# Guide for suppliers - e-invoicing

## Version 1.1 (open)

AUGUST STORCK KG

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STORCK

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## Version history

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| 1.1 | PDI | No changes in content, only stylistic changes | 14.02.2025 |
| 1.0 | PDI | | 12.12.2024 |

# 1. Brief summary

With the start of the e-invoicing obligation for domestic B2B sales (German invoice issuers to German companies of the Storck Group), in particular with the obligation to receive e-invoices starting on 1 January 2025, the Storck Group must be able to issue e-invoices in the following formats

- ZUGFeRD[1]
- XInvoice

to receive and process data. This is already the case today. Invoices from business partners can - unchanged - be sent to the central mailboxinvoice@storck.com via the "Email" inbox.

# 2. General information

## 2.1. Legal information

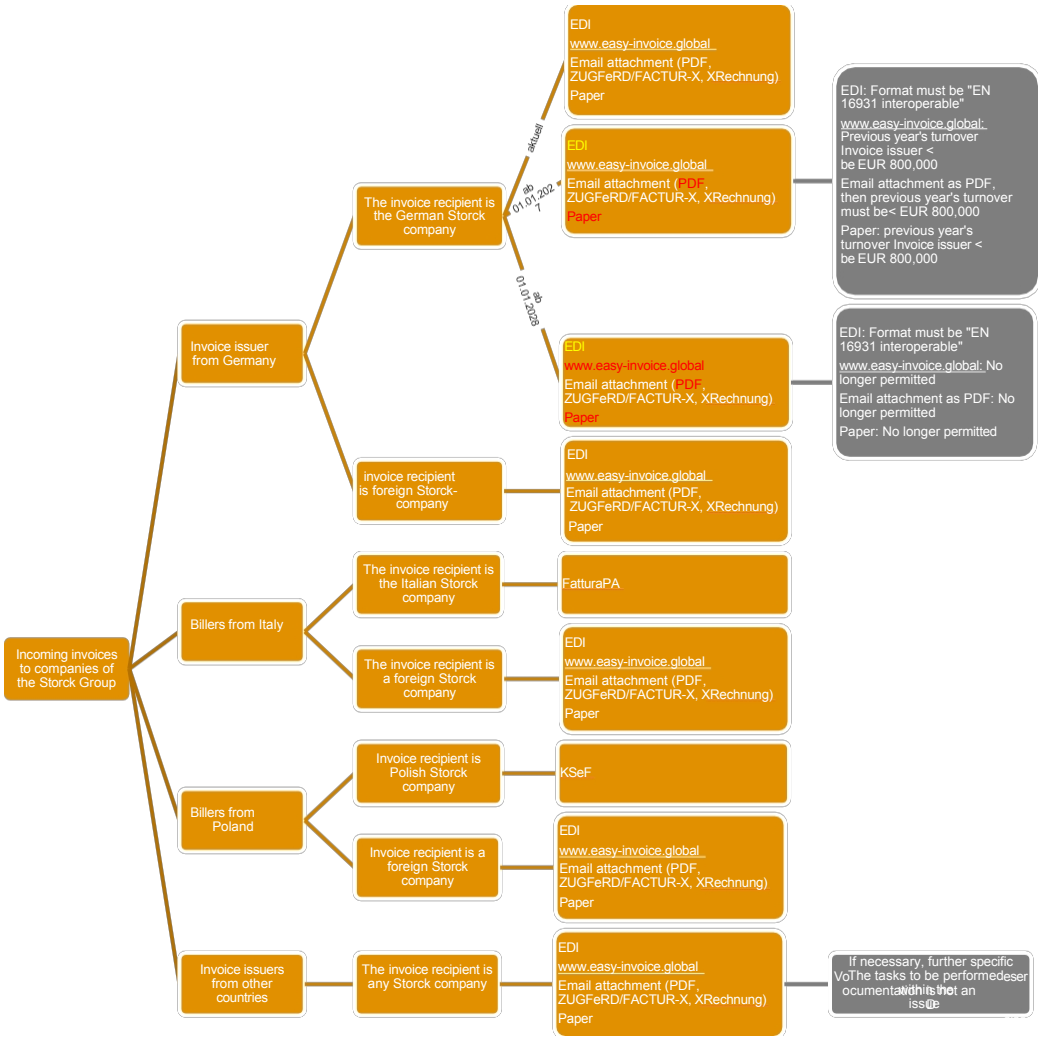
The information provided does not constitute legal advice and is not intended to address any legal issues or problems that may arise in individual cases. This information is a general nature and is provided for information purposes only.

The following applies to the listed links to external websites: In its judgement of 12 May 1998 - 312 O 85/98 - "Liability for links", the Hamburg Regional Court (LG) ruled that the inclusion of a link may co-responsibility for the content of the linked page. According to the LG, this can only be prevented by expressly distancing oneself from these contents. We hereby expressly distance ourselves from the linked pages. The indication of certain links to organisations, service providers and/or software manufacturers does not constitute an evaluation or recommendation of the tools used there. For some tools a - free - registration is required, depending on the scope used, these tools may be subject to a fee.

## 2.2. Overview

The presentation of invoice transmission from business partners to Storck Group companies can be categorised as follows:

[1] The terms "ZUGFeRD" and "FACTUR-X" are used interchangeably in this document. Further information on the use of versions and profiles is provided later in the document.




This documentation focuses in particular on the alternatives of invoice transmission for domestic B2B sales (invoice issuer based in Germany to a German company of the Storck Group) mentioned at the top of the presentation.

## 2.3. Addressees

**Who is this document aimed at?**

All business partners who

- have previously sent their invoices to Storck Group companies on paper or by email
- have already sent invoices in ZUGFeRD or XRechnung format via email, as details and exact specifications are explained here
- have so far used the invoicing portal www.easy-invoice.global to familiarise themselves with the upcoming framework conditions. The continuation of the portal beyond 2027 is the subject of current reviews and activities in the Storck Group

**Who is this document not intended for?**

All business partners who

- transmit their invoices to Storck Group companies via EDI (Electronic Data Exchange). The framework conditions and exact specifications (keyword "EN 16931 interoperable") for this are the subject of current tests and activities in the Storck Group

## 2.4. Background

With the Growth Opportunities Act (Federal Law Gazette I 2024 No. 108), the regulations for issuing invoices in accordance with Section 14 UStG for transactions carried out after 31 December 2024 revised. The key point of the new regulation is the mandatory use of an electronic invoice for transactions between domestic businesses (domestic B2B transactions). Exceptions to this are defined for explicit circumstances. Please refer to the following BMF letter for details and background information, in particular on deadlines/obligation to issue invoices etc:
Issuing invoices in accordance with
§ Section 14 UStG; introduction of mandatory electronic invoicing for transactions between domestic businesses from 1 January 2025

## 2.5. Permitted formats

According to the above-mentioned letter, the term electronic invoice will be redefined from 1 January 2025 by Section 14 (1) UStG. An electronic invoice (hereinafter: e-invoice) only exists if the invoice is issued, transmitted and received in a structured electronic format and enables electronic processing (Section 14 (1) sentence 3 UStG). The structured electronic format of an electronic invoice

- must either comply with the European standard for electronic invoicing and the list of corresponding syntaxes in accordance with Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement (OJ L 133, 6 May 2014, p. 1) (Section 14 (1) sentence 6 no. 1 UStG) or
- can be agreed between the invoice issuer and the invoice recipient. The prerequisite for such an agreement is that the format used enables the correct and complete extraction of the information required under the UStG from the e-invoice into a format that complies with the EN 16931 standard or is interoperable with it (see Section 14 (1) sentence 6 no. 2 UStG).

