

Supplier Guide - E-Invoicing

Version 1.4 (open)

AUGUST STORCK KG

As of: May 12, 2026



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Version history

Version	Author	Information	Date
1.4	PDI	More detailed specification of the target audience for this documentation (Section 2.3) Note on the use of a – fictitious – routing ID (Section 6.3) Note on the use of type codes (Section 8.3)	May 12, 2026
1.3	PDI	Entry BT-73 (“Start of billing period”); Entry BT-74 (“End of billing period”); Entry BT-X-85 (“Actual Delivery Date of an Item”); Record BT-134 (“Start of billing period at line item level”); Record BT-135 (“End of billing period at item level”)	August 14, 2025
1.2	PDI	Inclusion of BT-115 (Amount Due); Alternatively, use BT-132 (Order Line Number) instead of BT-13 (Order Number)	April 24, 2025
1.1	PDI	No substantive changes, only stylistic changes	February 14, 2025
1.0	PDI		December 12, 2024

1. Brief summary

With the introduction of the e-invoicing requirement for domestic B2B transactions (German invoice issuers to German companies within the Storck Group), particularly with the mandatory acceptance requirement taking effect on January 1, 2025, the Storck Group must be able to process e-invoices in the formats

- ZUGFeRD¹
- XRechnung

This is already the case today. Invoices from business partners can continue to be sent via the “Email” channel to the central mailbox invoice@storck.com.

2. General

2.1. Legal Information

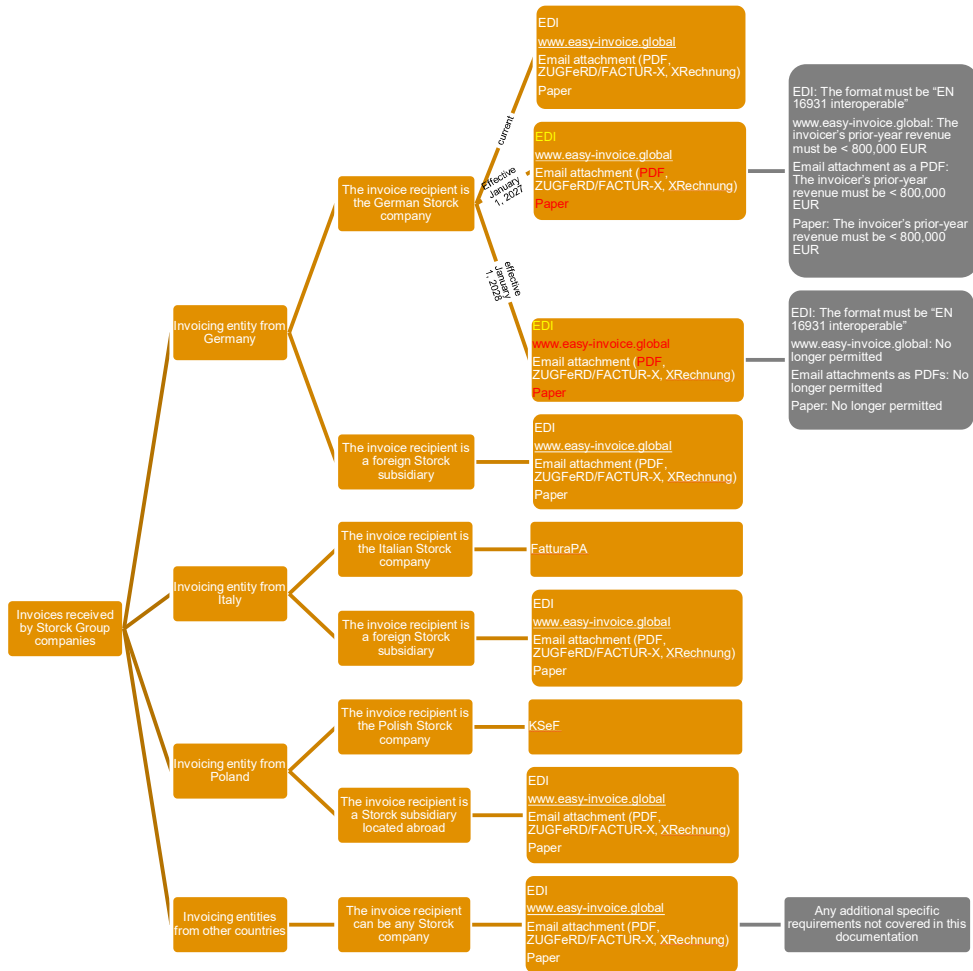
The information provided does not constitute legal advice and is not intended to address legal questions or issues that may arise in individual cases. This information is of a general nature and is provided for informational purposes only.

The following applies to the listed links to external websites: In its ruling of May 12, 1998—312 O 85/98—“Liability for Links,” the Hamburg Regional Court (LG) decided that by placing a link, one may be held jointly responsible for the content of the linked page. According to the LG, this can only be prevented by expressly distancing oneself from this content. We hereby expressly distance ourselves from the linked sites. The inclusion of specific references to organizations, service providers, and/or software manufacturers does not constitute an evaluation or recommendation of the tools used there. Some tools require a free registration; depending on the scope of use, these tools may be subject to a fee.

2.2. Overview

The process of invoice transmission from business partners to companies within the Storck Group can be categorized as follows:

¹ The terms “ZUGFeRD” and “FACTUR-X” are used interchangeably in this document. Further details regarding the use of versions and profiles are provided later in this document.



This documentation focuses in particular on the invoice transmission alternatives for domestic B2B transactions mentioned in the upper section of the overview (invoicing parties based in Germany to a German company within the Storck Group).

2.3. Intended Audience

Who is this document intended for?

All business partners who

- have previously sent invoices to Storck Group companies on paper or via email
- have previously sent invoices in ZUGFeRD or XRechnung format via email, as this document explains the details and exact specifications
- have previously used the invoice portal www.easy-invoice.global to familiarize themselves with the upcoming requirements. The continuation of the portal beyond 2027 is currently under review and being addressed within the Storck Group

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

All business partners who transmit their invoices to companies within the Storck Group

- via EDI (Electronic Data Exchange) (currently GS1 UPSTREAM or EANCOM EDIFACT). The framework conditions and exact specifications (keyword “EN 16931 interoperable”) for this are currently being reviewed and addressed within the Storck Group
- via the PEPPOL network (currently)

Separate guidelines apply to these transmission channels, some of which may differ from the points mentioned in this document.

