



## **eInvoice**

**BMF100+ Message Implementation Guidelines  
Isabel Standard for Electronic Invoicing**

**Version 2.0**

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## **Part 1: Introduction**

### **1. Scope of the document**

This document describes the layout of the Edifact message INVOIC D96A as used by Isabel for the exchange of electronic invoices.

The BMF100+ MIG gives a detailed description of the message layout that has to be offered to Isabel software or that Isabel software will present to ERP/accountancy packages at the receiving side.

### **2. Structure used**

To send electronic invoices the INVOIC D96A message is used.

The Belgian Ministry of Finance has, together with several large Belgian companies, developed Message Implementation Guidelines (MIG) of the INVOIC message, which is accepted as the electronic equivalent of an Invoice. This MIG provides a description of the minimum data required to have a legally accepted invoice and is commonly known as the BMF100 MIG. It can be downloaded from the Ean-Icodif website ([www.eanbelgilux.be](http://www.eanbelgilux.be)).

Isabel has taken the official BMF MIG as basis for the exchange in the Isabel eInvoice environment and added some data according to business practices. These data are currently not legally required by Belgian law – the Ministry of Finance will therefore ignore these data – but they often appear on invoice documents (e.g. reference to order form or delivery note). Since these data are not mandatory they do not prevent a standard compliant BMF invoice to be successfully processed. The addition of these data results in the BMF100+ MIG which is used in the Isabel eInvoice environment and which is described in detail in this document.

This is the basic structure which is treated by eInvoice. This means that all information specified in the BMF100+ MIG is tested thoroughly. *This information will also be viewed in the Isabel software.*

However it is possible to send more information:

- Isabel eInvoice will also accept the usage of data elements (within the segments of the BMF100+) which are specified as “Not used”;
- Isabel eInvoice will in some cases also accept the usage of segments of the BMF100+ with other codes (e.g. several codes can be used in the PIA segment, although only three are mentioned in the MIG);
- Isabel eInvoice will accept additional segments which are not described within the BMF100+ standard; it will accept the EANCOM INVOIC D96A subset (the complete segment table can be found in annex).

It is important to note that this additional information *will not be viewed* within the Isabel software. When importing such a file the end user will be notified that the file contains information that cannot be viewed.

The receiver of the INVOIC will respond with a CONTRL (Syntax version 3). This message will give the biller information on the status of his invoice. The Isabel software will link it to the original message to give the biller a clear view on whether his message is received or not.

A positive CONTRL message means that the received INVOIC message was Edifact technically correct; it does not mean that the received INVOIC message was compliant with the BMF100 specifications.

This means that the message is well received and can be processed technically. Note that the CONTRL message is solely an acknowledgement of receipt and does not contain additional business data. It is a confirmation that the INVOIC can be processed by the Edifact translator at the receiving side, but it is no way a confirmation that the receiver accepts the invoice (on application level). It is also distinct from an X400 delivery notification.

If at receive the INVOIC fails the syntax and BMF100 compliancy checks, a negative CONTRL message will be sent. This means that the invoice is not processable, thus that it is NOT received. Based on a negative CONTRL the sender of the original INVOIC knows that he has to resend the message (after corrective measures).

### 3. Edifact Technical remarks

The segments are described in the following way:

<u>Column</u>	<u>Content</u>	<u>example</u>
<u>1 &amp; 2</u>	Element tag – the Edifact number given to the (composite and simple) data element	C002 1001
<u>3</u>	<ul style="list-style-type: none"><li>• Element name</li><li>• Codes to be used for the data element</li><li>• Remarks related to the data element</li></ul>	Document/message name, coded 380 = commercial invoice
<u>4</u>	Base attributes: edifact format & occurrence Where: <ul style="list-style-type: none"><li>• M = Mandatory: must always be present</li><li>• C = Conditional: may appear</li><li>• An = alphanumerical</li><li>• A = alphabetic</li><li>• N = numeric</li><li>• n..3 = numeric, variable length up to 3 characters</li><li>• n3 = numeric, fixed length of 3 characters</li></ul>	C an..3
<u>5</u>	User attributes: they overrule the base attributes R = M = Required: must always be present O = Optional: may be present D = Dependant: occurrence depends on a rule N = Not used	

**Example:**

**Segment:** **BGM** Beginning of Message  
**Position:** 0020  
**Group:**  
**Level:** 0  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment by which the sender must uniquely identify the invoice by means of its type and number and when necessary its function.  
**Comments:** BGM+380+INV/99/402+9'

This segment is **Mandatory** and can appear **only once**

Example of how the segment looks like

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C002		DOCUMENT/MESSAGE NAME	C	R
	1001	Document/message name, coded	C an..3	R
		Dependency note: - in case of a commercial invoice (DE 1001 = 380), the LIN group is Required; - in case of a credit/debit note (DE 1001 = 381/383), the LIN group is either Required or Not used; if detail information needs to be communicated, the LIN group is Required - if not, the LIN group is Not used.		
		380 Commercial invoice		
		381 Credit note		
		383 Debit note		
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
	1000	Document/message name	C an..35	N
1004		DOCUMENT/MESSAGE NUMBER	C an..35	R
		This is the Invoice number assigned by the sender. It is recommended to limit the length to 17 characters (an..17).		
1225		MESSAGE FUNCTION, CODED	C an..3	R
	9	Original		
4343		RESPONSE TYPE, CODED	C an..3	N

Only those codes may be used for this data element; in case of an invoice: use "380"

This data element should not be used: the base attribute "C" is overruled by the user attribute "N"

Required data element!  
Has to appear in each message.

Comment [LV1]:  
Comment [LV2]:

4. Example of an INVOIC message

<u>Edifact description</u>	<u>Practical explanation</u>
UNB+UNOA:3+5006202900174:ZZZ+5400120000188:ZZZ+010105:1155+2++BMF001INVOIC+++BMFAGREEMENT01' UNH+INVOIC2+INVOIC:D:96A:UN:BMF100'	The invoice is sent from company with Isabel ID number 5006202900174 to company 5400120000188 on 5 January. It is an INVOIC Edifact message version D96A according to the BMF100 standard.
BGM+380+INV2001/6501+9'	This is an original invoice; the invoice number is INV2001/6501
DTM+454:20010105:102' DTM+35:20010103:102' DTM+137:200101051155:203'	The invoice date is 5 January 2001; the file has been created by the EDI system on the same day. It is an invoice for goods delivered 3 January 2001.
FTX+AAI+++FOR MORE INFORMATION CONTACT THE FREE NUMBER 080025233' FTX+PMT+++1234567890/02' FTX+URL+++WWW.ISABEL.BE'	Free text information;  The reference to be used when paying the invoice Reference to the website of the seller, were invoice details could be published.
NAD+BY+++ELEKTRO SHOP+NIEUWSTRAAT 70+BRUSSEL++1000' RFF+VA:BE12345657865' CTA+IC+:PURCHASING' COM+025451470:FX'	The buyer is a company named Elektro Shop. It's VAT number is BE12345657865. The contact person for that company is some one from the Purchasing department and his/her fax number is 02/5451470.
NAD+SU+++ISASERVER+KEIZERINLAAN 13+BRUSSEL++1000' FII+RH+210123456789' RFF+VA:BE455530509' RFF+XA:RCB 593597'	The goods are sold by IsaServer. The company registration number and VAT number are indicated, as is the account number of IsaServer.
NAD+DP+++ELEKTRO ANTWERPEN+MEIR 46+ANTWERPEN++2000' NAD+DP+++ELEKTRO SHOP+NIEUWSTRAAT 70+BRUSSEL++1000'	The goods are delivered on two different locations, in Brussels and in Antwerp.
CUX+2:EUR:4+3:USD:11+1.1182'	The amounts on the invoice are in Euro; the customer will however pay in \$ - one \$ equals 1.1182 Euro.
PAT+1++5:3:D:30' PAT+22' DTM+12:20010115:102' PCD+12:5'	The invoice is to be paid 30 days after invoicing date.  There is a conditional, financial discount of 5% if the invoice is paid before 15 January. (The corresponding amounts are indicated in the ALC group).
ALC+A++++DI' TAX+7+VAT++++:::21' MOA+204:5000' TAX+7+VAT++++:::6' MOA+204:500'  ALC+C++++ABL' TAX+7+VAT++++:::6' MOA+23:100'  ALC+A++++EAB' TAX+7+VAT++++:::21' MOA+109:2250' TAX+7+VAT++++:::6'	There is a discount on the complete invoice of 10 % - being 5500 EUR, divided over the two VAT percentages.  There is also a charge of 100 EUR – Packaging costs on which 6% VAT has to be calculated.  The conditional, financial discount amounts to 2250 Eur on the product with 21% VAT and 230 Eur on the product with 6 % VAT.

MOA+109:230'	
LIN+1'	Details for the first product in the invoice
PIA+1+5472585111158:EN' PIA+1+ISA/4700:SA'	The product has an EAN number + an article number as known by the customer.
IMD+F++IN::129:SMART CARD LEZER::NL'	This is the name of the product – the Belgian Ministry determines the VAT rate based on this data element.
QTY+47:1000' QTY+46:1000' PRI+AAB:50'	1000 pieces are invoiced/delivered at a unit price of 50 (net price, excl. VAT and cost/allowances).
RFF+DQ:REFDOC99/LVH001' RFF+ON:OR/99/440'	The goods are ordered by the customer under order number ""R/99/440"" and delivered with a delivery note with reference ""REFDOC...""
LOC+7' QTY+46:500' QTY+47:500' DTM+35:20010103:102' LOC+7' QTY+46:500' QTY+47:500' DTM+35:20010103:102'	On both locations 500 pieces are delivered, on the same date (3 January 2001).
TAX+7+VAT+++:::21' MOA+B01:50000'	On the product 21 % VAT has to be paid, thus on an amount of 50000 BEF.
NAD+DP+++ELEKTRO SHOP+NIEUWSTRAAT 70+BRUSSEL++1000' NAD+DP+++ELEKTRO ANTWERPEN+MEIR 46+ANTWERPEN++2000'	The goods are delivered in Brussels and Antwerp.
LIN+2'	Details for the second product in the invoice
PIA+1+ISA/150:SA'	The product is known by the customer under product identification number ""ISA/150"".
IMD+F++IN::129:ISABEL 4.1 HANDLEIDING::NL'	The name of the product.
QTY+47:500' PRI+AAB:10'	500 pieces are invoiced; the unit price is 10 EUR.
RFF+DQ:REFDOC99/LVH001'	The goods are delivered with a delivery note reference ""REFDOC..."".
TAX+7+VAT+++:::6' MOA+B01:5000'	A VAT rate of 6% is applicable, on a taxable amount of 5000BEF (being 500 times 10 EUR).
NAD+DP+++ELEKTRO SHOP+NIEUWSTRAAT 70+BRUSSEL++1000'	The user guides are delivered at the Brussels address.
UNS+S'	
CNT+2:2'	There are two product lines (= two LIN groups) in this invoice.
MOA+B03:49600:EUR:4' MOA+B03:44357.28:USD:11'  MOA+150:9239.7:EUR:4' MOA+150:8263.06:USD:11'  MOA+B04:49600:EUR:4' MOA+B04:44357.28:USD:11'  MOA+77:58839.7:EUR:4' MOA+77:52620.34:USD:11'  MOA+9:10000.00:USD:11'	The invoice totals, indicated in the Invoicing and the payment currency: <ul style="list-style-type: none"> <li>• the total taxable amount, excl. payment discount;</li> <li>• the VAT amount;</li> <li>• the Invoice amount, excl VAT;</li> <li>• the Invoice amount, incl VAT.</li> </ul> <p>The customer has already paid a first instalment</p>

MOA+113:42620.34:USD:11'	and still has to pay 73236.04 \$.
TAX+7+VAT+++:::21' MOA+79:50000' MOA+B09:45000' TAX+7+VAT+++:::21' MOA+B10:42750' MOA+150:8977.5'  TAX+7+VAT+++:::6' MOA+79:5000' MOA+B09:4600' TAX+7+VAT+++:::6' MOA+B10:4370' MOA+150:262.2'	This is an overview of the total amounts per VAT rate (two rates in this example); for each VAT rate following amounts are indicated: <ul style="list-style-type: none"> <li>• total of the different product lines</li> <li>• taxable amount, excl. payment discount</li> <li>• taxable amount, incl. payment discount</li> <li>• VAT amount.</li> </ul>
UNT+91+INVOIC2' UNZ+1+2'	The message contains 91 segments.

## Part 2: Segment Description INVOIC D96 A

### Introduction:

A message claiming payment for goods or services supplied under conditions agreed between the seller and the buyer.

The United Nations Standard Invoice Message, with correct data qualification, serves also as the specification for Debit Note and Credit Note messages. Throughout this document, the reference to 'Invoice' may be interpreted as conveying the wider meaning of 'Invoice/Credit Note/Debit Note'.

<u>Page No.</u>	<u>Pos. No.</u>	<u>Seg. ID</u>	<u>Name</u>	<u>Base Status</u>	<u>User Status</u>	<u>Max.Use</u>	<u>Group Repeat</u>	<u>Notes and Comments</u>
7	0005	UNB	Interchange Header	M	M	1		

### Heading Section:

<u>Page No.</u>	<u>Pos. No.</u>	<u>Seg. ID</u>	<u>Name</u>	<u>Base Status</u>	<u>User Status</u>	<u>Max.Use</u>	<u>Group Repeat</u>	<u>Notes and Comments</u>
9	0010	UNH	Message Header	M	M	1		
10	0020	BGM	Beginning of Message	M	M	1		
11	0030	DTM	Date/Time/Period	M	M	35		
12	0040	PAI	Payment Instructions	C	O	1		
13	0070	FTX	Free Text	C	O	10		
	0080		Segment Group 1: RFF-DTM	C	Dep		99	
15	0090	RFF	Reference	M	M	1		
16	0100	DTM	Date/Time/Period	C	Dep	5		
	0110		Segment Group 2: NAD-FII-SG3-SG5	C	Must Use		99	
18	0120	NAD	Name and Address	M	M	1		
20	0140	FII	Financial Institution Information	C	O	5		
	0150		Segment Group 3: RFF	C	Dep		9999	
22	0160	RFF	Reference	M	M	1		
	0210		Segment Group 5: CTA-COM	C	O		5	
24	0220	CTA	Contact Information	M	M	1		
25	0230	COM	Communication Contact	C	O	5		
	0280		Segment Group 7: CUX-DTM	C	Must Use		5	
27	0290	CUX	Currencies	M	M	1		
28	0300	DTM	Date/Time/Period	C	O	5		
	0310		Segment Group 8: PAT-DTM-PCD-MOA-PAI	C	O		10	
30	0320	PAT	Payment Terms Basis	M	M	1		
31	0330	DTM	Date/Time/Period	C	O	5		
32	0340	PCD	Percentage Details	C	O	1		
33	0350	MOA	Monetary Amount	C	O	1		
34	0360	PAI	Payment Instructions	C	O	1		
	0570		Segment Group 15: ALC-SG18-SG21	C	O		9999	
36	0580	ALC	Allowance or Charge	M	M	1		
	0660		Segment Group 18: PCD	C	O		1	
39	0670	PCD	Percentage Details	M	M	1		
	0750		Segment Group 21: TAX-MOA	C	Must Use		5	
41	0760	TAX	Duty/Tax/Fee Details	M	M	1		
42	0770	MOA	Monetary Amount	C	Must Use	1		

### Detail Section:

<u>Page No.</u>	<u>Pos. No.</u>	<u>Seg. ID</u>	<u>Name</u>	<u>Base Status</u>	<u>User Status</u>	<u>Max.Use</u>	<u>Group Repeat</u>	<u>Notes and Comments</u>
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	0890		Segment Group 25: LIN-PIA-IMD-MEA-QTY-DTM-SG26-SG28-SG29-SG32-SG33-SG34-SG38	C	Dep		9999999	
44	0900	LIN	Line Item	M	M		1	
45	0910	PIA	Additional Product Id	C	O		25	
46	0920	IMD	Item Description	C	Must Use		10	
47	0930	MEA	Measurements	C	O		5	
48	0940	QTY	Quantity	C	Must Use		5	
49	0970	DTM	Date/Time/Period	C	O		35	
	1030		Segment Group 26: MOA	C	O		5	
51	1040	MOA	Monetary Amount	M	M		1	
	1110		Segment Group 28: PRI	C	Dep		25	
53	1120	PRI	Price Details	M	M		1	
	1160		Segment Group 29: RFF-DTM	C	O		10	
55	1170	RFF	Reference	M	M		1	
56	1180	DTM	Date/Time/Period	C	O		5	
	1270		Segment Group 32: LOC-QTY-DTM	C	Dep		9999	
58	1280	LOC	Place/Location Identification	M	M		1	
59	1290	QTY	Quantity	C	Must Use		100	
60	1300	DTM	Date/Time/Period	C	Must Use		5	
	1310		Segment Group 33: TAX-MOA	C	Dep		99	
62	1320	TAX	Duty/Tax/Fee Details	M	M		1	
63	1330	MOA	Monetary Amount	C	Dep		1	
	1350		Segment Group 34: NAD	C	Dep		20	
65	1360	NAD	Name and Address	M	M		1	
	1470		Segment Group 38: ALC-SG43	C	Dep		15	
67	1480	ALC	Allowance or Charge	M	M		1	
	1630		Segment Group 43: TAX-MOA	C	Must Use		5	
69	1640	TAX	Duty/Tax/Fee Details	M	M		1	
70	1650	MOA	Monetary Amount	C	Must Use		1	

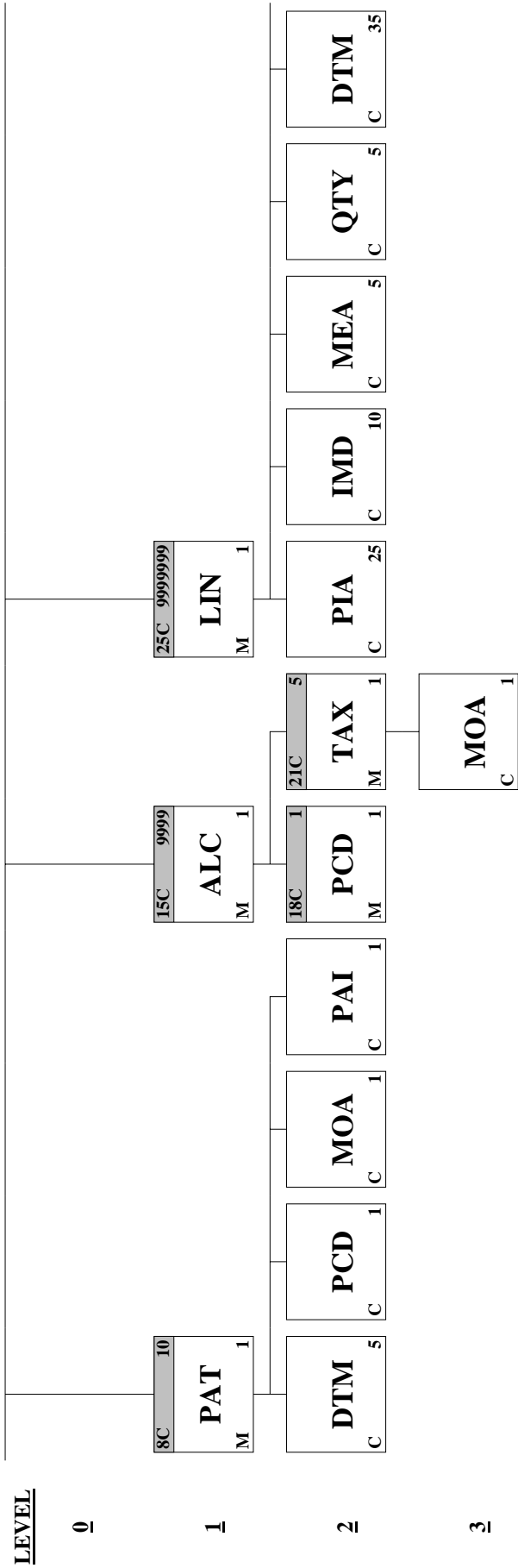
### Section Control:

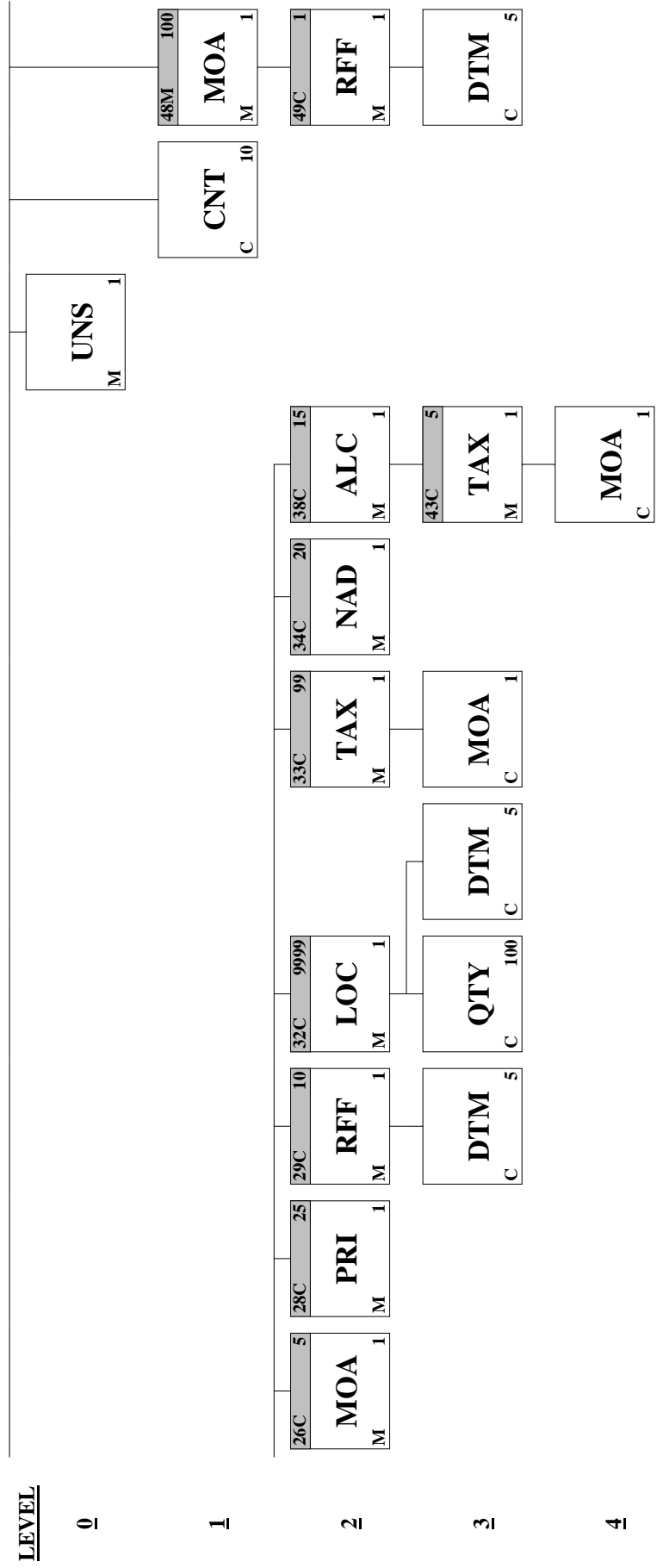
<u>Page No.</u>	<u>Pos. No.</u>	<u>Seg. ID</u>	<u>Name</u>	<u>Base Status</u>	<u>User Status</u>	<u>Max.Use</u>	<u>Group Repeat</u>	<u>Notes and Comments</u>
71	1790	UNS	Section Control	M	M	1		

