <i>minus payment discount</i>	Tax rate (#86 TAX+7+VAT)
Dutch	Belasting (synonym btw-bedrag)	Maatstaf van heffing	(btw-)tarief (of belastingvoet)
French	Taxe (synonym TVA ou montant de taxe)	Base d'imposition	Taux

Furthermore, "exempt from VAT" means "vrijstelling van btw", "exemption de la TVA".

"Reverse Charge" means "btw verlegd", "auto-liquidation".

2. Extra information in regards to Belgian legal requirements

For informative purposes, this chapter presents the full set of (six) calculation rules to apply to the "O2C INVOIC" message, as approved by the GS1 Belgium & Luxembourg "O2C (FMCG)" Working Group on November 25th 2009, and updated according to what was agreed in the INVOIC harmonisation meetings with the eCom Committee in November 2013.

Purpose

In this chapter a number of subtotals and calculation rules are added to the basic O2C INVOIC message, in order to get a clear, concise and complete message that allows easy controlling by the invoicee. These additions have spread over 6 "calculation rules", in order to allow easy consultation. They are also schematically explained on the last page (A3 format).

As for the use of the INVOIC in different scenarios (e.g. free goods, indication of charges or allowances), please consult the document "*INVOIC examples*".

Background

The previous versions of the O2C INVOIC message were limited in their scope, in that they stayed close to the **EBL001**, a format for electronic invoicing containing only the minimal information that must be present for a document to be a legal invoice.

The EBL001 itself was the successor of the BMF100, a format which allowed legal electronic invoicing, provided the VAT Administration granted a company permission to do so. The BMF100 dates back to before 2004, i.e. to the time when electronic invoicing was not yet legally catered for in Belgium.

As the legal requirements for an invoice are imposed by the VAT Administration, it is easy to understand that the information the Administration requests is not sufficient for user companies to allow the easy processing of incoming invoices in their accountancy. E.g. it is difficult to imagine an invoice without a total amount. Yet, this amount is not legally required!

Premises

It is important to realize that these calculation rules start from the basic principle of the Belgian VAT Administration, which consists of **applying the VAT calculation as late as possible**, this to avoid the proliferation and expanding of rounding errors.

Furthermore, the information will always be **grouped per applicable VAT rate**.

For practical reasons the calculation rules work backwards from the end of the invoice (= total amounts) up to the different components of the calculations.

The final result is that the invoicee:

- 1.** clearly knows how much he has to pay, and how much VAT is included in this amount;
- 2.** can easily verify these totals with the subtotals and calculation rules which led to that amount.

2.1. Calculation rule 1:

The **Total VAT Amount** of an invoice (#83 MOA+150) is the sum of the total VAT amount computed for each VAT rate.

Background:

The Belgian law requires a total VAT amount to be expressed in an invoice, but this amount was missing in the O2C INVOIC message: the EBL001 only allowed the expression of the total VAT amount *for a given VAT rate* using code value '124' (= Tax amount) in **DE 5025** of the MOA segment (#87).

Decision:

In order to express the (mandatory) total VAT amount of an invoice, it was decided to add:

1. the requirement of an occurrence of the MOA segment #83 with qualifier '150' (= Value added tax) for **DE 5025**.
2. the following **calculation rule** in the Segment notes of this MOA segment (#83): "The amount expressed in DE 5004 with DE 5025 having value '150' is the **total VAT amount** pertaining to this invoice."

This amount is the sum of the VAT amounts that can be found in DE 5004 of all VAT related MOA segments (#87) using qualifier '124' for DE 5025."

#	INVOIC	Meaning of every segment	Ref.
#83	MOA+ 150 :<..>'	Value added tax (total for the invoice)	(2)
#87	MOA+ 124 :<..>'	Value added tax (for each VAT rate)	(1)

The calculation rule may be expressed as follows:

$(2) = \sum_{\text{rates}} (1)_{\text{rate}}$ $\#83 \text{ MOA+150} = \sum_{\text{rates}} (\#87 \text{ MOA+124})_{\text{rate}}$	RULE A
---	---------------

and is mandatory.

(1)_{rate} will be calculated in "Calculation rule" 2.

2.2. Calculation rule 2:

The **VAT Amount per VAT rate** (#87 MOA+124)_{rate} is computed by applying the given VAT rate to the **total Taxable amount** for this rate (#87 MOA+04G)_{rate} after it has been decreased by the **conditional allowance** (#37 MOA+52)_{rate} (synonym payment discount).

Background :

- the EBL001 does not indicate how to express the **total basis** amount per VAT rate. Nevertheless, this seems an important subtotal for the verification of the VAT computing.
- (Following BMF 100 rules g, h and i), the **basis taxable amount per VAT rate** is decreased by the conditional allowance. **Regardless of whether the conditions offered by the invoicing party have actually been met, the VAT must be calculated as if this is the case!** As a consequence, a conditional allowance will **always** have an impact on the VAT amount to be paid by the invoicee.

Decision :

Maintain a distinction between

- "the total Taxable amount for a given VAT rate before deducting (excluding) the conditional allowance". (Represented with code 04G – former national code B09).
- and "the total Taxable amount for a given VAT rate after having deducted (taking into account) the conditional allowance". (Represented with national code B10 – *but is not explicitly mentioned in the invoice*)

#	INVOIC	Meaning of every segment	Ref.
#87	MOA+ 04G :<..> (replaces former code B09)	Taxable basis amount (per VAT rate) excluding (=before retrieval of) conditional allowance	(3)
#87	MOA+ B10 :<..>'	Taxable basis amount (per VAT rate) including (=after retrieval of) conditional allowance	(4)

Since no VAT amount can be calculated before all basis taxable amounts are summed per VAT rate, the **conditional allowance** must be expressed first. (For more details, see "INVOIC examples").

#	INVOIC	Meaning of every segment	Ref.
	...		
#18	PAT+3++5:3:D:30'	Fixed date (payment terms) *: payment due 30 calendar days after reference date (= invoice date)	
#18	PAT+22'	Discount with prompt pay	
#19	DTM+12:20120624:102'	Allowance terms apply until June 24 th (included)	
#20	PCD+12:2:13'	Discount on invoice value is 2%	(5)
#31	ALC+A++++EAB'	Early payment allowance	
#36	TAX+7+VAT++++:::<rate1>'	VAT rate being detailed = <rate1>%	
#37	MOA+52:<..>'	Corresponding discount amount ¹	(6)
	...		

*: Ideally, this information should not be exchanged, as it is master data!

The calculation basis for the 'conditional allowance amount per VAT rate' (#37 MOA+52) is the 'total taxable amount per VAT rate' (#87 MOA+04G).

$(6)_{rate} = (3)_{rate} \times (5) [\%]$ $(\#37 \text{ MOA}+52)_{rate} = (\#87 \text{ MOA}+04G)_{rate} \times (PCD+12)$	RULE B
--	---------------

This rule is mandatory for every VAT rate in the invoice if a conditional allowance can be applied. (3)_{rate} will be calculated in Calculation rule 3.

Hence, the calculation rule for the taxable basis amount (after retrieval of the conditional allowance) may be expressed as follows:

$(4)_{rate} = (3)_{rate} - (6)_{rate}$ $(\#87 \text{ MOA}+B10)_{rate} = (\#87 \text{ MOA}+04G)_{rate} - (\#37 \text{ MOA}+52)_{rate}$	RULE C
---	---------------

This rule is mandatory for every VAT rate in the invoice. (6)_{rate} had been calculated above.

¹ Code value "204" (= Allowance amount) could be another possibility instead of "52". However, "52" was withheld in order to avoid any possible confusion with the line item allowances.

Next, the VAT amount per VAT rate can be calculated:

$(1)_{\text{rate}} = (4)_{\text{rate}} \times \text{rate} [\%]$ $(\#87 \text{ MOA} + 124)_{\text{rate}} = (\#87 \text{ MOA} + B10)_{\text{rate}} \times \text{rate}$	RULE D
--	---------------

This rule as well is mandatory for every VAT rate in the invoice.

Note :

- Code value '**B10**' is a remainder of the BMF100. It was created because EDIFACT / EANCOM® at the time did not offer code values with this exact meaning. In fact, they still do not. In the meantime, former code B09 has been replaced by EANCOM code 04G. The eCom Committee decided to only mention 04G in the invoice (and to avoid the explicit mention of national code B10).

- The user should bear in mind that the calculation of the conditional allowance takes place at Header level, nevertheless needs information from the Summary section, which in the processing of the message chronologically comes after the Heading section.

2.3. Calculation rule 3:

The "**total basis taxable amount per VAT rate** before retrieval of conditional allowance" (#87 MOA+04G)_{rate} is obtained by adding all line item amounts subject to this VAT rate, as well as all global (= Header level) Charges and Allowances subject to this same VAT rate.

Background :

- the EBL001 does not indicate the total line item amount per VAT rate. Nevertheless, this seems an important subtotal for the verification of the VAT computing.
- (Following BMF 100 rule c), the total basis taxable amount per VAT rate is the sum of the total Line item Amount and the global charges minus the global allowances.

Decision :

1. Maintain a rule similar to rule c (p.8) of the BMF100. This results in:

#	INVOIC	Meaning of every segment	Ref.
#31	ALC+C'	[header] Charge	
#36	TAX+7+VAT+++:::<rate1>'	VAT rate being detailed = <rate1>%	
#37	MOA+23:<..>'	[header --- for VAT rate <rate1>%] Global charge amount	(8)
#31	ALC+A'	[header] Allowance	
#36	TAX+7+VAT+++:::<rate1>'	VAT rate being detailed = <rate1>%	
#37	MOA+204:<..>'	[header --- for VAT rate <rate1>%] Global allowance amount]	(7)
#39	LIN+1++<GTIN-1>:SRV'	[LIN] Current line item [invoicing unit] is GTIN <GTIN-1>	
#65	TAX+7+VAT+++:::<rate1>'	VAT rate being detailed = <rate1>%	
#66	MOA+125:<..>'	[LIN] Taxable amount	(12)
#86	TAX+7+VAT+++:::<rate1>'	[Summary] VAT rate being detailed = <rate1>%	

#87	MOA+04G:<..>'	[Summary] Total basis taxable amount [for the current VAT rate] <u>before</u> retrieval of (=excluding) conditional allowance	(3)
-----	---------------	--	------------

The calculation can be expressed as follows:

$\mathbf{(3)}_{\text{rate}} = \sum_{\text{lines}} \mathbf{(12)}_{\text{rate}} + \sum \mathbf{(8)}_{\text{rate}} - \sum \mathbf{(7)}_{\text{rate}}$ $\mathbf{(\#87 MOA+04G)}_{\text{rate}}$ $= \sum \mathbf{(\#66 MOA+125)}_{\text{rate}} + \sum \mathbf{(\#37 MOA+23)}_{\text{rate}} - \sum \mathbf{(\#37 MOA+204)}_{\text{rate}}$	RULE E
--	---------------

This rule is mandatory for every VAT rate in the invoice. Even for amounts exempted of VAT.

2.4. Calculation rule 4:

Each **line taxable amount for a given VAT rate** (#66 MOA+125)_{rate} is obtained by summing the Gross line amount, as well as the line allowances and charges subject to this same VAT rate.

Background :

- (Following rules a and b from the BMF100), the Line Taxable (or Total) Amount per VAT rate is computed adding all gross Line amounts, all line allowances and all line charges related to this VAT rate.

- the EBL001 uses qualifier '125' (= Taxable amount) at line level for **DE 5025** of the MOA segment (#66). This subtotal expresses the line gross amount with the addition of all charges and allowances at line level.

Decision :

1.

Withhold qualifier '125' (= Taxable amount) for **DE 5025** of the MOA segment (#66), as used in the EBL001:

#	INVOIC	Meaning of every segment	Ref.
#39	LIN+1++<GTIN-1>:SRV'	[LIN] Current line item [invoicing unit] is GTIN <GTIN-1>	
#43	QTY+47:<..>'	[LIN] Invoiced quantity	(10)
#54	PRI+AAA:<..>'	[LIN] Calculation net	
#54	PRI+AAB:<..>'	[LIN] Calculation gross [per invoicing unit]	(11)
! #54 !	PRI+AAB:price:::<unit price basis value>'	[LIN] Calculation gross [per invoicing unit]	!(9) !
#65	TAX+7+VAT++++:::<rate1>'	[LIN] VAT rate being detailed = <rate1>%	
#66	MOA+125:<..>'	[LIN] Taxable amount	(12)
#69	ALC+C+++1+<..>'	[LIN] Charge (of type detailed in <..>)	
#76	TAX+7+VAT++++:::<rate1>'	[LIN] VAT rate being detailed = <rate1>%	
#77	MOA+23:<..>'	[LIN] Charge amount	(13)
#69	ALC+A+++1+<..>'	[LIN] Allowance (of type detailed in <..>)	
#76	TAX+7+VAT++++:::<rate1>'	[LIN] VAT rate being detailed =	

#	INVOIC	Meaning of every segment	Ref.
		<rate1>%	
#77	MOA+204:<..>'	[LIN] Allowance amount	(14)

The **calculation rule** for each line Taxable amount may be expressed as follows:

$(12) = [(10) \times (11) / (9)] + \sum_{\text{within LIN}} (13) - \sum_{\text{within LIN}} (14)$ $(\#66 \text{ MOA}+125)_{\text{rate}} = [QTY+47 \times PRI+AAB] + \sum_{\text{within LIN}} (\text{MOA}+23) - \sum_{\text{within LIN}} (\text{MOA}+204)$	RULE F
---	---------------

This rule is mandatory for each line item and for every VAT rate in the invoice (even for items exempted of VAT).

(When (9) is not present, it is defaulted to the value 1.)

2.

When the INVOIC message is used as a CREDIT NOTE, to credit a certain quantity of returned goods then in aforementioned proposal the line

#43 QTY+47 : < . . >' [LIN] Invoiced quantity (10)

should read

#43 QTY+61 : < . . >' [LIN] Return quantity (10)

2.5. Calculation rule 5:

About **net unit price** (#54 PRI+AAA) and **deposits** (#49 MOA+496).

Background :

Both "net unit price" and "deposits" are important elements of an invoice, hence had also been catered for in the EBL001.

Decision :

1.

Maintain the net unit price definition of the EBL001.

#	INVOIC	Meaning of every segment	Ref.
#54	PRI+AAA:<..>'	Calculation net (the price stated is the net price, including all allowances and charges, and excluding taxes *)	(16)

*: this data element provides pricing information, so this is the situation before the VAT calculation.

2.

From the perspective of the issuer of the invoice, a clear distinction is made between "outgoing RTI and/or consumer empties" (chargeable amount) and "incoming RTIs and/or consumer empties" (deductable amount), each time starting a new LIN occurrence, as it must be possible to refer to an external document governing the flow of RTIs and/or consumer empties.

Please check "INVOIC examples" for an example of invoicing "consumer empties". Below is an extract for RTI.

#	INVOIC	Meaning of every segment	Ref.
	...		
#39	LIN+1'		
#40	PIA+5+nGRAI-1: SUE '	Asset (type) is identified by nGRAI-1.	
#43	QTY+ 47 :<..>'	Quantity relevant for invoiced quantity	(24a)
#49	MOA+ 496 :<..>'	Total returnable packages deposit amount	(26a)
#54	PRI+AAA:<..>'	Net price	(16)
#54	PRI+AAB:<..>'	Gross price	
#39	LIN+2'		

#	INVOIC	Meaning of every segment	Ref.
	...		

Example of the INVOIC used as CREDIT NOTE:

#	INVOIC	Meaning of every segment	Ref.
	...		
#39	LIN+1'		
#40	PIA+5+nGRAI-1: SUE '	Asset (type) is identified by nGRAI-1.	
#43	QTY+ 61 :<..>'	Quantity relevant for return quantity	(24b)
#49	MOA+ 496 :<..>'	Total returnable packages deposit amount	(26b)
#54	PRI+AAA:<..>'	Net price	(16)
#54	PRI+AAB:<..>'	Gross price	
#39	LIN+2'		
	...		

The **Total returnable packages deposit amount** for every line item for which deposits apply, can be expressed as follows:

(26a) = (24a) × (16)	[chargeable RTIs/cons.emptyies]	RULE G
(26b) = (24b) × (16)	[deductable RTIs/cons.emptyies]	
#49 MOA+496 = (#54 PRI+AAA) X (#43 QTY+47) chargeable = idem (#43 QTY+61) deductible		

The necessity of these rules will depend on how business partners consolidate the RTI and consumer empties flows. When used, they are mandatory for every type of RTI and consumer empty.

Notes :

- It should be noted that the total deposit, i.e. the difference (saldo) between the (26a) and (26b) values for all RTIs and consumer empties, is expressed in the invoice (with #83 MOA+496).

2.6. Calculation rule 6:

The **Total Invoice Amount** (#83 MOA+77) is the sum of the Total Taxable amounts for each VAT rate, the Total VAT Amount for the invoice and the deposits (if present).

Background :

It was decided to not allow previous CNs and "correcting invoices" being consolidated in one invoice message. This makes it possible to conclude the invoice's processing much quicker, for this won't depend anymore on pending issues which are not linked to that invoice.

The consolidation of CNs and "correcting invoices" should be catered for with another message like the REMADV (remittance advice). Typically, CNs and "correcting invoices" are not the competence of the Goods Reception or the Buying Dpt. either, but of the Accountancy Dpt.

Decisions :

1.

The Total Invoice Amount is the sum of all Total Taxable amounts per VAT rate and the Total VAT Amount for the invoice, plus the saldo of the deposits.

#	INVOIC	Meaning of every segment	Ref.
	...		
#83	MOA+79:<..>'	Total line items amount	(27)
#83	MOA+77:<..>'	[Total] Invoice amount	(17)
	...		

This leads to the following mandatory calculation rules:

$(27) = \sum_{\text{rates}} (3)_{\text{rate}} + \sum_{\text{lines}1} (26a) - \sum_{\text{lines}2} (26b)$ $(\#83 \text{ MOA}+79) = \sum_{\text{rates}} (\#87 \text{ MOA}+04G) + (\#83 \text{ MOA}+496)$	RULE H
--	---------------

$(17) = (27) + (2)$ $(\#83 \text{ MOA}+77) = (\#83 \text{ MOA}+79) + (\#83 \text{ MOA}+150)$	RULE I
--	---------------

² Technically (i.e. per the Belgian law) a "debit note" does not exist on a B2B level. As a consequence, the company issuing the invoice will also issue CNs and "correcting invoices" (which are the equivalent of DNs).

2.

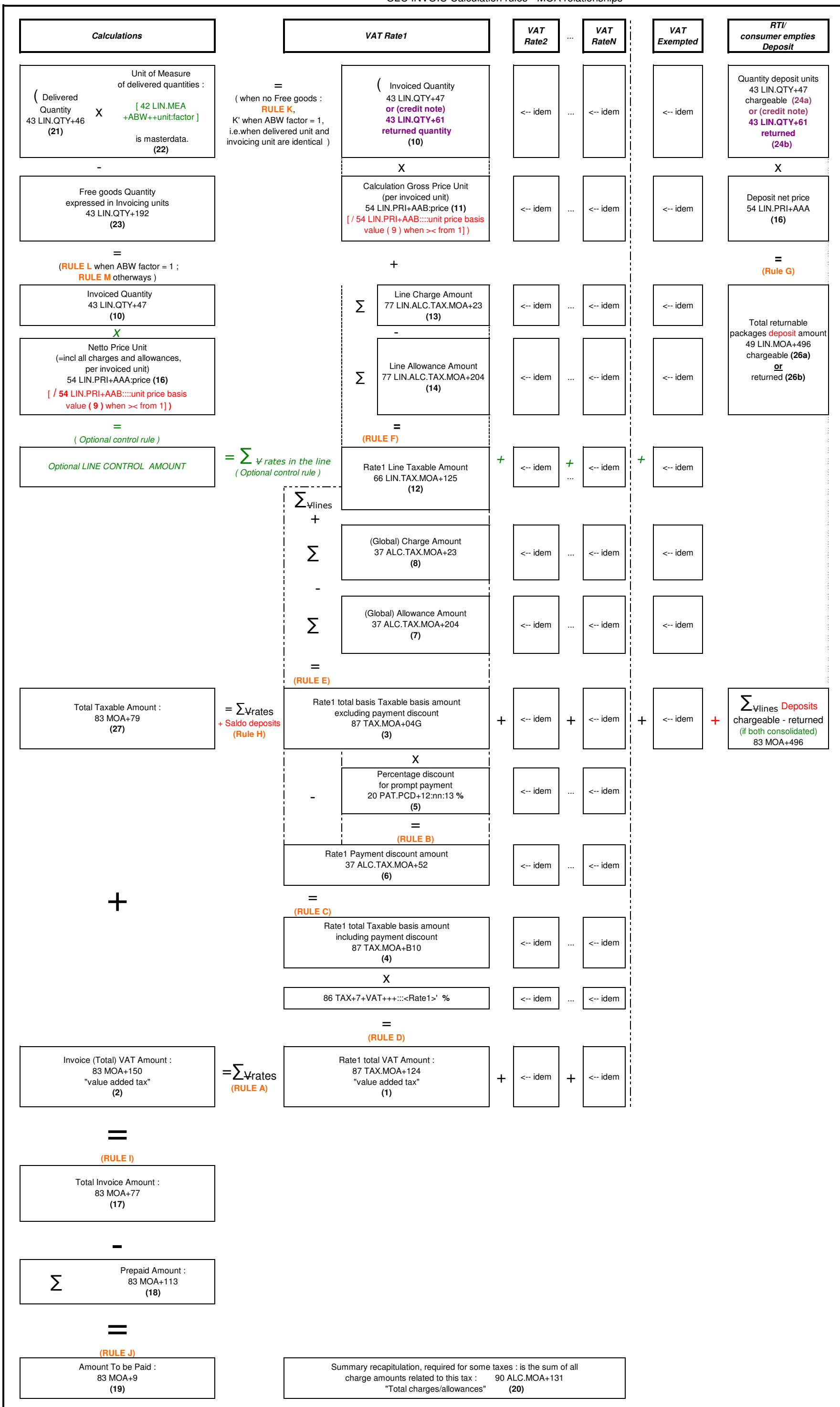
Prepayment (which is e.g. customary in the wine business) is taken into account after VAT amounts have been calculated, hence can be incorporated in the summary section as follows:

#	INVOIC	Meaning of every segment	Ref.
	...		
#83	MOA+113:<..>'	Prepaid amount	(18)
#84	RFF+PQ:<..>'	Payment reference	
#85	DTM+171:<CCYYMMDD>:102'	Reference date/time	
#83	MOA+9:<..>'	Amount due	(19)
	...		

This gives the following calculation rule:

(19) = (17) - Σ (18) (#83 MOA+9) = (#83 MOA+77) - (#83 MOA+113)	RULE J
---	---------------

which is conditional, for it only applies when a prepayment occurred.



Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilux	Value	Meaning	Type	Length
Introduction :										
The O2C INVOIC MIG enables a uniform implementation of the EDI invoice for all actors in the Belgian Luxembourgish Fast Moving Consumer Goods sector. Note that the MIG is fully compliant to EANCOM 2002 but much more refined/precise.										
Abbreviations :										
- MIG = Message Implementation Guideline										
- DE = Data Element										
- SG = Segment Group										
Columns :										
The following columns are present throughout the MIG:										
1. Segm.#	(Segment number): as in "full" EANCOM 2002 INVOIC message									
2. Segm.	(Segment tag): as in EDIFACT / EANCOM 2002 INVOIC message									
3. (if present) Composite DE:	"									
4. DE	(Data Element Number): "									
5. DE Name:	"									
6. MaxUse:	"									
7. Belgilux: Describes the status of each segment and DE for the O2C INVOIC MIG.										
- Segment status: A segment is either 'M' (mandatory) or 'C' (conditional).										
Each mandatory segment has an explicit ' M ' indicated in the Belgilux column. This implies that the segment has to be mentioned (in terms of the syntax).										
Conditional segments have ' C ' in the Belgilux column. They are to be used when the condition/dependency (specified in the segment note below) is met. (E.g. #5 ALI).										
In case there is 'no specific condition to be met', the segment is used when it's relevant to do so. (E.g. #17 CUX DTM)										
- DE status: A DE is either 'R' (required), 'D' (dependent), 'O' (optional) or 'N' (not used).										
Required (R) DEs have to be mentioned (provided the segment is used).										
Dependent (D) DEs have to be mentioned in case the condition/dependency (specified in the segment note below) is met.										
Optional (O) DEs may be mentioned if the supplier wishes to do so, but may as well stay empty (= be skipped).										
Note: DEs with status 'N', or which are not withheld in the scope of this MIG, are not to be used. These DEs are in grey to stress their non-occurring and for improved user comfort.										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
8. Value:										
- The DE either has a predefined value (from the ' EBL001 code list ' or 'Data Elements & Code Sets directory - EANCOM 2002 edition 2012' or other code lists),										
- or a value filled out as <.> because it is different each time (e.g. dates, document number, ...).										
Similarly, all GS1 Identification Keys have already been filled in as <GTIN> or <GLN>.										
- Note that the (predefined) values taken up in this MIG are considered to cover all user requirements for the Belgilux Fast Moving Consumer Goods sector.										
That is why, unlike EANCOM, this MIG does not take up the notions "open" and "restricted" code lists, since all relevant codes are already explicitly defined in the MIG.										
10. DE type : as in EDIFACT / EANCOM 2002 INVOIC message										
11. DE length : "										
12. Segment notes:										
For information purposes, legally required mentions are indicated with "Cf. Rule X". This refers to document "Annex mapping rules for KB/AR 1 Art.5".										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length		
Log of Changes:												
v1.2	01 Jul 2015			- RTE (#75) added and RTE (#35) deleted. - BGM (#2) DE 1001 code value 7 deleted.								
v1.1	01 Nov 2014			- RFF (#7) DE 1153 code value PQ added.								
v1.0	01 Jan 2014			Release of the harmonized O2C INVOIC. Discrepancies in regards to former IDEAL INVOIC: - UNB and UNZ added. UNB DE 0026 values deleted. - For each segment, status specified. - For each DE, status of each code value specified. For every code value with status 'D', requirement/condition specified. - BGM (#2) DE 1001 code values 383, 389, 261 and 527 on status 'N'. DE 1225 code value 7 added. - FTX (#6 and #48) DE 4451 code value ACB deleted, DE 4441 and DE 3055 values deleted. - FTX (#6) DE 4451 code values AAI and PMT added. - RFF (#7) DE 1153 code values CT and SSC deleted. - NAD (#9) DE 3035 code value SF added. Code values CN and LG deleted. - FII (#10) DE 1131 code value 25 and DE 3055 code value 5 added. DE 3055 code value 17 deleted. (International alignment) - RFF (#11) DE 1153 code values XA and YC1 added. - PAT (#18) DE 4279 code values 1 and 69 deleted. - PCD (#20) DE 5245 code values 7 and 16 deleted. - MOA (#21) DE 5245 code value 21 replaced by 201. - TOD (#28) added. - RTE (#35) added. - PIA (#40) DE 7143 code values IN and SA added. Code value XZ5 replaced by SUE. - IMD (#41) DE 7009 code value RD added. - MEA (#42) DE 6311 code value PD deleted. - QTY (#43) DE 6063 code value 194 added. - MOA (#49) DE 5025 code value B02 deleted. - PRI (#54bis) deleted. - RFF (#56) DE 1153 code value ALQ deleted. Code value ALO added. - TAX (#65, #76 and #86) DE 5305 code value AE added. - NAD (#67) deleted. - ALC (#69) DE 7161 code value DI added. - MOA (#74) DE 5025 code value 35E deleted. - MOA (#83) DE 5025 code values 21, 86 and 176 deleted. - MOA (#87) DE 5025 code value B10 deleted. Code value B09 replaced by 04G and code value 150 replaced by 124. - MOA (#90) DE 5025 code value 8 deleted.								

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
	UNB			Interchange header	1	M				
	UNB	S001		Syntax identifier		R				
	UNB	S001	0001	Syntax identifier		R	UNOC	= covers UNOA, UNOB (small characters) and certain foreign signs	A	1>4
	UNB	S001	0002	Syntax version number		R	3	= Syntax version 3	N	1
	UNB	S002		Interchange sender		R				
	UNB	S002	0004	Sender identification		R	<GLN>	= sender GLN (Limited to 13 characters)	N	1>13
	UNB	S002	0007	Partner identification code qualifier		R	14	= GS1	AN	1>4
	UNB	S002	0008	Address for reverse routing		○			AN	1>14
	UNB	S003		Interchange recipient		R				
	UNB	S003	0010	Recipient identification		R	<GLN>	= recipient GLN (Limited to 13 characters)	N	1>13
	UNB	S003	0007	Partner identification code qualifier		R	14	= GS1	AN	1>4
	UNB	S003	0014	Routing address		○			AN	1>14
	UNB	S004		Date/time of preparation		R				
	UNB	S004	0017	Date of preparation		R	<...>	date format YYYYMMDD	N	1>6
	UNB	S004	0019	Time of preparation		R	<...>	time format HHMM	N	1>4
			0020	Interchange control reference		R	<...>	Unique reference number generated through the sender to identify the interchange	AN	1>14
	UNB	S005		Recipient's reference password		○				
	UNB	S005	0022	Recipient's reference/password		○	<...>		AN	1>14
	UNB	S005	0025	Recipient's reference/password qualifier		○	<...>		AN	1>2
			0026	Application reference		D	INVDMT_V1 INVMAT_V1	Mention INVDMT_V1 (for when the EDI invoice is the official invoice), or INVMAT_V1 (for when the paper invoice should still be considered as the official invoice format).	AN	1>14
			0029	Processing priority code		○	<...>		A	1
			0031	Acknowledgment request		○			N	1
			0032	Communications agreement ID		○			AN	1>35
			0035	Test indicator		D	1	Interchange is a test	N	1

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
								<i>This segment (together with UNZ) is used to envelope the interchange, as well as to identify both, the party to whom the interchange is sent 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, and which details, both the address where delivery is to take place and the address from where the envelope has come.</i>		
								<u>Dependency note</u>		
								DE 0026: Mention INVDMT_V1 (for when it concerns a dematerialized, electronic invoice), or INVMAT_V1 (for when the paper invoice should be considered as the official invoice format). V1 indicates the version number.		
								DE 0035: This data element is used to indicate that the message is in test. If this Data Element is empty, it means that the message is in production (live).		

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
1	UNH			Message header	1	M				
	(UNH-UNT)				(99999)					
	UNH		0062	Message reference number		R	<..>		AN	1>14
	UNH	S009		Message identifier		R				
	UNH	S009	0065	Message type		R	INVOIC	= Invoice message	AN	1>6
	UNH	S009	0052	Message version number		R	D	= Draft version/UN/EDIFACT Directory	AN	1>3
	UNH	S009	0054	Message release number		R	01B	= Release 2001 - B	AN	1>3
	UNH	S009	0051	Controlling agency		R	UN	= UN/CEFACT	AN	1>2
	UNH	S009	0057	Association assigned code		R	EAN011	= GS1 version control number	AN	1>6
	UNH		0068	Common access reference		N			AN	1>35
	UNH	S010		Status of the transfer		N				
	UNH	S010	0070	Sequence of transfers		N			N	1>2
	UNH	S010	0073	First and last transfer		N			A	1>1
				<i>This segment is used to head, identify and specify a message.</i>						
				The use of this segment is <u>mandatory</u> .						

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
2 BGM Beginning of message 1 M										
	BGM	C002		Document/message name		R				
	BGM	C002	1001	Document name code		D	380	= Commercial invoice	AN	1>3
						D	381	= Credit note - goods and services		
						N	383	= Debit note (do not use)		
						N	389	= Self-billed invoice (do not use)		
						N	261	= Self-billed credit note (do not use)		
						N	527	= Self-billed debit note (do not use)		
	BGM	C002	1131	Code list identification code		N			AN	1>17
	BGM	C002	3055	Code list responsible agency code		N			AN	1>3
	BGM	C002	1000	Document name		N			AN	1>35
	BGM	C106		Document/message identification		R				
	BGM	C106	1004	Document identifier		R	<..>	Invoice number assigned by the sender (Restrict to a maximum of 17 characters.)	AN	1>17
	BGM	C106	1056	Version identifier		N			AN	1>9
	BGM	C106	1060	Revision identifier		N			AN	1>6
	BGM		1225	Message function code		R	9	= Original	AN	1>3
	BGM		4343	Response type code		N			AN	1>3
<p><i>This segment is used to indicate the type and function of a message and to transmit the identifying number.</i></p> <p>The use of this segment is <u>mandatory</u>. (Cf. Rule 1 & 3).</p>										
<p><u>Dependency note:</u></p> <p>DE 1001: In case of a commercial invoice, mention 380. In case of a credit note, mention 381. Code values '383, 389, 261 and 527' (respectively representing debit note, self-billed invoice, self-billed credit note and self-billed debit note) require further in-depth analysis and guidelines before putting it to use.</p>										
<p>All references other than 'the document number in DE 1004' are to be put in the RFF segment (#7).</p>										
<p>DE 1225: If, for one reason or another, the 'issuer of the invoice' resends an invoice, the practice shows that an invoice is simply resent using the same 'original' status '9'. The invoice 'booked' at retailer' side is considered as the original/final one.</p>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
3	DTM			Date/time/period	35	M				
	DTM	C507		Date/time/period		R				
	DTM	C507	2005	Date or time or period function code qualifier		D	1 = Actual service completion date/time		AN	1>3
						D	35 = Actual delivery date/time			
						R	137 = Document/message date/time			
						D	263 = Invoicing period			
						R	454 = Accounting value date			
	DTM	C507	2380	Date or time or period value		R	<..>		AN	1>35
	DTM	C507	2379	Date or time or period format code		D	102 = CCYYMMDD		AN	1>3
						○	203 = CCYYMMDDHHMM			
						D	718 = CCYYMMDD-CCYYMMDD			
<i>This segment is used to specify the date (or period) of the invoice.</i>										
DE 2005: Identification of the 'Document/message date/time' (code value 137) and the 'Accounting value date' (code value 454) are <u>required</u> . Code value 454 is considered as the official invoice date. (Cf. rule 2, 17 & 18)										
<u>Dependency note:</u>										
- DE 2005: At least code value 35 (in case of goods) and/or code value 1 (in case of services) is/are required. Even if the delivery/completion date is the same as the document message date, both dates need to be mentioned in the invoice. If the delivery/completion date (35 or 1) is present on both header and line level, then the date on line level precedes the one on header level.										
- DE 2379: It's recommended to use date format 102 , except for an invoicing period. For an ' invoicing period ', use 'DE 2005 = 263' in combination with 'DE 2379 = 718'.										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
5	ALI			Additional information	35	C				
	ALI		3239	Country of origin name code		N			AN	1>3
	ALI		9213	Duty regime type code		N			AN	1>3
	ALI		4183	Special condition code		R	79E	= Discrepancies or adjustments (GS1 Code)	AN	1>3
	ALI		4184	Special condition code		N			AN	1>4
	ALI		4185	Special condition code		N			AN	1>5
	ALI		4186	Special condition code		N			AN	1>6
	ALI		4187	Special condition code		N			AN	1>7
				<i>This segment is used to specify any special conditions which apply to the goods being invoiced.</i>						
				Only use this segment when the document corrects excess or under invoiced errors .						
				In other words, mention ALI+++79E' in the additional invoice (correcting under invoiced errors),						
				or in the credit note (correcting excess price or quantity errors) and in the 'possibly following corrected' invoice.						

