

VDA	Frachtrechnung	4938
	Data structure for the exchange of invoicing data for transport services	T4
<p>This recommendation describes a standardized exchange of invoice data for transport and logistics services with the UN/EDIFACT message INVOIC.</p> <p>This recommendation is the result of the work of the VDA Working Group "Invoicing Processes".</p> <p>Version 3.0 of August 2022</p>		
AK SID (Abrechnung)		
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Note:

In order to correctly transmit all required information, a change request was submitted to UN/CEFACT: the maximum repetition of segment group 31 (PAC-...) should be increased from 10 to 999. This change is expected to enter into effect with the release 13A - UN/EDIFACT directory 2013A . Until the publication of the official directory, the EDIFACT Guideline – in particular the indicated repetition of SG 31 – is preliminary.

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Introduction

This recommendation has the objective of harmonizing the electronic data exchange of invoice data for transport and logistics services between transport service providers and their customers in the automotive industry, and enabling a paperless, automated invoicing process. At the same time, sales tax and commercial law requirements are taken into account and fulfilled.

With the Tax Bureaucracy Reduction Act (*Steuerbürokratieabbaugesetz*) in 2009 the German legislation allows now for electronic invoices to be transmitted via electronic data interchange (EDI) without the obligation of using digital signatures to ensure authenticity and integrity of the data.

Federal Law Gazette 2008 Part I No. 63, published in Bonn on 24 December 2008 reads:

...

Article 8 Amendment of the Turnover Tax Act (Umsatzsteuergesetzes)

The Turnover Tax Act as promulgated on 21 February 2005 (Federal Law Gazette I p. 386), most recently amended by Article 4 of the Act of 19 December 2008 (Federal Law Gazette I, p. 2794) shall be amended as follows:

1. Article 14 shall be amended as follows:

...

b) paragraph 3 point 2 shall read as follows:

(3) The authenticity of origin and integrity of contents of an invoice transmitted electronically shall be guaranteed through

"2. electronic data exchange (EDI) according to Article 2 of the Recommendation 94/820/EG of the Commission of 19 October 1994 concerning the legal aspects of electronic data exchange (Official Journal EC No. L 338 p. 98), if in the agreement on this data exchange the use of a procedure is provided which guarantees the authenticity of the origin and integrity of the data".

Accordingly, prerequisites for the use of this procedure include:

- The existence of an agreement to use EDI between the involved partners.
- Reliable, documented and auditable internal processes, which ensure the generation of correct messages by the used electronic data processing (EDP) systems, respectively which ensure a correct processing of received invoice data. The used processes and procedures must ensure as well that unauthorised persons cannot, neither deliberately nor accidentally, change the data.
- A means of data transmission that secures the origin and integrity of the data.
- A data exchange format that can transmit all data necessary with regard to tax and commercial legislation, and well as for business purposes.

This part 4 of the Recommendation 4938 includes the implementation guideline for the UN/EDIFACT message INVOIC, and is a subset of *Global INVOIC*, developed jointly by the organizations AIAG, JAMA/JAPIA and Odette for the use in the automotive industry. Detailed information on the process requirements is described in part 1 of the recommendation.

The EDIFACT format is recommended because it is acknowledged by all countries of the European Union as a data format for electronic invoicing and supports all mandatory and optional fields for the various invoicing scenarios.

The message format described here supports especially invoicing by logistics and transport services:

The following technical message description consists of three separate reports:

1. Message structure
2. Branching diagram
3. Detailed description of all used segment groups and segments

The documentation is supplemented by two concluding chapters: one chapter contains example messages for the various scenarios and the final chapter contains validation rules applied for processing the incoming messages.

Roles of the Involved Partners

In the development of the message, following partners and roles were considered:

Seller (supplier) = the provider / seller of the service, for example the carrier

Buyer (customer) = the business that buys the carrier service

Alternative invoice issuer = optional, if invoices are generated by a legal entity other than the seller / supplier.

Alternative invoice receiver = optional, if the invoices must be sent to a legal entity other than the buyer / customer.

Fiscal representative = optional, if the buyer/invoice receiver does not possess a legal entity in the country where the sales tax must be paid.

Process Scenarios

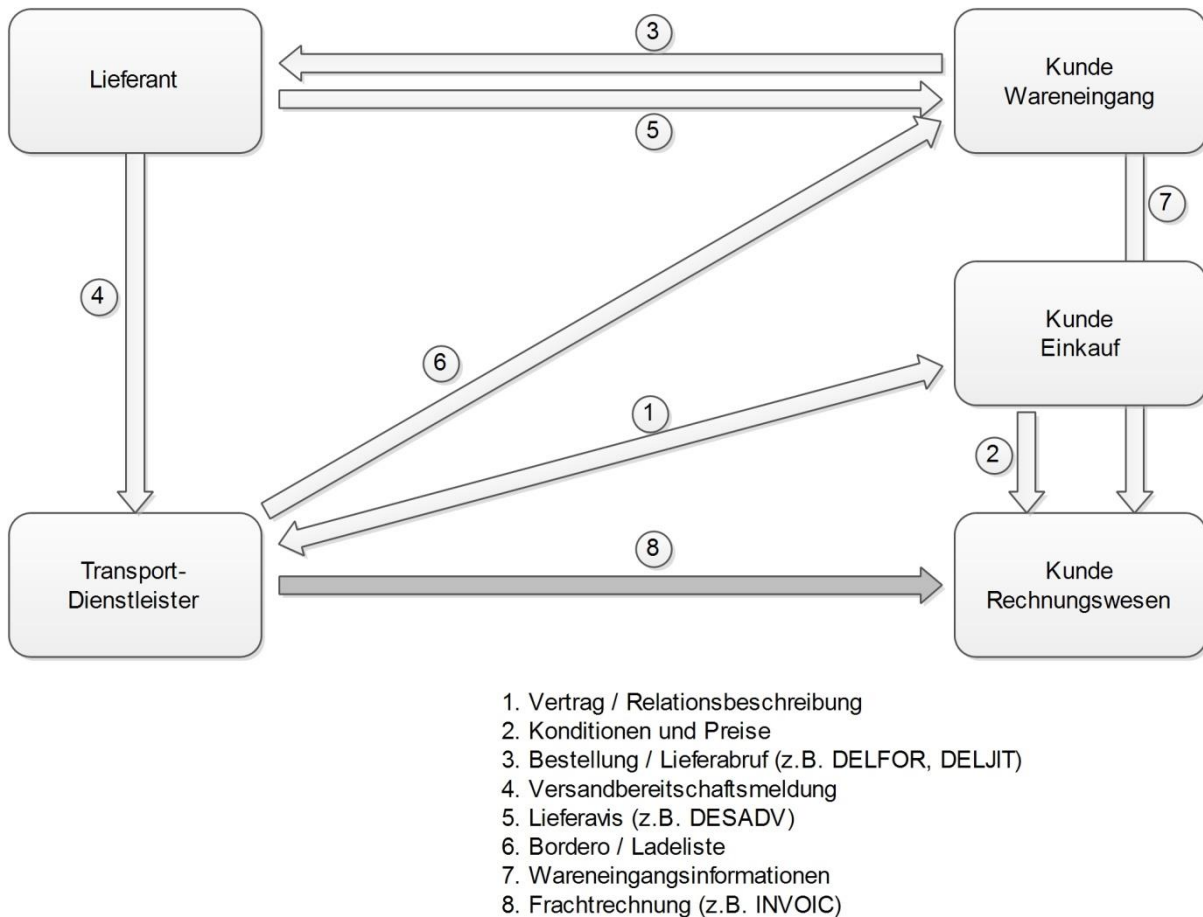
There are a number of possible scenarios for the assignment and implementation of carrier services. Beginning with simple carriers with only one mode of transport and shipment stage up to multi modal transports with pre, main and onward carriage including consolidation / de-consolidation. This chapter describes how the EDIFACT message INVOIC can be used in accordance with the recommendations to transmit the invoice information in a number of selected scenarios.