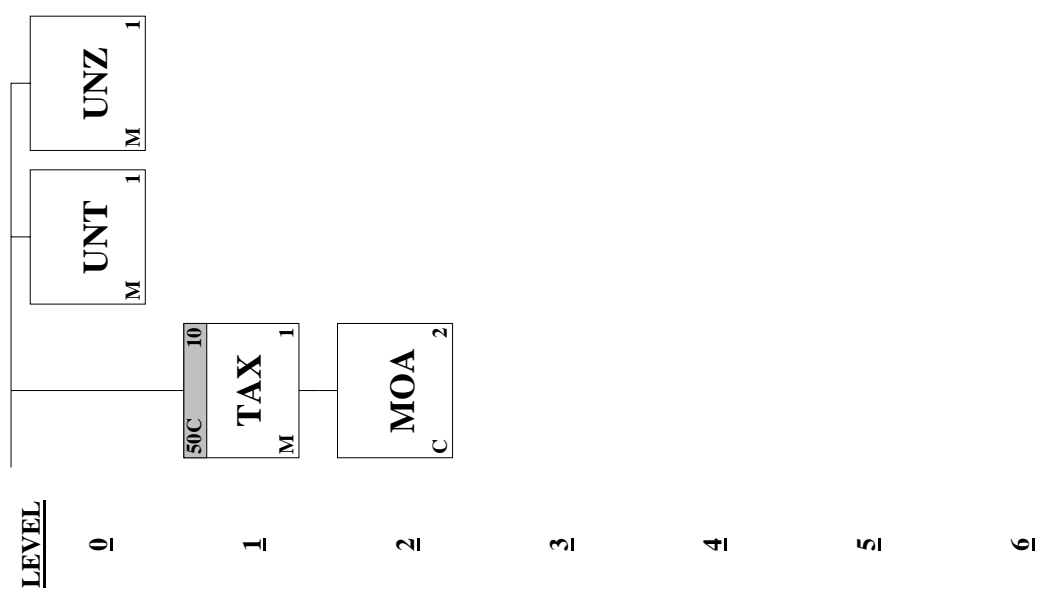
### Summary Section:

<u>Page No.</u>	<u>Pos. No.</u>	<u>Seg. ID</u>	<u>Name</u>	<u>Base Status</u>	<u>User Status</u>	<u>Max.Use</u>	<u>Group Repeat</u>	<u>Notes and Comments</u>
72	1800	CNT	Control Total	C	Must Use	10		
	1810		Segment Group 48: MOA-SG49	M	M		100	
74	1820	MOA	Monetary Amount	M	M	1		
	1830		Segment Group 49: RFF-DTM	C	Dep		1	
76	1840	RFF	Reference	M	M	1		
77	1850	DTM	Date/Time/Period	C	Must Use	5		
	1860		Segment Group 50: TAX-MOA	C	Must Use		10	
79	1870	TAX	Duty/Tax/Fee Details	M	M	1		
80	1880	MOA	Monetary Amount	C	Must Use	2		
81	1930	UNT	Message Trailer	M	M	1		
82	1940	UNZ	Interchange Trailer	M	M	1		









Segment: **UNB** Interchange Header

Position: 0005

Group:

Level: 0

Usage: Mandatory

Max Use: 1

Purpose: To start, identify and specify an interchange

Notes: UNB+UNOA:3+542500433:14+5400120066565:14+000105:1155+2++BMF001INVOI  
C+A+1+BMFAGREEMENT01'

#### Data Element Summary

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>		
S001	0001	<b>SYNTAX IDENTIFIER</b>	<b>M</b>	<b>M</b>		
		<b>Syntax identifier</b>	<b>M a4</b>	<b>M</b>		
		UNOA UN/ECE level A				
		UNOB UN/ECE level B				
		UNOC UN/ECE level C				
		<b>Syntax version number</b>	<b>M n1</b>	<b>M</b>		
S002	0004	<b>INTERCHANGE SENDER</b>	<b>M</b>	<b>M</b>		
		<b>Sender identification</b>	<b>M an..35</b>	<b>M</b>		
		The sender identification can be the Isabel subscription number, the company EAN or DUNS code, or a company specific code.				
		<b>Partner identification code qualifier</b>	<b>C an..4</b>	<b>O</b>		
		1 DUNS (Dun & Bradstreet)				
		14 EAN (European Article Numbering Association)				
		ZZZ Mutually defined				
		<b>Address for reverse routing</b>	<b>C an..14</b>	<b>O</b>		
		S003	0010	<b>INTERCHANGE RECIPIENT</b>	<b>M</b>	<b>M</b>
				<b>Recipient identification</b>	<b>M an..35</b>	<b>M</b>
The receiver identification can be the Isabel subscription number, the company EAN or DUNS code, or a company specific code.						
The code used here is translated to the e-mail address whereto the invoice will be sent.						
<b>Partner identification code qualifier</b>	<b>C an..4</b>			<b>O</b>		
1 DUNS (Dun & Bradstreet)						
14 EAN (European Article Numbering Association)						
ZZZ Mutually defined						
<b>Routing address</b>	<b>C an..14</b>			<b>O</b>		
S004	0017			<b>DATE AND TIME OF PREPARATION</b>	<b>M</b>	<b>M</b>
		<b>Date of preparation</b>	<b>M n6</b>	<b>M</b>		
		Format: YYMMDD				
		<b>Time of preparation</b>	<b>M n4</b>	<b>M</b>		
0020	0019	Format to be used: HHMM				
		<b>INTERCHANGE CONTROL REFERENCE</b>	<b>M an..14</b>	<b>M</b>		
		Unique reference generated when sending the message to uniquely identify the interchange. Is repeated in the UNZ segment.				
		<b>RECIPIENTS REFERENCE PASSWORD</b>	<b>C</b>	<b>O</b>		
S005	0022	<b>Recipient reference/password</b>	<b>M an..14</b>	<b>M</b>		
		<b>Recipient reference/password qualifier</b>	<b>C an2</b>	<b>O</b>		
			Refer to D.96A Data Element Dictionary for acceptable code values.			
0026	0025	<b>APPLICATION REFERENCE</b>	<b>C an..14</b>	<b>R</b>		
		Should always contain the value "BMF100INVOIC"				
0029	0026	<b>PROCESSING PRIORITY CODE</b>	<b>C a1</b>	<b>O</b>		
		A Highest priority				
0031	0029	<b>ACKNOWLEDGEMENT REQUEST</b>	<b>C n1</b>	<b>R</b>		

1 Requested

**0032**                    **COMMUNICATIONS AGREEMENT ID**                    **C**   **an..35**                    **O**

This data element is used to identify the underlying interchange agreement between the two parties exchanging electronic invoices. The identifier of the agreement has to start with the characters "BMF" - the remaining characters are free to be chosen bilaterally.

**0035**                    **TEST INDICATOR**                    **C**   **n1**                    **O**

Refer to D.96A Data Element Dictionary for acceptable code values.

**Segment:** **UNH** Message Header  
**Position:** 0010  
**Group:**  
**Level:** 0  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A service segment starting and uniquely identifying a message. The message type code for the Invoice message is INVOIC.  
 Note: Invoice messages conforming to this document must contain the following data in segment UNH, composite S009:  
 Data element 0065 INVOIC 0052 D 0054 96A 0051 UN  
**Notes:** UNH+INVOIC2+INVOIC:D:96A:UN:BMF100'

#### Data Element Summary

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
0062		MESSAGE REFERENCE NUMBER	M an..14	M
S009		MESSAGE IDENTIFIER	M	M
	0065	Message type identifier	M an..6	M
		INVOIC Invoice message		
	0052	Message type version number	M an..3	M
		D Draft directory		
	0054	Message type release number	M an..3	M
		96A Version 96A		
	0051	Controlling agency	M an..2	M
		UN UN/ECE/TRADE/WP.4, United Nations Standard Messages (UNSM)		
	0057	Association assigned code	C an..6	R
		BMF100 Belgian Ministry of Finance version control number		
0068		COMMON ACCESS REFERENCE	C an..35	N
S010		STATUS OF THE TRANSFER	C	N
	0070	Sequence message transfer number	M n..2	N
	0073	First/last sequence message transfer indication	C a1	N

**Segment:** **BGM** Beginning of Message  
**Position:** 0020  
**Group:**  
**Level:** 0  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment by which the sender must uniquely identify the invoice by means of its type and number and when necessary its function.  
**Notes:** BGM+380+INV2000/01+9'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C002		DOCUMENT/MESSAGE NAME	C	R
	1001	Document/message name, coded	C an..3	R
		Dependency note: - in case of a commercial invoice (DE 1001 = 380) or a debit note (DE 1001 = 383), the LIN group is Required; - in case of a credit note (DE 1001 = 381), the LIN group is either Required or Not used: if detail information needs to be communicated, the LIN group is Required - if not, the LIN group is Not used.		
		380	Commercial invoice	
		381	Credit note	
		383	Debit note	
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
	1000	Document/message name	C an..35	N
1004		DOCUMENT/MESSAGE NUMBER	C an..35	R
		This is the Invoice number assigned by the sender. It is recommended to limit the length to 17 characters (an..17).		
1225		MESSAGE FUNCTION, CODED	C an..3	R
		9	Original	
4343		RESPONSE TYPE, CODED	C an..3	N

**Segment:** **DTM** Date/Time/Period  
**Position:** 0030  
**Group:**  
**Level:** 1  
**Usage:** Mandatory  
**Max Use:** 35  
**Purpose:** A segment specifying general dates and, when relevant, times related to the whole message. The segment must be specified at least once to identify the invoice date. Examples of the use of this DTM segment is: "shipped on date" or "delivery date". The Date/time/period segment within other Segment groups should be used whenever the date/time/period requires to be logically related to another specified data item e.g. Payment due date is specified within the PAT Segment group.  
**Notes:** DTM+137:200001051155:203'

#### Data Element Summary

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C507	2005	DATE/TIME/PERIOD Date/time/period qualifier	M M an..3	M M
The delivery date/time (code 35) and the service completed date/time (code 95E) can be specified on header level or on detail level (in the LIN group). One of the two is Required.				
		35	Delivery date/time, actual	
			Dependant. = de datum van de levering van het goed / de goederen.	
		137	Document/message date/time	
			Required = de datum waarop het BMFINVOIC-bericht door het EDI systeem werd aangemaakt.	
		454	Accounting value date	
			Required. = boekhoudkundige datum van de factuur, krediet- of debetnota.	
		95E	Service(s) completed date/time, actual (BMF code)	
			Dependant. = de datum van voltooiing van de dienst(en).	
	2380	Date/time/period	C an..35	R
	2379	Date/time/period format qualifier	C an..3	R
		102	CCYYMMDD	
			This date format has to be used for codes "95E", "35" and "454" in DE 2005.	
		203	CCYYMMDDHHMM	
			This code has to be used for code "137" in DE 2005.	
		718	CCYYMMDD-CCYYMMDD	
			This date format can be used for codes "95E", "35" in DE 2005.	

**Segment:** **PAI** Payment Instructions  
**Position:** 0040  
**Group:**  
**Level:** 0  
**Usage:** Conditional (Optional)  
**Max Use:** 1  
**Purpose:** A segment requesting or confirming conditions of payment, guarantee and method of payment for the whole invoice. An example of the use of this segment is to specify the type of documentary credit used in the transaction.  
**Notes:** PAI+::31'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C534		PAYMENT INSTRUCTION DETAILS	M	M
	4439	Payment conditions, coded	C an..3	N
	4431	Payment guarantee, coded	C an..3	N
	4461	Payment means, coded	C an..3	R
		20 Cheque		
		31 Debit transfer		
		42 Payment to bank account		
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
	4435	Payment channel, coded	C an..3	N

**Segment:** **FTX** Free Text  
**Position:** 0070  
**Group:**  
**Level:** 1  
**Usage:** Conditional (Optional)  
**Max Use:** 10  
**Purpose:** A segment with free text information, in coded or clear form, used when additional information is needed but cannot be accommodated within other segments. In computer to computer exchanges such text will normally require the receiver to process this segment manually.

**Notes:** FTX+AAI+++FOR MORE INFORMATION CONTACT THE FREE NUMBER 080025233'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
4451		<b>TEXT SUBJECT QUALIFIER</b>	<b>M an..3</b>	<b>M</b>
		AAI General information		
		PMT Payment information		
		URL Uniform Resource Locator		
4453		<b>TEXT FUNCTION, CODED</b>	<b>C an..3</b>	<b>N</b>
C107		<b>TEXT REFERENCE</b>	<b>C</b>	<b>N</b>
	4441	<b>Free text, coded</b>	<b>M an..3</b>	<b>N</b>
	1131	<b>Code list qualifier</b>	<b>C an..3</b>	<b>N</b>
	3055	<b>Code list responsible agency, coded</b>	<b>C an..3</b>	<b>N</b>
C108		<b>TEXT LITERAL</b>	<b>C</b>	<b>R</b>
If de 4451 = PMT: de 4440 contains the "structured message", or 30 characters of free text; use only the first de 4440.				
If de 4451 = URL: de 4440 contains the URL.				
If de 4451 = AAI: upto 5 lines of free text information can be given.				
	4440	<b>Free text</b>	<b>M an..70</b>	<b>M</b>
	4440	<b>Free text</b>	<b>C an..70</b>	<b>O</b>
	4440	<b>Free text</b>	<b>C an..70</b>	<b>O</b>
	4440	<b>Free text</b>	<b>C an..70</b>	<b>O</b>
	4440	<b>Free text</b>	<b>C an..70</b>	<b>O</b>
3453		<b>LANGUAGE, CODED</b>	<b>C an..3</b>	<b>O</b>

**Group:** **RFF** Segment Group 1: Reference  
**Position:** 0080  
**Group:**  
**Level:** 1  
**Usage:** Conditional (Dependent)  
**Max Use:** 99  
**Purpose:** A group of segments for giving references and where necessary, their dates, relating to the whole message, e.g. contract number, import/export license number, despatch advice number.

**Segment Summary**

	<b>Pos. No.</b>	<b>Seg. ID</b>	<b>Name</b>	<b>Req. Des.</b>	<b>Max. Use</b>	<b>Group: Repeat</b>
Must Use	0090	RFF	Reference	M	1	
Dep	0100	DTM	Date/Time/Period	C	5	

**Segment:** **RFF** Reference  
**Position:** 0090 (Trigger Segment)  
**Group:** SG1  
**Level:** 1  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment identifying the reference by its number and where appropriate a line number within a document.  
**Notes:** RFF+IV:REF99/403'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C506	1153	REFERENCE Reference qualifier	M M an..3	M M
The codes CD, DL and IV are used to refer to a previously send message if more than one invoice, credit or debit note have been made for one and the same delivery/service.				
		CD	Credit note number	
		CT	Contract number	
		DDB	Direct Debit Number	
			= the permission number for Direct Debit.	
		DL	Debit note number	
		IV	Invoice number	
	1154	Reference number	C an..35	R
	1156	Line number	C an..6	N
	4000	Reference version number	C an..35	N

**Segment:** **DTM** Date/Time/Period  
**Position:** 0100  
**Group:** SG1  
**Level:** 2  
**Usage:** Conditional (Dependent)  
**Max Use:** 5  
**Purpose:** A segment specifying the date/time related to the reference.

**Notes:** DTM+171:991217:102'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C507		DATE/TIME/PERIOD	M	M
	2005	Date/time/period qualifier 171 Reference date/time	M an..3	M
	2380	Date/time/period DE 2380 is used to indicate the "accounting value date" of the referenced document.	C an..35	R
	2379	Date/time/period format qualifier 102 CCYYMMDD	C an..3	R

**Group:** **NAD** Segment Group 2: Name and Address  
**Position:** 0110  
**Group:**  
**Level:** 1  
**Usage:** Conditional (Required)  
**Max Use:** 99  
**Purpose:** A group of segments identifying the parties with associated information.

**Segment Summary**

	<b>Pos. No.</b>	<b>Seg. ID</b>	<b>Name</b>	<b>Req. Des.</b>	<b>Max. Use</b>	<b>Group: Repeat</b>
Must Use	0120	NAD	Name and Address	M	1	
O	0140	FII	Financial Institution Information	C	5	
	0150		Segment Group 3: Reference	C		9999
	0210		Segment Group 5: Contact Information	C		5

**Segment:** **NAD** Name and Address  
**Position:** 0120 (Trigger Segment)  
**Group:** SG2  
**Level:** 1  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment identifying names and addresses of the parties, in coded or clear form, and their functions relevant to the invoice. Identification of the seller and buyer parties is mandatory for the invoice message. It is recommended that where possible only the coded form of the party ID should be specified e.g. The Buyer and Seller are known to each other, thus only the coded ID is required, but the Consignee or Delivery address may vary and would have to be clearly specified, preferably in structured format.  
**Notes:** NAD+BY+++ELEKTRO SHOP+NIEUWSTRAAT 70+BRUSSEL++1000'

#### Data Element Summary

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
3035		<b>PARTY QUALIFIER</b>	M an..3	M
	BY	Buyer Required = de belastingplichtige medecontractant (koper)		
	DP	Delivery party Required = het bestemmingsadres van de goederen		
	SU	Supplier Required = de belastingplichtige leverancier of de belastingplichtige dienstverrichter		
C082		<b>PARTY IDENTIFICATION DETAILS</b>	C	O
	3039	Party id. identification	M an..35	M
	1131	Code list qualifier Refer to D.96A Data Element Dictionary for acceptable code values.	C an..3	O
	3055	Code list responsible agency, coded Refer to D.96A Data Element Dictionary for acceptable code values.	C an..3	O
C058		<b>NAME AND ADDRESS</b>	C	N
	3124	Name and address line	M an..35	N
	3124	Name and address line	C an..35	N
	3124	Name and address line	C an..35	N
	3124	Name and address line	C an..35	N
	3124	Name and address line	C an..35	N
C080		<b>PARTY NAME</b>	C	R
	3036	Party name	M an..35	M
	3036	Party name	C an..35	O
	3036	Party name	C an..35	O
	3036	Party name	C an..35	O
	3036	Party name	C an..35	O
	3045	Party name format, coded	C an..3	N
C059		<b>STREET</b>	C	R
	3042	Street and number/p.o. box	M an..35	M
	3042	Street and number/p.o. box	C an..35	O
	3042	Street and number/p.o. box	C an..35	O
	3042	Street and number/p.o. box	C an..35	O
3164		<b>CITY NAME</b>	C an..35	R
3229		<b>COUNTRY SUB-ENTITY IDENTIFICATION</b>	C an..9	O
3251		<b>POSTCODE IDENTIFICATION</b>	C an..9	R
3207		<b>COUNTRY, CODED</b> ISO 3166 two alpha code.	C an..3	D



**Segment:** **FII** Financial Institution Information  
**Position:** 0140  
**Group:** SG2  
**Level:** 2  
**Usage:** Conditional (Optional)  
**Max Use:** 5  
**Purpose:** A segment identifying the financial institution (e.g. bank) and relevant account numbers for the seller, buyer and where necessary other parties.

**Notes:** FII+RH+210123456789'

Data Element Summary				
<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
3035		<b>PARTY QUALIFIER</b>	M an..3	M
		BY Buyer		
		RH Seller's financial institution		
C078		<b>ACCOUNT IDENTIFICATION</b>	C	R
	3194	Account holder number	C an..35	R
	3192	Account holder name	C an..35	N
	3192	Account holder name	C an..35	N
	6345	Currency, coded	C an..3	N
C088		<b>INSTITUTION IDENTIFICATION</b>	C	N
	3433	Institution name identification	C an..11	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
	3434	Institution branch number	C an..17	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
	3432	Institution name	C an..70	N
	3436	Institution branch place	C an..70	N
3207		<b>COUNTRY, CODED</b>	C an..3	O

**Group:** **RFF** Segment Group 3: Reference  
**Position:** 0150  
**Group:** Segment Group 2 (Name and Address) Conditional (Required)  
**Level:** 2  
**Usage:** Conditional (Dependent)  
**Max Use:** 9999  
**Purpose:** A group of segment for giving references only relevant to the specified party rather than the whole invoice.

**Segment Summary**

	<b>Pos.</b>	<b>Seg.</b>		<b>Req.</b>	<b>Max.</b>	<b>Group:</b>
	<b>No.</b>	<b>ID</b>	<b>Name</b>	<b>Des.</b>	<b>Use</b>	<b>Repeat</b>
Must Use	0160	RFF	Reference	M	1	

**Segment:** **RFF** Reference  
**Position:** 0160 (Trigger Segment)  
**Group:** SG2-SG3  
**Level:** 2  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment identifying the reference by its number and where appropriate a line number within a document.  
**Notes:** RFF+VA:BE455530509'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C506		REFERENCE	M	M
	1153	Reference qualifier	M an..3	M
		IT		Internal customer number
		VA		VAT registration number
				Required = het BE - BTW - identificatienummer
		XA		Company/place registration number
				Dependant: the company/place registration number is Required when code "SU" (= supplier) is used in NAD DE 3035. = het handels- of ambachtsregisternummer
	1154	Reference number	C an..35	R
	1156	Line number	C an..6	N
	4000	Reference version number	C an..35	N

**Group:** **CTA Segment Group 5: Contact Information**  
**Position:** 0210  
**Group:** Segment Group 2 (Name and Address)      Conditional (Required)  
**Level:** 2  
**Usage:** Conditional (Optional)  
**Max Use:** 5  
**Purpose:** A group of segments giving contact details of the specific person or department within the party identified in the NAD segment.

**Segment Summary**

	<b>Pos. No.</b>	<b>Seg. ID</b>	<b>Name</b>	<b>Req. Des.</b>	<b>Max. Use</b>	<b>Group: Repeat</b>
Must Use	0220	CTA	Contact Information	M	1	
O	0230	COM	Communication Contact	C	5	

**Segment:** **CTA** Contact Information  
**Position:** 0220 (Trigger Segment)  
**Group:** SG2-SG5  
**Level:** 2  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment to identify a person or department, and their function, to whom communications should be directed.  
**Notes:** CTA+IC+:KAREL JANSENS'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
3139		CONTACT FUNCTION, CODED IC Information contact	C an..3	R
C056		DEPARTMENT OR EMPLOYEE DETAILS	C	R
	3413	Department or employee identification	C an..17	N
	3412	Department or employee	C an..35	R

**Segment:** **COM** Communication Contact  
**Position:** 0230  
**Group:** SG2-SG5  
**Level:** 3  
**Usage:** Conditional (Optional)  
**Max Use:** 5  
**Purpose:** A segment to identify a communications type and number for the contact specified in the CTA segment.

**Notes:** COM+025451470:FX'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C076		COMMUNICATION CONTACT	M	M
	3148	Communication number	M an..512	M
	3155	Communication channel qualifier	M an..3	M
		EM Electronic mail		
		FX Telefax		
		TE Telephone		

**Group:** **CUX** Segment Group 7: Currencies  
**Position:** 0280  
**Group:**  
**Level:** 1  
**Usage:** Conditional (Required)  
**Max Use:** 5  
**Purpose:** A group of segments specifying the currencies and related dates/periods valid for the whole invoice. Currency data maybe omitted in national applications but will be required for international transactions.