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
6 FTX Free text 99 C										
	FTX		4451	Text subject code qualifier		R	TXD	= Tax declaration	AN	1>3
	FTX		4453	Free text function code		N			AN	1>3
	FTX	C107		Text reference		N				
	FTX	C107	4441	Free text value code		N			AN	1>17
	FTX	C107	1131	Code list identification code		N			AN	1>17
	FTX	C107	3055	Code list responsible agency code		N			AN	1>3
	FTX	C108		Text literal		R				
	FTX	C108	4440	Free text value		R	<..>	E.g. "VAT exempt cf. Council Directive 2006/112/EC article..."	AN	1>512
	FTX	C108	4440	Free text value		O			AN	1>512
	FTX	C108	4440	Free text value		O			AN	1>512
	FTX	C108	4440	Free text value		O			AN	1>512
	FTX		3453	Language name code		O	<..>	EN for English, FR for French,...	AN	1>3
	FTX		4447	Free text format code		N			AN	1>3
<p><i>This segment is used to provide free form or coded text information for the entire invoice.</i></p> <p>Apart from the below applications, the use of this segment in free form is <u>not recommended</u> since it may inhibit automatic processing of the invoice.</p> <p>Only use FTX (#6) for tax purposes if and only if no coded reference exists (e.g. to indicate tax exemption with its corresponding EU article in full text): If so, mention in DE 4451 'TXD' and in C108 DE 4440 'the full written article for VAT exemption'. Optionally add 'language name code' in DE 3453. Mention in (#36) TAX segment code value 'FTXHD' (to refer to #6 FTX for tax information). (Cf. rule 34').</p> <p>Do note however that ideally the correct indication of 'tax exemption' is by mentioning the corresponding code (e.g. from the EBL001 code list) in the TAX segment. (Cf. rule 34).</p>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
6	FTX			Free text	99	C				
	FTX		4451	Text subject code qualifier		R	AAI	= General information	AN	1>3
	FTX		4453	Free text function code		N			AN	1>3
	FTX	C107		Text reference		N				
	FTX	C107	4441	Free text value code		N			AN	1>17
	FTX	C107	1131	Code list identification code		N			AN	1>17
	FTX	C107	3055	Code list responsible agency code		N			AN	1>3
	FTX	C108		Text literal		O				
	FTX	C108	4440	Free text value		O	<..>		AN	1>512
	FTX	C108	4440	Free text value		N			AN	1>513
	FTX	C108	4440	Free text value		N			AN	1>512
	FTX	C108	4440	Free text value		N			AN	1>512
	FTX	C108	4440	Free text value		N			AN	1>512
	FTX		3453	Language name code		N			AN	1>3
	FTX		4447	Free text format code		N			AN	1>3
If the issuer of the invoice wishes, he/she may refer to the interchange agreement or any other information .										
This is not a legally required element.										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
6 FTX Free text 99 C										
	FTX		4451	Text subject code qualifier		R	PMT	= Payment information	AN	1>3
	FTX		4453	Free text function code		N			AN	1>3
	FTX	C107		Text reference		N				
	FTX	C107	4441	Free text value code		N			AN	1>17
	FTX	C107	1131	Code list identification code		N			AN	1>17
	FTX	C107	3055	Code list responsible agency code		N			AN	1>3
	FTX	C108		Text literal		R				
	FTX	C108	4440	Free text value		R	<..>	INDEMNITE FORFAITAIRE POUR FRAIS DE RECOUVREMENT DE 40 EUROS	AN	1>512
	FTX	C108	4440	Free text value		N			AN	1>513
	FTX	C108	4440	Free text value		N			AN	1>512
	FTX	C108	4440	Free text value		N			AN	1>512
	FTX	C108	4440	Free text value		N			AN	1>512
	FTX		3453	Language name code		N			AN	1>3
	FTX		4447	Free text format code		N			AN	1>3
Retailers should take into account that suppliers from France are legally required (since January 1st 2013) to mention in the invoice that a € 40 lump sum will be owed to the creditor for any payment made after the due date.										
This is indicated with #6 FTX+PMT+++INDEMNITE FORFAITAIRE POUR FRAIS DE RECOUVREMENT DE 40 EUROS'										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
7 RFF Reference 1 M										
SG 1 (RFF-DTM)					(99999)					
	RFF	C506		Reference		R				
	RFF	C506	1153	Reference code qualifier		D	AAK = Despatch advice number		AN	1>3
						D	DL = Debit note number			
						D	IV = Invoice number			
						D	ALQ = Returns notice number			
						D	ACE = Related document number			
						D	ON = Order number (buyer)			
						D	ALO = Receiving Advice number			
						O	CD = Credit note number			
						O	PQ = Payment reference			
	RFF	C506	1154	Reference identifier		R	<..>		AN	1>70
	RFF	C506	1156	Document line identifier		N			AN	1>6
	RFF	C506	4000	Reference version identifier		N			AN	1>35
	RFF	C506	1060	Revision identifier		N			AN	1>6
<p><i>This segment is used to specify references which relate to the whole invoice, for example Purchase Order Numbers (code value 'ON'), Delivery Numbers (code value 'AAK'), etc.</i></p>										
<p><u>Dependency notes:</u></p>										
<p>DE 1153: In the invoice (BGM+380), at least RFF+ON is required, and RFF+AAK if a despatch advice (DESADV) was used.</p>										
<p>DE 1153: If the invoice refers to a receiving advice (RECADV), then mention RFF+ALO.</p>										
<p>DE 1153: In a credit note (BGM+381), always mention the invoice number (IV) it corresponds to. (Cf. rule 35) In case one cannot refer to the initial invoice, mention RFF+IV:NA' (NA meaning Not available).</p>										
<p>Additionally mention ACE in case of non-returned damaged goods to refer to the explanatory document, or in case of a reservation order to refer to the agreement. or mention DL in case a debit note preceded the credit note (cf. rule 35), or mention ALQ in case of returned goods or empties to refer to the return notice.</p>										
<p>In case of a newly created invoice to correct an initially erroneous invoice, at least mention AAK (for the DESADV n°) and ON (for the ORDERS n°). Optionally mention PQ in case the invoicee is to mention a structured reference upon executing the payment (provided it was bilaterally agreed beforehand).</p>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
8	DTM			Date/time/period		5	C			
				(RFF-DTM)						
	DTM	C507		Date/time/period			R			
	DTM	C507	2005	Date or time or period function code qualifier			R	171 = Reference date/time	AN	1>3
	DTM	C507	2380	Date or time or period value			R	<..>	AN	1>35
	DTM	C507	2379	Date or time or period format code			R	102 = CCYYMMDD	AN	1>3
<i>This segment is used to specify any dates related to the references given in the previous RFF segment (#7).</i>										
<i>(Cf. rule 35).</i>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
9 NAD Name and address 1 M										
SG 2 (NAD-FII-RFF)					(99)					
NAD			3035	Party function code qualifier		D R D D R D R O	AB = Buyer's agent/representative BY = Buyer DP = Delivery party II = Issuer of invoice IV = Invoicee SR = Supplier's agent/representative SU = Supplier SF = Ship from		AN	1>3
NAD	C082			Party identification details		R				
NAD	C082	3039		Party identifier		R	<GLN>		AN	1>13
NAD	C082	1131		Code list identification code		N			AN	1>17
NAD	C082	3055		Code list responsible agency code		R	9 = GS1		AN	1>3
NAD	C058			Name and address		N				
NAD	C058	3124		Name and address description					AN	1>35
NAD	C058	3124		Name and address description					AN	1>35
NAD	C058	3124		Name and address description					AN	1>35
NAD	C058	3124		Name and address description					AN	1>35
NAD	C058	3124		Name and address description					AN	1>35
NAD	C080			Party name		D				
NAD	C080	3036		Party name		R	<..>		AN	1>35
NAD	C080	3036		Party name		O			AN	1>35
NAD	C080	3036		Party name		O			AN	1>35
NAD	C080	3036		Party name		O			AN	1>35
NAD	C080	3036		Party name		O			AN	1>35
NAD	C080	3045		Party name format code		O			AN	1>3

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
. / ..	9	NAD		Name and address	1	M				
	NAD	C059		Street		D				
	NAD	C059	3042	Street and number or post office box identifier		R	<..>		AN	1>35
	NAD	C059	3042	Street and number or post office box identifier		○			AN	1>35
	NAD	C059	3042	Street and number or post office box identifier		○			AN	1>35
	NAD	C059	3042	Street and number or post office box identifier		○			AN	1>35
	NAD		3164	City name		D	<..>		AN	1>35
	NAD	C819		Country sub-entity details		D				
	NAD	C819	3229	Country sub-entity name code		○			AN	1>9
	NAD	C819	1131	Code list identification code		○			AN	1>17
	NAD	C819	3055	Code list responsible agency code		○			AN	1>3
	NAD	C819	3228	Country sub-entity name		○			AN	1>70
	NAD		3251	Postal identification code		D	<..>		AN	1>17
	NAD		3207	Country name code		D	<..>		AN	1>3
<i>This segment is used to identify the trading parties involved in the invoice process.</i>										
Identification of the invoicee (IV), buyer (BY) and supplier (SU) of goods and services is <u>mandatory</u> in the invoice.										
Additionally, the buyer's agent/representative (AB) and/or the delivery party (DP) must be identified if different from <u>the buyer</u> (BY).										
Additionally, the issuer of the invoice (II) and/or the supplier's agent/representative (SR) must be identified if different from <u>the supplier</u> (SU).										
(Cf. rules 4, 5, 7, 8, 10, 11, 13 & 14)										
<u>Dependency notes :</u>										
The following composites and data elements are only used when name and address have to be communicated as text: C080 - C059 - 3164 - C819 - 3251 - 3207.										
It should be noted that this textual information, together with its corresponding GLN , is mandatory for the parties IV, BY, SU, AB, DP, II, SR (when mentioned) in order to be compliant with the Belgian law on invoices.										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
10	FII			Financial institution information	5	C				
				(NAD-FII)						
	FII		3035	Party function code qualifier		R	RB	= Receiving financial institution	AN	1>3
	FII	C078		Account holder identification		R				
	FII	C078	3194	Account holder identifier		R	<..>	IBAN	AN	1>35
	FII	C078	3192	Account holder name		O			AN	1>35
	FII	C078	3192	Account holder name		O			AN	1>35
	FII	C078	6345	Currency identification code		O			AN	1>3
	FII	C088		Institution identification		R				
	FII	C088	3433	Institution name code		N			AN	1>11
	FII	C088	1131	Code list identification code		N			AN	1>17
	FII	C088	3055	Code list responsible agency code		N			AN	1>3
	FII	C088	3434	Institution branch identifier		R	<..>	BIC	AN	1>17
	FII	C088	1131	Code list identification code		R	25	= Bank identification	AN	1>17
	FII	C088	3055	Code list responsible agency code		R	5	= ISO	AN	1>3
	FII	C088	3432	Institution name		O			AN	1>70
	FII	C088	3436	Institution branch location name		O			AN	1>70
	FII		3207	Country name code		N			AN	1>3
<i>This segment is used to identify financial institution information related to the party identified in the NAD segment (#9).</i>										
Always mention IBAN (International Bank Account Number) & BIC (Bank Identifier Code, formerly known as 'SWIFT' code) for the issuer of the invoice (i.e. NAD+SU, or NAD+II if present).										
If FII+RB+<IBAN>+:::<BIC>:25:5' is provided for both NAD+II and NAD+SU, the information of NAD+II precedes.										
Note that per the Belgian law, a <u>bank account number (IBAN)</u> of the issuer of the invoice must be provided in an invoice.										
As for BIC, it is recommended to mention it in the invoice.										
However, as Financial institution information is part of the Master Data , and as such already known by both partners before the exchange, normally it will <u>not</u> be read by the receiving party (= invoicee or 3rd party).										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
11	RFF			Reference	9999	C				
				(NAD-RFF)						
	RFF	C506		Reference		R				
	RFF	C506	1153	Reference code qualifier		R	VA = VAT registration number		AN	1>3
						D	XA = Company/place registration number			
						D	YC1 = Internal supplier number			
	RFF	C506	1154	Reference identifier		R	<..>		AN	1>70
	RFF	C506	1156	Document line identifier		N			AN	1>6
	RFF	C506	4000	Reference version identifier		N			AN	1>35
	RFF	C506	1060	Revision identifier		N			AN	1>6
<i>This segment is used to identify financial institution information related to the party identified in the NAD segment (#9).</i>										
Remark: The VAT number (VA) is mandatory for all parties involved in the payment, in particular for the invoicee (IV), the supplier (SU) and the buyer (BY), and if present for the 'issuer of the invoice' (II). (Cf. rules 6, 9, 12, 15).										
Dependency notes:										
DE 1153: Only mention XA (= Company/place registration number, ondernemingsnummer, numéro d'entreprise) if the supplying party doesn't have a VAT number. Only mention YC1 if the 'supplier identification' requires (for one reason or another, and provided it's bilaterally agreed) an additional distinction next to the GLN.										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
16 CUX Currencies 1 C										
SG 7 (CUX-DTM)					(99)					
CUX	C504			Currency details		R				
CUX	C504	6347		Currency usage code qualifier		R	2	= Reference currency	AN	1>3
CUX	C504	6345		Currency identification code		R	<..>	ISO 4217 3α	AN	1>3
CUX	C504	6343		Currency type code qualifier		R	4	= Invoicing currency	AN	1>3
CUX	C504	6348		Currency rate value		N			N	1>4
CUX	C504			Currency details		D				
CUX	C504	6347		Currency usage code qualifier		R	3	= Target currency	AN	1>3
CUX	C504	6345		Currency identification code		R	<..>	ISO 4217 3α	AN	1>3
CUX	C504	6343		Currency type code qualifier		R	10E	= Currency for value added tax purposes (GS1 Code)	AN	1>3
CUX	C504	6348		Currency rate value		O			N	1>4
CUX		5402		Currency exchange rate		D	<..>	Rate of exchange	N	1>12
CUX		6341		Exchange rate currency market identifier		N			AN	1>3
<i>This segment is used to specify currency information for the complete invoice.</i>										
<i>Always mention this segment.</i>										
- For national trade , mention the invoicing currency as such: CUX+2:EUR:4' (Cf. rule 38). (Note that the second presence of C504 and DE 5402 is not used then.)										
- For international trade in which the payment currency is <i>not euro</i> , mention the second presence of C504 and DE 5402 (rate of exchange) within the same segment line.										
In other words, there is only one occurrence of the CUX segment when specifying Reference and Target Currencies for international trade.										
General rule: Reference Currency (EUR) × Rate of exchange = Target Currency.										
<i>(Strictly speaking, syntactically, code 10E cannot be used as it is not part of the restricted codelist for this DE in EANCOM 2002.)</i>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
17	DTM			Date/time/period	5	C				
				(CUX-DTM)						
	DTM	C507		Date/time/period		R				
	DTM	C507	2005	Date or time or period function code qualifier		R	134	= Rate of exchange date/time	AN	1>3
	DTM	C507	2380	Date or time or period value		R	<..>		AN	1>35
	DTM	C507	2379	Date or time or period format code		R	102	= CCYYMMDD	AN	1>3
<p><i>This segment is used to specify the date on which a rate of exchange was quoted. Not required according to VAT administration, but may be mentioned. (Cf. rule 38).</i></p>										
<p><u>Segment note :</u> This segment can only be used if the preceding CUX segment (#16) is used.</p>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
18 PAT Payment terms basis 1 C										
SG 8 (PAT-DTM-PCD/MOA)					(10)					
	PAT		4279	Payment terms type code qualifier		O O D	3 = Fixed date 20 = Penalty terms 22 = Discount		AN	1>3
	PAT	C110		Payment terms		O				
	PAT	C110	4277	Payment terms description identifier		O			AN	1>17
	PAT	C110	1131	Code list identification code		O			AN	1>17
	PAT	C110	3055	Code list responsible agency code		N			AN	1>3
	PAT	C110	4276	Payment terms description		O			AN	1>35
	PAT	C110	4276	Payment terms description		O			AN	1>35
	PAT	C112		Terms/time information		O				
	PAT	C112	2475	Time reference code		R	5 = Date of invoice		AN	1>3
	PAT	C112	2009	Terms time relation code		O O O	3 = After reference 6 = End of month containing the reference date 7 = End of the month following the month of reference date		AN	1>3
	PAT	C112	2151	Period type code		O	D = Day		AN	1>3
	PAT	C112	2152	Period count quantity		O	<..>		N	1>3
<i>This segment is used by the issuer of the invoice to specify the payment terms for the complete invoice.</i>										
Dependency note:										
DE 4279: Code value '22' (discount) can only be used to indicate ' conditional allowance ' (also known as 'payment discount').										
'Conditional allowance' (= discount for paying early, payment is made within a time frame designated as prompt pay)										
Use PAT+22' in combination with (#31) ALC+A+++EAB'. Check the annex 'INVOIC examples' for more information.										
Note that the use of C112 is optional . It allows to specify timing details (other than #19 DTM) for e.g. a fixed date (DE 4279 = 3) or penalty terms (DE 4279 = 20). If used, note that the 'date of invoice' (DE 2475 = 5) refers to the invoice date of (#3) DTM+454.										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
19	DTM			Date/time/period	5	C				
				(PAT-DTM)						
	DTM	C507		Date/time/period		R				
	DTM	C507	2005	Date or time or period function code qualifier		D	12	= Terms discount due date/time	AN	1>3
						D	13	= Terms net due date		
	DTM	C507	2380	Date or time or period value		R	<..>		AN	1>35
	DTM	C507	2379	Date or time or period format code		R	102	= CCYYMMDD	AN	1>3
<i>This segment is used to specify any dates associated with the payment terms for the invoice.</i>										
<u>Dependency notes :</u>										
1. This segment can only be used if the preceding PAT segment (#18) of Segment Group 8 is used.										
2. DE 2005: Code value ' 12 ' must only be used when DE 4279 of the preceding PAT segment (#18) has code value '22' (= discount). Note that segment line #18 PAT+22' can only be used for 1 type of discount, i.e. conditional allowance (also known as 'payment discount'). Code value ' 13 ' must only be used when DE 4279 of the preceding PAT segment (#18) has code value '3' (= fixed date).										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
20 PCD Percentage details 1 C										
				(PAT-PCD)						
	PCD	C501		Percentage details		R				
	PCD	C501	5245	Percentage type code qualifier		D	12 = Discount		AN	1>3
						D	15 = Penalty percentage			
	PCD	C501	5482	Percentage		R	<..>		N	1>10
	PCD	C501	5249	Percentage basis identification code		R	13 = Invoice value		AN	1>3
	PCD	C501	1131	Code list identification code		N			AN	1>17
	PCD	C501	3055	Code list responsible agency code		N			AN	1>3
	PCD		4405	Status description code		N			AN	1>3
<i>This segment is used to specify percentages which will be allowed or charged if the invoicee pays (does not pay) to terms.</i>										
<u>Dependency notes :</u>										
1. This segment can only be used if the preceding PAT segment (#18) of Segment Group 8 is used.										
2. DE 5245: Code value ' 12 ' can only be used if DE 4279 of the preceding PAT segment (#18) has code value ' 22 ' (= discount). Code value ' 15 ' can only be used if DE 4279 of the preceding PAT segment (#18) has code value ' 20 '. Either mention a penalty % (with #20 PCD) or the penalty amount (with #21 MOA).										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
21	MOA			Monetary amount			1 C			
				(PAT-MOA)						
	MOA	C516		Monetary amount		R				
	MOA	C516	5025	Monetary amount type code qualifier		D	52	= Discount amount	AN	1>3
						D	201	= Penalty amount		
	MOA	C516	5004	Monetary amount		R	<..>	EANCOM recommends 6 decimal digits	N	1>35
	MOA	C516	6345	Currency identification code		N			AN	1>3
	MOA	C516	6343	Currency type code qualifier		N			AN	1>3
	MOA	C516	4405	Monetary amount type code qualifier		N			AN	1>3
<p><i>This segment is used to specify monetary values which will be allowed (charged) if the invoicee pays (does not pay) to terms.</i></p>										
<p><u>Dependency notes :</u></p>										
<p>1. This segment can only be used if the preceding PAT segment (#18) of Segment Group 8 is used.</p>										
<p>2. DE 5025: Code value '52' can only be used if DE 4279 of the preceding PAT segment (#18) has code value '22' (= Discount). Code value '201' can only be used if DE 4279 of the preceding PAT segment (#18) has code value '20' (= Penalty terms). Either mention a penalty % (with #20 PCD) or the penalty amount (with #21 MOA).</p>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
28 TOD Terms of delivery 1 C										
	TOD		4055	Delivery or transport terms function code		D	4 = Collected by customer		AN	1>3
						D	6 = Delivery condition			
	TOD		4215	Transport charges payment method code		N				
	TOD	C100	4215	Terms of delivery or transport		D				
	TOD	C100	4053	Delivery or transport terms description code		D	EXW = Ex Works		AN	1>35
						D	DDP = Delivery duty paid			
	TOD	C100	1131	Delivery or transport terms description code		R	3E = INCOTERMS 2010		AN	1>3
	TOD	C100	3055	Code list responsible agency code		N			AN	1>3
	TOD	C100	4052	Delivery or transport terms description		N			AN	1>3
	TOD	C100	4052	Delivery or transport terms description		N				
<i>This segment is used to specify the terms of delivery for the complete invoice.</i>										
<u>Dependency notes:</u>										
Only use this segment if exceptionally for one (/some) order(/s) a different agreement has been concluded in regards to the Incoterms.										
This is to remember the concerned parties under whose responsibility the goods were carried.										
Note however that generally this information is considered as master data and should thus not be exchanged via EDI.										
- If mentioned, then DE 4055 = 4 (goods collected by customer) is used together with DE 4053 = EXW (Ex Works) and DE 1131 = 3E (INCOTERMS 2010).										
- If mentioned, then DE 4055 = 6 (delivery condition) is used together with DE 4053 = DDP (Delivery Duty Paid) and DE 1131 = 3E (INCOTERMS 2010).										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
31	ALC			Allowance or charge	1	C				
SG 16	(ALC-PCD/MOA-TAX-MOA)				(9999)					
	ALC		5463	Allowance or charge code qualifier		D	A = Allowance		AN	1>3
						D	C = Charge			
	ALC	C552		Allowance/charge information		O				
	ALC	C552	1230	Allowance or charge identifier		N			AN	1>35
	ALC	C552	5189	Allowance or charge identification code		O			AN	1>3
	ALC		4471	Settlement means code		O			AN	1>3
	ALC		1227	Calculation sequence code		D			AN	1>3
	ALC	C214		Special services identification		D				
	ALC	C214	7161	Special service description code		D	EAB = Early payment allowance		AN	1>3
						D	<EBL001 = Select a code from the EBL001 code list			
							CL >			
						D	FC = Freight charge			
						D	HD = Charge for handling of the items			
						D	DI = "One time" discount (offered on a one off basis)			
	ALC	C214	1131	Code list identification code		O			AN	1>17
	ALC	C214	3055	Code list responsible agency code		D	281 = GS1 Belgium & Luxembourg		AN	1>3
	ALC	C214	7160	Special service description		O			AN	1>35
	ALC	C214	7160	Special service description		O			AN	1>35
<i>This segment is used to indicate any Allowances or Charges applicable to the <u>total invoice</u>.</i>										
WARNING :										
<i>Contrary to common EANCOM practice, allowances or charges specified in the <u>detail section</u> (SG 39) do NOT override or replace allowances or charges specified at header level, but complement them.</i>										
DE 5463: Mention A if it concerns an allowance, C if it concerns a charge. (Cf rules 27, 28, 29)										
DE 1227: Provide a calculation sequence when relevant: 1 = first step of calculation (initial gross amount is allowance/charge basis), 2 = 2nd step ...										
DE 7161: Either mention a code value from the EBL001 code list , or one of the EANCOM codes defined here above.										
Code value 'EAB' can only be used if (#18) PAT has code value '22' (meaning 'conditional allowance'). It allows to link the ALC group (SG 16) to the PAT segment (#18).										
DE 3055: If an EBL001 code is used (e.g. '013' meaning Recupel), then mention in DE 3055 code value '281' (= GS1 Belgium & Luxembourg code).										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
33	PCD			Percentage details	1	C				
				(ALC-PCD)						
	PCD	C501		Percentage details		R				
	PCD	C501	5245	Percentage type code qualifier		D	1 = Allowance		AN	1>3
						D	2 = Charge			
	PCD	C501	5482	Percentage		R	<..>		N	1>10
	PCD	C501	5249	Percentage basis identification code		○			AN	1>3
	PCD	C501	1131	Code list identification code		○			AN	1>17
	PCD	C501	3055	Code list responsible agency code		D			AN	1>3
<p><i>This segment is used to specify any percentage discounts or charges for the current ALC segment group.</i></p> <p><i>A charge or allowance is either defined as a percentage (#33 PCD) or as a monetary amount (#34 MOA), but never both.</i></p> <p><u>Dependency notes :</u></p> <p>1. Only use this segment to indicate an allowance/charge %. Note: a conditional allowance (%) is to be mentioned in the payment terms section #20 PCD.</p> <p><i>This segment is not used in other cases.</i></p> <p>2. DE 5245: Code value '1' can only be used if DE 5463 of the preceding ALC segment (#31) has code value 'A'. Code value '2' can only be used if DE 5463 of the preceding ALC segment (#31) has code value 'C'.</p>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
34	MOA			Monetary amount	1	C				
				(ALC-MOA)						
	MOA	C516		Monetary amount		R				
	MOA	C516	5025	Monetary amount type code qualifier		D	23	= Charge amount	AN	1>3
						D	204	= Allowance amount		
	MOA	C516	5004	Monetary amount		R	<..>	EANCOM recommends 6 decimal digits	N	1>35
	MOA	C516	6345	Currency identification code		N			AN	1>3
	MOA	C516	6343	Currency type code qualifier		N			AN	1>3
	MOA	C516	4405	Monetary amount type code qualifier		N			AN	1>3
<i>This segment is used to specify any monetary discounts or charges for the current ALC segment group.</i>										
<u>Dependency notes :</u>										
1. This segment can only be used if the preceding ALC segment (#31) of Segment Group 16 is used.										
2. DE 5025: Code value ' 23 ' can only be used if DE 5463 of the preceding ALC segment (#31) has code value ' C '.										
Code value ' 204 ' can only be used if DE 5463 of the preceding ALC segment (#31) has code value ' A '.										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
36 TAX Duty/tax/fee details										
SG 22 (ALC-(TAX-MOA))					(5)					
TAX			5283	Duty or tax or fee function code qualifier		R	7 = Tax		AN	1>3
TAX	C241			Duty/tax/fee type		R				
TAX	C241	5153		Duty or tax or fee type name code		R	VAT = Value added tax		AN	1>3
TAX	C241	1131		Code list identification code		O			AN	1>17
TAX	C241	3055		Code list responsible agency code		O			AN	1>3
TAX	C241	5152		Duty or tax or fee type name		O			AN	1>35
TAX	C533			Duty/tax/fee account detail		N				
TAX	C533	5289		Duty or tax or fee account code		N			AN	1>6
TAX	C533	1131		Code list identification code		N			AN	1>17
TAX	C533	3055		Code list responsible agency code		N			AN	1>3
TAX		5286		Duty or tax or fee assessment basis value		N			AN	1>15
TAX	C243			Duty/tax/fee detail		R				
TAX	C243	5279		Duty or tax or fee rate code		D	<EBL001 CL> FTXHD	In case of VAT exemption, either refer to a coded reference from the EBL001 code list . Or refer to FTX for non-coded references.	AN	1>7
TAX	C243	1131		Code list identification code		O			AN	1>17
TAX	C243	3055		Code list responsible agency code		D	281 = GS1 Belgium & Luxembourg		AN	1>3
TAX	C243	5278		Duty or tax or fee rate		D	<..> Indicate 2 decimals e.g. "6.00 "		AN	1>17
TAX	C243	5273		Duty or tax or fee rate basis code		O			AN	1>12
TAX	C243	1131		Code list identification code		N			AN	1>17
TAX	C243	3055		Code list responsible agency code		N			AN	1>3
TAX		5305		Duty or tax or fee category code		D	AE = VAT Reverse Charge		AN	1>3
TAX		3446		Party tax identifier		O			AN	1>20
<i>This segment is used to signify whether the allowances and charges specified in Segment Group 16 are subject to tax.</i>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
. / ..	36 TAX			Duty/tax/fee details	1					
	(ALC-(TAX-MOA))									
How to use VAT indication on Allowances or Charges on header level (either 1. or 2. applies) (Cf. rules 27, 28 and 34).										
1. VAT is due (= NO exemption) :										
- VAT rate in DE 5278 (C243);										
- corresponding taxable amount in following MOA segment (#37).										
Example: TAX+7+VAT+++:::6.00'										
2. Exemption from VAT :										
2.1. In case of a CODED reference: DE 5279 = (pick value from EBL001 code list), followed by DE 3055 = "281"										
Example: TAX+7+VAT+++BF35::281'										
2.2. In case of a NON CODED reference: DE 5279 = "FTXHD" . (Referring to FTX (#6) segment at header level for textual description.)										
Example: TAX+7+VAT+++FTXHD'										
<u>Which 'articles of the law' to use in case of VAT exemption?</u>										
Any appropriate reference to the article of the law, granting exemption from VAT, is valid, whether it's from a national (e.g. EBL001 code list) or a European Directive. However, tax analysts recommend to mention the appropriate article from the <i>European</i> Directive (2006/112/EC), rather than the national Directive.										
For now, an article from the European Directive can only be mentioned in <i>free text</i> (#6). Nevertheless, GS1 and CEN are currently updating a CEN codelist.										
<u>Dependency notes :</u>										
1. This segment can only be used if the preceding ALC segment (#31) of Segment Group 16 is used.										
2. DE 3055 : This DE is only used when DE 5279 contains a "GS1 Belgilux Code" (= from EBL001 code list).										
3. DE 5278 : This DE is only used when the allowance or charge is subject to VAT. (Whereas DE 5279 is applied when there's VAT exemption)										
4. DE 5305 : This DE is only used in case of Reverse Charge . (Cf. KB1 Art. 20, Art. 20bis and Art. 20ter).										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
37	MOA			Monetary amount	1	C				
				(ALC-(TAX-MOA))						
	MOA	C516		Monetary amount		R				
	MOA	C516	5025	Monetary amount type code qualifier		D	23	= Charge amount	AN	1>3
						D	52	= Discount amount		
						D	204	= Allowance amount		
	MOA	C516	5004	Monetary amount		R	<..>	EANCOM recommends 6 decimal digits	N	1>35
	MOA	C516	6345	Currency identification code		N			AN	1>3
	MOA	C516	6343	Currency type code qualifier		N			AN	1>3
	MOA	C516	4405	Monetary amount type code qualifier		N			AN	1>3
<i>This segment is used to indicate the taxable amount upon which the corresponding VAT rate (of #36) will be applied.</i>										
<u>Dependency notes :</u>										
1. This segment can only be used if DE 5278 (C243) of the preceding TAX segment (#36) of Segment Group 22 is used. (or to put that in other words: when VAT is due indeed.) (Cf. Rules 27 and 28).										
2. DE 5025: Code value ' 23 ': can only be used if DE 5463 of the preceding ALC segment (#31) has code value ' C '.										
Code value ' 204 ': can only be used if DE 5463 of the preceding ALC segment (#31) has code value ' A '.										
Code value ' 52 ' is only used for conditional allowance. I.e. if (#31) ALC+A+++EAB' is used. This distinction is necessary for the VAT calculation rules.										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
39	LIN			Line item	1	M				
SG 26	(LIN-QTY-PRI-MOA)				(999999)					
LIN			1082	Line item identifier		R	<..>		AN	1>6
LIN			1229	Action request/notification description code		N			AN	1>3
LIN	C212			Item number identification		D				
LIN	C212	7140		Item identifier		D	<GTIN>		AN	1> 14
LIN	C212	7143		Item type identification code		D	SRV = GS1 Global Trade Item Number		AN	1>3
LIN	C212	1131		Code list identification code		N			AN	1>17
LIN	C212	3055		Code list responsible agency code		N			AN	1>3
LIN	C829			Sub-line information		N				
LIN	C829	5495		Sub-line indicator code		N			AN	1>3
LIN	C829	1082		Line item identifier		N			AN	1>6
LIN		1222		Configuration level number		N			N	1>2
LIN		7083		Configuration operation code		N			AN	1>3
<i>This segment is used to identify the item being invoiced.</i>										
<i>The detail section is formed by a repeating group of segments, always starting with a LIN segment.</i>										
The use of this segment is <u>mandatory</u> .										
Dependency note:										
DE 7140 and 7143: Always mention a GTIN and code value 'SRV', except for RTI (= logistic supports).										
In the case of RTI (= logistic supports), these data elements stay blank. Example: LIN+1'. For more information, see annex 'INVOIC examples'.										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
40	PIA			Additional product id	25	C		To invoice RTI/assets		
	(LIN-PIA)									
	PIA		4347	Product identifier code qualifier		R	5	= Product identification	AN	1>3
	PIA	C212		Item number identification		R				
	PIA	C212	7140	Item identifier		R	<..>	<nGRAI> from the GS1 BeNeLux RTI list	AN	1>35
	PIA	C212	7143	Item type identification code		R	SUE	= nGRAI (non-serialized global returnable asset identifier)	AN	1>3
	PIA	C212	1131	Code list identification code		N			AN	1>17
	PIA	C212	3055	Code list responsible agency code		N			AN	1>3
	PIA	C212		Item number identification		N				
	PIA	C212	7140	Item identifier		N			AN	1>35
	PIA	C212	7143	Item type identification code		N			AN	1>3
	PIA	C212	1131	Code list identification code		N			AN	1>17
	PIA	C212	3055	Code list responsible agency code		N			AN	1>3
	PIA	C212		Item number identification		N				
	PIA	C212	7140	Item identifier		N			AN	1>35
	PIA	C212	7143	Item type identification code		N			AN	1>3
	PIA	C212	1131	Code list identification code		N			AN	1>17
	PIA	C212	3055	Code list responsible agency code		N			AN	1>3
	Segment note:									
	This segment line is used to invoice or credit (empty) RTI/assets e.g. pallets or crates. There is no link to the articles it carried.									