2.4. Background

With the Growth Opportunities Act (BGBl. I 2024 No. 108), the regulations governing the issuance of invoices pursuant to Section 14 of the German Value-Added Tax Act (UStG) for transactions executed after December 31, 2024, have been revised. A key element of the new regulations is the mandatory use of electronic invoices for transactions between domestic businesses (domestic B2B transactions). Exceptions to this are defined for specific circumstances. For details and background information, particularly regarding deadlines and the obligation to issue invoices, please refer to the following BMF letter: [Issuance of Invoices Pursuant to Section 14 of the German Value Added Tax Act \(UStG\); Introduction of Mandatory Electronic Invoicing for Transactions Between Domestic Businesses Effective January 1, 2025](#)

2.5. Permitted Formats

According to the above-mentioned letter, effective January 1, 2025, Section 14(1) of the German Value Added Tax Act (UStG) will redefine the concept of an electronic invoice. An electronic invoice (hereinafter: e-invoice) exists only 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 comply with either the European standard for electronic invoicing and the list of corresponding syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council of April 16, 2014, on electronic invoicing in public procurement (OJ L 133 of May 6, 2014, p. 1) (Section 14(1), sentence 6, item 1 of the German Value Added Tax Act (UStG)) or
- may be agreed upon between the issuer and the recipient of the invoice. A 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 or is interoperable with the EN 16931 standard (see Section 14(1), sentence 6, item 2 of the UStG).

2.6. Non-Permissible Formats

All invoices in paper form or in electronic formats that do not comply with the requirements of § 14(1), sentence 6 of the UStG (other electronic formats) are considered “other invoices,” the use of which is now permitted only in exceptional cases (see the explanations in the aforementioned BMF letter). This also includes all unstructured electronic files, such as JPEG or plain PDF files.

2.7. Consequences

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. The following are explicitly named as permitted national e-invoice formats:

- **Invoices in accordance with the XStandard (“XRechnung”)**
- **Invoices in the ZUGFeRD format, version 2.0.1 or higher (“FACTUR-X”)**

The further details in this document are intended to provide you with a guide on how to use these two formats for seamless, automated processing, so that your invoices can be processed promptly and on time. We ask that you take note of the following points.

2.8. Additional Information

Reference	Info
eInvoicing (europa.eu)	General overview by the European Commission on the topic of “e-invoicing”
https://rechnungsaustausch.org/	General Information
ZRB - e-Invoicing (bund.de)	General information
Homepage (e-rechnung-bund.de)	General Information
A short glossary to help navigate the jungle of terms related to XRechnung, Peppol, and more (part.de)	Explanation of Terms
Issuance of invoices pursuant to Section 14 of the German Value-Added Tax Act (UStG); introduction of mandatory electronic invoicing for transactions between domestic businesses effective January 1, 2025	BMF letter regarding the introduction of mandatory electronic invoicing for transactions between domestic businesses effective January 1, 2025
Federal Ministry of Finance – Questions and Answers on the introduction of mandatory e-invoicing as of January 1, 2025	FAQs on the most frequently asked questions regarding e-invoicing

3. Organizational Prerequisites en

The existing organizational requirements apply:

- Enter a Storck order number, contract number, or contract number plus contract line number (on its own, without a preceding buyer group). Example: 0022275136, 22275136, 0003302427, 3302427, 3302427#1, 3302427#00025

- Only one purchase order reference per invoice (no “collective invoices”) at the header level of the invoice document
- Specify a cost center at the header level of the invoice document if the transaction is a procurement process without a purchase order reference

4. Transmission

The transmission of the mandatory e-invoice is generally technology-neutral, and there is no prescribed transmission method. The “email” transmission channel described below for the intended recipients of this document must comply with the following basic requirements:

- Please send your “²” invoice exclusively to invoice@storck.com
- **Only one** attachment per email is permitted as an
 - o XML file in XRechnung format or
 - o ZUGFeRD PDF file (hybrid file consisting of a carrier PDF with an embedded XML file)
 . Therefore: One email corresponds to one invoice and contains exactly one attachment³
- Invoice attachments (proof of work/delivery, certificates, etc.) in the form of PDF files should be included as
 - o embedded attachments (keywords “UBL EmbeddedDocumentBinaryObjects” or “CII AttachmentBinaryObject”) within the XML file of the XRechnung
 - o Additional attachments within the ZUGFeRD PDF file
 . Please only include invoice attachments as additional attachments in the email itself in cases where it is absolutely necessary!
- If you are using XRechnung, we do not require a preview as an additional email attachment. If you wish to provide us with a preview, please do so as an embedded attachment (see above keywords “UBL EmbeddedDocumentBinaryObjects” or “CII AttachmentBinaryObject”) within the XML file itself (see also footnote 3)
- Attachments in other image and/or Office file formats (JPG, DOCX, XLSX, ...) will be ignored and not processed
- The total size of the email, including the attachment, must not exceed 20 MB
- The email must be unencrypted and should not be digitally signed
- Text in the email (“Subject,” “Body”) is not processed; all relevant information must be included in the submitted attachment

Please do not send us the same document multiple times without being asked!

² Wherever this document refers to invoices, the same applies to credit memos

³ Exception: Bilateral agreement between the business partner and Storck regarding the transmission of a non-hybrid format via a file pair consisting of files with identical names (one PDF and one XML file; the names must be identical 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 to a syntax. These syntaxes are then the actual XMLs (see the following sections: **5.2.3 CII Syntax** , **5.3.3 CII Syntax** and **5.3.4 UBL Syntax**).

An "information element" is an item or fact about which information is provided in an invoice. In EN 16931, the term "Business Term" (or "BT" for short) is used to refer to an information element. An information element may, in turn, consist of other information elements. An information element consisting of multiple information elements is itself referred to as a group of information elements (abbreviated as “group”). In EN 16931, the term “Business Group” (or “BG” for short) is used. Business rules are regulations that restrict 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 entities, “BTs,” “BGs,” and “BRs” are then numbered sequentially.

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

The following sections provide a more detailed explanation of the national e-invoice formats explicitly permitted, along with their syntaxes.

5.2. FACTUR-X (ZUGFeRD)

5.2.1. General

In response to 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 für elektronische Rechnung Deutschland (FeRD)** on the other, have collaborated on the development of a Franco-German format for electronic invoices that complies with both the EU standard EN 16931 and the needs and capabilities of small and medium-sized enterprises (SMEs). Both national forums agree that a so-called hybrid format (PDF with embedded XML structure) best meets the objective of the EU directive to develop an e-invoice format that enables an automated invoice processing workflow while remaining usable by millions of SMEs, as it is both machine- and human-readable. This collaboration gave rise to FACTUR-X, better known in Germany as ZUGFeRD. It is the first hybrid invoice format that complies with EN 16931.

