## Consumer empties



This scenario describes the invoicing of consumer empties. Consumer empties are packaging that can be returned to the supplier. Examples are empty bottles, crates, …

Below, you can find 3 scenarios for mentioning such articles in invoicing:

* Invoice containing trade items and consumer empties that have been delivered and are charged
* Invoice containing delivered trade items + consumer empties and returned consumer empties
* Credit Note when only returning consumer empties

Note that in general returned consumer empties are preferably credited as credit note to avoid adding complexity to invoices (and keeping the 1-to-1 relationship between orders and invoices)

#### Abstract

|  |  |
| --- | --- |
| Scenario | 02 |
| Name | Consumer empties |
| Key elements | * Basic elements (see minimal invoice) * VAT calculation on consumer empties on detail lines and totals |
| Detailed examples | * Billing of consumer empties   + Human readable pdf-invoice: [TESTcase02](https://vbofeb.sharepoint.com/sites/e-InvoicingBusinessExpertsGroup-Stuurgroep/Gedeelde%20documenten/Stuurgroep/Examples%20-%20Cases%20PeppolBisV3/TESTcase02%20-%202.a%20Charging%20consumer%20empties.pdf)   + xml-invoice: [TESTcase02](https://vbofeb.sharepoint.com/sites/e-InvoicingBusinessExpertsGroup-Stuurgroep/Gedeelde%20documenten/Stuurgroep/Examples%20-%20Cases%20PeppolBisV3/TESTcase02%20-%202.a%20Charging%20consumer%20empties.xml) * Mixed scenario (although crediting is preferred)   + Human readable pdf-invoice: [TESTcase03](https://teams.microsoft.com/l/file/529756BB-AFCC-42E0-819E-4B4D4528DE63?tenantId=4b8ecc03-801b-41fb-8111-6b0ea5de43c6&fileType=pdf&objectUrl=https%3A%2F%2Fvbofeb.sharepoint.com%2Fsites%2Fe-InvoicingBusinessExpertsGroup-Stuurgroep%2FGedeelde%20documenten%2FStuurgroep%2FExamples%20-%20Cases%20PeppolBisV3%2FTESTcase03%20-%202.b%20Charging%20%26%20Returning%20consumer%20empties.pdf&baseUrl=https%3A%2F%2Fvbofeb.sharepoint.com%2Fsites%2Fe-InvoicingBusinessExpertsGroup-Stuurgroep&serviceName=teams&threadId=19:7626f154c5c74743bb1235e0c8fa6101@thread.skype&groupId=c9180238-8167-4a74-bcd1-f4d498289945)   + xml-invoice: [TESTcase03](https://vbofeb.sharepoint.com/sites/e-InvoicingBusinessExpertsGroup-Stuurgroep/Gedeelde%20documenten/Stuurgroep/Examples%20-%20Cases%20PeppolBisV3/TESTcase03%20-%202.b%20Charging%20&%20Returning%20consumer%20empties.xml) * Credit note when only returning empties   + Human readable pdf-invoice: [TESTcase04](https://vbofeb.sharepoint.com/sites/e-InvoicingBusinessExpertsGroup-Stuurgroep/Gedeelde%20documenten/Stuurgroep/Examples%20-%20Cases%20PeppolBisV3/TESTcase04%20-%202.c%20Creditnote%20consumer%20empties.pdf)   + xml-invoice: [TESTcase04](https://vbofeb.sharepoint.com/sites/e-InvoicingBusinessExpertsGroup-Stuurgroep/Gedeelde%20documenten/Stuurgroep/Examples%20-%20Cases%20PeppolBisV3/TESTcase04%20-%202.c%20Creditnote%20consumer%20empties.xml) |

