



Invoicing specifications - Guidelines

**Annex 3.4 to
Joint Venture Agreement
Toll Service Provider Agreement**

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BY DELOITTE

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Document Revision History

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2.2	2019.05.27	ASK	Minor changes made during EM telco
2.3	2019.06.03	SR	Clarification of content to be included in 306 Issuer Fee. Invoice requirement regarding reseller model
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2.93	2020.09.07	SR / ASK	Update of Appendix 2 <ul style="list-style-type: none"> • Changes for Austria • Sweden removed
3.0	2020.09.14	SR/ASK	Approved by Steering Committee

1 Introduction

This document describes invoicing guidelines for Toll Chargers and Toll Service Providers connected to the EasyGo HUB. The guidelines are prepared in order to assist and guide the Toll Chargers and Toll Service Providers in complying with the accounting and invoicing legislation in the countries of each Toll Charger.

This document describes how data fields may be filled in (ref. document 203 “*Technical requirements, data formats and interface specifications*”) to be able to produce the correct invoice.

It should be noted that the Toll Service Provider and the Toll Charger may agree bilaterally on what invoicing guidelines may be followed, and the Toll Service Provider and the Toll Charger are not bound by the guidelines stated in this document.

It is at all times the responsibility of each Toll Service Provider and Toll Charger to ensure that applicable accounting and invoicing legislation in the specific countries are complied with. See more below.

Disclaimer

It is important to note that the guidelines in this document are prepared to assist and guide Toll Chargers or Toll Service Providers providing invoices within EasyGo. It is at all times the responsibility of each Toll Charger or Toll Service Provider to ensure that applicable accounting and invoicing legislation in the specific countries are complied with. This means that in case a Toll Charger or a Toll Service Provider relies on the content of this document and the content is e.g. subject to any errors, unlawful actions or omissions, the Toll Charger or Toll Service Provider is not entitled to claim any damages from the EasyGo Joint Venture and/or Sund & Bælt Holding A/S suffered as a consequence of such errors, unlawful actions or omissions.

The EasyGo Joint Venture and/or Sund & Bælt Holding A/S shall not be liable for any direct or indirect losses that a Toll Charger or a Toll Service Provider, including any third party, may have suffered as a result of relying on the content in this document including the appendices.

Furthermore, each Toll Charger and Toll Service Provider shall be aware of that with regard to appendices 1, 3, 4 and 7 prepared by Deloitte, Deloitte have inserted the following disclaimer:

“The document has been prepared for Sund & Bælt Holding A/S acting on behalf of the EasyGo Joint Venture. A third party cannot consider the information as advice and Deloitte Statsautoriseret Revisionspartnerselskab does not accept responsibility for any conclusions, actions or omissions that a third party may make based on the contents of this document.”

Deloitte has elaborated the disclaimer:

“The intention of the disclaimer is the following:

We (Deloitte) agree that the document can be published on EasyGo.com and read as well as used by all TC and TSP. The exact meaning of the disclaimer is to ensure that only Sund & Bælt Holding A/S can hold Deloitte responsible for any errors on the advisory referring to the agreement between Sund & Bælt Holding A/S and Deloitte. This means

that in case a TC or TSP relies on the advisory and the advisory e.g. is subject to errors from Deloitte's side, the TC or TSP can e.g. not claim Deloitte to pay damages as a result of relying to the advisory provided to Sund & Bælt Holding A/S. "

It is suggested that each Toll Charger and Toll Service Provider is aware of the above when using the guidelines described in this document.

2 General guidelines

The following sections are prepared based on Deloitte's overview from May 2020 describing the VAT requirements in the participating countries in EasyGo (enclosed as Appendix 1). The overview is based on information from Deloitte in Denmark, Norway, Austria, Germany, Slovenia and Sweden where the EasyGo invoice types have been scrutinized in order to ensure that they are in accordance with the legal requirements for invoicing in all countries.

EasyGo invoicing can follow one of the following two principles:

- That the TSP invoices on behalf of and in the name of each TC (agent model)
- That the TSP invoices the service user in its own name (reseller model)

If nothing else is agreed between TC and TSP, the agent model applies.

To illustrate EasyGo invoicing requirements, examples have been prepared of how the invoice can be set up and what data/information the invoice shall contain as a minimum. The examples are shown in Appendix 2. Further, the following should be observed:

- The layout is not compulsory, but to be determined individually by the TSP.
- The data content is compulsory apart from the exceptions mentioned under remarks.
- The invoice content may be expanded if there is a need for this.
- Description fields (direction and name) may have other designations or be extended with more fields.

In addition, the invoicing is based on the following general requirements:

When invoicing EasyGo transactions, the TSP must distinguish between Danish, Norwegian, Austrian, German and Swedish transactions and use five different invoicing number sequences. In other words, at least one invoicing number sequence must be created for each of the five countries.