5.2.2. Profile to be used

In principle, there are no requirements from the Storck Group regarding the use of the profile. However, the use of the Minimum and Basic WL profiles is ruled out simply because they are classified as “posting aids” and do not constitute a complete invoice in accordance with §14 UStG.

5.2.3. CII Syntax

The XML portion of the ZUGFeRD invoice always complies with the UN/CEFACT Cross Industry Invoice 16B syntax, or “CII” for short.

5.2.3.1. General Business Terms and Fields

The following is an explicit list of all required information, particularly that which is mandatory under §14 UStG, here for example in the form of the “Business Terms” (“BT-xxx”) mentioned above. Lines highlighted in white must appear exactly once per document; lines highlighted in gray must appear at least once, or multiple times if necessary:

Information	Business Term	Element	Mandatory disclosure under §14 of the German Value-Added Tax Act (UStG) Paragraph 4
Invoice number	BT-1	rsm:CrossIndustryInvoice rsm:ExchangedDocument ram:ID	No. 4 (“a sequential number consisting of one or more series of digits, assigned once by the issuer to identify the invoice (invoice number)”)
Invoice Date	BT-2	rsm:CrossIndustryInvoice rsm:ExchangedDocument ram:IssueDateTime udt:DateTimeString	No. 3 (“the issue date”)
Invoice Type	BT-3	rsm:CrossIndustryInvoice rsm:ExchangedDocument ram:TypeCode Commercial invoices and credit notes are defined according to the entries in UNTDID 1001. Example: Commercial invoice = 380	
Currency	BT-5	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableheaderTradeSettlement ram:InvoiceCurrencyCode Currency in which all invoice amounts are stated (excluding, if applicable, the total tax amount in the posting currency; see BT-117 below)	

Information	Business Term	Element	Mandatory disclosure under §14 of the German Value-Added Tax Act (UStG) Paragraph 4
		Permitted currency according to ISO 4217 Maintenance Agency “Codes for the representation of currencies and funds”	
Seller/Service Provider/Invoicing Party	BT-27	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement ram:SellerTradeParty ram:Name Name	No. 1 (“the full name and complete address of the service provider”)
	BT-38	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement ram:SellerTradeParty ram:PostalTradeAddress ram:PostalCode Postal Code	
	BT-35	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement ram:SellerTradeParty ram:PostalTradeAddress ram:LineOne Street, including house number	
	BT-37	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement ram:SellerTradeParty	

Information	Business Term	Element	Mandatory disclosure under §14 of the German Value-Added Tax Act (UStG) Paragraph 4
		ram:PostalTradeAddress ram:CityName City BT-40 rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement ram:SellerTradeParty ram:PostalTradeAddress ram:CountryID Country Country code 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 rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement ram:BuyerTradeParty ram:Name Name BT-53 rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement ram:BuyerTradeParty ram:PostalTradeAddress ram:PostalCode Zip Code	No. 1 (“the full name and complete address [...] of the recipient of the service”)

Information	Business Term	Element	Mandatory disclosure under §14 of the German Value-Added Tax Act (UStG) Paragraph 4
	BT-50	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement ram:BuyerTradeParty ram:PostalTradeAddress ram:LineOne Street, including house number	
	BT-52	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement ram:BuyerTradeParty ram:PostalTradeAddress ram:CityName City	
	BT-55	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement ram:BuyerTradeParty ram:PostalTradeAddress ram:CountryID Country Country as defined in ISO 3166-1 Maintenance Agency “Codes for the representation of names of countries and their subdivisions”	
VAT ID OR	BT-31	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement	No. 2 (“the tax number issued to the supplier by the tax office or the VAT identification number issued to the supplier

Information	Business Term	Element	Mandatory disclosure under §14 of the German Value-Added Tax Act (UStG) Paragraph 4
Tax ID number (only if VAT ID number is not available) of the seller		ram:SellerTradeParty ram:SpecifiedTaxRegistration ram:ID	by the Federal Central Tax Office ()”
	BT-32	schemeID="VA": VAT ID rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement ram:SellerTradeParty ram:SpecifiedTaxRegistration ram:ID schemeID="FC": Tax ID	
Delivery/Service Date OR	BT-72	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeDelivery ram:ActualDeliverySupplyChainEvent ram:OccurrenceDateTime udt:DateTimeString	No. 6 (“the date of delivery or other performance; in the cases referred to in paragraph 5, sentence 1, the date of receipt of the consideration or a portion thereof, provided that the date of receipt is certain and does not coincide with the date of issuance of the invoice”)
Date of the delivery note OR	BT-X-203	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeDelivery ram:DeliveryNoteReferencedDocument ram:FormattedIssueDateTime udt:DateTimeString	
End of billing period OR	BT-74	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeSettlement ram:BillingSpecifiedPeriod ram:EndDateTime udt:DateTimeString	

Information	Business Term	Element	Mandatory disclosure under §14 of the German Value-Added Tax Act (UStG) Paragraph 4
Start of the billing period	BT-73	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeSettlement ram:BillingSpecifiedPeriod ram:StartDateTime udt:DateTimeString	
Invoice line item(s) Quantity and type	BT-126	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:IncludedSupplyChainTradeLineItem ram:AssociatedDocumentLineDocument ram:LineID Line Number	No. 5 (“the quantity and type [commercial description] of the goods delivered or the scope and type of other services”)
	BT-153	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:IncludedSupplyChainTradeLineItem ram:SpecifiedTradeProduct ram:Name Description (supplemented by optional BT-154 if applicable)	
	BT-154	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:IncludedSupplyChainTradeLineItem ram:SpecifiedTradeProduct ram:Description Description	
	BT-129	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:IncludedSupplyChainTradeLineItem	

Information	Business Term	Element	Mandatory disclosure under §14 of the German Value-Added Tax Act (UStG) Paragraph 4
		ram:SpecifiedLineTradeDelivery ram:BilledQuantity	
		Billed quantity (specifying the “unitCode” for the unit of measure of the billed quantity (BT-130))	
Invoice line item(s) Fees broken down by tax rates	BT-146	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:IncludedSupplyChainTradeLineItem ram:SpecifiedLineTradeAgreement ram:NetPriceProductTradePrice ram:ChargeAmount	No. 7 (“the consideration for the supply of goods or services, broken down by tax rates and individual tax exemptions [§ 10], as well as any reduction in the consideration agreed upon in advance, provided it is not already included in the consideration”)
		Net price per unit of measure of the invoiced quantity	
	BT-149	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:IncludedSupplyChainTradeLineItem ram:SpecifiedLineTradeAgreement ram:NetPriceProductTradePrice ram:BaseQuantity	
		Quantity for price basis (specifying the “unitCode” for the unit of measure of the quantity for price basis (BT-150) ⁴)	
	BT-152	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:IncludedSupplyChainTradeLineItem ram:SpecifiedLineTradeSettlement ram:ApplicableTradeTax	

⁴ If BT-149 is specified, the units of measure for BT-130 and BT-150 must be identical!