**Segment Summary**

	<b>Pos. No.</b>	<b>Seg. ID</b>	<b>Name</b>	<b>Req. Des.</b>	<b>Max. Use</b>	<b>Group: Repeat</b>
Must Use	0290	CUX	Currencies	M	1	
O	0300	DTM	Date/Time/Period	C	5	

**Segment:** **CUX Currencies**  
**Position:** 0290 (Trigger Segment)  
**Group:** SG7  
**Level:** 1  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment identifying the currencies required in the invoice e.g. the invoice currency. A rate of exchange may be given to convert a reference currency into a target currency.  
**Notes:** If the payment currency is not euro, the second occurrence of C504, Currency Details and 5402, Rate of exchange have to be used.  
 If the invoice is paid in euro, C504, Currency Details and 5402, Rate of exchange are Not used.  
 Reference currency multiplied by the Rate of Exchange = Target currency.  
 Example: invoicing cur = EUR; payment cur = USD; 1.07 EUR = 1 USD  
 CUX+2:EUR:4+3:USD:11+1.07'

#### Data Element Summary

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C504		CURRENCY DETAILS	C	R
	6347	Currency details qualifier	M an..3	M
		2 Reference currency		
	6345	Currency, coded	C an..3	R
		EUR European Euro (BMF code)		
	6343	Currency qualifier	C an..3	R
	4 Invoicing currency			
		Required		
	6348	Currency rate base	C n..4	N
C504		CURRENCY DETAILS	C	D
	6347	Currency details qualifier	M an..3	M
		3 Target currency		
	6345	Currency, coded	C an..3	R
		Use ISO 4217 codes.		
	6343	Currency qualifier	C an..3	R
	11 Payment currency			
	6348	Currency rate base	C n..4	N
5402		RATE OF EXCHANGE	C n..12	D
6341		CURRENCY MARKET EXCHANGE, CODED	C an..3	N

**Segment:** **DTM** Date/Time/Period  
**Position:** 0300  
**Group:** SG7  
**Level:** 2  
**Usage:** Conditional (Optional)  
**Max Use:** 5  
**Purpose:** A segment specifying the date/time/period related to the rate of exchange.

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C507		DATE/TIME/PERIOD	M	M
	2005	Date/time/period qualifier	M an..3	M
		134 Rate of exchange date/time		
	2380	Date/time/period	C an..35	R
	2379	Date/time/period format qualifier	C an..3	R
		102 CCYYMMDD		

**Group:** **PAT** Segment Group 8: Payment Terms Basis  
**Position:** 0310  
**Group:**  
**Level:** 1  
**Usage:** Conditional (Optional)  
**Max Use:** 10  
**Purpose:** A group of segments specifying the terms of payment applicable for the whole invoice.

**Segment Summary**

	<b>Pos. No.</b>	<b>Seg. ID</b>	<b>Name</b>	<b>Req. Des.</b>	<b>Max. Use</b>	<b>Group: Repeat</b>
Must Use	0320	PAT	Payment Terms Basis	M	1	
O	0330	DTM	Date/Time/Period	C	5	
O	0340	PCD	Percentage Details	C	1	
O	0350	MOA	Monetary Amount	C	1	
O	0360	PAI	Payment Instructions	C	1	

**Segment:** **PAT** Payment Terms Basis  
**Position:** 0320 (Trigger Segment)  
**Group:** SG8  
**Level:** 1  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment identifying the payment terms and date/time basis.  
**Notes:** PAT+1++5:3:D:30'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
4279		<b>PAYMENT TERMS TYPE QUALIFIER</b>	M an..3	M
		1 Basic		
		22 Discount		
<b>C110</b>		<b>PAYMENT TERMS</b>	C	N
	4277	Terms of payment identification	M an..17	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
	4276	Terms of payment	C an..35	N
	4276	Terms of payment	C an..35	N
<b>C112</b>		<b>TERMS/TIME INFORMATION</b>	C	O
	2475	Payment time reference, coded	M an..3	M
		5 Date of invoice		
	2009	Time relation, coded	C an..3	O
		3 After reference		
	2151	Type of period, coded	C an..3	O
		D Day		
		M Month		
		WD Working days		
		Y Year		
	2152	Number of periods	C n..3	O

**Segment:** **DTM** Date/Time/Period  
**Position:** 0330  
**Group:** SG8  
**Level:** 2  
**Usage:** Conditional (Optional)  
**Max Use:** 5  
**Purpose:** A segment giving the specific date/time/period, if needed, of any payments, discounts instalments etc.  
**Notes:** DTM+12:20000115:102'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C507		DATE/TIME/PERIOD	M	M
	2005	Date/time/period qualifier	M an..3	M
		12 Terms discount due date/time		
		13 Terms net due date		
	2380	Date/time/period	C an..35	R
	2379	Date/time/period format qualifier	C an..3	R
		102 CCYYMMDD		

**Segment:** **PCD** Percentage Details  
**Position:** 0340  
**Group:** SG8  
**Level:** 2  
**Usage:** Conditional (Optional)  
**Max Use:** 1  
**Purpose:** A segment specifying the discount, interest, penalty as well as instalment percentage.

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C501		PERCENTAGE DETAILS	M	M
	5245	Percentage qualifier 12 Discount	M an..3	M
	5482	Percentage	C n..10	O
	5249	Percentage basis, coded	C an..3	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N

**Segment:** **MOA** Monetary Amount  
**Position:** 0350  
**Group:** SG8  
**Level:** 2  
**Usage:** Conditional (Optional)  
**Max Use:** 1  
**Purpose:** A segment specifying amounts related to payment discount penalties or instalments.  
**Notes:** In case of basic terms this segment is not used. In that case the due date in DTM suffices.

The amount in this segment is for information purpose only. Legally the amounts of conditional discounts have to be indicated in the ALC group, MOA segment. The amounts have to be proportionally divided among the different VAT percentages.  
 MOA+52:5000'

#### Data Element Summary

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
<b>C516</b>		<b>MONETARY AMOUNT</b>	<b>M</b>	<b>M</b>
	<b>5025</b>	<b>Monetary amount type qualifier</b>	<b>M an..3</b>	<b>M</b>
		52 Discount amount		
		201 Penalty amount		
	<b>5004</b>	<b>Monetary amount</b>	<b>C n..18</b>	<b>R</b>
		= The actual amount, VAT excl., of the charge or discount.		
	<b>6345</b>	<b>Currency, coded</b>	<b>C an..3</b>	<b>N</b>
	<b>6343</b>	<b>Currency qualifier</b>	<b>C an..3</b>	<b>N</b>
	<b>4405</b>	<b>Status, coded</b>	<b>C an..3</b>	<b>N</b>

**Segment:** **PAI** Payment Instructions  
**Position:** 0360  
**Group:** SG8  
**Level:** 2  
**Usage:** Conditional (Optional)  
**Max Use:** 1  
**Purpose:** To specify the instructions for payment.

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C534		PAYMENT INSTRUCTION DETAILS	M	M
	4439	Payment conditions, coded	C an..3	N
	4431	Payment guarantee, coded	C an..3	N
	4461	Payment means, coded	C an..3	O
		20 Cheque		
		31 Debit transfer		
		42 Payment to bank account		
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
	4435	Payment channel, coded	C an..3	N

**Group:** **ALC** Segment Group 15: Allowance or Charge  
**Position:** 0570  
**Group:**  
**Level:** 1  
**Usage:** Conditional (Optional)  
**Max Use:** 9999  
**Purpose:**

A group of segments specifying allowances and charges for the whole invoice. The allowance or charge specified within this Segment group may either relate to the total invoice in which case it cannot be overridden at detail level, or it can relate to the line items as a default allowance/charge and can be overridden by the ALC Segment group within the detail section. Where relevant, additional information, tax and alternate currency details are to be indicated in the TAX and MOA segments. The basis for the calculation of the allowance/charge may be a quantity, a percentage, an amount or a rate and one of the Segment group 15-19 should be used accordingly.

**Segment Summary**

	<b>Pos. No.</b>	<b>Seg. ID</b>	<b>Name</b>	<b>Req. Des.</b>	<b>Max. Use</b>	<b>Group: Repeat</b>
Must Use	0580	ALC	Allowance or Charge	M	1	
	0660		Segment Group 18: Percentage Details	C		1
	0750		Segment Group 21: Duty/Tax/Fee Details	C		5

**Segment:** **ALC** Allowance or Charge  
**Position:** 0580 (Trigger Segment)  
**Group:** SG15  
**Level:** 1  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment identifying the charge or allowance and, where necessary, its calculation sequence.

**Notes:** This segment group is used to indicate allowances or charges related to the whole invoice (e.g. transport costs, packaging ...).

The type of allowance/charge is either indicated in data element 5189 or 7161 (in coded form), or in data element 7160 (in free text).

The amounts are complementary with possible allowances or charges on detail level.

Only one allowance or charge can be indicated in each occurrence of the ALC group.

Per allowance/charge the following information is mandatory:

- the taxable amount (the amount on which the VAT rate is applicable): in MOA;
- the VAT rate applicable: in TAX;
- or: the reason for exemption: in TAX.

The amount of an allowance has to be divided proportionally over the different VAT percentages (if present).

The ALC group is also used to indicate the amounts of conditional allowances. The conditions (e.g. payment within 5 days) are given in the PAT group.

ALC+A++++QD'

#### Data Element Summary

Data Element	Component Element	Name	Base Attributes	User Attributes
5463		<b>ALLOWANCE OR CHARGE QUALIFIER</b>	M an..3	M
		A Allowance		
		C Charge		
C552		<b>ALLOWANCE/CHARGE INFORMATION</b>	C	D
	1230	<b>Allowance or charge number</b>	C an..35	N
	5189	<b>Charge/allowance description, coded</b>	C an..3	D
4471		<b>SETTLEMENT, CODED</b>	C an..3	N
1227		<b>CALCULATION SEQUENCE INDICATOR, CODED</b>	C an..3	N
C214		<b>SPECIAL SERVICES IDENTIFICATION</b>	C	D
		The discount or charge is either specified in coded form (de 7161) or in free text (de 7160). One of the two is mandatory.		
	7161	<b>Special services, coded</b>	C an..3	D
		ABL Packaging surcharge		
		AJ Adjustments		
		CAC Cash discount		
		COD Cash on delivery		
		DI Discount		
		EAB Early payment allowance		
		FC Freight charge		
		FI Finance charge		
		HD Handling		
		IN Insurance		
		PAD Promotional allowance		
		QD Quantity discount		
		SER Service charge		
		TD Trade discount		

	WHE	Wholesaling discount			
<b>1131</b>	<b>Code list qualifier</b>		<b>C</b>	<b>an..3</b>	<b>N</b>
<b>3055</b>	<b>Code list responsible agency, coded</b>		<b>C</b>	<b>an..3</b>	<b>D</b>
	129	BE, Belgian Ministry of Finance			
<b>7160</b>	<b>Special service</b>		<b>C</b>	<b>an..35</b>	<b>D</b>
<b>7160</b>	<b>Special service</b>		<b>C</b>	<b>an..35</b>	<b>O</b>

**Group:** **PCD** Segment Group 18: Percentage Details  
**Position:** 0660  
**Group:** Segment Group 15 (Allowance or Charge) Conditional (Optional)  
**Level:** 2  
**Usage:** Conditional (Optional)  
**Max Use:** 1  
**Purpose:** A group of segments specifying the percentage for the allowance or charge, e.g. The allowance/charge amount is calculated as 5% of the goods value or a price reduction of 5% may be specified if the goods quantity ordered is within the range 5 tons to 10 tons.

**Segment Summary**

	<b>Pos. No.</b>	<b>Seg. ID</b>	<b>Name</b>	<b>Req. Des.</b>	<b>Max. Use</b>	<b>Group: Repeat</b>
Must Use	0670	PCD	Percentage Details	M	1	

**Segment:** **PCD** Percentage Details  
**Position:** 0670 (Trigger Segment)  
**Group:** SG15-SG18  
**Level:** 2  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment identifying the percentage and the percentage basis for the calculation of the allowance or charge.

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C501		PERCENTAGE DETAILS	M	M
	5245	Percentage qualifier 12 Discount	M an..3	M
	5482	Percentage	C n..10	O
	5249	Percentage basis, coded	C an..3	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N

**Group:** **TAX** Segment Group 21: Duty/Tax/Fee Details  
**Position:** 0750  
**Group:** Segment Group 15 (Allowance or Charge) Conditional (Optional)  
**Level:** 2  
**Usage:** Conditional (Required)  
**Max Use:** 5  
**Purpose:** A group of segments specifying tax related information for the allowance or charge and, when necessary.

**Segment Summary**

	<b>Pos. No.</b>	<b>Seg. ID</b>	<b>Name</b>	<b>Req. Des.</b>	<b>Max. Use</b>	<b>Group: Repeat</b>
Must Use	0760	TAX	Duty/Tax/Fee Details	M	1	
Must Use	0770	MOA	Monetary Amount	C	1	

**Segment:** **TAX** Duty/Tax/Fee Details  
**Position:** 0760 (Trigger Segment)  
**Group:** SG15-SG21  
**Level:** 2  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment specifying the tax type, category and rate, or exemption, related to the allowance or charge.  
**Notes:** TAX+7+VAT+++BF94::129'

Data Element Summary				
<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
5283		DUTY/TAX/FEE FUNCTION QUALIFIER	M an..3	M
		7 Tax		
C241		DUTY/TAX/FEE TYPE	C	R
	5153	Duty/tax/fee type, coded	C an..3	R
		VAT Value added tax		
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
	5152	Duty/tax/fee type	C an..35	N
C533		DUTY/TAX/FEE ACCOUNT DETAIL	C	N
	5289	Duty/tax/fee account identification	M an..6	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
5286		DUTY/TAX/FEE ASSESSMENT BASIS	C an..15	N
C243		DUTY/TAX/FEE DETAIL	C	R
	5279	Duty/tax/fee rate identification	C an..7	D
		Use "BF" codes.		
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	D
		129 BE, Belgian Ministry of Finance		
	5278	Duty/tax/fee rate	C an..17	D
		In case of exemption of VAT this DE cannot be used. The reason for exemption (= reference to the concerned section of the law) is indicated in DE 5279. In all other cases the VAT rate is Required and DE 5279/3055 cannot be used.		
	5273	Duty/tax/fee rate basis identification	C an..12	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
5305		DUTY/TAX/FEE CATEGORY, CODED	C an..3	N
3446		PARTY TAX IDENTIFICATION NUMBER	C an..20	N

**Segment:** **MOA** Monetary Amount  
**Position:** 0770  
**Group:** SG15-SG21  
**Level:** 3  
**Usage:** Conditional (Required)  
**Max Use:** 1  
**Purpose:** A segment specifying the amount for the allowance or charge.

**Notes:** Conditional, financial discounts (e.g. 2% discount if paid within 10 days): the amount is indicated in this segment (divided among the different VAT percentages), whereas the condition itself is indicated in the PAT group.

The conditional, financial discount has to be deducted before calculating the VAT (whether the condition is met or not). See example. In case of several conditional discounts, the most favourable for the customer is chosen.  
 MOA+204:50000'

#### Data Element Summary

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
<b>C516</b>		<b>MONETARY AMOUNT</b>	<b>M</b>	<b>M</b>
	<b>5025</b>	<b>Monetary amount type qualifier</b>	<b>M an..3</b>	<b>M</b>
		Qualifier "23" is used if "C" is used in data element 5463 in ALC. Qualifiers "109" and "204" are used if "A" is used in data element 5463 in ALC.		
		Qualifier "109, payment discount amount" is used in case of conditional, financial discounts.		
		23	Charge amount	
		109	Payment discount amount	
		204	Allowance amount	
	<b>5004</b>	<b>Monetary amount</b>	<b>C n..18</b>	<b>R</b>
	<b>6345</b>	<b>Currency, coded</b>	<b>C an..3</b>	<b>N</b>
	<b>6343</b>	<b>Currency qualifier</b>	<b>C an..3</b>	<b>N</b>
	<b>4405</b>	<b>Status, coded</b>	<b>C an..3</b>	<b>N</b>

**Group:** **LIN** Segment Group 25: Line Item  
**Position:** 0890  
**Group:**  
**Level:** 1  
**Usage:** Conditional (Dependent)  
**Max Use:** 9999999  
**Purpose:** A group of segments providing details of the individual invoiced items. There must be at least one occurrence of Segment group 22 within an invoice, but not necessarily in a credit note or a debit note. This Segment group may be repeated to give sub-line details.

**Segment Summary**

	<b>Pos. No.</b>	<b>Seg. ID</b>	<b>Name</b>	<b>Req. Des.</b>	<b>Max. Use</b>	<b>Group: Repeat</b>
Must Use	0900	LIN	Line Item	M	1	
O	0910	PIA	Additional Product Id	C	25	
Must Use	0920	IMD	Item Description	C	10	
O	0930	MEA	Measurements	C	5	
Must Use	0940	QTY	Quantity	C	5	
O	0970	DTM	Date/Time/Period	C	35	
	1030		Segment Group 26: Monetary Amount	C		5
	1110		Segment Group 28: Price Details	C		25
	1160		Segment Group 29: Reference	C		10
	1270		Segment Group 32: Place/Location Identification	C		9999
	1310		Segment Group 33: Duty/Tax/Fee Details	C		99
	1350		Segment Group 34: Name and Address	C		20
	1470		Segment Group 38: Allowance or Charge	C		15

**Segment:** **LIN** Line Item  
**Position:** 0900 (Trigger Segment)  
**Group:** SG25  
**Level:** 1  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment identifying the line item by the line number and configuration level, and additionally, identifying the product or service invoiced. Other product identification numbers, e.g. Buyer product number etc., can be specified within the following PIA segment.  
**Notes:** If de C829 Sub-line Information is used the Lin group is a sub line. A sub line cannot contain legally required information since these data will not be processed by the Ministry of Finance.  
 LIN+1'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
1082		LINE ITEM NUMBER	C n..6	R
		A technical sequential number generated by the application, starting from "1".		
1229		ACTION REQUEST/NOTIFICATION, CODED	C an..3	N
C212		ITEM NUMBER IDENTIFICATION	C	O
		C212: the information indicated in this DE is to be considered as "additional": the Ministry of Finance will take the information from IMD (DE 7008) as product identification.		
	7140	Item number	C an..35	O
	7143	Item number type, coded	C an..3	O
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	O
C829		SUB-LINE INFORMATION	C	O
	5495	Sub-line indicator, coded	C an..3	O
	1082	Line item number	C n..6	O
1222		CONFIGURATION LEVEL	C n..2	O
7083		CONFIGURATION, CODED	C an..3	O

**Segment:** **PIA** Additional Product Id  
**Position:** 0910  
**Group:** SG25  
**Level:** 2  
**Usage:** Conditional (Optional)  
**Max Use:** 25  
**Purpose:** A segment providing either additional identification to the product specified in the LIN segment (e.g. Harmonized System number), or provides any substitute product identification.  
**Notes:** PIA+1+5472585111158:EN'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
4347		<b>PRODUCT ID. FUNCTION QUALIFIER</b>	<b>M an..3</b>	<b>M</b>
		1 Additional identification		
C212		<b>ITEM NUMBER IDENTIFICATION</b>	<b>M</b>	<b>M</b>
	7140	<b>Item number</b>	<b>C an..35</b>	<b>O</b>
	7143	<b>Item number type, coded</b>	<b>C an..3</b>	<b>O</b>
		EN International Article Numbering Association (EAN)		
		GS General specification number		
		IN Buyer's item number		
		SA Supplier's article number		
	1131	<b>Code list qualifier</b>	<b>C an..3</b>	<b>N</b>
	3055	<b>Code list responsible agency, coded</b>	<b>C an..3</b>	<b>O</b>
		Refer to D.96A Data Element Dictionary for acceptable code values.		
C212		<b>ITEM NUMBER IDENTIFICATION</b>	<b>C</b>	<b>O</b>
	7140	<b>Item number</b>	<b>C an..35</b>	<b>O</b>
	7143	<b>Item number type, coded</b>	<b>C an..3</b>	<b>O</b>
	1131	<b>Code list qualifier</b>	<b>C an..3</b>	<b>N</b>
	3055	<b>Code list responsible agency, coded</b>	<b>C an..3</b>	<b>O</b>
		Refer to D.96A Data Element Dictionary for acceptable code values.		
C212		<b>ITEM NUMBER IDENTIFICATION</b>	<b>C</b>	<b>O</b>
	7140	<b>Item number</b>	<b>C an..35</b>	<b>O</b>
	7143	<b>Item number type, coded</b>	<b>C an..3</b>	<b>O</b>
	1131	<b>Code list qualifier</b>	<b>C an..3</b>	<b>N</b>
	3055	<b>Code list responsible agency, coded</b>	<b>C an..3</b>	<b>O</b>
		Refer to D.96A Data Element Dictionary for acceptable code values.		
C212		<b>ITEM NUMBER IDENTIFICATION</b>	<b>C</b>	<b>O</b>
	7140	<b>Item number</b>	<b>C an..35</b>	<b>O</b>
	7143	<b>Item number type, coded</b>	<b>C an..3</b>	<b>O</b>
	1131	<b>Code list qualifier</b>	<b>C an..3</b>	<b>N</b>
	3055	<b>Code list responsible agency, coded</b>	<b>C an..3</b>	<b>O</b>
		Refer to D.96A Data Element Dictionary for acceptable code values.		
C212		<b>ITEM NUMBER IDENTIFICATION</b>	<b>C</b>	<b>O</b>
	7140	<b>Item number</b>	<b>C an..35</b>	<b>O</b>
	7143	<b>Item number type, coded</b>	<b>C an..3</b>	<b>O</b>
	1131	<b>Code list qualifier</b>	<b>C an..3</b>	<b>N</b>
	3055	<b>Code list responsible agency, coded</b>	<b>C an..3</b>	<b>O</b>
		Refer to D.96A Data Element Dictionary for acceptable code values.		

**Segment:** **IMD** Item Description  
**Position:** 0920  
**Group:** SG25  
**Level:** 2  
**Usage:** Conditional (Required)  
**Max Use:** 10  
**Purpose:** A segment for describing the product or service being invoiced as well as product characteristic. This segment should be used for products or services that cannot be fully identified by a product code or article number.  
**Notes:** Usage of IMD is Required. The information mentioned here is used to determine the rate of the due taxes - DE 7008 contains the normal name of the delivered goods/service.  
 Product identification numbers/codes can be communicated in LIN or PIA.  
 IMD+F++IN::129:SMART CARD LEZER::NL'

Data Element Summary				
<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
7077		ITEM DESCRIPTION TYPE, CODED	C an..3	R
		E Free-form short description		
		F Free-form		
		Required		
7081		ITEM CHARACTERISTIC, CODED	C an..3	N
C273		ITEM DESCRIPTION	C	R
	7009	Item description identification	C an..17	R
		IN Invoicing unit (BMF code)		
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	R
		129 BE, Belgian Ministry of Finance		
	7008	Item description	C an..35	R
	7008	Item description	C an..35	O
	3453	Language, coded	C an..3	R
		Use ISO 639-1988:		
		Dutch: "nl"		
		French: "fr"		
		English: "en"		
		German: "de"		
7383		SURFACE/LAYER INDICATOR, CODED	C an..3	N

**Segment:** **MEA** Measurements

**Position:** 0930

**Group:** SG25

**Level:** 2

**Usage:** Conditional (Optional)

**Max Use:** 5

**Purpose:** A segment enabling the physical measurements of the invoiced item to be specified where this is required for full identification of the product. Any measurements must refer to the product in its unpacked form e.g. Thickness of plastic film, length, weight, etc.