Figure 1 describes a typical situation of a transport order and invoicing in the automotive industry exist

As a rule, contracts are concluded between customers and their transport service providers, which specify prices, conditions, relations and the like.

The service provider is commissioned by the customer to carry out a transport. In the described material provision scenario, the supplier's notice of readiness for dispatch can also trigger a transport.

After loading the goods on the means of transport, the supplier sends a despatch advice to the customer. The carrier performs the transport service. The delivery is documented in accordance with the agreement. This can be done electronically, for example via an IFTSTA message. Finally, the carrier creates an invoice. The audit at the customer uses the contract information and the delivery information to check factual and mathematical correctness. Alternatively, the customer generates a credit on the basis of the data available in its system.



1. Contract / description of the transport relation
2. Conditions and prices
3. Order / delivery instruction (e.g. DELFOR VDA 4984, DELJIT VDA 4985 or VDA 4986)
4. Ready for shipment advice (e.g. DESADV VDA 4933)
5. Despatch advice (e.g. DESADV VDA 4987)
6. Loading list
7. Receiving advice (e.g. RECADV)
8. Freight invoice (INVOIC)

A further option are pick-up processes. Here the transport is organized and commissioned by the customer. Otherwise, basically the same steps described above are applied.

In addition, a multitude of further processes exist that are not described in further detail here which are, however, supported by the message structure.

Structure of the Freight Calculation

1 x		Level 1: Invoice header	BGM...
		Invoice type, date and number	
		Customer (if applicable + alternative invoice receiver and tax representative)	
		Supplier (if applicable + alternative invoice issuer)	
		References	
		Payment conditions	
n x	per invoice	Level 2: Item data - transport stage	SG26(LIN) ...
		Service description	
		Price	
		Mass and weights	
		Invoiced quantity	
		Fee	
		Surcharges / reductions ¹	
		Tax information	
		References	
		Terms of delivery (INCOTERMS)	
1 x	per item	Transport data	SG45(TDT) ...
		Transport mode	
		Departure place and time	
		Arrival place and time	
		Freight carrier	
		Means of transport	
n x	per item	Package information for the transport stage (summarized) ²	
		Type:	SG31(PAC) ...
		Number	
		Empty yes/no	
n x	per item	Level 3: Shipment³ information	SG49 (GEI) ...
		Shipment load reference number	
		Ship from	
		Ship to	
		Mass and weights per shipment	
1 x		Level 1: Summary section	SG50(MOA) ...
		Total invoice amount	
		Total amount taxable	
		Total tax amount	
n x	per invoice	Tax rates and amounts	SG52(TAX)...
		Taxable amount	
		Tax rate	
		Tax amount	

¹ Only allowed if they are subject to the same tax rate as the main service of the item.

² In case of several shipment stages (pre-, main and onward carriages), the information in the main carriage suffices.

³ In case of several shipment stages (pre-, main and onward carriages), it suffices to indicate the full data in the main carriage. For the other shipment stages, however, the SLB(s) or comparable references should always be indicated.

Principles of the Message Structure

The following principles are recommended for the structure of the message:

1. If the invoice contains data of pre-, main and onward carriages relating to the same shipment(s), it suffices to transmit the shipment details in the main carriage. In pre- and onward carriages, it is enough to indicate the shipment reference, usually the shipment reference number (SLB) (see also examples 3 and 4).
2. Surcharges and/or reductions at item level: net prices and net item amounts must always be indicated in an item. Net means here: excluding VAT (if applicable), but taking into account all surcharges/reductions. The gross price and/or gross item amount without surcharges/reductions can only be transmitted in addition to the information. If the surcharges are subject to other VAT rates than the actual service of an item, they must **always** be issued as a separate item in the invoice.

Application Examples

The following examples illustrate how the message structure can be used to support different business processes. The examples do not claim to be exhaustive.

Example 1: Round trip

Example 1 shows the invoicing of a round trip: Empties are transported by the customer to a supplier and full goods transported back from the supplier to the customer. The service is treated as 2 main carriages and invoiced in 2 items.

Shipment data			
Round trip truck			
1. Shipment			
Ship from	Automobil AG	Postcode 12345	Sample City
Ship to	Supplier GmbH	Postcode 44332	Adorf
Chargeable weight		15000	kg
2. Shipment			
Ship from	Supplier GmbH	Postcode 44332	Adorf
Ship to	Automobil AG	Postcode 12345	Sample City
Chargeable weight		24529	kg
Invoice data			
Header			
Customer	Automobil AG	Supplier	Logistik GmbH
	Industriestraße 15		Business Park 35
	12345 Sample City		54321 Adorf
Customer No.	10123	Supplier no.	70345
		Tax Number	123-456-00123
		VAT ID	DE1234567
Invoice No.	75600		
Invoice Date	12.12.2012		
Invoice Currency	EUR		
Payment terms:	within 10 days without deduction until 22.12.2012		
Bank details	Account 599382500, Volksbank Sample City, Postcode 12090000		
Items:			
1 x service unit	Transport of car parts		
	Fee	123.45 ⁴	EUR
	VAT	19%	
	Transport date	09.12.2012	
	Transport data	Main carriage / truck	
	from Automobil AG	Postcode 12345	Sample city
	to Supplier GmbH	Postcode 44332	Adorf
	Bordereau number	23215675	
1 x service unit	Transport of car parts		

⁴ All prices in all of the examples are fictitious.