Information	Business Term	Element	Mandatory disclosure under §14 of the German Value-Added Tax Act (UStG) Paragraph 4
		<p>ram:RateApplicablePercent</p> <p>Sales tax rate in percent (supplemented by the following BT-118-0 and BT-118)</p>	
	BT-118-0	<p>rsm:CrossIndustryInvoice</p> <p>rsm:SupplyChainTradeTransaction</p> <p>ram:IncludedSupplyChainTradeLineItem</p> <p>ram:SpecifiedLineTradeSettlement</p> <p>ram:ApplicableTradeTax</p> <p>ram:TypeCode</p> <p>Fixed value "VAT"</p>	
	BT-118	<p>rsm:CrossIndustryInvoice</p> <p>rsm:SupplyChainTradeTransaction</p> <p>ram:IncludedSupplyChainTradeLineItem</p> <p>ram:SpecifiedLineTradeSettlement</p> <p>ram:ApplicableTradeTax</p> <p>ram:CategoryCode</p> <p>The sales tax category is defined according to the entries in UNTDID 5305.</p> <p>Example: Sales tax at the standard rate = S</p>	
	BT-131	<p>rsm:CrossIndustryInvoice</p> <p>rsm:SupplyChainTradeTransaction</p> <p>ram:IncludedSupplyChainTradeLineItem</p> <p>ram:SpecifiedLineTradeSettlement</p> <p>ram:SpecifiedTradeSettlementLineMonetarySummation</p> <p>ram:LineTotalAmount</p>	

Information	Business Term	Element	Mandatory disclosure under §14 of the German Value-Added Tax Act (UStG) Paragraph 4
		Net total price of the item	
Invoice line(s) Actual delivery date OR	BT-X-85	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:IncludedSupplyChainTradeLineItem ram:SpecifiedLineTradeDelivery ram:ActualDeliverySupplyChainEvent ram:OccurrenceDateTime udt:DateTimeString	
Invoice line item(s) End of billing period OR	BT-135	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:IncludedSupplyChainTradeLineItem ram:SpecifiedLineTradeSettlement ram:BillingSpecifiedPeriod ram:EndTime udt:DateTimeString	
Invoice line item(s) Start of billing period	BT-134	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:IncludedSupplyChainTradeLineItem ram:SpecifiedLineTradeSettlement ram:BillingSpecifiedPeriod ram:StartTime udt:DateTimeString	
		See the notes following this table regarding the interaction of this information with BT-72, BT-73, and BT-74	
Summarized invoice items	BT-106	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeSettlement ram:SpecifiedTradeSettlementHeaderMonetarySummation ram:LineTotalAmount Total of all invoice line items	No. 8 (“the applicable tax rate and the tax amount attributable to the consideration, or, in the case of a tax exemption, an indication that the supply is exempt from tax”)
	BT-109	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction	

Information	Business Term	Element	Mandatory disclosure under §14 of the German Value-Added Tax Act (UStG) Paragraph 4
		ram:ApplicableHeaderTradeSettlement ram:SpecifiedTradeSettlementHeader-MonetarySummation ram:TaxBasisTotalAmount Total Net Amount	
	BT-117	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeSettlement ram:SpecifiedTradeSettlementHeader-MonetarySummation ram:TaxTotalAmount	Total amount of sales tax (specifying the “currencyID” for the sales tax currency)
	BT-112	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeSettlement ram:SpecifiedTradeSettlementHeader-MonetarySummation ram:GrandTotalAmount	Gross Total
	BT-115	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeSettlement ram:SpecifiedTradeSettlementHeader-MonetarySummation DuePayableAmount	

Information	Business Term	Element	Mandatory disclosure under §14 of the German Value-Added Tax Act (UStG) Paragraph 4
		Amount Due ⁵	
Invoice line items totaled by tax rates	BT-117	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeSettlement ram:ApplicableTradeTax ram:CalculatedAmount	No. 8 (“the applicable tax rate and the tax amount attributable to the consideration, or, in the case of a tax exemption, an indication that the supply is exempt from tax”)
		Sales Tax Amount	
	BT-120	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeSettlement ram:ApplicableTradeTax ram:ExemptionReason	
		Reason for exemption from sales tax liability, e.g., reverse charge	
	BT-116	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeSettlement ram:ApplicableTradeTax ram:BaseAmount	
		Base amount for sales tax calculation	
		rsm:CrossIndustryInvoice	

⁵ For final invoices, this element must list the remaining balance due, i.e., the total amount due minus any partial payments already made. In the construction sector, this is ideally represented by document types 875 (partial payment), 876 (partial final invoice), and subsequently 877 (final invoice). In the non-construction sector, this is ideally represented by document types 326 (Installment) and 380 (Commercial Invoice). In all other cases, BT-112 should generally be set to the same value as BT-115.

Information	Business Term	Element	Mandatory disclosure under §14 of the German Value-Added Tax Act (UStG) Paragraph 4
	BT-119	rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeSettlement ram:ApplicableTradeTax ram:RateApplicablePercent	
		Sales tax rate in percent (supplemented by the following BT-118-0 and BT-118)	
	BT-118-0	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeSettlement ram:ApplicableTradeTax ram:TypeCode	
		Fixed value "VAT"	
	BT-118	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeSettlement ram:ApplicableTradeTax ram:CategoryCode	
		The sales tax category is defined according to the entries in UNTDID 5305.	
		Example: Sales tax at the standard rate = S	

- In general, the delivery/service date must be specified in BT-72 for all business partners
- If the use of BT-72 is not possible under a bilateral agreement, BT-X-203, BT-74, or BT-73 may be used as an alternative
- If an entry at the header level is not possible, BT-X-85, BT-135, or BT-134 may be used at the line item level as an alternative
- If multiple entries are made, the delivery/service date is determined in the following order: BT-72, BT-X-203, BT-74, BT-73, BT-X-85 (maximum date value), BT-135 (maximum date value), BT-134 (maximum date value)

For information on specific phrases/terms for which there are no explicitly defined Business Terms, e.g., details regarding

- sustainability labels for raw cocoa (e.g., “RA Mass Balance” or “RASG”) or palm oil (e.g., “RSPO MB” or “CSPO MB”)
- Assignment, discount, down payment, prepayment
- amounts already paid (e.g., “Invoice amount already received via Mastercard”)
- ...

should be used:

Information	Business Term	Element
Text information that applies to the entire invoice	BT-22	rsm:CrossIndustryInvoice rsm:ExchangedDocument ram:IncludedNote ram:Content

