



# FOCUS ON...

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**Europe  
Container Terminals**

# SMDG INVOIC D.00B

By SMDG  
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Container Terminals**

# Invoice request status

- 1) Small History of INVOIC Message
- 2) Invoice Change
- 3) Invoice Request
- 4) Solution

# Small History INVOIC Message

End 2009 we had a request to optimize the message for a complete paperless invoicing.

## - Complete paperless invoicing

The INVOIC message needs the same info detail as it has on the paper invoice

IBAN number, S.W.I.F.T code, International Chamber of Commerce number. As well the address details of the sender and the receiving party

From Jan. 2013 there is a requirement of mentioning VAT-exempt according to article 146 of the EU VAT Directive by using 0% VAT

# Invoice Change

**On 1<sup>st</sup> January 2013 new rules on VAT invoicing came into effect**

## Significant changes to VAT invoicing rules

On 13 July 2010, The European Council adopted Directive 2010/45/EU amending the EU VAT Directive in respect to the invoicing rules. On the 1<sup>st</sup> of January 2013 these new rules on VAT invoicing will come into effect. This ITA deals with the invoicing rules as implemented in the Dutch VAT legislation and their impact on businesses, distinguishing between the following topics:

1. The issuance of invoices
2. The applicable rules
3. Time limits
4. Type of invoices and invoice details

### 4. What details must be mentioned on a VAT invoice?

- 12) in the case of an exemption (or zero-rate), reference to the applicable provision of this Directive, or to the corresponding national provision, or any other reference indicating that the supply of goods or services is exempt;

# What is missing ?

Using 0 VAT, mentioning reason for use is necessary :

**"VAT-exempt according to article 146 of the EU VAT Directive "**

Looking at the message, there is no element to specify this.

0360 : Group 6: TAX-MOA-LDC	Duty/Tax/Fee Details	C		5			
0370 : TAX	Duty/Tax/Fee Details	M		1			
01 : 5283	Duty or tax or fee function code qualifier	M		1	AN	1/3	CV
02 : C241	Duty/Tax/Fee Type	C		1			
02.01 : 5153	Duty or tax or fee type name code	C			AN	1/3	CV
02.02 : 1131	Code list identification code	C			AN	1/17	CV
02.03 : 3055	Code list responsible agency code	C			AN	1/3	CV
02.04 : 5152	Duty or tax or fee type name	C			AN	1/35	
03 : C533	Duty/Tax/Fee Account Detail	C		1			
03.01 : 5289	Duty or tax or fee account code	M			AN	1/6	
03.02 : 1131	Code list identification code	C			AN	1/17	CV
03.03 : 3055	Code list responsible agency code	C			AN	1/3	CV
04 : 5286	Duty or tax or fee assessment basis value	C		1	AN	1/15	
05 : C243	Duty/Tax/Fee Detail	C		1			
05.01 : 5279	Duty or tax or fee rate code	C			AN	1/7	
05.02 : 1131	Code list identification code	C			AN	1/17	CV
05.03 : 3055	Code list responsible agency code	C			AN	1/3	CV
05.04 : 5278	Duty or tax or fee rate	C			AN	1/17	
05.05 : 5273	Duty or tax or fee rate basis code	C			AN	1/12	CV
05.06 : 1131	Code list identification code	C			AN	1/17	CV
05.07 : 3055	Code list responsible agency code	C			AN	1/3	CV
06 : 5305	Duty or tax or fee category code	C		1	AN	1/3	CV
07 : 3446	Party tax identifier	C		1	AN	1/20	
08 : 1227	Calculation sequence code	C		1	AN	1/3	CV

# Invoice Request

UNH+701885401ECTA+INVOIC:D:00B:UN:SMDG01'  
BGM+383+311573+9'  
DTM+137:201302112341:203'  
RFF+IV:311573'  
DTM+3:20130211:102'  
DTM+265:20130328:102'  
NAD+IV+EVG:160:20'  
MOA+39:24.30:EUR  
'RFF+VA:Vat number Receptient'  
NAD+MR+LINE++SHIPPING LINE AG.(NETHERLANDS)+POSTBUS 1234+CITY++1234AA'  
NAD+MS+COMP++NAME+ BOX 1234+CITY++1234HJ'  
FII+RB+Iban nbr: Company+SWIFT code:25:17'  
RFF+AHO:chamber of commerce'  
RFF+VA:Vat number'  
CTA+IC+:FINANCE DEPARTMENT'  
COM+0031 123 123456:TE'  
COM+0031 123 456789:FX'  
**TAX+7+VAT+++????:::0.00'**  
MOA+25:24.30:EUR'CUX+1:EUR:4'

# Invoice Request

To make it possible to amend the TAX segment  
(TAX+e5283+++e5279:::e5278)

by using a extra element and code will solve the problem.  
(TAX+VAT+++**VAT146**:::0.00')



# Solution:

**Solution was found, requested a code for e5279 'Duty or Tax or Fee Rate Code' at the 'Tax detail' composite C243.**

**As agreed last meeting and approved**

**To Add :**

VAT-exempt according to article 146 of the EU VAT Directive

**Code: VAT146**

# Solution:

UNB+UNOA:2+NLRTMECTDCD+<RECEIVER\_ID>+140411:0158+325321501ECTA'

UNH+125321501ECTA+INVOIC:D:00B:UN:SMDG01'

BGM+383+428470+9'

DTM+137:201404110036:203'

RFF+IV:<INVOIC\_NBR>'

DTM+3:20140410:102'

DTM+265:20140525:102'

NAD+IV+IT:160:20'

MOA+39:<COST>:EUR'

RFF+VA:<VAT\_NBR>'

NAD+MR+LINE++SHIPPING LINE AG.(NETHERLANDS)+POSTBUS 1234+CITY++1234AA'

NAD+MS+COMP++NAME+ BOX 1234+CITY++1234HJ'

FII+RB+Iban nbr: Company+SWIFT code:25:17'

RFF+AHO:chamber of commerce'

RFF+VA:Vat number'

CTA+IC+:FINANCE DEPARTMENT ECT B.V.'

COM+0031 <NBR>:TE'

COM+0031 <NBR>:FX'

TAX+7+VAT+++VAT146:::0.00'

MOA+25:<COST>:EUR'

CUX+1:EUR:4'

TDT+20+1411+1++XCL:172:20+++C4NV2:103::WMS GRONINGEN'

LOC+7+NLRTM:139:6+NLRTMECTDCD:72:ZZZ'

DTM+178:20140309:102'

RFF+VON:1411'

**Thank you for your attention!!**