Invoicing requirements

1. To which company must the invoice be sent?

The FBB Group consists of the following companies, which may be beneficiaries. You will find more detailed information on the order letter. The specification of the routing ID is relevant for the electronic transmission of invoices and is described in the following points.

Flughafen Berlin Brandenburg GmbH

12529 Berlin

VAT ID:	DE223892319
Routing ID:	12-121172542660462-07

Flughafen Energie & Wasser GmbH

12529 Berlin

VAT ID:	DE247314942
Routing ID:	12-121172545873842-18

FBB Airport Assekuranz Vermittlungsgesellschaft mbH

12529 Berlin

VAT ID:	DE297326951
Routing ID:	12-121467598358650-48

2. What are the content and tax requirements for the issuing of invoices and credit notes?

The following content and tax requirements apply to the issuing of invoices and credit notes:

- The required tax information according to **Section 14 para. 4 UStG** [Value Added Tax Act] in its current version

- The invoice/credit note **must** contain the following additional details:

    - Purchase order number

    - Order/item number (consecutive)

    - Name of the ordering party/user

    - Currency (ISO code (e.g. EUR, CHF, USD))

    - Payment terms or reference to framework agreements

    - Current bank details (IBAN & BIC) or bank details specified in the master data form

- The invoice/credit note contains the delivery note number and the place of delivery or place of performance

- The documents are **clearly** labelled as an invoice, invoice correction, or credit note

Incorrect invoices within the meaning of the UStG and invoices without the correct order number will be returned to the invoicing party. Invoices provided in any other way than described will not be accepted.

3. What information must a less detailed VAT invoice (according to Section 33 UStDV [Turnover Tax Implementing Ordinance]) contain?

A less detailed VAT invoice must contain at least the following information:

- The full **name** and **address** of the **supplier**

- The **date of issue**

- The **quantity** and the **type** of the **goods supplied** or the **scope** and the **type** of the **other service**

- The applicable **tax rate** or, if applicable, **reference to a tax exemption**

4. VAT treatment of supplies and services for the purposes of aviation security checks

Supplies and services for **direct purposes** of aviation security controls in international air traffic (Section 5 Aviation Security Act) to Flughafen Berlin Brandenburg GmbH are tax-exempt in accordance with Section 4 no. 2 in conjunction with Section 8, para. 2 UStG. In this respect, invoices must be issued without charging and recognising VAT. We will refer to this separately in our orders.

![BER Flughafen Berlin Brandenburg logo]

5. What must be observed with exemption certificates (construction-based withholding tax)?

The legislator has set up a procedure to curb illegal activities in the construction industry (EIBE) in order to secure tax claims from construction services. This procedure is regulated in Sections 48 to 48d of the Income Tax Act (EStG).

In this procedure, the responsible tax offices can issue exemption certificates according to Section 48b EStG.

The current exemption certificate must be submitted when the order is placed or at the latest when the invoice is sent to rechnungswesen@berlin-airport.de; otherwise, the invoice cannot be paid.

6. How should invoices be issued?

⚠️ E-invoicing has been mandatory since 27 November 2020. Invoices must be received by the FBB Group as electronic invoices.

7. What transmission options are available for electronic invoicing at the FBB Group?

1. XRechnung in KoSIT standard format by email

- **XRechnung** is a XML-based conceptual data model, which is currently being established as the standard for electronic invoices that are sent to public clients in Germany

- With mandatory indication of the routing ID (see service recipient), the XRechnung is to be sent to the following email address   :

  XRechnung@berlin-airport.de

- PDF documents such as invoices and attachments (e.g. proof of performance, measurements) with a maximum total size of 10 MB can be embedded unencrypted and unsigned in the XRechnung or attached to the email

- **Please note: we as FBB Group are not registered in the OZG [Online Access Act] portal or with Peppol; the XRechnung must be sent directly to the above email address**

2. Peppol Access Point

- Peppol (now widely used throughout the EU) is aimed at connecting the sender and receiver of electronic documents with each other. Both sender and recipient require an access point to gain access to the Peppol network. The invoice sender sends its invoice to an access point.

- Compared to the other options (OZG and ZRE), Peppol is the only transmission channel that can enable **machine-to-machine (M2M) automation** and the **mass export of e-invoices**.

- To guarantee transmission, a file size limit of 15 MB must currently be complied with for Peppol.

Our Peppol ID is: 0204:12-121172542660462-07

The company for which the invoice is intended is then determined via the routing ID in the invoice.

3. Web portal

- SmartWeb is a web portal for submitting invoices. Here, the sender can conveniently upload the invoice and any associated attachments in PDF format via the portal and enter the invoice data manually. SmartWeb checks the uploaded data and generates a complete electronic invoice for FBB. The entire invoice history can be tracked directly in the portal. You can find out more [here](#).

- For use, please send an email to rechnungswesen@berlin-airport.de and request the registration link.

4. ZUGFeRD by email

- ZUGFeRD is a cross-industry hybrid data format for electronic invoice data exchange. It was developed by the Forum "elektronische Rechnung Deutschland" ([FeRD](#)).

- Put simply, ZUGFeRD is a kind of translation of the European legal requirements (EU Directive 2014/55/EU, European Standard 16931) and is not application software. This translation or structural description of a data set and the associated dependencies must be implemented in the company's own software.

- ZUGFeRD is already included in most ERP systems.

- The current formats are processed at FBB GmbH.

- The following email address must be used in the ZUGFeRD data format:

invoice@berlin-airport.de

5. Existing customer of our service provider CapeVision

- As an application service provider, CapeVision GmbH offers solutions and consulting services in digitalisation and e-business. With its open and independent SmartPath® platform, a service for the transport and transformation of electronic documents has been developed.

- SmartPath® is therefore an optimal and legally compliant solution for the exchange of electronic invoices between business partners.

- Contact by telephone: +49 (0) 30 / 44323250 or by email to: service@smartpath.de

- This option may incur additional costs.

If you have any questions about electronic invoices or transfer options, please contact us by email: Rechnungswesen@berlin-airport.de. We will contact you as soon as possible.

8. Invoicing via the credit note procedure

FBB GmbH reserves the right to agree on invoicing via the credit note procedure as part of the contract negotiations. In these cases, the Evaluated Receipt Settlement (ERS) procedure is used, and separate invoicing is no longer necessary.

The following agreements apply to invoicing via the credit note procedure:

- The invoicing intervals are defined per decade (= "decade invoicing", 10 calendar days in each case)
- Only **one** invoicing document is created per invoicing interval and group company.
- The invoicing document is sent electronically. A separate contact on the part of the contractual partner must be named for this purpose.
- The allocation to a decade is based on the goods receipt posting on the part of the client
- Payments shall be made within the agreed payment deadlines when the invoicing document is issued.

9. Postal invoices are accepted only in accordance with the statutory exemption for fee notices

Postal invoices are generally no longer accepted. If the aforementioned electronic transmission channels are not feasible for you, please contact the accounting department for individual clarification:

rechnungswesen@berlin-airport.de