

**Result Memo  
(Excerpt)  
Meeting of the Working Group Invoicing Processes  
on 18 March 2014 from 10.00 am to 3.30 pm  
at VDA, Berlin**

<b>TO P</b>	<b>Subject</b>
3	<p>EDI - Agreement for E-Invoicing</p> <p>Mr Walther informed about the state of discussions and connection to antitrust law that must be observed. As agreed in the last meeting, Mr Lindgens from the Federal Tax Office has been consulted. According to his (non-binding) assessment, the Agreement and Technical Annex we presented meet the requirements of the German VAT Act. He recommended expanding the list of mandatory VAT details and their source in the EDIFACT message in the Annex.</p> <p>The subject matter of the Agreement reads as follows:</p> <p style="text-align: center;"><b>Agreement for Electronic Data Interchange ("Agreement")</b></p> <p style="text-align: center;">between [Sample company], ("Company") and [company of the supplier/customer], [registered office of the supplier/customer], ("Partner")</p> <p><b>Article 1 - Scope of application, electronic data interchange</b></p> <p>1.1 This Agreement in its entirety serves mainly to meet country-specific VAT requirements, in particular the provisions of the value added tax law of the invoice recipient (generally the German VAT Act) as well as the current EC VAT Directive. This Agreement applies to all invoices and self-billed invoices submitted between the parties within the scope of existing and future contracts for deliveries and services.</p> <p>1.2 Messages can also be effectively delivered by way of electronic data interchange ("Electronic Messages"), subject to national legal regulations. To the extent permitted by law, electronic messages and their embodiments are also considered evidence in judicial and arbitral proceedings.</p> <p>1.3 In the delivery of electronic messages, the applicable legal requirements and procedures must be observed which guarantee the authenticity of the origin and integrity of data. Electronic messages must be made readable at any time.</p> <p>1.4 The messages required within the framework of electronic transmission of invoices and self-billed invoices shall be transmitted to the other party from [date] using the procedures defined in the Annex. It is possible to agree on the exchange of further message types by means of electronic data interchange.</p> <p><b>Article 2 - Confidentiality</b></p> <p>2.1 Electronic messages, interface information, key database, access data, all information marked as confidential, agreed as confidential or obviously confidential must be treated confidentially, adequately protected against unauthorized access, and only made accessible to third parties to the extent that it is necessary for them to know the information and after they have signed a written undertaking to observe confidentiality.</p> <p>2.2 The provisions of this Article 2 shall continue to apply after termination this Agreement, as do the</p>

	<p>statutory provisions for archiving.</p> <p>Alternatively: The Terms and Conditions of the Company / Framework Agreement shall apply.</p> <p><b>Article 3 - Duration of the contract, applicable law, dispute resolution, amendments</b></p> <p>3.1 This Agreement shall come into force upon signature by the Parties and shall apply indefinitely. It may be terminated in writing by either Party with a notice period of three months to the end of the year.</p> <p>3.2 This Agreement shall be governed exclusively by German law. [Location] shall be the sole place of jurisdiction for all disputes arising from this Agreement.</p> <p>3.3 Amendments to this Agreement must be in writing. This written form requirement can only be waived in writing.</p> <p>Alternatively: The Terms and Conditions of the Company / Framework Agreement shall apply.</p> <p><b>Partner</b> <b>Company</b></p> <p>On the basis of this text and the Technical Annex, the members of the Working Group agree that they want to develop EDI agreements in their companies for electronic invoicing with EDI for business partners.</p> <p>The Technical Annex is published as VDA Recommendation and is added as an annex to Parts 2, 3 and 4 of VDA 4938.</p>

Minutes: Jörg Walther

The meetings have been held in accordance with the Compliance Guidelines of VDA.

See <http://vda.de/de/verband/fachabteilungen/recht/compliance/index.html>