

Invoicing Requirements (E-Invoices)

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BASIC specification: ZUGFeRD_2.1_FacturX_1.0.05_Basic_Struktur.pdf (Peppol section: Netherlands only)

1. **Mandatory format and transmission channel**

Mandatory technical standard: Invoices must be issued as electronic invoices (e-invoices) in the format ZUGFeRD 2.1 / Factur-X 1.0.05, BASIC profile. The profile is compliant with the EU standard EN 16931. XRechnung 3.0 (EN 16931-compliant) is also permitted.

Transmission channel – email: The invoice must be sent as a pure XML file (XRechnung) or as a ZUGFeRD file (PDF/A-3 with embedded XML) by email to the relevant address:

- Netherlands: Invoice.byfile@conrad.nl
- Germany: Invoice.byfile@conrad.de

Transmission channel – SFTP: As an alternative to email, invoices can be transmitted via the Conrad SFTP server (for details see the attached Guideline Public Key – SFTP.pdf):

- Host: pds1.conrad.com, Port: 8022
- Protocol: SFTP only (access via SSH/SCP is not possible)
- Authentication: SSH public key procedure, no password. Permitted key types: RSA, DSA or ECDSA (RSA 4096 bit without passphrase recommended)
- Generating the key pair: on Windows via WinSCP/PuTTYgen, on Linux via `ssh-keygen -b 4096`. Send only the public key to Conrad – the private key must never leave your own system
- Request the public key setup via supplier.edi@conrad.de or support.edi@conrad.de (depending on the topic); Conrad will then raise an approval ticket with the network team
- User ID: corresponds to the SAP vendor number prefixed with an "S", e.g. S96101321. Login: `sftp -P 8022 <UserID>@pds1.conrad.com`
- File name: freely selectable; only a constant file extension is required (commonly .txt or .edi)
- Folder in = files to be sent to Conrad; folder out = files provided by Conrad
- Upload first with the extension .tmp and rename to the target name once the transfer is complete (this ensures Conrad only processes complete files); files older than 5 days are deleted automatically

Exclusion of other formats: Invoices in deviating formats (e.g. a simple PDF) or sent through other channels are considered non-compliant and will be rejected.

Reference for implementation: The binding and sole reference for the agreed structure is the attached specification ZUGFeRD_2.1_FacturX_1.0.05_Basic_Struktur.pdf (mandatory fields as per EN 16931, permitted VAT categories, complete sample XML).

2. **Permitted VAT categories**

The XML category codes are standardised by the EN 16931 standard (code list UNCL 5305). The category code is set in the field ram:CategoryCode, the tax rate in the field ram:RateApplicablePercent. There is no separate code for the reduced rate — both the standard and the reduced rate are reported under category S, distinguished only by the percentage value.

The category is country-independent (S = taxable, AE = reverse charge); only the percentage rate depends on the country of the taxable supply.

Country	Case	CategoryCod	RateApplicablePercent
NL	Standard rate (standaardtarief)	S	21.0
NL	Reduced rate (verlaagd tarief)	S	9.0
DE	Standard rate	S	19.0
DE	Reduced rate	S	7.0
NL / DE	Reverse charge (verlegging)	AE	0.0 (buyer's VAT ID required)

In the OCFA goods business (electronics), the standard rate normally applies (NL 21 %, DE 19 %); the reduced rate (NL 9 %, DE 7 %) applies only to goods that are explicitly taxed at the reduced rate.

Note: "Category R" does not exist in EN 16931 (the document will be rejected) — reduced rate = S with the respective national rate. Category E is not applicable, as no tax-exempt supplies occur in the OCFA goods business.

3. **Technical mapping of key invoice fields**

For automated processing, the following fields must be mapped in the XML as specified. The basis is the structure table and the sample XML of the specification

Invoice header

- Invoice number (BT-1): field ram:ID under rsm:ExchangedDocument.
- Invoice type (BT-3): field ram:TypeCode under rsm:ExchangedDocument – value 380 (commercial invoice).
- Invoice date (BT-2): field udt:DateTimeString in ram:IssueDateTime (attribute format="102", e.g. 20260527).

Invoice line

- Line number (BT-126): field ram:LineID in ram:AssociatedDocumentLineDocument.
- Seller's item number (BT-155): field ram:SellerAssignedID in ram:SpecifiedTradeProduct.
- Item name (BT-153): field ram:Name in ram:SpecifiedTradeProduct.
- Gross price (BT-148): field ram:ChargeAmount in ram:GrossPriceProductTradePrice.
- Net price (BT-146): field ram:ChargeAmount in ram:NetPriceProductTradePrice.
- Quantity (BT-129): field ram:BilledQuantity in ram:SpecifiedLineTradeDelivery (attribute unitCode, e.g. C62 = piece).
- VAT category / VAT rate per line (BT-151 / BT-152): fields ram:CategoryCode and ram:RateApplicablePercent in ram:ApplicableTradeTax.
- Line net amount (BT-131): field ram:LineTotalAmount in ram:SpecifiedTradeSettlementLineMonetarySummation.

