



## ENG-Version

### IFRS 16: Additional indication of the DB internal lease assignment on your leasing invoice

Dear partners and colleagues,

the international leasing accounting standard IFRS 16 came into effect on January 1, 2019. Therefore, we would like to ask you to additionally note the DB internal lease assignment on your IFRS 16-leasing invoice from now on:

#### Lease assignment:

- *the SAP RE-FX number you receive from your contract partner -> e.g. K20.000001*
- *The corresponding contract number*  
*or*
- *if necessary further identifiers: e.g. name of the contractual partner, "Leasing IFRS 16"...*

Please note the lease assignment on your IFRS 16-leasing invoice in a clearly visible and legible manner, in addition to the other information or in the textfields relevant to the IFRS 16 leasinginvoice - on the 1<sup>st</sup> page.

From January 1, 2019, the **basic rent and the service costs** should be split in your invoices. Service costs are such kind of expenses that create an additional value for the lessee, e.g. additional and contractually designated payments for taxes, insurance, maintenance, revisions/HU reserves, and other fees. In real estate, this is often referred to as operating or rental ancillary costs.

Please also mark separately invoiced **initial/non-recurring costs** with the lease assignment. This includes, among other things, directly attributable import duties, costs for legal or expert services (e.g. notarial and court costs).

In order to simplify procedural-administrative procedures, we also recommend that you switch to **long-term leasing invoices** for regularly recurring payments of the same amount. Please consult with your local contact person.

If you have any questions, please contact your contractual partner directly.

We thank you for your cooperation.