## 2.6. Non-permissible formats

All invoices in paper form or in electronic formats that do not fulfil the requirements of Section 14 (1) sentence 6 UStG (other electronic format) are considered "other invoices", the use of which is only permitted in exceptional cases (see explanations in the above-mentioned BMF letter). This also includes all non-structured electronic files, for example JPEG or simple PDF files.

## 2.7. Effects

As a consequence of these regulations, the Storck Group - like all German companies with domestic B2B sales - must be able to receive and process invoices from business partners in the permitted format. Permissible national e-invoice formats are explicitly mentioned:

- **Invoices according to the XStandard ("XRechnung")**
- **Invoices in ZUGFeRD format from version 2.0.1 ("FACTUR-X")**

The remainder of this document is intended to provide you with guidelines on how to use these two formats with regard to uncomplicated, automated processing so that your invoices can be processed promptly and on time. Please note the following points.

## 2.8. Additional information

| Reference | Info |
|---|---|
| eInvoicing (europa.eu) | General overview of the European Commission on the E-bill" topic area |
| https://rechnungsaustausch.org/ | General information |
| ZRB - eRechnung (bund.de) | General information |
| Homepage (e-rechnung-bund.de) | General information |
| A small lexicon to the words jungle of for XRechnung, Peppol and Co. (part.de) | Explanation of terms |
| Issuing invoices in accordance with Section 14 UStG; introduction of mandatory electronic invoicing for transactions between domestic from 1 January 2025 | BMF letter on the introduction of a mandatory electronic invoice for transactions between domestic traders from 1 January 2025 |
| Federal Ministry of Finance - Questions and answers on the introduction of mandatory on 1 January 2025 | FAQs on the most frequently asked questions about e-billing |

# 3. Organisational boundary condition

The previous organisational boundary conditions apply:

- Specification of a Storck order number, contract number or contract number plus contract item number (alone, without preceding purchasing group). Example: 0022275136, 22275136, 0003302427, 3302427, 3302427#1, 3302427#00025

- Only reference to exactly one order per invoice (no "collective invoices") at the header level of the invoice document
- Specification of a cost centre at the header level of the invoice document if it is a procurement transaction without a purchase order reference

## 4. Transmission

The transmission of the mandatory e-bill is generally open to all technologies and there is no prescribed transmission channel. The "email" transmission channel described below for the addressees of this document must fulfil the following basic requirements:

- Please send your invoice[2] exclusively invoice@storck.com
- **Only one** attachment per email can be
    - XML file in XRechnung format or
    - ZUGFeRD PDF file (hybrid file consisting of carrier PDF with embedded XML file). The

  following therefore applies: An email corresponds to an invoice and has exactly one attachment[3]
- Invoice attachments (activity/delivery records, certificates, etc.) in the form of PDF files should be sent as
    - Embedded attachment (keywords "UBL EmbeddedDocumentBinaryObjects" or "CII AttachmentBinaryObject") in the XML file of the XRechnung
    - Additional attachments within the ZUGFeRD PDF file

  be made available. Please send invoice attachments as additional attachments in the email itself only in compellingly justified cases!
- If the XRechnung is used, we do not require a visualisation as an additional attachment to the email. If you would like to provide us with a visualisation, please do so as an embedded attachment (see keywords "UBL EmbeddedDocumentBinaryObjects" or "CII AttachmentBinaryObject" above) in the XML file itself (see also footnote 3).
- Attachments with other image and/or Office file formats (JPG, DOCX, XLSX, ...) are ignored and not further processed
- The total size of the email including attachment must not exceed 20 MB
- The email must be unencrypted and should not be digitally signed
- Texts in the email ("Subject", "Body") are not processed, all relevant information must be included in the transmitted attachment

Please do not send us a document more than once without being asked!

[2] Insofar as reference is made to invoices in this document, this shall apply equally to credit notes

[3] Exception: Bilateral agreement of the business partner with Storck regarding the dispatch of a non-hybrid form by means of a pair of files with the same name (one PDF and one XML file, necessarily with the same name except for the file extension).

# 5. Formats

## 5.1. Semantic data model

The semantic data model is specified in EN 16931-1 "Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice". The semantic data model is not XML and must therefore be mapped into a syntax. These syntaxes are then the actual XMLs (see the following sections ***5.2.3 Syntax CII***, ***5.3.3 Syntax CII*** and ***5.3.4 Syntax UBL***).
An information element is an object or fact about which information - in the invoice - is transmitted. In EN 16931, the "business term" (or "BT" for short) is  for the term information element. An information element can in turn  of further information elements. An information element that consists of several information elements is itself referred to as a group of information elements ("group" for short). The term "business group" (or "BG" for short) is used in EN 16931. Business rules are rules for restricting the use of one or more information elements in the semantic data model. In EN 16931, the term "business rule" (or "BR" for short) is used. With regard to the facts, "BTs", "BGs" and "BRs" are then numbered consecutively.

Example of interaction: BR-5 --> An invoice must contain a currency code (BT-5)!

In the following, the national e-invoice formats mentioned as explicitly permissible are explained in more detail with their syn- taxes.

## 5.2. FACTUR-X (ZUGFeRD)

### 5.2.1. General information

In response to the European Directive 2014/55/EU and the subsequent publication of the European standard EN16931, the **Forum National de la Facture Electroniques et des Marchés Publics Electroniques FNFE-MPE** (the French National Forum for Electronic Invoicing and Public Electronic Markets) on the one hand and the **Forum elektronische Rechnung Deutschland FeRD** on the other have worked together to develop a Franco-German format for electronic invoices that meets both the EU standard EN 16931 and the needs and opportunities of small and medium-sized enterprises (SMEs).
Both national forums agree that a so-called hybrid format (PDF with embedded XML structure) best fulfils the objective of the EU directive to develop an e-invoice format that enables an automated invoice processing process and at the same time is usable for many millions of SMEs, as it is both machine and human readable.
This collaboration resulted in FACTUR-X, better known in Germany as ZUGFeRD. It is the first hybrid invoice format that complies with EN16931.