Seller / buyer

- Vendor number assigned by Conrad (BT-29): field ram:ID in ram:SellerTradeParty.
- Seller's VAT ID (BT-31): field ram:ID with schemeID="VA" in ram:SellerTradeParty/ram:SpecifiedTaxRegistration.
- Buyer's VAT ID (BT-48): field ram:ID with schemeID="VA" in ram:BuyerTradeParty/ram:SpecifiedTaxRegistration – mandatory in the case of reverse charge (AE).

References

- Buyer reference (BT-10): field ram:BuyerReference. Found in the field "references.order_reference_for_customer" (Mirakl).
- Purchase order number (BT-13): field ram:IssuerAssignedID in ram:BuyerOrderReferencedDocument. Found in the field "commercial_id" (Mirakl).

Delivery

- Delivery date (BT-72): field udt:DateTimeString in ram:ActualDeliverySupplyChainEvent/ram:OccurrenceDateTime (attribute format="102").
- Despatch advice / tracking ID, DESADV (BT-16): field ram:IssuerAssignedID in ram:DespatchAdviceReferencedDocument.

Payment & tax

- Invoice currency (BT-5): field ram:InvoiceCurrencyCode – to be set to EUR.
- Payment means (BT-81): field ram:TypeCode in ram:SpecifiedTradeSettlementPaymentMeans – value 30 (credit transfer).
- Payment account IBAN (BT-84): field ram:IBANID in ram:PayeePartyCreditorFinancialAccount.
- BIC (BT-86): field ram:BICID in ram:PayeeSpecifiedCreditorFinancialInstitution.
- VAT breakdown at document level (BT-116 to BT-119): fields ram:BasisAmount, ram:CalculatedAmount, ram:CategoryCode, ram:RateApplicablePercent in ram:ApplicableTradeTax (under ram:ApplicableHeaderTradeSettlement).
- Payment terms (BT-20): field ram:SpecifiedTradePaymentTerms/ram:Description. The early payment discount logic is also passed here as a defined text pattern (example: #SKONTO#TAGE=14#PROZENT=3.00#).
- Due date (BT-9): field ram:SpecifiedTradePaymentTerms/ram:DueDateDateTime.

Document totals

- Sum of line net amounts (BT-106): field ram:LineTotalAmount in ram:SpecifiedTradeSettlementHeaderMonetarySummation.
- Sum of charges / allowances (BT-108 / BT-107): fields ram:ChargeTotalAmount / ram:AllowanceTotalAmount.
- Total amount excluding VAT (BT-109): field ram:TaxBasisTotalAmount.
- Total VAT amount (BT-110): field ram:TaxTotalAmount (attribute currencyID).
- Total amount including VAT (BT-112): field ram:GrandTotalAmount.
- Prepaid amount (BT-113): field ram:TotalPrepaidAmount.
- Amount due for payment (BT-115): field ram:DuePayableAmount.
- Buyer's accounting reference (BT-19): field ram:ID in ram:ReceivableSpecifiedTradeAccountingAccount.

4. Structure and timing of invoicing

Individual invoicing: Every order placed via the platform interface must be invoiced individually and separately by its respective purchase order number. Each invoice therefore references exactly one purchase order number in the field ram:IssuerAssignedID in ram:BuyerOrderReferencedDocument (BT-13). Collective invoices covering several orders are not permitted.

Invoice type and currency: Only commercial invoices may be transmitted – ram:TypeCode = 380 (BT-3). Credit notes (code 381) are not permitted (see section 6). The invoice currency is fixed at EUR – ram:InvoiceCurrencyCode (BT-5).

Timing: The invoice must be transmitted immediately after the physical dispatch of the goods. The invoice date (BT-2) must not precede the dispatch/delivery date (BT-72).

Consistency: Invoices and delivery notes must match exactly, both formally and in content. The link is established technically via the despatch advice / DESADV reference

ram:DespatchAdviceReferencedDocument/ram:IssuerAssignedID (BT-16) and the delivery date ram:ActualDeliverySupplyChainEvent (BT-72).

For version 2 – to be provided later:

- Partial deliveries: Each partial delivery must be invoiced separately and identified as a partial delivery in the invoice (see section 5). To be clarified: is the identification expected in the free-text field ram:IncludedNote (BT-22) or in a defined field?