Each invoice to the SU can contain transactions from different TCs, but there must be a clear distinction between the individual TCs, and all invoicing rules must be met separately per TC (see point 25 in Appendix 1). It is however recommended to issue one invoice per TC.

As shown in the example invoice, a request for payment will be drawn up which specifies the underlying invoices. Conversion to local currency will also be given here. A giro slip can be attached to the payment request.

The payment request must have its own number sequence. This number can be used to identify the connection between the payment request and the underlying invoices.

3 VAT payment for freight transport by ferry

In Appendix 3 is described rates and practice on VAT treatment when paying for freight transport by ferries.

4 Issuer fee

Annex 3.6 states that the TSP shall receive an “Issuer fee” for the service it provides to a TC, which is based upon:

- The mutually agreed and confirmed transactions (TIF, TIC).
- An agreed amount (annual fee per OBE) for the use of the OBE of the TSP for any local contract of the TC as stated in annex 3.6.

The data exchange for the first part of the issuer fee is described in chapter 2.8 of annex 2.3.

To calculate the second part of the issuer fee correctly, the TC is obliged to report the use of “foreign” OBEs for local contracts during the previous year to the issuing TSP before the date specified in Annex 3.6.

In Appendix 4 is described the VAT handling with regard to issuer fee. Annex 5 shows examples of how the invoice can be set up and what data/information the invoice shall contain as a minimum. Invoicing of issuer fee is described in annex 306 “Issuer fee”.

Unless otherwise agreed between TC and TSP, the issuer fee shall be invoiced separately and not deducted from the toll fee invoice.

5 Settlements of transactions TC/TSP

The electronic exchange of the invoicing details is done through the TIF and TIC lists. This gives the basis for the calculation of an account statement or invoice from the TC to a TSP with the amount due for a specified period. Based on this account statement or invoice the payment for the transactions takes place.

The account statement is mandatory when using the agent model and in Appendix 6 are shown examples of how the account statement can be set up.

The invoice is mandatory when using the reseller model.

It is important to note that the amounts in the TIF and TIC files are inclusive of VAT for services that are subject to VAT. There is no need to specify the VAT in the account statement as the account statement only form the basis of settlement of accounts between TC and TSP.

6 Storage of invoices

Storage of invoices is described in Appendix 7.

7 Invoicing of public authorities

In some of the countries in which EasyGo operates, electronic invoicing is mandatory for suppliers of services when doing business with public authorities and public institutions.

It is the sole responsibility of each Toll Service Provider to do so.

Further information can be found at:

Norway:

<https://www.altinn.no/en/Start-and-Run-a-Business/Operation/Accounts-and-auditing/What-is-a-bookkeeping-obligation/What-must-be-stated-on-sales-documents/?epslanguage=en>

Austria:

<https://www.usp.gv.at/Portal.Node/usp/public/content/en/startpage.html?template=microsite>

Denmark:

<http://www.digst.dk/ServiceMenu/English/Digitisation/NemHandel/NemHandel-initiative-and-infrastructure>

Sweden:

<http://www.skatteverket.se/foretagorganisationer/moms/faktureringsregler.4.18e1b10334e8be8bc80001420.html>

Slovenia:

<https://www.ujp.gov.si/dokumenti/dokument.asp?id=477>

**Appendix 1 - Invoice requirements & VAT treatment -
overview by Deloitte**

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EasyGo Project – Version Update 2020
Invoice requirements and VAT treatment – bridge and road tolls

No	Invoice requirements	NO	SE	DK	AT	DE	SL	Comments	EasyGo Invoice ^{*)}
1	Invoice number (sequential)	✓ There must be a separate serial number for invoices issued in Norway. The serial has to be in a controllable sequence. The invoices must contain consecutive, automatically generated serial numbers. Please note that it is permitted to have several invoice number series, if there is a valid reason for establishing more than one (different departments, locations, business units etc.).	✓ Each invoice is required to contain a separate serial number. It is allowed to have more than one series of serial numbers, however each number must be unique in order to identify each individual invoice.	✓ The sequential numbering must be based on one or more series and the number must uniquely identify the invoice.	✓ However, not required for invoices with a gross amount not exceeding 400 EUR.	✓ However, not required for invoices with a gross amount less than 250 EUR.	✓	✓ The invoice requirements must be fulfilled for each TC on the invoice. It is, thus, possible to state several TC's on the invoice provided that each TC can be differentiated by VAT registration number, total amounts and separate sequential numbering etc.	✓ Invoices are issued for each TC with separate sequential numbering for each TC.
2	Invoice date	✓	✓	✓	✓	✓	✓	-	✓

General explanations

The objective of the overview of the invoice requirements is that invoicing of road and bridge toll is done consistently and similar in each country. This diagram is not applicable for *freight transport by ferry*. Please see memorandum *VAT on payment for freight transport by ferry when using EasyGo*.
 TC = Toll Charger & TSP = Toll Service Provider.