#### Key topics

* Regarding the composition of the invoice, the VAT administration presumes that the notion "**statiegeld**" or some similar expression mentioned in connection with the amount billed for the consumer empties is sufficient for the non-taxation for the amounts as far as the expression sustains the intention to do so for the parties (notice decision nr. [E.T. 12.114 van 30.04.1974](https://gcloudbelgium.sharepoint.com/sites/minfin-fisconet_public/fiscal-discipline/value-added-tax/administrative-directives-and-comments/judgments/6601b803-b87d-4c07-b1dc-88ff1c9679b5?highlight=12.114) concerning taxable amount – Billing of packaging). The element “Name” in the invoice line (or credit note) will hold a fixed text “Leeggoed/Vidange/Empties” to indicate empties.
* Commercial goods (crate lemonade/beer, bottles) where application of consumer empties is required, are billed at normal vat rate.
* Consumer empties are billed (and paid) when buying without taxes (vat). Due to different vat taxation, goods and consumer empties are mentioned on the invoice on separate lines.
* Since there is no taxation on packaging (empties), the element ClassifiedTaxCategory/ID will hold “E” (vat exempt) and Percent will be “0” on the invoice lines.
* As there is no taxation on packaging (consumer empties), the element TaxCategory/ID with “E” (exempt vat) and Percent holding “0” is supposed on invoice totals. Exemption reason has to be expressed in the element TaxExemptionReason in vat totals. In case of consumer empties, the expression should be: “Leeggoed/Vidange/Empties (Saldo consumer empties)” in the element “Name” in the invoice line.
* When returning deposits, the consumer empties are deducted from the accounts payable invoice. Notice that in this scenario, a credit note is preferred.
* Since billing and returning of consumer empties is subject to the same tax category (‘E’), the amounts are treated in the same TaxSubtotal element holding as TaxAmount “0.00” in vat totals.

#### Additional invoice elements concerned

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Business term EN 16931-1 | ID EN 16931-1 | Cardi-nality  EN | Cardinality PEPPOL BIS v3 | Data type | Rule# mapping KB 1 art. 5 | PEPPOL BIS v3 element |
| Item name | BT-153 | 1..1 | 1..1 | Text | 20 | Name |
| VAT exemption reason text | BT-120 | 0..1 | 0..1 | Text |  | TaxExemptionReason |
| VAT exemption reason code | BT-121 | 0..1 | 0..1 | Code |  | TaxExemptionReasonCode |

Notice: due to European VATEX regulation, tax authorities might define a VAT tax exemption reason code for consumer empties. Latest info can be found at [VATEX code list](https://ec.europa.eu/cefdigital/wiki/display/CEFDIGITAL/Code+lists#Codelists-2).

#### Additional rules

|  |  |
| --- | --- |
| ID | Regel |
| BR-E-08 | BT-116 = ∑ BT-131 where BT-151 = ‘E’  In a VAT Breakdown (BG-23) where the VAT category code (BT-118) is "Exempt from VAT" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are “Exempt from VAT". |
| BR-E-09 | BT-117 = BT-116 \* BT-119 where BT-151 = ‘S’ / 100 rounded 2 decimals  The VAT category tax amount (BT-117) In a VAT Breakdown (BG-23) where the VAT category code (BT-118) equals "Exempt from VAT" shall equal 0 (zero). |
| BR-E-10 | A VAT Breakdown (BG-23) with VAT Category code (BT-118) "Exempt from VAT" shall have a VAT exemption reason code (BT-121) **or** a VAT exemption reason text (BT-120). |
| BR-CO-04 | Each Invoice line (BG-25) shall be categorized with an Invoiced item VAT category code (BT-151). |