**Notes:** This segment is used if the unit of measure for invoicing differs from the unit of measure for delivery (e.g. coffee delivered in packages but invoiced per KGM).  
MEA+ABW++KGM:5'

#### Data Element Summary

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
6311		MEASUREMENT APPLICATION QUALIFIER	M an..3	M
		The qualifier "ABW" is a D99B qualifier.		
		ABW	Unit of measure used for invoiced quantities	
C502		MEASUREMENT DETAILS	C	N
	6313	Measurement dimension, coded	C an..3	N
	6321	Measurement significance, coded	C an..3	N
	6155	Measurement attribute, coded	C an..3	N
	6154	Measurement attribute	C an..70	N
C174		VALUE/RANGE	C	O
	6411	Measure unit qualifier	M an..3	M
	6314	Measurement value	C n..18	R
	6162	Range minimum	C n..18	N
	6152	Range maximum	C n..18	N
	6432	Significant digits	C n..2	N
7383		SURFACE/LAYER INDICATOR, CODED	C an..3	N

**Segment:** **QTY** Quantity  
**Position:** 0940  
**Group:** SG25  
**Level:** 2  
**Usage:** Conditional (Required)  
**Max Use:** 5  
**Purpose:** A segment identifying the product quantities e.g. invoiced quantity.  
**Notes:** QTY+47:1000'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>	
C186	6063	<b>QUANTITY DETAILS</b>	<b>M</b>	<b>M</b>	
		<b>Quantity qualifier</b>	<b>M an..3</b>	<b>M</b>	
		1. The Invoiced quantity and the Delivered quantity are always Required. 2. The Invoiced quantity can only equal 0 if the Free goods quantity is not 0. Subgroup 28 (PRI) and Subgroup 33 (TAX & MOA) cannot be used if the Invoiced quantity is 0.			
		Deposit money (for returnable goods - "statiegeld"): qualifier "2" is used when no disposable packaging is delivered, qualifier "130" when it is taken back. The amount is mentioned in MOA with qualifier "B02, Returnable item deposit amount".			
		2	Charge		
		46	Pieces delivered		
			Required		
		47	Invoiced quantity		
			Required		
		130	Allowance		
		192	Free goods quantity		
			Dependant.		
6060	<b>Quantity</b>		<b>M n..15</b>	<b>M</b>	
6411	<b>Measure unit qualifier</b>		<b>C an..3</b>	<b>D</b>	
If used Free goods quantity and Delivered quantity have to be expressed in the same Measure unit qualifier as the Invoiced quantity. The same Measure unit qualifier has to be used when indicating the gross price in the PRI segment.					

**Segment:** **DTM** Date/Time/Period  
**Position:** 0970  
**Group:** SG25  
**Level:** 2  
**Usage:** Conditional (Optional)  
**Max Use:** 35  
**Purpose:** A segment specifying date/time/period details relating to the line item only.  
**Notes:** DTM+35:19991214:102'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C507		DATE/TIME/PERIOD	M	M
	2005	Date/time/period qualifier	M an..3	M
		The delivery date/time (code 35) and the service completed date/time (code 95E) can be specified on header level or on detail level (in the LIN group). One of the two is Required.		
		35	Delivery date/time, actual	
		95E	Service completed date/time, actual (BMF code)	
	2380	Date/time/period	C an..35	R
	2379	Date/time/period format qualifier	C an..3	R
		102	CCYYMMDD	
		718	CCYYMMDD-CCYYMMDD	

**Group:** **MOA** Segment Group 26: Monetary Amount  
**Position:** 1030  
**Group:** Segment Group 25 (Line Item) Conditional (Dependent)  
**Level:** 2  
**Usage:** Conditional (Optional)  
**Max Use:** 5  
**Purpose:** A group of segments specifying any monetary amounts relating to the products and when necessary a currency.

**Segment Summary**

	<b>Pos.</b>	<b>Seg.</b>		<b>Req.</b>	<b>Max.</b>	<b>Group:</b>
	<b><u>No.</u></b>	<b><u>ID</u></b>	<b><u>Name</u></b>	<b><u>Des.</u></b>	<b><u>Use</u></b>	<b><u>Repeat</u></b>
Must Use	1040	MOA	Monetary Amount	M	1	

**Segment:** **MOA** Monetary Amount  
**Position:** 1040 (Trigger Segment)  
**Group:** SG25-SG26  
**Level:** 2  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment specifying any monetary amounts relating to the product, e.g. item amount, insurance value, customs value.  
**Notes:** This segment is used in case of Deposit money on returnable goods ("statiegeld").

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C516		MONETARY AMOUNT	M	M
	5025	Monetary amount type qualifier	M an..3	M
		B02 Returnable item deposit amount		
	5004	Monetary amount	C n..18	R
	6345	Currency, coded	C an..3	N
	6343	Currency qualifier	C an..3	N
	4405	Status, coded	C an..3	N

**Group:** **PRI** Segment Group 28: Price Details  
**Position:** 1110  
**Group:** Segment Group 25 (Line Item) Conditional (Dependent)  
**Level:** 2  
**Usage:** Conditional (Dependent)  
**Max Use:** 25  
**Purpose:** A group of segments identifying the relevant pricing information for the goods or services invoiced.

**Segment Summary**

	<b>Pos.</b>	<b>Seg.</b>		<b>Req.</b>	<b>Max.</b>	<b>Group:</b>
	<b>No.</b>	<b>ID</b>	<b>Name</b>	<b>Des.</b>	<b>Use</b>	<b>Repeat</b>
Must Use	1120	PRI	Price Details	M	1	

**Segment:** **PRI Price Details**  
**Position:** 1120 (Trigger Segment)  
**Group:** SG25-SG28  
**Level:** 2  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment to specify the price type and amount. The price used in the calculation of the line amount will be identified as 'Price'. Indication of "net price" or "gross price" can be given in 5387 "Price type qualifier".  
**Notes:** This segment cannot be used if the Invoiced quantity (indicated in QTY) equals 0.  
 PRI+AAB:2500'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C509		<b>PRICE INFORMATION</b>	<b>C</b>	<b>R</b>
	5125	<b>Price qualifier</b> AAB	<b>M an..3</b>	<b>M</b>
		Calculation gross		
		The indicated price is the gross price exclusive of all discounts & charges.		
	5118	<b>Price</b>	<b>C n..15</b>	<b>R</b>
	5375	<b>Price type, coded</b>	<b>C an..3</b>	<b>N</b>
	5387	<b>Price type qualifier</b>	<b>C an..3</b>	<b>N</b>
	5284	<b>Unit price basis</b>	<b>C n..9</b>	<b>D</b>
		Data elements 5284 and 6411 will be used when a product has a variable price per quantity (e.g. price per 200 kilogram) or when a the unit of measure for ordering, delivery and invoicing are different (e.g. sugar is delivered in standard packaging but invoiced per kilogram or ton).		
	6411	<b>Measure unit qualifier</b>	<b>C an..3</b>	<b>D</b>
	Has to be the same measure unit qualifier as used in QTY.			
5213		<b>SUB-LINE PRICE CHANGE, CODED</b>	<b>C an..3</b>	<b>N</b>

**Group:** **RFF** Segment Group 29: Reference  
**Position:** 1160  
**Group:** Segment Group 25 (Line Item) Conditional (Dependent)  
**Level:** 2  
**Usage:** Conditional (Optional)  
**Max Use:** 10  
**Purpose:** A group giving references and where necessary, their dates, relating to the line item.

**Segment Summary**

	<b>Pos.</b>	<b>Seg.</b>		<b>Req.</b>	<b>Max.</b>	<b>Group:</b>
	<b><u>No.</u></b>	<b><u>ID</u></b>	<b><u>Name</u></b>	<b><u>Des.</u></b>	<b><u>Use</u></b>	<b><u>Repeat</u></b>
Must Use	1170	RFF	Reference	M	1	
O	1180	DTM	Date/Time/Period	C	5	

**Segment:** **RFF** Reference  
**Position:** 1170 (Trigger Segment)  
**Group:** SG25-SG29  
**Level:** 2  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment identifying the reference by its number and where appropriate a line number within a document.  
**Notes:** RFF+DQ:REFDOC99/LVH001'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C506		REFERENCE	M	M
	1153	Reference qualifier	M an..3	M
		CT Contract number		
		DQ Delivery note number		
		ON Order number (purchase)		
	1154	Reference number	C an..35	R
	1156	Line number	C an..6	N
	4000	Reference version number	C an..35	N

**Segment:** **DTM** Date/Time/Period  
**Position:** 1180  
**Group:** SG25-SG29  
**Level:** 3  
**Usage:** Conditional (Optional)  
**Max Use:** 5  
**Purpose:** A segment specifying the date/time related to the reference.

**Notes:** DTM+171:991223:102'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C507		DATE/TIME/PERIOD	M	M
	2005	Date/time/period qualifier	M an..3	M
		171 Reference date/time		
	2380	Date/time/period	C an..35	R
	2379	Date/time/period format qualifier	C an..3	R
		102 CCYYMMDD		

**Group:** **LOC** Segment Group 32: Place/Location Identification  
**Position:** 1270  
**Group:** Segment Group 25 (Line Item) Conditional (Dependent)  
**Level:** 2  
**Usage:** Conditional (Dependent)  
**Max Use:** 9999  
**Purpose:** A group of segments specifying destination and quantity details for consignments involving multi-destination deliveries for a specified line item.

**Segment Summary**

	<b>Pos. No.</b>	<b>Seg. ID</b>	<b>Name</b>	<b>Req. Des.</b>	<b>Max. Use</b>	<b>Group: Repeat</b>
Must Use	1280	LOC	Place/Location Identification	M	1	
Must Use	1290	QTY	Quantity	C	100	
Must Use	1300	DTM	Date/Time/Period	C	5	

**Segment:** **LOC** Place/Location Identification  
**Position:** 1280 (Trigger Segment)  
**Group:** SG25-SG32  
**Level:** 2  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment indicating the location to which part of the consignment has been delivered.

**Notes:** This segment is the trigger of the segment group. The actual place of delivery (the delivery address) is indicated in NAD (Subgroup 34).  
 LOC+7'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
3227		PLACE/LOCATION QUALIFIER	M an..3	M
		7 Place of delivery		
C517		LOCATION IDENTIFICATION	C	N
	3225	Place/location identification	C an..25	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
	3224	Place/location	C an..70	N
C519		RELATED LOCATION ONE IDENTIFICATION	C	N
	3223	Related place/location one identification	C an..25	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
	3222	Related place/location one	C an..70	N
C553		RELATED LOCATION TWO IDENTIFICATION	C	N
	3233	Related place/location two identification	C an..25	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
	3232	Related place/location two	C an..70	N
5479		RELATION, CODED	C an..3	N

**Segment:** **QTY** Quantity  
**Position:** 1290  
**Group:** SG25-SG32  
**Level:** 3  
**Usage:** Conditional (Required)  
**Max Use:** 100  
**Purpose:** A segment specifying the quantity delivered to the identified location.  
**Notes:** This segment is used to specify delivered quantities per location. The sum of all the QTY segments in this subgroup has to equal the QTY segment under LIN.  
 QTY+46:500'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C186		QUANTITY DETAILS	M	M
	6063	Quantity qualifier	M an..3	M
		46 Pieces delivered		
		Required		
		47 Invoiced quantity		
		Required		
		192 Free goods quantity		
		Dependant		
	6060	Quantity	M n..15	M
	6411	Measure unit qualifier	C an..3	D
	Only to be used if the product is of variable quantity. The same measure unit qualifier has to be used as in QTY.			

**Segment:** **DTM** Date/Time/Period  
**Position:** 1300  
**Group:** SG25-SG32  
**Level:** 3  
**Usage:** Conditional (Required)  
**Max Use:** 5  
**Purpose:** A segment specifying the dates and/or times that the delivery has been made.

**Notes:** This segment is used to indicate the delivery date per location. The date indicated here overrules the date indicated in the header level DTM or the DTM under LIN.  
 DTM+35:19991219:102'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C507		DATE/TIME/PERIOD	M	M
	2005	Date/time/period qualifier	M an..3	M
		35 Delivery date/time, actual		
	2380	Date/time/period	C an..35	R
	2379	Date/time/period format qualifier	C an..3	R
		102 CCYYMMDD		

**Group:** **TAX** Segment Group 33: Duty/Tax/Fee Details  
**Position:** 1310  
**Group:** Segment Group 25 (Line Item) Conditional (Dependent)  
**Level:** 2  
**Usage:** Conditional (Dependent)  
**Max Use:** 99  
**Purpose:** A group of segments specifying tax related information for the line item, and when necessary, the location(s) to which that tax information relates.

**Segment Summary**

	<b>Pos.</b>	<b>Seg.</b>		<b>Req.</b>	<b>Max.</b>	<b>Group:</b>
	<b><u>No.</u></b>	<b><u>ID</u></b>	<b><u>Name</u></b>	<b><u>Des.</u></b>	<b><u>Use</u></b>	<b><u>Repeat</u></b>
Must Use	1320	TAX	Duty/Tax/Fee Details	M	1	
Dep	1330	MOA	Monetary Amount	C	1	

**Segment:** **TAX** Duty/Tax/Fee Details  
**Position:** 1320 (Trigger Segment)  
**Group:** SG25-SG33  
**Level:** 2  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment specifying a tax type, category and rate, or exemption, relating to the line item.  
**Notes:** This segment cannot be used if the Invoiced quantity equals 0.  
 TAX+7+VAT+++:::21'

#### Data Element Summary

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
5283		DUTY/TAX/FEE FUNCTION QUALIFIER	M an..3	M
		7 Tax		
C241		DUTY/TAX/FEE TYPE	C	R
	5153	Duty/tax/fee type, coded	C an..3	R
		VAT Value added tax		
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
	5152	Duty/tax/fee type	C an..35	N
C533		DUTY/TAX/FEE ACCOUNT DETAIL	C	N
	5289	Duty/tax/fee account identification	M an..6	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
5286		DUTY/TAX/FEE ASSESSMENT BASIS	C an..15	N
C243		DUTY/TAX/FEE DETAIL	C	R
In case of exemption of VAT data element 5278 cannot be used. The reason of exemption - the reference to the concerned article of law - has to be indicated in data element 5279 (and data element 3055). In all other cases the VAT rate has to be indicated in data element 5278 and data elements 5279 and 3055 may not be used.				
	5279	Duty/tax/fee rate identification	C an..7	D
Codes to be used: See BMF code list.				
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	D
		129 BE, Belgian Ministry of Finance		
	5278	Duty/tax/fee rate	C an..17	D
	5273	Duty/tax/fee rate basis identification	C an..12	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
5305		DUTY/TAX/FEE CATEGORY, CODED	C an..3	N
3446		PARTY TAX IDENTIFICATION NUMBER	C an..20	N

**Segment:** **MOA** Monetary Amount  
**Position:** 1330  
**Group:** SG25-SG33  
**Level:** 3  
**Usage:** Conditional (Dependent)  
**Max Use:** 1  
**Purpose:** A segment specifying the amount for the identified tax/fee.  
**Notes:** This segment cannot be used if the Invoiced quantity equals 0.  
 MOA+B01:2500000'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C516		MONETARY AMOUNT	M	M
	5025	Monetary amount type qualifier	M an..3	M
		B01 Gross line item amount - excl. allowances and charges		
	5004	Monetary amount	C n..18	R
		Taxable amount = QTY multiplied by PRI.		
		QTY = invoiced quantity (qualifier 47 in data element 6063)		
		PRI = the price exclusive of all discounts & charges (qualifier AAB in data element 5125)		
	6345	Currency, coded	C an..3	N
	6343	Currency qualifier	C an..3	N
	4405	Status, coded	C an..3	N

**Group:** **NAD** Segment Group 34: Name and Address  
**Position:** 1350  
**Group:** Segment Group 25 (Line Item) Conditional (Dependent)  
**Level:** 2  
**Usage:** Conditional (Dependent)  
**Max Use:** 20  
**Purpose:** A group of segments identifying the parties with associated information, relevant to the line item only.

**Segment Summary**

	<b>Pos. No.</b>	<b>Seg. ID</b>	<b>Name</b>	<b>Req. Des.</b>	<b>Max. Use</b>	<b>Group: Repeat</b>
Must Use	1360	NAD	Name and Address	M	1	

**Segment:** **NAD** Name and Address  
**Position:** 1360 (Trigger Segment)  
**Group:** SG25-SG34  
**Level:** 2  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment identifying names and addresses of the parties, in coded or clear form, and their functions relevant to the line item.  
It is recommended that where possible only the coded form of the party ID should be specified e.g. The Buyer and Seller are known to each other, thus only the coded ID is required, but the Consignee or Delivery address may vary and would have to be clearly specified, preferably in structured format.  
**Notes:** This segment is used to indicate the delivery address which is only applicable to this line item. This NAD overrules the NAD on header level.  
NAD+DP+++ELEKTRO SHOP+NIEUWSTRAAT 70+BRUSSEL++1000'

#### Data Element Summary

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
3035		PARTY QUALIFIER	M an..3	M
		DP Delivery party		
C082		PARTY IDENTIFICATION DETAILS	C	N
	3039	Party id. identification	M an..35	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
C058		NAME AND ADDRESS	C	N
	3124	Name and address line	M an..35	N
	3124	Name and address line	C an..35	N
	3124	Name and address line	C an..35	N
	3124	Name and address line	C an..35	N
	3124	Name and address line	C an..35	N
C080		PARTY NAME	C	R
	3036	Party name	M an..35	M
	3036	Party name	C an..35	O
	3036	Party name	C an..35	O
	3036	Party name	C an..35	O
	3036	Party name	C an..35	O
	3045	Party name format, coded	C an..3	N
C059		STREET	C	R
	3042	Street and number/p.o. box	M an..35	M
	3042	Street and number/p.o. box	C an..35	O
	3042	Street and number/p.o. box	C an..35	O
	3042	Street and number/p.o. box	C an..35	O
3164		CITY NAME	C an..35	R
3229		COUNTRY SUB-ENTITY IDENTIFICATION	C an..9	O
3251		POSTCODE IDENTIFICATION	C an..9	R
3207		COUNTRY, CODED	C an..3	D

ISO 3611 two alpha code.  
Mandatory to be used if not "BE" (Belgium).

**Group:** **ALC** Segment Group 38: Allowance or Charge  
**Position:** 1470  
**Group:** Segment Group 25 (Line Item) Conditional (Dependent)  
**Level:** 2  
**Usage:** Conditional (Dependent)  
**Max Use:** 15  
**Purpose:** A group of segments specifying allowances and charges for the line item where this is different to or not specified within the heading section.  
**Notes:** Only one allowance or charge may be indicated per occurrence of subgroup 38.

The following information has to be indicated per allowance or charge:  
 - the amount of the allowance/charge, VAT excl. (MOA de 5004)  
 - the VAT rate: applicable (TAX de 5278)  
 - or the article of law as reason for exemption (TAX de 5279).

**Segment Summary**

	<b>Pos. No.</b>	<b>Seg. ID</b>	<b>Name</b>	<b>Req. Des.</b>	<b>Max. Use</b>	<b>Group: Repeat</b>
Must Use	1480	ALC	Allowance or Charge	M	1	
	1630		Segment Group 43: Duty/Tax/Fee Details	C		5

**Segment:** **ALC** Allowance or Charge  
**Position:** 1480 (Trigger Segment)  
**Group:** SG25-SG38  
**Level:** 2  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment identifying the charge or allowance and, where necessary its calculation sequence.  
**Notes:** Per allowance/charge the following information is mandatory:  
 - the taxable amount (the amount on which the VAT rate is applicable): in MOA;  
 - the VAT rate applicable: in TAX;  
 - or: the reason for exemption: in TAX.  
 ALC+C++++HD'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
5463		ALLOWANCE OR CHARGE QUALIFIER	M an..3	M
		A Allowance		
		C Charge		
C552		ALLOWANCE/CHARGE INFORMATION	C	D
	1230	Allowance or charge number	C an..35	N
	5189	Charge/allowance description, coded	C an..3	D
4471		SETTLEMENT, CODED	C an..3	N
1227		CALCULATION SEQUENCE INDICATOR, CODED	C an..3	N
C214		SPECIAL SERVICES IDENTIFICATION	C	D
		The discount or charge is either specified in coded form (de 7161) or in free text (de 7160). One of the two is mandatory.		
	7161	Special services, coded	C an..3	D
		ABL Packaging surcharge		
		AJ Adjustments		
		CAC Cash discount		
		COD Cash on delivery		
		DI Discount		
		EAB Early payment allowance		
		FC Freight charge		
		FI Finance charge		
		HD Handling		
		IN Insurance		
		PAD Promotional allowance		
		QD Quantity discount		
		SER Service charge		
		TD Trade discount		
		WHE Wholesaling discount		
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	D
		Refer to D.96A Data Element Dictionary for acceptable code values.		
	7160	Special service	C an..35	D
	7160	Special service	C an..35	O

**Group:** **TAX** Segment Group 43: Duty/Tax/Fee Details  
**Position:** 1630  
**Group:** Segment Group 38 (Allowance or Charge) Conditional (Dependent)  
**Level:** 3  
**Usage:** Conditional (Required)  
**Max Use:** 5  
**Purpose:** A group of segments specifying tax related information for the allowance or charge and, when necessary.

**Segment Summary**

	<b>Pos. No.</b>	<b>Seg. ID</b>	<b>Name</b>	<b>Req. Des.</b>	<b>Max. Use</b>	<b>Group: Repeat</b>
Must Use	1640	TAX	Duty/Tax/Fee Details	M	1	
Must Use	1650	MOA	Monetary Amount	C	1	

**Segment:** **TAX** Duty/Tax/Fee Details  
**Position:** 1640 (Trigger Segment)  
**Group:** SG25-SG38-SG43  
**Level:** 3  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment specifying the tax type, category, and rate, or exemption, related to the allowance or charge.  
**Notes:** TAX+7+VAT+++:::6'

Data Element Summary				
<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
5283		DUTY/TAX/FEE FUNCTION QUALIFIER	M an..3	M
		7 Tax		
C241		DUTY/TAX/FEE TYPE	C	R
	5153	Duty/tax/fee type, coded	C an..3	R
		EXC Excise duty		
		VAT Value added tax		
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
	5152	Duty/tax/fee type	C an..35	N
C533		DUTY/TAX/FEE ACCOUNT DETAIL	C	N
	5289	Duty/tax/fee account identification	M an..6	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
5286		DUTY/TAX/FEE ASSESSMENT BASIS	C an..15	N
C243		DUTY/TAX/FEE DETAIL	C	R
In case of exemption of VAT data element 5278 cannot be used. The reason of exemption - the reference to the concerned article of law - has to be indicated in data element 5279 (and data element 3055). In all other cases the VAT rate has to be indicated in data element 5278 and data elements 5279 and 3055 may not be used.				
	5279	Duty/tax/fee rate identification	C an..7	D
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	D
		129 BE, Belgian Ministry of Finance		
	5278	Duty/tax/fee rate	C an..17	D
	5273	Duty/tax/fee rate basis identification	C an..12	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
5305		DUTY/TAX/FEE CATEGORY, CODED	C an..3	N
3446		PARTY TAX IDENTIFICATION NUMBER	C an..20	N

**Segment:** **MOA** Monetary Amount  
**Position:** 1650  
**Group:** SG25-SG38-SG43  
**Level:** 4  
**Usage:** Conditional (Required)  
**Max Use:** 1  
**Purpose:** A segment specifying the amount for the allowance or charge.

**Notes:** MOA+23:7500'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C516		MONETARY AMOUNT	M	M
	5025	Monetary amount type qualifier	M an..3	M
		Qualifier "23" is used if "C" is used in data element 5463 in ALC. Qualifier "204" is used if "A" is used in data element 5463 in ALC.		
		Qualifier "35E" indicates the total amount of deposit money. The qualifier used in data element 5463 in ALC, "C" or "A", indicates whether it is a delivery or a take back of returnable packaging.		
		23	Charge amount	
		204	Allowance amount	
		35E	Total returnable items deposit amount	
	5004	Monetary amount	C n..18	R
	6345	Currency, coded	C an..3	N
	6343	Currency qualifier	C an..3	N
	4405	Status, coded	C an..3	N

**Segment:** **UNS** Section Control  
**Position:** 1790  
**Group:**  
**Level:** 0  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A service segment placed at the start of the summary section to avoid segment collision.  
**Notes:** UNS+S'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
0081		SECTION IDENTIFIER	M a1	M
		S		
				Detail/summary section separation

**Segment:** **CNT** Control Total  
**Position:** 1800  
**Group:**  
**Level:** 1  
**Usage:** Conditional (Required)  
**Max Use:** 10  
**Purpose:** A segment by which control totals may be provided by the sender for checking by the receiver.