### 5.2.2. Profile to be used

In principle, there are no specifications from the Storck Group regarding the use of the profile. However, the Minimum and Basic WL profiles cannot be used because they are classified as "booking aids" and do not represent a complete invoice in accordance with §14 UStG.

### 5.2.3. Syntax CII

The XML part of the ZUGFeRD invoice always complies with the UN/CEFACT Cross Industry Invoice 16B syntax, in short "CII".

#### *5.2.3.1. General business terms and fields to be used*

This is followed by an explicit list of all necessary information, in particular the mandatory information required under Section 14 of the German VAT Act (UstG), here for example in the form of the "Business Terms" ("BT-xxx") already mentioned above. Lines highlighted in white must be listed exactly once per document; lines highlighted in grey must be listed at least once, possibly more than once:

| **Information** | **Business Term** | **Element** | **Mandatory information §14 UStG paragraph 4** |
|---|---|---|---|
| Invoice number | BT-1 | rsm:CrossIndustryInvoice<br>rsm:ExchangedDocument<br>ram:ID | No. 4 ("a consecutive number with one or more series of numbers that is assigned once by the invoice issuer to identify the invoice (invoice number)") |
| Invoice date | BT-2 | rsm:CrossIndustryInvoice<br>rsm:ExchangedDocument<br>ram:IssueDateTime<br>udt:DateTimeString | No. 3 ("the exhibition datum") |
| Invoice type | BT-3 | rsm:CrossIndustryInvoice<br>rsm:ExchangedDocument<br>ram:TypeCode<br><br>Commercial invoices and credit notes are defined according to the entries in UNTDID 1001. Example: Commercial invoice = 380 | |
| Currency | BT-5 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableheaderTradeSettlement<br>ram:InvoiceCurrencyCode<br><br>Currency in which all invoice amounts are stated (with the possible exception of the | |

| Information | Business Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| | | Total tax amount in posting currency, see BT-117 below)<br>Authorised currency according to ISO 4217 Maintenance Agency "Codes for the representation of currencies and funds" | |
| Seller/supplying entrepreneur/ invoicing party | BT-27 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement<br>ram:SellerTradeParty<br>ram:Name<br><br>Name | No.1 ("the full name and full address of the supplier"). Entrepreneur") |
| | BT-38 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement<br>ram:SellerTradeParty<br>ram:PostalTradeAddress<br>ram:PostcodeCode<br><br>Postcode | |
| | BT-35 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement<br>ram:SellerTradeParty<br>ram:PostalTradeAddress<br>ram:LineOne<br><br>Street incl. house number | |
| | BT-37 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement | |

| Information | Business Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| | | ram:SellerTradeParty<br>ram:PostalTradeAddress<br>ram:CityName<br><br>City | |
| | BT-40 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement<br>ram:SellerTradeParty<br>ram:PostalTradeAddress<br>ram:CountryID<br><br>Country<br>Authorised country according to ISO 3166 1 Maintenance Agency "Codes for the representation of names of countries and their subdivisions" | |
| Buyer/ service recipient/ invoice recipient | BT-44 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement<br>ram:BuyerTradeParty<br>ram:Name<br><br>Name | No.1 ("the full name and full address [...] of the recipient of the service") |
| | BT-53 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement<br>ram:BuyerTradeParty<br>ram:PostalTradeAddress<br>ram:PostcodeCode<br><br>Postcode | |

| Information | Business Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| | BT-50 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement<br>ram:BuyerTradeParty<br>ram:PostalTradeAddress<br>ram:LineOne<br><br>Street incl. house number | |
| | BT-52 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement<br>ram:BuyerTradeParty<br>ram:PostalTradeAddress<br>ram:CityName<br><br>City | |
| | BT-55 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement<br>ram:BuyerTradeParty<br>ram:PostalTradeAddress<br>ram:CountryID<br><br>Country<br>Authorised country according to ISO 3166 1 Maintenance Agency "Codes for the representation of names of countries and their subdivisions" | |
| Sales tax number ***OR*** | BT-31 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement | No. 2 ("the tax number issued to the supplier by the tax office or the tax number issued to him by the Federal Central Tax Office"). |

| Information | Business Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| | | ram:SellerTradeParty<br>ram:SpecifiedTaxRegistration<br>ram:ID<br><br>schemeID="VA": Sales tax identification number | for taxes issued for sales tax identification number mer") |
| Tax number (only if sales tax number is not available) of the seller | BT-32 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement<br>ram:SellerTradeParty<br>ram:SpecifiedTaxRegistration<br>ram:ID<br><br>schemeID="FC": Tax number | |
| Delivery/performance date<br>***OR*** | BT-72 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeDelivery<br>ram:ActualDeliverySupplyChainEvent<br>ram:OccurrenceDateTime<br>udt:DateTimeString | No. 6 ("the date of delivery or other performance; in the cases of paragraph 5 sentence 1, the date of receipt of the consideration or part of the consideration, provided that the date of receipt is fixed and does not coincide with the date of issue of the invoice") |
| Date of the delivery note | BT-X-203 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br><br>ram:ApplicableHeaderTradeDelivery<br>ram:DeliveryNoteReferencedDocument<br>ram:FormattedIssueDateTime<br>qdt:DateTimeString | |
| Invoice item(s)<br><br>Quantity and type | BT-126 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:IncludedSupplyChainTradeLineItem<br>ram:AssociatedDocumentLineDocument<br>ram:LineID<br><br>Item number | No. 5 ("the quantity and nature [customary trade description] of the goods supplied or the extent and nature of the other services provided").<br>tion") |

| Information | Busi-ness Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| | BT-153 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:IncludedSupplyChainTradeLineItem<br>ram:SpecifiedTradeProduct<br>ram:Name<br><br>Designation (supplemented by optional BT-154) | |
| | BT-154 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:IncludedSupplyChainTradeLineItem<br>ram:SpecifiedTradeProduct<br>ram:Description<br><br>Description of the | |
| | BT-129 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:IncludedSupplyChainTradeLineItem<br>ram:SpecifiedLineTradeDelivery<br>ram:BilledQuantity<br><br>Invoiced quantity (stating of the "unitCode" for the unit of measurement of the in Invoiced quantity (BT-130) | |
| Invoice item(s)<br><br>Charges broken down by tax rates | BT-146 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:IncludedSupplyChainTradeLineItem<br>ram:SpecifiedLineTradeAgreement<br>ram:NetPriceProductTradePrice<br>ram:ChargeAmount | No. 7 ("the consideration for the delivery or other service broken down according to tax rates and individual tax exemptions [Section 10] as well as any reduction of the consideration agreed in advance, unless it has already taken into account in the consideration") |