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
41	IMD			Item description	99	C		Description of goods/services		
				(LIN-IMD)						
	IMD		7077	Description format code		R	F = Free-form		AN	1>3
	IMD	C272		Item characteristic		N				
	IMD	C272	7081	Item characteristic code		N			AN	1>3
	IMD	C272	1131	Code list identification code		N			AN	1>17
	IMD	C272	3055	Code list responsible agency code		N			AN	1>3
	IMD	C273		Item description		R				
	IMD	C273	7009	Item description code		R	IN = Invoicing unit (GS1 Code)		AN	1>17
	IMD	C273	1131	Code list identification code		N			AN	1>17
	IMD	C273	3055	Code list responsible agency code		R	9 = GS1		AN	1>3
	IMD	C273	7008	Item description		R	<..>		AN	1>256
	IMD	C273	7008	Item description		O			AN	1>256
	IMD	C273	3453	Language name code		O	<..> EN FR NL		AN	1>3
	IMD		7383	Surface or layer code		N			AN	1>3
							<i>For easier reading, the IMD segment is split up in separate pages to indicate the working method for the 'description of goods/services' (here), 'description of RTI and/or consumer empies' (next page) and 'indication of bio labeling organisation' (page after).</i>			
Segment note:										
Per the Belgian law it is mandatory to provide a <u>description as free text of the goods or services</u> . (Cf. rule 20).										
Example: IMD+F++IN::9:<Article description>::EN'										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
41	IMD			Item description	99	C		Description of consumer empties		
				(LIN-IMD)						
	IMD		7077	Description format code		R	F = Free-form		AN	1>3
	IMD	C272		Item characteristic		N				
	IMD	C272	7081	Item characteristic code		N			AN	1>3
	IMD	C272	1131	Code list identification code		N			AN	1>17
	IMD	C272	3055	Code list responsible agency code		N			AN	1>3
	IMD	C273		Item description		R				
	IMD	C273	7009	Item description code		R	RD = Refundable deposit item		AN	1>17
	IMD	C273	1131	Code list identification code		N			AN	1>17
	IMD	C273	3055	Code list responsible agency code		R	9 = GS1		AN	1>3
	IMD	C273	7008	Item description		D	<..>		AN	1>256
	IMD	C273	7008	Item description		O			AN	1>256
	IMD	C273	3453	Language name code		O	<..> EN		AN	1>3
						O	FR			
						O	NL			
	IMD		7383	Surface or layer code		N			AN	1>3
Segment note:										
Per the Belgian law it is mandatory to explicitly indicate that a consumer empty is subject to a refundable deposit . This can be done with code RD.										
Example: IMD+F++RD::9'										
Dependency note:										
DE 7008: If the GTIN of the 'consumer empty' is the same as the GTIN of the payable trade unit, then <i>specify</i> the consumer empty in DE 7008.										
Example: IMD+F++RD::9:<crate with 24 empty bottles>:EN'										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
41	IMD			Item description	99	C		Controlling agency for bio label		
	(LIN-IMD)									
	IMD		7077	Description format code		R	F = Free-form		AN	1>3
	IMD	C272		Item characteristic		N				
	IMD	C272	7081	Item characteristic code		N			AN	1>3
	IMD	C272	1131	Code list identification code		N			AN	1>17
	IMD	C272	3055	Code list responsible agency code		N			AN	1>3
	IMD	C273		Item description		R				
	IMD	C273	7009	Item description code		N			AN	1>17
	IMD	C273	1131	Code list identification code		R	OAG = Organic claim agency (GS1 code)		AN	1>17
	IMD	C273	3055	Code list responsible agency code		R	2 = CEC, European Commission		AN	1>3
	IMD	C273	7008	Item description		R	<..> Example "BE-BIO-01"		AN	1>256
	IMD	C273	7008	Item description		O	<..> Example "CERTISYS"		AN	1>256
	IMD	C273	3453	Language name code		N			AN	1>3
	IMD		7383	Surface or layer code		N			AN	1>3
<u>Segment notes:</u>										
In case of a bio-labeled article , use this segment line to identify the controlling agency that handed out the bio-label for the current line item.										
DE 7008: At least specify the controlling agency with its corresponding code (from code list below) and optionally add its name in full written text.										
Code list can be found on http://ec.europa.eu/agriculture/ofis_public/r8/EU_ControlBodies.pdf										
Example: IMD+F++:OAG:2:BE-BIO-01:CERTISYS'										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
42	MEA			Measurements		5	C			
	(LIN-MEA)									
	MEA		6311	Measurement purpose code qualifier		R	ABW	= Unit of measure used for invoiced quantities.	AN	1>3
	MEA	C502		Measurement details		N				
	MEA	C502	6313	Measured attribute code		N			AN	1>3
	MEA	C502	6321	Measurement significance code		N			AN	1>3
	MEA	C502	6155	Non-discrete measurement name code		N			AN	1>17
	MEA	C502	6154	Non-discrete measurement name		N			AN	1>70
	MEA	C174		Value/range		R				
	MEA	C174	6411	Measurement unit code		D	KGM	= Kilogram	AN	1>3
						D	LTR	= Liter		
						D	MTR	= Meter		
	MEA	C174	6314	Measurement value		R	<..>	EANCOM recommends 3 decimal digits	AN	1>18
	MEA	C174	6162	Range minimum value		O			N	1>18
	MEA	C174	6152	Range maximum value		O			N	1>18
	MEA	C174	6432	Significant digits quantity		O			N	1>2
	MEA		7383	Surface or layer code		N			AN	1>3
<p><i>This segment is used to specify the multiplying factor of articles ordered and delivered as units, but invoiced in weight (liter/meter) or the other way around.</i></p>										
<p>Only use this segment if a conversion factor is applied in the invoice. (E.g. ordered and delivered in units or packages of 250 g, but invoiced per kg). For more information, see annex 'INVOIC examples'.</p>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
43	QTY			Quantity			5 M			
	(LIN-QTY)									
	QTY	C186		Quantity details		R				
	QTY	C186	6063	Quantity type code qualifier		D	46	= Delivered quantity	AN	1>3
						D	47	= Invoiced quantity (goods or empties)		
						D	61	= Return quantity (goods or empties)		
						D	124	= Damaged goods		
						D	192	= Free goods quantity		
						D	194	= Received and accepted quantity		
	QTY	C186	6060	Quantity		R	<..>	EANCOM recommends 3 decimal digits	AN	1>35
	QTY	C186	6411	Measurement unit code		D	KGM	= Kilogram	AN	1>3
						D	LTR	= Liter		
						D	MTR	= Meter		
<i>This segment is used to specify quantities related to the current line item.</i>										
<u>Dependency notes:</u> (Cf. rules 21, 22 and 23).										
- DE 6063: Mention 46(/194) and 47 to indicate respectively the delivered(/accepted) and payable quantity of trade units, RTI and consumer empties.										
- DE 6063: Mention 61 in case of returned quantity. (This is allowed in the invoice and the credit note)										
- DE 6063: Mention 124 in case of damaged goods. (This is allowed in the credit note, BGM+381)										
- DE 6063: Mention 192 in case of free goods. Free goods need to be explicitly indicated for they are part of the delivered quantity.										
"payable quantity" = "delivered quantity" - "free quantity" (or "47" = "46" - "192")										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
45	DTM			Date/time/period	35	C				
	(LIN-DTM)									
	DTM	C507		Date/time/period		R				
	DTM	C507	2005	Date or time or period function code qualifier		D	1	= Service completion date/time, actual	AN	1>3
						D	35	= Delivery date/time, actual		
	DTM	C507	2380	Date or time or period value		R	<..>		AN	1>35
	DTM	C507	2379	Date or time or period format code		R	102	= CCYYMMDD	AN	1>3
<i>This segment is used to specify the date of despatch, delivery, or receipt of the current line item.</i>										
<u>Dependency note:</u>										
DE 2005: At least on header level, code value 35 (in case of goods) and/or code value 1 (in case of services) is/are required.										
If the delivery/completion date (35 or 1) is present on both header and line level, then the date on line level precedes the one on header level.										
(Cf. rules 17 and 18).										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
48	FTX			Free text	99	C				
				(LIN-FTX)						
	FTX		4451	Text subject code qualifier		R	TXD	= Tax declaration	AN	1>3
	FTX		4453	Free text function code		N			AN	1>3
	FTX	C107		Text reference		N				
	FTX	C107	4441	Free text value code		N			AN	1>17
	FTX	C107	1131	Code list identification code		N			AN	1>17
	FTX	C107	3055	Code list responsible agency code		N			AN	1>3
	FTX	C108		Text literal		R				
	FTX	C108	4440	Free text value		R	<..>	E.g. "VAT exempt cf. Council Directive 2006/112/EC article..."	AN	1>512
	FTX	C108	4440	Free text value		O			AN	1>512
	FTX	C108	4440	Free text value		O			AN	1>512
	FTX	C108	4440	Free text value		O			AN	1>512
	FTX		3453	Language name code		O	<..>		AN	1>3
	FTX		4447	Free text format code		N			AN	1>3
<p><i>This segment is used to provide free form or coded text information in regards to the line item.</i></p> <p>Use of this segment in free form (apart from the below applications) is <u>not recommended</u> since it may inhibit automatic processing of the invoice.</p> <p>Only use FTX (#48) for tax purposes if and only if no coded reference exists (e.g. to indicate tax exemption with its corresponding EU article in full text): If so, mention in DE 4451 'TXD' and in C108 DE 4440 'the full written article for VAT exemption'. Optionally add 'language name code' in DE 3453. Mention in (#65 or 76) TAX segment code value 'FTXLN' (to refer to #48 FTX for tax information). (Cf. rule 34'). See INVOIC examples.</p> <p>Note that ideally the correct indication of 'tax exemption' is by mentioning the corresponding code (e.g. from the EBL001 code list) in the TAX segment. (Cf. rule 34).</p>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
49	MOA			Monetary amount			1 M			
	(LIN-MOA)									
	MOA	C516		Monetary amount		R				
	MOA	C516	5025	Monetary amount type code qualifier		D	203	= Line item amount (not legally required, but useful)	AN	1>3
						D	496	= Total returnable packages deposit amount (used for RTI/assets and consumer empties)		
	MOA	C516	5004	Monetary amount		R	<..>	EANCOM recommends 6 decimal digits.	N	1>35
	MOA	C516	6345	Currency identification code		O			AN	1>3
	MOA	C516	6343	Currency type code qualifier		O			AN	1>3
	MOA	C516	4405	Monetary amount type code qualifier		N			AN	1>3
<i>This segment is used to specify monetary amounts related to the current line item.</i>										
The use of this segment is <u>mandatory</u> .										
<u>Dependency notes :</u>										
DE 5025: When the LIN segment specifies a <u>trade item</u> , mention the 'line item amount' (with code value '203').										
Note however that it's not legally required to have this amount in the invoice, which is also the reason why it's not taken up in the VAT calculation rules.										
Code value ' 203 ': Item Amount = (Quantity × Unit Gross Price) + Charges - Allowances [hence without VAT]										
DE 5025: When it concerns RTI/assets and/or consumer empties, mention the Total Returnable Packages deposit amount (with code value ' 496 '). Used in invoices and credit notes.										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
54	PRI			Price details	25	C				
	(LIN-PRI)									
	PRI	C509		Price information		R				
	PRI	C509	5125	Price code qualifier		R	AAA = Calculation net		AN	1>3
						R	AAB = Calculation gross			
	PRI	C509	5118	Price amount		R	<..> EANCOM recommends 4 decimal digits		N	1>15
	PRI	C509	5375	Price type code		N			AN	1>3
	PRI	C509	5387	Price specification code		N			AN	1>3
	PRI	C509	5284	Unit price basis value		D	<..> <i>The unit price basis value (e.g. 8,333) expresses the number of invoicing units (e.g. packs of 12 eggs) contained in one price unit (e.g. price per 100 eggs).</i>		N	1>9
	PRI	C509	6411	Measurement unit code		D	KGM = Kilogram		AN	1>3
						D	LTR = Liter			
						D	MTR = Meter			
	PRI		5213	Sub-line item price change operation code		N			AN	1>3
<i>This segment is used to specify price information for the current line item.</i>										
<u>Segment notes :</u>										
Net price and gross price are both required. (Cf. rules 25 and 26).										
- DE 5125: * Unit Net Price ('AAA') × Quantity = Line item amount ('203') [see preceding MOA segment (#49)]										
* 'AAA' = Calculation net .										
The price stated is the NET price <u>incl.</u> all <u>allowances and charges</u> and <u>excl.</u> taxes. Allowances and charges may be stated for information purposes only!										
* 'AAB' = Calculation gross .										
The price stated is the GROSS price <u>excluding</u> all <u>allowances, charges and taxes</u> . Allowances and charges must be stated for net calculation purposes!										
- Allowances and charges which are NOT part of the unit price, must be detailed explicitly (cf. rules 27 and 28).										
<u>Dependency notes :</u>										
- Only use DE 6411 if the price is expressed in kg/liter/meter .										
- Only use DE 5284 when the price cannot be expressed per unit (or kg/l/m) . Example: Eggs ordered at an auction market for which the price is negotiated in bulk (€25 per 100 eggs), but delivered and invoiced in packs (1083 packs of 12 eggs). In that case the 'Line item amount' (€3249) = 'Invoiced QTY' (1083 packs) x 'Negotiated price' (€ 25) / 'Unit price basis value' (8,333) Of which the 'Conversion factor (8,333) = 'Basis value of the negotiated price' (price per '100' eggs) / 'Basis value of the invoiced quantity' (packs of '12' eggs).										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
56	RFF			Reference	10	C				
	(LIN-RFF)									
	RFF	C506		Reference		R				
	RFF	C506	1153	Reference code qualifier		D	ALO = Receiving advice number		AN	1>3
						D	ON = Order number (buyer)			
	RFF	C506	1154	Reference identifier		R	<..>		AN	1>70
	RFF	C506	1156	Document line identifier		N			AN	1>6
	RFF	C506	4000	Reference version identifier		N			AN	1>35
	RFF	C506	1060	Revision identifier		N			AN	1>6
<p><i>This segment is used to provide references specific to the line item, and overrides any global references provided in the heading section of the invoice when the same qualifier is used.</i></p>										
<p><u>Dependency notes :</u></p>										
<p>DE 1153: 1 DESADV can generate n RECADV. Therefore it may be necessary to mention the receiving advice number (ALO) at line level (when relevant).</p>										
<p>DE 1153: As a line item may have been ordered at different moments in time, governed by other pricing conditions, it may be necessary to refer to these conditions separately (via the Order number ON). In that case it will also be necessary to repeat the LIN segment (#39). But normally the reference to an Order number will only be present at Header Level (= RFF segment #7).</p>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
65 TAX Duty/tax/fee details 1 C										
SG 34 (LIN-(TAX-MOA))					(99)					
TAX			5283	Duty or tax or fee function code qualifier		R	7	= Tax	AN	1>3
TAX	C241			Duty/tax/fee type		R				
TAX	C241	5153		Duty or tax or fee type name code		R	VAT	= Value added tax	AN	1>3
TAX	C241	1131		Code list identification code		O			AN	1>17
TAX	C241	3055		Code list responsible agency code		O			AN	1>3
TAX	C241	5152		Duty or tax or fee type name		O			AN	1>35
TAX	C533			Duty/tax/fee account detail		N				
TAX	C533	5289		Duty or tax or fee account code		N			AN	1>6
TAX	C533	1131		Code list identification code		N			AN	1>17
TAX	C533	3055		Code list responsible agency code		N			AN	1>3
TAX		5286		Duty or tax or fee assessment basis value		N			AN	1>15
TAX	C243			Duty/tax/fee detail		R				
TAX	C243	5279		Duty or tax or fee rate code		D	<EBL001 CL> FTXLN	In case of VAT exemption, either refer to a coded reference from the EBL001 code list . Or refer to FTX for non-coded references.	AN	1>7
TAX	C243	1131		Code list identification code		O			AN	1>17
TAX	C243	3055		Code list responsible agency code		D	281	= GS1 Belgium & Luxembourg	AN	1>3
TAX	C243	5278		Duty or tax or fee rate		D	<.,>	Indicate 2 decimals e.g. "6.00 "	AN	1>17
TAX	C243	5273		Duty or tax or fee rate basis code		O			AN	1>12
TAX	C243	1131		Code list identification code		N			AN	1>17
TAX	C243	3055		Code list responsible agency code		N			AN	1>3
TAX		5305		Duty or tax or fee category code		D	AE	= VAT Reverse Charge	AN	1>3
TAX		3446		Party tax identifier		O			AN	1>20
TAX		1227		Calculation sequence code		N			AN	1>3
<i>This segment is used to specify tax details for the line item being invoiced.</i>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgili:	Value	Meaning	Type	Length
. / ..	65 TAX			Duty/tax/fee details			1			
	(LIN-(TAX-MOA))									
Mention the tax rate (or exemption) for each occurring LIN segment except for RTI/assets and consumer empties as they are no part of the taxable amount.										
How to use VAT indication on line level: (either 1. or 2. applies). (Cf. rules 24 and 34).										
1. VAT is due (= NO exemption) :										
- VAT rate in DE 5278 (C243);										
- corresponding amount in following MOA segment (#66).										
Example: TAX+7+VAT+++::6.00'										
2. Exemption from VAT:										
2.1. In case of a CODED reference: DE 5279 = (pick value from EBL001 code list), followed by DE 3055 = "281"										
2.2. In case of a NON CODED reference: DE 5279 = "FTXLN" . (Referring to FTX (#48) segment at line level for textual description.)										
Example: TAX+7+VAT+++BF35::281'										
<u>Which 'articles of the law' to use in case of VAT exemption?</u>										
Any appropriate reference to the article of the law, granting exemption from VAT, is valid, whether it's from a national (e.g. EBL001 code list) or a European Directive.										
However, tax analysts recommend to mention the appropriate article from the <u>European</u> Directive (2006/112/EC), rather than the national Directive.										
For now, an article from the European Directive can only be mentioned in <u>free text</u> (#48). Nevertheless, GS1 and CEN are currently updating a CEN codelist.										
<u>Dependency notes :</u>										
1. DE 3055 : This DE is only used when DE 5279 contains a code from the EBL001 code list .										
2. DE 5278 : This DE is only used when the line item is subject to VAT. (Whereas DE 5279 is applied when there's VAT exemption)										
3. DE 5305 : This DE is only used in case of Reverse Charge . (Cf. KB1 Art. 20, Art. 20bis and Art. 20ter).										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgiu:	Value	Meaning	Type	Length
66	MOA			Monetary amount	2	C				
				(LIN-(TAX-MOA))						
	MOA	C516		Monetary amount		R				
	MOA	C516	5025	Monetary amount type code qualifier		R	125	= Taxable amount	AN	1>3
	MOA	C516	5004	Monetary amount		R	<..>	EANCOM recommends 6 decimal digits.	N	1>35
	MOA	C516	6345	Currency identification code		N			AN	1>3
	MOA	C516	6343	Currency type code qualifier		N			AN	1>3
	MOA	C516	4405	Monetary amount type code qualifier		N			AN	1>3
				<i>This segment is used to specify the taxable amount of the corresponding line item.</i>						
				<u>Dependency note :</u>						
				This segment can only be used if DE 5278 (C243) of the preceding TAX segment (#65) of Segment Group 34 is used.						
				(or to put that in other words: when VAT is due.) (Cf. rule 24).						

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
69	ALC			Allowance or charge	1	C				
SG 39	(LIN-(ALC-PCD/MOA-TAX-MOA))				(30)					
ALC			5463	Allowance or charge code qualifier		D	A = Allowance C = Charge		AN	1>3
ALC	C552			Allowance/charge information		D				
ALC	C552	1230		Allowance or charge identifier		N			AN	1>35
ALC	C552	5189		Allowance or charge identification code		O			AN	1>3
ALC		4471		Settlement means code		O			AN	1>3
ALC		1227		Calculation sequence code		D	<..>		AN	1>3
ALC	C214			Special services identification		D				
ALC	C214	7161		Special service description code		D	<EBL001 = Select a code from the EBL001 code list . CL>		AN	1>3
						D	DI = "One time" discount (offered on a one off basis)			
ALC	C214	1131		Code list identification code		O			AN	1>17
ALC	C214	3055		Code list responsible agency code		D	281 = GS1 Belgium & Luxembourg		AN	1>3
ALC	C214	7160		Special service description		O			AN	1>35
ALC	C214	7160		Special service description		O			AN	1>35
<i>This segment is used to specify any allowances or charges which apply only to the line item being invoiced.</i>										
<u>Dependency note:</u>										
DE 7161: Either mention a code value from the EBL001 code list , or one of the above mentioned EANCOM codes.										
As for the charge "milieubijdrage/côtisation environnementale" (formerly known as BEBAT), see annex "INVOIC examples".										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
. / ..	69	ALC		Allowance or charge	1					
				(LIN-(ALC-PCD/MOA-TAX-MOA))						
Segment notes :										
(Cf. rules 27 and 28)										
- DE 1227: To avoid any misunderstanding, it is Recommended to communicate this value anyway.										
When the basis of all allowances/charges is the initial gross amount, this step takes value "1" for all of them.										
Dependency notes :										
1. DE 1227: This DE may be omitted (stay empty) <u>only</u> when the resulting Amount does <u>not</u> depend of the										
place of this particular allowance/charge in the calculation sequence of all allowances/charges, otherways it is Required !										
2. C214: The use of this composite depends on the value of DE 5463 ('A' or 'C')										
3. DE 3055: Mention 281 when a code from the EBL001 code list is used.										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
73	PCD			Percentage details	1	C				
				(LIN-(ALC-PCD/MOA-TAX-MOA))						
	PCD	C501		Percentage details		R				
	PCD	C501	5245	Percentage type code qualifier		D	1 = Allowance		AN	1>3
						D	2 = Charge			
	PCD	C501	5482	Percentage		R	<..>		N	1>10
	PCD	C501	5249	Percentage basis identification code		O			AN	1>3
	PCD	C501	1131	Code list identification code		O			AN	1>17
	PCD	C501	3055	Code list responsible agency code		O			AN	1>3
	PCD		4405	Status description code		N			AN	1>3
<p><i>This segment is used to specify percentage discounts or charges for the line item being invoiced.</i></p> <p><i>A charge or allowance is either defined as a percentage (#73 PCD) or as a monetary amount (#74 MOA), but never both.</i></p> <p><u>Dependency notes :</u></p> <p>1. Only use this segment to indicate an allowance/charge %. Note: a conditional allowance (%) is to be mentioned in the payment terms section #20 PCD.</p> <p><i>This segment is not used in other cases.</i></p> <p>2. DE 5245: Code value '1' can only be used if DE 5463 of the preceding ALC segment (#69) has code value 'A'. Code value '2' can only be used if DE 5463 of the preceding ALC segment (#69) has code value 'C'.</p>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
74	MOA			Monetary amount	1	C				
				(LIN-(ALC-PCD/MOA-TAX-MOA))						
	MOA	C516		Monetary amount		R				
	MOA	C516	5025	Monetary amount type code qualifier		D	23	= Charge amount	AN	1>3
						D	204	= Allowance amount		
	MOA	C516	5004	Monetary amount		R	<..>	EANCOM recommends 6 decimal digits.	N	1>35
	MOA	C516	6345	Currency identification code		N			AN	1>3
	MOA	C516	6343	Currency type code qualifier		N			AN	1>3
	MOA	C516	4405	Status description code		N			AN	1>3
<i>This segment is used to specify monetary allowances/charges for the line item being invoiced.</i>										
<u>Dependency notes :</u>										
1. This segment can only be used if the preceding ALC segment (#69) of Segment Group 39 is used.										
2. DE 5025: Code value ' 23 ' can only be used if DE 5463 of the preceding ALC segment (#69) has code value ' C '.										
Code value ' 204 ' can only be used if DE 5463 of the preceding ALC segment (#69) has code value ' A '.										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
75	RTE			Rate details	1	C				
				(LIN-(ALC-MOA-RTE-TAX-MOA))						
	RTE	C128		Rate details		R				
	RTE	C128	5419	Rate type code qualifier		R	2	= Charge rate	AN	1>3
	RTE	C128	5420	Unit price basis rate		R	<..>	Monetary value EANCOM recommends 3 decimal digits	N	1>35
	RTE	C128	5284	Unit price basis value		O	<..>		AN	1>3
	RTE	C128	6411	Measurement unit code		N			AN	1>3
	RTE		4405	Status description code		N			AN	1>3
<i>This segment is used to specify rate discounts or charges for the current ALC segment group.</i>										
Only relevant to use this segment in the case of " milieubijdrage/côtisation environnementale " (formerly known as BEBAT).										
Note that it is <i>recommended</i> to mention the tariff but <i>not legally required</i> .										
For more information, check the annex "INVOIC examples".										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
76 TAX Duty/tax/fee details										
(LIN-(ALC-PCD/MOA-TAX-MOA))										
TAX			5283	Duty or tax or fee function code qualifier		R	7	= Tax	AN	1>3
TAX	C241			Duty/tax/fee type		R				
TAX	C241	5153		Duty or tax or fee type name code		R	VAT	= Value added tax	AN	1>3
TAX	C241	1131		Code list identification code		O			AN	1>17
TAX	C241	3055		Code list responsible agency code		O			AN	1>3
TAX	C241	5152		Duty or tax or fee type name		O			AN	1>35
TAX	C533			Duty/tax/fee account detail		N				
TAX	C533	5289		Duty or tax or fee account code		N			AN	1>6
TAX	C533	1131		Code list identification code		N			AN	1>17
TAX	C533	3055		Code list responsible agency code		N			AN	1>3
TAX		5286		Duty or tax or fee assessment basis value		N			AN	1>15
TAX	C243			Duty/tax/fee detail		R				
TAX	C243	5279		Duty or tax or fee rate code		D	<EBL001 CL> FTXLN	<i>In case of VAT exemption, either refer to a coded reference from the EBL001 code list. Or refer to FTX for non-coded references.</i>	AN	1>7
TAX	C243	1131		Code list identification code		O			AN	1>17
TAX	C243	3055		Code list responsible agency code		D	281	= GS1 Belgium & Luxembourg	AN	1>3
TAX	C243	5278		Duty or tax or fee rate		D	<..>	Indicate 2 decimals e.g. "6.00 "	AN	1>17
TAX	C243	5273		Duty or tax or fee rate basis code		O			AN	1>12
TAX	C243	1131		Code list identification code		N			AN	1>17
TAX	C243	3055		Code list responsible agency code		N			AN	1>3
TAX		5305		Duty or tax or fee category code		D	AE	= VAT Reverse Charge	AN	1>3
TAX		3446		Party tax identifier		O			AN	1>20
TAX		1227		Calculation sequence code		N			AN	1>3
<i>This segment is used to identify any taxes or duties which apply to the allowances or charges at LIN level.</i>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgili:	Value	Meaning	Type	Length
. / ..	76	TAX		Duty/tax/fee details	1					
				(LIN-(ALC-PCD/MOA-TAX-MOA))						
How to use VAT indication on an Allowance or a Charge (either 1. or 2. applies) (Cf. rules 27, 28 and 34).										
1. VAT is due (= NO exemption) :										
- VAT rate in DE 5278 (C243);										
- corresponding VAT amount in following MOA segment (#77).										
Example: TAX+7+VAT+++::6.00'										
2. Exemption from VAT :										
2.1. In case of a CODED reference: DE 5279 = (pick value from EBL001 code list), followed by DE 3055 = "281"										
Example: TAX+7+VAT+++BF35::281'										
2.2. In case of a NON CODED reference: DE 5279 = "FTXLN" . (Referring to FTX (#48) segment at line level for textual description.)										
Example: TAX+7+VAT+++FTXLN'										
<u>Which 'articles of the law' to use in case of VAT exemption?</u>										
Any appropriate reference to the article of the law, granting exemption from VAT, is valid, whether it's from a national (e.g. EBL001 code list) or a European Directive.										
However, tax analysts recommend to mention the appropriate article from the <u>European</u> Directive (2006/112/EC), rather than the national Directive.										
For now, an article from the European Directive can only be mentioned in <u>free text</u> (#48). Nevertheless, GS1 and CEN are currently updating a CEN codelist.										
<u>Dependency notes :</u>										
1. This segment can only be used if the preceding ALC segment (#69) of Segment Group 39 is used.										
2. DE 3055 : This DE is only used when DE 5279 contains a code from the EBL001 code list .										
3. DE 5305 : This DE is only used in case of Reverse Charge . (Cf. KB1 Art. 20, Art. 20bis and Art. 20ter).										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
77	MOA			Monetary amount	2	C				
				(LIN-(ALC-PCD/MOA-TAX-MOA))						
	MOA	C516		Monetary amount		R				
	MOA	C516	5025	Monetary amount type code qualifier		D	23	= Charge amount	AN	1>3
						D	204	= Allowance amount		
	MOA	C516	5004	Monetary amount		R	<..>	EANCOM recommends 6 decimal digits.	N	1>35
	MOA	C516	6345	Currency identification code		N			AN	1>3
	MOA	C516	6343	Currency type code qualifier		N			AN	1>3
	MOA	C516	4405	Monetary amount type code qualifier		N			AN	1>3
<i>This segment is used to indicate the taxable amount upon which the VAT rate will be applied.</i>										
<u>Segment notes :</u>										
(Cf. rules 27 and 28)										
<u>Dependency notes :</u>										
1. This segment can only be used if DE 5278 (C243) of the preceding TAX segment (#76) of Segment Group 44 is used. (or to put that in other words: when VAT is due indeed.)										
2. DE 5025: Code value ' 23 ' can only be used if DE 5463 of the preceding ALC segment (#69) has code value ' C '. Code value ' 204 ' can only be used if DE 5463 of the preceding ALC segment (#69) has code value ' A '.										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
81	UNS			Section control	1	M				
	UNS		0081	Section identification	1	R	S	= Detail/summary section separation	A	1
<i>This segment is used to identify the break between the message detail and message trailer sections.</i>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
83 MOA Monetary amount 100 M										
SG 50 (MOA-RFF)										
	MOA	C516		Monetary amount		R				
		C516	5025	Monetary amount type code qualifier		D		9 = Amount payable (=77-113)	AN	1>3
						R		77 = Invoice amount (=79+150)		
						R		79 = Total line items amount		
						D		113 = Prepaid amount		
						D		129 = Total amount subject to payment discount		
						R		150 = Value added tax		
						D		496 = Total returnable packages deposit amount		
	MOA	C516	5004	Monetary amount		R	<..>	EANCOM recommends 4 decimal digits for control values.	N	1>35
	MOA	C516	6345	Currency identification code		O			AN	1>3
	MOA	C516	6343	Currency type code qualifier		O			AN	1>3
	MOA	C516	4405	Monetary amount type code qualifier		N			AN	1>3
<i>This segment is used to detail total monetary values (and prepaid amounts) due for the entire invoice.</i>										
<u>Dependency note:</u>										
DE 5025: mention 9 and 113 in case a prepaid amount is applied.										
DE 5025: mention 129 in case a payment discount (= conditional allowance) is applied.										
DE 5025: mention 496 in case of RTI/assets and/or consumer empties. This is the saldo of "outgoing - incoming" RTI and/or consumer empties.										
<u>Segment note :</u>										
It is worth pointing out that the Belgian VAT Administration does <u>not</u> demand the invoice totals which are detailed here, except for the total VAT amount (MOA+150).										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu	Value	Meaning	Type	Length
84	RFF			Reference	1	C				
				(MOA-RFF)						
	RFF	C506		Reference		R				
	RFF	C506	1153	Reference code qualifier		R	PQ	= Payment reference	AN	1>3
	RFF	C506	1154	Reference identifier		R	<..>		AN	1>70
	RFF	C506	1156	Document line identifier		N			AN	1>6
	RFF	C506	4000	Reference version identifier		N			AN	1>35
	RFF	C506	1060	Revision identifier		N			AN	1>6
<i>This segment is used to specify any references related to the message totals information.</i>										
Only use this segment in case of a prepayment (i.e. when #83 MOA+113 is used).										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
85	DTM			Date/time/period	5	C				
				(MOA-RFF-DTM)						
	DTM	C507		Date/time/period		R				
	DTM	C507	2005	Date or time or period function code qualifier		R	171	= Reference date/time	AN	1>3
	DTM	C507	2380	Date or time or period value		R	<..>		AN	1>35
	DTM	C507	2379	Date or time or period format code		R	102	= CCYYMMDD	AN	1>3
<i>This segment is used to provide any dates related to the references specified in the previous RFF segment (#84).</i>										
Only use this segment in case of a prepayment (i.e. when #83 MOA+113 and #84 RFF+PQ are present). (Cf. rule 17)										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
86 TAX										
				Duty/tax/fee details	1	M				
SG 52 (TAX-MOA)					(10)					
TAX			5283	Duty or tax or fee function code qualifier		R	7	= Tax	AN	1>3
TAX	C241			Duty/tax/fee type		R				
TAX	C241	5153		Duty or tax or fee type name code		R	VAT	= Value added tax	AN	1>3
TAX	C241	1131		Code list identification code		O			AN	1>17
TAX	C241	3055		Code list responsible agency code		O			AN	1>3
TAX	C241	5152		Duty or tax or fee type name		O			AN	1>35
TAX	C533			Duty/tax/fee account detail		N				
TAX	C533	5289		Duty or tax or fee account code		N			AN	1>6
TAX	C533	1131		Code list identification code		N			AN	1>17
TAX	C533	3055		Code list responsible agency code		N			AN	1>3
TAX		5286		Duty or tax or fee assessment basis value		N			AN	1>15
TAX	C243			Duty/tax/fee detail		R				
TAX	C243	5279		Duty or tax or fee rate code		D	<EBL001 CL>		AN	1>7
						D	FTXHD			
						D	FTXLN			
TAX	C243	1131		Code list identification code		O			AN	1>17
TAX	C243	3055		Code list responsible agency code		D	281	= GS1 Belgium & Luxembourg	AN	1>3
TAX	C243	5278		Duty or tax or fee rate		D	<..>	Indicate 2 decimals e.g. "6.00 "	AN	1>17
TAX	C243	5273		Duty or tax or fee rate basis code		O			AN	1>12
TAX	C243	1131		Code list identification code		N			AN	1>17
TAX	C243	3055		Code list responsible agency code		N			AN	1>3
TAX		5305		Duty or tax or fee category code		D	E	= Exempt from tax	AN	1>3
						D	AE	= Reverse charge		
TAX		3446		Party tax identifier		O			AN	1>20
TAX		1227		Calculation sequence code		N			AN	1>3
<i>This segment is used to specify the total taxes (per rate) due on the complete invoice</i>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
. / ..	86	TAX		Duty/tax/fee details	1					
How to use VAT indication on footer level:										
1. VAT is due (= NO exemption) :										
- VAT rate in DE 5278 (C243);										
- corresponding amount in following MOA segment (#87).										
Example: TAX+7+VAT+++:::6.00'										
2. Exemption from VAT:										
2.1 In case all tax exempts on line level are the same and										
2.1.1. a CODED reference has been used; DE 5279 = (code from EBL001 code list), followed by DE 3055 = "281"										
2.1.2. a NON CODED reference has been used; DE 5279 = "FTXLN" and/or "FTXHD"										
(Referring to all FTX (#48) segments at line level for textual description and/or FTX (#6) at header level.)										
2.2 In case multiple (different) tax exempts occur, a general code value can be used; DE 5305 = "E" (exempt from tax)										
Example: TAX+7+VAT++++E'										
<u>Which 'articles of the law' to use in case of VAT exemption?</u>										
Any appropriate reference to the article of the law, granting exemption from VAT, is valid, whether it's from a national (e.g. EBL001 code list) or a European Directive.										
However, tax analysts recommend to mention the appropriate article from the <u>European</u> Directive (2006/112/EC), rather than the national Directive. For now, an article from the European Directive can only be mentioned in <u>free text</u> (#6 and/or #48). Nevertheless, GS1 and CEN are currently updating a CEN codelist.										
<u>Dependency note :</u>										
DE 3055: This DE is only used when DE 5279 contains a code from the EBL001 Code list .										
DE 5305: This DE is only used in case of Reverse Charge . (Cf. KB1 Art. 20, Art. 20bis and Art. 20ter.)										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
87	MOA			Monetary amount			9 M			
				(TAX-MOA)						
	MOA	C516		Monetary amount		R				
	MOA	C516	5025	Monetary amount type code qualifier		R	124 = Tax amount		AN	1>3
						R	04G = Total taxable amount excluding payment discount (GS1 code) (In other words, payment discount is not yet deducted from this amount.)			
	MOA	C516	5004	Monetary amount		R	<..>	EANCOM recommends 4 decimal digits for control values.	N	1>35
	MOA	C516	6345	Currency identification code		O			AN	1>3
	MOA	C516	6343	Currency type code qualifier		N			AN	1>3
	MOA	C516	4405	Monetary amount type code qualifier		N			AN	1>3
<p><i>This segment is used to specify the taxable amount for each tax rate mentioned in the invoice, or to put that in other words, each occurring (#86) TAX segment is presented with its corresponding taxable amount. (Cf. rules 30 and 31.)</i></p>										
<p>This segment can only be used if DE 5278 (C243) of the preceding TAX segment (#86) of Segment Group 52 is used.</p>										
<p>Note: In due time, code 04G shall be replaced by a new EANCOM code (with a more appropriate definition). A change request is in progress.</p>										
<p>Note: In case a payment discount (/conditional allowance) occurs in the invoice, the tax amount will be calculated based on the "total taxable amount of which the payment discount is deducted".</p>										
<p>This amount (former MOA+B10) will not appear in the invoice, this is to avoid the use of national codes.</p>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
88	ALC			Allowance or charge	1	C				
SG 53	(ALC-MOA)				(15)					
ALC			5463	Allowance or charge code qualifier		D		A = Allowance C = Charge	AN	1>3
ALC	C552			Allowance/charge information		O				
ALC	C552	1230		Allowance or charge identifier		O			AN	1>35
ALC	C552	5189		Allowance or charge identification code		O			AN	1>3
ALC		4471		Settlement means code		O			AN	1>3
ALC		1227		Calculation sequence code		N			AN	1>3
ALC	C214			Special services identification		O				
ALC	C214	7161		Special service description code		O	<EBL001 CL>		AN	1>3
ALC	C214	1131		Code list identification code		O			AN	1>17
ALC	C214	3055		Code list responsible agency code		D	281 = GS1 Belgium & Luxembourg		AN	1>3
ALC	C214	7160		Special service description		O			AN	1>35
ALC	C214	7160		Special service description		O			AN	1>35
<i>This segment is used to indicate any special conditions applicable to the allowances or charges at summary level.</i>										
<u>Segment notes :</u>										
It is worth pointing out that the Belgian VAT Administration does <u>not</u> demand the invoice totals for charges/allowances which are detailed here with the combination of the ALC (#88) and MOA segment (#90).										
Mention DE 3055 = 281 when DE 7161 contains a code from the EBL001 code list .										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length		
90	MOA			Monetary amount	2	C						
				(ALC-MOA)								
	MOA	C516		Monetary amount		R						
	MOA	C516	5025	Monetary amount type code qualifier		R	131	= Total charges/allowances	AN	1>3		
	MOA	C516	5004	Monetary amount		R	<..>	EANCOM recommends 4 decimal digits for control values.	N	1>35		
	MOA	C516	6345	Currency identification code		N			AN	1>3		
	MOA	C516	6343	Currency type code qualifier		N			AN	1>3		
	MOA	C516	4405	Monetary amount type code qualifier		N			AN	1>3		
				<i>This segment is used to summarize/repeat all charges (/and allowances) mentioned at header and line level.</i>								