5.2.3.2. Business Terms and fields to be used specifically

The BTs essential for Storck to manage the invoice receipt process are to be set as follows:

General

The following information must be provided:

Information	Business Term	Element
Global Identifier of the buyer (GLN of the Storck Group company) OR	BT-46-0	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement ram:BuyerTradeParty ram:GlobalID schemeID="0088": Global Location Number Ex.: 4014400000009
Buyer ID (company code of the Storck Group company) OR	BT-46	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement ram:BuyerTradeParty

Information	Business Term	Element
		ram:ID Without using a schema Ex.: 0002
Buyer's VAT ID number (VAT ID of the Storck Group company)	BT-48	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement ram:BuyerTradeParty ram:SpecifiedTaxRegistration ram:ID schemeID="VA": VAT ID Example: DE136654941
Seller's IBAN	BT-91	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeSettlement ram:SpecifiedTradeSettlementPaymentMeans ram:PayeePartyCreditorFinancialAccount ram:IBANID
Global identifier of the seller OR	BT-29-0	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement ram:SellerTradeParty ram:GlobalID schemeID="0088": Global Location Number Ex.: 4047639000007
Seller identifier (Supplier/Vendor number within the Storck Group)	BT-29	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement ram:SellerTradeParty ram:ID

Information	Business Term	Element
		Without using a schema Ex.: 1973

Invoices for transactions related to orders

The following information must be provided:

Information	Business Term	Element
Customer order number (order number of the Storck Group company) OR	BT-13	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:ApplicableHeaderTradeAgreement ram:BuyerOrderReferencedDocument ram:IssuerAssignedID
Order Line Number	BT-132	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:IncludedSupplyChainTradeLineItem ram:SpecifiedLineTradeAgreement ram:BuyerOrderReferencedDocument ram:LineID

- In general, all business partners must specify a purchase order number for transactions related to a purchase order (BT-13)
- If the use of BT-13 is not possible under a bilateral agreement, BT-132 must be used as a substitute
 - o When using BT-132 as a substitute, the order number must be listed here, **not** the item number
 - o The constraints specified in the section **3 Organizational Prerequisites** also apply here. Only the purchase order number of the first item is used

Invoices for transactions without a purchase order reference

The following information must be provided:

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

Information	Business Term	Element
		ram:ID
Accounting Reference OR	BT-133	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:IncludedSupplyChainTradeLineItem ram:SpecifiedLineTradeSettlement ram:ReceivableSpecifiedTradeAccountingAccount ram:ID
Purchaser's item ID (Cost center or cost centers of the Storck Group company)	BT-156	rsm:CrossIndustryInvoice rsm:SupplyChainTradeTransaction ram:IncludedSupplyChainTradeLineItem ram:SpecifiedTradeProduct ram:BuyerAssignedId

For using BT-19, BT-133, and 156:

- In general, for all business partners, a cost center must be specified as account assignment information for transactions not related to a purchase order (BT-19)
- The specification of account assignments at the invoice line item level is mandatory only for business partners with whom this has been explicitly agreed upon bilaterally (e.g., fuel card statements, parcel service invoices, ...) (BT-133)
- If the use of BT-133 is not possible within the scope of these bilateral agreements, BT-156 must be used as an alternative
- For the content specifications of BT-133 and BT-156, the following must be observed regarding the presentation of account assignment information:
 - o Cost center: Entered in the element, with the prefix “K” if applicable. Example: 150, K150
 - o Project number: Entered in the element with the prefix “P”: Example: PP.14215.31.01⁶
 - o Order number: Entered in the element with the prefix “F”. Example: F1508125
 - o If multiple account assignment references are provided, they must be listed in the order above, separated by a “;”. Example: “150;F1508125”, “K150;F1508125”

5.2.4. Known Issues

There are a few known issues from the past that cause an invoice to not be a valid invoice in the ZUGFeRD format as defined by the specification and therefore could not be processed:

- The 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 a corresponding reference at the document level (keyword “AFRelationship”)
- The existence of a specific PDF/A XMP extension schema indicating that the document is a FACTUR-X invoice and corresponding to the relevant XMP metadata (keyword “XMP Extension Schema”)

⁶ The first “P” is the prefix; the second “P” is part of the project number, so the “double-P” notation is not an error!

5.2.5. Additional information

Reference	Info
Welcome to FeRD (ferd-net.de)	General Information
ZUGFeRD Community (zugferd-community.net)	Forum, validation, and online generator for ZUG-FeRD and XRechnungen
Invoice - fans - Free validation of various e-invoice formats and more	Validation for ZUGFeRD and XRechnungen
PDFlib: ZUGFeRD and Factur-X	Many technical details, especially regarding XML embedding
PDFlib: Free XMP validator	Validation regarding XMP extension schema
Open-source ZUGFeRD/Factur-X – Mustang (mustangproject.org)	Developer-centric view of software solutions in the ZUGFeRD ecosystem
ICD code list (xrepository.de) EN16931 Code Lists Values v13 - Effective May 15, 2024.xlsx	Overview of code lists to be used

5.3. XRechnung

5.3.1. General

Since **April 18, 2020**, all public contracting authorities must be able to receive and electronically process incoming electronic 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-invoicing standard** EN 16931, which is also mandated by the EU. In other words: **XRechnung is—to date—the German version of the e-invoice for public administration.**

5.3.2. Handling 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). Hereinafter, the abbreviations “UBL” and “CII” will be used. Invoice issuers may choose either of the two approved syntaxes. Invoice recipients, however, must be able to receive both approved syntaxes. Storck must and can therefore receive and process both syntaxes.

5.3.3. CII Syntax

The provisions in Section 5.2.3 CII Syntax

For invoice attachments, use:

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

5.3.4. UBL Syntax

The following should be used for invoice attachments:

Information	Business Term	Element
File attachment	BT-125	Root ⁷ cac:AdditionalDocumentReference cac:Attachment cbc:EmbeddedDocumentBinaryObject
Please use only the PDF format for file attachments!		