**Notes:** CNT+2:1'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C270		CONTROL	M	M
	6069	Control qualifier	M an..3	M
		2 Number of line items in message		
	6066	Control value	M n..18	M
	6411	Measure unit qualifier	C an..3	N

**Group:** **MOA** Segment Group 48: Monetary Amount  
**Position:** 1810  
**Group:**  
**Level:** 1  
**Usage:** Mandatory  
**Max Use:** 100  
**Purpose:** A group of segments giving total amounts for the whole invoice and - if relevant - detailing amounts pre-paid with relevant references and dates-

**Segment Summary**

	<b>Pos. No.</b>	<b>Seg. ID</b>	<b>Name</b>	<b>Req. Des.</b>	<b>Max. Use</b>	<b>Group: Repeat</b>
Must Use	1820	MOA	Monetary Amount	M	1	
	1830		Segment Group 49: Reference	C		1

**Segment:** **MOA** Monetary Amount  
**Position:** 1820 (Trigger Segment)  
**Group:** SG48  
**Level:** 1  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment giving the total amounts for the whole invoice message such as message monetary amount, message line item total amount, amount subject to payment discount, amount subject to tax, alternative currency total amount, total additional amount, sub-total amounts prepaid, total amount prepaid.

**Notes:** MOA+150:4500:EUR:4'

#### Data Element Summary

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C516		MONETARY AMOUNT	M	M
	5025	Monetary amount type qualifier	M an..3	M
		9 Amount due/amount payable		
		77 Invoice amount		
		Required		
		113 Prepaid amount		
		150 Value added tax		
		Required		
	B03	Total taxable amount - excl. payment discount		
		Required		
	B04	Invoice amount - excl. VAT, credit and debit note amounts		
		Required		
	B05	Credit note amount - excl. VAT		
	B06	Debit note amount - excl. VAT		
	B07	Credit note VAT amount		
		If "B05" is used, "B07" also has to be used (even if the VAT amount equals zero).		
		Subgroup 49, RFF/DTM is then Required.		
	B08	Debit note VAT amount		
		If "B06" is used, "B08" also has to be used (even if the VAT amount equals zero).		
		Subgroup 49, RFF/DTM is then Required.		
	B11	Total advances		
		= the total of amounts paid by the supplier for his customer.		
	5004	Monetary amount	C n..18	R
	6345	Currency, coded	C an..3	R
		The Invoicing currency has to be Euro ("EUR").		
		The Required amounts have to be mentioned in each Payment currency (mentioned in CUX on header level).		
	6343	Currency qualifier	C an..3	R
		4 Invoicing currency		
		Required		
		11 Payment currency		
		Dependant		
	4405	Status, coded	C an..3	N

**Group:** **RFF** Segment Group 49: Reference  
**Position:** 1830  
**Group:** Segment Group 48 (Monetary Amount) Mandatory  
**Level:** 2  
**Usage:** Conditional (Dependent)  
**Max Use:** 1  
**Purpose:** A group of segments for giving references and where necessary, their dates, relating e.g. amounts prepaid number.

**Segment Summary**

	<b>Pos. No.</b>	<b>Seg. ID</b>	<b>Name</b>	<b>Req. Des.</b>	<b>Max. Use</b>	<b>Group: Repeat</b>
Must Use	1840	RFF	Reference	M	1	
Must Use	1850	DTM	Date/Time/Period	C	5	

**Segment:** **RFF** Reference  
**Position:** 1840 (Trigger Segment)  
**Group:** SG48-SG49  
**Level:** 2  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment identifying the reference by its number and where appropriate a line number within a document.  
**Notes:** This segment is Required if the preceding MOA segment contains qualifiers B05, B06, B07 and B08.

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
<b>C506</b>		<b>REFERENCE</b>	<b>M</b>	<b>M</b>
	<b>1153</b>	<b>Reference qualifier</b>	<b>M an..3</b>	<b>M</b>
		Qualifier "CD" is used in combination with "B05" in data element 5025 in MOA. Qualifier "DL" is used in combination with "B06" in data element 5025 in MOA.		
		CD	Credit note number	
		DL	Debit note number	
	<b>1154</b>	<b>Reference number</b>	<b>C an..35</b>	<b>R</b>
	<b>1156</b>	<b>Line number</b>	<b>C an..6</b>	<b>N</b>
	<b>4000</b>	<b>Reference version number</b>	<b>C an..35</b>	<b>N</b>

**Segment:** **DTM** Date/Time/Period  
**Position:** 1850  
**Group:** SG48-SG49  
**Level:** 3  
**Usage:** Conditional (Required)  
**Max Use:** 5  
**Purpose:** A segment specifying the date/time related to the reference.

**Notes:** This segment is Required if the preceding MOA segment contains qualifiers B05, B06, B07 and B08.

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C507		DATE/TIME/PERIOD	M	M
	2005	Date/time/period qualifier	M an..3	M
		171 Reference date/time		
	2380	Date/time/period	C an..35	R
	2379	Date/time/period format qualifier	C an..3	R
		102 CCYYMMDD		

**Group:** **TAX** Segment Group 50: Duty/Tax/Fee Details  
**Position:** 1860  
**Group:**  
**Level:** 1  
**Usage:** Conditional (Required)  
**Max Use:** 10  
**Purpose:** A group of segments specifying taxes totals for the invoice.

**Segment Summary**

	<b>Pos.</b>	<b>Seg.</b>		<b>Req.</b>	<b>Max.</b>	<b>Group:</b>
	<b><u>No.</u></b>	<b><u>ID</u></b>	<b><u>Name</u></b>	<b><u>Des.</u></b>	<b><u>Use</u></b>	<b><u>Repeat</u></b>
Must Use	1870	TAX	Duty/Tax/Fee Details	M	1	
Must Use	1880	MOA	Monetary Amount	C	2	

**Segment:** **TAX** Duty/Tax/Fee Details  
**Position:** 1870 (Trigger Segment)  
**Group:** SG50  
**Level:** 1  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A segment specifying the tax type to be summarized.  
**Notes:** All amounts that are exempt from charge will be communicated in one occurrence of subgroup 50, since the repeats are limited to 10 only. In that case DE 5305 becomes required and DE 5278 becomes Not used.  
 TAX+7+VAT+++:::21'

Data Element Summary				
<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
5283		DUTY/TAX/FEE FUNCTION QUALIFIER	M an..3	M
		7 Tax		
C241		DUTY/TAX/FEE TYPE	C	R
	5153	Duty/tax/fee type, coded	C an..3	R
		VAT Value added tax		
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
	5152	Duty/tax/fee type	C an..35	N
C533		DUTY/TAX/FEE ACCOUNT DETAIL	C	N
	5289	Duty/tax/fee account identification	M an..6	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
5286		DUTY/TAX/FEE ASSESSMENT BASIS	C an..15	N
C243		DUTY/TAX/FEE DETAIL	C	D
	5279	Duty/tax/fee rate identification	C an..7	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
	5278	Duty/tax/fee rate	C an..17	D
		In case of exemption this data element cannot be used. In all other cases the VAT rate has to be indicated.		
	5273	Duty/tax/fee rate basis identification	C an..12	N
	1131	Code list qualifier	C an..3	N
	3055	Code list responsible agency, coded	C an..3	N
5305		DUTY/TAX/FEE CATEGORY, CODED	C an..3	D
		E Exempt from tax		
3446		PARTY TAX IDENTIFICATION NUMBER	C an..20	N

**Segment:** **MOA** Monetary Amount  
**Position:** 1880  
**Group:** SG50  
**Level:** 2  
**Usage:** Conditional (Required)  
**Max Use:** 2  
**Purpose:** A segment specifying the summary amount for the tax specified.

**Notes:** MOA+150:240'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
C516		MONETARY AMOUNT	M	M
	5025	Monetary amount type qualifier	M an..3	M
Qualifier "B10, Taxable amount - incl. payment discount" is only used in case of a conditional, financial discount.				
Qualifier "150, Value added tax amount" is not used in case of exemption (TAX contains "E" in data element 5305, and C243, data element 5278 is not used). In all other cases it is Required.				
		79	Total line items amount	
Required				
		150	Value added tax	
Dependant				
		B09	Taxable amount - excl. payment discount	
Required				
		B10	Taxable amount - incl. payment discount	
5004		Monetary amount	C n..18	R
6345		Currency, coded	C an..3	N
6343		Currency qualifier	C an..3	N
4405		Status, coded	C an..3	N

**Segment:** **UNT** Message Trailer  
**Position:** 1930  
**Group:**  
**Level:** 0  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** A service segment ending a message, giving the total number of segments in the message and the control reference number of the message.  
**Notes:** UNT+62+INVOIC2'

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
0074		NUMBER OF SEGMENTS IN A MESSAGE	M n..6	M
0062		MESSAGE REFERENCE NUMBER	M an..14	M

**Segment:** **UNZ** Interchange Trailer  
**Position:** 1940  
**Group:**  
**Level:** 0  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** To end and check the completeness of an interchange.  
**Notes:** UNZ+1+2'

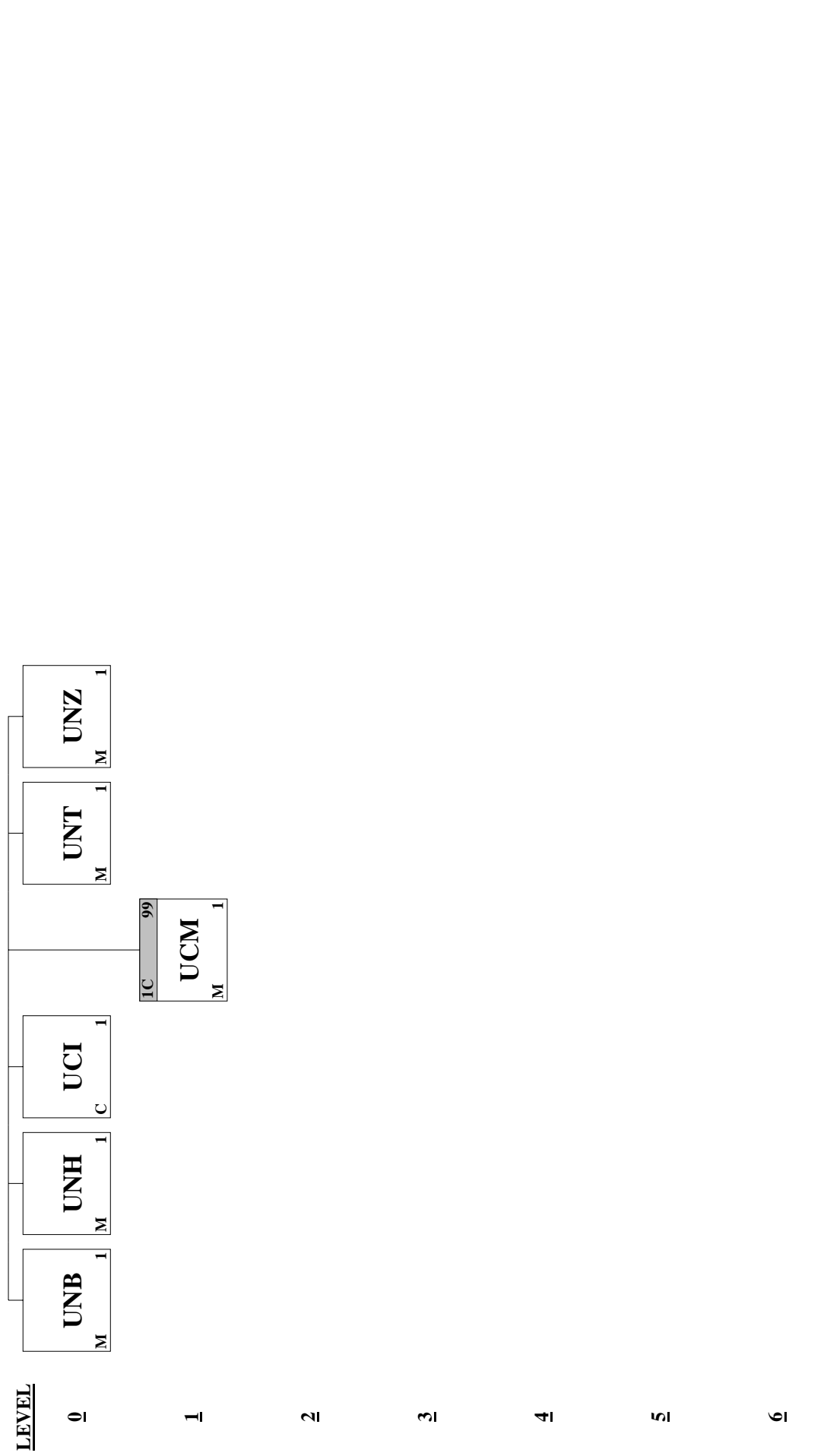
**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
0036		INTERCHANGE CONTROL COUNT	M n..6	M
		The number of invoices in the interchange. Always equals "1".		
0020		INTERCHANGE CONTROL REFERENCE	M an..14	M
		Equals data element 0020 in UNB		

### Part 3: Segment Description CONTRL

#### Heading Section:

<u>Page No.</u>	<u>Pos. No.</u>	<u>Seg. ID</u>	<u>Name</u>	<u>Base Status</u>	<u>User Status</u>	<u>Max.Use</u>	<u>Group Repeat</u>	<u>Notes and Comments</u>
3	002	UNB	Interchange Header	M	M	1		
4	005	UNH	Message Header	M	M	1		
5	010	UCI	Interchange Response	C	Must Use	1		
			Segment Group 1: UCM	C	Must Use		99	
7	015	UCM	Message Response	M	M	1		
8	070	UNT	Message Trailer	M	M	1		
9	080	UNZ	Interchange Trailer	M	M	1		



**Segment:** UNB Interchange Header  
**Position:** 002  
**Group:**  
**Level:** 0  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** To start, identify and specify an interchange

Data Element Summary				
<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
S001		SYNTAX IDENTIFIER	M	M
	0001	Syntax identifier	M a4	M
		UNOA UN/ECE level A		
		UNOB UN/ECE level B		
		UNOC UN/ECE level C		
	0002	Syntax version number	M n1	M
		3		
S002		INTERCHANGE SENDER	M	M
	0004	Sender identification	M an..35	M
	0007	Partner identification code qualifier	C an..4	O
	0008	Address for reverse routing	C an..14	O
S003		INTERCHANGE RECIPIENT	M	M
	0010	Recipient identification	M an..35	M
	0007	Partner identification code qualifier	C an..4	O
	0014	Routing address	C an..14	O
S004		DATE AND TIME OF PREPARATION	M	M
	0017	Date of preparation	M n6	M
		YYMMDD		
	0019	Time of preparation	M n4	M
		HHMM		
0020		INTERCHANGE CONTROL REFERENCE	M an..14	M
S005		RECIPIENTS REFERENCE PASSWORD	C	O
	0022	Recipient reference/password	M an..14	M
	0025	Recipient reference/password qualifier	C an2	O
0026		APPLICATION REFERENCE	C an..14	O
		BMF100CONTRL		
0029		PROCESSING PRIORITY CODE	C a1	O
0031		ACKNOWLEDGEMENT REQUEST	C n1	O
0032		COMMUNICATIONS AGREEMENT ID	C an..35	O
0035		TEST INDICATOR	C n1	O

**Segment:** UNH Message Header  
**Position:** 005  
**Group:**  
**Level:** 0  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** To head, identify and specify a message.

Data Element Summary				
<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
0062		MESSAGE REFERENCE NUMBER	M an..14	M
Message reference generated by (and unique for) the Sender.				
S009		MESSAGE IDENTIFIER	M	M
	0065	Message type identifier	M an..6	M
		CONTRL Control message		
	0052	Message type version number	M an..3	M
		D		
	0054	Message type release number	M an..3	M
		3		
	0051	Controlling agency	M an..2	M
		UN UN/ECE/TRADE/WP.4, United Nations Standard Messages (UNSM)		
	0057	Association assigned code	C an..6	R
		BMF100		
0068		COMMON ACCESS REFERENCE	C an..35	N
S010		STATUS OF THE TRANSFER	C	N
	0070	Sequence message transfer number	M n..2	N
	0073	First/last sequence message transfer indication	C a1	N

**Segment:** **UCI** Interchange Response  
**Position:** 010  
**Group:**  
**Level:** 0  
**Usage:** Conditional (Required)  
**Max Use:** 1  
**Purpose:**  
**Notes:**

This segment identifies the BMFINVOIC interchange which is confirmed. Elements 0020, S002 and S003 contain the same information as the UNB segment of the original BMFINVOIC interchange.

#### Data Element Summary

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
0020		INTERCHANGE CONTROL REFERENCE	M an..14	M
S002		INTERCHANGE SENDER	M	M
	0004	Sender identification	M an..35	M
	0007	Partner identification code qualifier	C an..4	O
	0008	Address for reverse routing	C an..14	O
S003		INTERCHANGE RECIPIENT	M	M
	0010	Recipient identification	M an..35	M
	0007	Partner identification code qualifier	C an..4	O
	0014	Routing address	C an..14	O
0083		ACTION, CODED	M an..3	M
	4	This level and all lower levels rejected		
	7	This level acknowledged, next lower level acknowledged if not explicitly rejected		
0085		SYNTAX ERROR, CODED	C an..3	N
0013		SEGMENT TAG, CODED	C a3	N
S011		DATA ELEMENT POSITION	C	N
	0098	Erroneous data element position in segment	M n..3	N
	0104	Erroneous component data element position	C n..3	N

**Group:** UCM Segment Group 1  
**Position:** 015  
**Group:**  
**Level:** 1  
**Usage:** Conditional (Required)  
**Max Use:** 99

**Segment Summary**

	<b><u>Pos.</u></b>	<b><u>Seg.</u></b>	<b><u>Name</u></b>	<b><u>Req.</u></b>	<b><u>Max.</u></b>	<b><u>Group:</u></b>
	<b><u>No.</u></b>	<b><u>ID</u></b>		<b><u>Des.</u></b>	<b><u>Use</u></b>	<b><u>Repeat</u></b>
Must Use	015	UCM	Message Response	M	1	

**Segment:** UCM Message Response  
**Position:** 015 (Trigger Segment)  
**Group:** SG1  
**Level:** 1  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:**

**Notes:** This segment is used to identify the BMF100 message which is confirmed.  
 Data element 0062 contains the reference used in the UNH segment of the original INVOIC.

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
0062		MESSAGE REFERENCE NUMBER	M an..14	M
S009		MESSAGE IDENTIFIER	M	M
	0065	Message type identifier INVOIC Invoice message	M an..6	M
	0052	Message type version number D	M an..3	M
	0054	Message type release number 96A	M an..3	M
	0051	Controlling agency UN UN/ECE/TRADE/WP.4, United Nations Standard Messages (UNSM)	M an..2	M
	0057	Association assigned code BMF100	C an..6	R
0083		ACTION, CODED 4 This level and all lower levels rejected 7 This level acknowledged, next lower level acknowledged if not explicitly rejected	M an..3	M
0085		SYNTAX ERROR, CODED	C an..3	N
0013		SEGMENT TAG, CODED	C a3	N
S011		DATA ELEMENT POSITION	C	N
	0098	Erroneous data element position in segment	M n..3	N
	0104	Erroneous component data element position	C n..3	N

**Segment:** **UNT** Message Trailer  
**Position:** 070  
**Group:**  
**Level:** 0  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** To end and check the completeness of a message.

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
0074		NUMBER OF SEGMENTS IN A MESSAGE	M n..6	M
0062		MESSAGE REFERENCE NUMBER	M an..14	M

**Segment:** **UNZ** Interchange Trailer  
**Position:** 080  
**Group:**  
**Level:** 0  
**Usage:** Mandatory  
**Max Use:** 1  
**Purpose:** To end and check the completeness of an interchange.

Data Element Summary				
<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Base Attributes</u>	<u>User Attributes</u>
0036		INTERCHANGE CONTROL COUNT	M n..6	M
		Always equal to "1"		
0020		INTERCHANGE CONTROL REFERENCE	M an..14	M

**Annex 1: Extended INVOIC Structure**

**Note:** This document describes the Extended INVOIC Structure. It is a wider structure than the BMF100 subset. The additional segments will be accepted by the Isabel eInvoice software. However, information included in these segments will not be treated nor visualised by the Isabel eInvoice software. If desired the biller can use these segments to convey company or industry specific information.

These Segments will also be ignored by the Ministry of Finance. They cannot contain legally required information, since this kind of information is to be mentioned in segments described in the BMF100 MIG (See Part 1: Segment Description INVOIC).

Besides the message structure shown in the Segment table and the Branching Diagram, the Generic Segment Description is given for the Segments that are not described in the BMF100 MIG.