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
91	UNT			Message trailer	1	M				
	UNT		0074	Number of segments in the message		R	<..>		N	1>6
	UNT		0062	Message reference number		R	<..>		AN	1>14
<i>This segment is a mandatory UN/EDIFACT segment. It must always be the last segment in the message.</i>										

Segm.#	Segm.	Compos.	DE	Data Element (DE) Name	MaxUse	Belgilu:	Value	Meaning	Type	Length
	UNZ			Interchange trailer	1	M				
	UNZ		0036	Interchange control count		R	<..>	Number of messages within the interchange	N	1>6
	UNZ		0020	Interchange control reference		R	<..>	Identical to DE 0020 in UNB segment	AN	1>14
<i>This segment is to provide the trailer of an interchange (serves as envelope).</i>										



Belgium & Luxembourg

O2C INVOIC
Annex NL - Mapping rules for KB 1 Art.5

TER INFORMATIE

Koninklijk Besluit nr. 1 met betrekking tot de regeling voor de voldoening van de belasting over de toegevoegde waarde.

KB 1/ART.5

De tekst van KB 1/Art.5 werd vervangen met ingang van 01.01.2013 (Art. 8, KB 19.12.2012, B.S. 31.12.2012, Ed. 1))

Bron: Fisconetplus

§ 1. De factuur **(1)** en het in artikel 2 bedoeld stuk vermelden :

1° de datum waarop ze respectievelijk worden uitgereikt of opgesteld **(2)** en een opeenvolgend nummer, volgens één of meer reeksen, dat deze stukken op eenduidige wijze identificeert, waaronder ze worden ingeschreven in het boek voor uitgaande facturen van de leverancier of de dienstverrichter **(3)**;

2° de naam of de maatschappelijke benaming van de leverancier van de goederen of van de dienstverrichter **(4)**, het adres van zijn administratieve of maatschappelijke zetel **(5)**, en zijn in artikel 50 van het Wetboek bedoeld btw-identificatienummer **(6)**;

2°bis wanneer de schuldenaar de leverancier van de goederen of de dienstverrichter is die niet in België is gevestigd en:

a) hij heeft hier te lande een aansprakelijke vertegenwoordiger laten erkennen overeenkomstig artikel 55, § 1 of § 2, van het Wetboek, de identiteit en het adres van de aansprakelijke vertegenwoordiger **(8)** en de aanduiding van zijn hoedanigheid **(7)**;

b) hij wordt vertegenwoordigd door een vooraf erkende persoon overeenkomstig artikel 55, § 3, van het Wetboek, de identiteit, het adres **(8)** en het btw-identificatienummer toegekend aan die persoon **(9)** en de aanduiding van zijn hoedanigheid **(7)**;

3° de naam of de maatschappelijke benaming, het adres **(11)** en het in artikel 50 van het Wetboek bedoeld btw-identificatienummer **(12)** van de medecontractant **(10)** of, wanneer het in artikel 39bis, eerste lid, 4°, van het Wetboek bedoelde leveringen betreft, de naam of de maatschappelijke benaming, het adres **(11)** en het btw-identificatienummer dat in de lidstaat van bestemming van de goederen aan de belastingplichtige is toegekend **(12)**

3°bis wanneer de schuldenaar de medecontractant is die niet in België is gevestigd en :

a) hij heeft hier te lande een aansprakelijke vertegenwoordiger laten erkennen overeenkomstig artikel 55, § 1 of § 2, van het Wetboek, de identiteit en het adres **(14)** van de aansprakelijke vertegenwoordiger en de aanduiding van zijn hoedanigheid **(13)**;

b) hij wordt vertegenwoordigd door een vooraf erkende persoon overeenkomstig artikel 55, § 3, van het Wetboek, de identiteit, het adres **(14)** en het btw-identificatienummer **(15)** toegekend aan die persoon en de aanduiding van zijn hoedanigheid **(13)**;

4° a) voor de handelingen bedoeld in artikel 21, § 2 van het Wetboek, het nummer waaronder de ontvanger **(10)** voor btw-doeleinden is geïdentificeerd en waaronder hem de dienst werd verstrekt **(12)**;

b) voor de handelingen bedoeld in artikel 39bis, eerste lid, 1°, van het Wetboek, het nummer waaronder de ontvanger **(10)** in een andere lidstaat voor btw-doeleinden is geïdentificeerd **(12)**;

c) in geval van toepassing van het bepaalde in artikel 25ter, § 1, tweede lid, 3°, van het Wetboek, een verwijzing naar de toepassing van die bepaling **(16) of (16')**, het nummer waaronder de belastingplichtige voor btw-doeleinden in een andere lidstaat is geïdentificeerd en waaronder hij de intracommunautaire verwerving en de daarop aansluitende levering van goederen verricht heeft, en het nummer waaronder de bestemming van de levering voor btw-doeleinden is geïdentificeerd overeenkomstig artikel 50 van het Wetboek **(10) (12)**;

5° de datum waarop het belastbaar feit voor de levering van de goederen **(17)** of de dienstverrichting heeft plaatsgevonden **(18)** of de datum van de ontvangst van de prijs of een deel ervan **(19)**, voorzover die datum vastgesteld is en verschilt van de uitreikingsdatum van de factuur;

6° de gegevens die nodig zijn om de handeling te determineren en om het tarief van de belasting vast te stellen, inzonderheid de gebruikelijke benaming van de geleverde goederen **(20)** en van de verstrekte diensten **(20)** en hun hoeveelheid **(21, 22 en indien van toepassing 23)** alsook het voorwerp van de diensten **(20)**;

7° de in artikel 8bis, § 2, van het Wetboek opgesomde gegevens voor de leveringen van vervoermiddelen bedoeld in artikel 8bis, § 1, van het Wetboek, evenals het merk, het model, de cilinderinhoud, de motorsterkte en het chassisnummer in geval van levering van nieuwe of tweedehandse personenauto's of auto's voor dubbel gebruik en, wanneer het gaat om tweedehandse personenauto's en tweedehandse auto's voor dubbel gebruik, de datum van de eerste in verkeersstelling en, voor de werken, het wassen uitgezonderd, verricht aan motorvoertuigen, de vermelding van de nummerplaat van het voertuig; (Niet van toepassing in O2C INVOIC).

8° voor elk tarief of elke vrijstelling, de maatstaf van heffing **(24)**, de eenheidsprijs exclusief belasting **(25) (26)**, evenals de eventuele vooruitbetalingskortingen **(29)**, prijskortingen en -rabatten indien deze niet in de eenheidsprijs zijn begrepen **(27) (28)**;

9° de vermelding van de tarieven van de belasting **(30)** en het totaalbedrag van de te betalen of te herziene belasting **(31)**. Het totaalbedrag van de te betalen of te herziene belasting dient te worden uitgedrukt in de nationale munteenheid van de lidstaat die de toe te passen regels bepaalt voor de uitreiking van de facturen, overeenkomstig artikel 53decies, § 1, van het Wetboek; **(38)**

9°bis "Btw verlegd" in de plaats van de vermelding van de tarieven en van het totaalbedrag van de verschuldigde belasting wanneer de belasting verschuldigd is door de medecontractant; **(32)**

9°ter "Factuur uitgereikt door afnemer", wanneer de medecontractant de factuur uitreikt in naam en voor rekening van de leverancier of de dienstverrichter; **(33)**

10° de vermelding van de betreffende bepaling van de richtlijn of van de overeenkomstige nationale bepaling op grond waarvan de handeling van de belasting is vrijgesteld of enige andere vermelding dat de handeling is vrijgesteld **(34) of (34')**;

10° bis « Bijzondere regeling - reisbureaus », wanneer de bijzondere regeling voor reisbureaus wordt toegepast; (Niet van toepassing in O2C INVOIC)

10° ter « Bijzondere regeling - gebruikte goederen », « Bijzondere regeling - kunstvoorwerpen », « Bijzondere regeling - voorwerpen voor verzamelingen of antiquiteiten », wanneer respectievelijk één van de bijzondere regelingen voor gebruikte goederen, kunstvoorwerpen, voorwerpen voor verzamelingen of antiquiteiten wordt toegepast; (Niet van toepassing in O2C INVOIC)

11° een verwijzing naar het vroeger uitgereikte stuk of stukken indien voor dezelfde handeling meerdere facturen of stukken worden uitgereikt of opgesteld **(35)**. De factuur mag de medecontractant niet debiteren voor een bedrag als belasting waarvoor hij reeds eerder werd gedebiteerd;

12° alle andere vermeldingen die worden voorgeschreven ter uitvoering van het Wetboek van de belasting over de toegevoegde waarde of de ter uitvoering ervan genomen besluiten **(36) of (36')**.

§ 3. Bij een reeks elektronische facturen die aan dezelfde medecontractant worden overgemaakt of ter beschikking worden gesteld, hoeven de voor de verschillende facturen gelijke vermeldingen slechts één keer te worden opgenomen, voor zover voor elke factuur alle informatie toegankelijk is **(37)**.

Richtlijn 2001/115/EG van de Raad van 20 december 2001.

Artikel 2, Par 2, punt b): (38) Op een factuur kunnen bedragen in willekeurig welke munteenheid voorkomen, mits het te betalen btw-bedrag is uitgedrukt in de nationale munteenheid van de lidstaat waar de goederen worden geleverd of de diensten worden verricht en daarbij gebruik wordt gemaakt van het wisselkoersmechanisme bedoeld in artikel 11, onderdeel C, punt 2. vereist is.

Mapping van KB1 – Art 5 in EANCOM® 2002 INVOIC (EAN011)

Rule	Segment	DE	Content	Remark
1	BGM (#2)	1001	380 = Commercial invoice 381 = Credit note – goods and services 383 = Debit note – goods and services 389 = Self-billed invoice	
2	DTM (#3)	2005 2380 2379	454 = Accounting value date Datum Datumformaat	
3	BGM (#2)	1004	Document identifier	
4	NAD (#9)	3035 C080	SU = Supplier Naam of maatschappelijke benaming	
5	NAD (#9)	C059 3164 3251 3207	Straatnaam, nummer Stad/gemeente Postcode Land	
6	RFF (#11)	1153 1154	VA = VAT registration number btw-identificatienummer	
7	NAD (#9)	3035	SR = Supplier's agent/representative	
8	NAD (#9)	C080 C059 3164 3251 3207	Naam of maatschappelijke benaming Straatnaam, nummer Stad/gemeente Postcode Land	
9	RFF (#11)	1153 1154	VA = VAT registration number btw-identificatienummer	
10	NAD (#9)	3035	BY = Buyer	

11	NAD (#9)	C080 C059 3164 3251 3207	Naam of maatschappelijke benaming Straatnaam, nummer Stad/gemeente Postcode Land	
12	RFF (#11)	1153 1154	VA = VAT registration number btw-identificatienummer	
13	NAD (#9)	3035	AB = Buyer's agent/representative	
14	NAD (#9)	C080 C059 3164 3251 3207	Naam of maatschappelijke benaming Straatnaam, nummer Stad/gemeente Postcode Land	
15	RFF (#11)	1153 1154	VA = VAT registration number btw -identificatienummer	
16	TAX (#36) TAX (#65) TAX (#76) TAX (#86)	5283 C241 5153 C243 5279 3055	Indien de vermelding in codevorm kan worden weergegeven: 7 = Tax VAT, Value added tax Gecodeerde verwijzing naar wetsartikel (bvb uit EBL001 codelijst) Code list responsible agency code 281 = GS1 Belgium & Luxembourg (indien EBL001 codelijst)	

16'	TAX (#36) TAX (#65) TAX (#76) TAX (#86) FTX (#6) FTX (#48)	5283 C241 5153 C243 5279 4451 C108 4440 3453	Indien er geen code bestaat voor de vermelding: 7 = Tax VAT, Value added tax Verwijzing naar FTX segment (FTXHD of FTXLN) TXD = Tax declaration Text literal Volledig uitgeschreven vermelding Taal	Code 'FTXHD' verwijst naar (#6) FTX op headerniveau. Code 'FTXLN' verwijst naar (#48) FTX op artikelniveau.
17	DTM (#3) DTM (#45)	2005 2380 2379	35 = Delivery date/time actual Datum Datumformaat	
18	DTM (#3) DTM (#45)	2005 2380 2379	1 = Service completion date/time actual Datum Datumformaat	
19	DTM (#85)	2005 2380 2379	171 = Reference date/time Datum Datumformaat	"Payment reference" wordt aangeduid in #84 RFF+PQ.
20	IMD (#41)	7077 7009 3055 7008 3453	F = Free form IN = Invoicing unit (GS1 Code) 9 = GS1 Omschrijving in vrije tekst van de aard van het goed of de dienst. Taal	
21	QTY (#43)	6063 6063 6060 6411	Indien INVOIC is gebaseerd op RECADV: 194 = Received and accepted quantity / Indien INVOIC is gebaseerd op DESADV: 46 = Delivered quantity hoeveelheid 'Measurement unit code' indien van toepassing.	Vb. 10 stuks geaccepteerd door ontvangende partij Vb. 10 stuks geleverd aan prijs A

22	QTY (#43)	6063 6060 6411	47 = Invoiced quantity hoeveelheid 'Measurement unit code' indien van toepassing.	Vb. 8 stuks gefactureerd aan prijs A
23	QTY (#43)	6063 6060 6411	192 = Free goods quantity hoeveelheid 'Measurement unit code' indien van toepassing.	Vb. Daarbovenop zijn er 2 stuks gratis
24	TAX (#65) MOA (#66)	5283 C241 5153 5278 C516 5025 5004	7 = Tax VAT, Value added tax Tarief 125 = Taxable amount De maatstaf van heffing	Ofwel de btw voet in DE 5278, ofwel (cf. 36) de vrijstelling van btw in DE 5279 in codevorm (cf. EBL001 codelijst) of in tekstvorm in FTX (cf. 36') indien er geen code bestaat.
25	PRI (#54)	5125 5118	AAA = Calculation net De prijs	Kortingen en toeslagen kunnen ter informatie meegedeeld worden.
26	PRI (#54)	5125 5118	AAB = Calculation gross De prijs	Kortingen en toeslagen die niet in de eenheidsprijs vervat zijn moeten expliciet meegedeeld worden

27	ALC (#31) ALC (#69) TAX (#36) TAX (#76) MOA (#37) MOA (#77)	5463 C214 7161 5283 C241 5153 C243 5279 3055 5278 C516 5025 5004	A = Allowance Vermelding van het soort korting 7 = Tax VAT, Value added tax Gecodeerde verwijzing naar wetsartikel voor vrijstelling van btw-heffing Code list responsible agency code 281 = GS1 Belgium & Luxembourg Tarief 204 = Allowance amount kortingsbedrag	Tarief : 5278 Vrijstelling van heffing : 5279 – 3055 (Cf. 36/36')
28	ALC (#31) ALC (#69) TAX (#36) TAX (#76) MOA (#37) MOA (#77)	5463 C214 7161 5283 C241 5153 C243 5279 3055 5278 C516 5025 5004	C = Charge Vermelding van het soort toeslag 7 = Tax VAT, Value added tax Gecodeerde verwijzing naar wetsartikel voor vrijstelling van btw-heffing Code list responsible agency code 281 = GS1 Belgium & Luxembourg Tarief 23 = Charge amount toeslagbedrag	Tarief : 5278 Vrijstelling van heffing : 5279 – 3055 (Cf. 36/36')

29	ALC (#31)	7161 3055	015 = Prepayment allowance (GS1 Belgilux Code) Code list responsible agency code 281 = GS1 Belgium & Luxembourg	015 = Prepayment allowance (Code uit EBL001 codelijst) Allowance for payment in advance of delivery. Kortingen die werden overeengekomen in het verkoopcontract in geval van betaling vóór de levering.
30	TAX (#86)	5283 C241 5153 5278	7 = Tax VAT, Value added tax Tarief	Ofwel de btw voet in DE 5278, ofwel (cf. 36) de vrijstelling van btw in DE 5279 in codevorm (cf. EBL001 codelijst) of in tekstvorm in FTX (cf. 36')indien er geen code bestaat.
31	MOA (#87)	C516 5025 5004	124 = Belasting De belasting	
32	TAX (#36) TAX (#65) TAX (#76) TAX (#86)	5283 C241 5153 5305	7 = Tax VAT, Value added tax AE = Reverse charge	
33	BGM (#2)	1001	389 = Self-billed invoice	
34	TAX (#36) TAX (#65) TAX (#76) TAX (#86)	5283 C241 5153 C243 5279 3055	Indien de vrijstelling in codevorm kan worden weergegeven: 7 = Tax VAT, Value added tax Gecodeerde verwijzing naar wetsartikel voor vrijstelling van btw-heffing (bvb code uit EBL001 codelijst) Code list responsible agency code 281 = GS1 Belgium & Luxembourg	

34'	TAX (#36) TAX (#65) TAX (#76) TAX (#86) FTX (#6) FTX (#48)	5283 C241 5153 C243 5279 4451 C108 4440 3453	Indien er geen code bestaat voor de verwijzing naar een wetsartikel: 7 = Tax VAT, Value added tax Verwijzing naar FTX segment (FTXHD of FTXLN) TXD = Tax declaration Text literal Volledig uitgeschreven wetsartikel Taal	Code 'FTXHD' verwijst naar (#6) FTX op headerniveau. Code 'FTXLN' verwijst naar (#48) FTX op artikelniveau.
35	RFF (#7) DTM (#8)	1153 1154 2005 2380 2379	Oorspronkelijke factuur Referentienummer 171= Reference date/time Datum Datumformaat	Codes voor 1153: IV = Invoice number CD = Credit note number DL = Debit note number
36	TAX (#36) TAX (#65) TAX (#76) TAX (#86)	5283 C241 5153 C243 5279 3055	Indien de vermelding in codevorm kan worden weergegeven: 7 = Tax VAT, Value added tax Gecodeerde verwijzing naar wetsartikel Code list responsible agency code 281 = GS1 Belgium & Luxembourg	



Belgium & Luxembourg

O2C INVOIC
Annex FR - Mapping rules for AR 1 Art.5

POUR INFO

Arrêté royal n° 1 relatif aux mesures tendant à assurer le paiement de la taxe sur la valeur ajoutée.

AR 1/Art. 5 du 01.01.2013. (Art. 4, AR 19.12.2012) M.B. 31.12.2012

Source : Fisconetplus

§ 1er. La facture **(1)** et le document visé à l'article 2 portent les mentions suivantes :

1° la date à laquelle ils sont respectivement émis ou établi **(2)** et un numéro séquentiel, basé sur une ou plusieurs séries qui identifie ces documents de façon unique, sous lequel ils sont inscrits au facturier de sortie du fournisseur ou du prestataire de services **(3)**;

2° le nom ou la dénomination sociale du fournisseur de biens ou du prestataire de services **(4)**, l'adresse de son siège administratif ou social **(5)** et son numéro d'identification à la taxe sur la valeur ajoutée visé à l'article 50 du Code **(6)**;

2°bis lorsque le redevable est le fournisseur de biens ou le prestataire de services qui n'est pas établi en Belgique et que:

a) il a fait agréer un représentant responsable dans le pays conformément à l'article 55, § 1er ou § 2, du Code, l'identité et l'adresse de ce représentant responsable **(8)** et l'indication de sa qualité **(7)**;

b) il est représenté par une personne préalablement agréée conformément à l'article 55, § 3, du Code, l'identité, l'adresse **(8)** et le numéro d'identification à la taxe sur la valeur ajoutée attribué à cette personne **(9)** et l'indication de sa qualité **(7)**;

3° le nom ou la dénomination sociale, l'adresse **(11)** et le numéro d'identification à la taxe sur la valeur ajoutée visé à l'article 50 **(12)**, du Code, du cocontractant **(10)** ou, en cas de livraisons visées à l'article 39bis, alinéa 1^{er}, 4^o, du Code, le nom ou la dénomination sociale, l'adresse **(11)** et le numéro d'identification à la taxe sur la valeur ajoutée, attribué à l'assujetti dans l'Etat membre de destination des biens **(12)**

3°bis lorsque le redevable est le cocontractant qui n'est pas établi en Belgique et que :

a) il a fait agréer un représentant responsable dans le pays conformément à l'article 55, § 1er ou § 2, du Code, l'identité et l'adresse **(14)** de ce représentant responsable et l'indication de sa qualité **(13)**;

b) il est représenté par une personne préalablement agréée conformément à l'article 55, § 3, du Code, l'identité, l'adresse **(14)** et le numéro d'identification à la taxe sur la valeur ajoutée **(15)** attribué à cette personne et l'indication de sa qualité **(13)**;

4° a) pour les opérations visées à l'article 21, § 2, du Code, le numéro par lequel le preneur **(10)** est identifié à la taxe sur la valeur ajoutée et sous lequel le service lui a été rendu **(12)**;

b) pour les opérations visées à l'article 39bis, alinéa 1er, 1°, du Code, le numéro par lequel l'acquéreur **(10)** est identifié à la taxe sur la valeur ajoutée dans un autre Etat membre **(12)**;

c) en cas d'application de la disposition prévue à l'article 25ter, § 1er, alinéa 2, 3°, du Code, une référence à l'application de cette disposition **(16) ou (16')**, le numéro par lequel l'assujetti est identifié à la taxe sur la valeur ajoutée dans un autre Etat membre et sous lequel il a effectué l'acquisition intracommunautaire et la livraison subséquente des biens, et le numéro par lequel le destinataire de la livraison est identifié à la taxe sur la valeur ajoutée, conformément à l'article 50 du Code **(10) (12)**;

5° la date à laquelle intervient le fait générateur de la livraison de biens **(17)** ou de la prestation de services **(18)** ou la date de l'encaissement de tout ou partie du prix **(19)**, dans la mesure où une telle date est déterminée et différente de la date de l'émission de la facture ;

6° les éléments nécessaires pour déterminer l'opération et le taux de la taxe, notamment la dénomination usuelle des biens livrés **(20)** et des services fournis **(20)** et leur quantité **(21, 22 et si applicable 23)** ainsi que l'objet des services **(20)**;

7° les données énumérées à l'article 8bis, § 2, du Code pour les livraisons de moyens de transport visés à l'article 8bis, § 1er, du Code, ainsi que la marque, le modèle, la cylindrée, la puissance du moteur et le numéro de châssis pour la livraison de voitures ou de voitures mixtes, neuves ou d'occasion, et la date de la première mise en circulation pour les voitures d'occasion et les voitures mixtes d'occasion et, pour les travaux autres que le lavage, relatifs à des véhicules à moteur, l'indication du numéro de la plaque minéralogique du véhicule **(Non applicable dans l'O2C INVOIC)**;

8° pour chaque taux ou exemption, la base d'imposition **(24)**, le prix unitaire hors taxe **(25) (26)**, ainsi que les escomptes **(29)**, rabais ou ristournes éventuels s'ils ne sont pas compris dans le prix unitaire **(27) (28)**;

9° l'indication des taux de la taxe **(30)** et le montant total des taxes à payer ou à régulariser **(31)**. Le montant total des taxes à payer ou à régulariser doit être exprimé dans la monnaie nationale de l'Etat membre qui détermine les règles applicables à l'émission des factures conformément à l'article 53decies, § 1er, du Code **(38)**;

9°bis (abrogé); la mention "Autoliquidation" en lieu et place de l'indication des taux et du montant total des taxes dues lorsque la taxe est due par le cocontractant **(32)**;

9°ter la mention "Autofacturation" lorsque le cocontractant émet la facture au nom et pour le compte du fournisseur ou du prestataire **(33)**;

10° l'indication de la disposition pertinente de la directive ou de la disposition nationale correspondante en vertu de laquelle l'opération est exonérée de la taxe ou toute autre mention indiquant que l'opération est exonérée **(34) ou (34')**;

10°bis en cas d'application du régime particulier des agences de voyages, la mention "Régime particulier - Agences de voyages" **(Non applicable dans l'O2C INVOIC)**;

10°ter en cas d'application du régime particulier applicable dans le domaine des biens d'occasion, des objets d'art, de collection ou d'antiquité, respectivement la mention "Régime particulier – Biens d'occasion", "Régime particulier – Objets d'art" ou "Régime particulier – Objets de collection et d'antiquité" **(Non applicable dans l'O2C INVOIC)**;

11° une référence à la pièce ou aux pièces antérieures, lorsque plusieurs factures ou documents sont émis ou établis pour la même opération **(35)**. La facture ne peut débiter le cocontractant, à titre de taxe, d'un montant dont il a été débité antérieurement;

12° toutes autres mentions prescrites en exécution du Code de la taxe sur la valeur ajoutée ou des arrêtés pris pour son exécution **(36) ou (36')**.

§ 3. Dans le cas de lots comprenant plusieurs factures électroniques transmises au même cocontractant ou mises à sa

disposition, les mentions communes aux différentes factures peuvent être reprises une seule fois dans la mesure où, pour chaque facture, la totalité de l'information est accessible **(37)**.

Directive 2001/115/CE du Conseil du 20 décembre 2001

Article 2, Par 2, point b)

(38) Les montants figurant sur la facture peuvent être exprimés dans toute monnaie, pour autant que le montant de taxe à payer soit exprimé dans la monnaie nationale de l'État membre où se situe le lieu de la livraison de biens ou de la prestation de services en utilisant le mécanisme de conversion prévu à l'article 11, C (2).

Mapping de l'AR1 – Art 5 dans EANCOM® 2002 INVOIC (EAN011)

Rule	Segment	DE	Content	Remark
1	BGM (#2)	1001	380 = Commercial invoice 381 = Credit note – goods and services 383 = Debit note – goods and services 389 = Self-billed invoice	
2	DTM (#3)	2005 2380 2379	454 = Accounting value date Date Format de date	
3	BGM (#2)	1004	Document identifier	
4	NAD (#9)	3035 C080	SU = Supplier Nom ou raison sociale	
5	NAD (#9)	C059 3164 3251 3207	Nom de rue, numéro Ville/commune Code postal Pays	
6	RFF (#11)	1153 1154	VA = VAT registration number Numéro d'identification TVA	
7	NAD (#9)	3035	SR = Supplier's agent/representative	
8	NAD (#9)	C080 C059 3164 3251 3207	Nom ou raison sociale Nom de rue, numéro Ville/commune Code postal Pays	
9	RFF (#11)	1153 1154	VA = VAT registration number Numéro d'identification TVA	
10	NAD (#9)	3035	BY = Buyer	
11	NAD (#9)	C080 C059 3164 3251 3207	Nom ou raison sociale Nom de rue, numéro Ville/commune Code postal Pays	

12	RFF (#11)	1153 1154	VA = VAT registration number Numéro d'identification TVA	
13	NAD (#9)	3035	AB = Buyer's agent/representative	
14	NAD (#9)	C080 C059 3164 3251 3207	Nom ou raison sociale Nom de rue, numéro Ville/commune Code postal Pays	
15	RFF (#11)	1153 1154	VA = VAT registration number Numéro d'identification TVA	
16	TAX (#36) TAX (#65) TAX (#76) TAX (#86)	5283 C241 5153 C243 5279 3055	Si la référence existe en format "code": 7 = Tax VAT, Value added tax Code référant à l'article du code TVA. (p.ex. du EBL001 codelist) Code list responsible agency code 281 = GS1 Belgium & Luxembourg (à mentionner s'il s'agit d'un code du EBL001 codelist)	
16'	TAX (#36) TAX (#65) TAX (#76) TAX (#86) FTX (#6) FTX (#48)	5283 C241 5153 C243 5279 4451 C108 4440 3453	S'il n'existe pas de code pour référer à un article de loi : 7 = Tax VAT, Value added tax Référence au segment FTX (FTXHD ou FTXLN) TXD = Tax declaration Format texte Article écrit Langue	Code 'FTXHD' est utilisé pour référer à FTX(#6, niveau entête). Code 'FTXLN' est utilisé pour référer à FTX(#46, niveau de l'article)

17	DTM (#3) DTM (#45)	2005 2380 2379	35 = Delivery date/time actual Date Format de date	
18	DTM (#3) DTM (#45)	2005 2380 2379	1 = Service completion date/time actual Date Format de date	
19	DTM (#85)	2005 2380 2379	171 = Reference date/time Date Format de date	"Payment reference" est indiqué dans segment (#84) RFF+PQ.
20	IMD (#41)	7077 7009 3055 7008 3453	F = Free form IN = Invoicing unit (GS1 Code) 9 = GS1 Description textuelle libre du type de bien ou du service. Langue	
21	QTY (#43)	6063 6063 6060 6411	Si le RECADV est à la base de la facture 194 = Received and accepted quantity / Si le DESADV est à la base de la facture 46 = Delivered quantity quantité 'Measurement unit code' si d'application.	Ex. 10 pièces acceptées par réceptioniste Ex. 8 pièces livrées
22	QTY (#43)	6063 6060 6411	47 = Invoiced quantity quantité 'Measurement unit code' si d'application.	Ex. 8 pièces facturées au prix A
23	QTY (#43)	6063 6060 6411	192 = Free goods quantity quantité 'Measurement unit code' si d'application..	Ex. 10 pièces livrées dont 8 facturées au prix A et 2 pièces gratuites

24	TAX (#65) MOA (#66)	5283 C241 5153 5278 C516 5025 5004	7 = Tax VAT, Value added tax Tarif 125 = Taxable amount L'échelle de mesure de l'imposition. Unité monétaire de l'échelle de mesure de l'imposition	Ou bien mention du tarif en DE 5278, Ou bien mention de l'exemption de taxe en format codée en DE 5297 (cf. 36) ou en texte dans le segment FTX (cf. 36')
25	PRI (#54)	5125 5118	AAA = Calculation net Le prix	Les réductions et charges peuvent être communiquées à titre d'information.
26	PRI (#54)	5125 5118	AAB = Calculation gross Le prix	Les réductions et charges non comprises dans le prix par unité doivent être communiquées de manière explicite
27	ALC (#31) ALC (#69) TAX (#36) TAX (#76) MOA (#37) MOA (#77)	5463 C214 7161 5283 C241 5153 C243 5279 3055 5278 C516 5025 5004 6345	A = Allowance Mention du type de rabais 7 = Tax VAT, Value added tax Référence codée à l'article de loi pour la dérogation de l'imposition TVA Code list responsible agency code 281 = GS1 Belgium & Luxembourg Tarif 204 = Allowance amount Montant de la réduction Unité monétaire du montant de réduction.	Tarif : 5278 Dérogation d'imposition : 5279 - 3055 (cf. 36/36')

28	ALC (#31) ALC (#69) TAX (#36) TAX (#76) MOA (#37) MOA (#77)	5463 C214 7161 5283 C241 5153 C243 5279 3055 5278 C516 5025 5004 6345	C = Charge Mention du type de charge supplémentaire 7 = Tax VAT, Value added tax Référence codée à l'article de loi pour la dérogation de l'imposition TVA Code list responsible agency code 281 = GS1 Belgium & Luxembourg Tarif 23 = Charge amount Montant de la charge supplémentaire Unité monétaire du montant de charge supplémentaire.	Tarif : 5278 Dérogation d'imposition : 5279 – 3055 (cf. 36/36')
29	ALC (#31)	7161 3055	015 = Prepayment allowance (GS1 Belgilux Code) Code list responsible agency code 281 = GS1 Belgium & Luxembourg	015 = Prepayment allowance (Cf. EBL001 codelist) Allowance for payment in advance of delivery. Réduction pour paiement préalable à la livraison.
30	TAX (#86)	5283 C241 5153 5278	7 = Tax VAT, Value added tax Tarif	Ou bien mention du tarif en DE 5278, Ou bien mention de l'exemption de taxe en format codée en DE 5297 (cf. 36) ou en texte dans le segment FTX (cf. 36')
31	MOA (#87)	C516 5025 5004	124 = Value added tax Montant de la taxe redevable.	