Note

*) The column 'EasyGo Invoice' indicates the common denominator decided by the EasyGo Project in order to meet the invoice requirements in the respective countries encompassing both supplies to taxable persons and private individuals. The sign '✓' in this column indicates that the requirement in the second column 'Invoice requirements – bridge and road tolls' is a requirement in all participants countries.

The matrix is performed by Deloitte Denmark with contributions from the relevant local Deloitte offices.

No	Invoice requirements	NO	SE	DK	AT	DE	SL	Comments	EasyGo Invoice*)
3	Date of supply (‘Date of supply’ is a VAT definition and refers to the date that the service is performed which is the same date as when e.g. a passing is made. Is it a requirement to state ‘Date of supply’ if this date is different from invoice date?)	√	√ According to The Swedish Transport Agency it is crucial that the date of supply i.e. the day that a passage is performed is stated in the invoice.	√	√ If it is the same date, notation on the invoice must be mentioned: "Invoice date is date of supply/service"	Based on guidelines published by the German tax authorities, it is required to mention both dates (even if it concerns the same date); not required for invoices with a gross amount less than 150 EUR	√ If the date on which the supply was made differs from the date of issue of the invoice it is required to mention both dates on the invoice. Not required for simplified invoices.	-	√
4	Name and address of TC	√	√	√	√	√	√	-	√
5	Name and address of Service User	√	√ However, not required for invoices with an amount not exceeding SEK 4 000 including VAT.	√	√ However, not re-quired for invoices with a gross amount not exceeding 400 EUR	√ However, not re-quired for invoices with a gross amount less than 250 EUR	√ However, not required for simplified invoices, if the customer does not need the invoice for VAT deduction purposes.	-	√
6	VAT identification number, TC	√	√	√	√ If transactions are performed in or from Austria, the Austrian VAT ID number of the supplier must be mentioned on the invoice.	TC’s may opt to show either their tax registration number or VAT ID number; not required for invoices with a gross amount less than 250 EUR	√	-	√

No	Invoice requirements	NO	SE	DK	AT	DE	SL	Comments	EasyGo Invoice ^{*)}
7	VAT identification number Service User for all transactions, if available	No However, the VAT identification number can be stated to meet the invoice requirements in case the address of the service user is not mentioned/stated on the invoice.	No Only required in certain situations e.g. when the purchaser is liable for VAT.	No	No However the VAT no has to be stated if the invoice gross amount exceeds EUR 10,000 and the TC has the seat, his habitual abode or his permanent establishment in Austria.	No	No	It is agreed upon by the EasyGo project participants that VAT identification number has to be stated when relevant even though it is not a legal requirement in all countries.	✓
8	Description of goods/ services supplied	✓	✓	✓	✓	✓	✓	A description of the supplied services must be stated for each invoice line	✓
9	Quantity of goods or extent of services provided	✓	✓	✓	✓ It is allowed to state the total road toll pr. day in one line.	✓	✓	-	✓
10	Total invoice amount (excluding VAT)	✓	✓	✓	✓ For invoices with a gross amount not exceeding €400, the total amount payable including VAT and the VAT rate is sufficient (taxable amount and tax amount can be shown as a total amount).	✓ However, not required for invoices with a gross amount less than €250	✓ However, not required for simplified invoices.	-	

No	Invoice requirements	NO	SE	DK	AT	DE	SL	Comments	EasyGo Invoice ^{*)}
11	Unit price	✓ The price for each passage must be stated	✓ The price for each passage must be stated	✓ The price for each passage must be stated	No, it is sufficient to indicate the total net amount per each VAT rate	No	✓ However, not required for simplified invoices.	-	
12	VAT rates applied per taxable amount	✓	✓	No	✓ However not required for invoices with a gross amount not exceeding EUR 400 provided that the same VAT rate applies for all services supplied.	✓ However not required for invoices with a gross amount less than EUR 250.	✓ However, not required for simplified invoices.	It is agreed upon by the EasyGo project participants that VAT rate is applied per taxable amount even though it's not a legal requirement in all countries. If the supply is not subject to VAT, then the VAT field has to be left blank (instead of 0%).	
13	Taxable amount per rate or exemption	✓	✓	✓	✓ However, not required for invoices with a gross amount not exceeding 400 EUR	✓	✓ However, not required for simplified invoices.	- If the supply is not subject to VAT, then the VAT field has to be left blank (instead of 0%).	
14	VAT amount at each rate	✓	No It is sufficient to state the total VAT amount.	✓	✓ However, not required for invoices with a gross amount not exceeding 400 EUR provided that the same VAT rate applies for all goods supplied	✓ However, not required for invoices with a gross amount less than 250 EUR	✓ However, not required for simplified invoices.	If the supply is not subject to VAT, then the VAT amount field has to be left blank (instead of 0)	✓