**Heading Section:**

	<u>Pos. No.</u>	<u>Seg. ID</u>	<u>Name</u>	<u>Req. Des.</u>	<u>Max.Use</u>	<u>Group Repeat</u>	<u>Notes and Comments</u>
M	0010	UNH	Message Header	M	1		
M	0020	BGM	Beginning of Message	M	1		
M	0030	DTM	Date/Time/Period	M	35		
	0040	PAI	Payment Instructions	C	1		
	0050	ALI	Additional Information	C	5		
	0070	FTX	Free Text	C	10		
	0080		Segment Group 1: RFF-DTM	C		99	
M	0090	RFF	Reference	M	1		
	0100	DTM	Date/Time/Period	C	5		
	0110		Segment Group 2: NAD-LOC-FII-SG3-SG5	C		99	
M	0120	NAD	Name and Address	M	1		
	0140	FII	Financial Institution Information	C	5		
	0150		Segment Group 3: RFF	C		9999	
M	0160	RFF	Reference	M	1		
	0210		Segment Group 5: CTA-COM	C		5	
M	0220	CTA	Contact Information	M	1		
	0230	COM	Communication Contact	C	5		
	0240		Segment Group 6: TAX-MOA	C		5	
M	0250	TAX	Duty/Tax/Fee Details	M	1		
	0260	MOA	Monetary Amount	C	1		
	0280		Segment Group 7: CUX-DTM	C		5	
M	0290	CUX	Currencies	M	1		
	0300	DTM	Date/Time/Period	C	5		
	0310		Segment Group 8: PAT-DTM-PCD-MOA-PAI	C		10	
M	0320	PAT	Payment Terms Basis	M	1		
	0330	DTM	Date/Time/Period	C	5		
	0340	PCD	Percentage Details	C	1		
	0350	MOA	Monetary Amount	C	1		
	0360	PAI	Payment Instructions	C	1		
	0380		Segment Group 9: TDT	C		10	
M	0390	TDT	Details of Transport	M	1		

	0460		Segment Group 12: TOD-LOC	C	5	
M	0470	TOD	Terms of Delivery or Transport	M	1	
	0480	LOC	Place/Location Identification	C	2	
	0490		Segment Group 13: PAC	C	1000	
M	0500	PAC	Package	M	1	
	0570		Segment Group 15: ALC-SG17-SG18-SG19-SG20-SG21	C	9999	
M	0580	ALC	Allowance or Charge	M	1	
	0630		Segment Group 17: QTY	C	1	
M	0640	QTY	Quantity	M	1	
	0660		Segment Group 18: PCD	C	1	
M	0670	PCD	Percentage Details	M	1	
	0690		Segment Group 19: MOA	C	2	
M	0700	MOA	Monetary Amount	M	1	
	0720		Segment Group 20: RTE	C	1	
M	0730	RTE	Rate Details	M	1	
	0750		Segment Group 21: TAX-MOA	C	5	
M	0760	TAX	Duty/Tax/Fee Details	M	1	
	0770	MOA	Monetary Amount	C	1	

**Detail Section:**

	Pos. No.	Seg. ID	Name	Req. Des.	Max.Use	Group Repeat	Notes and Comments
	0890		Segment Group 25: LIN-PIA-IMD-MEA-QTY-ALI-DTM-QVR-FTX-SG26-SG27-SG28-SG29-SG30-SG32-SG33-SG34-SG38-SG44	C		9999999	
M	0900	LIN	Line Item	M	1		
	0910	PIA	Additional Product Id	C	25		
	0920	IMD	Item Description	C	10		
	0930	MEA	Measurements	C	5		
	0940	QTY	Quantity	C	5		
	0960	ALI	Additional Information	C	5		
	0970	DTM	Date/Time/Period	C	35		
	1000	QVR	Quantity Variances	C	1		
	1020	FTX	Free Text	C	5		
	1030		Segment Group 26: MOA	C		5	
M	1040	MOA	Monetary Amount	M	1		
	1060		Segment Group 27: PAT-DTM-PCD-MOA	C		10	
M	1070	PAT	Payment Terms Basis	M	1		
	1080	DTM	Date/Time/Period	C	5		
	1090	PCD	Percentage Details	C	1		
	1100	MOA	Monetary Amount	C	1		
	1110		Segment Group 28: PRI	C		25	
M	1120	PRI	Price Details	M	1		
	1160		Segment Group 29: RFF-DTM	C		10	
M	1170	RFF	Reference	M	1		
	1180	DTM	Date/Time/Period	C	5		
	1190		Segment Group 30: PAC-MEA-SG31	C		10	
M	1200	PAC	Package	M	1		
	1210	MEA	Measurements	C	10		
	1220		Segment Group 31: PCI-GIN	C		10	
M	1230	PCI	Package Identification	M	1		
	1260	GIN	Goods Identity Number	C	10		

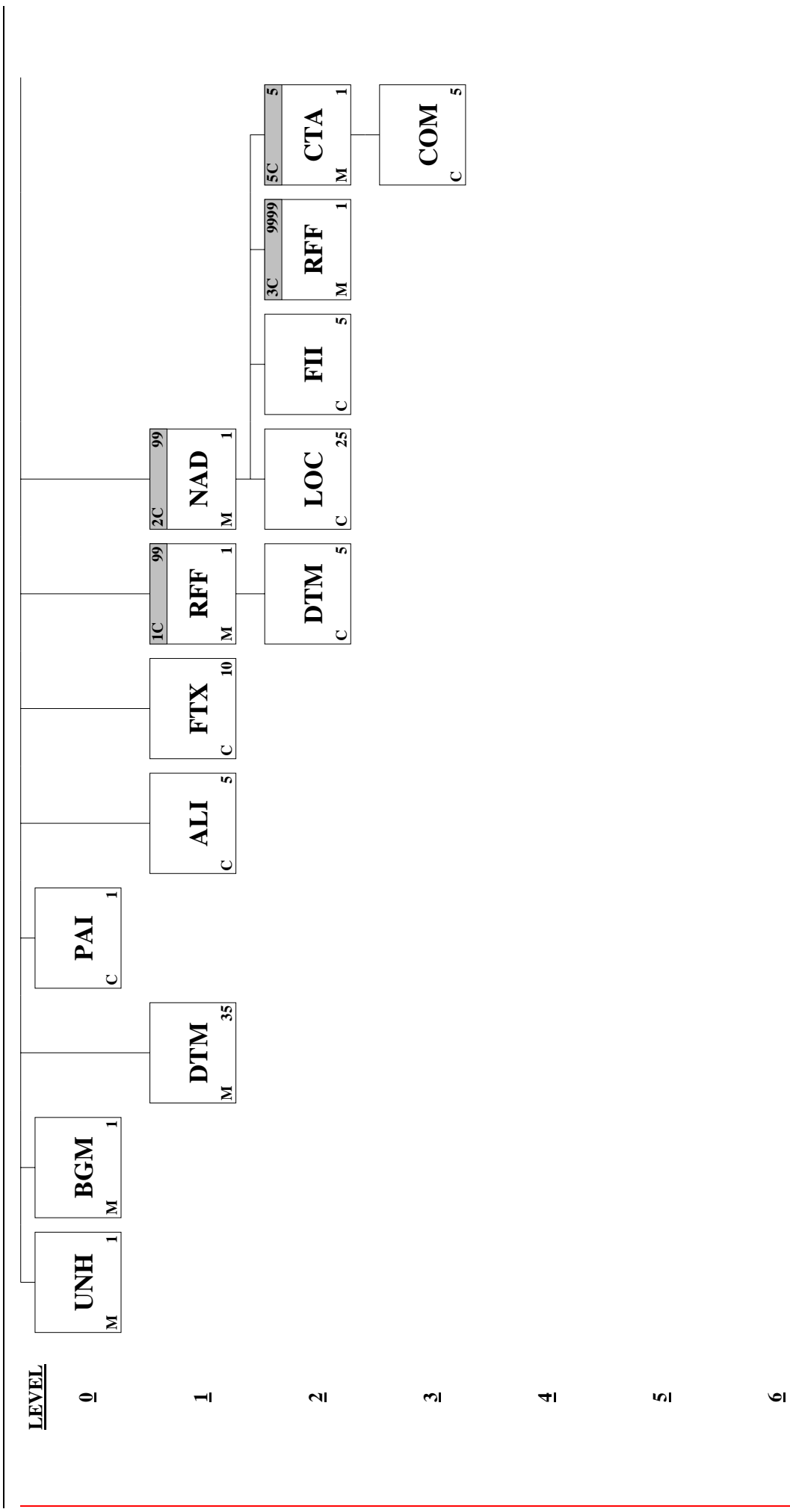
	1270		Segment Group 32: LOC-QTY-DTM	C	9999		
M	1280	LOC	Place/Location Identification	M	1		
	1290	QTY	Quantity	C	100		
	1300	DTM	Date/Time/Period	C	5		
	1310		Segment Group 33: TAX-MOA	C	99		
M	1320	TAX	Duty/Tax/Fee Details	M	1		
	1330	MOA	Monetary Amount	C	1		
	1350		Segment Group 34: NAD-SG35	C	20		
M	1360	NAD	Name and Address	M	1		
	1380		Segment Group 35: RFF	C	5		
M	1390	RFF	Reference	M	1		
	1470		Segment Group 38: ALC-ALI-SG39-SG40-SG41-SG42-SG43	C	15		
M	1480	ALC	Allowance or Charge	M	1		
	1490	ALI	Additional Information	C	5		
	1510		Segment Group 39: QTY	C	1		
M	1520	QTY	Quantity	M	1		
	1540		Segment Group 40: PCD	C	1		
M	1550	PCD	Percentage Details	M	1		
	1570		Segment Group 41: MOA	C	2		
M	1580	MOA	Monetary Amount	M	1		
	1600		Segment Group 42: RTE	C	1		
M	1610	RTE	Rate Details	M	1		
	1630		Segment Group 43: TAX-MOA	C	5		
M	1640	TAX	Duty/Tax/Fee Details	M	1		
	1650	MOA	Monetary Amount	C	1		
	1660		Segment Group 44: TDT	C	10		
M	1670	TDT	Details of Transport	M	1		

**Section Control:**

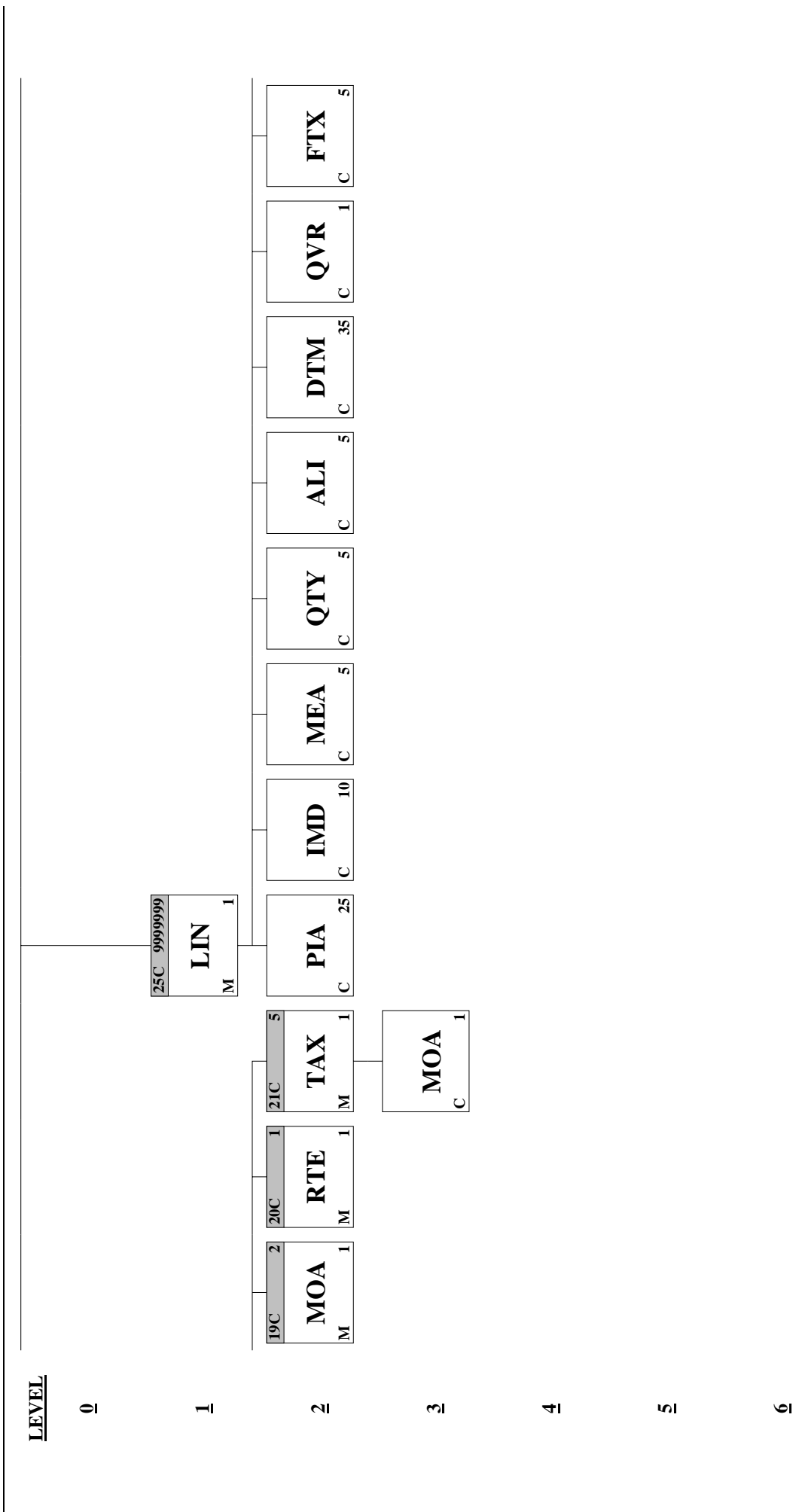
	<u>Pos. No.</u>	<u>Seg. ID</u>	<u>Name</u>	<u>Req. Des.</u>	<u>Max.Use</u>	<u>Group Repeat</u>	<u>Notes and Comments</u>
M	1790	UNS	Section Control	M	1		

**Summary Section:**

	<u>Pos. No.</u>	<u>Seg. ID</u>	<u>Name</u>	<u>Req. Des.</u>	<u>Max.Use</u>	<u>Group Repeat</u>	<u>Notes and Comments</u>
	1800	CNT	Control Total	C	10		
M	1810		Segment Group 48: MOA-SG49	M	100		
M	1820	MOA	Monetary Amount	M	1		
	1830		Segment Group 49: RFF-DTM	C	1		
M	1840	RFF	Reference	M	1		
	1850	DTM	Date/Time/Period	C	5		
	1860		Segment Group 50: TAX-MOA	C	10		
M	1870	TAX	Duty/Tax/Fee Details	M	1		
	1880	MOA	Monetary Amount	C	2		
	1890		Segment Group 51: ALC-ALI-MOA	C	15		
M	1900	ALC	Allowance or Charge	M	1		
	1910	ALI	Additional Information	C	1		
	1920	MOA	Monetary Amount	C	2		
M	1930	UNT	Message Trailer	M	1		







LEVEL

0

1

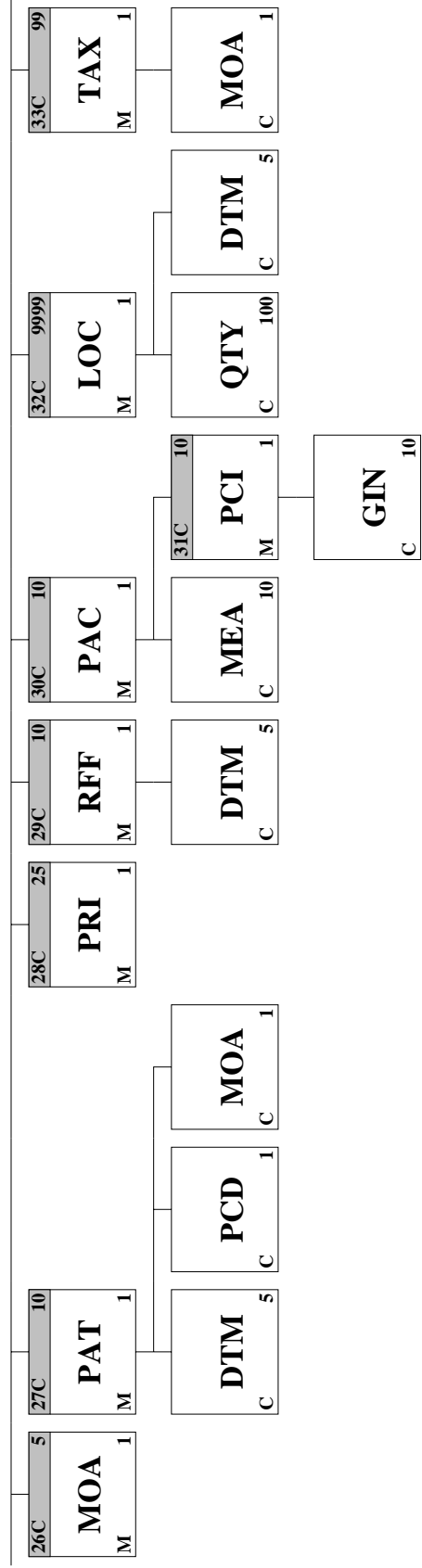
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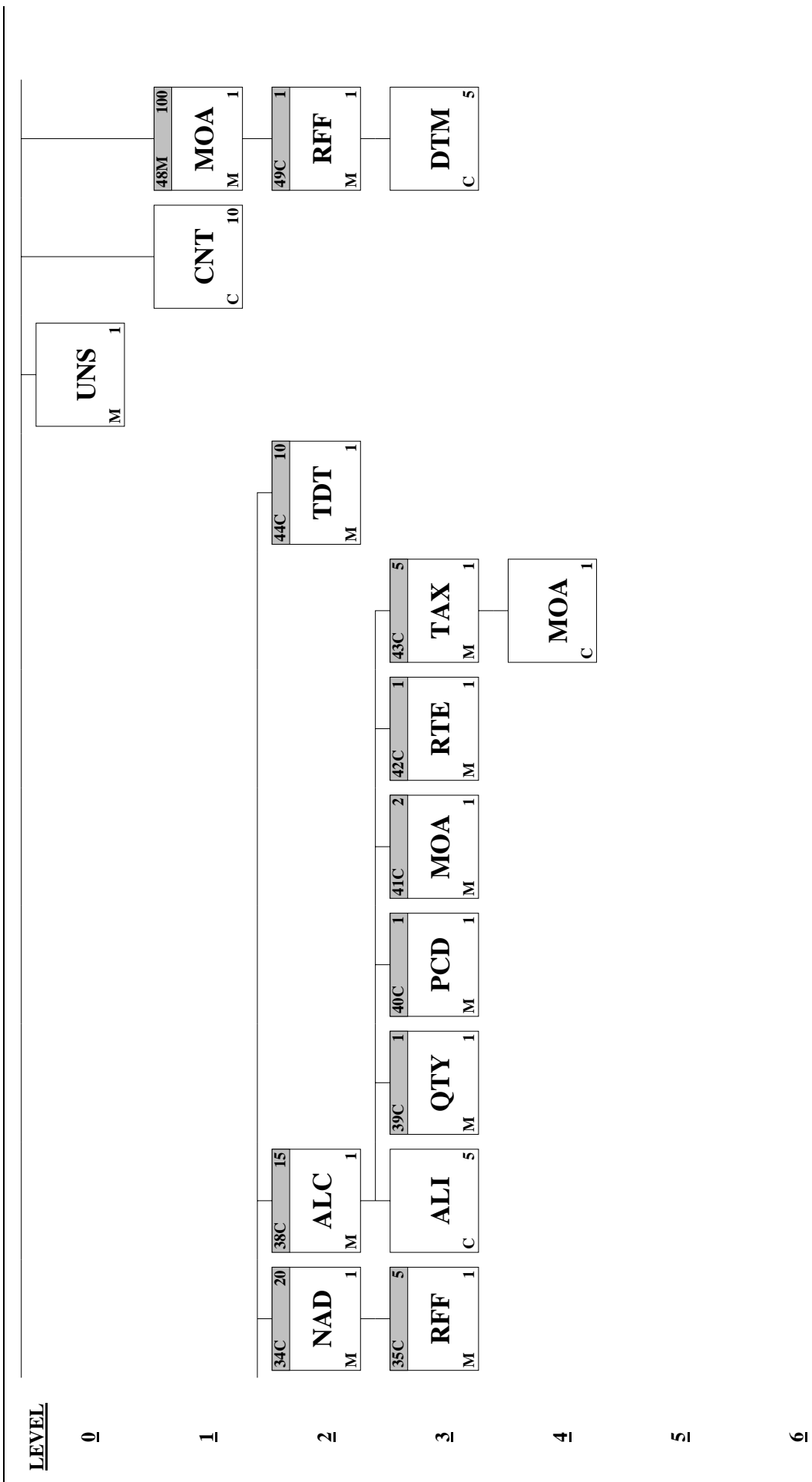
3

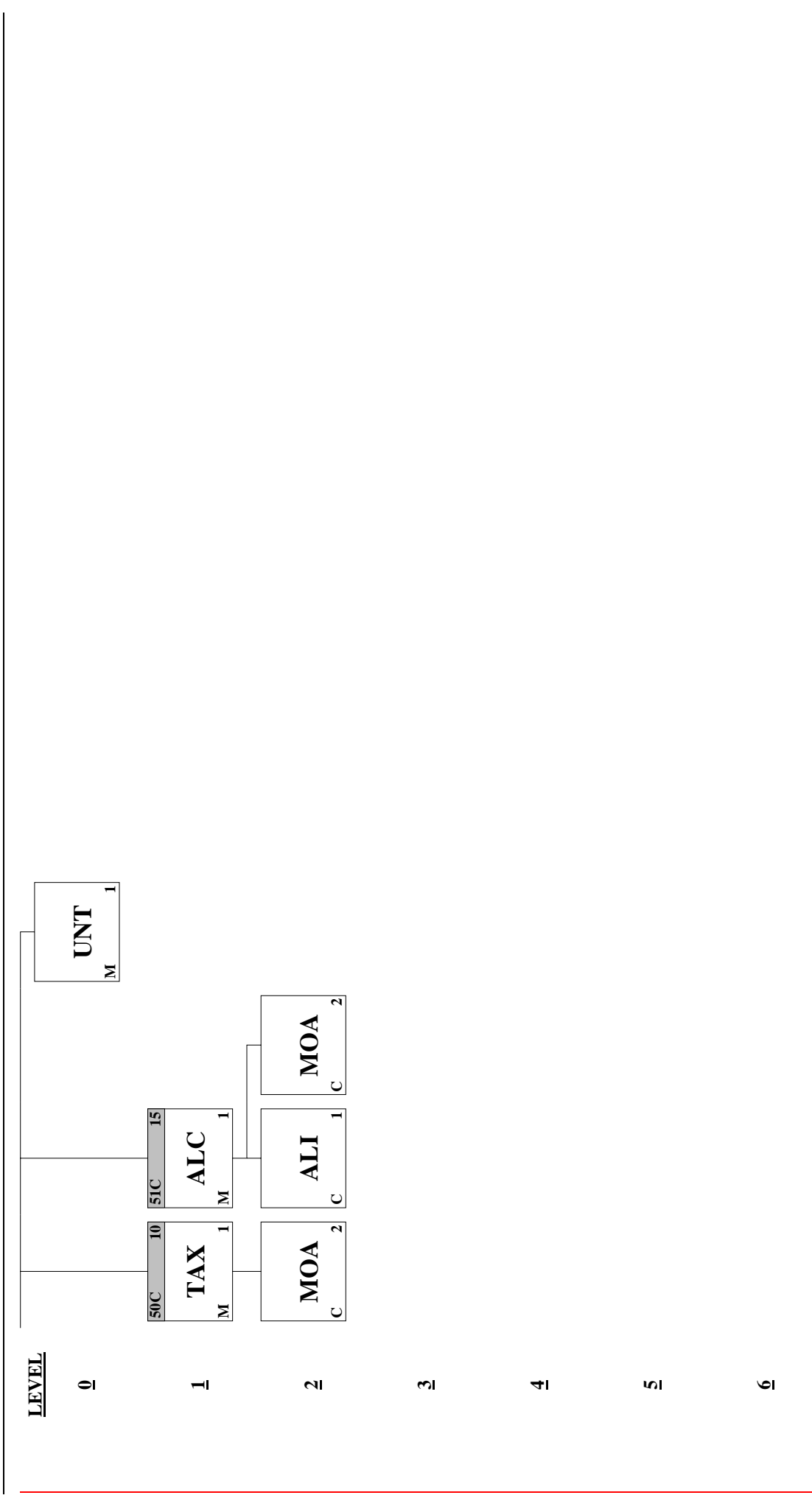
4

5

6







**Segment:** **ALI** Additional Information  
**Position:** 0050  
**Group:**  
**Level:** 1  
**Usage:** Conditional (Optional)  
**Max Use:** 5

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Attributes</u>
3239		<b>COUNTRY OF ORIGIN, CODED</b> Country in which the goods have been produced or manufactured, according to criteria laid down for the purposes of application of the Customs tariff, of quantitative restrictions, or of any other measure related to trade.	C an..3
9213		<b>TYPE OF DUTY REGIME, CODED</b> Identification of the statement of the full/preferential regime according to which duty is assessed.	C an..3
4183		<b>SPECIAL CONDITIONS, CODED</b> Indication of a specific condition.	C an..3
4183		<b>SPECIAL CONDITIONS, CODED</b> Indication of a specific condition.	C an..3
4183		<b>SPECIAL CONDITIONS, CODED</b> Indication of a specific condition.	C an..3
4183		<b>SPECIAL CONDITIONS, CODED</b> Indication of a specific condition.	C an..3
4183		<b>SPECIAL CONDITIONS, CODED</b> Indication of a specific condition.	C an..3

**Segment:** **PCD** **Percentage Details**  
**Position:** 0340  
**Group:** Segment Group 8 (Payment Terms Basis)    Conditional (Optional)  
**Level:** 2  
**Usage:** Conditional (Optional)  
**Max Use:** 1

**Data Element Summary**

	<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Attributes</u>
M	C501		<b>PERCENTAGE DETAILS</b> Percentage relating to a specified basis.	M
M		5245	<b>Percentage qualifier</b> Identification of the usage of a percentage.	M an..3
		5482	<b>Percentage</b> Value expressed as a percentage of a specified amount.	C n..10
		5249	<b>Percentage basis, coded</b> Indication of the application of a percentage.	C an..3
		1131	<b>Code list qualifier</b> Identification of a code list.	C an..3
		3055	<b>Code list responsible agency, coded</b> Code identifying the agency responsible for a code list.	C an..3

**Segment:** **TDT** Details of Transport  
**Position:** 0390 (Trigger Segment)  
**Group:** Segment Group 9 (Details of Transport) Conditional (Optional)  
**Level:** 1  
**Usage:** Mandatory  
**Max Use:** 1

**Data Element Summary**

	<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Attributes</u>
M	8051		<b>TRANSPORT STAGE QUALIFIER</b> Qualifier giving a specific meaning to the transport details.	M an..3
	8028		<b>CONVEYANCE REFERENCE NUMBER</b> Unique reference given by the carrier to a certain journey or departure of a means of transport (generic term).	C an..17
	C220		<b>MODE OF TRANSPORT</b> Method of transport code or name. Code preferred.	C
		8067	<b>Mode of transport, coded</b> Coded method of transport used for the carriage of the goods.	C an..3
		8066	<b>Mode of transport</b> Method of transport used for the carriage of the goods.	C an..17
	C228		<b>TRANSPORT MEANS</b> Code and/or name identifying the type of means of transport.	C
		8179	<b>Type of means of transport identification</b> Code defining the type of the means of transport being utilized.	C an..8
		8178	<b>Type of means of transport</b> Description of the type of the means of transport being utilized.	C an..17
	C040		<b>CARRIER</b> Identification of a carrier by code and/or by name. Code preferred.	C
		3127	<b>Carrier identification</b> Identification of party undertaking or arranging transport of goods between named points.	C an..17
		1131	<b>Code list qualifier</b> Identification of a code list.	C an..3
		3055	<b>Code list responsible agency, coded</b> Code identifying the agency responsible for a code list.	C an..3
		3128	<b>Carrier name</b> Name of party undertaking or arranging transport of goods between named points.	C an..35
	8101		<b>TRANSIT DIRECTION, CODED</b> Identification of the point of origin and point of direction.	C an..3
	C401		<b>EXCESS TRANSPORTATION INFORMATION</b> To provide details of reason for, and responsibility for, use of transportation other than normally utilized.	C
M		8457	<b>Excess transportation reason, coded</b> Indication of reason for excess transportation.	M an..3
M		8459	<b>Excess transportation responsibility, coded</b> Indication of responsibility for excess transportation.	M an..3
		7130	<b>Customer authorization number</b> Customer provided authorization number to allow supplier to ship goods under specific freight conditions. This number will be transmitted back to customer in the dispatch advice message.	C an..17
	C222		<b>TRANSPORT IDENTIFICATION</b> Code and/or name identifying the means of transport.	C
		8213	<b>Id. of means of transport identification</b> Identification of the means of transport by name or number.	C an..9

	<b>1131</b>	<b>Code list qualifier</b>	<b>C</b>	<b>an..3</b>
		Identification of a code list.		
	<b>3055</b>	<b>Code list responsible agency, coded</b>	<b>C</b>	<b>an..3</b>
		Code identifying the agency responsible for a code list.		
	<b>8212</b>	<b>Id. of the means of transport</b>	<b>C</b>	<b>an..35</b>
		Identification of the means of transport by name or number.		
	<b>8453</b>	<b>Nationality of means of transport, coded</b>	<b>C</b>	<b>an..3</b>
		Coded name of the country in which a means of transport is registered.		
<b>8281</b>		<b>TRANSPORT OWNERSHIP, CODED</b>	<b>C</b>	<b>an..3</b>
		Code indicating the ownership of the means of transport.		