| Information | Busi-ness Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| | | Net price per unit of measurement of the invoiced quantity | |
| | BT-149 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:IncludedSupplyChainTradeLineItem<br>ram:SpecifiedLineTradeAgreement<br>ram:NetPriceProductTradePrice<br>ram:BasisQuantity | |
| | | Quantity for price basis (specifying the "unit-Code" for the unit of measurement of the quantity for price base (BT-150[4]) | |
| | BT-152 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:IncludedSupplyChainTradeLineItem<br>ram:SpecifiedLineTradeSettlement<br>ram:ApplicableTradeTax<br>ram:RateApplicablePercent | |
| | | VAT rate in per cent (supplemented by the following BT-118-0 and BT-118) | |
| | BT-118-0 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:IncludedSupplyChainTradeLineItem<br>ram:SpecifiedLineTradeSettlement<br>ram:ApplicableTradeTax<br>ram:TypeCode | |
| | | Fixed value "VAT" | |

[4] If BT-149 is specified, the units of measurement for BT-130 and BT-150 must identical!

| Information | Business Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| | BT-118 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:IncludedSupplyChainTradeLineItem<br>ram:SpecifiedLineTradeSettlement<br>ram:ApplicableTradeTax<br>ram:CategoryCode<br><br>The sales tax category is defined according to the entries in UNTDID 5305.<br>Example: Value added tax with standard rate= S | |
| | BT-131 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:IncludedSupplyChainTradeLineItem<br>ram:SpecifiedLineTradeSettlement<br>ram:SpecifiedTradeSettlementLineMonetary-Summation<br>ram:LineTotalAmount<br><br>Net total price of the item | |
| Accumulated accounting positions | BT-106 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeSettlement<br>ram:SpecifiedTradeSettlementHeader-MonetarySummation<br>ram:LineTotalAmount<br><br>Sum of all invoice items | No. 8 ("the applicable tax rate and the amount of tax due on the consideration or, in the case of a tax exemption, an indication that the delivery or other service exempt from tax") |
| | BT-109 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeSettlement<br>ram:SpecifiedTradeSettlementHeader-MonetarySummation<br>ram:TaxBasisTotalAmount | |

| Information | Business Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| | | Net total | |
| | BT-117 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeSettlement<br>ram:SpecifiedTradeSettlementHeaderMonetarySummation<br>ram:TaxTotalAmount | |
| | | Total amount of sales tax (stating the "currencyID" for the currency of the sales tax) | |
| | BT-112 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeSettlement<br>ram:SpecifiedTradeSettlementHeaderMonetarySummation<br>ram:GrandTotalAmount | |
| | | Gross total | |
| According to Tax replac- totalled invoice items | BT-117 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeSettlement<br>ram:ApplicableTradeTax<br>ram:CalculatedAmount | No. 8 ("the applicable tax rate and the amount of tax due on the consideration or, in the case of a tax exemption, an indication that the delivery or other service exempt from tax") |
| | | Amount Sales tax | |
| | BT-120 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeSettlement | |

| Information | Busi-ness Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| | | ram:ApplicableTradeTax<br>ram:ExemptionReason<br><br>Reason for exemption from VAT obligation, e.g. reverse charge | |
| | BT-116 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeSettlement<br>ram:ApplicableTradeTax<br>ram:BasisAmount<br><br>Base amount for the VAT calculation | |
| | BT-119 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeSettlement<br>ram:ApplicableTradeTax<br>ram:RateApplicablePercent<br><br>VAT rate in per cent (supplemented by the following BT-118-0 and BT-118) | |
| | BT-118-0 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeSettlement<br>ram:ApplicableTradeTax<br>ram:TypeCode<br><br>Fixed value "VAT" | |
| | BT-118 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeSettlement | |

| Information | Busi-ness Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| | | ram:ApplicableTradeTax<br>ram:CategoryCode<br><br>The sales tax category is defined according to the entries in UNTDID 5305.<br>Example: Value added tax with standard rate= S | |

For information on special phrases/expressions for which there no explicitly defined business terms, e.g. information about

- Sustainability seal for raw cocoa (e.g. "RA Mass Balance" or "RASG") or palm fat (e.g. "RSPO MB" or "CSPO MB")
- Assignment, instalment, down payment, advance payment
- Amounts already paid (e.g.: "Invoice amount already received by Mastercard")
- …

is to be utilised:

| Information | Business Term | Element |
|---|---|---|
| Text information that refers to the entire invoice | BT-22 | rsm:CrossIndustryInvoice<br>rsm:ExchangedDocument<br>ram:IncludedNote<br>ram:Content |

#### *5.2.3.2. Business terms and fields to be used specifically*

The main BTs for Storck to control the invoice receipt process are as follows:

**General**

following information is mandatory:

| Information | Business Term | Element |
|---|---|---|
| Global identifier of the buyer (GLN of the buyer) | BT-46-0 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction |

| Information | Business Term | Element |
|---|---|---|
| company of the Storck Group) ***OR*** | | ram:ApplicableHeaderTradeAgreement<br>ram:BuyerTradeParty<br>ram:GlobalID<br><br>schemeID="0088": Global Location Number<br>Example: 4014400000009 |
| Buyer identifier (company code of the Storck Group company) ***OR*** | BT-46 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement<br>ram:BuyerTradeParty<br>ram:ID<br><br>Without using a scheme Ex: 0002 |
| Sales tax identification number of the buyer (VAT ID of the Storck Group company) | BT-48 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement<br>ram:ByerTradeParty<br>ram:SpecifiedTaxRegistration<br>ram:ID<br><br>schemeID="VA": Sales tax identification number, e.g.: DE136654941 |
| IBAN of the seller | BT-91 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeSettlement<br>ram:SpecifiedTradeSettlementPaymentMeans<br>ram:PayeePartyCreditorFinancialAccount<br>ram:IBANID |
| Global identifier of the seller ***OR*** | BT-29-0 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement<br>ram:SellerTradeParty |

| Information | Business Term | Element |
|---|---|---|
| | | ram:GlobalID<br><br>schemeID="0088": Global Location Number<br>Example: 4047639000007 |
| Identification of the seller<br>(Supplier/vendor number for the Storck Group) | BT-29 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement<br>ram:SellerTradeParty<br>ram:ID<br><br>Without using a scheme Example:<br>1973 |