No	Invoice requirements	NO	SE	DK	AT	DE	SL	Comments	EasyGo Invoice ¹⁾
15	VAT amount payable in national currency		√ EUR is allowed if EUR is used for accounting purposes.	EUR or in DKK. Another currency is possible if the exchange rate into DKK or VAT amount in DKK is stated	In case of an invoice in a foreign currency, the total VAT amount has to be stated in EUR as well. In case the EUR-amount is not certain at the time of issuance, the invoice-issuer has to state which conversion method according to sect. 20 par. 6 Austrian VAT Act will be applied.	All amounts on the invoice can be in other foreign currencies	√	If the supply is not subject to VAT, then the VAT amount field has to be left blank (instead of 0)	√
16	Total amount including VAT	√	No	No	No, except for invoices with a gross amount not exceeding 400 EUR. However, it is common practice to indicate the gross amount.	No	No	It is agreed upon by the EasyGo project participants that total amount including VAT is stated on the invoices even though it is not a legal requirement in all countries.	√

No	Invoice requirements	NO	SE	DK	AT	DE	SI	Comments	EasyGo Invoice ^{*)}
17	Wording required in case of VAT exemption	No	√ A reference to the relevant article in the Swedish VAT Act or VAT Directive or a text explaining why the supply is VAT exempted.	No	√ In case of exemption, a text must be stated on the invoice explaining why the supply/service is VAT exempt and the legal rule for the exemption has to be mentioned on the invoice.	√ In case of exemption, a text must be stated on the invoice explaining why the supply/service is VAT exempt and the legal rule for the exemption has to be mentioned on the invoice.	√ In case of VAT exemption, a reference to the appropriate article of Slovene VAT Act and/or VAT Directive should be made pointing to the fact that the supply of goods/services is exempt from VAT. However, not required for simplified invoices.		As stated for each country.
18	Due date of payment	√	No Due date of invoice payment on when invoicing on behalf of Swedish Transport Agency.	No	No	No	No	-	As stated for each country.
19	Language requirements	√ The invoice must be issued in Norwegian, Swedish, Danish or English	No However, a translation may be requested from the toll charger or tax authorities.	No However, the Danish tax authorities can require that the invoice is translated into Danish	No However, a translation may be required by the tax authorities	No However, recommended in German or English	No However, recommended in Slovene, since a translation may be required by the tax authority during tax inspection.	-	√

No	Invoice requirements	NO	SE	DK	AT	DE	SL	Comments	EasyGo Invoice ¹⁾
20	Simplified invoices - conditions	Bridge and road tolls are VAT exempt in Norway; thus there are no direct requirements to the invoice. (Ferry is subject to 12% VAT.)	Simplified invoices can be used if the invoice amount does not exceed 4,000 SEK inclusive of VAT. Simplified invoices is not to be used for Infrastructure fee or Congestion Tax.	Simplified invoices can be used if the invoice amount does not exceed 3.000 DKK exclusive of VAT	Simplified invoices can be used if the invoice amount does not exceed a gross amount of 400 EUR	Simplified invoices can be used if the invoice amount does not exceed a gross amount of 250 EUR	Simplified invoices can be used if the invoice amount does not exceed 100 EUR (without VAT).		According to present invoice layout agreed upon by the EasyGo project participants, there is no use of simplified invoices.
21	Other invoice requirements (please add additional requirements, if relevant, under the VAT legislation and commercial law)	Place of delivery			According to Austrian business law provisions, the following data has to be included too: Legal form, trade register number, Chamber of Commerce, Place of legal Seat for TC.	According to the German commercial Code, the following data has to be included too: Legal form, trade register number, Place of legal Seat for TC, Official Representative/ Executive body.	According to Slovenian Companies Act, the following data has to be included in addition to all above mentioned items: registration number and registration authority where a company is entered in the register. In case of limited liability companies, the amount of their share capital and the amount of unpaid called up share capital should be indicated as well.	Additional information must be stated in relation to Austria.	As stated for each country.

No	Invoice requirements	NO	SE	DK	AT	DE	SI	Comments	EasyGo Invoice ^{*)}
22	Storage of invoices (besides present financial year)	5 years	7 years (Invoices on behalf of the Swedish Transport Agency has to be kept 10 years. Please see note A) for a supplemental note in Swedish.	5 years	7 years as from January 1st following the date of the invoice and in pending cases till the end of the case. We assume that no invoices have been issued in connection with immovable properties. However, for the sake of completeness, we would kindly inform you that the retention period is 22 years when the documents relate to immovable properties	10 years		Invoices in general must be kept for 10 years. Invoices relating to real estate must be kept for 20 years.	
23	VAT liable transaction	No	√ However, Infrastructure fee or Congestion Tax is not liable to VAT.	√	√	√	√		