Fees	234.56	EUR
VAT	19%	
Transport date	09.12.2012	
Transport data	Main carriage / truck	
from Supplier GmbH	Postcode 44332	Adorf
to Automobil AG	Postcode 12345	Sample City
Bordereau number	5544332	
Transport organisation	Round trip	
Invoice totals		
Net	358.01	EUR
VAT 19%	68.02	EUR
Invoice amount	426.03	EUR

Implementation of the example in EDIFACT

UNA:+.? '	Separator characters
UNB+UNOC:3+OD012345:59:123+987654321:1:X+071205:1446+144659+++++1'	Start of interchange file
UNH+1+INVOIC:D:07A:UN:GAVA11'	Start of message
BGM+393:::Frachtrechnung+75600+9'	Credit for freight, invoice number, original
DTM+137:20120312:102'	Invoice date
DTM+1:20121209:102'	Service completion date
GEI+LC+:272'	
NAD+BY+10123::91++Automobil AG +Industriestraße 15+Musterstadt++12345+DE'	Customer
NAD+SE+70345::92++Zuliefer GmbH+Gewerbepark 35+Adorf++54321+DE'	Supplier
RFF+FC:123-456-00123'	Tax number of supplier
CTA+IC'	Contact details of supplier
COM+012345 948-0:TE'	
CUX+2:EUR:4'	Invoice currency EUR
PYT+1++5+3+D+10'	Payment terms: within 10 days without deduction
DTM+140:20121222:102'	Payment due date
DTM+171:20121212:102'	Reference date (= date of invoice)
FII+RH+599382500:Zuliefer GmbH::+::12090000:25:131:Volksbank Musterstadt '	Bank details
LIN+1'	Item 1
IMD+++:::Transportorganisation 1 Rundlauf'	
MEA+AAX+AAD+KGM:15000'	15000 kg gross weight
QTY+47:1:E48'	One service unit
DTM+1:20120315:102'	Service completion date
MOA+203:123.45:EUR'	Amount
PRI+AAA:123.45::CON'	Price
RFF+BM:W69 VM753102'	Bordereau number
TAX+7+VAT+++:::19.00+S'	VAT
TDT+20++30'	Main carriage, road transport
LOC+5+10123:::Automobil AG, 10123 Musterstadt'	Point of departure, postcode of point of departure and destination are indicated as an ID to automatically determine the distance to be invoiced.
DTM+136:20121209:102'	Departure date

LOC+60+54321:::Zuliefer GmbH, 54321 Adorf'	Point of arrival, postcode of point of arrival and destination are indicated as an ID to automatically determine the distance to be invoiced.
DTM+136:20121209:102'	Arrival date
LIN+2'	Item 2
IMD+++:::Transportorganisation 1 Rundlauf'	
MEA+AAX+AAD+KGM:24529'	24529 kg gross weight
QTY+47:1:E48'	
DTM+1:20121209:102'	Service completion date
MOA+203:234.56:EUR'	Amount
PRI+AAA:234.56::CON'	Price
RFF + BM: 5544332'	Bordereau number
TAX+7+VAT+++:::19.00+S'	VAT
TDT+20++30'	Main carriage, road transport
LOC+5+54321:::Zuliefer GmbH, 54321 Adorf'	Place of departure
DTM+136:20121209:102'	Departure date
LOC+60+10123:::Automobil AG, 10123 Musterstadt'	Place of arrival
DTM+136:20121209:102'	Arrival date
UNS+S'	Summary section
CNT+2:2'	
MOA+77:426.03:EUR'	Invoice total
MOA+125:358.01:EUR'	Net (without VAT)
MOA+176:68.02:EUR'	Tax - total
MOA+79:358.01:EUR'	Taxable amount
TAX+7+VAT+++:::19.00+S'	Tax rates and amounts 19.00%
MOA+124:68.02:EUR'	Tax amount
MOA+125:358.01:EUR'	Taxable amount
UNT+52+1'	Number of segments in the message: 52
UNZ+1+144659'	Number of messages in the interchange: 1

Example 2: Air freight shipment

In example 2, an air freight shipment is invoiced. Surcharges or additional services are listed as separate items.

Shipment data			
Air freight			
1. Shipment			
Ship from	Automobil AG	DE12345	Sample City
Ship to	Automobil Inc.	US 22334	Atlanta
Chargeable weight		19.5	kg
gross weight		19.4	kg
Transport			
	to Atlanta, USA		
	from Frankfurt / Main, DE		
Carrier	Lufthansa	Flight 8206/29	
Reference of the service	169-2343-101,502		
Sender reference	L 20121209		
Receiver reference	SV-201212/US1305'		
Invoice data			
Header			
Customer	Automobil AG	Supplier	Logistik GmbH
	Industriestraße 15		Business Park 35
	12345 Sample City		54321 Adorf
Customer No.	10123	Supplier no.	70345
		Tax number	123-456-00123
		VAT ID	DE1234567
Invoice No.	75600		
Invoice date	12.12.2012		
Invoice currency	USD		
Payment terms:	immediately		
Bank details	Account 599382500, Volksbank Sample City, BCN		
	12090000		
Items:			
1 x service unit	Air freight		
	Fee	500.00	USD
	VAT	0%	
	Transport date	09.12.2012	
	Transport data	Main carriage, air freight	
	from Atlanta		
	to Frankfurt / Main		
1 x service unit	Fuel surcharge		
	Fee	30.00	USD
	VAT	0%	
1 x service unit	Security fee		

	Fee	15.00 USD
	VAT	0%
1 x service unit	Manifest fee	3.00 USD
	VAT	0%
Invoice totals		
Net		548.00 USD
VAT		0.00 USD
Invoice amount		548.00 USD