32	TAX (#36) TAX (#65) TAX (#76) TAX (#86)	5283 C241 5153 5305	7 = Tax VAT, Value added tax AE	
33	BGM (#2)	1001	389 = Self-billed invoice	
34	TAX (#36) TAX (#65) TAX (#76) TAX (#86)	5283 C241 5153 C243 5279 3055	Si la référence existe en format "code": 7 = Tax VAT, Value added tax Code référant à l'article du code TVA. (p.ex. du EBL001 codelist) Code list responsible agency code 281 = GS1 Belgium & Luxembourg (à mentionner s'il s'agit d'un code du EBL001 codelist)	
34'	TAX (#36) TAX (#65) TAX (#76) TAX (#86) FTX (#6) FTX (#48)	5283 C241 5153 C243 5279 4451 C108 4440 3453	S'il n'existe pas de code pour référer à un article de loi : 7 = Tax VAT, Value added tax Référence au segment FTX (FTXHD ou FTXLN) TXD = Tax declaration Format texte Article écrit Langue	Code 'FTXHD' est utilisé pour référer à FTX(#6, niveau entête). Code 'FTXLN' est utilisé pour référer à FTX(#46, niveau de l'article)

35	RFF (#7) DTM (#8)	1153 1154 2005 2380 2379	Facture d'origine Numéro de référence 171= Reference date/time Date Format de date	Codes pour 1153: IV = Invoice number CD = Credit note number DL = Debit note number
36	TAX (#36) TAX (#65) TAX (#76) TAX (#86)	5283 C241 5153 C243 5279 3055	Si la référence existe en format "code": 7 = Tax VAT, Value added tax Code référant à l'article du code TVA. (p.ex. du EBL001 codelist) Code list responsible agency code 281 = GS1 Belgium & Luxembourg (à mentionner s'il s'agit d'un code du EBL001 codelist)	
36'	TAX (#36) TAX (#65) TAX (#76) TAX (#86) FTX (#6) FTX (#48)	5283 C241 5153 C243 5279 4451 C108 4440 3453	S'il n'existe pas de code pour référer à un article de loi : 7 = Tax VAT, Value added tax Référence au segment FTX (FTXHD ou FTXLN) TXD = Tax declaration Format texte Article écrit Langue	Code 'FTXHD' est utilisé pour référer à FTX(#6, niveau entête). Code 'FTXLN' est utilisé pour référer à FTX(#46, niveau de l'article)



Belgium & Luxembourg

O2C INVOIC
Annex NL – EBL001 code list

Log der wijzigingen:

Versie	Wijzigingen
V01 (1 jan 2014)	- Release harmonized INVOIC documentation
V02 (1 jul 2015)	- BF 149 added
V03 (30 juni 2016)	- 043 added

De EBL001 codelijst bevat **nationale** codes om te vermelden in de O2C INVOIC (voor de gevallen waarvoor geen officiële code bestaat in GS1 EANCOM 2002 / ISO / CEN...).

Te gebruiken in DE 5279: codes die verwijzen naar de artikels van de Belgische BTW richtlijn voor vrijstelling van BTW.
Te gebruiken in DE 7161: codes die verwijzen naar bepaalde taksen/kosten/kortingen die van toepassing zijn in België/Luxemburg.

1. **DE 5279** (TAX-segment)

DE 5279		
Duty/tax/fee rate identification		
Code	Quid?	Omschrijving
FTXLN	Omschrijving in vrije tekst op lijnniveau	De vermelding in vrije tekst op <u>lijnniveau</u> van de betreffende bepaling van de richtlijn of van de overeenkomstige nationale bepaling krachtens dewelke de handeling van de belasting is vrijgesteld of krachtens dewelke de belasting niet in rekening wordt gebracht, of een gelijkwaardige vermelding.
FTXHD	Omschrijving in vrije tekst op kopniveau	De vermelding in vrije tekst op <u>kopniveau</u> van de betreffende bepaling van de richtlijn of van de overeenkomstige nationale bepaling krachtens dewelke de handeling van de belasting is vrijgesteld of krachtens dewelke de belasting niet in rekening wordt gebracht, of een gelijkwaardige vermelding.
BF01	Plaats van levering buiten België	Levering van goederen gelegen buiten België. art. 14. § 1, van het WBTW
BF02	Aanvang vervoer buiten België	Levering van goederen gelegen buiten België. art. 14, § 2, 1° van het WBTW
BF03	Installatie/montage buiten België	Levering van goederen gelegen buiten België. art. 14, § 3, van het WBTW
BF04	Vertrek passagiersvervoer buiten België	Levering van goederen gelegen buiten België. art. 14. § 4, van het WBTW
BF05	Invoer in andere Lidstaat	Levering van goederen gelegen buiten België. art. 14, § 2, 2° van het WBTW
BF06	Verkoop op afstand vanuit België	Levering van goederen gelegen buiten België. art. 15, § 2, van het WBTW
BF07		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 2 van het WBTW
BF08		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 1° van het WBTW

DE 5279		Duty/tax/fee rate identification
Code	Quid?	Omschrijving
BF09		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 2°, a) van het WBTW
BF10		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 2°, b) van het WBTW
BF11		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 3° van het WBTW
BF12		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 3°bis, a) van het WBTW
BF13		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 3°bis b) van het WBTW
BF14		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 3°ter, a) van het WBTW
BF15		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 3°ter, b) van het WBTW
BF16		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 4°, a) van het WBTW
BF17		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 4°, b) van het WBTW
BF18		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 4°, c) van het WBTW
BF19		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 4°bis van het WBTW
BF20		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 4°ter a) van het WBTW
BF21		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 4°ter b) van het WBTW
BF22		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 6°, a) van het WBTW

DE 5279		Duty/tax/fee rate identification
Code	Quid?	Omschrijving
BF23		Dienstverrichting niet onderworpen aan Belgische BTW art. 21, § 3, 6°, b van het WBTW
BF24		Dienstverrichting niet onderworpen aan Belgische BTW art. 21, § 3, 7°, a) van het WBTW
BF25		Dienstverrichting niet onderworpen aan Belgische BTW art. 21, § 3, 7°, b) van het WBTW
BF26		Dienstverrichting niet onderworpen aan Belgische BTW art. 21, § 3, 7°, c) van het WBTW
BF27		Dienstverrichting niet onderworpen aan Belgische BTW art. 21, § 3, 7°, d) van het WBTW
BF28		Dienstverrichting niet onderworpen aan Belgische BTW art. 21, § 3, 7°, e) van het WBTW
BF29		Dienstverrichting niet onderworpen aan Belgische BTW art. 21, § 3, 7°, f) van het WBTW
BF30		Dienstverrichting niet onderworpen aan Belgische BTW art. 21, § 3, 7°, h) van het WBTW
BF31		Dienstverrichting niet onderworpen aan Belgische BTW art. 21, § 3, 7°, l) van het WBTW
BF32		Dienstverrichting niet onderworpen aan Belgische BTW art. 21, § 3, 7°, g) van het WBTW
BF33		Dienstverrichting niet onderworpen aan Belgische BTW art. 21, § 3, 8°, a van het WBTW
BF34		Dienstverrichting niet onderworpen aan Belgische BTW art. 21, § 3, 8°, b van het WBTW
BF35	Uitvoer vanuit België met vervoer door de verkoper	Vrijstelling van BTW art. 39, § 1, 1° van het WBTW
BF36	Uitvoer vanuit België met vervoer door de koper die niet in België gevestigd is	Vrijstelling van BTW art. 39, § 1, 2° van het WBTW

DE 5279		
Duty/tax/fee rate identification		
Code	Quid?	Omschrijving
BF37	Diensten in België gekoppeld aan goederen die worden uitgevoerd vanuit België met vervoer door de verkoper of de koper die niet in België gevestigd is	Vrijstelling van BTW art. 39, § 1, 3° van het WBTW
BF38	Uitvoer vanuit België in persoonlijke bagage reizigers	Vrijstelling van BTW art. 39, § 1, 4° van het WBTW
BF39	Levering met plaatsing onder douanetoezicht met het oog op de uitvoer	Vrijstelling van BTW art. 39, § 2, 1° van het WBTW
BF40	Diensten in België gekoppeld aan goederen onder douanetoezicht met het oog op de uitvoer	Vrijstelling van BTW art. 39, § 2, 2° van het WBTW
BF41	Voorschotten inzake leveringen met uitvoer	Opschorting van de verschuldigheid van de BTW – K.B. nr. 18, art. 1
BF42	Intracommunautaire leveringen vanuit België naar een andere Lidstaat naar een belastingplichtige die moet verwerven	Vrijstelling van BTW art. 39bis, eerste lid, 1° van het WBTW
BF43	Overbrengingen vanuit België naar een andere Lidstaat	Vrijstelling van BTW art. 39bis, eerste lid, 4° van het WBTW
BF43bis	Levering van goederen met plaatsing onder de regeling BTW-entrepot in België	Regeling BTW-entrepot – Artikel 39quater WBTW – BTW opeisbaar in hoofde van de medecontractant – Artikel 51, § 2, 3° WBTW
BF44	Levering van goederen geplaatst onder de regeling BTW-entrepot in België met handhaving van de regeling	Levering met handhaving van de regeling BTW-entrepot – Art. 39quater, § 1, 2° WBTW. BTW opeisbaar in hoofde van de medecontractant – Art. 51, § 2, 3° WBTW
BF45	Diensten in België gekoppeld aan goederen voor hun opslag in BTW-entrepot in België	Regeling BTW-entrepot – Art. 39quater WBTW. BTW opeisbaar in hoogte van de medecontractant – Art. 51, § 2, 3° WBTW
BF45bis	Diensten in België gekoppeld aan goederen tijdens hun opslag in BTW-entrepot in België	Diensten aan goederen onder de regeling BTW-entrepot – Art. 39quater, §1, 3° WBTW. BTW opeisbaar in hoogte van de medecontractant – Art. 51, § 2, 3° WBTW
BF46	Zeevervoer/internationaal luchtvervoer over Belgisch grondgebied	Vrijstelling van BTW art. 41, § 1, 1° van het WBTW
BF47	Diensten in België die betrekking hebben op de invoer van goederen	Vrijstelling van BTW art. 41, § 1, 2° van het WBTW

DE 5279		
Duty/tax/fee rate identification		
Code	Quid?	Omschrijving
BF48	Diensten in België die rechtstreeks verband houden met de uitvoer van goederen	Vrijstelling van BTW art. 41, § 1, 3° van het WBTW
BF49	Diensten in België die rechtstreeks verband houden met goederen onder douanetoezicht	Vrijstelling van BTW art. 41, § 1, 4° van het WBTW
BF50		
BF51		
BF52		
BF52bis	Diensten in België die rechtstreeks verband houden met handelingen vrijgesteld op grond van artikel 39, §2, 1°	Vrijstelling van BTW art. 41, § 1, 5° van het WBTW
BF53	Intracommunautaire vervoer naar of vanaf Azoren en Madeira	Vrijstelling van BTW art. 41, § 1, 6° van het WBTW
BF54	Diensten in België gepresteerd door makelaars en lasthebbers die tussenkomen bij handelingen buiten de EU of vrijgesteld wegens uitvoer uit de Europese Unie	Vrijstelling van BTW art. 41, § 2 van het WBTW
BF55	Levering zeeschepen	Vrijstelling van BTW art. 42, § 1, 1°, a van het WBTW
BF56	Levering reddingsboten	Vrijstelling van BTW art. 42, § 1, 1°, b van het WBTW
BF57	Oorlogsschepen	Vrijstelling van BTW art. 42, § 1, 1°, c van het WBTW
BF58	Binnenschepen voor commerciële vaart	Vrijstelling van BTW art. 42, § 1, 1°, d van het WBTW
BF59	Levering aan bouwers/eigenaars/gebruikers vaartuigen	Vrijstelling van BTW art. 42, § 1, 2° van het WBTW
BF60	Diensten in België gekoppeld aan bouw/verbouwing/herstelling/onderhoud/verhuur/bevrachting vaartuigen	Vrijstelling van BTW art. 42, § 1, 3° van het WBTW
BF61	Bevoorrading zeeschepen, reddingsboten en oorlogsschepen	Vrijstelling van BTW art. 42, § 1, 4° van het WBTW
BF62	Diensten in België voor de behoeften van vaartuigen die niet bedoeld zijn onder BF60	Vrijstelling van BTW art. 42, § 1, 5° van het WBTW
BF63	Levering luchtvaartuigen aan Staat of luchtvaartmaatschappijen	Vrijstelling van BTW art. 42, § 2, 1° van het WBTW

DE 5279		
Duty/tax/fee rate identification		
Code	Quid?	Omschrijving
BF64	Levering aan bouwers luchtvaartuigen gebruikt door de Staat of luchtvaartmaatschappijen	Vrijstelling van BTW art. 42, § 2, 2° van het WBTW
BF65	Diensten in België gekoppeld aan bouw/verbouwing/herstelling/onderhoud/verhuur luchtvaartuigen	Vrijstelling van BTW art. 42, § 2, 3° van het WBTW
BF66	Bevoorrading luchtvaartuigen	Vrijstelling van BTW art. 42, § 2, 4° van het WBTW
BF67	Diensten voor de behoeften van luchtvaartuigen die niet bedoeld zijn onder BF65	Vrijstelling van BTW art. 42, § 2, 5° van het WBTW
BF68	Levering goederen en diensten in het kader van diplomatieke en consulaire betrekkingen	Vrijstelling van BTW art. 42, § 3, 1° van het WBTW
BF69	Leveringen aan diplomatiek personeel	Vrijstelling van BTW art. 42, § 3, 2° van het WBTW
BF70	Leveringen aan Internationale instellingen	Vrijstelling van BTW art. 42, § 3, 3° van het WBTW
BF71	Leveringen aan krijgsmachten vreemde Staten	Vrijstelling van BTW art. 42, § 3, 4° van het WBTW
BF72	Leveringen naar andere Lidstaten aan krijgsmachten vreemde Staten	Vrijstelling van BTW art. 42, § 3, 5°bis van het WBTW
BF73	Leveringen aan buitenlandse regeringen belast met onderhoud begraafplaatsen	Vrijstelling van BTW art. 42, § 3, 7° van het WBTW
BF74	Leveringen aan de Parlementaire Vergadering van de NAVO	Vrijstelling van BTW art. 42, § 3, 8° van het WBTW
BF75	Levering van goud aan de centrale banken	Vrijstelling van BTW art. 42, § 3, 9° van het WBTW
BF77	Levering van echte parels/natuurlijke edelstenen	Vrijstelling van BTW art. 42, § 4, 1° van het WBTW. Aanschrijving nr. 108/1971
BF78	Diensten in België m.b.t. echte parels/natuurlijke edelstenen	Vrijstelling van BTW art. 42, § 4, 2° van het WBTW. Aanschrijving nr. 108/1971
BF79		Vrijstelling van BTW art. 44, § 2, 4° van het WBTW
BF80		Vrijstelling van BTW art. 44, § 3, 1°, a) van het WBTW
BF81		Vrijstelling van BTW art. 44, § 3, 1°, b) van het WBTW
BF82		Vrijstelling van BTW art. 44, § 3, 2° van het WBTW
BF83		Vrijstelling van BTW art. 44, § 3, 3° van het WBTW

DE 5279		
Duty/tax/fee rate identification		
Code	Quid?	Omschrijving
BF84		Vrijstelling van BTW art. 44, § 3, 4° van het WBTW
BF85		Vrijstelling van BTW art. 44, § 3, 5° van het WBTW
BF86		Vrijstelling van BTW art. 44, § 3, 6° van het WBTW
BF87		Vrijstelling van BTW art. 44, § 3, 7° van het WBTW
BF88		Vrijstelling van BTW art. 44, § 3, 8° van het WBTW
BF89		Vrijstelling van BTW art. 44, § 3, 9° van het WBTW
BF90		Vrijstelling van BTW art. 44, § 3, 10° van het WBTW
BF91		Vrijstelling van BTW art. 44, § 3, 11° van het WBTW
BF92		Vrijstelling van BTW art. 44, § 3, 12° van het WBTW
BF93		Kleine onderneming onderworpen aan de vrijstellingsregeling van belasting. – art. 56, § 2, van het WBTW
BF94	Tabaksfabrikaten: BTW voldaan bij de bron en niet aftrekbaar	Art. 2 KB nr. 13 d.d. 29 december 1992 met betrekking tot de regeling voor tabaksfabrikaten op het stuk van de belasting over de toegevoegde waarde – art. 58, § 1, van het WBTW
BF95	Kosten voor gewone en gebruikelijke verpakkingsmiddelen, indien de leverancier instemt met de terugbetaling ervan in geval van terugzending van die verpakkingsmiddelen	Elementen die niet tot de maatstaf van heffing behoren - art. 28, 4° van het WBTW
BF96	Handeling gevestigd in België. Belasting te voldoen door de medecontractant – BTW-Wetboek, art. 51, § 2	Belasting te voldoen door de medecontractant – art. 51, § 2 van het WBTW
BF97	Aankopen in België door vrijgestelde organisaties en hun leden gevestigd in een andere lidstaat	Vrijstelling van BTW, art. 151, 1, Richtlijn 2006/112/EG
BF98	Dienst vindt plaats in België. Belasting te voldoen door de medecontractant – KB1, art. 20	Belasting te voldoen door de medecontractant – KB nr. 1, art. 20
BF99	Belasting te voldoen door de medecontractant – KB1, art. 20bis	Belasting te voldoen door de medecontractant – KB nr. 1, art. 20bis
BF100	Recuperatiestoffen en -producten	BTW niet toegepast. Aanschrijvingen van 15 december 1970, nr. 88 en van 30 juli 1971, nr. 120
BF101	Langs elektronische weg verrichte diensten	Vrijstelling van BTW art. 21, § 3.7.k) van het WBTW

DE 5279		
Duty/tax/fee rate identification		
Code	Quid?	Omschrijving
BF102	B2B – Ontvanger van de dienst gevestigd buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 2 van het WBTW
BF103	B2B – Diensten m.b.t. onroerend goed gelegen buiten België	Dienstverrichting buiten België. art. 21, § 3, 1° van het WBTW
BF104	B2B – Personenvervoerdiensten – afgelegde afstanden buiten België	Dienstverrichting buiten België. art. 21, § 3, 2° van het WBTW
BF105	B2B – Diensten die bestaan in het verlenen van toegang tot culturele, artistieke, sportieve, wetenschappelijke, educatieve, vermakelijkheids- of soortgelijke activiteiten die daadwerkelijk buiten België plaatsvinden	Dienstverrichting buiten België. art. 21, § 3, 3°, a) van het WBTW
BF106	B2B – Diensten die verband houden met culturele, artistieke, sportieve, wetenschappelijke, educatieve, vermakelijkheids- of soortgelijke activiteiten die daadwerkelijk buiten België plaatsvinden	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 3°, b) van het WBTW
BF107	B2B – Restaurant- en cateringdiensten die materieel buiten België worden verricht	Dienstverrichting buiten België. art. 21, § 3, 4°, van het WBTW
BF108	B2B – Kortdurende verhuur van wagens waarbij de terbeschikkingstelling van de wagen aan de ontvanger buiten België plaatsvindt	Dienstverrichting buiten België. art. 21, § 3, 5°, van het WBTW
BF109	B2B – Restaurant- en cateringdiensten aan boord van een schip, vliegtuig of trein voor het in de EU verrichte gedeelte van het vervoer dat aanvangt buiten België	Dienstverrichting buiten België. art. 21, § 3, 6°, van het WBTW
BF110	B2B - Goederenvervoerdiensten die op grond van artikel 21, § 2, WBTW in België plaatsvinden maar waarvan het werkelijk gebruik of de werkelijke exploitatie buiten de Gemeenschap geschieden	Dienstverrichting wordt geacht buiten de Gemeenschap plaats te vinden - art. 1, a), van het KB nr. 57 van 17 maart 2010 – art. 21, § 4, 1° van het WBTW

DE 5279		
Duty/tax/fee rate identification		
Code	Quid?	Omschrijving
BF111	B2B - De diensten die met het goederenvervoer samenhangen zoals het laden, lossen, de behandeling van goederen en soortgelijke activiteiten die op grond van artikel 21, § 2, WBTW in België plaatsvinden maar waarvan het werkelijk gebruik of de werkelijke exploitatie buiten de Gemeenschap geschieden.	Dienstverrichting wordt geacht buiten de Gemeenschap plaats te vinden - art. 1, b), van het KB nr. 57 van 17 maart 2010 – art. 21, § 4, 1° van het WBTW
BF112	B2C - Diensten m.b.t. onroerend goed gelegen buiten België	Dienstverrichting buiten België - art. 21bis, § 2, 1°, van het WBTW
BF113	B2C - Personenvervoerdiensten - afgelegde afstanden buiten België	Dienstverrichting buiten België - art. 21bis, § 2, 2°, van het WBTW
BF114	B2C - Andere goederenvervoerdiensten dan het intracommunautair goederenvervoer - afgelegde afstanden buiten België	Dienstverrichting buiten België- art. 21bis, § 2, 3°, van het WBTW
BF115	B2C - Intracommunautair goederenvervoer dat aanvangt buiten België	Dienstverrichting buiten België - art. 21bis, § 2, 4°, van het WBTW
BF116	B2C - Diensten die bestaan in het verlenen van toegang tot culturele, artistieke, sportieve, wetenschappelijke, educatieve, gemakkelijks- of soortgelijke activiteiten die daadwerkelijk buiten België plaatsvinden	Dienstverrichting buiten België- art. 21bis, § 2, 5°, a), van het WBTW
BF117	B2C - Diensten die verband houden met culturele sportieve, wetenschappelijke, educatieve, gemakkelijks- of soortgelijke activiteiten die daadwerkelijk buiten België plaatsvinden	Dienstverrichting buiten België - art. 21bis, § 2, 5°, b), van het WBTW
BF118	B2C - Restaurant- en cateringdiensten aan boord van een schip, vliegtuig of trein die materieel buiten België worden verricht, met uitzondering van die welke materieel worden verricht tijdens het in de Gemeenschap verrichte gedeelte van het vervoer	Dienstverrichting buiten België - art. 21bis, § 2, 6°, a), van het WBTW

DE 5279		Duty/tax/fee rate identification
Code	Quid?	Omschrijving
BF119	B2C - Diensten die met vervoer samenhangen, zoals het laden, lossen, behandelen en soortgelijke activiteiten die materieel buiten België worden verricht	Dienstverrichting buiten België - art. 21bis, § 2, 6°, b), van het WBTW
BF120	B2C - Diensten i.v.m. expertises en werkzaamheden m.b.t. lichamelijke roerende goederen die materieel buiten België worden verricht	Dienstverrichting buiten België - art. 21bis, § 2, 6°, c), van het WBTW
BF121	B2C - Kortdurende verhuur van wagens waarbij de terbeschikkingstelling van de wagen aan de verhuurder buiten België plaatsvindt	Dienstverrichting buiten België - art. 21bis, § 2, 7°, van het WBTW
BF122	B2C - Restaurant- en cateringdiensten aan boord van een schip, vliegtuig of trein voor het in de EU verrichte gedeelte van het vervoer dat aanvangt buiten België	Dienstverrichting buiten België - art. 21bis, § 2, 8°, van het WBTW
BF123	B2C - De overdracht en het verlenen van auteursrechten, octrooien, licentierechten, fabrieks- en handelsmerken en soortgelijke rechten wanneer de dienst wordt verleend aan een ontvanger die buiten de Gemeenschap is gevestigd	Dienstverrichting buiten België - art. 21bis, § 2, 10°, a), van het WBTW
BF124	B2C - Diensten op het gebied van reclame wanneer de dienst wordt verleend aan een ontvanger die buiten de Gemeenschap is gevestigd	Dienstverrichting buiten België - art. 21bis, § 2, 10°, b), van het WBTW
BF125	B2C - Diensten verricht door raadgevende personen, ingenieurs, adviesbureau's, advocaten, accountants en andere soortgelijke diensten, alsmede gegevensverwerking en informatievervalsing wanneer de dienst wordt verleend aan een ontvanger die buiten de Gemeenschap is gevestigd	Dienstverrichting buiten België - art. 21bis, § 2, 10°, c), van het WBTW

DE 5279		
Duty/tax/fee rate identification		
Code	Quid?	Omschrijving
BF126	B2C - De verplichting om een beroepsactiviteit of een onder art. 21bis, § 2, 10°, a), van het WBTW bedoeld recht geheel of gedeeltelijk niet uit te oefenen wanneer de dienst wordt verleend aan een ontvanger die buiten de Gemeenschap is gevestigd	Dienstverrichting buiten België - art. 21bis, § 2, 10°, d), van het WBTW
BF127	B2C - Bank-, financiële en verzekeringsverrichtingen met inbegrip van herverzekeringsverrichtingen en met uitzondering van de verhuur van safeloketten, wanneer de dienst wordt verleend aan een ontvanger die buiten de Gemeenschap is gevestigd	Dienstverrichting buiten België - art. 21bis, § 2, 10°, e), van het WBTW
BF128	B2C - Het beschikbaar stellen van personeel wanneer de dienst wordt verleend aan een ontvanger die buiten de Gemeenschap is gevestigd	Dienstverrichting buiten België - art. 21bis, § 2, 10°, f), van het WBTW
BF129	B2C - De verhuur van lichamelijke roerende goederen, met uitzondering van alle vervoermiddelen, wanneer de dienst wordt verleend aan een ontvanger die buiten de Gemeenschap is gevestigd	Dienstverrichting buiten België - art. 21bis, § 2, 10°, g), van het WBTW
BF130	B2C - Het bieden van toegang tot aardgas- en elektriciteitsdistributiesystemen alsmede het verrichten van transport- en transmissiediensten via deze systemen en het verrichten van andere daarmee rechtstreeks verbonden diensten wanneer de dienst wordt verleend aan een ontvanger die buiten de Gemeenschap is gevestigd	Dienstverrichting buiten België - art. 21bis, § 2, 10°, h), van het WBTW
BF131	B2C - Telecommunicatiediensten wanneer deze diensten wordt verleend aan een ontvanger die buiten de Gemeenschap is gevestigd	Dienstverrichting buiten België - art. 21bis, § 2, 10°, i), van het WBTW

DE 5279		Duty/tax/fee rate identification
Code	Quid?	Omschrijving
BF132	B2C - Radio- en televisieomroepdiensten wanneer de dienst wordt verleend aan een ontvanger die buiten de Gemeenschap is gevestigd	Dienstverrichting buiten België - art. 21bis, § 2, 10°, j), van het WBTW
BF133	B2C - Langs elektronische weg verrichte diensten wanneer de dienst wordt verleend aan een ontvanger die buiten de Gemeenschap is gevestigd	Dienstverrichting buiten België - art. 21bis, § 2, 10°, k), van het WBTW
BF134	B2C - De tussenkomst van een tussenpersoon die niet handelt als bedoeld in artikel 13, § 2, WBTW, wanneer de hoofdhandeling niet in België plaatsvindt	Dienstverrichting buiten België - art. 21bis, § 2, 12°, van het WBTW
BF135	De invoer en de intracommunautaire verwerving van goederen waarvan de levering door belastingplichtigen in het binnenland in elk geval is vrijgesteld	Vrijstelling van BTW art. 40, § 1, 1°, a van het WBTW
BF136	De invoer en de intracommunautaire verwerving van goederen die een definitieve vrijstelling genieten op grond van de door de Europese Gemeenschappen uitgevaardigde reglementering	Vrijstelling van BTW art. 40, § 1, 1°, b van het WBTW
BF137	De invoer en de intracommunautaire verwerving van goederen verzonden of vervoerd vanuit een derdelandsgebied of een derde land in een andere lidstaat dan België, indien de levering van deze goederen verricht door de persoon op wiens naam de ter zake van invoer verschuldigde belasting mag of moet worden voldaan uit hoofde van artikel 52, § 1, tweede lid, vrijgesteld is overeenkomstig artikel 39bis	Vrijstelling van BTW art. 40, § 1, 1°, d van het WBTW
BF138	De wederinvoer, door degene die de goederen heeft uitgevoerd buiten de Gemeenschap van goederen in de staat waarin ze werden uitgevoerd buiten de Gemeenschap	Vrijstelling van BTW art. 40, § 1, 2°, a van het WBTW

DE 5279		
Duty/tax/fee rate identification		
Code	Quid?	Omschrijving
BF139	De wederinvoer, door degene die de goederen heeft uitgevoerd buiten de Gemeenschap van goederen die buiten de Gemeenschap een herstelling, een bewerking, een verwerking of een aanpassing hebben ondergaan	Vrijstelling van BTW art. 40, § 1, 2°, b van het WBTW
BF140	De intracommunautaire verwervingen van goederen die het voorwerp hebben uitgemaakt van een overbrenging naar een andere lidstaat en in dezelfde toestand in België terugkeren	Vrijstelling van BTW art. 40, § 1, 2°bis van het WBTW
BF141	De invoer van gas via een aardgassysteem of een op een dergelijk systeem aangesloten net, van gas dat van op een gastransportschip in een aardgassysteem of een upstreampijpleidingnet wordt ingebracht, van elektriciteit of van warmte of koude via warmte- of koudenetten wanneer de persoon op wiens naam de verschuldigde belasting bij de invoer mag of moet worden betaald, deze goederen heeft verworven onder de in artikel 14 bis bepaalde voorwaarden	Vrijstelling van BTW art. 40, § 1, 3° van het WBTW
BF142	de levering en de verwerving van goederen die vanaf het binnenkomen in de Gemeenschap werden geplaatst onder één van de in artikel 23, §§ 4 en 5, bedoelde regelingen, met handhaving van één van die regelingen	Vrijstelling van BTW art. 40, § 2, 1° van het WBTW
BF143	de in België gepresteerde diensten, andere dan die welke zijn vrijgesteld bij toepassing van de artikelen 41 en 42, met betrekking tot goederen die zich in België bevinden onder één van de in artikel 23, §§ 4 en 5, bedoelde regelingen	Vrijstelling van BTW art. 40, § 2, 2° van het WBTW

DE 5279		Duty/tax/fee rate identification
Code	Quid?	Omschrijving
BF 144	de levering van accijnsproducten, door de verkoper, anders dan een belastingplichtige die geniet van de regeling bepaald in artikel 56, § 2, door de afnemer of voor hun rekening naar de afnemer verzonden of vervoerd, buiten België, maar binnen de Gemeenschap, die worden verricht voor belastingplichtigen of voor niet-belastingplichtige rechtspersonen die er daar niet toe gehouden zijn hun intracommunautaire verwervingen van andere goederen dan de vervoermiddelen bedoeld onder 2° en andere dan de bovengenoemde accijnsproducten aan de belasting te onderwerpen, wanneer de verzending of het vervoer van de goederen plaatsvindt overeenkomstig artikel 7, leden 4 en 5, of artikel 16 van Richtlijn 92/12/EEG, en die levering van goederen niet onderworpen zijn aan de bijzondere regeling van belastingheffing over de winstmarge ingesteld bij artikel 58, § 4	Vrijstelling van BTW art. 39bis, eerste lid, 3° van het WBTW
BF 145	weddenschappen, loterijen en andere kans- en geldspelen, met inachtneming van de door de Koning vastgestelde voorwaarden en beperkingen	Vrijstelling van BTW art. 44 § 3, 13° van het WBTW
BF 146	de diensten en de leveringen van goederen bijkomstig bij deze diensten verricht door de openbare postdiensten, wanneer het diensten betreft vermeld in artikel 131, 1°, van de wet van 21 maart 1991 betreffende de hervorming van sommige economische overheidsbedrijven	Vrijstelling van BTW art. 44 § 3, 14° van het WBTW
BF 147	de diensten door advocaten verricht in de uitoefening van hun geregelde werkzaamheid	Vrijstelling van BTW art. 44 § 1, 1° van het WBTW

DE 5279		
Duty/tax/fee rate identification		
Code	Quid?	Omschrijving
BF 148	de diensten door de nagenoemde personen verricht in de uitoefening van hun geregelde werkzaamheid: artsen, tandartsen, kinesitherapeuten, vroedvrouwen, verplegers en verpleegsters, verzorgers en verzorgsters, ziekenoppassers en ziekenoppassters, masseurs en masseuses van wie de diensten van persoonsverzorging zijn opgenomen in de nomenclatuur van de geneeskundige verstrekkingen inzake verplichte ziekte- en invaliditeitsverzekering	Vrijstelling van BTW art. 44 § 1, 2° van het WBTW
BF149	de diensten en leveringen van goederen die nauw samenhangen met maatschappelijk werk, met de sociale zekerheid en met de bescherming van kinderen en jongeren en die worden verricht door publiekrechtelijke lichamen of door andere organisaties die door de bevoegde overheid als instellingen van sociale aard worden erkend.	Vrijstelling van BTW art. 44 § 2, 2° van het WBTW

OPM: Code 'BF76' is niet toegekend.