**Invoices for transactions with order reference**

following information is mandatory:

| Information | Business Term | Element |
|---|---|---|
| Customer order number (order number of the Storck Group company) | BT-13 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement<br>ram:BuyerOrderReferencedDocument<br>ram:IssuerAssignedID |

**Invoices for transactions without order reference**

following information is mandatory:

| Information | Business Term | Element |
|---|---|---|
| Accounting reference provided by the buyer OR | BT-19 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeSettlement |

| Information | Business Term | Element |
|---|---|---|
| | | ram:ReceivableSpecifiedTradeAccountingAccount<br>ram:ID |
| Account assignment reference OR | BT-133 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:IncludedSupplyChainTradeLineItem<br>ram:SpecifiedLineTradeSettlement<br>ram:ReceivableSpecifiedTradeAccountingAccount<br>ram:ID |
| Article identification of the buyer<br>(cost centre or cost centres of the Storck Group company) | BT-156 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:IncludedSupplyChainTradeLineItem<br>ram:SpecifiedTradeProduct<br>ram:BuyerAssignedId |

For use with the BT-19, BT-133 and 156:

- The general rule for all business partners is that a cost centre must be specified as account assignment information for transactions without a purchase order reference (BT-19)
- The invoice item-related specification of account assignments is only mandatory for business partners with whom this has been explicitly agreed in writing (e.g. fuel card statements, parcel service statements, ...) (BT-133)
- If it is not possible to use the BT-133 within the scope of these bilateral agreements, the BT-156 must be used instead
- For the content of BT-133 and BT-156, the following should be noted for the presentation of account assignment information:
    - Cost centre: Is entered in the element, if necessary with the prefix "K". Example: 150, K150
    - Project number: Is entered in the element with the prefix "P": Example: PP.14215.31.01[5]
    - Order number: Is entered in the element with the prefix "F". Example: F1508125
    - If several account assignment references are transferred, then according to the above sequence, separated by a ";". Example: "150;F1508125", "K150;F1508125"

### 5.2.4. Known difficulties

A number of issues are known from the past that ensure that an invoice is not a valid invoice in ZUGFeRD format in the sense of the specification and therefore could not be processed:

- PDF file is not a PDF-A/3-compliant document
- The name of the embedded XML file was not specified according to the specification
- The XML file was not embedded with the specification of a corresponding reference to docu-level (keyword "AFRelationship")

[5] The first "P" is the prefix, the second "P" is part of the project number, so the expression with "double P" is not a prefix. Error!

- The existence of a specific PDF/A XMP extension schema that shows that the document is a FACTUR-X invoice and is analogous to the corresponding XMP metadata (keyword "XMP extension schema")

### 5.2.5. Additional information

| Reference | Info |
|---|---|
| Welcome to FeRD (ferd-net.de) | General information |
| ZUGFeRD Community (zugferd-community.net) | Forum and validation and online generator for ZUGFeRD and XRechnungen |
| Invoice - fans - Free validation various e-invoice formats and more | Validation for ZUGFeRD and XRechnungen |
| PDFlib: ZUGFeRD and Factur-X | Many technical details, especially on XML embedding |
| PDFlib: Free XMP validator | Validation regarding XMP extension scheme |
| Open source ZUGFeRD/Factur-X - Mustang (mustangproject.org) | Developer-centred view of software solutions in the ZUGFeRD environment |
| Code list ICD (xrepository.de)<br>EN16931 code lists values v13 - used from 2024-05-15.xlsx | Overview of code lists to be used |

## 5.3. XInvoice

### 5.3.1. General information

Since **18 April 2020**, all contracting authorities must be able to receive and electronically process electronic incoming invoices in a standard that complies with EU requirements. In Germany, the **XRechnung format** was developed for this very purpose. This is a so-called Core Invoice Usage Specification (CIUS) of the corresponding **e-invoice standard** EN 16931, which is also specified by the EU. In other words, **the XRechnung is - to date - the German version of the e-invoice for administration.**

### 5.3.2. Dealing with two syntaxes

EN 16931 describes the syntaxes that can be used to represent an electronic invoice. These are ISO/IEC 19845 Information Technology - Universal Business Language (UBL) and UN/CEFACT Cross Industry Invoice 16B (CII). The abbreviated forms "UBL" and "CII" are always used in the following. Invoice issuers can choose one of the two authorised syntaxes. Invoice recipients, on the other hand, must be able to receive both authorised syntaxes. Storck must and can therefore receive and process both syntaxes.

### 5.3.3. Syntax CII

The explanations in section ***5.2.3 Syntax CII*** apply

Use for invoice attachments:

| Information | Business Term | Element |
|---|---|---|
| File attachment | BT-125 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement<br>ram:AdditionalReferencedDocument<br>ram:AttachmentBinaryObject<br><br>Please use only the PDF format for file attachments! |

### 5.3.4. Syntax UBL

Use for invoice attachments:

| Information | Business Term | Element |
|---|---|---|
| File attachment | BT-125 | Root[6]<br>cac:AdditionalDocumentReference<br>cac:Attachment<br>cbc:EmbeddedDocumentBinaryObject<br><br>Please use only the PDF format for file attachments! |

#### *5.3.4.1. General business terms and fields to be used*

This is followed by an explicit list of all necessary information, in particular that which is mandatory under Section 14 UstG, here, for example, in the form of the "Business Terms" ("BT-xxx") already mentioned above. White background

[6] "Root" can be "Invoice" or "CreditNote" and is represented as follows for reasons of readability

Lines must be listed exactly once per document, lines highlighted in grey must be listed at least once, if necessary several times:

| Information | Business Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| Invoice number | BT-1 | Root<br>cbc:ID | No. 4 ("a consecutive number with one or more series of numbers that is assigned once by the invoice issuer to identify the invoice (invoice number)") |
| Invoice date | BT-2 | Root<br>cbc:IssueDate | No. 3 ("the exhibition date") |
| Invoice type | BT-3 | Root<br>cbc:InvoiceTypeCode<br><br>Commercial invoices and credit notes are defined according to the entries in UNTDID 1001. Example: Commercial invoice = 380 | |
| Currency | BT-5 | Root<br>cbc:DocumentCurrencyCode<br><br>Currency in which all invoice amounts are stated (except for the total tax amount in booking currency, if applicable), see BT-117 below)<br>Authorised currency according to ISO 4217 Maintenance Agency "Codes for the representation of currencies and funds" | |
| Seller/supplying entrepreneur/ invoicing party | BT-27 | Root<br>cac:AccountingSupplierParty<br>cac:Party<br>cac:PartyLegalEntity<br>cbc:RegistrationName<br><br>Name | No.1 ("the full name and the full address of the supplier"). Entrepreneur") |
| | BT-38 | Root | |

