

Deutsche Bahn AG

Leaflet Notes on invoicing

Please note the following information:

If your invoice does not comply with the legal requirements according to § 14 (4) UStG, we are obliged to reject your invoice.

For invoices for small amounts up to EUR 250 gross, the regulation applies in accordance with § 33 UStDV.

Small business regulation according to §19 UStG

Invoicing follows without showing the value added tax (net = gross) with the tax code E on the XRechnung.

A textual reference to the facts (small business regulation according to §19 UStG) must be made in field BT-120.

Billing address

The billing address will be given to you by the client:

Name of the DB company, if applicable, indication of region
c/o Deutsche Bahn AG SSC DE
Elisabeth-Schwarzhaupt-Platz 1
10115 Berlin

Additional information within the invoice address, such as purchase order number, organizational centre and functional centre or e-mail address of the ordering party, cannot be processed at this point.

We refer to the corresponding standard fields of the XRechnung.

Note:

The details "c/o Deutsche Bahn AG" and "DB SSC Accounting Germany" (or "SSC DE" for short) can be omitted for electronically transmitted invoices; these details were only mandatory for postal invoice dispatch.

Beneficiary

In addition, the recipient of the service (DB company) must be indicated on the invoice with the full address.

Client information

The client's full name and email address must be stated on the invoice.

Example:

Name: **Betty Bedarf** Email address: **betty.bedarf@deutschebahn.com**

The XRechnung fields BT-56 and BT-58 are to be used for this purpose.

Please refer to the sample files to see where these fields are anchored in the XRechnung format.

Any account assignment information provided by the Client shall also be indicated on the invoice.

Additional mandatory information in the XRechnung

- Your bank details (IBAN, account holder)
- Also, in the case of an invoice for small amounts, the date of delivery or other service

Further mandatory information in special cases

- Indication of the reduction of the remuneration agreed in advance (discounts, rebates, bonuses)
- Reference to the application of margin taxation according to § 25 UStG
- Reference to the tax liability of the recipient of the service when invoicing in accordance with § 13b UStG by using the tax code AE in the XRechnung
- Note: When invoicing according to § 13b UStG, the value added tax ID numbers of the seller and the buyer must be stated.

Retention money

- Please note the information in our leaflet "Retention money for suppliers of construction services and planning and monitoring services to DB companies".
You can download the information sheet from our supplier portal.