Implementation of the example in EDIFACT

UNA:+.? '	Separator characters
UNB+UNOC:3+OD012345:59:123+987654321:1+121209:1446+20121209144659'	Start of interchange file
UNH+1+INVOIC:D:13A:UN:GAVD10'	Start of message
BGM+780:::Frachtrechnung+75600+9'	Invoice type: Freight invoice, invoice number, original
DTM+137:20121212:102'	Invoice date
DTM+1:20121209:102'	Service completion date
FTX+AAB+++Unsere Rechnungen sind sofort zu begleichen:Bei Scheckzahlungen bitte nur Orderschecks verwenden'	Text to terms of payment
FTX+TXD+++Steuerfrei Beträge sind steuerfreie Beförderungsleistungen nach §4 UStG'	Text on tax relevant issues
NAD+BY+10123::91++Automobil AG++Musterstadt++12345+DE'	Buyer of transport services
NAD+SE+70345::92++Logistik GmbH:Airfreight Export Dept.+Gewerbepark 35+Adorf++54321+DE'	Seller of transport services
RFF+FC:123-456-00123'	Tax number
CTA+IC'	
COM+0049 123 4602 500:TE'	Contact details
CUX+2:USD:4'	Invoice currency USD
PYT+1+++69+3+D+1'	Payment terms: 1 day after invoice delivery (same as immediately upon receipt of invoice)
DTM + 171:20121212 '	Reference date = date of invoice
FII+RH+599382500:Logistik GmbH+:::12090000:::Volksbank Adorf'	Bank details
LIN+1'	Item 1
IMD+++:::Fracht allgemein:Autoteile neu'	Service description
MEA+AAX+AAD+KGM:19.40'	Gross weight
QTY+47:1:E48'	Calculated amount: a service unit
QTY+101:19.50:KGM'	Chargeable weight
DTM+1:20121209:102'	Service completion date
MOA+203:500.00:USD'	Fees (net)
PRI+AAA:500.00::CON'	Price (net)

RFF+AF:LH 8206/29'	Flight number
RFF+MWB:020-731708'	Master Airway Bill
TAX+7+VAT+++:::0.00+E'	Tax rate 0%
TDT+20++40++LH::91:Lufthansa'	Transport: Main carriage, aircraft, carrier
LOC+5+:::FRANKFURT'	Place of departure
DTM+136:20121209:102'	Date of departure
LOC+60+:::ATLANTA GA'	Place of arrival
TOD+6++CPT'	Terms of delivery: Freight paid to (... named place of destination)
LOC+1+:::ATLANTA'	Named place
GEI+5'	Shipment data
RFF+BN:169-2343-101.502'	Reference of carrier / booking number
RFF+ADL:L20111106'	Reference of sender
RFF+AAO:SV-201101/US1305'	Reference of receiver
LOC+20+:::Automobili Inc. Atlanta, US'	Ship from
LOC+80+:::Automobil AG, Musterstadt, DE'	Ship to
LIN+2'	Item 2
IMD+++:::Kerosinzuschlag'	Service description
QTY+47:1:E48'	Invoiced quantity 1 service unit
DTM+1:20121209:102'	Service completion date
MOA+203:30.00:USD'	Fees (net)
PRI+AAA:30.00::CON'	Price (net)
TAX+7+VAT+++:::0.00+E'	Tax rate 0%
LIN+3'	Item 3
IMD+++:::Security handling fee'	Service description
QTY+47:1:E48'	Invoiced quantity: 1 service unit
DTM+1:20121209:102'	Service completion date
MOA+203:15.00:USD'	Fees (net)
PRI+AAA:15.00::CON'	Price (net)
TAX+7+VAT+++:::0.00+E'	Tax rate 0%
LIN+4'	Item 4
IMD+++:::Manifest-Gebühr'	Service description
QTY+47:1:E48'	Invoiced quantity: 1 service unit
DTM+1:20121209:102'	Service completion date
MOA+203:3.00:USD'	Fees (net)
PRI+AAA:3.00::CON'	Price (net)
TAX+7+VAT+++:::0.00+E'	Tax rate 0%
UNS+S'	Beginning of summary section
CNT+2:4'	Control total: 4 line items
MOA+77:548.00:USD'	Invoice amount
MOA+125:0.00:USD'	Taxable amount
MOA+176:0.00:USD'	Tax amount
MOA+79:548.00:USD'	Total item amounts
MOA+403:548.00:USD'	Tax exempt amount
UNT+68+1'	Number of segments: 68
UNZ+1+20121209144659'	Number of messages: 1

Example 3: Maritime transport with pre-, main and post-carriage

Example 3 shows the invoicing of a shipment with pre-, main and onward carriage. Pre- and onward carriage are done by truck, while the main carriage is by ship.

Surcharges are incurred in the main carriage, one of which is subject to sales tax. The remaining services are not subject to value added tax.

Implementation of the example in EDIFACT

UNA:+.? '	Separator characters
UNB+UNOC:3+OD012345:59:123+987654321:1+071205:1446+144659+++++1'	Start of interchange file
UNH+1+INVOIC:D:07A:UN:GAVD10'	Start of message
BGM+407:::Gutschrift Frachtrechnung SNE+2012040592+9'	Invoice type: Freight invoice by way of credit note, invoice number, original
DTM+137:20120608:102'	Invoice date
DTM+1:20120608:102'	Service completion date
FTX+TXD+++Steuerfrei Beträge sind steuerfreie Beförderungsleistungen nach §4 UStG'	Text on relevant tax issues
GEI+LC'	Identifies the invoice as logistics costs
RFF+AGK:2012070509'	Reference number for the invoice
NAD+BY+10123::92++Automobil AG++Musterstadt++12345+DE'	Buyer of transport service
NAD+SE+70345::92++Logistik GmbH+Gewerbepark 35+Adorf++54321+DE'	Seller of transport service
CUX+2:USD:4'	Invoice currency USD
LIN+1'	1. Line item – pre-carriage
IMD++++:Transport FCL CHL'	Service description
MEA+AAX+AAD+KGM:550.00'	Total gross weight: 550 kg
MEA+AAX+AAC+KGM:550.00'	Total net weight: 550 kg
MEA+AAX+ABJ+MTQ:76.270'	Shipment volume: 76.270 m ³
QTY+47:1:E48'	Invoiced quantity: 1 service unit
QTY+109:76.267:MTQ'	Volume to be invoiced: 76.267 m ³
QTY+473:19067.000:KGM'	Volume weight to be invoiced: 19067.000 kg
QTY+49:212:SMI'	Distance to be invoiced: 212 miles
MOA+203:100.00:USD'	Net amount: 100.00 USD
PRI+AAA:100.00::CON'	Net price: 100.00 USD (contract prices)
PRI+AAA:100.00::CON'	Gross price: 100.00 USD (contract prices)
RFF+AAM:S0004033936:000'	Loading list number / item
DTM+171:20120502:102'	Loading list date
RFF+ADE:511037'	Costs account
TAX+7+VAT++++:0.00+E'	VAT: 0 %
TDT+10++30'	Pre-carriage, truck transport
LOC+5+USA 29123 DUNCAN, SC'	Place of departure of this transport leg
LOC+60+USA 29464 Charleston'	Place of arrival of this transport leg
TOD+6++FCA'	Delivery terms: free carrier, named place...
LOC+1+:::DUNCAN'	Place to the terms of delivery
GEI+5'	Shipment data
RFF+CRN:418368'	Shipment load reference number
LIN+2'	2. Line items - main carriage
IMD++++:Transport FCL CHL'	Service description
MEA+AAX+AAD+KGM:550.00'	Total gross weight: 550 kg
MEA+AAX+ACV+MTQ:76.270'	Shipment volume: 76,270 m ³
QTY+47:1:E48'	Invoiced quantity: 1 service unit