| Information | Business Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| | | cac:AccountingSupplierParty<br>cac:Party<br>cac:PostalAddress<br>cbc:PostalZone<br><br>Postcode | |
| | BT-35 | Root<br>cac:AccountingSupplierParty<br>cac:Party<br>cac:PostalAddress<br>cbc:StreetName<br><br>Street incl. house number | |
| | BT-37 | Root<br>cac:AccountingSupplierParty<br>cac:Party<br>cac:PostalAddress<br>cbc:CityName<br><br>City | |
| | BT-40 | Root<br>cac:AccountingSupplierParty<br>cac:Party<br>cac:PostalAddress<br>cac:Country<br>cbc:IdentificationCode<br><br>Country<br>Authorised country according to ISO 3166 1 Maintenance Agency "Codes for the representation of names of countries and their subdivisions" | |

| Information | Busi-ness Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| Buyer/ service recipient/ invoice recipient | BT-44 | Root<br>cac:AccountingCustomerParty<br>cac:Party<br>cac:PartyLegalEntity<br>cbc:RegistrationName<br><br>Name | No.1 ("the full name and full address [...] of the recipient of the service") |
| | BT-53 | Root<br>cac:AccountingCustomerParty<br>cac:Party<br>cac:PostalAddress<br>cbc:PostalZone<br><br>Postcode | |
| | BT-50 | Root<br>cac:AccountingCustomerParty<br>cac:Party<br>cac:PostalAddress<br>cbc:StreetName<br><br>Street incl. house number | |
| | BT-52 | Root<br>cac:AccountingCustomerParty<br>cac:Party<br>cac:PostalAddress<br>cbc:CityName<br><br>City | |
| | BT-55 | Root<br>cac:AccountingCustomerParty | |

| Information | Business Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| | | cac:Party<br>cac:PostalAddress<br>cac:Country<br>cbc:IdentificationCode<br><br>Country<br>Authorised country according to ISO 3166 1 Maintenance Agency "Codes for the representation of names of countries and their subdivisions" | |
| VAT number ***OR*** | BT-31 | Root<br>cac:AccountingSupplierParty<br>cac:Party<br>cac:PartyTaxScheme<br>cbc:CompanyID<br><br>and "VAT" in<br>Root<br>cac:AccountingSupplierParty<br>cac:Party<br>cac:PartyTaxScheme<br>cac:TaxScheme<br>cbc:ID | No. 2 ("the tax number issued to the supplier by the tax office or the VAT identification number issued to him by the Federal Central Tax Office"). mer") |
| Tax number (only if VAT number is not available) of the seller | BT-32 | Root<br>cac:AccountingSupplierParty<br>cac:Party<br>cac:PartyTaxScheme<br>cbc:CompanyID<br><br>and any expression not equal to "VAT" in<br>Root<br>cac:AccountingSupplierParty<br>cac:Party | |

| Information | Busi-ness Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| | | cac:PartyTaxScheme<br>cac:TaxScheme<br>cbc:ID | |
| Delivery/performance date<br>***OR***<br><br>Date on which the delivery of goods or provision of services was completed | BT-72 | Root<br>cac:Delivery<br>cbc:ActualDeliveryDate | No. 6 ("the time of delivery or other performance; in the cases of paragraph 5 sentence 1, the time of receipt of the remuneration or part of the remuneration, provided that the time of receipt is fixed and does not coincide with the date of issue of the invoice") |
| | BT-74 | Root<br>cac:InvoicePeriod<br>cbc:EndDate | |
| Invoice item(s)<br><br>Quantity and type | BT-126 | Root<br>cac:InvoiceLine[7]<br>cbc:ID<br><br>Item number | No. 5 ("the quantity and nature [customary trade description] of the goods supplied or the extent and nature of the other services provided").<br>tion") |
| | BT-153 | Root<br>cac:InvoiceLine<br>cac:Item<br>cbc:Name<br><br>Designation (supplemented by optional BT-154 if necessary) | |
| | BT-154 | Root<br>cac:InvoiceLine<br>cac:Item<br>cbc:Description | |

[7] If Root represents a credit note, then "cac:CreditNoteLine" is always used instead of "cac:InvoiceLine".
to set

| Information | Busi-ness Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| | BT-129 | Description of the<br><br>Root<br>cac:InvoiceLine<br>cbc:InvoicedQuantity<br><br>Invoiced quantity (indicating the "unitCode" for the unit of measurement of the invoiced quantity (BT-130)) | |
| Invoice item(s)<br><br>Charges broken down by tax rates | BT-146 | Root<br>cac:InvoiceLine<br>cac:Price<br>cbc:PriceAmount<br><br>Net price per unit of the invoiced quantity | No. 7 ("the consideration for the delivery or other service broken down according to tax rates and individual tax exemptions [Section 10] as well as any reduction of the consideration agreed in advance, unless it has already taken into account in the consideration") |
| | BT-149 | Root<br>cac:InvoiceLine<br>cac:Price<br>cbc:BaseQuantity<br><br>Quantity for price basis (specifying the "unit code" for the unit of measurement of the quantity for price basis (BT-150[8])) | |
| | BT-152 | Root<br>cac:InvoiceLine<br>cac:Item<br>cac:ClassifiedTaxCategory<br>cbc:Percent | |

[8] If BT-149 is specified, the units of measurement for BT-130 and BT-150 must identical!

| Information | Busi-ness Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| | | VAT rate in per cent (supplemented by the following BT-118-0 and BT-151) | |
| | BT-118-0 | Root<br>cac:InvoiceLine<br>cac:Item<br>cac:ClassifiedTaxCategory<br>cac:TaxScheme<br>cc:ID<br><br>Fixed value "VAT" | |
| | BT-151 | Root<br>cac:InvoiceLine<br>cac:Item<br>cac:ClassifiedTaxCategory<br>cbc:ID<br><br>The sales tax category is defined according to the defined in UNTDID 5305.<br>Example: VAT with standard rate= S | |
| | BT-131 | Root<br>cac:InvoiceLine<br>cbc:LineExtensionAmount<br><br>Net total price of the item | |
| Accumulated accounting positions | BT-106 | Root<br>cac:LegalMonetaryTotal<br>cbc:LineExtensionAmount<br><br>Sum of all invoice items | No. 8 ("the applicable tax rate and the amount of tax due on the consideration or, in the case of a tax exemption, an indication that the delivery or other service exempt from tax") |
| | BT-109 | Root | |