No	Invoice requirements	NO	SE	DK	AT	DE	SL	Comments	EasyGo Invoice ^{*)}
24	VAT rate	0%: Road and bridge tolls are VAT exempt. (12%: Ferries)	25%: Øresundsbroen 6 %: Passenger transport by ferries within Swedish territory. Infrastructure fee or Congestion Tax is not liable to VAT.	25% (0%: Transport of persons on ferries)	20%	19% (7%: Passenger transport by ferries under additional conditions 0%: Passenger transport by ferry from Germany to outside Germany.)	22% Please note that EasyGo do not operates any ferry lines in Slovenia.	If the supply is not subject to VAT, then the VAT rate field could be removed or left blank (instead of 0)	√
25	Possible to invoice several bridge and road tolls on the same invoice	√	√ Acceptable on condition that the invoices are fulfilling the general invoicing requirements in the Swedish VAT Act. The services supplied from each TC must be clearly indicated on the invoice. Separate invoices are required for fees charged by the Swedish Transport Agency.	√ The services supplied from each TC must be clearly indicated on the invoice	√ The services supplied from each TC must be clearly indicated on the invoice; moreover the (TSP) needs to be entitled by the other company to issue the invoice in the name of the other	√	√ However, the services supplied must be clearly separately indicated on the invoice.	It is possible. However, if several TC's on the same invoice all the invoice requirements must be fulfilled for each TC on the invoice, i.e. sequential numbering for each TC along with VAT registration number, total amounts, VAT rate etc.	As stated for each country.

No	Invoice requirements	NO	SE	DK	AT	DE	SI	Comments	EasyGo Invoice ^{*)}
26	Outsourcing of invoicing - special conditions	No It is, however, recommended that it is clearly indicated on the invoice that the third party invoices in the name and on behalf of the TC.	No No specific requirements. The TC is responsible that the invoices are issued correctly. If the TSP uses e-invoicing, then the Swedish Transport Agency must have online access to view the invoices or TSP will be required to forward electronic invoice copies when asked for it. The last option is a temporary solution.	✓ The invoice must be issued in the name and on behalf of the TC. The name, address and VAT registration number of the TC must also be stated on the invoice	✓ The invoice must be issued in the name of and on behalf of the TC and that shall be clearly indicated on the invoice. The name, address and VAT registration number of the TC must be stated on the invoice	✓ It has to be revealed towards the invoice recipient that the invoice creator (outsourcer) acts solely on behalf of the TC. The supplying entrepreneur (TC) needs to be mentioned on the invoice	✓	It is recommended that the following text is stated on the invoice: <i>"The invoice is issued in the name and on behalf of the TC"</i>	✓ Please see the comments.
27	Loss on debtors - is it possible to regulate VAT on bridge and road tolls invoiced on behalf of other TC's?	No	No	No	No	No	No		No

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Appendix 2 - Examples of payment requests and invoices

On the following pages are shown an example of a payment request and the corresponding invoices:

- a) The layout example is not mandatory.
- b) The layout example with specification of where mandatory information is specified on the invoice and exchanged in the files as defined in Annex 2.3 Technical requirements data formats and interface specifications.
- c) Each transferred toll transaction contains information regarding the currency to be used on the invoice in the name of and on behalf of the TC. The currency used on the payment request is agreed between the Service User and the TSP.

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Examples of invoices that are an annex to the payment request

Example – Invoice NO-TC 1

Customer name: [DK-Customer]	TC name: [NO-TC 1]					
Customer address:	TC address:					
Customer VAT No.:	TC VAT no.: MVA					
Invoice						
Issued by [TSP] in the name of and on behalf of [NO-TC 1]						
Customer No.:	Invoice no: NO-TC1xxxx1					
	Request no.: DK-TSP1xxxx1					
	Date:					
	Page: 1					
Date	Time	Location	Type	VAT %	Currency	Price
OBU-nr.: 9208606200000039						
Reference no.: (i.e. licence plate)						
10-05-2012	08.00	Toll station 1	Small car (ferry)	8,00	NOK	100,00
10-05-2012	10.00	Toll station 2	Small car (road)	0,00	NOK	60,00
10-05-2012	11.00	Toll station 3	Small car (road)	0,00	NOK	89,00
Total excl. VAT						NOK 249,00
Sale subject to VAT						Price 100,00 VAT 8,00 Total 108,00
Sale free of VAT (VAT exempted)						149,00 0,00 150,00
NOK Amount transferred to Payment request						<u>257,00</u>
<i>This invoice is issued by [TSP] in the name of and on behalf of [NO-TC 1]</i>						

