

Germany

Invoices – VAT (Tax Rate)

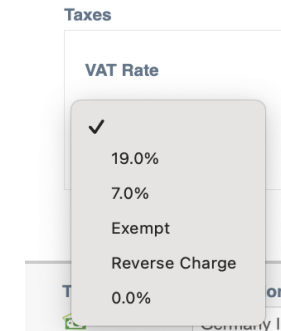


Germany -VAT

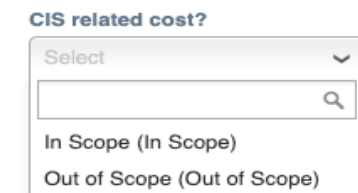
- Suppliers must ensure that when processing invoices the correct Mitie company VAT registration is selected: **DE367524157**
- The invoice produced by Coupa is the Supplier's legal invoice, so it is important suppliers ensure that the correct VAT Rate to generate the correct Tax Code is applied, and 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.

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.
- Coupa is currently being designed for German Withholding Tax for construction and refers to the UK equivalent (CIS). For the moment, please select Out of Scope for the question on whether the invoice is for a CIS related cost.



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 |