QTY+473:19067.000:KGM'	Volume weight to be invoiced ⁵ : 19067.000 kg
QTY+49:6516:NMI'	Distance to be invoiced: 6516 nautical miles
DTM+11:20120502:102'	Date of dispatch
MOA+203:1000.00:USD'	Net amount: 1000.00 USD
PRI+AAA:1000.00::CON'	Net price: 1000.00 USD (contract prices)
RFF+ADE:511037'	Cost account
RFF+BM:1885000385502'	Bill of lading number
RFF+FF:80SI20620-225'	Reference number of carrier
PAC+20++PAL000::204'	Packaging: 20 palettes
PAC+1++SON000::204'	Packaging: 1 container
MEA+AAY+LN+MMT:12020'	Length: 12020 mm
MEA+AAY+WD+MMT:2350'	Width 2350 mm
MEA+AAY+HT+MMT:2700'	Height: 2700 mm
TAX+7+VAT+++:::0.00+E'	Sales tax 0%
TDT+20++10+++++APL SARDONIX'	Main carriage, maritime transport, name of means of transport
LOC+5+USA 29464 Charleston'	Place of departure of this transport leg
LOC+60+DE 27580 Bremerhaven'	Place of arrival of this transport leg
TOD+6++FCA'	Terms of delivery: free carrier, named place..
LOC+1+:::DUNCAN'	Place to the terms of delivery
GEI+5'	Shipment data
RFF+CRN:418368'	SLB number
LOC+80+USA 29334:::Automotive Supplier, USA 29123 Duncan, SC'	Ship from
LOC+20+DE 12345:::Automobil AG, D 12345 Musterstadt'	Ship to
MEA+AAX+AAD+KGM:550'	Total gross weight: 550 kg
MEA+AAX+ACV+MTQ:76.267'	Shipment volume: 76.270 m ³
QTY+112:76.276:MTQ'	Chargeable weight: 76.267 m ³
QTY+100:250:KGM'	Chargeable weight: 250.00 kg
LIN+3'	3. Line item - surcharge
IMD+++:::Charge?: Other HL'	Service description: Surcharge ...
QTY+47:1:E48'	Invoiced quantity: 1 service unit
MOA+203:200.00:USD'	Net amount: 200.00 USD
PRI+AAA:200.00'	Net price: 200.00 USD
RFF+LI:2'	Reference item in message (item 2): indicates that the surcharge relates to item 2 - main carriage of the shipment.
RFF+ADE:511037'	Cost account
TAX+7+VAT+++:::0.00+E'	Sales tax 0%
LIN+4'	4. Line item - surcharge
IMD + ++AAA:::Charge?: Jobcard 6'	Service description: Surcharge ...
QTY+47:1:E48'	Invoiced quantity: 1 service unit
MOA+203:100:USD'	Net amount: 1000.00 USD
PRI+AAA:100.00'	Net price: 200.00 USD
RFF+LI:2'	Reference item in message (item 2): indicates that the surcharge refers to item 2 - main carriage of the shipment.
RFF+ADE:511037'	Cost account
TAX+7+VAT+++:::19.00+S'	Sales tax 19.00%
LIN+5'	5. Line item - surcharge
IMD+++AAA:::Charge?: Jobcard 4'	Service description: Surcharge ...
QTY+47:1:E48'	Invoiced quantity: 1 service unit
MOA+203:10.00:USD'	Net amount: 10.00 USD

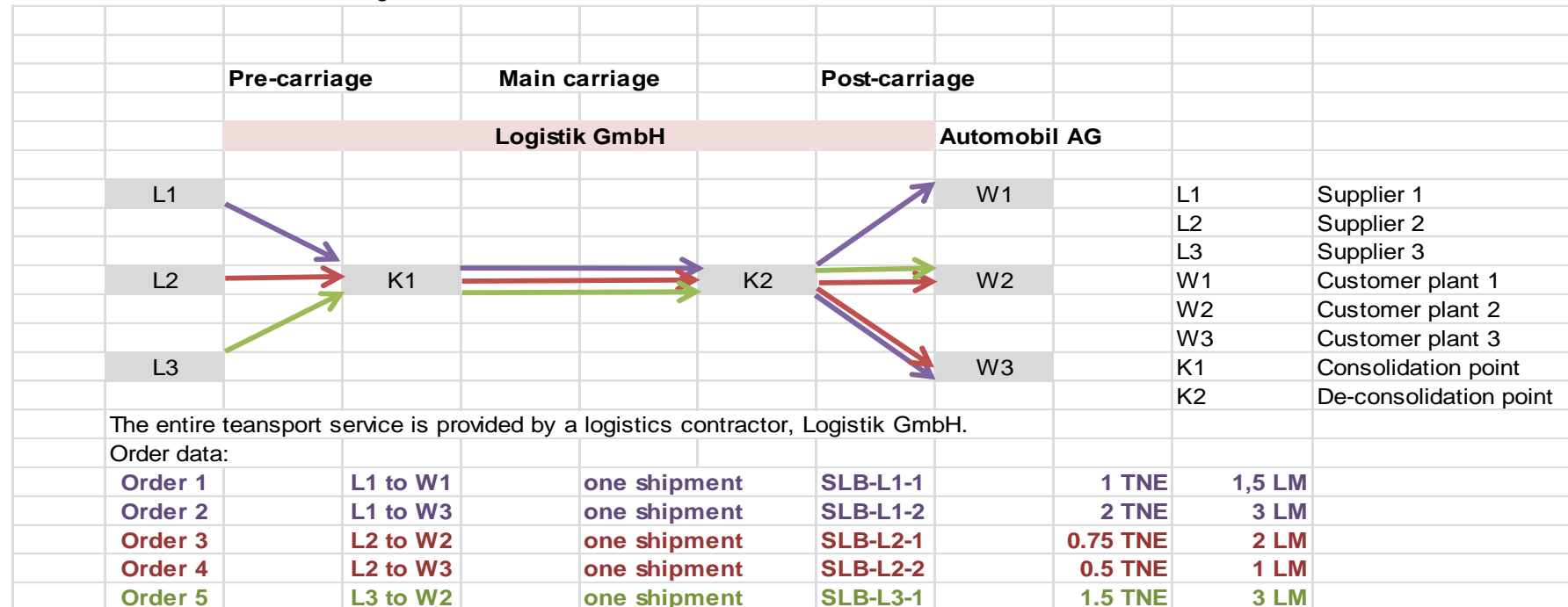
⁵ A virtual amount that results from volume * minimum weight / m³ and is used for pricing.