**Segment:** **TOD** Terms of Delivery or Transport  
**Position:** 0470 (Trigger Segment)  
**Group:** Segment Group 12 (Terms of Delivery or Transport) Conditional (Optional)  
**Level:** 1  
**Usage:** Mandatory  
**Max Use:** 1

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Attributes</u>
4055		<b>TERMS OF DELIVERY OR TRANSPORT FUNCTION, CODED</b> Indication whether the terms relate to e.g. price conditions, delivery conditions, transport conditions, or a combination of these.	C an..3
4215		<b>TRANSPORT CHARGES METHOD OF PAYMENT, CODED</b> Identification of method of payment for transport charges.	C an..3
C100		<b>TERMS OF DELIVERY OR TRANSPORT</b> Terms of delivery or transport code from a specified source.	C
	4053	<b>Terms of delivery or transport, coded</b> Identification of the terms agreed between two parties (e.g. seller/buyer, shipper/carrier) under which a product or service is provided.	C an..3
	1131	<b>Code list qualifier</b> Identification of a code list.	C an..3
	3055	<b>Code list responsible agency, coded</b> Code identifying the agency responsible for a code list.	C an..3
	4052	<b>Terms of delivery or transport</b> Terms agreed between two parties (e.g. seller/buyer, shipper/carrier) under which a product or service is provided.	C an..70
	4052	<b>Terms of delivery or transport</b> Terms agreed between two parties (e.g. seller/buyer, shipper/carrier) under which a product or service is provided.	C an..70

**Segment:** **PAC** Package  
**Position:** 0500 (Trigger Segment)  
**Group:** Segment Group 13 (Package) Conditional (Optional)  
**Level:** 1  
**Usage:** Mandatory  
**Max Use:** 1

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Attributes</u>
7224		<b>NUMBER OF PACKAGES</b> Number of individual parts of a shipment either unpacked, or packed in such a way that they cannot be divided without first undoing the packing.	C n..8
	<b>C531</b>	<b>PACKAGING DETAILS</b> Packaging level and details, terms and conditions.	C
	<b>7075</b>	<b>Packaging level, coded</b> Indication of level of packaging specified.	C an..3
	<b>7233</b>	<b>Packaging related information, coded</b> Code giving packaging, handling and marking related information.	C an..3
	<b>7073</b>	<b>Packaging terms and conditions, coded</b> Code identifying packaging terms and conditions.	C an..3
	<b>C202</b>	<b>PACKAGE TYPE</b> Type of package by name or by code from a specified source.	C
	<b>7065</b>	<b>Type of packages identification</b> Coded description of the form in which goods are presented.	C an..17
	<b>1131</b>	<b>Code list qualifier</b> Identification of a code list.	C an..3
	<b>3055</b>	<b>Code list responsible agency, coded</b> Code identifying the agency responsible for a code list.	C an..3
	<b>7064</b>	<b>Type of packages</b> Description of the form in which goods are presented.	C an..35
	<b>C402</b>	<b>PACKAGE TYPE IDENTIFICATION</b> Identification of the form in which goods are described.	C
M	<b>7077</b>	<b>Item description type, coded</b> Code indicating the format of a description.	M an..3
M	<b>7064</b>	<b>Type of packages</b> Description of the form in which goods are presented.	M an..35
	<b>7143</b>	<b>Item number type, coded</b> Identification of the type of item number.	C an..3
	<b>7064</b>	<b>Type of packages</b> Description of the form in which goods are presented.	C an..35
	<b>7143</b>	<b>Item number type, coded</b> Identification of the type of item number.	C an..3
	<b>C532</b>	<b>RETURNABLE PACKAGE DETAILS</b> Indication of responsibility for payment and load contents of returnable packages.	C
	<b>8395</b>	<b>Returnable package freight payment responsibility, coded</b> To indicate responsibility for payment of return freight charges for packaging that is returnable.	C an..3
	<b>8393</b>	<b>Returnable package load contents, coded</b> To indicate the composition of goods loaded into a returnable package.	C an..3

**Segment:** **RTE** Rate Details  
**Position:** 0730 (Trigger Segment)  
**Group:** Segment Group 20 (Rate Details) Conditional (Optional)  
**Level:** 2  
**Usage:** Mandatory  
**Max Use:** 1

**Data Element Summary**

	<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Attributes</u>
M	C128		<b>RATE DETAILS</b> Rate per unit and rate basis.	M
M		5419	<b>Rate type qualifier</b> Identification of the type of rate.	M an..3
M		5420	<b>Rate per unit</b> Rate per unit specified in the unit price basis.	M n..15
		5284	<b>Unit price basis</b> Basis on which the unit price/rate applies.	C n..9
		6411	<b>Measure unit qualifier</b> Indication of the unit of measurement in which weight (mass), capacity, length, area, volume or other quantity is expressed.	C an..3

**Segment:** **MEA** Measurements  
**Position:** 0930  
**Group:** Segment Group 25 (Line Item) Conditional (Optional)  
**Level:** 2  
**Usage:** Conditional (Optional)  
**Max Use:** 5

**Data Element Summary**

	<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Attributes</u>
M	6311		<b>MEASUREMENT APPLICATION QUALIFIER</b> Specification of the application of the physical measurement used.	M an..3
	C502		<b>MEASUREMENT DETAILS</b> Identification of measurement type.	C
		6313	<b>Measurement dimension, coded</b> Specification of the type of dimension to be measured.	C an..3
		6321	<b>Measurement significance, coded</b> Code specifying the significance of a measurement value.	C an..3
		6155	<b>Measurement attribute, coded</b> Code used to specify non-discrete measurement values.	C an..3
		6154	<b>Measurement attribute</b> To specify non-discrete measurement values.	C an..70
	C174		<b>VALUE/RANGE</b> Measurement value and relevant minimum and maximum tolerances in that order.	C
M		6411	<b>Measure unit qualifier</b> Indication of the unit of measurement in which weight (mass), capacity, length, area, volume or other quantity is expressed.	M an..3
		6314	<b>Measurement value</b> Value of the measured unit.	C n..18
		6162	<b>Range minimum</b> Minimum of a range.	C n..18
		6152	<b>Range maximum</b> Maximum of a range.	C n..18
		6432	<b>Significant digits</b> To specify the number of significant digits.	C n..2
	7383		<b>SURFACE/LAYER INDICATOR, CODED</b> Code indicating the surface or layer of a product that is being described.	C an..3

**Segment:** **QVR** Quantity Variances  
**Position:** 1000  
**Group:** Segment Group 25 (Line Item) Conditional (Optional)  
**Level:** 2  
**Usage:** Conditional (Optional)  
**Max Use:** 1

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Attributes</u>
	<b>C279</b>	<b>QUANTITY DIFFERENCE INFORMATION</b> Information on quantity difference.	<b>C</b>
<b>M</b>	<b>6064</b>	<b>Quantity difference</b> Numeric value of variance between ordered/shipped/invoiced quantities.	<b>M n..15</b>
	<b>6063</b>	<b>Quantity qualifier</b> Code giving specific meaning to a quantity.	<b>C an..3</b>
	<b>4221</b>	<b>DISCREPANCY, CODED</b> Code defining the disposition of any difference between the quantity ordered and invoiced, or shipped and invoiced for a line item or transaction.	<b>C an..3</b>
	<b>C960</b>	<b>REASON FOR CHANGE</b> Code and/or description of the reason for a change.	<b>C</b>
	<b>4295</b>	<b>Change reason, coded</b> Identification of the reason for a change.	<b>C an..3</b>
	<b>1131</b>	<b>Code list qualifier</b> Identification of a code list.	<b>C an..3</b>
	<b>3055</b>	<b>Code list responsible agency, coded</b> Code identifying the agency responsible for a code list.	<b>C an..3</b>
	<b>4294</b>	<b>Change reason</b> Description of the reason for a change.	<b>C an..35</b>

**Segment:** **PCI** Package Identification  
**Position:** 1230 (Trigger Segment)  
**Group:** Segment Group 31 (Package Identification) Conditional (Optional)  
**Level:** 3  
**Usage:** Mandatory  
**Max Use:** 1

**Data Element Summary**

<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Attributes</u>
	<b>4233</b>	<b>MARKING INSTRUCTIONS, CODED</b> Code indicating instructions on how specified packages or physical units should be marked.	<b>C an..3</b>
	<b>C210</b>	<b>MARKS &amp; LABELS</b> Shipping marks on packages in free text; one to ten lines.	<b>C</b>
<b>M</b>	<b>7102</b>	<b>Shipping marks</b> Marks and numbers identifying individual packages.	<b>M an..35</b>
	<b>7102</b>	<b>Shipping marks</b> Marks and numbers identifying individual packages.	<b>C an..35</b>
	<b>7102</b>	<b>Shipping marks</b> Marks and numbers identifying individual packages.	<b>C an..35</b>
	<b>7102</b>	<b>Shipping marks</b> Marks and numbers identifying individual packages.	<b>C an..35</b>
	<b>7102</b>	<b>Shipping marks</b> Marks and numbers identifying individual packages.	<b>C an..35</b>
	<b>7102</b>	<b>Shipping marks</b> Marks and numbers identifying individual packages.	<b>C an..35</b>
	<b>7102</b>	<b>Shipping marks</b> Marks and numbers identifying individual packages.	<b>C an..35</b>
	<b>7102</b>	<b>Shipping marks</b> Marks and numbers identifying individual packages.	<b>C an..35</b>
	<b>7102</b>	<b>Shipping marks</b> Marks and numbers identifying individual packages.	<b>C an..35</b>
	<b>7102</b>	<b>Shipping marks</b> Marks and numbers identifying individual packages.	<b>C an..35</b>
	<b>7102</b>	<b>Shipping marks</b> Marks and numbers identifying individual packages.	<b>C an..35</b>
	<b>8275</b>	<b>CONTAINER/PACKAGE STATUS, CODED</b> Code to identify whether goods of separate description or comprising separate consignments are contained in the same external packaging or to indicate that a container or similar unit load device is empty.	<b>C an..3</b>
	<b>C827</b>	<b>TYPE OF MARKING</b> Specification of the type of marking that reflects the method that was used and the conventions adhered to for marking (e.g. of packages).	<b>C</b>
<b>M</b>	<b>7511</b>	<b>Type of marking, coded</b> To specify the type of marking that reflects the method and the conventions adhered to for marking.	<b>M an..3</b>
	<b>1131</b>	<b>Code list qualifier</b> Identification of a code list.	<b>C an..3</b>
	<b>3055</b>	<b>Code list responsible agency, coded</b> Code identifying the agency responsible for a code list.	<b>C an..3</b>

**Segment:** **GIN** Goods Identity Number  
**Position:** 1260  
**Group:** Segment Group 31 (Package Identification) Conditional (Optional)  
**Level:** 4  
**Usage:** Conditional (Optional)  
**Max Use:** 10

**Data Element Summary**

	<u>Data Element</u>	<u>Component Element</u>	<u>Name</u>	<u>Attributes</u>
M	7405		<b>IDENTITY NUMBER QUALIFIER</b> Code specifying the type/source of identity number.	M an..3
M	C208		<b>IDENTITY NUMBER RANGE</b> Goods item identification numbers, start and end of consecutively numbered range.	M
M		7402	<b>Identity number</b> A value given to an object for identification purposes.	M an..35
		7402	<b>Identity number</b> A value given to an object for identification purposes.	C an..35
	C208		<b>IDENTITY NUMBER RANGE</b> Goods item identification numbers, start and end of consecutively numbered range.	C
M		7402	<b>Identity number</b> A value given to an object for identification purposes.	M an..35
		7402	<b>Identity number</b> A value given to an object for identification purposes.	C an..35
	C208		<b>IDENTITY NUMBER RANGE</b> Goods item identification numbers, start and end of consecutively numbered range.	C
M		7402	<b>Identity number</b> A value given to an object for identification purposes.	M an..35
		7402	<b>Identity number</b> A value given to an object for identification purposes.	C an..35
	C208		<b>IDENTITY NUMBER RANGE</b> Goods item identification numbers, start and end of consecutively numbered range.	C
M		7402	<b>Identity number</b> A value given to an object for identification purposes.	M an..35
		7402	<b>Identity number</b> A value given to an object for identification purposes.	C an..35
	C208		<b>IDENTITY NUMBER RANGE</b> Goods item identification numbers, start and end of consecutively numbered range.	C
M		7402	<b>Identity number</b> A value given to an object for identification purposes.	M an..35
		7402	<b>Identity number</b> A value given to an object for identification purposes.	C an..35

## Annex 2 : Codes to be used for Exemption

This is a list of codes that have to be used in the TAX segment, in data element 5279 *Duty/tax/fee rate identification*, in case of Exemption of VAT. This list has been provided by the Ministry of Finance, and can also be found in the official BMF100 MIG. The list is given here in Dutch and French.

<b>DE 5279</b>		
BF01	Plaats buiten België	Levering van goederen niet onderworpen aan Belgische BTW. art. 15. § 2, van het WBTW
BF02	Aanvang vervoer buiten België	Levering van goederen niet onderworpen aan Belgische BTW. art. 15, § 2, 1° van het WBTW
BF03	Installatie/montage buiten België	Levering van goederen niet onderworpen aan Belgische BTW. art. 15, § 2, 2° van het WBTW
BF04	Vertrek passagiersvervoer buiten België	Levering van goederen niet onderworpen aan Belgische BTW. art. 15, § 2, 3° van het WBTW
BF05	Invoer in andere Lidstaat	Levering van goederen niet onderworpen aan Belgische BTW. art. 15, § 3, van het WBTW
BF06	Verkoop op afstand vanuit België	Levering van goederen niet onderworpen aan Belgische BTW. art. 15, § 5, van het WBTW
BF07	Dienstverrichter gevestigd buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 2 van het WBTW
BF08	Diensten mbt onroerend goed gelegen buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 1° van het WBTW
BF09	materieel werk/expertise aan roerend goed buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 2°, a) van het WBTW
BF10	materieel werk/expertise aan roerend goed in/buiten België met BTW-nummer ander Lidstaat	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 2°; b) van het WBTW
BF11	Personenvervoer/internationaal vervoer buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 3° van het WBTW
BF12	intracommunautair goederenvervoer dat aanvangt buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 3°bis, a) van het WBTW
BF13	intracom goederenvervoer dat aanvangt in/buiten België met BTW nummer andere Lidstaat	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 3°bis b) van het WBTW
BF14	tussenpersoon bij intracommunautair goederenvervoer dat aanvangt buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 3°ter, a) van het WBTW
BF15	tussenpersoon bij intracom goederenvervoer dat aanvangt in/buiten België met BTW nummer andere Lidstaat	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 3°ter, b) van het WBTW
BF16	culturele/sportieve/onderwijs- vermakelijkheidsactiviteiten buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 4°, a) van het WBTW
BF17	hotel en restaurantdiensten buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 4°, b) van het WBTW
BF18	diensten mbt goederenvervoer buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 4°, c) van het WBTW
BF19	diensten mbt Intracom goederenvervoer in/buiten België met BTW nummer andere Lidstaat	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 4°bis van het WBTW
BF20	tussenpersoon bij diensten mbt intracommunautair goederenvervoer	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 4°ter a) van het WBTW

	dat aanvangt buiten België	
BF21	tussenpersoon bij diensten mbt intracom goederenvervoer dat aanvangt in/buiten België met BTW nummer andere Lidstaat	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 4 <sup>o</sup> ter b) van het WBTW
BF22	gebruik vervoermiddel buiten de EU en verhuurd door Belgische verhuurder	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 6 <sup>o</sup> , a van het WBTW
BF23	gebruik vervoermiddel in België en verhuurd door verhuurder gevestigd buiten EU	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 6 <sup>o</sup> , b van het WBTW
BF24	auteursrecht/licentie enz en ontvanger dienst buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 7 <sup>o</sup> , a) van het WBTW
BF25	rechten op cliënteel/monopolie en ontvanger dienst buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 7 <sup>o</sup> , b) van het WBTW
BF26	reclame en ontvanger dienst buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 7 <sup>o</sup> , c) van het WBTW
BF27	adviseurs/ingenieurs/informatieverwerking en -verschaffing en ontvanger dienst buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 7 <sup>o</sup> , d) van het WBTW
BF28	financiële diensten en ontvanger dienst buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 7 <sup>o</sup> , e) van het WBTW
BF29	Terbeschikkingstelling personeel en ontvanger dienst buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 7 <sup>o</sup> , f) van het WBTW
BF30	verhuur roerende goederen, andere dan vervoermiddelen en ontvanger dienst buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 7 <sup>o</sup> , h) van het WBTW
BF31	Telecommunicatiediensten en ontvanger dienst buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 7 <sup>o</sup> , l) van het WBTW
BF32	diensten tussenpersonen bij bovenstaande diensten en ontvanger dienst buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 7 <sup>o</sup> , g) van het WBTW
BF33	diensten tussenpersonen bij handelingen in de EU maar buiten België	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 8 <sup>o</sup> , a van het WBTW
BF34	diensten tussenpersonen bij handelingen in de EU, in/buiten België met BTW nummer andere Lidstaat	Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 8 <sup>o</sup> , b van het WBTW
BF35	uitvoer vanuit België met vervoer door de verkoper	Vrijstelling van BTW art. 39, § 1, 1 <sup>o</sup> van het WBTW
BF36	uitvoer vanuit België met vervoer door de koper die niet in België gevestigd is	Vrijstelling van BTW art. 39, § 1, 2 <sup>o</sup> van het WBTW
BF37	diensten aan goederen die worden uitgevoerd vanuit België met vervoer door de verkoper of de koper die niet in België gevestigd is	Vrijstelling van BTW art. 39, § 1, 3 <sup>o</sup> van het WBTW
BF38	uitvoer vanuit België in persoonlijke bagage reizigers	Vrijstelling van BTW art. 39, § 1, 4 <sup>o</sup> van het WBTW
BF39	levering met plaatsing onder douanetoezicht	Vrijstelling van BTW art. 39, § 2, 1 <sup>o</sup> van het WBTW
BF40	diensten aan goederen onder douanetoezicht	Vrijstelling van BTW art. 39, § 2, 2 <sup>o</sup> van het WBTW
BF41	Voorschotten inzake leveringen met uitvoer	Opschorting van de verschuldigheid van de BTW – K.B. nr. 18, art. 14
BF42	Intracommunautaire leveringen vanuit België naar een andere Lidstaat naar een belastingplichtige die moet verwerven	Vrijstelling van BTW art. 39bis, eerste lid, 1 <sup>o</sup> van het WBTW
BF43	Overbrengingen vanuit België naar een andere Lidstaat	Vrijstelling van BTW art. 39bis, eerste lid, 4 <sup>o</sup> van het WBTW

BF44	levering van goederen in BTW-entrepot in België	Levering met handhaving van de regeling BTW-entrepot – Artikel 39quarter, § 1, 2° WBTW. BTW opeisbaar in hoofde van de medecontractant – Artikel 51, § 2, 3° WBTW
BF45	diensten aan goederen in BTW-entrepot in België	Diensten aan goederen onder de regeling BTW-entrepot – Artikel 39quarter, § 1, 3° WBTW. BTW opeisbaar in hoogte van de medecontractant – Artikel 51, § 2, 3° WBTW
BF46	Zeevervoer/internationaal luchtvervoer over Belgisch grondgebied	Vrijstelling van BTW art. 41, § 1, 1° van het WBTW
BF47	vervoer en handelingen mbt dit vervoer inzake invoer	Vrijstelling van BTW art. 41, § 1, 2° van het WBTW
BF48	vervoer mbt uitvoer van goederen uit België	Vrijstelling van BTW art. 41, § 1, 3° van het WBTW
BF49	vervoer van goederen onder douanetoezicht	Vrijstelling van BTW art. 41, § 1, 4° van het WBTW
BF50	laden/lossen/overslaan enz mbt in- en uitvoer van goederen	Vrijstelling van BTW art. 41, § 1, 5°, a van het WBTW
BF51	opbergen en bewaren van goederen op het gebied van in- en uitvoer van goederen	Vrijstelling van BTW art. 41, § 1, 5°, b van het WBTW
BF52	Douaneformaliteiten bij in- en uitvoer	Vrijstelling van BTW art. 41, § 1, 6° van het WBTW
BF53	Intracommunautair vervoer naar of vanaf Azoren en Madeira	Vrijstelling van BTW art. 41, § 1, 7° van het WBTW
BF54	diensten makelaars en lasthebbers die tussenkomen bij handelingen buiten de EU of vrijgesteld wegens uitvoer uit België	Vrijstelling van BTW art. 41, § 2 van het WBTW
BF55	levering zeeschepen	Vrijstelling van BTW art. 42, § 1, 1°, a van het Wetboek
BF56	levering reddingsboten	Vrijstelling van BTW art. 42, § 1, 1°, b van het Wetboek
BF57	oorlogsschepen	Vrijstelling van BTW art. 42, § 1, 1°, c van het Wetboek
BF58	Binnenschepen voor commerciële vaart	Vrijstelling van BTW art. 42, § 1, 1°, d van het Wetboek
BF59	levering aan bouwers/eigenaars/gebruikers vaartuigen	Vrijstelling van BTW art. 42, § 1, 2° van het Wetboek
BF60	diensten bouw/verbouwing/herstelling/onderhoud/verhuur/bevrachting vaartuigen	Vrijstelling van BTW art. 42, § 1, 3° van het Wetboek
BF61	bevoorrading zeeschepen, reddingsboten en oorlogsschepen	Vrijstelling van BTW art. 42, § 1, 4° van het Wetboek
BF62	diensten voor de behoeften van vaartuigen	Vrijstelling van BTW art. 42, § 1, 5° van het Wetboek
BF63	levering luchtvaartuigen aan Staat of luchtvaartmaatschappijen	Vrijstelling van BTW art. 42, § 2, 1° van het Wetboek
BF64	levering aan bouwers luchtvaartuigen gebruikt door de Staat of luchtvaartmaatschappijen	Vrijstelling van BTW art. 42, § 2, 2° van het Wetboek
BF65	diensten luchtvaartuigen	Vrijstelling van BTW art. 42, § 2, 3° van het Wetboek
BF66	bevoorrading luchtvaartuigen	Vrijstelling van BTW art. 42, § 2, 4° van het Wetboek
BF67	diensten voor de behoeften van luchtvaartuigen	Vrijstelling van BTW art. 42, § 2, 5° van het Wetboek
BF68	levering goederen en diensten in het kader van diplomatieke en consulaire betrekkingen	Vrijstelling van BTW art. 42, § 3, 1° van het WBTW
BF69	leveringen aan diplomatiek personeel	Vrijstelling van BTW art. 42, § 3, 2° van het WBTW
BF70	leveringen aan Internationale instellingen	Vrijstelling van BTW art. 42, § 3, 3° van het WBTW