5.3.4.1. General Business Terms and Fields

The following is an explicit list of all required information, particularly that which is mandatory under §14 of the German Value Added Tax Act (UStG), here for example in the form of the “Business Terms” (“BT-xxx”) mentioned above. Lines highlighted in white must appear exactly once per document, while lines highlighted in gray must appear at least once, or multiple times if necessary:

⁷ “Root” can be “Invoice” or “CreditNote” and is displayed as follows for readability

Information	Business Term	Element	Mandatory information §14 UStG Paragraph 4
Invoice number	BT-1	Root cbc:ID	No. 4 (“a sequential number consisting of one or more series of digits, assigned once by the issuer to identify the invoice (invoice number)”)
Invoice date	BT-2	Root cbc:IssueDate	No. 3 (“the date of issue”)
Invoice type	BT-3	Root cbc:InvoiceTypeCode Commercial invoices and credit notes are defined according to the entries in UNTDID 1001. Example: Commercial invoice = 380	
Currency	BT-5	Root cbc:DocumentCurrencyCode Currency in which all invoice amounts are stated (excluding, where applicable, the total tax amount in the posting currency; see BT-117 below) Currency permitted in accordance with ISO 4217 Maintenance Agency “Codes for the representation of currencies and funds”	
Seller/Contractor/Invoicing Party	BT-27 BT-38	Root cac:AccountingSupplierParty cac:Party cac:PartyLegalEntity cbc:RegistrationName Name Root cac:AccountingSupplierParty cac:Party cac:PostalAddress	No. 1 (“the full name and complete address of the service provider”)

Information	Business Term	Element	Mandatory information §14 UStG Paragraph 4
		cbc:PostalZone	
		Zip Code	
	BT-35	Root cac:AccountingSupplierParty cac:Party cac:PostalAddress cbc:StreetName	
		Street, including house number	
	BT-37	Root cac:AccountingSupplierParty cac:Party cac:PostalAddress cbc:CityName	
		City	
	BT-40	Root cac:AccountingSupplierParty cac:Party cac:PostalAddress cac:Country cbc:IdentificationCode	
		Country Country as defined in ISO 3166-1 Maintenance Agency “Codes for the representation of names of countries and their subdivisions”	
Buyer/Service Recipien	BT-44	Root cac:AccountingCustomerParty	No. 1 (“the full name and full address [...] of the recipient of the service”)

Information	Business Term	Element	Mandatory information §14 UStG Paragraph 4
/Invoice Recipient		cac:Party cac:PartyLegalEntity cbc:RegistrationName	
		Name	
	BT-53	Root cac:AccountingCustomerParty cac:Party cac:PostalAddress cbc:PostalZone	Zip Code
	BT-50	Root cac:AccountingCustomerParty cac:Party cac:PostalAddress cbc:StreetName	Street, including house number
	BT-52	Root cac:AccountingCustomerParty cac:Party cac:PostalAddress cbc:CityName	City
	BT-55	Root cac:AccountingCustomerParty cac:Party	

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

Information	Business Term	Element	Mandatory information §14 UStG Paragraph 4
		cac:TaxScheme cbc:ID	
Delivery/Service Date OR	BT-72	Root cac:Delivery cbc:ActualDeliveryDate	No. 6 (“the date of delivery or other performance; in the cases referred to in paragraph 5, sentence 1, the date of receipt of the consideration or a portion thereof, provided that the date of receipt is certain and does not coincide with the date of issuance of the invoice”)
End of the billing period OR	BT-74	Root cac:InvoicePeriod cbc:EndDate	
Start of billing period	BT-73	Root cac:InvoicePeriod cbc:StartDate	
Invoice line item(s) Quantity and type	BT-126	Root cac:InvoiceLine ⁸ cbc:ID Item number	No. 5 (“the quantity and type [commercial designation] of the delivered items or the scope and type of other services”)
	BT-153	Root cac:InvoiceLine cac:Item cbc:Name Description (supplemented by optional BT-154 if applicable)	

⁸ If Root represents a credit note, then “cac:CreditNoteLine” must always be used instead of “cac:InvoiceLine” in the following

Information	Business Term	Element	Mandatory information §14 UStG Paragraph 4
	BT-154	Root cac:InvoiceLine cac:Item cbc:Description Description	
	BT-129	Root cac:InvoiceLine cbc:InvoicedQuantity Invoiced quantity (specifying the “unitCode” for the unit of measurement of the invoiced quantity (BT-130))	
Invoice line(s) Fees broken down by tax rates	BT-146	Root cac:InvoiceLine cac:Price cbc:PriceAmount Net price per unit of measure for the invoiced quantity	No. 7 (“the consideration for the supply of goods or services, broken down by tax rates and individual tax exemptions [§ 10], as well as any reduction in the consideration agreed upon in advance, provided it is not already included in the consideration”)
	BT-149	Root cac:InvoiceLine cac:Price cbc:BaseQuantity Quantity for price basis (specifying the “unitCode” for the unit of measure of the quantity for price basis (BT-150 ⁹)) Root	

⁹ If BT-149 is specified, the units of measure for BT-130 and BT-150 must be identical!

Information	Business Term	Element	Mandatory information §14 UStG Paragraph 4
	BT-152	<p>cac:InvoiceLine</p> <p>cac:Item</p> <p>cac:ClassifiedTaxCategory</p> <p>cbc:Percent</p>	
		<p>Sales tax rate in percent (supplemented by the following BT-118-0 and BT-151)</p>	
	BT-118-0	<p>Root</p> <p>cac:InvoiceLine</p> <p>cac:Item</p> <p>cac:ClassifiedTaxCategory</p> <p>cac:TaxScheme</p> <p>cc:ID</p>	
		<p>Fixed value "VAT"</p>	
	BT-151	<p>Root</p> <p>cac:InvoiceLine</p> <p>cac:Item</p> <p>cac:ClassifiedTaxCategory</p> <p>cbc:ID</p>	
		<p>The sales tax category is defined according to the entries in UNTDID 5305.</p> <p>Example: Sales tax at the standard rate = S</p>	
	BT-131	<p>Root</p> <p>cac:InvoiceLine</p> <p>cbc:LineExtensionAmount</p>	
		<p>Total net price of the item</p>	

Information	Business Term	Element	Mandatory information §14 UStG Paragraph 4
Invoice line(s)	BT-135	Root cac:InvoiceLine	
End of billing period		cac:InvoicePeriod cbc:EndDate	
OR			
Invoice line(s)	BT-134	Root cac:InvoiceLine	
Start of billing period		cac:InvoicePeriod cbc:StartDate	
See the notes following this table regarding the interaction of this information with BT-72, BT-73, and BT-74			
Totaled invoice items	BT-106	Root cac:LegalMonetaryTotal cbc:LineExtensionAmount	No. 8 ("the applicable tax rate and the tax amount attributable to the consideration, or, in the case of a tax exemption, an indication that the supply is exempt from tax")
		Total of all invoice items	
	BT-109	Root cac:LegalMonetaryTotal cbc:TaxExclusiveAmount	
		Total net amount	
	BT-117	Root cac:TaxTotal cbc:TaxAmount	
		Total sales tax amount (specifying the "currencyID" for the sales tax currency)	
		Root	