2. **DE 7161** (ALC-segment)

DE 7161 <i>Special services, coded</i>		
Code	Quid?	Omschrijving
001	Excise duty (BMF Code)	Customs or fiscal authorities code to identify a specific or ad valorem levy on a specific commodity, applied either domestically or at time of importation.
002	Clerical and administrative service (BMF Code)	An allowance or charge related to the provision of administrative services.
003	Collection and recycling services (BMF Code)	Allowance or charge for the service of collection and recycling of products.
004	Copyright fee collection service (BMF Code)	Allowance or charge for the collection of copyright fees.
005	Dealer discount/allowance (BMF Code)	A discount or allowance offered by a party dealing a certain brand or brands of products.
006	Direct delivery (BMF Code)	An allowance or charge related to the service of direct delivery.
007	Charge for exceeding (BMF Code)	Charge when what the buyer is ordering exceeds the quantity that has been agreed upon.
008	Introduction allowance (BMF Code)	An allowance related to the introduction of a new product to the range of products traded by a retailer.
009	Return handling (BMF Code)	An allowance or charge related to the handling of returns.
010	Service charge (BMF Code)	A charge related to the provision of a service.
011	Veterinary inspection service (BMF Code)	Allowance or charge related to the service of veterinary inspection.
012	Environmental protection or clean-up service (BMF Code)	An allowance or charge related to the provision of environmental protection or clean-up services.
013	BE – Recupel (GS1 Belgilux Code)	BE, Charge related to the collection and recycling of Waste Electrical and Electronic Equipment (WEEE) throughout Belgium. http://www.recupel.be
014	BE – Milieubijdrage (formerly known as BEBAT) (GS1 Belgilux Code)	BE, Charge related to the collection and recycling of used dry batteries and accumulators. http://www.BEBAT.be
015	Prepayment allowance	Allowance for payment in advance of delivery (<i>Not to be mistaken with payment discount; a discount for paying within X days after invoice date</i>)

DE 7161		
Special services, coded		
Code	Quid?	Omschrijving
020	BE – Auvibel (GS1 Belgilux Code)	BE, Charge related to the collection and distribution of the remuneration for copying for individual use of phonograms and audiovisual works. http://www.auvibel.be
021	BE – Reprobel (GS1 Belgilux Code)	BE, Charge related to the collection and distribution of the remuneration for reprography to the entitled parties. http://www.reprobel.be
022	BE – Valorfrit (GS1 Belgilux Code)	BE, Charge related to the collection and recycling of edible animal and vegetable oils and fats. http://www.valorfrit.be
023	BE – Verpakkingstaks (formerly known as Ecotax) (GS1 Belgilux Code)	BE, Charge related to the use of disposable packaging. http://www.fieb-viwf.be/benl/site/ic-detail.aspx?vPK=3&vCat=5
024	BE – Ecoboni (GS1 Belgilux Code)	BE, Reduction of excise / VAT related to the use of reusable packaging.
025	BE – VAT pre-paid telephone cards (GS1 Belgilux Code)	BE, Circular 41/2004 dd. 20 december 2004. VAT-system applicable to pre-paid telephone cards.

DE 7161		
Special services, coded		
Code	Quid?	Omschrijving
026	BE – Budgetfund for raw materials and products (GS1 Belgilux Code)	BE, Dues and contributions owed to the Budgetfund for raw materials and products.
027	BE – Sale funds for argricultural and agroalimentary sector (GS1 Belgilux Code)	BE, Legally obligatory contribution for the sale funds for agriculture, horticulture, fishery and the agroalimentary sector.
028	BE – Valorlub (GS1 Belgilux Code)	BE, Charge related to the collection of mineral and synthetic oils cf EURAL waste products list. http://www.valorlub.be
029	BE – Apetra (GS1 Belgilux Code)	BE, Legally mandatory contribution, related to the international obligation to keep strategic stocks, for parties selling gasoline, middle distillates, and heavy fuel on the Belgian market. http://www.apetra.be
030	BE – Contribution to VLAM / APAQ-W (GS1 Belgilux Code)	BE, Charge related to the contribution paid by producers and processing and supply industry to the Flanders' Agricultural Marketing Board / APAQ-W. http://www.apaqw.be / http://www.vlam.be
031	BE - VAL-I-PAC (GS1 Belgilux Code)	BE, Tax for recycling business concerned packages. http://www.valipac.be
032	BE - FOSTPLUS (GS1 Belgilux Code)	BE, Tax for collecting, sorting and recycling domestic packaging waste. http://www.fostplus.be
033	BE – OVAM Milieuheffing (GS1 Belgilux Code)	BE, Formerly known as PICKNICK-tax (effective since 1 July 2007); tax on disposable plastic bags and cutlery (e.g. plastic knives, forks, etc) http://www.OVAM.be
034	BE – Recytyre (GS1 Belgilux Code)	BE, Charge related to the collection and recycling of car tires. http://www.recytyre.be
035	BE – Fyto (GS1 Belgilux Code)	BE, Charge related to the use of pesticides. http://www.fytoweb.fgov.be
036	LUX - Valorlux	Equivalent of FOST+ in Luxembourg

DE 7161 <i>Special services, coded</i>		
Code	Quid?	Omschrijving
037	LUX - Ecotrel	A Luxembourg recycling contribution due on Waste Electrical and Electronic Equipment, due only in Luxembourg.
038	LUX - Ecobatterien	A Luxembourg recycling contribution due on batteries, due only in Luxembourg.
039	Fair Trade	Max Havelaar products with fair trade Label
040	Fertilizer	Tax that has international character applicable to fertilizers. Many vendors are member of this organization (meststoffen)
041	BE - Suc-Recycling	Tax on Single Use Camera's, to avoid a high federal Milieutax, applicable in Belgium
042	Custom Duties	A custom duty is a tariff or tax on the importation or exportation of goods
043	BE – Milieubijdrage PV (GS1 Belgilux Code)	BE, Charge related to the collection and recycling of used photovoltaic panels. http://www.pvcycle.be

OPM: Codes '016' t/m '019' zijn niet toegekend.



Belgium & Luxembourg

O2C INVOIC
Annex FR – EBL001 code list

Log des modifications:

Version	Modifications
V01 (01 janv 2014)	- Publication de la documentation harmonisée
V02 (01 jul 2015)	- Ajout de BF 149
V03 (30 juni 2016)	- 043 added

La liste codifiée EBL001 contient des codes **nationaux** qui peuvent être utilisés dans le O2C INVOIC (dans les cas pour lesquels il n’y existe pas de code officiel de GS1 EANCOM 2002 / ISO / CEN / ...).

À mentionner dans DE 5279 : les codes font référence aux articles des règles TVA en Belgique en ce qui concerne l’exemption de taxes.

À mentionner dans DE 7161 : les codes font référence à certains taxes, coûts et remises, applicables en Belgique/Luxembourg.

1. **DE 5279** (TAX-segment)

DE 5279	Duty/tax/fee rate identification	
Code	Quid ?	
FTXLN	Description textuelle libre au niveau de la ligne	L'indication textuelle libre <u>au niveau de la ligne</u> de la disposition pertinente de la directive ou de la disposition nationale correspondante en vertu de laquelle l'opération est exonérée de la taxe ou en vertu de laquelle la taxe n'est pas portée en compte, ou une mention équivalente
FTXHD	Description textuelle libre au niveau du titre (header)	L'indication textuelle libre <u>au niveau du titre</u> de la disposition pertinente de la directive ou de la disposition nationale correspondante en vertu de laquelle l'opération est exonérée de la taxe ou en vertu de laquelle la taxe n'est pas portée en compte, ou une mention équivalente
BF01	Endroit de la mise à disposition situé hors de la Belgique	Livraison de biens localisée en dehors de la Belgique. Art.14, § 1 du Code de la TVA
BF02	Début du transport hors de Belgique	Livraison de biens localisée en dehors de la Belgique. Art.14, § 2, alinéa 1 du Code de la TVA
BF03	Installation/montage hors de Belgique	Livraison de biens localisée en dehors de la Belgique. Art.14, § 3 du Code de la TVA
BF04	Départ de transport de passagers hors de Belgique	Livraison de biens localisée en dehors de la Belgique. Art.14, § 4 du Code de la TVA
BF05	Importation dans un autre Etat membre	Livraison de biens localisée en dehors de la Belgique. Art.14, § 2, alinéa 2 du Code de la TVA
BF06	Vente à distance à partir de la Belgique	Livraison de biens localisée en dehors de la Belgique. Art.15, § 2 du Code de la TVA
BF07		Service non soumis à la TVA belge. Art. 21, § 2 de la loi sur la TVA
BF08		Service non soumis à la TVA belge. Art. 21, § 3, 1° de la loi sur la TVA
BF09		Service non soumis à la TVA belge. Art. 21, § 3, 2° a) de la loi sur la TVA
BF10		Service non soumis à la TVA belge. Art. 21, § 3, 2° b) de la loi sur la TVA
BF11		Service non soumis à la TVA belge. Art. 21, § 3, 3° de la loi sur la TVA
BF12		Service non soumis à la TVA belge. Art. 21, § 3, 3°bis a) de la loi sur la TVA

BF13		Service non soumis à la TVA belge. Art. 21, § 3, 3 ^o bis b) de la loi sur la TVA
BF14		Service non soumis à la TVA belge. Art. 21, § 3, 3 ^o ter, a) de la loi sur la TVA
BF15		Service non soumis à la TVA belge. Art. 21, § 3, 3 ^o ter, b) de la loi sur la TVA
BF16		Service non soumis à la TVA belge. Art. 21, § 3, 4 ^o a) de la loi sur la TVA
BF17		Service non soumis à la TVA belge. Art. 21, § 3, 4 ^o b) de la loi sur la TVA
BF18		Service non soumis à la TVA belge. Art. 21, § 3, 4 ^o c) de la loi sur la TVA
BF19		Service non soumis à la TVA belge. Art. 21, § 3, 4 ^o bis de la loi sur la TVA
BF20		Service non soumis à la TVA belge. Art. 21, § 3, 4 ^o ter a) de la loi sur la TVA
BF21		Service non soumis à la TVA belge. Art. 21, § 3, 4 ^o ter b) de la loi sur la TVA
BF22		Service non soumis à la TVA belge. Art. 21, § 3, 6 ^o , a) de la loi sur la TVA

BF23		Service non soumis à la TVA belge. Art. 21, § 3, 6°, b de la loi sur la TVA
BF24		Service non soumis à la TVA belge. Art. 21, § 3, 7° a) de la loi sur la TVA
BF25		Service non soumis à la TVA belge. Art. 21, § 3, 7° b) de la loi sur la TVA
BF26		Service non soumis à la TVA belge. Art. 21, § 3, 7° c) de la loi sur la TVA
BF27		Service non soumis à la TVA belge. Art. 21, § 3, 7° d) de la loi sur la TVA
BF28		Service non soumis à la TVA belge. Art. 21, § 3, 7° e) de la loi sur la TVA
BF29		Service non soumis à la TVA belge. Art. 21, § 3, 7° f) de la loi sur la TVA
BF30		Service non soumis à la TVA belge. Art. 21, § 3, 7° h) de la loi sur la TVA
BF31		Service non soumis à la TVA belge. Art. 21, § 3, 7°, l) de la loi sur la TVA
BF32		Service non soumis à la TVA belge. Art. 21, § 3, 7° g) de la loi sur la TVA
BF33		Service non soumis à la TVA belge. Art. 21, § 3, 8° a) de la loi sur la TVA
BF34		Service non soumis à la TVA belge. Art. 21, § 3, 8° b) de la loi sur la TVA
BF35	Exportation à partir de la Belgique avec transport par le vendeur	Exonération de la TVA art.39, § 1, 1° du Code de la TVA
BF36	Exportation à partir de la Belgique avec transport par l'acheteur, qui n'est pas établi en Belgique	Exonération de la TVA art.39, § 1, 2° du Code de la TVA
BF37	Services localisés en Belgique relatifs à des biens exportés à partir de la Belgique avec transport par le vendeur ou par l'acheteur, qui n'est pas établi en Belgique	Exonération de la TVA art.39, § 1, 3° du Code de la TVA
BF38	Exportation à partir de la Belgique dans les bagages personnels de voyageurs	Exonération de la TVA art.39, § 1, 4° du Code de la TVA
BF39	Livraison avec placement sous contrôle douanier en vue de l'exportation	Exonération de la TVA art.39, § 2, 1° du Code de la TVA
BF40	Services localisés en Belgique relatifs à des biens sous contrôle douanier en vue de l'exportation	Exonération de la TVA art.39, § 2, 2° du Code de la TVA
BF41	Acomptes sur des livraisons avec exportation	Suspension du paiement de la TVA – A.R. n°18, art.15
BF42	Livraisons intra-communautaires entre la Belgique et un autre Etat membre chez un contribuable qui doit acheter	Exonération de la TVA art. 39bis, alinéa 1, 1° de la loi sur la TVA
BF43	Transferts de la Belgique vers un autre Etat membre	Exonération de la TVA art. 39bis, alinéa 1, 4° de la loi sur la TVA
BF43bis	Livraison de biens dans un entrepôt TVA en Belgique	Règlementation entrepôt TVA – Article 39quater de la loi TVA – TVA exigible dans le chef du cocontractant – Article 51, § 2, 3° de la loi sur la TVA

BF 44	Livraison de biens dans un entrepôt TVA en Belgique avec maintien de réglementation	Livraison avec maintien de la réglementation sur les entrepôts TVA – Article 39quater, § 1, 2° de la loi sur la TVA. TVA exigible dans le chef du cocontractant – Article 51, § 2, 3° de la loi sur la TVA
BF45	Services localisés en Belgique relatifs à des biens avant arrivée en entrepôt TVA en Belgique	Règlementation entrepôt TVA – Article 39quater de la loi TVA – TVA exigible dans le chef du cocontractant – Article 51, § 2, 3° de la loi sur la TVA
BF45 bis	Services localisés en Belgique relatifs à des biens pendant leur placement en entrepôt TVA en Belgique	Services liés à des biens soumis à la réglementation sur les entrepôts TVA – Article 39quater, § 1, 3° de la loi sur la TVA. TVA exigible dans le chef du cocontractant – Article 51, § 2, 3° de la loi sur la TVA

BF46	Transport maritime/transport aérien international traversant le territoire belge	Exonération de la TVA art.41, § 1, 1° du Code de la TVA
BF47	Services localisés en Belgique relatifs à l'importation de biens	Exonération de la TVA art.41, § 1, 2° du Code de la TVA
BF48	Services localisés en Belgique liés directement à l'exportation de biens	Exonération de la TVA art.41, § 1, 3° du Code de la TVA
BF49	Services localisés en Belgique liés directement à de biens sous contrôle douanier	Exonération de la TVA art.41, § 1, 4° du Code de la TVA
BF50		
BF51		
BF52		
BF52bis	Services localisés en Belgique liés directement aux opérations exonérées sur base de l'article 39, §2, 1°	Exonération de la TVA art.41, § 1, 5° du Code de la TVA
BF53	Transport intra-communautaire vers ou en provenance des Açores et de Madère	Exonération de la TVA art.41, § 1, 6° du Code de la TVA
BF54	Services localisés en Belgique prestés par des courtiers et des mandataires qui interviennent dans des opérations hors de l'UE ou qui sont exonérés pour cause d'exportation hors de l'Union Européenne	Exonération de la TVA art.41, § 2 du Code de la TVA
BF55	Livraison de navires	Exonération de la TVA art.42, § 1, 1°, a du Code de la TVA
BF56	Livraison de bateaux de sauvetage	Exonération de la TVA art.42, § 1, 1°, b du Code de la TVA
BF57	Navires de guerre	Exonération de la TVA art.42, § 1, 1°, c du Code de la TVA
BF58	Bateau de rivière pour la navigation commerciale	Exonération de la TVA art.42, § 1, 1°, d du Code de la TVA
BF59	Livraison à des constructeurs/propriétaires/utilisateurs de bateaux	Exonération de la TVA art.42, § 1, 2° du Code de la TVA
BF60	Services localisés en Belgique liés à la construction / la rénovation / la réparation / l'entretien / la location / l'affrètement de bateaux	Exonération de la TVA art.42, § 1, 3° du Code de la TVA
BF61	Avitaillement de navires, de bateaux de sauvetage et de navires de guerre	Exonération de la TVA art.42, § 1, 4° du Code de la TVA
BF62	Services localisés en Belgique liés aux besoins des navires qui ne tombent pas sous ceux visés sous BF60	Exonération de la TVA art.42, § 1, 5° du Code de la TVA
BF63	Livraison d'avions à l'Etat ou à des compagnies	Exonération de la TVA art.42, § 2, 1° du Code de la TVA

	aériennes	
BF64	Livraison à des constructeurs d'avions utilisés par l'Etat ou par des compagnies aériennes	Exonération de la TVA art.42, § 2, 2° du Code de la TVA
BF65	Services localisés en Belgique relatifs à la construction/modification/réparation/entretien des avions	Exonération de la TVA art.42, § 2, 3° a du Code de la TVA
BF66	Avitaillement d'avions	Exonération de la TVA art.42, § 2, 4° du Code de la TVA
BF67	Services localisés en Belgique relatifs aux besoins des avions qui ne tombent pas sous ceux visés sous BF65	Exonération de la TVA art.42, § 2, 5° du Code de la TVA
BF68	Livraison de biens et de services dans le cadre de relations diplomatiques et consulaires	Exonération de la TVA art.42, § 3, 1° du Code de la TVA
BF69	Livraisons au personnel diplomatique	Exonération de la TVA art.42, § 3, 2° du Code de la TVA
BF70	Livraisons aux organisations internationales	Exonération de la TVA art.42, § 3, 3° du Code de la TVA
BF71	Livraisons aux forces armées d'états étrangers	Exonération de la TVA art.42, § 3, 4° du Code de la TVA
BF72	Livraisons vers d'autres états membres aux forces armées d'états étrangers	Exonération de la TVA art.42, § 3, 5° du code de la TVA
BF73	Livraisons à des gouvernements étrangers chargés de l'entretien de cimetières	Exonération de la TVA art.42, § 3, 7° du Code de la TVA
BF74	Livraisons à l'Assemblée Parlementaire de l'OTAN	Exonération de la TVA art.42, § 3, 8° du Code de la TVA
BF75	Livraison d'or aux banques centrales	Exonération de la TVA art.42, § 3, 9° du Code de la TVA
BF77	Livraison de perles véritables / de pierres précieuses naturelles	Exonération de la TVA art.42, § 4, 1° du Code de la TVA. N° de notification 108/1971
BF78	Services localisés en Belgique relatifs à des perles véritables/ à des pierres précieuses naturelles	Exonération de la TVA art.42, § 4, 2° du Code de la TVA. N° de notification 108/1971
BF79		Exonération de la TVA art.44, § 2, 4° du Code de la TVA
BF80		Exonération de la TVA art.44, § 3, 1° a) du Code de la TVA
BF81		Exonération de la TVA art.44, § 3, 1° b) du Code de la TVA
BF82		Exonération de la TVA art.44, § 3, 2° du Code de la TVA
BF83		Exonération de la TVA art.44, § 3, 3° du Code de la TVA
BF84		Exonération de la TVA art.44, § 3, 4° du Code de la TVA
BF85		Exonération de la TVA art.44, § 3, 5° du Code de la TVA
BF86		Exonération de la TVA art.44, § 3, 6° du Code de la TVA
BF87		Exonération de la TVA art.44, § 3, 7° du Code de la TVA

BF88		Exonération de la TVA art.44, § 3, 8° du Code de la TVA
BF89		Exonération de la TVA art.44, § 3, 9° du Code de la TVA
BF90		Exonération de la TVA art.44, § 3, 10° du Code de la TVA
BF91		Exonération de la TVA art.44, § 3, 11° du Code de la TVA
BF92		Exonération de la TVA art.44, § 3, 12° du Code de la TVA
BF93		Petite entreprise soumise au régime de la franchise – art. 56, § 2, du Code de la TVA.
BF94	Tabacs manufacturés : TVA perçue à la source et non déductible	Art. 2 de l'Arrêté royal n° 13 du 29 décembre 1992 relatif au régime des tabacs manufacturés en matière de taxe sur la valeur ajoutée – art. 58, § 1 ^{er} , du Code de la TVA
BF95	Frais pour emballages ordinaires et courants, si le fournisseur se déclare d'accord de rembourser les conditionnements renvoyés	Eléments qui ne font pas partie de la base d'imposition – art. 28, 4° du Code de la TVA
BF96	Opération localisée en Belgique. Taxe due par le cocontractant associé – Code TVA, article 51, § 2	Taxe due par le contractant associé – article 51, § 2 du Code de la TVA,
BF97	Achats en Belgique effectués par des organisations exonérées et par leurs membres établis dans un autre Etat membre	Exonération de la T.V.A. art. 151, 1, Directive 2006/112//CE
BF98	Prestation localisée en Belgique. Taxe due par le cocontractant associé – AR n° 1, art. 20	Taxe due par le contractant associé – AR n° 1, art. 20
BF99	Taxe due par le cocontractant associé – AR n° 1, art. 20bis	Taxe due par le contractant associé – AR n° 1, art. 20bis
BF100	Matières et produits de récupération	TVA non appliquée. Circulaire du 15 décembre 1970, no. 88 et du 30 juillet 1971, no. 120
BF101	= BF100	= BF100
BF102	B2B – Prestations de services localisée dans le pays du preneur établi hors Belgique	Service non soumis à la TVA belge. Art. 21, § 2 du Code de la TVA
BF103	B2B – Services relatifs aux biens immobiliers situés en dehors de la Belgique	Prestation de services localisée en dehors de la Belgique. Art. 21, § 3, 1° du Code de la TVA
BF104	B2B – Service de transport de personnes – distances parcourues en dehors de la Belgique	Prestation de services localisée en dehors de la Belgique. Art. 21, § 3, 2° du Code de la TVA
BF105	B2B – Services constituant le droit d'accès à des activités culturelles, artistiques, sportives, scientifiques, éducatives, divertissantes ou autres	Prestation de services localisée en dehors de la Belgique. Art. 21, § 3, 3°, du Code de la TVA

	activités semblables ayant effectivement lieu en dehors de la Belgique	
BF106	B2B – Services relatifs à des activités culturelles, artistiques, sportives, scientifiques, éducatives, divertissantes ou autres activités semblables ayant effectivement lieu en dehors de la Belgique	Prestation de service non assujettie à la TVA belge. Art. 21, § 3, 4°, b) de la loi sur la TVA
BF107	B2B – Services de restauration et catering matériellement effectués en dehors de la Belgique	Prestation de services localisée en dehors de la Belgique. Art. 21, § 3, 4°, de la loi sur la TVA
BF108	B2B – Location à court terme de véhicules, la mise à disposition du véhicule au locataire ayant lieu en dehors de la Belgique	Prestation de services localisée en dehors de la Belgique. Art. 21, § 3, 5°, de la loi sur la TVA
BF109	B2B – Services de restauration et catering à bord d'un navire, avion ou train pour la partie effectuée en UE du transport entamé en dehors de la Belgique	Prestation de services localisée en dehors de la Belgique. Art. 21, § 3, 6°, de la loi sur la TVA
BF110	B2B – Services de transport de marchandises qui, sur base de l'article 21, § 2, de la loi sur la TVA, ont lieu en Belgique mais dont l'usage ou l'exploitation effectifs ont lieu en dehors de la Communauté	La prestation de services est censée se dérouler en dehors de la Communauté – art. 1, a), de l'A.R. no. 57 du 17 mars 2010 – art. 21, § 4, 1° du Code de la TVA
BF111	B2B – Les services dépendant du transport de marchandises telles le chargement, le déchargement, la manipulation des biens et activités semblables et qui, sur base de l'article 21, § 2, de la loi sur la TVA, ont lieu en Belgique mais dont l'usage ou l'exploitation effectifs ont lieu en dehors de la Communauté	La prestation de services est censée se dérouler en dehors de la Communauté – art. 1, b), de l'A.R. no. 57 du 17 mars 2010 – art. 21, § 4, 1°, du Code de la TVA
BF112	B2C – Services relatifs à des biens immobiliers situés en dehors de la Belgique	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 1°, du code de la TVA
BF113	B2C – Services de transport de personnes – distances parcourues en dehors de la Belgique	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 2°, du Code de la TVA
BF114	B2C – Autres services de transport de marchandises que transport de marchandises intracommunautaire – distance parcourues en dehors de la Belgique	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 3°, du Code de la TVA
BF115	B2C – Transport de marchandises intracommunautaire démarrant en dehors de la	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 4°, du Code de la TVA

	Belgique	
BF116	B2C – Services constituant la procuration d'accès à des activités culturelles, artistiques, sportives, scientifiques, éducatives, divertissante ou autres activités semblables ayant effectivement lieu en dehors de la Belgique	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 5°, a), du Code de la TVA
BF117	B2C – Services relatifs à des activités culturelles, artistiques, sportives, scientifiques, éducatives, divertissante ou autres activités semblables ayant effectivement lieu en dehors de la Belgique	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 5°, b), du Code de la TVA
BF118	B2C – Services de restauration et catering à bord d'un navire, avion ou train matériellement effectués en dehors de la Belgique, à l'exception de ceux effectués matériellement au cours de la partie de transport effectuée au sein de la Communauté	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 6°, a), du Code de la TVA
BF119	B2C – Les services dépendant du transport de marchandises tels le chargement, le déchargement, la manipulation des biens et activités semblables matériellement effectués en dehors de la Belgique	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 6°, b), du Code de la TVA
BF120	B2C – Services relatifs aux expertises en activités afférant à des biens mobiliers corporels effectués matériellement en dehors de la Belgique	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 6°, c), du Code de la TVA
BF121	B2C – Location à court terme de véhicules, la mise à disposition du véhicule au locataire ayant lieu en dehors de la Belgique	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 7°, du Code de la TVA
BF122	B2C – Services de restauration et catering à bord d'un navire, avion ou train pour la partie effectuée en UE du transport entamé en dehors de la Belgique	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 8°, du Code de la TVA
BF123	B2C – La transmission et l'attribution de droits d'auteur, octrois, licences, marques de fabrication et de commerce et droits semblables lorsque le service est fourni à un récepteur établi en dehors de la Communauté	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 10°, a), du Code de la TVA
BF124	B2C – Services dans la domaine de la publicité	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2,

	lorsque le service est fourni à un récepteur établi en dehors de la Communauté	10°, b), du Code de la TVA
BF125	B2C – Services prestés par des personnes consultantes, ingénieurs, agences conseil, avocats, comptables et autres services semblables, ainsi que le traitement de données et la procuration d'information lorsque le service est fourni à un récepteur établi en dehors de la Communauté	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 10°, c), du Code de la TVA
BF126	B2C – L'obligation de s'abstenir de l'exercice complet ou partiel d'une activité professionnelle ou d'un droit compris sous art. 21bis, § 2, 10°, a), de la loi sur la TVA lorsque le service est fourni à un récepteur établi en dehors de la Communauté	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 10°, d), du Code de la TVA
BF127	B2C – Opérations bancaires, financières ou dans le domaine des assurances y compris les opérations d'assurance renouvelées et à l'exception de la location de coffres, lorsque le service est fourni à un récepteur établi en dehors de la Communauté	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 10°, e), du Code de la TVA
BF128	B2C – La mise à disposition de personnel lorsque le service est presté à un récepteur établi en dehors de la Communauté	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 10°, f), de la loi sur la TVA
BF129	B2C – La location de biens corporels mobiliers à l'exception de tous moyens de transport lorsque le service est fourni à un récepteur établi en dehors de la Communauté	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 10°, g), du Code de la TVA
BF130	B2C – L'offre d'accès à des systèmes de distribution de gaz naturel et d'électricité ainsi que la prestation de services de transport et de transmission par le biais de ces systèmes et la prestation d'autres services directement reliés à ceux-ci. Lorsque le service est fourni à un récepteur établi en dehors de la Communauté	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 10°, h), du Code de la TVA
BF131	B2C – Services de télécommunication lorsque ces services sont fournis à un récepteur établi en dehors	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 10°, i), du Code de la TVA

	de la Communauté	
BF132	B2C – Services de diffusion de radio et télévision lorsque le service est presté à un récepteur établi en dehors de la Communauté	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 10°, j), du Code de la TVA
BF133	B2C – Services prestés par voie électronique lorsque le service est fourni à un récepteur établi en dehors de la Communauté	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 10°, k), du Code de la TVA
BF134	B2C – L'intervention d'une personne intermédiaire n'agissant pas tel que repris sous article 13, § 2, de la loi sur la TVA lorsque l'opération principale n'a pas lieu en Belgique	Prestation de services localisée en dehors de la Belgique – art. 21bis, § 2, 12° du Code de la TVA
BF135	les importations et les acquisitions intracommunautaires de biens dont la livraison par des assujettis est, en tout état de cause, exemptée à l'intérieur du pays	Exonération de la TVA art.40, § 1, 1°, a), du Code de la TVA
BF136	les importations et les acquisitions intracommunautaires de biens qui bénéficient d'une franchise définitive sur base de la réglementation édictée par les Communautés européennes	Exonération de la TVA art.40, § 1, 1°, b), du Code de la TVA
BF137	les importations et les acquisitions intracommunautaires de biens expédiés ou transportés à partir d'un territoire tiers ou d'un pays tiers dans un Etat membre autre que la Belgique, dans le cas où la livraison de ces biens, effectuée par la personne dans le chef de qui le paiement de la taxe due pour l'importation peut ou doit être effectué en vertu de l'article 52, § 1 ^{er} , alinéa 2, est exemptée conformément à l'article 39bis	Exonération de la TVA art.40, § 1, 1°, d), du Code de la TVA
BF138	les réimportations, par celui qui les a exportés en dehors de la Communauté de biens en l'état dans lequel ils ont été exportés en dehors de la Communauté	Exonération de la TVA art.40, § 1, 2°, a), du Code de la TVA
BF139	les réimportations, par celui qui les a exportés en dehors de la Communauté de biens qui ont fait	Exonération de la TVA art.40, § 1, 2°, b), du Code de la TVA

	l'objet, en dehors de la Communauté, de travaux de réparation, de transformation, d'adaptation, de façon ou d'ouvraison	
BF140	2°bis les acquisitions intracommunautaires de biens qui ont fait l'objet d'un transfert vers un autre Etat membre et qui reviennent en Belgique dans le même état	Exonération de la TVA art.40, § 1, 2°bis du Code de la TVA
BF141	les importations de gaz via un système de gaz naturel ou tout réseau connecté à un tel système ou introduit depuis un navire transporteur de gaz dans un système de gaz naturel ou un réseau de gazoducs en amont, d'électricité ou de chaleur ou de froid via des réseaux de chauffage ou de refroidissement lorsque la personne dans le chef de qui la taxe due pour l'importation peut ou doit être payée, a acquis ces biens dans les conditions prévues à l'article 14 bis du Code de la TVA	Exonération de la TVA art.40, § 1, 3° du Code de la TVA
BF142	les livraisons et les acquisitions de biens qui se trouvent en Belgique sous l'un des régimes visés à l'article 23, §§ 4 et 5, avec maintien d'un de ces régimes	Exonération de la TVA art.40, § 2, 1° du Code de la TVA
BF143	les prestations de services réalisées en Belgique, autres que celles exemptées par application des articles 41 et 42, qui se rapportent à des biens qui ont été placés, dès leur entrée dans la Communauté, sous l'un des régimes visés à l'article 23, §§ 4 et 5	Exonération de la TVA art.40, § 2, 2° du Code de la TVA
BF 144	des livraisons de produits soumis à accises ou transportés à destination de l'acheteur, par le vendeur autre qu'un assujetti bénéficiant du régime prévu à l'article 56, § 2, par l'acheteur ou pour leur compte, en dehors de la Belgique, mais à l'intérieur de la Communauté, effectuées pour des assujettis ou pour des personnes morales non assujetties qui ne sont pas tenus d'y soumettre à la taxe leurs	Exonération de la TVA art. 39bis, alinéa 1, 3° du Code de la TVA

	acquisitions intracommunautaires de biens autres que les moyens de transport visés sous 2° et autres que les produits soumis à accises précitées, lorsque l'expédition ou le transport des biens est effectué conformément à l'article 7, paragraphes 4 et 5, ou à l'article 16 de la directive 92/12/CEE et que ces livraisons de biens ne sont pas soumises au régime particulier de la marge bénéficiaire établi par l'article 58, § 4	
BF 145	les paris, loteries et autres jeux de hasard ou d'argent, sous réserve des conditions et limites déterminées par le Roi	Exonération de la TVA art.44, § 3, 13° du Code de la TVA
BF 146	les prestations de services et les livraisons de biens accessoires à ces prestations de services effectuées par les prestataires de services postaux, qui s'engagent à assurer la totalité ou une partie du service postal universel, lorsque ces prestations de services concernent des services postaux universels tels que définis à l'article 142 de la loi du 21 mars 1991 portant réforme de certaines entreprises publiques économiques	Exonération de la TVA art.44, § 3, 14° du Code de la TVA
BF 147	les prestations de services exécutées, dans l'exercice de leur activité habituelle, par les avocats	Exonération de la TVA art.44, § 1, 1° du Code de la TVA
BF 148	les prestations de services exécutées, dans l'exercice de leur activité habituelle, par les médecins, les dentistes, les kinésithérapeutes, les accoucheuses, les infirmiers et les infirmières, les soigneurs et les soigneuses, les garde-malades, les masseurs et les masseuses, dont les prestations de soins à la personne sont reprises dans la nomenclature des prestations de santé en matière d'assurance obligatoire contre la maladie et l'invalidité	Exonération de la TVA art.44, § 1, 2° du Code de la TVA
BF 149	les prestations de services et les livraisons de biens	Exonération de la TVA art.44, § 2, 2° du Code de la TVA

	étroitement liées à l'assistance sociale, à la sécurité sociale et à la protection de l'enfance et de la jeunesse, effectuées par des organismes de droit public, ou par d'autres organismes reconnus comme ayant un caractère social par l'autorité compétente.	
--	--	--

REMARQUE: Code 'BF76' n'a pas été attribué.