#### Description relevant invoice elements

##### Invoice line billing crate of beer

|  |  |  |
| --- | --- | --- |
| XML-code | Comments | BT-id |
| <cac:InvoiceLine> | Start invoice line 1 |  |
| <cbc:ID>1</cbc:ID> | Unique invoice line identification | BT-126 |
| <cbc:InvoicedQuantity unitCode="C62">1.00</cbc:InvoicedQuantity> | Quantity (C62 points to pieces, other codes are possible) | BT-129 & BT-130 |
| <cbc:LineExtensionAmount currencyID="EUR">10.00</cbc:LineExtensionAmount> | Invoice line net amount excl. VAT | BT-131 |
| <cac:Item> |  |  |
| <cbc:Name>Bier blond PILS 5,2%vol (bak) 24X25CL</cbc:Name> | Identification article (max. 50 char.) | BT-154 |
| <cac:ClassifiedTaxCategory> |  |  |
| <cbc:ID>S</cbc:ID> | S = Standard rate | BT-151 |
| <cbc:Percent>21.00</cbc:Percent> | Vat rate invoice line (21%) | BT-152 |
| <cac:TaxScheme> |  |  |
| <cbc:ID>VAT</cbc:ID> |  |  |
| </cac:TaxScheme> |  |  |
| </cac:ClassifiedTaxCategory> |  |  |
| </cac:Item> |  |  |
| <cac:Price> |  |  |
| <cbc:PriceAmount currencyID="EUR">10.00</cbc:PriceAmount> | Unit price | BT-146 |
| </cac:Price> |  |  |
| </cac:InvoiceLine> | End invoice line 1 |  |

##### Invoice line billing of empties

|  |  |  |
| --- | --- | --- |
| XML-code | Comments |  |
| <cac:InvoiceLine> | Start invoice line 2 (consumer empties) |  |
| <cbc:ID>2</cbc:ID> | Unique invoice line identification | BT-126 |
| <cbc:InvoicedQuantity unitCode="C62">1.00</cbc:InvoicedQuantity> | Quantity (C62 points to pieces, other codes are possible) | BT-129 & BT-130 |
| <cbc:LineExtensionAmount currencyID="EUR">4.50</cbc:LineExtensionAmount> | Invoice line net amount excl. VAT (deposits) | BT-131 |
| <cac:Item> |  |  |
| <cbc:Name>Leeggoed/Vidange/Empties</cbc:Name> | Indicates consumer empties | BT-153 |
| <cac:ClassifiedTaxCategory> |  |  |
| <cbc:ID>E</cbc:ID> | E = Exempt vat (invoice line outside tax) | BT-151 |
| <cbc:Percent>0.00</cbc:Percent> | Vat rate invoice line (0%) | BT-152 |
| <cac:TaxScheme> |  |  |
| <cbc:ID>VAT</cbc:ID> |  |  |
| </cac:TaxScheme> |  |  |
| </cac:ClassifiedTaxCategory> |  |  |
| </cac:Item> |  |  |
| <cac:Price> |  |  |
| <cbc:PriceAmount currencyID="EUR">4.50</cbc:PriceAmount> | Unit price | BT-146 |
| </cac:Price> |  |  |
| </cac:InvoiceLine> | End invoice line 2 |  |

##### VAT totals when billing of empties

|  |  |  |
| --- | --- | --- |
| XML-code | Comments | BT-id |
| <cac:TaxSubtotal> | Start tax block ‘exempt vat’ |  |
| <cbc:TaxableAmount currencyID="EUR">4.5</cbc:TaxableAmount> | Taxable amount | BT-116 |
| <cbc:TaxAmount currencyID="EUR">0.00</cbc:TaxAmount> | Subtotal vat amount | BT-117 |
| <cac:TaxCategory> |  |  |
| <cbc:ID>E</cbc:ID> | E = Exempt (outside tax) | BT-118 |
| <cbc:Percent>0</cbc:Percent> | VAT rate TaxSubtotal block (0%) | BT-119 |
| <cbc:TaxExemptionReason>Leeggoed/Vidange/Empties (Saldo consumer empties)</cbc:TaxExemptionReason> | Mandatory expression justifying exempt | BT-120 |
| <cac:TaxScheme> |  |  |
| <cbc:ID>VAT</cbc:ID> |  |  |
| </cac:TaxScheme> |  |  |
| </cac:TaxCategory> |  |  |
| </cac:TaxSubtotal> | End tax block ‘exempt vat’ |  |