Information	Business Term	Element	Mandatory information §14 UStG Paragraph 4
	BT-112	cac:LegalMonetaryTotal cbc:TaxInclusiveAmount Gross total Root	
	BT-115	cac:LegalMonetaryTotal cbc:PayableAmount Amount due ¹⁰	
Invoice items totaled by tax rate	BT-117	Root cac:TaxTotal cac:TaxSubtotal cbc:TaxAmount Sales Tax Amount	No. 8 (“the applicable tax rate and the tax amount attributable to the consideration, or, in the case of a tax exemption, an indication that the supply of goods or services is exempt from tax”)
	BT-120	Root cac:TaxTotal cac:TaxSubtotal cac:TaxCategory cbc:TaxExemptionReason Reason for exemption from sales tax, e.g., reverse charge	
	BT-116	Root cac:TaxTotal cac:TaxSubtotal	

¹⁰ For final invoices, this element must list the remaining balance due, i.e., the total amount due minus any partial payments already made. In the construction sector, this is ideally represented by document types 875 (partial payment), 876 (partial final invoice), and subsequently 877 (final invoice). In the non-construction sector, this is ideally represented by document types 326 (Installment) and 380 (Commercial Invoice). In all other cases, BT-112 should generally be set to the same value as BT-115.

Information	Business Term	Element	Mandatory information §14 UStG Paragraph 4
		cbc:TaxableAmount	
		Base amount for sales tax calculation	
	BT-119	Root cac:TaxTotal cac:TaxSubtotal cac:TaxCategory cbc:Percent	
		Sales tax rate in percent (supplemented by the following BT-118-0 and BT-118)	
	BT-118-0	Root cac:TaxTotal cac:TaxSubtotal cac:TaxCategory cac:TaxScheme cbc:ID	
		Fixed value "VAT"	
	BT-118	Root cac:TaxTotal cac:TaxSubtotal cac:TaxCategory cbc:ID	
		The sales tax category is defined according to the entries in UNTDID 5305. Example: Sales tax at the standard rate = S	

- In general, the delivery/service date must be specified in BT-72 for all business partners
- If the use of BT-72 is not possible under a bilateral agreement, BT-74 or BT-73 may be used as an alternative

- If an entry at the header level is not possible, BT-135 or BT-134 may be used at the line item level as an alternative
- If multiple entries are made, the delivery/service date is determined in the following order: BT-72, BT-74, BT-73, BT-135 (maximum date value), BT-134 (maximum date value)

For information on specific phrases/terms for which there are no explicitly defined Business Terms, e.g., information regarding

- sustainability labels for raw cocoa (e.g., “RA Mass Balance” or “RASG”) or palm oil (e.g., “RSPO MB” or “CSPO MB”)
- Assignment, discount, down payment, prepayment
- amounts already paid (e.g., “Invoice amount already received via Mastercard”)
- ...

should be used:

Information	Business Term	Element
Text information that applies to the entire invoice	BT-22	Root cbc:Note

5.3.4.2. Business Terms and fields to be used specifically

The BTs essential for Storck to manage the invoice receipt process are to be set as follows:

General

The following information must be provided:

Information	Business Term	Element
Global Identifier of the buyer (GLN of the Storck Group company) OR	BT-46	Root cac:AccountingCustomerParty cac:Party cac:PartyIdentification cbc:ID schemeID="0088": Global Location Number Ex.: 4014400000009
Buyer ID (company code of the Storck Group company) OR	BT-46	Root cac:AccountingCustomerParty

Information	Business Term	Element
Buyer's VAT ID number (VAT ID of the Storck Group company)		cac:Party cac:PartyIdentification cbc:ID Without using a schema Ex.: 0002
	BT-48	Root cac:AccountingCustomerParty cac:Party cac:PartyTaxScheme cbc:CompanyID as well as "VAT" in Root cac:AccountingCustomerParty cac:Party cac:PartyTaxScheme cac:TaxScheme cbc:ID Ex.: DE136654941
Seller's IBAN	BT-91	Root cac:PaymentMeans cac:PayeeFinancialAccount cbc:ID
Global identifier of the seller OR	BT-29	Root cac:AccountingSupplierParty cac:Party cac:PartyIdentification cbc:ID schemeID="0088": Global Location Number Ex.: 4047639000007

Information	Business Term	Element
Seller identifier (Supplier/Vendor number under which the seller is listed in the Storck Group)	BT-29	Root cac:AccountingSupplierParty cac:Party cac:PartyIdentification cbc:ID Without using a schema Ex.: 1973

Invoices for transactions related to orders

The following information must be provided:

Information	Business Term	Element
Customer order number (order number of the Storck Group company) OR	BT-13	Root cac:OrderReference cbc:ID
Order line number	BT-132	Root cac:InvoiceLine cac:OrderLineReference cbc:LineID

- As a general rule for all business partners, an order number must be provided for transactions related to orders (BT-13)
- If the use of BT-13 is not possible under a bilateral agreement, BT-132 must be used as a substitute
 - o When using BT-132 as a substitute, the order number must be listed here, **not** the line item number
 - o The constraints specified in the section **3 Organizational Prerequisites** en also apply here. Only the order number of the first item is used

Invoices for transactions without a purchase order reference

The following information must be provided:

Information	Business Term	Element
Accounting reference provided by the buyer OR	BT-19	Root cbc:AccountingCost
Accounting reference OR	BT-133	Root cac:InvoiceLine cbc:AccountingCost
Buyer's item ID (Cost center or cost centers of the Storck Group company)	BT-156	Root cac:InvoiceLine cac:Item cac:BuyersItemIdentification cbc:ID

For using BT-19, BT-133, and 156:

- In general, for all business partners, a cost center must be specified as account assignment information for transactions not related to a purchase order (BT-19)
- The specification of account assignments on an invoice line item basis is mandatory only for business partners with whom this has been explicitly agreed upon bilaterally (e.g., fuel card statements, parcel service invoices, ...) (BT-133)
- If the use of BT-133 is not possible within the scope of these bilateral agreements, BT-156 must be used as an alternative
- When defining the content of BT-133 or BT-156, the following should be noted regarding the presentation of account assignment information:
 - o Cost center: Entered in the element, with the prefix "K" if applicable. Example: 150, K150
 - o Project number: Entered in the element with the prefix "P": Example: PP.14215.31.01¹¹
 - o Order number: Entered in the element with the prefix "F". Example: F1508125
 - o If multiple account assignment references are provided, they must be listed in the order above, separated by a ";". Example: "150;F1508125", "K150;F1508125"

5.3.5. Additional Information

Reference	Info
XRechnung – Wikipedia	General Information
Create XRechnung online – free XRechnung generator (xrechnung-erstellen.com)	Online generator for XRechnungen

¹¹ The first "P" is the prefix; the second "P" is part of the project number, so the "double-P" notation is not an error!