| Information | Busi-ness Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| | | cac:LegalMonetaryTotal<br>cbc:TaxExclusiveAmount<br><br>Net total | |
| | BT-117 | Root<br>cac:TaxTotal<br>cbc:TaxAmount<br><br>Total amount of sales tax (stating the "currencyID" for the currency of the sales tax) | |
| | BT-112 | Root<br>cac:LegalMonetaryTotal<br>cbc:TaxInclusiveAmount<br><br>Gross total | |
| According to Tax replac-totalled invoice items | BT-117 | Root<br>cac:TaxTotal<br>cac:TaxSubtotal<br>cbc:TaxAmount<br><br>Amount Sales tax | No. 8 ("the applicable tax rate and the amount of tax due on the consideration or, in the case of a tax exemption, an indication that the delivery or other service exempt from tax") |
| | BT-120 | Root<br>cac:TaxTotal<br>cac:TaxSubtotal<br>cac:TaxCategory<br>cbc:TaxExemptionReason<br><br>Reason for exemption from VAT obligation, e.g. reverse charge | |

| Information | Busi-ness Term | Element | Mandatory information §14 UStG paragraph 4 |
|---|---|---|---|
| | BT-116 | Root<br>cac:TaxTotal<br>cac:TaxSubtotal<br>cbc:TaxableAmount<br><br>Base amount for the VAT calculation | |
| | BT-119 | Root<br>cac:TaxTotal<br>cac:TaxSubtotal<br>cac:TaxCategory<br>cbc:Percent<br><br>VAT rate in per cent (supplemented by the following BT-118-0 and BT-118) | |
| | BT-118-0 | Root<br>cac:TaxTotal<br>cac:TaxSubtotal<br>cac:TaxCategory<br>cac:TaxScheme<br>cbc:ID<br><br>Fixed value "VAT" | |
| | BT-118 | Root<br>cac:TaxTotal<br>cac:TaxSubtotal<br>cac:TaxCategory<br>cbc:ID<br><br>The sales tax category is defined according to the<br>The following table defines the types of contracts in UNTDID 5305.<br>Example: Value added tax with standard rate= S | |

For information on special phrases/expressions for which there no explicitly defined business terms, e.g. information about

- Sustainability seal for raw cocoa (e.g. "RA Mass Balance" or "RASG") or palm fat (e.g. "RSPO MB" or "CSPO MB")
- Assignment, instalment, down payment, advance payment
- Amounts already paid (e.g.: "Invoice amount already received by Mastercard")
- …

is to be utilised:

| Information | Business Term | Element |
|---|---|---|
| Text information that refers to the entire invoice | BT-22 | Root<br>cbc:Note |

#### *5.3.4.2. Business terms and fields to be used specifically*

The main BTs for Storck to control the invoice receipt process are as follows:

**General**

following information is mandatory:

| Information | Business Term | Element |
|---|---|---|
| Global identifier of the buyer (GLN of the Storck Group company) ***OR*** | BT-46 | Root<br>cac:AccountingCustomerParty<br>cac:Party<br>cac:PartyIdentification<br>cbc:ID<br><br>schemeID="0088": Global Location Number<br>Example: 4014400000009 |
| Buyer identifier (company code of the Storck Group company) ***OR*** | BT-46 | Root<br>cac:AccountingCustomerParty<br>cac:Party<br>cac:PartyIdentification |

| Information | Business Term | Element |
|---|---|---|
| | | cbc:ID<br><br>Without using a scheme Example:<br>0002 |
| Sales tax identification number of the buyer (VAT ID of the Storck Group company) | BT-48 | Root<br>cac:AccountingCustomerParty<br>cac:Party<br>cac:PartyTaxScheme<br>cbc:CompanyID<br><br>and "VAT" in<br><br>Root<br>cac:AccountingCustomerParty<br>cac:Party<br>cac:PartyTaxScheme<br>cac:TaxScheme<br>cbc:ID<br><br>Example: DE136654941 |
| IBAN of the seller | BT-91 | Root<br>cac:PaymentMeans<br>cac:PayeeFinancialAccount<br>cbc:ID |
| Global identifier of the seller<br>***OR*** | BT-29 | Root<br>cac:AccountingSupplierParty<br>cac:Party<br>cac:PartyIdentification<br>cbc:ID<br><br>schemeID="0088": Global Location Number<br>Example: 4047639000007 |
| Identification of the seller | BT-29 | Root |

| Information | Business Term | Element |
|---|---|---|
| (Supplier/creditor number under which the seller is registered with the Storck Group) | | cac:AccountingSupplierParty<br>cac:Party<br>cac:PartyIdentification<br>cbc:ID<br><br>Without using a scheme Example:<br>1973 |

**Invoices for transactions with order reference**

following information is mandatory:

| Information | Business Term | Element |
|---|---|---|
| Customer order number (order number of the Storck Group company) | BT-13 | Root<br>cac:OrderReference<br>cbc:ID |

**Invoices for transactions without order reference**

following information is mandatory:

| Information | Business Term | Element |
|---|---|---|
| Accounting reference provided by the buyer ***OR*** | BT-19 | Root<br>cbc:AccountingCost |
| Account assignment reference ***OR*** | BT-133 | Root<br>cac:InvoiceLine<br>cbc:AccountingCost |
| Article identification of the buyer | BT-156 | Root<br>cac:InvoiceLine<br>cac:Item |

| Information | Business Term | Element |
|---|---|---|
| (cost centre or cost centres of the Storck Group company) | | cac:BuyersItemIdentification<br>cbc:ID |

For use with the BT-19, BT-133 and 156:

- The general rule for all business partners is that a cost centre must be specified as account assignment information for transactions without a purchase order reference (BT-19)
- The invoice item-related specification of account assignments is only mandatory for business partners with whom this has been explicitly agreed in writing (e.g. fuel card statements, parcel service statements, ...) (BT-133)
- If it is not possible to use the BT-133 within the scope of these bilateral agreements, the BT-156 must be used instead
- For the content of BT-133 and BT-156, the following should be noted for the presentation of account assignment information:
    - Cost centre: Is entered in the element, if necessary with the prefix "K". Example: 150, K150
    - Project number: Is entered in the element with the prefix "P": Example: PP.14215.31.01[9]
    - Order number: Is entered in the element with the prefix "F". Example: F1508125
    - If several account assignment references are transferred, then according to the above sequence, separated by a ";". Example: "150;F1508125", "K150;F1508125"

### 5.3.5. Additional information

| Reference | Info |
|---|---|
| XInvoice - Wikipedia | General information |
| Create XRechnung online - free generator (xrechnung-erstellen.com) | Online generator for XInvoices |
| XRechnung-Generator (nortal.com) | Online generator for XInvoices |
| https://blog.seeburger.com/de/validierung-von-xinvoices/ | Information on the KoSIT validator |
| https://blog.seeburger.com/de/validierung-von-xinvoices/ | Information on the KoSIT validator |
| Valitool: Best validation of e-invoices - va- lidool.org | ZUGFeRD and XRechnung validator |