PRI+AAA:10.00'	Net price: 10.00 USD
RFF+LI:2'	Reference item in message (item 2): indicates that the surcharge refers to item 2 - main carriage of the shipment.
RFF+ADE:511037'	Cost account
TAX+7+VAT+++:::0.00+E'	Value added tax 0%
LIN+6'	6. Line item - post-carriage
IMD+++:::Transport FCL CHL'	Service description
MEA+AAX+AAD+KGM:550.00'	Total gross weight: 550 kg
MEA+AAX+AAC+KGM:550.00'	Total net weight: 550 kg
MEA+AAX+ACV+MTQ:76.270'	Shipment volume: 76.270 m ³
QTY+47:1:E48'	Invoiced quantity: 1 service unit
QTY+109:76.267:MTQ'	Volume to be invoiced: 76.267 m ³
QTY+49:813:KMT'	Distance to be invoiced: 813 km
MOA+203:500.00:USD'	Net amount: 500.00 USD
PRI+AAA:500.00::CON'	Net price: 500.00 USD (contract prices)
PRI+AAB:500.00::CON'	Gross price: 500.00 USD (contract prices)
RFF+ADE:511037'	Cost account
TAX+7+VAT+++:::0.00+E'	Sales tax: 0 %
TDT+30++30'	Onward carriage, truck transport
LOC+5+DE 27580 Bremerhaven'	Place of departure of this transport leg
LOC+60+DE 12345 Musterstadt'	Place of arrival of this transport leg
GEI+5'	Shipment data
RFF+CRN:418368'	Shipment load reference number
UNS+S'	Separation of item and summary section
CNT+2:6'	Checksum: Number of items in the message
MOA+77:1929.00:USD'	Invoice amount 1929.00 USD
MOA+125:100.00:USD'	Taxable amount: 100.00 USD
MOA+176:19.00:USD'	Tax amount: 19.00 EUR
MOA+79:1910.00:USD'	Total of item amounts (without taxes)
TAX+7+VAT+++:::19.00+S'	VAT rate 19%
MOA+124:19.00:USD'	Tax amount 19.00 USD
MOA+125:100.00:USD'	Taxable amount 100.00 USD
MOA+403:1810.00:USD'	Total tax free amounts: 1810.00 USD
UNT+121+1'	End of message
UNZ+1+144659'	End of interchange file

Example 4: Groupage service with pre-, main and post-carriage

A carrier service provider invoices its services.

The invoice is based on following order data:



3 pre-carriages are carried out, a transport consolidation takes place in K1, all goods are transported in a main carriage and finally 3 onward carriages are organized to the individual plants.

Header

Invoice issuer = seller
 Invoice receiver = buyer

Logistik GmbH
 Automobil AG

Line item data

Item	Shipment stage	Transport mode	Route	Shipment number	Weight	Loading meter	Distance	Price	Net (netto)	VAT rate
Shipment										
1	Pre-carriage	Truck	L1->K1		3 TNE	4,5 LM	20 km	10.00	200.00 €	19.00 %
1.1				SLB-L1-1						
1.2				SLB-L1-2						
2	Pre-carriage	Truck	L2->K1		1,25 TNE	3 LM	25 km	50.00	150.00 €	19.00 %
2.1				SLB-L2-1						
2.2				SLB-L2-2						
3	Pre-carriage	Truck	L3->K1		1,5 TNE	3 LM	15 km	80.00	240.00 €	19.00 %
3.1				SLB-L3-1						
4	Main carriage	Truck	K1->K2		5,75 TNE	10,5 LM	450 km	100.00	1,050.00 €	19.00 %
4.1				SLB-L1-1	1 TNE	1,5 LM				
4.2				SLB-L1-2	2 TNE	3,0 LM				
4.3				SLB-L2-1	0,75 TNE	2 LM				
4.4				SLB-L2-2	0,5 TNE	1 LM				
4.5				SLB-L3-1	1,5 TNE	3 LM				
5	Post-carriage	Truck	K2->W1		1 TNE	1,5 LM	10 km	100.00	150.00 €	19.00 %
5.1				SLB-L1-1						
6	Post-carriage	Truck	K2->W2		2,25 TNE	5 LM	15 km	100.00	500.00 €	19.00 %
6.1				SLB-L2-1						
6.2				SLB-L3-1						
7	Post-	Truck	K2->W3		2,5 TNE	4 LM	15 km	100.00	400.00 €	19.00 %

carriage		
7.1	SLB-L1-2	
7.2	SLB-L2-2	
Summarised Data		
	Sum Net Amount	2,690.00 €
	SumVAT	511.10 €
	Sum Gross Amount	3,201.10 €
	Net Amounts by VAT Rates	
	Sum Net Amount VAT Rate 1	2,690.00 €
	VAT Rate 1	19:00 %
	Tax amount	511.10 €