DE 7161	Special services, coded	
001	Excise duty (BMF Code)	Customs or fiscal authorities code to identify a specific or ad valorem levy on a specific commodity, applied either domestically or at time of importation.
002	Clerical and administrative service (BMF Code)	An allowance or charge related to the provision of administrative services
003	Collection and recycling services (BMF Code)	Allowance or charge for the service of collection and recycling of products.
004	Copyright fee collection service (BMF Code)	Allowance or charge for the collection of copyright fees.
005	Dealer discount/allowance (BMF Code)	A discount or allowance offered by a party dealing a certain brand or brands of products.
006	Direct delivery (BMF Code)	An allowance or charge related to the service of direct delivery.
007	Charge for exceeding (BMF Code)	Charge when what the buyer is ordering exceeds the quantity that has been agreed upon.
008	Introduction allowance (BMF Code)	An allowance related to the introduction of a new product to the range of products traded by a retailer.
009	Return handling (BMF Code)	An allowance or change related to the handling of returns.
010	Service charge (BMF Code)	A charge related to the provision of a service.
011	Veterinary inspection service (BMF Code)	Allowance or charge related to the service of veterinary inspection.
012	Environmental protection or clean-up service (BMF Code)	An allowance or charge related to the provision of environmental protection or clean-up services.
013	BE - Recupel (GS1 Belgilux Code)	BE, Charge related to the collection and recycling of Waste Electrical and Electronic Equipment (WEEE) throughout Belgium. http://www.recupel.be
014	BE - Côtisation environnementale (ex BEBAT) (GS1 Belgilux Code)	BE, Charge related to the collection and recycling of used dry batteries and accumulators. http://www.BEBAT.be
015	Prepayment allowance	Allowance for payment in advance of delivery (<i>Not to be mistaken with payment discount; a discount for paying within X days after invoice date</i>)
020	BE - Auvibel (GS1 Belgilux Code)	BE, Charge related to the collection and distribution of the remuneration for copying for individual use of phonograms and audiovisual works. http://www.auvibel.be
021	BE - Reprobel (GS1 Belgilux Code)	BE, Charge related to the collection and distribution of the remuneration

		for reprography to the entitled parties. http://www.reprobel.be
022	BE – Valorfrit (GS1 Belgilux Code)	BE, Charge related to the collection and recycling of edible animal and vegetable oils and fats. http://www.valorfrit.be
023	BE – Taxe emballage (formerly known as Ecotax) (GS1 Belgilux Code)	BE, Charge related to the use of disposable packaging. http://www.fieb-viwf.be/BEFR/site/ic-detail.aspx?vPK=33&vCat=10
024	BE – Ecoboni (GS1 Belgilux Code)	BE, Reduction of excise / VAT related to the use of reusable packaging
025	BE – VAT pre-paid telephone cards (GS1 Belgilux Code)	BE, Circular 41/2004 dd. 20 December 2004. VAT-system applicable to pre-paid telephone cards.
026	BE – Budgetfund for raw materials and products (GS1 Belgilux Code)	BE, Dues and contributions owed to the Budgetfund for raw materials and products.
027	BE - Sale funds for agricultural and agroalimentary sector (GS1 Belgilux Code)	BE, Legally obligatory contribution for the sale funds for agriculture, horticulture, fishery and the agroalimentary sector.
028	BE – Valorlub (GS1 Belgilux Code)	BE, Charge related to the collection of mineral and synthetic oils cf EURAL waste products list. http://www.valorlub.be
029	BE - Apetra (GS1 Belgilux Code)	BE, Legally mandatory contribution, related to the international obligation to keep strategic stocks, for parties selling gasoline, middle distillates, and heavy fuel on the Belgian market. http://www.apetra.be
030	BE – Contribution to VLAM / APAQ-W	BE, Charge related to the contribution paid by producers and processing and supply industry to the Flanders' Agricultural Marketing Board / APAQ-W. http://www.apaqw.be / http://www.vlam.be
031	BE - VAL-I-PAC (GS1 Belgilux Code)	BE, Tax for recycling business concerned packages. http://www.valipac.be
032	BE - FOSTPLUS (GS1 Belgilux Code)	BE, Tax for collecting, sorting and recycling domestic packaging waste. http://www.fostplus.be
033	BE, OVAM tax on waste management (GS1 Belgilux code)	BE, Formerly known as PICKNICK-tax (effective since 1 July 2007); tax on disposable plastic bags and cutlery (e.g. plastic knives, forks, etc) http://www.OVAM.be
034	BE – Recytyre (GS1 Belgilux Code)	BE, Charge related to the collection and recycling of car tires.

		http://www.recytyre.be
035	BE – Fyto (GS1 Belgilux Code)	BE, Charge related to the use of pesticides. http://www.fytoweb.fgov.be
036	LUX - Valorlux	Equivalent of FOST+ in Luxembourg
037	LUX - Ecotrel	A Luxembourg recycling contribution due on Waste Electrical and Electronic Equipment, due only in Luxembourg.
038	LUX - Ecobatterien	A Luxembourg recycling contribution due on batteries, due only in Luxembourg.
039	Fair Trade	Max Havelaar products with fair trade Label
040	Fertilizer	Tax that has international character applicable to fertilizers. Many vendors are member of this organization (meststoffen)
041	BE - Suc-Recycling	Tax on Single Use Camera's, to avoid a high federal Milieutax, applicable in Belgium
042	Custom Duties	A custom duty is a tariff or tax on the importation or exportation of goods
043	BE – Contribution environnementale PV (GS1 Belgilux Code)	BE, Charge related to the collection and recycling of used photovoltaic panels. http://www.pvcycle.be

Remarque: les codes '016' jusqu'à '019' inclus n'ont pas été attribués



Belgium & Luxembourg

O2C INVOIC examples

Content

1. Simple invoice (containing the minimal legally required elements)	4
2. Exempt from tax	6
3. Penalty terms (optional)	8
4. Conditional allowance (synonym: payment discount)	9
5. Prepaid amount	11
6. RTI	12
Charging (non-serialized) RTI	
Invoice containing <u>returned</u> RTI	
7. Consumer empties	14
Charging 'consumer empties'	
Invoice containing <u>returned</u> 'consumer empties'	
8. Header and line allowances	16
Line allowance in amount	
Header allowance in %	
9. Header and line charges	19
Line charge in amount	
Header charge in amount	
10. Excise	22
11. Consignment	22
12. Display	23
13. Free goods	24
14. Goods with a variable/special nature	25
<u>Bulk goods</u> invoiced in its true physical dimension	
<u>Semi-bulk goods</u> ordered & delivered in units, but invoiced in kg (via fixed conversion factor)	
<u>Semi-bulk goods</u> ordered & delivered in units, but invoiced in its true physical dimension (weighed at reception)	
<u>Semi-bulk goods</u> ordered & delivered in units but invoiced in a commercially agreed 'fixed' dimension (although its true nature is variable).	
15. Credit note	30
Credit returned goods	
Credit goods that were damaged, without physically returning them	
Credit returned RTI	
Credit returned RTI upon which a discount is applied	
Credit returned "consumer empties"	
16. Correcting errors made in a previous invoice	33
Correct "over invoicing" (of price)	
Correct "over invoicing" (of quantity)	
Correct "under invoicing" (of price)	
Correct "under invoicing" (of quantity)	
Fully crediting and fully re-invoicing	
17. Debit note	37
18. Self billing	37

Log of changes:

Version	Date	Change
1.1	Aug 2015	- Best practice added for example 'invoice containing returned RTI' - Reference to order and despatch advice number (instead of invoice number) in example 'fully crediting and fully re-invoicing'
1.0	July 2014	- Making document available

Contact:eCom.Support@gs1belu.org

+32 (0) 2 229 18 80

1. Simple invoice (containing the minimal legally required elements)

Example: The issuer of the invoices charges 2 line items, one at 6% VAT, the other at 21% VAT.

	UNB +UNOC :3+5422222000005:14+5411111000002:14+120614:0952+201206140952++INVDMT_V1'	Interchange header (serves as envelope)
#1	UNH +116+ INVOIC :D:01B:UN:EAN011'	Here starts the header section
#2	BGM +380+204587+9'	The invoice number is 204587
#3	DTM +454:20120614:102'	Accounting value date 14 th of June 2012
#3	DTM +35:20120530:102'	Delivery date 30 th of May 2012
#3	DTM +137:20120614:102'	Message date 14 th of June 2012
#7	RFF +AAK:2310'	Reference despatch advice n° 2310
#8	DTM +171:20120530:102'	Reference date is 30 th of May 2012
#7	RFF +ON:1202'	Reference order n° 1202
#8	DTM +171:20120420:102'	Reference date of order is 20 th of April 2012
#9	NAD +IV+5411111000002::9++INVOICEE NAME+STREET AND NR+BRUSSELS++1000+BE'	Invoicee identified by GLN 5411111000002
#11	RFF +VA:BE111000111'	VAT reference number of the invoicee BE111000111
#9	NAD +BY+5411111000002::9++BUYER NAME+STREET AND NR+BRUSSELS++1000+BE'	Buyer identified by GLN 5411111000002
#11	RFF +VA:BE111000111'	VAT reference number of the buyer BE111000111
#9	NAD +SU+5422222000005::9++SUPPLIER NAME+STREET AND NR+BRUSSELS++1000+BE'	Supplier identified by GLN 5422222000005
#10	FII +RB+<IBAN>+:::<BIC>:25:5'	Financial institution information of the supplier
#11	RFF +VA:BE222000222'	VAT reference n° of the supplier BE222000222
#9	NAD +DP+5455555000001::9++DELIVERY PARTY NAME+STREET AND NR+BRUSSELS++1000+BE'	Delivery party identified by GLN 5455555000001
#16	CUX +2:EUR:4'	Invoicing currency in EUR
#39	LIN +1++5422222001001:SRV'	Here starts the detail section Line item 1 identified by GTIN 5422222001001
#41	IMD +F++IN::9:Carton 15 DVDs'	Item description.
#43	QTY +46:40'	Delivered quantity is 40 units
#43	QTY +47:40'	Invoiced quantity is 40 units
#49	MOA +203:2400' (<i>not required, but useful</i>)	Line item amount is 2400 EUR
#54	PRI +AAA:60'	Net calculation price is 60 EUR
#54	PRI +AAB:60'	Gross calculation price is 60 EUR
#65	TAX +7+VAT+++:::21.00'	Line item is subject to a value added tax of 21%
#66	MOA +125:2400'	The taxable amount for the line item is 2400 EUR
#39	LIN +2++5422222002003:SRV'	Line item 2 identified by GTIN 5422222002003
#41	IMD +F++IN::9:Carton 40 bags of popcorn'	Item description

#43	QTY +46:10'	Delivered quantity is 10 units
#43	QTY +47:10'	Invoiced quantity is 10 units
#49	MOA +203:200'	Line item amount
#54	PRI +AAA:20'	Net calculation price
#54	PRI +AAB:20'	Gross calculation price
#65	TAX +7+VAT++++:::6.00'	Line item is subject to a value added tax of 6%
#66	MOA +125:200'	The taxable amount for the line item
#81	UNS +S'	Here starts the summary section
#83	MOA +77:3116'	Total invoice amount
#83	MOA +79:2600'	Total taxable amount
#83	MOA +150:516'	Total tax amount
	#83 TOTALS	
#86	TAX +7+VAT++++:::21.00'	Part is subject to a value added tax of 21%
#87	MOA +124:504'	The value added tax for 21%
#87	MOA +04G:2400'	Taxable amount excl payment discount for 21%
#86	TAX +7+VAT++++:::6.00'	Part is subject to a value added tax of 6%
#87	MOA +124:12'	The value added tax for 6%
#87	MOA +04G:200'	Taxable amount excl payment discount for 6%
	#87 DETAIL per rate	
#91	UNT +45+116'	Total number of segment lines
	UNZ +1+201206140952'	Interchange trailer (serves as envelope)

2. Exempt from tax (= "vrijgesteld van btw" / "exemption de la TVA")

Note: Ideally, the reason for 'tax exemption' is indicated with a **coded reference** (e.g. from the EBL001 code list) in the TAX segment. If, and only if no coded reference exists, the reason of tax exemption may be communicated in full text in the FTX segment.

Example 1: The issuer of the invoice indicates that the line items are exempt from tax. The reason of tax exemption is indicated with a **code** (from the EBL001 code list).

#39	...	
#39	LIN +1++5422222001001:SRV'	Line item 1 identified by GTIN 5422222001001
#41	IMD +F++IN::9:Carton 15 DVDs'	Item description
#43	QTY +46:40'	Delivered quantity is 40 units
#43	QTY +47:40'	Invoiced quantity is 40 units
#49	MOA +203:2400' (<i>not required, but useful</i>)	Line item amount is 2400 EUR
#54	PRI +AAA:60'	Net calculation price is 60 EUR
#54	PRI +AAB:60'	Gross calculation price is 60 EUR
#65	TAX +7+VAT+++BF137::281'	Line item is exempt from tax. Reason: Import (cf. details in EBL001 code list)
#66	MOA +125:2400'	The taxable amount for the line item is 2400 EUR
#39	LIN +2++5422222002003:SRV'	Line item 2 identified by GTIN 5422222002003
#41	IMD +F++IN::9:Carton 40 bags of popcorn'	Item description
#43	QTY +46:10'	Delivered quantity is 10 units
#43	QTY +47:10'	Invoiced quantity is 10 units
#49	MOA +203:200'	Line item amount is 200 EUR
#54	PRI +AAA:20'	Net calculation price is 20 EUR
#54	PRI +AAB:20'	Gross calculation price is 20 EUR
#65	TAX +7+VAT+++BF135::281'	Line item is exempt from tax. Reason: Import (cf. details in EBL001 code list)
#66	MOA +125:200'	The taxable amount for the line item is 200 EUR
#81	UNS +S'	Here starts the summary section
#83	MOA +77:2600'	Total invoice amount
#83	MOA +79:2600'	Total taxable amount
#83	MOA +150:0'	Total tax amount
#86	TAX +7+VAT++++E'	All line items are exempt from tax but because of different reasons (BF 137 and BF 135).
#87	MOA +124:0'	The value added tax equals 0 EUR
#87	MOA +04G:2600'	Taxable amount excl payment discount
#91	UNT +42+116'	In total, there are 42 segment lines

Example 2: The issuer of the invoice indicates that the line items are exempt from tax. The reason of tax exemption is mentioned in **full text** because there is no coded reference.

#48	<p>...</p> <p>LIN+1++5422222001001:SRV' IMD+F++IN::9:Carton 15 DVDs' QTY+46:40' QTY+47:40'</p> <p>FTX+TXD+++Not subject to VAT, council directive 2006/112/EC, article 3(1), the intra-Community acquisition of goods by a taxable person or a non-taxable legal person, where the supply of such goods within the territory of the Member State of acquisition would be exempt pursuant to Articles 148 and 151'</p> <p>MOA+203:2400' (<i>not required, but useful</i>) PRI+AAA:60' PRI+AAB:60' TAX+7+VAT+++FTXLN'</p> <p>MOA+125:2400'</p> <p>LIN+2++5422222002003:SRV' IMD+F++IN::9:Carton 40 bags of popcorn' QTY+46:10' QTY+47:10' MOA+203:200' PRI+AAA:20' PRI+AAB:20' TAX+7+VAT+++BF135::281'</p> <p>MOA+125:200'</p> <p>UNS+S' MOA+77:2600' MOA+79:2600' MOA+150:0'</p> <p>TAX+7+VAT++++E'</p> <p>MOA+124:0' MOA+04G:2600' UNT+42+116'</p>	<p>Line item 1 identified by GTIN 5422222001001 Item description Delivered quantity is 40 units Invoiced quantity is 40 units Reason of VAT exemption of the line item.</p> <p>Line item amount is 2400 EUR Net calculation price is 60 EUR Gross calculation price is 60 EUR Line item is exempt from tax. Reason is mentioned in LIN-FTX. The taxable amount for the line item is 2400 EUR</p> <p>Line item 2 identified by GTIN 5422222002003 Item description Delivered quantity is 10 units Invoiced quantity is 10 units Line item amount is 200 EUR Net calculation price is 20 EUR Gross calculation price is 20 EUR Line item is exempt from tax. Reason: Import (cf. details in EBL001 code list) The taxable amount for the line item is 200 EUR</p> <p>Here starts the summary section Total invoice amount Total taxable amount Total tax amount</p> <p>All line items are exempt from tax but because of different reasons. The value added tax equals 0 EUR Taxable amount excl payment discount</p> <p>In total, there are 42 segment lines</p>
-----	---	--

Note: In case of **'reverse charge'** (= btw verlegd / auto-liquidation), the issuer of the invoice indicates: "TAX+7+VAT++++**AE**" (AE meaning 'VAT Reverse Charge', code specifying that the standard VAT rate is levied from the invoicee.)

3. Indication of penalty terms

Note: If the issuer of the invoice wishes, he/she may indicate the penalty terms (with the corresponding penalty % or amount).

Note 2: As for the calculation rules, the penalty amount is indicated **for informative purposes only**. It is not taken up in the calculation of the invoice amount.

Example: 2.5% of penalty will be charged to the invoicee (in the next invoice), if he/she does not pay by August 14th.

	UNH +116+ INVOIC :D:01B:UN:EAN011'	Message header
	BGM +380+204587+9'	The invoice number is 204587
	DTM +454:20120614:102'	Accounting value date 14 th of June 2012
	DTM +35:20120530:102'	Delivery date 30 th of May 2012
	DTM +137:20120614:102'	Message date 14 th of June 2012
	RFF +AAK:2310'	Reference despatch advice n° 2310
	DTM +171:20120530:102'	Reference date is 30 th of May 2012
	RFF +ON:1202'	Reference order n° 1202
	DTM +171:20120420:102'	Reference date of order is 20 th of April 2012
	NAD +IV+5411111000002::9++INVOICEE NAME+STREET AND NR+BRUSSELS++1000+BE'	Invoicee identified by GLN 5411111000002
	RFF +VA:BE111000111'	VAT reference number of the invoicee BE111000111
	NAD +BY+5411111000002::9++BUYER NAME+STREET AND NR+BRUSSELS++1000+BE'	Buyer identified by GLN 5411111000002
	RFF +VA:BE111000111'	VAT reference number of the buyer BE111000111
	NAD +SU+5422222000005::9++SUPPLIER NAME+STREET AND NR+BRUSSELS++1000+BE'	Supplier identified by GLN 5422222000005
	FII +RB+<IBAN>+:::<BIC>:::17'	Financial institution information of the supplier
	RFF +VA:BE222000222'	VAT reference n° of the supplier BE222000222
	NAD +DP+5455555000001::9++DELIVERY PARTY NAME+STREET AND NR+BRUSSELS++1000+BE'	Delivery party identified by GLN 5455555000001
	CUX +2:EUR:4'	Invoicing currency in EUR
# 18	PAT +20'	Penalty terms apply to the invoice
# 19	DTM +13:20120814:102'	Net due date for payment is Aug 14 th
# 20	PCD +15:<2.5000>:13'	2.5 % penalty on invoice amount
	LIN +1++5422222001001:SRV'	Line item 1 identified by GTIN 542222200100
	IMD +F++IN:::9:Carton 15 DVDs'	Item description
	QTY +46:40'	Delivered quantity is 40 units
	QTY +47:40'	Invoiced quantity is 40 units
	...	

4. Conditional allowance

(= allowance accorded by the issuer of the invoice if the invoicee pays before the indicated due date. Synonym 'payment discount')

Note: According to Belgian law it is mandatory to take the conditional allowance **into account** for the calculation of the VAT amount, **even if afterwards the conditions for the allowance are NOT met** (i.e. payment after indicated due date)! If several such conditions for an allowance are specified, the invoicee can apply the most advantageous one!

Note 2: For each VAT rate present throughout the entire invoice, the corresponding allowance amount is to be indicated. The calculation basis for the 'allowance amount per VAT rate' (#37 MOA+52) is the 'total taxable amount per VAT rate' (indicated in the invoice's summary section with #87 MOA+04G). In other words; even though the 'allowance amount per VAT rate' is indicated in the invoice's heading section, it can only be calculated after the invoice has been fully worked out in the company's in-house system!

Example: 2% allowance if the invoicee pays within 10 days after the invoice date.

	UNH+116+INVOIC:D:01B:UN:EAN011'	Message header
	BGM+380+204587+9'	The invoice number is 204587
	DTM+454:20120614:102'	Accounting value date 14 th of June 2012
	DTM+35:20120530:102'	Delivery date 30 th of May 2012
	DTM+137:20120614:102'	Message date 14 th of June 2012
	RFF+AAK:2310'	Reference despatch advice n° 2310
	DTM+171:20120530:102'	Reference date is 30 th of May 2012
	RFF+ON:1202'	Reference order n° 1202
	DTM+171:20120420:102'	Reference date of order is 20 th of April 2012
	NAD+IV+5411111000002::9++INVOICEE	Invoicee identified by GLN 5411111000002
	NAME+STREET AND NR+BRUSSELS++1000+BE'	
	RFF+VA:BE111000111'	VAT reference number of the invoicee BE111000111
	NAD+BY+5411111000002::9++BUYER	Buyer identified by GLN 5411111000002
	NAME+STREET AND NR+BRUSSELS++1000+BE'	
	RFF+VA:BE111000111'	VAT reference number of the buyer BE111000111
	NAD+SU+5422222000005::9++SUPPLIER	Supplier identified by GLN 5422222000005
	NAME+STREET AND NR+BRUSSELS++1000+BE'	
	FII+RB+<IBAN>+:::<BIC>::17'	Financial institution information of the supplier
	RFF+VA:BE222000222'	VAT reference n° of the supplier BE222000222
# 18	PAT+22'	A discount applies to the invoice
# 19	DTM+12:20120624:102'	Allowance terms apply until June 24 th (included)
# 20	PCD+12:<2.0000>:13'	2% allowance
# 31	ALC+A++++EAB'	EAB (meaning 'conditional allowance') links the payment terms to the allowance.
# 36	TAX+7+VAT++++:::21.00'	Detail of first VAT rate applied in the invoice
# 37	MOA+52:48*' (= 2% x 2400)	Corresponding discount amount

#36	TAX+7+VAT+++:::6.00'	Detail of second VAT rate applied in the invoice
#37	MOA+52:4**' (= 2% x 200)	Corresponding discount amount
	LIN+1++5422222001001:SRV'	Line item 1 identified by GTIN 5422222001001
	IMD+F++IN::9:Carton 15 DVDs'	Item description
	QTY+46:40'	Delivered quantity is 40 units
	QTY+47:40'	Invoiced quantity is 40 units
	MOA+203:2400' (not required, but useful)	Line item amount is 2400 EUR
	PRI+AAA:60'	Net calculation price is 60 EUR
	PRI+AAB:60'	Gross calculation price is 60 EUR
	TAX+7+VAT+++:::21.00'	Line item is subject to a VAT of 21%
	MOA+125:2400'	The taxable amount for the line item
	LIN+2++5422222002003:SRV'	Line item 2 identified by GTIN 5422222002003
	IMD+F++IN::9:Carton 40 bags of popcorn'	Item description
	QTY+46:10'	Delivered quantity is 10 units
	QTY+47:10'	Invoiced quantity is 10 units
	MOA+203:200'	Line item amount is 200 EUR
	PRI+AAA:20'	Net calculation price is 20 EUR
	PRI+AAB:20'	Gross calculation price is 20 EUR
	TAX+7+VAT+++:::6.00'	Line item is subject to a VAT of 6%
	MOA+125:200'	The taxable amount for the line item
	UNS+S'	Here starts the summary section
	MOA+77:3105.68'	Total invoice amount
	MOA+79: 2600'	Total taxable amount
	MOA+150:505.68'	Total tax amount
#83	MOA+129:2600'	Total amount subject to payment discount
	TAX+7+VAT+++:::21.00'	Part is subject to a value added tax of 21%
	MOA+124:493.92' (=21% x (2400-48*))	The value added tax for 21%
	MOA+04G:2400'	Taxable amount excl payment discount for 21%
	TAX+7+VAT+++:::6.00'	Part is subject to a value added tax of 6%
	MOA+124:11.76' (=6% x (200-4**))	The value added tax for 6%
	MOA+04G:200'	Taxable amount excl payment discount for 6%
	UNT+55+116'	Total number of segment lines

5. Prepaid amount

Example: The invoicee already paid an amount in advance of the delivery. (This is e.g. common in the wine business). The issuer of the invoice (deducts/) takes this amount into account.

...	UNS+S'	Here starts the summary section
	MOA+77:3116'	Total invoice amount
	MOA+79: 2600'	Total taxable amount
#83	MOA+113:300'	Prepaid amount
#84	RFF+PQ:<ON1202/1>'	Payment reference
#85	DTM+171:<20120607>:102'	Reference date/time
#83	MOA+9:2816'	Amount due
	MOA+150:516'	Total tax amount
	TAX+7+VAT+++:::21.00'	Part is subject to a value added tax of 21%
	MOA+124:504'	The value added tax for 21%
	MOA+04G:2400'	Taxable amount excl payment discount for 21%
	TAX+7+VAT+++:::6.00'	Part is subject to a value added tax of 6%
	MOA+124:12'	The value added tax for 6%
	MOA+04G:200'	Taxable amount excl payment discount for 6%
	UNT+45+116'	Total number of segment lines

6. RTI

(= Returnable Transport Item. **Synonym: asset, logistic carrier**)



Example 1: Charging non-serialized RTI

The issuer of the invoice charges the 24 physical pallets he delivered.

Note: it was decided to only withhold the invoicing of *non-serialized* RTI (i.e. the *type* of asset e.g. "CHEP B1210A, Block Pallet, perimetric 1200x1000"). In case serialized RTI is used for delivery, then the issuer of the invoice is to charge (/convert) them as (/to) non-serialized.

Note 2: It makes no difference whether the RTI appears at the start of the detail section (i.e. before the trade items) or at the end (i.e. after all the trade items).

Note 3: There is no tax on RTI. Therefore the #65 LIN.TAX segment is **NOT** mentioned, nor the taxable amount (#66 LIN.MOA+125).

#39	...	
#40	LIN+1'	Mention RTI either at the start or at the end
	PIA+5+<nGRAI-1>:SUE'	Asset type is identified by <i>nGRAI-1</i> . (Look up the code in the GS1 BeNeLux RTI list)
#43	QTY+46:24'	Delivered quantity
#43	QTY+47:24'	Invoiced quantity
#49	MOA+496:480'	Total returnable packages deposit amount.
#54	PRI+AAA:20'	Net calculation price
#54	PRI+AAB:20'	Gross calculation price
	LIN+2++5422222002003:SRV'	Line item 2 identified by GTIN 5422222002003
	IMD+F++IN::9:Carton 40 bags of popcorn'	Item description
	QTY+46:10'	Delivered quantity is 10 units
	QTY+47:10'	Invoiced quantity is 10 units
	MOA+203:200'	Line item amount
	PRI+AAA:20'	Net calculation price
	PRI+AAB:20'	Gross calculation price
	TAX+7+VAT++++:::6.00'	Line item is subject to a value added tax of 6%
	MOA+125:200'	The taxable amount for the line item
	UNS+S'	Here starts the summary section
	MOA+77:3596'	Total invoice amount
	MOA+79:3080'	Total taxable amount (incl. deposits!)
	MOA+150:516'	Total tax amount
	MOA+496:480'	Sum of all RTI's (and consumer empties)
	TAX+7+VAT++++:::21.00'	Part is subject to a value added tax of 21%
	MOA+124:504'	The value added tax for 21%
	MOA+04G:2400'	Taxable amount excl payment discount for 21%

TAX +7+VAT++++:::6.00'	Part is subject to a value added tax of 6%
MOA +124:12'	The value added tax for 6%
MOA +04G:200'	Taxable amount excl payment discount for 6%
UNT +45+116'	Total number of segment lines

Example 2: Invoice containing 'returned RTI'

The issuer of the invoice charges the 24 physical pallets he delivered, but also takes into account (/deducts) the 3 physical pallets that have returned.

Do note however that the best practice points out to cover 'returned RTI' via credit note (rather than in the commercial invoice).

...	
LIN +1'	Mention RTI either at the start or at the end
PIA +5+<nGRAI-1>:SUE'	Asset type is identified by nGRAI-1. (Look up the code in the GS1 BeNeLux RTI list)
QTY +46:24'	Delivered quantity
QTY +47:24'	Invoiced quantity
MOA +496:480'	Total returnable packages deposit amount.
PRI +AAA:20'	Net calculation price
PRI +AAB:20'	Gross calculation price
LIN +2'	Mention RTI either at the start or at the end
PIA +5+<nGRAI-1>:SUE'	Asset type is identified by nGRAI-1. (Look up the code in the GS1 BeNeLux RTI list)
QTY +61:3'	Returned quantity
MOA +496:60'	Total returnable packages deposit amount.
PRI +AAA:20'	Net calculation price
PRI +AAB:20'	Gross calculation price
UNS +S'	Here starts the summary section
MOA +77:3536'	Total invoice amount
MOA +79:3020'	Total taxable amount (incl. deposits!)
MOA +150:516'	Total tax amount
MOA +496:420'	Saldo (outgoing – returned) RTI (and consumer empties)
TAX +7+VAT++++:::21.00'	Part is subject to a value added tax of 21%
MOA +124:504'	The value added tax for 21%
MOA +04G:2400'	Taxable amount excl payment discount for 21%
TAX +7+VAT++++:::6.00'	Part is subject to a value added tax of 6%
MOA +124:12'	The value added tax for 6%
MOA +04G:200'	Taxable amount excl payment discount for 6%
UNT +45+116'	Total number of segment lines

7. Consumer empties

(= Packaging items that are brought back by the consumer to the shop in exchange for a refund. E.g. empty bottle and/or crate).



Note: The supplier is free to choose how to identify consumer empties. Nevertheless, a **separate GTIN** (rather than using the same GTIN of the original trade item) is by far the **most recommended** solution (for one, to cover the different tax approach).

Best practice:

- GTIN A for trade item (crate with 24 'full' bottles)
- GTIN X for empty crate (without bottles)
- GTIN Y for crate with 24 empty bottles
- GTIN Z for 1 empty bottle

Note 2: There is no tax on consumer empties. Therefore the TAX segment is **NOT** mentioned, nor the taxable amount (MOA+125).

Example 1: charging 'consumer empties'

The issuer of the invoice charges the trade items (commercial units) as well as the consumer empties. He/she mentions them in separate article lines because of the different VAT%.

...	
LIN +1++<GTIN A>:SRV'	Trade item (full product)
IMD +F++IN:::Crate with 24 bottles'	Description of trade item
QTY +46:50'	Delivered quantity
QTY +47:50'	Invoiced quantity
MOA +203:500' <i>(not required, but useful)</i>	Line item amount
PRI +AAA:10'	Net calculation price
PRI +AAB:10'	Gross calculation price
TAX +7+VAT+++:::6.00'	VAT
MOA +125:500'	Taxable amount
LIN +2++<GTIN Y>:SRV'	Consumer empty
IMD +F++ RD :::9:crate with 24 bottles'	Description of the consumer empty. (RD meaning 'Refundable deposit item')
QTY +46:50'	Delivered quantity
QTY +47:50'	Invoiced quantity
MOA +496:50'	Total returnable packages deposit amount
PRI +AAA:1'	Net calculation price
PRI +AAB:1'	Gross calculation price
UNS +S'	Here starts the summary section
MOA +77:580'	Total invoice amount

MOA+79:550'	Total taxable amount (incl. deposits!)
MOA+150:30'	Total tax amount
MOA+496:50'	Sum of all (RTI's and) consumer empties
TAX+7+VAT++++:::6.00'	Part is subject to a value added tax of 6%
MOA+124:30'	The value added tax for 6%
MOA+04G:500'	Taxable amount excl payment discount for 6%
UNT+45+116'	Total number of segment lines

Example 2: Invoice containing returned 'consumer empties'

The issuer of the invoice charges the trade items (commercial units) as well as the consumer empties but also takes into account (/deducts) the 30 crates (with empty bottles) that have returned.

...	
LIN+1++<GTIN A>:SRV'	Trade item (full product)
IMD+F++IN:::Crate with 24 bottles'	Description of trade item
QTY+46:50'	Delivered quantity
QTY+47:50'	Invoiced quantity
MOA+203:500' (not required, but useful)	Line item amount
PRI+AAA:10'	Net calculation price
PRI+AAB:10'	Gross calculation price
TAX+7+VAT++++:::6.00'	VAT
MOA+125:500'	Taxable amount
LIN+2++<GTIN Y>:SRV'	Consumer empty
IMD+F++RD:::9:crate with 24 bottles'	Description of the consumer empty.
QTY+46:50'	Delivered quantity
QTY+47:50'	Invoiced quantity
MOA+496:50'	Total returnable packages deposit amount
PRI+AAA:1'	Net calculation price
PRI+AAB:1'	Gross calculation price
LIN+3++<GTIN Y>:SRV'	Consumer empty
IMD+F++RD:::9:crate with 24 bottles'	Description of the consumer empty.
QTY+61:30'	Returned quantity
MOA+496:30'	Total returnable packages deposit amount
PRI+AAA:1'	Net calculation price
PRI+AAB:1'	Gross calculation price
UNS+S'	Here starts the summary section
MOA+77:550'	Total invoice amount
MOA+79:520'	Total taxable amount (incl. deposits!)
MOA+150:30'	Total tax amount
MOA+496:20'	Saldo (outgoing – returned) consumer empties (and RTI)
TAX+7+VAT++++:::6.00'	Part is subject to a value added tax of 6%
MOA+124:30'	The value added tax for 6%
MOA+04G:500'	Taxable amount excl payment discount for 6%
UNT+45+116'	Total number of segment lines

8. Header and/or line allowances

Note: The issuer of the invoice can indicate an allowance on header and/or on line level (also called 'detail section'). He/she can do so by selecting a code from the EBL001 code list (DE 7161) e.g. 005 meaning 'dealer discount' or 008 meaning 'introduction allowance'. The allowance is either mentioned as a % (using #33/#73 PCD) or as a fixed amount (using #34/#74 MOA).

Note 2: Allowances specified in the detail section do NOT override or replace allowances specified in the header section, but **complement** them.

Note 3: For conditional allowance (synonym 'payment discount'), see topic 4.

Example 1: The issuer of the invoice applies a dealer discount in % (on header level).

