

Germany

Invoices – VAT (Tax Rate)

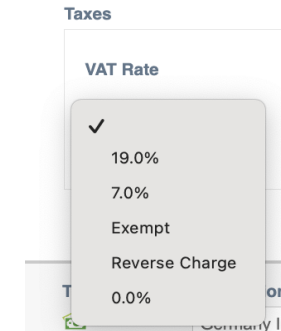


Germany -VAT

- Suppliers must ensure that when processing invoices the correct Mitie company VAT registration is selected: **DE367524157**
- The invoice produced by Coupa is the Supplier's legal invoice, so it is important suppliers ensure that the correct VAT Rate to generate the correct Tax Code is applied, and where required, an additional statement is included on the invoice for certain supplies that are not subject to VAT or require Mitie to self-account for German VAT.
- Coupa is designed to capture supplies that are subject to differing VAT treatments. These are:
 - Domestic
 - Intra-EU
 - Cross-border (Non-EU / Rest of World).
- In many cases, suppliers are obliged to add a statement to invoices to explain why no VAT is being charged. Selecting the correct VAT Code and start typing in "Tax Reference" to enable Suppliers to ensure this legal statement is included on affected invoices.
- In Germany, the options for "VAT Rate" in the dropdown menu are:
 - 19%, 7%, 0.0%, Exempt and Reverse Charge.
- Further guidance is provided for each type of supply, the associated Tax Rates, and additional legal statements required to be included on Coupa VAT invoices.
- Submission Blockers will guide you to select a Tax Reference for the required legal statements

Germany Invoice Tax Rate's - 0%, Exempt and Reverse Charge

In the VAT Rate drop down select the relevant VAT – Options In Germany are 19%, 7.0%, 0.0% Exempt and Reverse Charge



- Coupa is designed to capture supplies that are subject to differing VAT treatments. These are:
 - Domestic
 - Intra-EU
 - Cross-border (Non-EU / Rest of World).
- Suppliers must ensure that the correct “VAT Rate” is selected to be able to populate the correct “VAT Code” for the type of supply that has been made.
- German Withholding Tax (WHT) you must select if your invoice line is **in or out of scope** for WHT

WHT Liabile

Select the appropriate response from the dropdown

WHT Liabile

In Scope
Out of Scope

response from the

Germany -Invoice Tax Rate's

In the VAT Rate drop down select the relevant VAT – Options depending on country i.e. Germany are 19%, 7.0%, 0.0% Exempt and Reverse Charge

- **Zero 0.0%.** (if you're not VAT Registered use 0.0% Vat)
- In the Tax Reference box type “C” and select one of the 2 Legal Statements for you type of spend

Taxes

VAT Rate	VAT Amount	Tax Reference
0.0% ▾	0.00	c Null-Nenn-Versorgung, siehe Beschreibung 19 % Vorsteuer - Nicht-EU-Ware: Export von Waren

- **Exempt**
- In the Tax Reference box type “E” and select the Legal Statement shown

Taxes

VAT Rate	VAT Amount	Tax Reference
Exempt ▾	0.00	e Steuerbefreite Lieferung, siehe Beschreibung

Germany -Invoice Tax Rate's

In the VAT Rate drop down select the relevant VAT – Options depending on country

- **Reverse Charge** In the Tax Reference box type “R” and select the legal statement,

Taxes

VAT Rate	VAT Amount	Tax Reference
Reverse ▾	0.00	R

- 19 % Vorsteuer - EU-Ware: Steuerschuldnerschaft des Leistungsempfängers
- 19 % Vorsteuer – EU-Leistungen: Steuerschuldnerschaft des Leistungsempfängers
- 19 % Vorsteuer inländisches Reverse-Charge-Verfahren: Steuerschuldnerschaft des Leistungsempfängers
- 19 % Vorsteuer – Nicht-EU-Leistungen: Steuerschuldnerschaft des Leistungsempfängers

Note: You can only have one VAT rate per line (if PO is one line, you can only PO flip one invoice line, if you invoice 2 VAT rates you need 2 lines on the PO)
Always click calculate to check the invoice values before you submit as mistakes cannot be changed without a credit note and re-invoice.

Germany VAT – Domestic German Supplies

Tax Rate	Type of Supply	Tax Code	When you should use this VAT Code	Legal Statement
19%	Domestic	G3 – Germany: 19% Input Tax - Domestic	Domestic supply of goods / services subject to VAT at 19%	None
7%	Domestic	G2 – Germany: 7% Input Tax - Domestic	Domestic supply of goods / services subject to VAT at 7%	None
0%	Domestic	G1 – Germany: 0% Input Tax - Domestic	Domestic supply of goods / services subject to VAT at 0% - exempt with credit	Null-Nenn-Versorgung, siehe Beschreibung
Exempt	Domestic	GZ – Germany: Exempt	Domestic supply of goods / services subject to VAT exemption - exempt without credit	Steuerbefreite Lieferung, siehe Beschreibung
Reverse Charge	Domestic	G4 – Germany: Domestic Reverse Charge	Domestic reverse charge for certain supplies – e.g. construction, electronic devices, energy, property, scrap / precious metals	19 % Vorsteuer inländisches Reverse-Charge-Verfahren: Steuerschuldnerschaft des Leistungsempfängers

Germany VAT – Cross Border Supplies

Tax Rate	Type of Supply	Tax Code	When you should use this VAT Code	Legal Statement
Reverse Charge	Intra-EU - goods	G5 - Germany: Reverse Charge Goods shipped from EU to Germany	EU supply of goods - dispatched from an EU country and delivered to Germany	19 % Vorsteuer - EU-Ware: Steuerschuldnerschaft des Leistungsempfängers
Reverse Charge	Intra-EU - services	G6 - Germany: Reverse Charge Services supplied from EU to Germany	EU supply of services - supplied from an EU country and received in Germany	19 % Vorsteuer – EU-Leistungen: Steuerschuldnerschaft des Leistungsempfängers
0%	Cross-border (ROW) - goods	G7 - Germany: Reverse Charge Goods shipped From ROW to Germany	Export of goods - dispatched from non-EU country and delivered to Germany	0 % Vorsteuer - Nicht-EU-Ware: Export von Waren
Reverse Charge	Cross-border (ROW) - services	G8 - Germany: Reverse Charge Services supplied from ROW to Germany	Cross-border / reverse charge services - supplied by a non-EU supplier and received in Germany	19 % Vorsteuer – Nicht-EU-Leistungen: Steuerschuldnerschaft des Leistungsempfängers