BF71	leveringen aan krijgsmachten vreemde Staten	Vrijstelling van BTW art. 42, § 3, 4° van het WBTW
BF72	leveringen naar andere Lidstaten aan krijgsmachten vreemde Staten	Vrijstelling van BTW art. 42, § 3, 4°bis van het WBTW
BF73	leveringen aan buitenlandse regeringen belast met onderhoud begraafplaatsen	Vrijstelling van BTW art. 42, § 3, 5° van het WBTW
BF74	leveringen aan de NATO	Vrijstelling van BTW art. 42, § 3, 6° van het WBTW
BF75	levering van goud aan de centrale banken	Vrijstelling van BTW art. 42, § 3, 7° van het WBTW
BF77	levering van echte parels/natuurlijke edelstenen	Vrijstelling van BTW art. 42, § 4, 1° van het Wetboek. Aanschrijving nr. 108/1971
BF78	diensten mbt echte parels/natuurlijke edelstenen	Vrijstelling van BTW art. 42, § 4, 2° van het Wetboek. Aanschrijving nr. 108/1971
BF79		Vrijstelling van BTW art. 44, § 2, 4° van het WBTW
BF80		Vrijstelling van BTW art. 44, § 3, 1°, a) van het WBTW
BF81		Vrijstelling van BTW art. 44, § 3, 1°, b) van het WBTW
BF82		Vrijstelling van BTW art. 44, § 3, 2° van het WBTW
BF83		Vrijstelling van BTW art. 44, § 3, 3° van het WBTW
BF84		Vrijstelling van BTW art. 44, § 3, 4° van het WBTW
BF85		Vrijstelling van BTW art. 44, § 3, 5° van het WBTW
BF86		Vrijstelling van BTW art. 44, § 3, 6° van het WBTW
BF87		Vrijstelling van BTW art. 44, § 3, 7° van het WBTW
BF88		Vrijstelling van BTW art. 44, § 3, 8° van het WBTW
BF89		Vrijstelling van BTW art. 44, § 3, 9° van het WBTW
BF90		Vrijstelling van BTW art. 44, § 3, 10° van het WBTW
BF91		Vrijstelling van BTW art. 44, § 3, 11° van het WBTW
BF92		Vrijstelling van BTW art. 44, § 3, 12° van het WBTW
BF93		Kleine onderneming onderworpen aan de vrijstellingsregeling van belasting. BTW niet toepasselijk.
BF94	Tabaksfabrikaten: B.T.W. voldaan bij de bron en niet aftrekbaar	art. 2 KB nr. 13 d.d. 29 december 1992 met betrekking tot de regeling voor tabaksfabrikaten op het stuk van de belasting over de toegevoegde waarde
BF 95	Kosten voor gewone en gebruikelijke verpakkingsmiddelen, indien de leverancier instemt met de terugbetaling ervan in geval van terugzending van die verpakkingsmiddelen	Vrijstelling van BTW art. 28 4° van het BTW-Wetboek
BF 96		Vrijstelling van BTW, art. 15, punt 10 van de richtlijn 77/388/EEG
BF 97	Uitvoer	Vrijstelling van BTW. art. 42, § 3, 8°, van het Wetboek. - Vergunning van ....., nr. E.T. .... - Bestelbon van ....., ingeschreven onder nr. ....
BF 98		Vrijstelling van BTW art. 39bis, eerste lid, 2° van het WBTW
BF 99		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 7°, j) van het WBTW

BF 100		Dienstverrichting niet onderworpen aan Belgische BTW. art. 21, § 3, 7°, k) van het WBTW
BF 101		Vrijstelling van BTW art. 44, § 1, 1° van het WBTW
BF 102		Vrijstelling van BTW art. 44, § 3, 14° van het WBTW
BF 103	Diensten voor gezinshulp	Vrijstelling van BTW art. 44, § 2, 1° van het WBTW
BF 104	Levering medisch personeel	Vrijstelling van BTW art. 44, § 1, 2° van het WBTW
BF 105		Vrijstelling van BTW art. 44, § 1, 2° van het WBTW
BF 106		Vrijstelling van BTW art. 44, § 2, 1° van het WBTW
BF 107		Vrijstelling van BTW art. 44, § 2, 2° van het WBTW
BF 108		Vrijstelling van BTW art. 44, § 2, 10° van het WBTW
BF 109		Vrijstelling van BTW art. 44, § 2, 11° van het WBTW
BF 110		Vrijstelling van BTW art. 44, § 2, 3° van het WBTW
BF 111		Vrijstelling van BTW art. 44, § 2, 6° van het WBTW
BF 112		Vrijstelling van BTW art. 44, § 2, 7° van het WBTW
BF 113		Vrijstelling van BTW art. 44, § 2, 8° van het WBTW
BF 114		Vrijstelling van BTW art. 44, § 2, 9° van het WBTW
BF 115		Vrijstelling van BTW art. 44, § 2, 12° van het WBTW
BF 116		Niet aan BTW onderworpen art. 6 van het WBTW
BF 117		Vrijstelling van BTW art. 44, § 2, 13° van het WBTW
BF 118		Vrijstelling van BTW art. 44, § 3, 13° van het WBTW
BF 119		Vrijstelling van BTW art. 44, § 3, 8° van het WBTW
BF 120		Vrijstelling van BTW art. 44bis, § 1 van het WBTW
BF 121		Vrijstelling van BTW art. 44bis, § 2 van het WBTW
BF 122		artikel 25ter, §1, tweede lid, 3° van het WBTW
BF 123	Belasting te voldoen door de medecontractant	BTW-Wetboek, art. 51, § 2, 2° WBTW
BF 124	Belasting te voldoen door de medecontractant	art. 51, § 2, 1°, b) WBTW
BF 125	Belasting te voldoen door de medecontractant	art. 51, § 2, 3° WBTW
BF 126	Belasting te voldoen door de medecontractant	art. 51, § 2, 4° WBTW
BF 127	Belasting te voldoen door de medecontractant	art. 51, § 2, 5° WBTW
BF 128	Belasting te voldoen door de medecontractant	art. 20, KB nr 1
BF 129		artikel 28, 5° van het WBTW
BF 130		KB nr 20, tabel A, rubriek XXIX, 2
BF 131	BTW niet van toepassing - BTW 0%	
BF 132		

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BF01	Adresse hors de Belgique	Livraison de biens non soumise à la TVA belge. art.15, §2 de la loi sur la TVA
BF02	Début du transport hors de Belgique	Livraison de biens non soumise à la TVA belge. art.15, §2,1° de la loi sur la TVA
BF03	Installation/montage hors de Belgique	Livraison de biens non soumise à la TVA belge. art.15, §2,2° de la loi sur la TVA
BF04	Départ de transport de passagers hors de Belgique	Livraison de biens non soumise à la TVA belge. art.15, §2,3° de la loi sur la TVA
BF05	Importation dans un autre Etat membre	Livraison de biens non soumise à la TVA belge. art.15, §3 de la loi sur la TVA
BF06	Vente à distance à partir de la Belgique	Livraison de biens non soumise à la TVA belge. art.15, §5 de la loi sur la TVA
BF07	Prestataire de services établi hors de Belgique	Service non soumis à la TVA belge. art. 21, § 2 de la loi sur la TVA
BF08	Services relatifs à un bien immobilier situé hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3,1° de la loi sur la TVA
BF09	Travail matériel/expertise sur un bien mobilier hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 2° a) de la loi sur la TVA
BF10	Travail matériel/expertise sur un bien mobilier en/hors de Belgique avec numéro de TVA d'un autre Etat membre.	Service non soumis à la TVA belge. art. 21, § 3, 2°,b) de la loi sur la TVA
BF11	Transport de personnes/transport international hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 3° de la loi sur la TVA
BF12	Transport intra-communautaire de biens débutant hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 3°bis a) de la loi sur la TVA
BF13	Transport intra-communautaire de biens débutant en/hors de Belgique avec numéro de TVA d'un autre Etat membre	Service non soumis à la TVA belge. art. 21, § 3, 3°bis b) de la loi sur la TVA
BF14	Intermédiaire lors d'un transport intra-communautaire de biens débutant hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 3° ter, a) de la loi sur la TVA
BF15	Intermédiaire lors d'un transport intra-communautaire de biens débutant en/hors de Belgique avec numéro de TVA d'un autre Etat membre	Service non soumis à la TVA belge. art. 21, § 3, 3° ter, b) de la loi sur la TVA
BF16	Activités culturelles, sportives ou éducatives hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 4° a) de la loi sur la TVA
BF17	Services d'hôtellerie et de restauration hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 4° b) de la loi sur la TVA
BF18	Services relatifs au transport de biens hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 4° c) de la loi sur la TVA
BF19	Services relatifs au transport intra-communautaire de biens en/hors de Belgique avec numéro de TVA d'un autre Etat membre	Service non soumis à la TVA belge. art. 21, § 3, 4° bis de la loi sur la TVA
BF20	Intermédiaire lors de services relatifs au transport intra-communautaire de biens débutant hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 4° ter a) de la loi sur la TVA
BF21	Intermédiaire lors de services relatifs au transport intra-communautaire de biens débutant en/hors de Belgique avec numéro de TVA d'un autre Etat membre	Service non soumis à la TVA belge. art. 21, § 3, 4° ter b) de la loi sur la TVA
BF22	Utilisation hors de l'UE d'un moyen de transport loué par un loueur belge	Service non soumis à la TVA belge. art. 21, § 3, 6°, a de la loi sur la TVA

BF23	Utilisation en Belgique d'un moyen de transport loué par un loueur établi hors de l'UE	Service non soumis à la TVA belge. art. 21, § 3, 6°, b de la loi sur la TVA
BF24	Droits d'auteur/licence, etc. et bénéficiaire du service hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 7° a) de la loi sur la TVA
BF25	Droits de clientèle/monopole et bénéficiaire du service hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 7° b) de la loi sur la TVA
BF26	Publicité et bénéficiaire du service hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 7° c) de la loi sur la TVA
BF27	Conseillers/ingénieurs/traitement et fourniture d'informations et bénéficiaire du service hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 7°d) de la loi sur la TVA
BF28	Services financiers et bénéficiaire du service hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 7° e) de la loi sur la TVA
BF29	Mise à disposition de personnel et bénéficiaire du service hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 7° f) de la loi sur la TVA
BF30	Location de biens mobiliers autres que des moyens de transport et bénéficiaire du service hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 7° h) de la loi sur la TVA
BF31	Services de télécommunication et bénéficiaire du service hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 7°, l) de la loi sur la TVA
BF32	Services d'intermédiaires pour les services ci-dessus et bénéficiaire du service hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 7° g) de la loi sur la TVA
BF33	Services d'intermédiaires pour des opérations dans l'UE mais hors de Belgique	Service non soumis à la TVA belge. art. 21, § 3, 8° a de la loi sur la TVA
BF34	Services d'intermédiaires pour des opérations dans l'UE, en /hors de Belgique avec numéro de TVA d'un autre Etat membre	Service non soumis à la TVA belge. art. 21, § 3, 8° b de la loi sur la TVA
BF35	Exportation à partir de la Belgique avec transport par le vendeur	Exonération de la TVA art.39, § 1, 1° de la loi sur la TVA
BF36	Exportation à partir de la Belgique avec transport par l'acheteur, qui n'est pas établi en Belgique	Exonération de la TVA art.39, § 1, 2° de la loi sur la TVA
BF37	Services relatifs à des biens exportés à partir de la Belgique avec transport par le vendeur ou par l'acheteur, qui n'est pas établi en Belgique	Exonération de la TVA art.39, § 1, 3° de la loi sur la TVA
BF38	Exportation à partir de la Belgique dans les bagages personnels de voyageurs.	Exonération de la TVA art.39, § 1, 4° de la loi sur la TVA
BF39	Livraison avec placement sous contrôle douanier	Exonération de la TVA art.39, § 2, 1° de la loi sur la TVA
BF40	Services relatifs à des biens sous contrôle douanier	Exonération de la TVA art.39, § 2, 2° de la loi sur la TVA
BF41	Acomptes sur des livraisons avec exportation	Ajournement de la redevance de la TVA – A.R. n°18, art.14
BF42	Livraisons intra-communautaires entre la Belgique et un autre Etat	Exonération de la TVA art. 39bis, alinéa 1, 1° de la loi sur la TVA

	membre chez un contribuable qui doit acheter	
BF43	Transferts de la Belgique vers un autre Etat membre	Exonération de la TVA art. 39bis, alinéa 1, 4° de la loi sur la TVA
BF 44	Livraison de biens dans un entrepôt TVA en Belgique	Livraison avec maintien de la réglementation sur les entrepôts TVA – Article 39quarter, § 1, 2° de la loi sur la TVA. TVA exigible dans le chef du cocontractant – Article 51, § 2, 3° de la loi sur la TVA
BF45	Services relatifs à des biens situés dans un entrepôt TVA en Belgique	Services liés à des biens soumis à la réglementation sur les entrepôts TVA – Article 39quarter, § 1, 3° de la loi sur la TVA. TVA exigible dans le chef du cocontractant – Article 51, § 2, 3° de la loi sur la TVA
BF46	Transport maritime/transport aérien international traversant le territoire belge	Exonération de la TVA rt.41, § 1, 1° de la loi sur la TVA
BF47	Transport et opérations relatives à ce transport en matière d'importation	Exonération de la TVA rt.41, § 1, 2° de la loi sur la TVA
BF48	Transport lié à l'exportation de biens hors de Belgique	Exonération de la TVA rt.41, § 1, 3° de la loi sur la TVA
BF49	Transport de biens sous contrôle douanier	Exonération de la TVA rt.41, § 1, 4° de la loi sur la TVA
BF50	Chargement/déchargement/transbordement, etc. liés à l'importation et à l'exportation de biens	Exonération de la TVA rt.41, § 1, 5° de la loi sur la TVA
BF51	Entreposage et conservation de biens d'importation et d'exportation	Exonération de la TVA rt.41, § 1, 5°, b de la loi sur la TVA
BF52	Formalités de douane lors de l'importation et de l'exportation	Exonération de la TVA rt.41, § 1, 6° de la loi sur la TVA
BF53	Transport intra-communautaire vers ou en provenance des Açores et de Madère	Exonération de la TVA rt.41, § 1, 7° de la loi sur la TVA
BF54	Services prestés par des courtiers et des mandataires qui interviennent dans des opérations hors de l'UE ou qui sont exonérés pour cause d'exportation hors de Belgique	Exonération de la TVA rt.41, § 2 de la loi sur la TVA
BF55	Livraison de navires	Exonération de la TVA art.42, § 1, 1°, a du Code
BF56	Livraison de bateaux de sauvetage	Exonération de la TVA art.42, § 1, 1°, b du Code
BF57	Navires de guerre	Exonération de la TVA art.42, § 1, 1°, c du Code
BF58	Bateau de rivière pour la navigation commerciale	Exonération de la TVA art.42, § 1, 1°, d du Code
BF59	Livraison à des constructeurs/propriétaires/utilisateurs de bateaux	Exonération de la TVA art.42, § 1, 2° du Code
BF60	Services liés à la construction / la rénovation / la réparation / l'entretien / la location / l'affrètement de bateaux	Exonération de la TVA art.42, § 1, 3° du Code
BF61	Ravitaillement de navires, de bateaux de sauvetage et de navires de guerre.	Exonération de la TVA art.42, § 1, 4° du Code
BF62	Services liés aux besoins des navires	Exonération de la TVA art.42, § 1, 5° du Code
BF63	Livraison d'avions à l'Etat ou à des compagnies aériennes	Exonération de la TVA art.42, § 2, 1° du Code
BF64	Livraison à des constructeurs d'avions utilisés par l'Etat ou par des	Exonération de la TVA art.42, § 2, 2° du Code

	compagnies aériennes	
BF65	Services relatifs à des avions	Exonération de la TVA art.42, § 2, 3° a du Code
BF66	Ravitaillement d'avions	Exonération de la TVA art.42, § 2, 4° du Code
BF67	Services relatifs aux besoins des avions	Exonération de la TVA art.42, § 2, 5° du Code
BF68	Livraison de biens et de services dans le cadre de relations diplomatiques et consulaires	Exonération de la TVA art.42, § 3, 1° de la loi sur la TVA
BF69	Livraisons au personnel diplomatique	Exonération de la TVA art.42, § 3, 2° de la loi sur la TVA
BF70	Livraisons aux organisations internationales	Exonération de la TVA art.42, § 3, 3° de la loi sur la TVA
BF71	Livraisons aux forces armées d'états étrangers	Exonération de la TVA art.42, § 3, 4° de la loi sur la TVA
BF72	Livraisons vers d'autres états membres aux forces armées d'états étrangers	Exonération de la TVA art.42, § 3, 4° bis de la loi sur la TVA
BF73	Livraisons à des gouvernements étrangers chargés de l'entretien de cimetières	Exonération de la TVA art.42, § 3, 5° de la loi sur la TVA
BF74	Livraisons à l'OTAN	Exonération de la TVA art.42, § 3, 6° de la loi sur la TVA
BF75	Livraison d'or aux banques centrales	Exonération de la TVA art.42, § 3, 7° de la loi sur la TVA
BF77	Livraison de perles véritables / de pierres précieuses naturelles	Exonération de la TVA art.42, § 4, 1° de la loi sur la TVA. N° de notification 108/1971
BF78	Services relatifs à des perles véritables/ à des pierres précieuses naturelles	Exonération de la TVA art.42, § 4, 2° de la loi sur la TVA. N° de notification 108/1971
BF79		Exonération de la TVA art.44, § 2, 4° de la loi sur la TVA
BF80		Exonération de la TVA art.44, § 3, 1° a) de la loi sur la TVA
BF81		Exonération de la TVA art.44, § 3, 1° b) de la loi sur la TVA
BF82		Exonération de la TVA art.44, § 3, 2° de la loi sur la TVA
BF83		Exonération de la TVA art.44, § 3, 3° de la loi sur la TVA
BF84		Exonération de la TVA art.44, § 3, 4° de la loi sur la TVA
BF85		Exonération de la TVA art.44, § 3, 5° de la loi sur la TVA
BF86		Exonération de la TVA art.44, § 3, 6° de la loi sur la TVA
BF87		Exonération de la TVA art.44, § 3, 7° de la loi sur la TVA
BF88		Exonération de la TVA art.44, § 3, 8° de la loi sur la TVA
BF89		Exonération de la TVA art.44, § 3, 9° de la loi sur la TVA
BF90		Exonération de la TVA art.44, § 3, 10° de la loi sur la TVA
BF91		Exonération de la TVA art.44, § 3, 11° de la loi sur la TVA
BF92		Exonération de la TVA art.44, § 3, 12° de la loi sur la TVA
BF93		Petite entreprise soumise à la réglementation d'exonération d'impôt. TVA non applicable.
BF94	Tabacs manufacturés: T.V.A. perçue à la source et	art. 2 de l'Arrêté royal n° 13 du 29 décembre 1992 relatif au régime des tabacs manufacturés

	non déductible.	en matière de taxe sur la valeur ajoutée
BF 95	Frais pour conditionnements ordinaires et courants, si le fournisseur se déclare d'accord de rembourser les conditionnements renvoyés.	Exonération de TVA art. 28 4° du Code TVA
BF 96		Exonération de la T.V.A. art. 15, point 10 de la directive 77/388/CEE
BF 97	Exportation	Exemption de TVA. art. 42, § 3, 8° du Code - Autorisation du ....., n° E.T. .... - Bon de commande du ....., inscrit sous le n° .....
BF 98		Exonération de la TVA - Art. 39bis, 1er alinéa, 2° CTVA
BF 99		Prestation de services non soumise à la TVA belge - Art. 21, § 3, 7°, j) CTVA
BF 100		Prestation de services non soumise à la TVA belge - Art. 21, § 3, 7°, k) CTVA
BF 101		Exonération de la TVA art. 44, § 1, 1° CTVA
BF 102		Exonération de la TVA art. 44, § 3, 14° CTVA
BF 103	Services aide de famille	Exonération de la TVA art. 44, § 2, 1° CTVA
BF 104	Livraison personnel médical	Exonération de la TVA art. 44, § 1, 2° CTVA
BF 105		Exonération de la TVA art. 44, § 1, 2° CTVA
BF 106		Exonération de la TVA art. 44, § 2, 1° CTVA
BF 107		Exonération de la TVA art. 44, § 2, 2° CTVA
BF 108		Exonération de la TVA art. 44, § 2, 10° CTVA
BF 109		Exonération de la TVA art. 44, § 2, 11° CTVA
BF 110		Exonération de la TVA art. 44, § 2, 3° CTVA
BF 111		Exonération de la TVA art. 44, § 2, 6° CTVA
BF 112		Exonération de la TVA art. 44, § 2, 7° CTVA
BF 113		Exonération de la TVA art. 44, § 2, 8° CTVA
BF 114		Exonération de la TVA art. 44, § 2, 9° CTVA
BF 115		Exonération de la TVA art. 44, § 2, 12° CTVA
BF 116		Non soumise à la TVA art. 6 CTVA
BF 117		Exonération de la TVA art. 44, § 2, 13° CTVA
BF 118		Exonération de la TVA art. 44, § 3, 13° CTVA
BF 119		Exonération de la TVA art. 44, § 3, 8° CTVA
BF 120		Exonération de la TVA art. 44bis, § 1 CTVA
BF 121		Exonération de la TVA art. 44bis, § 2 CTVA
BF 122		Article 25ter, §1, alinéa 2, 3° CTVA
BF 123	TVA due par le cocontractant	Art. 51, § 2 du CTVA
BF 124	TVA due par le cocontractant	Art. 51, § 2, 1°, b) du CTVA
BF 125	TVA due par le cocontractant	Art. 51, § 2, 3° du CTVA

BF 126	TVA due par le cocontractant	Art. 51, § 2, 4° du CTVA
BF 127	TVA due par le cocontractant	Art. 51, § 2, 5° du CTVA
BF 128	TVA due par le cocontractant	Art. 20, KB nr 1
BF 129		Article 28, 5° CTVA
BF 130		AR n°20, tableau A, rubrique XXIX, 2
BF 131	TVA pas d'application - TVA 0%	
BF 132		