Example – Invoice NO-TC 1 with specification of mandatory information

Customer name: [DK-Customer]	TC name: [NO-TC 1]					
Customer address:	TC address:					
Customer VAT No.:	TC VAT no.: MVA					
Invoice						
Issued by [TSP] in the name of and on behalf of [NO-TC 1]						
Customer No.:	Invoice no: NO-TC1xxxx1					
	Request no.: DK-TSP1xxxx1					
	Date:					
	Page: 1					
Date	Time	Location	Type	VAT %	Currency	Price
OBU-nr.: 9208606200000039						
Reference no.: (i.e. licence plate)						
10-05-2012	08.00	Toll station 1	Small car (ferry)	8,00	NOK	100,00
10-05-2012	10.00	Toll station 2	Small car (road)	0,00	NOK	60,00
10-05-2012	11.00	Toll station 3	Small car (road)	0,00	NOK	89,00
Total excl. VAT						NOK 249,00
Exit station code description TST pos. 65-89 or 123-182. Lookup based on TIF pos. 77-82, 84-87 and 88-91 in TST pos. 4-9, 61-64 and 117-120						Price 100,00 VAT 8,00 Total 108,00
Description in TIF pos. 190-214 (Cx)						149,00 0,00 150,00
Sale subject to VAT						
Sale free of VAT (VAT exempted)						
NOK Amount transferred to Payment request						<u>257,00</u>
<i>This invoice is issued by [TSP] in the name of and on behalf of [NO-TC 1]</i>						

Example – Invoice DK-TC 1

Customer name: [DK-Customer]		TC name: [DK-TC 1]				
Customer address:		TC address:				
Customer VAT No.:		TC VAT No.:				
Invoice						
Issued by [TSP] in the name of and on behalf of [DK-TC 1]						
Customer No.:	Invoice no:	DK-TC1xxxx1				
	Request no.:	DK-TSP1xxxx1				
	Date:					
	Page:	1				
Date	Time	Location	Type	VAT %	Currency	Price
OBU-nr.:	9208606200000039					
Reference no.:	(i.e. licence plate)					
11-05-2012	10.00	Toll station 1	Small car	25,00	DKK	790,00
11-05-2012	10.00	Toll station 1	Discount	25,00	DKK	-50,00
Total excl. VAT					DKK	740,00
				Price	VAT	Total
Sale subject to VAT				740,00	185,00	925,00
Sale free of VAT (VAT exempted)				0,00	0,00	0,00
DKK Amount transferred to Payment request						925,00
<i>This invoice is issued by [TSP] in the name of and on behalf of [DK-TC 1]</i>						

Example – Invoice DK-TC 1 with specification of mandatory information

Customer name: [DK-Customer]		TC name: [DK-TC 1]				
Customer address:		TC address:				
Customer VAT No.:		TC VAT No.:				
Invoice						
Issued by [TSP] in the name of and on behalf of [DK-TC 1]						
Customer No.:	Invoice no:	DK-TC1xxxx1				
	Request no.:	DK-TSP1xxxx1				
	Date:					
	Page:	1				
Date	Time	Location	Type	VAT %	Currency	Price
OBU-nr.:	9208606200000039					
Reference no.:	(i.e. licence plate)					
11-05-2012	10.00	Toll station 1	Small car	25,00	DKK	790,00
11-05-2012	10.00	Toll station 1	Discount	25,00	DKK	-50,00
Total excl. VAT					DKK	740,00
				Price	VAT	Total
Sale subject to VAT				740,00	185,00	925,00
Sale free of VAT (VAT exempted)				0,00	0,00	0,00
DKK Amount transferred to Payment request						925,00
<i>This invoice is issued by [TSP] in the name of and on behalf of [DK-TC 1]</i>						

Optional not all customers have VAT no. and not all TC charge VAT

Invoice no. to be stated on the Payment request

Payment request no.

Example – Invoice DK-TC 2

Customer name: [DK-Customer]		TC name: [DK-TC 2]						
Customer address:		TC address:						
Customer VAT No.:		TC VAT No.:						
Invoice								
Issued by [TSP] in the name of and on behalf of [DK-TC 2]								
Customer No.:	Invoice no:	DK-TC2xxxx1						
	Request no.:	DK-TSP1xxxx1						
	Date:							
	Page:	1						
Date	Time	Location	Type	VAT %	Currency	Price		
OBU-nr.:	9208606200000039							
Reference no.:	(i.e. licence plate)							
10-05-2012	08.00	Toll station 1	Small car (Ferry)	25,00	DKK	20,00		
10-05-2012	08.00	Toll station 1	2 passenger	0,00	DKK	880,00		
Total excl. VAT						900,00		
						Price	VAT	Total
Sale subject to VAT						20,00	5,00	25,00
Sale free of VAT (VAT exempted)						880,00	0,00	880,00
DKK Amount transferred to Payment request								905,00
<i>This invoice is issued by [TSP] in the name of and on behalf of [DK-TC 2]</i>								