Implementation of the example in EDIFACT

UNA:+.? '	Separator characters
UNB+UNOC:3+OD012345:59:123+9876543 21:1:X+120930:1446+144659+++++1'	Start of interchange file
UNH+1+INVOIC:D:07A:UN:GAVD10'	Start of message
BGM+395:::Frachtrechnung+2012-12345+9'	Freight, invoice number, original
DTM+137:20120930:102'	Invoice date
DTM+1:20120930:102'	Service completion date
DTM+158:20120901:102'	Invoice horizon start date
DTM+159:20120930:102'	Invoice horizon end date
GEI+LC'	Logistics costs
NAD+BY+10123::91++Automobil AG++Musterstadt++12345+DE'	Buyer of the transport service
NAD+SE+70345::92++Logistik GmbH:Airfreight Export Dept.+Gewerbepark 35+Adorf++54321+DE'	Seller of the transport service
RFF+ANK:987654321'	D.U.N.S. number of the seller
RFF+VA:DE1234567'	Seller's VAT number
RFF+FC:123-456-00123'	Seller's tax number
CUX+2:EUR:4'	Invoice currency EUR
LIN+1'	1. Line item (Pre-carriage 1)
IMD++++:::Transportdienstleistung LKW'	Service description
MEA+AAX+AAD+KGM:3000'	3000 kg
MEA+AAX+ACV+MTR:4.5'	4,5 loading meters
QTY+47:20:KMT'	20 kilometers
DTM+1:20120901:102'	Service date 1.9.2012
MOA+203:200.00:EUR'	Line item amount (net) 200,00 EUR
PRI+AAA:10.00::CON:1.00:KMT'	Price: 10 EUR / km
RFF+XXX:Noch festzulegen:'	References
DTM+171:20120828:102'	Reference date
TAX+7+VAT+++:::19.00+S'	VAT 19.00% - Standard rate
TDT+10++30++Carrier ID:::Frachtführer Name'	Transport details: pre-carriage, road transport, carrier
LOC+5+L1'	Place of departure of this transport leg L1
DTM+136:20120901:102'	Departure date
LOC+60+K1'	Place of arrival of this transport leg
DTM+178:20120901:102'	Arrival date
	Sendungsdaten zu Position 1 (Unterpositionen):
GEI+5'	
RFF+UCN:SLB-L1-1'	Shipment number
GEI+5'	
RFF+UCN:SLB-L1-2'	Shipment number
LIN+2'	2. Line item (Pre-carriage 2)
IMD++++:::Transportdienstleistung LKW'	Service description
MEA+AAX+AAD+KGM:1250'	1250 kg
MEA+AAX+ACV+MTR:3.0'	3,0 loading meter
QTY+47:25:KMT'	25 kilometer
DTM+1:20120901:102'	Service date 1.9.2012
MOA+203:150:EUR'	Line item net amount 150,00 EUR
PRI+AAA:50.00::CON:1.00:MTR'	Price: 50 EUR / Loading meter
RFF+XXX:Noch festzulegen:'	References
DTM+171:20120828:102'	Reference date
TAX+7+VAT+++:::19.00+S'	VAT 19.00 – Standard rate
TDT+10++30++Carrier ID:::Frachtführer Name'	Transport details: pre-carriage, road transport, carrier
LOC+5+L2'	Place of departure of this transport leg L2
DTM+136:20120901:102'	Departure date

LOC+60+K1'	Place of arrival of this transport leg K1
DTM+178:20120901:102'	Arrival date
GEI+5'	Consignment information for line 2 (sub-items):
RFF+UCN:SLB-L2-1'	Shipment number
GEI+5'	
RFF+UCN:SLB-L2-2'	Shipment number
LIN+3'	3. Line item (pre-carriage 3)
IMD+++:::Transportdienstleistung LKW'	Service description
MEA+AAX+AAD+KGM:1500'	1500 kg
MEA+AAX+ACV+MTR:3.0'	3,0 loading meter
QTY+47:15:KMT'	15 kilometer
DTM+1:20120901:102'	Service date 1.9.2012
MOA+203:240.00:EUR'	Line item net amount 240,00 EUR
PRI+AAA:80.00::CON:1.00:MTR'	Price: 80 EUR / Loading meter
RFF+XXX:Noch festzulegen:'	References
DTM+171:20120828:102'	Reference date
TAX+7+VAT+++:::19.00+S'	VAT 19.00 – Standard rate
TDT+10++30++Carrier ID:::Frachtführer Name'	Transport details: pre-carriage, road transport, carrier
LOC+5+L3'	Place of departure of this transport leg L3
DTM+136:20120901:102'	Departure date
LOC+60+K1'	Place of arrival of this transport leg K1
DTM+178:20120901:102'	Arrival date
GEI+5'	Consignment information for line 3 (Unterpositionen):
RFF+UCN:SLB-L3-1'	SHIPMENT NUMBER
LIN+4'	4. Line item (main carriage)
IMD+++:::Transportdienstleistung LKW'	Service description
MEA+AAX+AAD+KGM:5750'	5750 kg
MEA+AAX+ACV+MTR:10.50'	10,5 Loading meter
QTY+47:450:KMT'	450 Kilometer
DTM+1:20120902:102'	Leistungsdatum 2.9.2012
MOA+203:1050.00:EUR'	Positionsbetrag (netto) 1050,00 EUR
PRI+AAA:100.00::CON:1.00:MTR'	Preis: 100 EUR / Loading meter
RFF+XXX:Noch festzulegen:'	References
DTM+171:20120828:102'	Reference date
TAX+7+VAT+++:::19.00+S'	VAT 19.00 – Standard rate
TDT+20++30++Carrier ID:::Frachtführer Name'	Transport details: main carriage, road transport, carrier
LOC+5+K1'	Current place of departure (consolidation centre)
DTM+136:20120902:102'	Departure date
LOC+60+K2'	Current place of arrival K2 (de-consolidation point)
DTM+178:20120902:102'	Arrival date
GEI+5'	Shipment details : here in main carriage with all relevant details
RFF+UCN:SLB-L1-1'	SHIPMENT NUMBER
RFF+ON:Auftrag 1'	Transport order number Order 1
LOC+80+L1'	From ship-from L1 (supplier 1)
LOC+20+W1'	To ship-to W1(customer plant 1)
MEA+AAX+AAD+KGM:1000'	Gross weight 1000 kg
MEA+AAX+ACV+MTR:1.5'	1,5 Loading meter
GEI+5'	
RFF+UCN:SLB-L1-2'	Shipment number
RFF+ON:Auftrag 2'	Transport order number Order 2
LOC+80+L1'	Ship-from L1 (supplier 1)
LOC+20+W3'	Ship-to W3(customer plant 3 3)
MEA+AAX+AAD+KGM:2000'	Gross weight 2000 kg
MEA+AAX+ACV+MTR:3.0'	3,0 Loading meter
GEI+5'	
RFF+UCN:SLB-L2-1'	Shipment number