5. **Mandatory invoice content**

In addition to the statutory mandatory details (in particular those required for input VAT deduction), the invoice must contain the following specific data (the respective XML field is given in brackets):

- Vendor number assigned by Conrad (ram:SellerTradeParty/ram:ID, BT-29).
- Shipping method (e.g. parcel service or freight forwarder) – as free text in ram:IncludedNote/ram:Content (BT-22).
- Tracking ID of the delivery (DESADV)
(ram:DespatchAdviceReferencedDocument/ram:IssuerAssignedID, BT-16).
- Delivery note data:
 - Purchase order number (ram:BuyerOrderReferencedDocument/ram:IssuerAssignedID, BT-13) and order date;
 - Item number (ram:SellerAssignedID, BT-155) and quantity (ram:BilledQuantity, BT-129);
 - Manufacturer serial numbers (and IMEI numbers where applicable);
 - Issue date of the delivery note;
 - In the case of partial deliveries, a corresponding identification.
- Copyright levies: For devices/storage media subject to levies, the exact amount of the levy (as a charge ram:SpecifiedTradeAllowanceCharge, BT-141) and the responsible collecting society (e.g. ZPÜ) must be shown transparently.
 - BT-141 is only mandatory if there is in fact a charge/allowance via BG-27, BG-28. Otherwise it can remain empty.

6. **Important particularity: prohibition of credit notes**

Suppliers must not issue credit notes to Conrad, as these cannot be processed in the system for technical reasons. Only the invoice type ram:TypeCode = 380 (commercial invoice) is permitted; code 381 (credit note) will be rejected.

All financial corrections (e.g. for returns, transport damage, short deliveries or incorrect copyright levies) are handled exclusively via a debit note issued by Conrad to the supplier.

Important in the event of errors: If invoices are incomplete or mandatory fields of the specification are missing, Conrad is not responsible for any resulting delays in processing and payment.

BASIC - Specification: ZUGFeRD 2.1 FacturX 1.0.05 Basic Struktur.pdf

The attached specification is the sole reference for the agreed structure – mandatory fields as per EN 16931, the applicable VAT categories (see section 2: S = taxable at the national rate — DE 19 % / 7 %, NL 21 % / 9 %; AE = reverse charge 0 %) as well as a complete sample XML file.

Netherlands only – Information on the use of the Peppol network

In addition to invoice transmission by email and SFTP, transmission via the Peppol network is available as an alternative. Peppol works on the 4-corner model: sender and receiver are each connected via certified access points, and delivery takes place through the network based on the recipient's participant ID.

Fixed details

2.1 Conrad entities in the Peppol network (as per Peppol Directory, 21.07.2026)

Entity	Country	Participant ID	Registered document types	Registered since
Conrad Electronic Benelux BV	NL	9944:nl007738213b01	Invoice + CreditNote, each in Peppol BIS Billing 3.0 and NLCIUS v1.0	29.01.2026
Conrad Electronic SE	DE	9930:de131832937	ApplicationResponse (MLR) only – no invoice receipt	10.03.2023
Conrad Electronic Italia SRL	IT	0210:02778790218	DespatchAdvice, Order – no invoice receipt	17.05.2021

Important: Invoices can currently only be delivered to the Dutch entity (9944:nl007738213b01). The German participant ID is registered for MLR only and does not accept invoices.

Credit notes are generally not permitted.

2.2 Production and test

The participant ID remains identical in production and test. What differs is not the ID but the network, i.e. the SML queried by the sending access point:

- Production → production SML
- Test → test SML / SMK (acc.edelivery...)

Test transmissions are routed via the Peppol test network (test/SMK, not production); the recipient ID remains unchanged.

2.3 Format

- Syntax: UBL 2.1
- Profile (NL): Peppol BIS Billing 3.0 or NLCIUS v1.0 – both are registered for the NL entity
- Credit notes: although CreditNote is technically registered for the NL entity, credit notes are excluded from a business perspective (see section "Prohibition of credit notes"). Only the document type Invoice may be used.
- VAT logic unchanged: category S (taxable – NL 21 % / 9 %, DE 19 % / 7 %) or AE (reverse charge, 0 %, buyer's VAT ID required).

Distinction from ZUGFeRD

- Peppol uses UBL 2.1, ZUGFeRD uses CII (CrossIndustryInvoice). Both are EN 16931-compliant but have a different XML structure. The field mapping on the ZUGFeRD side does not apply to Peppol and will be created separately.
- Transmission via the Peppol network through access points, not by email or SFTP.
- Peppol transmits pure XML – no PDF hybrid as with ZUGFeRD.