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Addendum to EDIFACT Invoice D03A and D07A

Tax Exemption Reason Codes (2010)

From 1st of January 2010 there are changes in the VAT legislation within EU as a result of implementation of the EU Council Directive 2008/8/EC.

These changes will also have an impact on reporting requirements for VAT Exempt and we have therefore updated our code list.

AAA Exempt – Article 146, 148 and 151 of Council Directive 2006/112/EC
Exemption of exports from the Community and like transactions and international transport.

To be used when invoicing goods which are delivered to a non-EC country and when invoicing certain services, where these are directly connected with the export of goods.

AAB Exempt – Article 164 of Council Directive 2006/112/EC
Special exemptions linked to international goods traffic.

To be used when invoicing goods which are imported from a non EC country into an approved warehouse, or free zone, within the EC area, and held in warehouse under VAT suspension. This arrangement may also include VAT suspended goods movements between different approved warehouses within the EC provided that the goods are re-exported from the warehouse to a non-EC country. Should also be used for transport costs included in customs value.

Example: a company in EC country A imports goods from US and stores them in an approved warehouse, under VAT suspension. The EC company A then sells the goods to a company in EC country B and transfer the goods from the warehouse in country A to a warehouse in country B, still under VAT suspension. Then the company in country B sells and delivers the goods to a company in Russia.

AAC Exempt – Article 138 of Council Directive 2006/112/EC
Exempt Intra-Community supplies of goods.

To be used when invoicing goods which are delivered from one EC country to another EC country if the customer has a VAT number in another EC country. The goods have to be dispatched or transported by or on behalf of the vendor or the person acquiring the goods.

AAD VAT exempt - Article 44 of Council Directive 2006/112/EC

VAT Exempt cross border supply of services to a customer in a non EC country

To be used when invoicing **all** taxable services **except** from work on real estate, passenger transport, cultural, educational, entertainment, scientific and similar services, restaurant and catering services and short time hiring of means of transport.

AAE Reverse Charge - Article 44 of Council Directive 2006/112/EC

Reverse charge cross border supply of services to a customer in another EC country

To be used when invoicing **all** taxable services **except** from work on real estate, passenger transport, cultural, educational, entertainment, scientific and similar services, restaurant and catering services and short time hiring of means of transport.

AAF Exempt – Article 346 of Council Directive 2006/112/EC

Exemption under the special scheme for investment gold.

To be used when invoicing investment gold to a customer in another EC country, where the special scheme for investment gold is applicable.

AAG Exempt – Article 131, 132 and 135 of Council Directive 2006/112/EC

Exempt within the territory of the country.

To be used when invoicing, within the supplier's own country, goods and services that are exempt from VAT under the national legislation – e.g. banking-, insurance services, hospital care, medicine and education.

AAH Margin Scheme – Title X11, Chapter 4 of Council Directive 2006/112/EC

Special arrangements applicable to second-hand goods, works of art, collectors items and antiques.

To be used when invoicing second-hand goods, works of arts, collector's items and antiques where the margin scheme is applicable.

AAI Margin Scheme – Title X11, Chapter 3 of Council Directive 2006/112/EC

Margin scheme for travel agents.

To be used when invoicing for travel arrangements where the margin scheme for travel agents is applicable.

AAJ Reverse Charge – Article 198 of Council Directive 2006/112/EC

Reverse charge procedure applying to supplies of gold.

To be used when the supplier of the investment gold, which would otherwise be exempt from VAT, has exercised the right to “option to tax”, under the Article 26b(C) of directive 77/388/EC. Under this “option to tax” arrangement, the customer is liable to account for VAT on supply, under the reverse charge procedure.

AAL Reverse Charge Exempt - Article 164 of Council Directive 2006/112//EC
Reverse charge procedure when goods cease to be covered by warehousing arrangements.

To be used when invoicing goods from a non-EC country which have been held in an approved warehouse and should be removed for consumption in an EC country (i.e. not re-exported as in AAB).

Example: still using the example above (AAB) as a base the company in country A sells and transfers the goods to a company in country B but in this case the company in country B sells and deliver the goods to EC country C for domestic consumption.

AAM Exempt New Means of Transport – Article 2, 3 and 4 of Council Directive 2006/112//EC
Intra-Community supply of a new means of transport.

To be used when invoicing a supply of new means of transport to a customer in another EC country.

AAN Exempt Triangulation – Article 141 of Council Directive 2006/112//EC
Triangulation

To be used when invoicing by a company who is the middleman in a triangulation chain i.e. goods trade between three parties in different EC countries and the goods delivered from the first part to the last part.

AAP VAT exempt/reverse charge, within the construction business, Article 199 1 a-b of Council Directive 2006/112//EC

Reverse charge Supply of certain services within the construction businesses should be taxable by the purchaser instead of the seller. The services should concern property, building or other establishment. The services mentioned are land- and ground work, construction work, installations, construction finalize work, letting of construction machinery with driver, construction cleaning and letting of labour for these services. The purchaser should be a business which supplies the same services.



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AAQ Reverse Charge – Article 194 of Council Directive 2006/112/EC

Reverse charge procedure. Special scheme, so called domestic reverse charge, for both non VAT registered as well as for VAT registered companies within an EC country in case of domestic supply of goods and services to a VAT registered purchaser in that EC country.

To be used when invoicing goods and certain services, from a supplier (a foreign entity) who is not established and registered or a supplier that is VAT registered for VAT in an EC country, to a customer who is VAT registered in that EC country.