[9] The first "P" is the prefix, the second "P" is part of the project number, so the expression with "double P" is not a prefix. Error!

| Reference | Info |
|---|---|
| Validate- ecosio Peppol and XML documents online free of charge | XInvoice Validator |
| Registry of supporting artefacts to implement EN16931 (europa.eu) | Overview of code lists to be used |

# 6. Route ID

## 6.1. General information

The routing ID is a unique character string. It is used to identify the invoice recipient when transmitting electronic invoices and to address invoices to them. It must be transmitted as mandatory information on every electronic invoice to contracting authorities (B2G).
Invoice issuers receive the routing ID from their client. In the B2B environment, the routing ID is **not** mandatory! Nevertheless, certain ERP/invoicing systems of invoice issuers require precisely this information to create an e-invoice, so the obligation to provide this information is justified from the opposite perspective, namely from the invoice issuer's point of view. Regarding the creation and validity of a routing ID, see
***C.5 Additional information***.

## 6.2. Storck routing ID

Due to the above-mentioned circumstance and the associated possibility of optimising internal processes during processing within the Storck Group, it is **recommended** to specify a "Storck routing ID"!

The Storck routing ID consists of the following components

- Coarse addressing: Constant value "11" (registered office of AUGUST STORCK KG: Berlin[10])
    - Detailed addressing: Company code of the invoice recipient (Storck Group company)
- Check digit: Automatic number resulting from coarse and fine addressing

The valid routing IDs can be found in the list in the appendix (see ***8.1* Information on identifying** the Information on identifying the ).

[10] For the purposes of gross bonding, irrespective of the actual registered office of the Storck Group company, the Value "11" used

## 6.3. Syntax CII

The routing ID must be stored in the e-bill as follows:

| Information | Business Term | Element |
|---|---|---|
| An identifier assigned by the invoice recipient and used for internal control purposes | BT-10 | rsm:CrossIndustryInvoice<br>rsm:SupplyChainTradeTransaction<br>ram:ApplicableHeaderTradeAgreement<br>ram:BuyerReference |

## 6.4. Syntax UBL

The routing ID must be stored in the e-bill as follows:

| Information | Business Term | Element |
|---|---|---|
| An identifier assigned by the invoice recipient and used for internal control purposes | BT-10 | Root<br>cbc:BuyerReference |

## 6.5. Additional information

| Reference | Info |
|---|---|
| Route ID - Wikipedia | General information |
| FAQ on the topic of routing ID (e-rechnung-bund.de) | Helpful questions and answers |
| start - route-id | See there in particular the complete routing ID format specification (reference to PDF document) |
| E-billing in Bavaria - Leitweg-ID Tool | Validation of routing IDs |

# 7. Contact us

If the specifications, information and validation options in this document are not sufficient, please send your enquiry to .einvoice-support@storck.com

Please :

- We cannot provide any advice on the subject of "e-billing". The information provided in this document which links should offer sufficient opportunity to deal with the topic
- We have no capacity for individual enquiries of the type "Can you check in advance whether you can read/process the invoice?" and are generally unable to fulfil these requests. If an invoice displayed as "valid" with the validators listed in this document, the invoice can also be processed by our software. So if you are unsure, please use these validators in advance
- For technical implementation, please contact your IT department, your system house or the manufacturer of your ERP/billing solution

# 8. Attachments

## 8.1. Identification details of the buyer

The companies of the Storck Group have the following routing IDs, GLNs, VAT IDs and company codes as invoice recipients:

| **The company** | **Route ID**<br>**BT-10** | **GLN**<br>**BT-46(-0)** | **VAT**<br>**ID**<br>**BT-48** | **Company code**<br>**BT-46** |
|---|---|---|---|---|
| AUGUST STORCK KG | 11-0002-86 | 4014400000009 | DE136654941 | 0002 |
| Storck Service GmbH | 11-0005-77 | 4014400000009 | DE811117714 | 0005 |
| Storck Schokoladen KG | 11-0010-62 | | DE277150747 | 0010 |
| Condetta GmbH C Co KG | 11-0020-32 | 4010358000009 | DE811588787 | 0020 |
| WIHA Australia GmbH | 11-0039-72 | 4068517000018 | DE366366641 | 0039 |
| Storck Germany KG | 11-0077-55 | 4050996000009 | DE269726552 | 0077 |
| Storck Retail GmbH C Co KG | 11-0078-52 | 4059425000009 | DE306641228 | 0078 |
| Storck Retail Verwal-tungs- und Einzelhan-dels-GmbH | 11-0079-49 | | DE352375276 | 0079 |

| The company | Route ID<br>BT-10 | GLN<br>BT-46(-0) | VAT<br>ID<br>BT-48 | Company code<br>BT-46 |
|---|---|---|---|---|
| Storck Energie- und Versorgungsservice KG | 11-0081-43 | | DE321736484 | 0081 |
| Helmut Löser GmbH C Co KG | 11-0085-31 | 4260065420007 | DE111361010 | 0085 |
| Storck International GmbH | 11-0099-86 | 4068006000000 | DE359434178 | 0099 |
| Storck Retail Austria<br>Branch office of the BK79 | 11-00R1-98 | | ATU78191056 | 00R1 |
| Storck Retail Netherlands<br>Branch office of the BK79 | 11-00R2-95 | | NL827761739B01 | 00R2 |

## 8.2. Information to identify the seller

| The company | VAT<br>ID<br>BT-31 | Tax number BT-32 | GLN<br>BT-2G(-0) | IBAN<br>BT-G1 | Supplier<br>Creditor number<br>BT-2G |
|---|---|---|---|---|---|
| Sample company GmbH | DE126773824 | 351/5708/1190 | 4003072000004 | DE27478601250031196800 | 15150 |

## 8.3. Examples

Attention: **Do not** use the XML files from the invoice portal www.easy-in- voice.global as a template! These are to be classified as booking aids and do not include the mandatory information required according to §14 UstG or do not fulfil the syntax for CII!

### 8.3.1. General examples

| Reference | Info |
|---|---|
| ZUGFeRD 2.3\| Forum elektronische Rechnung Deutschland (ferd-net.de) | Various ZUGFeRD/FACTUR-X examples in the down- load package |

### 8.3.2. Syntax CII

CII_Bestellbezug.xml

CII_keinBestellbezug_CostCentreOnCo

CII_Bestellbezug_LeitwegId.xml

### 8.3.3. Syntax UBL

UBL_no_order_reference_cost_cost_cost_centres

UBL_no_order_reference_route_Id_