Reference	Info
XRechnung Generator (nortal.com)	Online generator for XRechnungen
https://blog.seeburger.com/de/validierung-von-xrechnungen/	Information about the KoSIT validator
https://blog.seeburger.com/de/validierung-von-xrechnungen/	Information about the KoSIT validator
Valitool: Best validation of e-invoices - validool.org	ZUGFeRD and XRechnung Validator
Validate Peppol and XML documents online for free – ecosio	XRechnung Validator
Registry of supporting artifacts for implementing EN 16931 (europa.eu)	Overview of code lists to be used

6. Route ID

6.1. General

The routing ID is a unique string of characters. It is used to identify the invoice recipient during the transmission of electronic invoices and to address invoices to them. It must be included as a mandatory field on every electronic invoice sent to public contracting authorities (B2G). Invoice issuers receive the routing ID from their client. In the B2B environment, the routing ID is **not** a mandatory field! Nevertheless, certain ERP/invoicing systems require the invoice issuer to provide this exact information when creating an e-invoice; thus, the obligation to provide this information is justified from the opposite perspective, namely from the invoice issuer’s point of view. For information on the formation and validity of a routing ID, see **6.5 Additional information**.

6.2. Storck Route ID

Given the above circumstance and the associated opportunity to optimize internal processing workflows within the Storck Group, we **recommend** including a “Storck Route ID”!

Note: The routing ID described below is a fictitious ID that is syntactically correct and recognized as valid by corresponding validators. In this form, it is intended exclusively for the transmission of electronic invoices via email (see **2.3 Intended Audience**) and does not serve the purpose of technical recipient identification. This is determined per se by the medium used (email or email address).

The Storck routing ID consists of the following components

- General addressing: Constant value “11” (Headquarters of AUGUST STORCK KG: Berlin¹²)
 - o Detailed addressing: Company code of the invoice recipient (Storck Group company)
- Check digit: Automatic number derived from the coarse and fine addressing

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

6.3. CII Syntax

The routing ID must be entered in the e-invoice as follows:

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

6.4. UBL Syntax

The routing ID must be entered in the e-invoice as follows:

Information	Business Term	Element
An identifier assigned by the invoice recipient and used for internal routing purposes	BT-10	Root cbc:BuyerReference

6.5. Additional information

Reference	Info
Route ID – Wikipedia	General Information

¹² For general addressing, the value “11” is always used, regardless of the actual location of the Storck Group company.

FAQ on Routing ID (e-rechnung-bund.de)	Helpful Questions and Answers
start - routing-id	See also, in particular, the complete Route ID format specification (link to PDF document)
E-Invoicing in Bavaria - Route ID Tool	Validation of Routing IDs

7. Contact

If the guidelines, information, and validation options in this document are insufficient, please send your inquiry to toeinvoice-support@storck.com.

Please note:

- We are unable to provide consulting services regarding “e-invoicing.” The links provided in this document should offer sufficient resources to familiarize yourself with the topic
- We do not have the capacity to handle individual requests such as “Can you check in advance whether you can import/process the invoice?” and generally cannot accommodate such requests. If an invoice is marked as “valid” using the validators listed in this document, the invoice can also be processed by our software. Therefore, if you are unsure, please use these validators in advance
- For technical implementation, please contact your IT department, your system integrator, or the manufacturer of your ERP/invoicing solution

8. Attachments

8.1. Information for identifying the purchaser

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

Company	Routing ID BT-10	GLN BT-46(-0)	VAT ID BT-48	Company Code BT-46
AUGUST STORCK KG	11-0002-86	4014400000009	DE136654941	0002
Storck Service GmbH	11-0005-77	4399901351097	DE811117714	0005
Storck Schokoladen KG	11-0010-62		DE277150747	0010
Condetta GmbH & Co. KG	11-0020-32	4010358000009	DE811588787	0020

Company	Routing ID BT-10	GLN BT-46(-0)	VAT ID BT-48	Company Code BT-46
WIHA Australia GmbH	11-0039-72	4068517000018	DE366366641	0039
Storck Deutschland KG	11-0077-55	4050996000009	DE269726552	0077
Storck Retail GmbH & Co. KG	11-0078-52	4059425000009	DE306641228	0078
Storck Retail Management and Retail GmbH	11-0079-49		DE352375276	0079
Storck Energy and Utility Services KG	11-0081-43		DE321736484	0081
Helmut Löser GmbH & Co. KG	11-0085-31	4260065420007	DE111361010	0085
Storck International GmbH	11-0099-86	4068006000000	DE359434178	0099
Storck Retail Austria Branch of BK79	11-00R1-98		ATU78191056	00R1
Storck Retail Netherlands Branch of BK79	11-00R2-95		NL827761739B01	00R2

8.2. Seller Identification Information

Company	VAT ID BT-31	Tax ID BT-32	GLN BT-29(-0)	IBAN BT-91	Supplier/ Vendor Number BT-29
Sample Company, Inc.	DE126773824	351/5708/1190	4003072000004	DE27478601250031196800	15150

8.3. Note on the use of type codes

The following type codes according to UNTDID 1001 are accepted when submitting electronic invoices via email (see **2.3 Intended Audience**):

Type code	Description	Interpretation in the context of processing at Storck
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326	Partial invoice	Invoice
380	Invoice	Invoice
381	Credit note	Credit
386	Prepayment invoice	Invoice
875	Progress invoice (construction work)	Invoice
876	Partial final invoice (construction work)	Invoice
877	Final invoice (construction work)	Invoice

The following type codes are not accepted:

Type code	Description	Procedure to be followed by the supplier
384	Invoice correction	Regarding reduction of the invoice amount, cancellation, or correction (defects, etc.): Use type code 381 and, if necessary, issue a new invoice with type code 380

8.4. Examples

Note: **Do not** use the XML files from the invoice portal www.easy-invoice.global as a template! These are classified as booking aids and do not include the mandatory information required under §14 of the Austrian Value Added Tax Act (UstG) or comply with the specified syntax for CII!

8.4.1. General examples

Reference	Info
ZUGFeRD 2.3 German Electronic Invoice Forum (ferd-net.de)	Various ZUGFeRD/FACTUR-X examples in the download package

8.4.2. CII Syntax



CII_Bestellbezug.xml
I



CII_keinBestellbezu
g_KostenstelleaufKc



CII_Bestellbezug_Lei
twegld.xml

8.4.3. UBL Syntax



UBL_kein_Bestellbez
ug_Leitweg_Id_Kostug_Kostenstelleners