Example – Invoice DK-TC 2 with specification of mandatory information

Customer name: [DK-Customer]		TC name: [DK-TC 2]						
Customer address:		TC address:						
Customer VAT No.:		TC VAT No.:						
Invoice								
Issued by [TSP] in the name of and on behalf of [DK-TC 2]								
Customer No.:	Invoice no:	DK-TC2xxxx1						
	Request no.:	DK-TSP1xxxx1						
	Date:							
	Page:	1						
Date	Time	Location	Type	VAT %	Currency	Price		
OBU-nr.:	9208606200000039							
Reference no.:	(i.e. licence plate)							
10-05-2012	08.00	Toll station 1	Small car (Ferry)	25,00	DKK	20,00		
10-05-2012	08.00	Toll station 1	2 passenger	0,00	DKK	880,00		
Total excl. VAT						900,00		
						Price	VAT	Total
Sale subject to VAT						20,00	5,00	25,00
Sale free of VAT (VAT exempted)						880,00	0,00	880,00
DKK Amount transferred to Payment request								905,00
<i>This invoice is issued by [TSP] in the name of and on behalf of [DK-TC 2]</i>								

Optional not all customers have VAT no. and not all TC charge VAT

Invoice no. to be stated on the

Payment request no.

Example – Invoice DE-TC 1 (Currently not in use)

Customer name: [DK-Customer]		TC name: [DE-TC 1]				
Customer address:		TC address:				
Customer VAT No.:		TC VAT No.:				
		TC Reg. No.:				
Invoice						
Issued by [TSP] in the name of and on behalf of [DE-TC 1]						
Customer No.:		Invoice no:	DE-TC1xxxx1			
		Request no.:	DK-TSP1xxxx1			
		Date:				
		Page:	1			
Date	Time	Location	Type	VAT %	Currency	Price
OBU-nr.: 9208606200000039						
Reference no.: (i.e. licence plate)						
10-05-2012	08.00	Toll station 1	Small car + trailer (Ferry)	0,00	EUR	526,00
Total excl. VAT						526,00
				Price	VAT	Total
Sale free of VAT (VAT exempted)				526,00	0,00	526,00
EUR Amount transferred to Payment request						526,00
<i>This invoice is issued by [TSP] in the name of and on behalf of [DE-TC 1]</i>						

Example – Invoice DE-TC 1 with specification of mandatory information (Currently not in use)

Customer name: [DK-Customer]		TC name: [DE-TC 1]				
Customer address:		TC address:				
Customer VAT No.:		TC VAT No.:				
		TC Reg. No.:				
Invoice						
Issued by [TSP] in the name of and on behalf of [DE-TC 1]						
Customer No.:		Invoice no:	DE-TC1xxxx1			
		Request no.:	DK-TSP1xxxx1			
		Date:				
		Page:	1			
Date	Time	Location	Type	VAT %	Currency	Price
OBU-nr.: 9208606200000039						
Reference no.: (i.e. licence plate)						
10-05-2012	08.00	Toll station 1	Small car + trailer (Ferry)	0,00	EUR	526,00
Total excl. VAT						526,00
				Price	VAT	Total
Sale free of VAT (VAT exempted)				526,00	0,00	526,00
EUR Amount transferred to Payment request						526,00
<i>This invoice is issued by [TSP] in the name of and on behalf of [DE-TC 1]</i>						

Optional not all customers have VAT no. and not all TC charge VAT

Invoice no. to be stated on the Payment request

Payment request no.

Example – Invoice SE-TC 1

Customer name: [DK-Customer]	TC name: [SE-TC 1]					
Customer address:	TC address:					
Customer VAT No.:	TC VAT No.:					
Invoice						
Issued by [TSP] in the name of and on behalf of [SE-TC 1]						
Customer No.:	Invoice no: SE-TC1xxxx1					
	Request no.: DK-TSP1xxxx1					
	Date:					
	Page: 1					
Date	Time	Location	Type	VAT %	Currency	Price
OBU-nr.: 9208606200000020						
Reference no.: AF97202 DK						
10-05-2012	08.00	Toll station 1	Heavy vehicle	25,00	SEK	920,00
11-05-2012	10.00	Toll station 2	Heavy vehicle	25,00	SEK	920,00
Total excl. VAT					SEK	1840,00
				Price	VAT	Total
Sale subject to VAT				1.840,00	460,00	2.300,00
Sale free of VAT (VAT exempted)				0,00	0,00	0,00
SEK Amount transferred to Payment request						<u>2300,00</u>
<i>This invoice is issued by [TSP] in the name of and on behalf of [SE-TC 1]</i>						