##### Invoice line taking back consumer empties

|  |  |  |
| --- | --- | --- |
| XML-code | Comments | BT-id |
| <cac:InvoiceLine> | Start invoice line 2 |  |
| <cbc:ID>2</cbc:ID> | Unique invoice line identification | BT-126 |
| <cbc:InvoicedQuantity unitCode="C62">-1.00</cbc:InvoicedQuantity> | Quantity (C62 points to pieces, other codes are possible) and negative since it is a return | BT-129 & BT-130 |
| <cbc:LineExtensionAmount currencyID="EUR">-4.50 </cbc:LineExtensionAmount> | Invoice line net amount (negative!) excl. VAT (deposits) | BT-131 |
| <cac:Item> |  |  |
| <cbc:Name>Terugname leeggoed/Retour vidange/Returned consumer empties</cbc:Name> | Indicates consumer empties | BT-153 |
| <cac:ClassifiedTaxCategory> |  |  |
| <cbc:ID>E</cbc:ID> | E = Exempt vat (invoice line outside tax) | BT-151 |
| <cbc:Percent>0.00</cbc:Percent> | Vat rate invoice line (0%) | BT-152 |
| <cac:TaxScheme> |  |  |
| <cbc:ID>VAT</cbc:ID> |  |  |
| </cac:TaxScheme> |  |  |
| </cac:ClassifiedTaxCategory> |  |  |
| </cac:Item> |  |  |
| <cac:Price> |  |  |
| <cbc:PriceAmount currencyID="EUR">4.50</cbc:PriceAmount> | Unit price (positive amount!) | BT-146 |
| </cac:Price> |  |  |
| </cac:InvoiceLine> | End invoice line 2 |  |

##### VAT totals when taking back consumer empties

|  |  |  |
| --- | --- | --- |
| XML-code | Comments | BT-id |
| <cac:TaxSubtotal> | Start tax block ‘exempt vat’ |  |
| <cbc:TaxableAmount currencyID="EUR">-4.50</cbc:TaxableAmount> | Taxable amount | BT-116 |
| <cbc:TaxAmount currencyID="EUR">0.00</cbc:TaxAmount> | Subtotal vat amount | BT-117 |
| <cac:TaxCategory> |  |  |
| <cbc:ID>E</cbc:ID> | E = Exempt (outside tax) | BT-118 |
| <cbc:Percent>0</cbc:Percent> | VAT rate TaxSubtotal block (0%) | BT-119 |
| <cbc:TaxExemptionReason>Leeggoed/Vidange/Empties (Exempt from tax) Saldo consumer empties</cbc:TaxExemptionReason> | Mandatory expression justifying exempt | BT-120 |
| <cac:TaxScheme> |  |  |
| <cbc:ID>VAT</cbc:ID> |  |  |
| </cac:TaxScheme> |  |  |
| </cac:TaxCategory> |  |  |
| </cac:TaxSubtotal> | End tax block ‘exempt vat’ |  |

##### VAT totals when billing and taking back consumer empties in 1 invoice (see example 2)

|  |  |  |
| --- | --- | --- |
| XML-code | Comments | BT-id |
| <cac:TaxSubtotal> | Start tax block ‘exempt vat’ |  |
| <cbc:TaxableAmount currencyID="EUR">0.00</cbc:TaxableAmount> | Taxable amount | BT-116 |
| <cbc:TaxAmount currencyID="EUR">0.00</cbc:TaxAmount> | Subtotal vat amount | BT-117 |
| <cac:TaxCategory> |  |  |
| <cbc:ID>E</cbc:ID> | E = Exempt (outside tax) | BT-118 |
| <cbc:Percent>0</cbc:Percent> | VAT rate TaxSubtotal block (0%) | BT-119 |
| <cbc:TaxExemptionReason>Leeggoed/Vidange/Empties (Exempt from tax) Saldo consumer empties</cbc:TaxExemptionReason> | Mandatory expression justifying exempt | BT-120 |
| <cac:TaxScheme> |  |  |
| <cbc:ID>VAT</cbc:ID> |  |  |
| </cac:TaxScheme> |  |  |
| </cac:TaxCategory> |  |  |
| </cac:TaxSubtotal> | End tax block ‘exempt vat’ |  |