RFF+ON:Auftrag 3'	Transport order number Order 3
LOC+80+L2'	Ship-from L2 (supplier 2)
LOC+20+W2'	Ship-to W2(Customer plant 2)
MEA+AAX+AAD+KGM:750'	Gross weight 750 kg
MEA+AAX+ACV+MTR:2.0'	2,0 Loading meter
GEI+5'	
RFF+CRN:SLB-L2-2'	Shipment number
RFF+ON:Auftrag 4'	Transport order number Order 4
LOC+80+L2'	Ship-from L2 (supplier L2)
LOC+20+W3'	Ship-to W3 (customer plant 3)
MEA+AAX+AAD+KGM:500'	Gross weight 500 kg
MEA+AAX+ACV+MTR:1.0'	1,0 Loading meter
GEI+5'	
RFF+UCN:SLB-L3-1'	Shipment number
RFF+ON:Auftrag 5'	Transport order number Order 5
LOC+80+L3'	Ship-from L3 (supplier 3)
LOC+20+W2'	Ship-to W2 (customer plant 2)
MEA+AAX+AAD+KGM:1500'	Bruttogewicht 1500 kg
MEA+AAX+ACV+MTR:3.0'	3,0 Loading meter
LIN+5'	5. Line item (Post-carriage 1)
IMD+++:::Transportdienstleistung LKW'	Service description
MEA+AAX+AAD+KGM:1000'	1500 kg
MEA+AAX+ACV+MTR:1.5'	3,0 Loading meter
QTY+47:10:KMT'	15 Kilometer
DTM+1:20120903:102'	Service completion date 3.9.2012
MOA+203:150.00:EUR'	Line item amount (net) 150,00 EUR
PRI+AAA:100.00::CON:1.00:MTR'	Price: 100 EUR / Loading meter
RFF+XXX:Noch festzulegen'	References
DTM+171:20120828:102'	Reference date
TAX+7+VAT+++:::19.00+S'	VAT 19.00 – Standard rate
TDT+30++30++Carrier ID:::Frachtführer Name'	Transport details: post-carriage, road-transport, carrier name
LOC+5+K2'	Current place of departure K2 (De-consolidation point)
DTM+136:20120903:102'	Departure date
LOC+60+W1'	Current place of arrival W1(Kunde Werk 1)
DTM+178:20120903:102'	Arrival date
GEI+5'	Shipment details of line item 5
RFF+UCN:SLB-L1-1'	Shipment number
LIN+6'	6. Line item (Post-carriage 2)
IMD+++:::Transportdienstleistung LKW'	Service description
MEA+AAX+AAD+KGM:2250'	1500 kg
MEA+AAX+ACV+MTR:5.0'	3,0 Loading meter
QTY+47:10:KMT'	15 Kilometer
DTM+1:20120903:102'	Service date 3.9.2012
MOA+203:500.00:EUR'	Line item amount (net) 500,00 EUR
PRI+AAA:100.00::CON:1.00:MTR'	Price: 100 EUR / Loading meter
RFF+XXX:Noch festzulegen'	References see guideline
DTM+171:20120828:102'	Referenzdatum
TAX+7+VAT+++:::19.00+S'	VAT19.00 – Standard rate
TDT+30++30++Carrier ID:::Frachtführer Name'	Transport details: post-carriage, road transport carrier name
LOC+5+K2'	Current place of departure K2
DTM+136:20120903:102'	Departure date
LOC+60+W2'	Current place of arrival W2(Kunde Werk 2)
DTM+178:20120903:102'	Arrival date
GEI+5'	Shipment details of line item 6
RFF+UCN:SLB-L2-1'	SHIPMENT NUMBER
GEI+5'	
RFF+UCN:SLB-L3-1'	SHIPMENT NUMBER

LIN+7'	7. Positionszeile (Nachlauf 3)
IMD+++::Transportdienstleistung LKW'	Service description
MEA+AAX+AAD+KGM:2500'	2500 kg
MEA+AAX+ACV+MTR:4.0'	4,0 Loading meter
QTY+47:15:KMT'	15 Kilometer
DTM+1:20120903:102'	Service date 3.9.2012
MOA+203:400:EUR'	Line item amount (net) 400,00 EUR
PRI+AAA:100.00::CON:1.00:MTR'	Price: 100,00 ⁶ EUR / Loading meter
RFF+XXX:noch festzulegen:'	References – see guideline
DTM+171:20120828:102'	Reference date
TAX+7+VAT+++::19.00+S'	VAT 19.00 – Standard rate
TDT+30++30++Carrier ID::Frachtführer Name'	Transport details: post carriage, road transport , carrier
LOC+5+K2'	Current place of departure K2
DTM+136:20120903:102'	Departure date
LOC+60+W3'	Current place of departute (Buyer plant Werk 3)
DTM+178:20120902:102'	Arrival date
GEI+5'	Shipment details of line item 7
RFF+UCN:SLB-L1-2'	Shipment number
GEI+5'	
RFF+UCN:SLB-L2-2'	Shipment number
UNS+S'	Summary section
CNT+2:7'	Number of line items: 7
MOA+77:3201.10:EUR'	Invoice amount: 3201.10 EUR
MOA+125:2690.00:EUR'	Taxable amount : 2690.00 EUR
MOA+176:511.10:EUR'	Total tax amount: 511.10 EUR
MOA+79:2690.00:EUR'	Sum line items amount: 2690.00 EUR
TAX+7+VAT+++::19.00+S'	Umsatzsteuer; 19,00 %
MOA+124:511.10:EUR'	VAT: 511.10 EUR
MOA+125:2690.00:EUR'	Taxable amount: 2690.00 EUR
UNT+238+1'	Number of segments in the message: 238
UNZ+1+144659'	Number of messages in the interchange: 1

⁶ All price information are dummy values.