	UNH +116+ INVOIC :D:01B:UN:EAN011'	Message header
	BGM +380+204587+9'	The invoice number is 204587
	DTM +454:20120614:102'	Accounting value date 14 th of June 2012
	DTM +35:20120530:102'	Delivery date 30 th of May 2012
	DTM +137:20120614:102'	Message date 14 th of June 2012
	RFF +AAK:2310'	Reference despatch advice n° 2310
	DTM +171:20120530:102'	Reference date is 30 th of May 2012
	RFF +ON:1202'	Reference order n° 1202
	DTM +171:20120420:102'	Reference date of order is 20 th of April 2012
	NAD +IV+5411111000002::9++INVOICEE NAME+STREET AND NR+BRUSSELS++1000+BE'	Invoicee identified by GLN 5411111000002
	RFF +VA:BE111000111'	VAT reference number of the invoicee
	NAD +BY+5411111000002::9++BUYER NAME+STREET AND NR+BRUSSELS++1000+BE'	Buyer identified by GLN 5411111000002
	RFF +VA:BE111000111'	VAT reference number of the buyer
	NAD +SU+5422222000005::9++SUPPLIER NAME+STREET AND NR+BRUSSELS++1000+BE'	Supplier identified by GLN 5422222000005
	FII +RB+<IBAN>+:::<BIC>::17'	Financial institution information of the supplier
	RFF +VA:BE222000222'	VAT reference n° of the supplier BE222000222
	CUX +2:EUR:4'	Invoicing currency in EUR
#31	ALC +A+++1+005::281'	Dealer discount
#33	PCD +1:2.0000'	Allowance %
#36	TAX +7+VAT+++:::6.00'	Part of it concerns VAT 6% basis amount
#37	MOA +204:4'	Allowance amount
#36	TAX +7+VAT+++:::21.00'	Part of it concerns VAT 21% basis amount
#37	MOA +204:48'	(Allowance) amount upon which tax will be applied
	LIN +1++5422222001001:SRV'	Line item 1 identified by GTIN 5422222001001
	IMD +F++IN:::9:Carton 15 DVDs'	Item description
	QTY +46:40'	Delivered quantity is 40 units

	QTY +47:40'	Invoiced quantity is 40 units
	MOA +203:2400' (<i>not required, but useful</i>)	Line item amount is 2400 EUR
	PRI +AAA:60'	Net calculation price is 60 EUR
	PRI +AAB:60'	Gross calculation price is 60 EUR
	TAX +7+VAT++++:::21.00'	Line item is subject to a VAT of 21%
	MOA +125:2400'	The taxable amount for the line item
	LIN +2++5422222002003:SRV'	Line item 2 identified by GTIN 5422222002003
	IMD +F++IN:::9:Carton 40 bags of popcorn'	Item description
	QTY +46:10'	Delivered quantity is 10 units
	QTY +47:10'	Invoiced quantity is 10 units
	MOA +203:200'	Line item amount
	PRI +AAA:20'	Net calculation price
	PRI +AAB:20'	Gross calculation price
	TAX +7+VAT++++:::6.00'	Line item is subject to a value added tax of 6%
	MOA +125:200'	The taxable amount for the line item
	UNS +S'	Here starts the summary section
	MOA +77:3053.68'	Total invoice amount
	MOA +79:2548'	Total taxable amount
	MOA +150:505.68'	Total tax amount
	TAX +7+VAT++++:::21.00'	Part is subject to a value added tax of 21%
	MOA +124:493.92'	The value added tax for 21%
	MOA +04G:2352' (= 2400 - 48)	Taxable amount excl payment discount for 21%
	TAX +7+VAT++++:::6.00'	Part is subject to a value added tax of 6%
	MOA +124:11.76'	The value added tax for 6%
	MOA +04G:196' (= 200 - 4)	Taxable amount excl payment discount for 6%
#88	ALC +A'	Summary of all header and line allowances
#90	MOA +131:52' (= 48 + 4)	Summary of all header and line allowances
	UNT +45+116'	Total number of segment lines

Example 2: The issuer of the invoice applies an introduction allowance (for a new product added to the range) represented as a **fixed amount** (on line level).

	...	
	LIN +1++5422222001001:SRV'	Line item 1 identified by GTIN 5422222001001
	IMD +F++IN::9:Carton 15 DVDs'	Item description
	QTY +46:40'	Delivered quantity is 40 units
	QTY +47:40'	Invoiced quantity is 40 units
	MOA +203:2340' (<i>not required, but useful</i>)	Line item amount is 2340 EUR
	PRI +AAA:58,5'	Net calculation price is 58,5 EUR (60-(60/40))=58,5
	PRI +AAB:60'	Gross calculation price is 60 EUR
	TAX +7+VAT++++:::21.00'	Line item is subject to a VAT of 21%
	MOA +125:2340' (= 2400- 60)	The taxable amount for the line item
#69	ALC +A+++1+008:::281'	Introduction allowance
#74	MOA +204:60'	Allowance amount
#76	TAX +7+VAT++++:::21.00'	The allowance relates to an article of 21% VAT
#77	MOA +204:60'	(Allowance) amount upon which tax will be applied
	UNS +S'	Here starts the summary section
	MOA +77:2831.40'	Total invoice amount
	MOA +79: 2340'	Total taxable amount
	MOA +150:491.40'	Total tax amount
	TAX +7+VAT++++:::21.00'	Part is subject to a value added tax of 21%
	MOA +124:491.40'	The value added tax for 21%
	MOA +04G:2340'	Taxable amount (excl payment discount) for 21%
	ALC +A'	Summary of all header and line allowances
	MOA +131:60'	Summary of all header and line allowances
	UNT +30+116'	Total number of segment lines

9. Header and/or line charges

Note: The issuer of the invoice can indicate a charge on header and/or on line level. He/she can do so by mentioning an EANCOM 2002 code (e.g. FC meaning Freight Charge) or by selecting a code from the EBL001 code list (DE 7161) e.g. 013 meaning 'RECUPEL'. The charge is either mentioned as a % (using #33/#73 PCD) or as a fixed amount (using #34/#74 MOA).

Note 2: Charges specified in the detail section do NOT override or replace charges specified at header level, but **complement** them.

Example 1: The issuer charges 'freight charges', represented as an amount (on header level).

UNH +116+ INVOIC :D:01B:UN:EAN011'	Message header
BGM +380+204587+9'	The invoice number is 204587
DTM +454:20120614:102'	Accounting value date 14 th of June 2012
DTM +35:20120530:102'	Delivery date 30 th of May 2012
DTM +137:20120614:102'	Message date 14 th of June 2012
RFF +AAK:2310'	Reference despatch advice n° 2310
DTM +171:20120530:102'	Reference date is 30 th of May 2012
RFF +ON:1202'	Reference order n° 1202
DTM +171:20120420:102'	Reference date of order is 20 th of April 2012
NAD +IV+5411111000002::9++INVOICEE NAME+STREET AND NR+BRUSSELS++1000+BE'	Invoicee identified by GLN 5411111000002
RFF +VA:BE111000111'	VAT reference number of the invoicee BE111000111
NAD +BY+5411111000002::9++BUYER NAME+STREET AND NR+BRUSSELS++1000+BE'	Buyer identified by GLN 5411111000002
RFF +VA:BE111000111'	VAT reference number of the buyer BE111000111
NAD +SU+5422222000005::9++SUPPLIER NAME+STREET AND NR+BRUSSELS++1000+BE'	Supplier identified by GLN 5422222000005
FII +RB+<IBAN>+:::<BIC>:::17'	Financial institution information of the supplier
RFF +VA:BE222000222'	VAT reference n° of the supplier BE222000222
NAD +DP+5455555000001::9++DELIVERY PARTY NAME+STREET AND NR+BRUSSELS++1000+BE'	Delivery party identified by GLN 5455555000001
CUX +2:EUR:4'	Invoicing currency in EUR
ALC +C+++1+FC'	Freight charges
MOA +23:100'	Charge amount
TAX +7+VAT+++:::6.00'	Lowest VAT rate of the invoiced trade items, applies on freight charges.
MOA +23:100'	(Charge) amount upon which tax will be applied
LIN +1++5422222001001:SRV'	Line item 1 identified by GTIN 5422222001001
IMD +F++IN::9:Carton 15 DVDs'	Item description

QTY +46:40'	Delivered quantity is 40 units
QTY +47:40'	Invoiced quantity is 40 units
MOA +203:2400' (<i>not required, but useful</i>)	Line item amount is 2400 EUR
PRI +AAA:60'	Net calculation price is 60 EUR
PRI +AAB:60'	Gross calculation price is 60 EUR
TAX +7+VAT++++:::21.00'	Line item is subject to a VAT of 21%
MOA +125:2400'	The taxable amount for the line item
LIN +2++5422222002003:SRV'	Line item 2 identified by GTIN 5422222002003
IMD +F++IN:::9:Carton 40 bags of popcorn'	Item description
QTY +46:10'	Delivered quantity is 10 units
QTY +47:10'	Invoiced quantity is 10 units
MOA +203:200'	Line item amount
PRI +AAA:20'	Net calculation price
PRI +AAB:20'	Gross calculation price
TAX +7+VAT++++:::6.00'	Line item is subject to a value added tax of 6%
MOA +125:200'	The taxable amount for the line item
UNS +S'	Here starts the summary section
MOA +77:3222'	Total invoice amount
MOA +79:2700'	Total taxable amount
MOA +150:522'	Total tax amount
TAX +7+VAT++++:::21.00'	Part is subject to a value added tax of 21%
MOA +124:504'	The value added tax for 21%
MOA +04G:2400'	Taxable amount excl payment discount for 21%
TAX +7+VAT++++:::6.00'	Part is subject to a value added tax of 6%
MOA +124:18 `	The value added tax for 6%
MOA +04G:300' (= 200 + 100)	Taxable amount excl payment discount for 6%
ALC +C'	Summary of all header and line charges
MOA +131:100'	Summary of all header and line charges
UNT +45+116'	Total number of segment lines

Example 2: The issuer of the invoice mentions the 'recupel' charge related to the trade item, represented as a **fixed amount** (on line level).

...	
LIN +1++5422222003101:SRV'	Line item 1
IMD +F++IN:::9:Popcorn maker'	Item description
QTY +46:40'	Delivered quantity is 40 units
QTY +47:40'	Invoiced quantity is 40 units
MOA +203:2600' (<i>not required, but useful</i>)	Line item amount is 2600 EUR
PRI +AAA:65'	Net calculation price is 65 EUR (60+(200/40))=65
PRI +AAB:60'	Gross calculation price is 60 EUR
TAX +7+VAT++++:::21.00'	Line item is subject to a VAT of 21%
MOA +125:2600' (= 2400+ 200)	The taxable amount for the line item
ALC +C++++013:::281'	Recupel charge
MOA +23:200'	Charge amount
TAX +7+VAT++++:::21.00'	The charge relates to an article of 21% VAT

MOA+23:200'	(Charge) amount upon which tax will be applied
UNS+S'	Here starts the summary section
MOA+77:3146'	Total invoice amount
MOA+79: 2600'	Total taxable amount
MOA+150:546'	Total tax amount
TAX+7+VAT++++::21.00'	Part is subject to a value added tax of 21%
MOA+124:546'	The value added tax for 21%
MOA+04G:2600'	Taxable amount (excl paym. discount) for 21%
ALC+C'	Summary of all header and line charges
MOA+131:200'	Summary of all header and line charges
UNT+30+116'	Total number of segment lines

Example 3: The issuer of the invoice is subject to a 'milieubijdrage' charge (former BEBAT).

...	
LIN+1++5422222004503:SRV'	Line item
IMD+F++IN::9: «Battery charger incl 4 AA batteries»'***	Item description with an explicit mention of the number of batteries the item contains*.
QTY+46:50'	Delivered quantity is 50 units
QTY+47:50'	Invoiced quantity is 50 units
MOA+203:649.78'	Line item amount is 649.78 EUR
PRI+AAA:12.9956'	Net calculation price is 12.9956 EUR (12,5+(4*0,1239))
PRI+AAB:12.50'	Gross calculation price is 12.50 EUR
TAX+7+VAT++++::21.00'	Line item is subject to a VAT of 21%
MOA+125:649.78' (= 625 + 24.78)	The taxable amount for the line item
ALC+C++++014::281'	A charge is applied to the line item. It concerns a 'milieubijdrage'/côtisation environnementale'.
MOA+23:24.78'* (= 0.1239 x 200)	Charge amount**
RTE+2:0.1239:1'***	The tariff is 0.1239 EUR per battery.
TAX+7+VAT++++::21.00'	The charge relates to the article of 21% VAT
MOA+23:24.78'	(Charge) amount upon which tax will be applied
UNS+S'	Here starts the summary section
MOA+77:786.23'	Total invoice amount
MOA+79: 649.78'	Total taxable amount
MOA+150:136.45'	Total tax amount
TAX+7+VAT++++::21.00'	Part is subject to a value added tax of 21%
MOA+124:136.45'	The value added tax for 21%
MOA+04G:649.78'	Taxable amount (excl paym. discount) for 21%
ALC+C'	Summary of all header and line charges
MOA+131:24.78'	Summary of all header and line charges
UNT+30+116'	Total number of segment lines

*At least mention the legally required 'total BEBAT charge amount' (on article level via LIN.ALC.MOA+23).

******Besides that, it is recommended (but not legally required) to mention 'the number of batteries contained in the trade item' (via LIN.IMD+F++IN::9:<battery charger *including 4 AA batteries*>) and 'the tariff' (via LIN.ALC.MOA.RTE+2:<0.1239>:1'). Please note that the tariff can be subject to change, therefore check the official website for the latest tariffs (www.bebat.be).

10. Excise

Excise is mentioned as a **charge** in the invoice on line level as such:

#69 ALC+C++++**001**::281:**EXCISE'**

11. Consignment

There are no specific GS1 recommendations on 'consignment' (i.e. the case when the supplier stays owner of the trade items).

12. Display



Note: When a display is invoiced as 1 GTIN, and the component articles have several VAT rates; **Either** charge the display at the highest VAT rate of the component articles **OR** specify within the segment line (LIN), each occurring VAT rate and its corresponding taxable amount (with segment group 34, #65 TAX-MOA). Both methods are approved by the VAT administration.

Example: The issuer of the invoice charges the display, making a distinction per VAT rate.

<pre> ... LIN+1++5422222001001:SRV' IMD+F++IN::9:Mixed display' QTY+46:7' QTY+47:7' MOA+203:1400' (not required, but useful) PRI+AAA:200' PRI+AAB:200' {TAX+7+VAT+++:::6.00' {MOA+125:1000' {TAX+7+VAT+++:::21.00' {MOA+125: 400' </pre>	<p>Display containing articles with different VAT rates.</p> <p>Item description</p> <p>Delivered quantity</p> <p>Invoiced quantity</p> <p>Line item amount</p> <p>Net calculation price</p> <p>Gross calculation price</p> <p>Distinction per VAT rate</p> <p>Taxable amount for articles with VAT 6%</p> <p>Distinction per VAT rate</p> <p>Taxable amount for articles with VAT 21%</p>
<pre> UNS+S' MOA+77:1694' MOA+79:1400' MOA+150:294' </pre>	<p>Here starts the summary section</p> <p>Total invoice amount</p> <p>Total taxable amount</p> <p>Total tax amount</p>
<pre> TAX+7+VAT+++:::6.00' MOA+124:210' MOA+04G:1000' TAX+7+VAT+++:::21.00' MOA+124:84' MOA+04G:400' </pre>	<p>Part is subject to VAT 6%</p> <p>The value added tax</p> <p>Taxable amount excl payment discount</p> <p>Part is subject to VAT 21%</p> <p>The value added tax</p> <p>Taxable amount excl payment discount</p>
<pre> UNT+30+116' </pre>	<p>Total number of segment lines</p>

13. Free goods

In order to know the 'payable quantity', the 'free goods quantity' needs to be **explicitly** indicated in the invoice (with QTY+192, as it's the case in the ORDERS). This is because, unlike the ORDERS and INVOIC message, the DESADV (despatch advice) only mentions the despatch quantity (incl. free goods quantity) without specifying the number of free goods it contains.

Payable qty (QTY+47) = delivered qty (QTY+46) **minus** free goods (QTY+192).

...	
LIN +1++5422222003101:SRV'	Line item 1
IMD +F++IN::9: Carton 15 DVDs'	Item description
QTY +46:45'	Delivered quantity
QTY +192:5'	Free goods quantity
QTY +47:40'	Invoiced (payable) quantity
MOA +203:800' (<i>not required, but useful</i>)	Line item amount is 2400 EUR
PRI +AAA:20'	Net calculation price
PRI +AAB:20'	Gross calculation price
TAX +7+VAT++++::21.00'	Line item is subject to a VAT of 21%
MOA +125:800'	The taxable amount for the line item
UNS +S'	Here starts the summary section
MOA +77:968 `	Total invoice amount
MOA +79: 800'	Total taxable amount
MOA +150:168'	Total tax amount
TAX +7+VAT++++::21.00'	Part is subject to a value added tax of 21%
MOA +124:168'	The value added tax for 21%
MOA +04G:800'	Taxable amount (excl payment discount) for 21%
UNT +30+116'	Total number of segment lines

Note: Some companies issue a separate invoice containing only free goods (with a total invoice amount equal to € 0). This is also a valid method for the VAT administration.

Note 2: Samples (= free test products) can be mentioned the same way as free goods.

14. Goods with a variable/special nature

Example 1: bulk goods invoiced in its true physical dimension.



Bulk goods can only be expressed in physical dimensions (i.e. kilos, liters, meters,...).

Their ordering volume = delivery volume = invoicing volume.

E.g. a truckload of potatoes (= X thousand kilos),
a tank of wine (= Y thousand liters).

#39	...	
#39	LIN+1++95422222001001:SRV'	A product with variable dimensions is identified by a GTIN-14 starting with '9'.
#41	IMD+F++IN::9:Bulk potatoes'	
#43	QTY+46:127:KGM'	Delivered quantity
	QTY+192:12:KGM'	Free goods quantity
	QTY+47:115:KGM'	Payable quantity
#49	MOA+203:1150'	Line item amount
#54	PRI+AAA:10::::KGM'	Net price per kg ¹
	PRI+AAB:12::::KGM'	Gross price per kg
#65	TAX+7+VAT++++::6'	VAT
#66	MOA+125:1150'	Taxable amount
	...	

Example 2: semi-bulk goods² ordered & delivered in units, but invoiced in kg (via a fixed **conversion factor**).



E.g. Coffee ordered & delivered in units (**packages** of 250 g), and multiplied by a conversion factor (0.25) to invoice per **kg**.

Another example would be "apples ordered & delivered as multiples of 8 kg, but invoiced per crate".

#39	LIN+1++5422222001001:SRV'	
#41	IMD+F++IN::9:Coffee 250g'	
#42	MEA+ABW++ KGM :0.25'	Multiplying factor for delivered qty.
#43	QTY+46:800'	Delivered quantity
	QTY+47:200: KGM ' (= 800 x 0.25)	Payable quantity
#49	MOA+203:400'	Line item amount
#54	PRI+AAA:2::::KGM'	Net price
	PRI+AAB:2::::KGM'	Gross price
#65	TAX+7+VAT++++::6'	VAT
#66	MOA+125:400'	Taxable amount

With boxes of 48 packages (of 250g) as delivery unit, we would get a conversion factor of 12. Suppose 10 boxes were delivered, then the invoiced quantity equals 120 kg (= 10 x 12).

¹ Note how the price is expressed per unit. In some cases however the price cannot be expressed per unit. Then a 'unit price basis value' will be taken up in the calculation. See MIG (#54) PRI, DE 5284.

² It should be noted that regardless of their variable nature, semi-bulk goods are identified with a GTIN-13: the variances in relation to the average value are part of the product's definition.

Example 3: semi-bulk goods ordered & delivered in units, but invoiced in its true physical dimension (weighed at reception).



E.g. Meat/cheese ordered & delivered **in units** (tray of steaks) and **weighed** at reception to be invoiced **per kg**.

Note: Free goods quantity is to be expressed in the same measure unit (units, kilos, liters, meters, ...) as the payable quantity.

#39	...	
#39	LIN+1++95428012850013:SRV'	
#41	IMD+F++IN::9:Tray of steaks'	
#43	QTY+46:127: KGM'	Delivered quantity in kg
	QTY+46:10'	In units
	QTY+192:12: KGM'	Free goods quantity
	QTY+47:115: KGM'	Payable quantity
#49	MOA+203:1150'	Line item amount
#54	PRI+AAA:10:::: KGM'	Net price
	PRI+AAB:12:::: KGM'	Gross price
#65	TAX+7+VAT++++:::6'	VAT
#66	MOA+125:1150'	Taxable amount
	...	

Example 4: semi-bulk goods ordered & delivered in units but invoiced in a commercially agreed 'fixed' dimension (although its true nature is variable).



E.g. Cheese/meat ordered & delivered **in units**, but invoiced either **in units, or in fixed weight** (NO weighing) (**depending on what was agreed with the retailer**).

In units:

#39	LIN+1++5428012850013:SRV'
#41	IMD+F++IN::9:Gouda Belegen'
#43	QTY+46:10' (delivered)
	QTY+47:10' (payable)
#49	MOA+203:800'
#54	PRI+AAA:80'
	PRI+AAB:80'
#65	TAX+7+VAT++++:::6'
#66	MOA+125:800'
	...

In fixed weight:

#39	LIN+1++5428012850013:SRV'
#41	IMD+F++IN::9:Gouda Belegen'
#42	MEA+ABW++ KGM':12'
#43	QTY+46:10'
	QTY+47:10'
	QTY+47:120: KGM'
#49	MOA+203:798'
#54	PRI+AAA:6.65:::: KGM'
	PRI+AAB:6.65:::: KGM'
#65	TAX+7+VAT++++:::6'
#66	MOA+125:798'
	...

15. Credit note (CN)

Some ground rules are to be taken into account for credit notes:

- Always indicate it concerns a CN (with BGM+**381**).
- Always refer to the invoice it tries to adjust (with RFF+**IV**).
In case one cannot refer to the corresponding invoice, mention RFF+IV:NA' (NA meaning 'not available').
- Always assign a **new** document number to the correcting document.
- Do **NOT** use minus (-) signs. (Except of course if for the calculation of the VAT, certain amounts are truly negative in the invoice. Cf. example 3')
Due to the presence of BGM+381 (meaning 'credit note'), every quantity and amount (e.g. *invoiced qty QTY+47, returned qty QTY+61, line taxable amount MOA+125, total returnable packages deposit amount MOA+496 and total invoice amount MOA+77*) is to be considered as **deductable** (in regards to the corresponding invoice).
- The INVOIC message is used as a CN in 4 situations (see examples below) and for correcting errors. Limit every CN to one situation only (e.g. returned goods). If several situations coincide, it is recommended to create a distinct CN per situation.
- Whenever necessary, refer to legal mentions. E.g. For all cases defined by article 79 from the VAT code (= btw-Wetboek), mention KB n° 4, art 4, § 1 3° "BTW terug te storten aan de Staat in de mate waarin ze oorspronkelijk in aftrek werd gebracht").
- All elements of the CN should be identical to the ones used when such goods are normally invoiced, except for the indications in **bold** (in the examples below).

Example 1: Credit returned goods



RETURNS

Note: The reason why goods have returned (e.g. because of a change of assortment) is not explicitly mentioned in the CN. Therefore the CN refers to a "returns notice" (with RFF+ALQ), which is a paper transport document that accompanied these goods on their return to the supplier.

#2	BGM+ 381 +<...>:9'	Credit note
#7	RFF+ ALQ :<...>'	Reference to the (paper) "returns notice"
#8	DTM+171:<...>:102'	which accompanied the returned goods.
#7	RFF+ IV :<...>'	Reference to the
#8	DTM+171:<...>:102'	corresponding invoice
#39	... LIN+1++<GTIN1>:SRV'	Returned GTIN
#41	IMD+F++IN::9:<...>'	Article description
#43	QTY+ 61 :<...>'	Return quantity
	...	

Example 2: Credit goods that were damaged, without physically returning them.

#2	BGM+ 381 +<...>:9'	Credit note
#7	RFF+ ACE :<...>'	Reference number of the "claim" (related document) detailing the damaged goods.
#8	DTM+171:<...>:102'	
#7	RFF+ IV :<...>'	Reference to the corresponding invoice
#8	DTM+171:<...>:102'	
#39	...	Returned GTIN Article description Damaged goods qty
#41	LIN+1++<GTIN1>:SRV'	
#43	IMD+F++IN::9:<...>'	
#43	QTY+ 124 :<...>'	
	...	

This "claim" is not a regular EANCOM® message. How such claims will be notified (paper? electronic message? ...?), and how this information will be detailed, is subject to previous agreements between partners. The CN is the electronic document with which the supplier next processes the "claim".

It is assumed that the damaged goods must not be returned to the supplier. Any exception to this assumption must be detailed in a bilateral agreement, for this return implies costs. Similarly, if the damaged goods are to be destroyed by the customer (e.g. retailer), the bilateral agreement will describe the details of how this should be catered for, as this process also causes extra costs.

Example 3: Credit returned RTI

#2	BGM+ 381 +<...>:9'	Credit note
#7	RFF+ ALQ :<...>'	Reference to the (paper) "returns notice" which details the returned RTI.
#8	DTM+171:<...>:102'	
#7	RFF+ IV :<...>'	Reference to the corresponding invoice
#8	DTM+171:<...>:102'	
#39	LIN+1'	3 pallets have returned Packages deposit amount Net price Gross price
#41	PIA+5+nGRAI-1:SUE'	
#43	QTY+61:3'	
#49	MOA+496:60'	
#54	PRI+AAA:20'	
#54	PRI+AAB:20'	

Examples 3 and 4 assume that the supplier is the owner of the RTI (and/or consumer empties) and that his customer returned a quantity of RTI (or consumer empties), accompanied by a "returns notice" (which is assumed to be a paper document, as a physical transport must always be accompanied by such a document). Next the customer will be credited via a CN.

How the balance of outgoing and returned RTI (and consumer empties) is kept, and which time frame is applied to dress up the intermediate RTI (and consumer empties) balance between the partners, is part of the bilateral agreement.

Example 3': Credit returned RTI upon which a discount is applied. Note that in this example some invoice amounts are *truly negative* and have thus a minus sign.

#2	BGM+ 381 +<...>:9'	Credit note
#7	RFF+ ALQ :<...>'	Reference to the (paper) "returns notice" which details the returned RTI.
#8	DTM+171:<...>:102'	
#7	RFF+ IV :<...>'	Reference to the corresponding invoice
#8	DTM+171:<...>:102'	
#39	LIN+1'	1560 crates have returned Packages deposit amount Net price Gross price
#41	PIA+5+nGRAI-2:SUE'	
#43	QTY+61:1560'	
#49	MOA+496:3276'	
#54	PRI+AAA:2.1'	
#54	PRI+AAB:2.1'	Gross price
#83	MOA+77:3237.32'	Total invoice amount
#83	MOA+79:3244.04'	Total taxable amount
#83	MOA+150:-6.72'	Total tax amount
#83	MOA+496:3276'	
#86	TAX+7+VAT+++21'	Tax %
#87	MOA+124:-6.72'	Value added tax
#87	MOA+04G:-31.96'	Taxable amount excl payment discount
#88	ALC+A'	Allowance
#90	MOA+131:31.96'	Summary of all header and line allowances

Example 4: Credit returned "consumer empties"

#2	BGM+ 381 +<...>:9'	Credit note
#7	RFF+ ALQ :<...>'	Reference to the (paper) "returns notice" which details the returned consumer empties.
#8	DTM+171:<...>:102'	
#7	RFF+ IV :<...>'	Reference to the corresponding invoice
#8	DTM+171:<...>:102'	
#39	LIN+1++GTIN1:SRV'	GTIN (consumer empty)
#41	IMD+F++RD::9:<crate 24 bottles>'	It concerns a consumer empty
#43	QTY+61:3'	3 pallets have returned Packages deposit amount
#49	MOA+496:60'	
#54	PRI+AAA:20'	Net price
	PRI+AAB:20'	Gross price

16. Correcting errors made in a previous invoice

Ground rules for the CN:

- Always announce it concerns an adjustment (with #5 ALI+++**79E'**).
- The correcting document (CN) must always refer to the erroneous invoice (with RFF+**IV**).
- In order to better focus on the core elements of the CN, the VAT is never mentioned in the following examples, but it should be obvious that VAT **must always** be recalculated in the CN, applying the same rules as in the original INVOIC message.
- Bilaterally agree which correcting **methods** can be used. The VAT administration principally prefers the 1st method; i.e. correcting the erroneous invoice by sending an additional document that corrects the error – without cancelling the initial invoice.

However, in case the 1st method cannot be applied (e.g. when there are errors in another section than the detail section, or when there are both price and quantity errors in the same line (LIN segment)), then the VAT administration accepts the 2nd method; cancelling the initial erroneous invoice, and issue a completely new (correct) invoice.

- 1)** Correct simple line item difference(s) (e.g. Price or quantity errors)
- 2)** Send credit note (fully cancelling the initial invoice) followed by a new invoice.

1) Correct simple line item difference(s) (e.g. Price or quantity errors)

Method:

To correct "over invoiced" errors, send a CN only.

To correct "under invoiced" errors, send an additional invoice.

The newly created message will only contain the line items (LIN segments) that are to be corrected in the INVOIC message it refers to.

It is recommended **NOT to communicate the ALC-segments for the line items to be corrected in this type of CN**. It is assumed that the previously erroneous information will be communicated correctly at the second attempt, and that it will not add value for the invoiced party to explicitly double check the complete recalculation of the allowances and charges.

Example 1: Correct "over invoicing" (quantity)

The supplier sends a CN containing ONLY the surplus (credit) for the "over-invoiced" line items (LIN segments).

#2	BGM+ 381 +<...>:9'	Credit note
#5	ALI+++ 79E '	Discrepancies or adjustments.
#7	RFF+ IV :<...>'	Reference to the corresponding
#8	DTM+171:<...>:102'	invoice
...		Although 47 means 'Invoiced qty';
#39	LIN+1+++<GTIN1>:SRV'	In a CN (indicated with BGM+381), it
#41	IMD+F++IN::9:<...>'	is to be considered as EXCESS
#43	QTY+ 47 :<2>'	QUANTITY erroneously invoiced in
		regards to the corresponding invoice.
#54	PRI+AAA	Net price
#66	MOA+125	Taxable amount

Although "invoiced quantity" (47) is definitely not the appropriate denomination, the combination of this QTY segment (#43) with the BGM segment (#2) unambiguously identifies the detailed quantity as the (excess) quantity erroneously invoiced in the referenced invoice, which is now credited in order to correct this error.

Example 2: Correct "over invoicing" (price)

#2	BGM+ 381 +<...>:9'	Credit note
#5	ALI+++ 79E '	Discrepancies or adjustments.
#7	RFF+ IV :<...>'	Reference to the corresponding invoice
#8	DTM+171:<...>:102'	
...		
#39	LIN+1+++<GTIN1>:SRV'	
#41	IMD+F++IN::9:<...>'	
#43	QTY+ 47 :<15>'	Invoiced qty

#54	PRI+AAA:<...>'	Although AAA means 'net price'; In a CN (indicated with BGM+381), it is to be considered as the difference between the erroneous & the correct unit price.
#66	MOA+125	

Example 3: Correct "under invoicing" (price)

Method: **Send additional invoice** correcting "**under invoiced**" goods (e.g. if not enough quantity was charged in the corresponding invoice, or if the price was too low). The invoice contains only the deficit for the "under invoiced" line items (LIN segments).

#2	BGM+380+<...>:9'	Invoice (!)
#5	ALI+++79E'	Discrepancies or adjustments.
#7	RFF+IV:<...>'	Reference to the corresponding invoice
#8	DTM+171:<...>:102'	
#39	...	
#41	LIN+1++<GTIN1>:SRV'	
#43	IMD+F++IN::9:<...>'	
#54	QTY+47:<45>'	Difference between erroneous and correct unit price.
#66	PRI+AAA:<2>' MOA+125	

Example 4: Correct "under invoicing" (quantity)

#2	BGM+380+<...>:9'	Invoice (!)
#5	ALI+++79E'	Discrepancies or adjustments.
#7	RFF+IV:<...>'	Reference to the corresponding invoice
#8	DTM+171:<...>:102'	
#39	...	Difference between erroneous and correct quantity. E.g. 5 units were forgotten to be invoiced.
#41	LIN+1++<GTIN1>:SRV'	
#43	IMD+F++IN::9:<...>'	
#54	QTY+47:< 5>'	Net price
#66	PRI+AAA:<...>' MOA+125	

2) Fully crediting and fully re-invoicing

This method consists in:

- **first** sending a CN.

The CN completely cancels the erroneous invoice. The CN is an exact copy of the initial invoice (showing the errors in the exact same way as in the erroneous invoice), but takes as header:

#2	BGM	1001 = 381 ("Credit note - goods and services") Note: Assign a new document number.
#5	ALI	4183 = 79E ("Discrepancies or adjustments")
#7	RFF	1153 = ON ("Order number") 1153 = AAK ("Despatch advice number")
#8	DTM	Date/time of this Reference

- **next** send the correct NEW invoice (with the **correct** quantities and **correct** prices, included all information pertaining to allowances and charges). The following segments **must** be present:

#2	BGM	1001 = 380 ("Invoice") 1004 = <Reference Number of the (new) invoice> - this number has to be different from the initial erroneous invoice.
#5	ALI	4183 = 79E ("Discrepancies or adjustments (EAN Code)")
#7	RFF	1153 = ON ("Order number")
#7	RFF	1153 = AAK ("Dispatch advice number")
#7	RFF	1153 = IV (Reference number of the initial erroneous invoice)

About the document date: As the initial invoice is completely cancelled, a NEW invoice is to be generated, the document date of which is that of the NEW invoice. (The latter bears its importance, in that it will be used as the reference point for validity periods)

About the references: It is NOT necessary to link the newly created correct invoice to the preceding CN. However, in light of the O2C philosophy, it is necessary to refer to the related ORDERS (ordering number), DESADV (despatch advice number) and the initial, erroneous invoice (invoice number).

Note: According to the VAT administration, the (formerly third) method "**partially crediting and partially re-invoicing**" is not valid.

17. Debit note

The VAT administration allows the use of the debit note as described below. However, an **even better method**, provided it's bilaterally agreed, would be that (in time) the buyer issues a **self billing CN** (indicated with BGM+261) (rather than issuing a debit note).

Current practice:

- supplier sends invoice
- retailer sends debit note to supplier (to request a CN)
- supplier sends a CN and refers to the debit note.

18. Self billing

A "self billed" invoice (indicated with BGM+389) means that the buyer issues the invoice message (instead of the supplier). Although legally acceptable, this method requires further in depth analysis before deployment.