Example – Invoice SE-TC 1 with specification of mandatory information

Customer name: [DK-Customer]	TC name: [SE-TC 1]					
Customer address:	TC address:					
Customer VAT No.:	TC VAT No.:					
Invoice						
Issued by [TSP] in the name of and on behalf of [SE-TC 1]						
Customer No.:	Invoice no: SE-TC1xxxx1					
	Request no.: DK-TSP1xxxx1					
	Date:					
	Page: 1					
Date	Time	Location	Type	VAT %	Currency	Price
OBU-nr.: 9208606200000020						
Reference no.: AF97202 DK						
10-05-2012	08.00	Toll station 1	Heavy vehicle	25,00	SEK	920,00
11-05-2012	10.00	Toll station 2	Heavy vehicle	25,00	SEK	920,00
Total excl. VAT					SEK	1840,00
				Price	VAT	Total
Sale subject to VAT				1.840,00	460,00	2.300,00
Sale free of VAT (VAT exempted)				0,00	0,00	0,00
SEK Amount transferred to Payment request						<u>2300,00</u>
<i>This invoice is issued by [TSP] in the name of and on behalf of [SE-TC 1]</i>						

Optional not all customers have VAT no. and not all TC charge VAT

Invoice no. to be stated on the Payment request

Payment request no.

Example - Invoice AT-TC 1

Customer name: [DK-Customer] Customer address: Customer VAT No.:	TC name: [AT-TC 1] TC address: TC VAT No.: ATU xxxx xxxx TC Reg. No.:			
Invoice Issued by [TSP] in the name of and on behalf of [AT-TC 1]				
Customer No.:	Invoice no: AT-TCxxxx1 Request no.: DK-TSP1xxxx1 Date: Page: 1			
Date Time Reference	Type VAT % Currency Price			
OBU-nr.: 920860620000011 (PAN) OBU-ID 97800300031200123A Licence plate no.: AF97101 DK				
10-05-2012 00.00 [Aggregation number xxx1]	Maut für LKW oder BUS	20,00	EUR	34,88
11-05-2012 00.00 [Aggregation number xxx2]	Maut für LKW oder BUS	20,00	EUR	26,18
OBU-nr.: 920860620000020 (PAN) OBU-ID 97800300031200123B Licence plate no.: AF97202 DK				
13-05-2012 00.00 [Aggregation number xxx3]	Maut für LKW oder BUS	20,00	EUR	42,94
13-05-2012 00.00 [Aggregation number xxx4]	Maut für LKW oder BUS	20,00	EUR	24,57
	Total excl. VAT		EUR	128,57
		Price	VAT	Total
	Sale subject to VAT	128,57	25,71	154,28
	VAT correction	-	0,01	0,01
	Total	128,57	25,72	154,29
	EUR Amount transferred to Payment request			154,29
<i>This invoice is issued by [TSP] in the name of and on behalf of [AT-TC 1]</i>				

Example – Invoice AT-TC 1 with specification of mandatory information

Customer name: [DK-Customer] Customer address: Customer VAT No.:	TC name: [AT-TC 1] TC address: TC VAT No.: ATU xxxx xxxx TC Reg. No.:	Invoice no. to be stated on the Payment request
Invoice Issued by [TSP] in the name of and on behalf of [AT-TC 1]		
Customer No.:	Invoice no: AT-TCxxxx1 Request no.: DK-TSP1xxxx1 Date: Page: 1	Payment request no.
Date Time Reference	Type VAT % Currency Price	
OBU-nr.: 920860620000011 (PAN) OBU-ID 97800300031200123A Licence plate no.: AF97101 DK		
10-05-2012 00.00 [Aggregation number xxx1]	Maut AT-Tagesumsatz	20,00 EUR 34,88
11-05-2012 00.00 [Aggregation number xxx2]	Maut AT-Tagesumsatz	20,00 EUR 26,18
OBU-nr.: 920860620000020 (PAN) OBU-ID 97800300031200123B Licence plate no.: AF97202 DK		
13-05-2012 00.00 [Aggregation number xxx3]	Maut AT-Tagesumsatz	20,00 EUR 42,94
13-05-2012 00.00 [Aggregation number xxx4]	Maut AT-Tagesumsatz	20,00 EUR 24,57
	Total excl. VAT	EUR 128,57
		Price VAT Total
	Sale subject to VAT	128,57 25,71 154,28
	VAT correction	- 0,01 0,01
	Total	128,57 25,72 154,29
	EUR Amount transferred to Payment request	154,29
<i>This invoice is issued by [TSP] in the name of and on behalf of [AT-TC 1]</i>		

mandatory for gross invoice amounts above 10.000 EUR

optional on invoice in Austria PAN in TIF pos. 4-22 (E1)

Applied VAT rate in TIF pos. 151-154 (E1)

Fee (VAT excluded) in TIF pos 115-125 (E1)

OBU-ID in TIF pos. 615-632 (E1)

license plate number and nationality in TIF pos. 240-249 and 250-251 (E1)

Currency in TIF pos. 148-150 (E1)

Aggregation number in TIF pos. 652-667 (E1)

Description in TIF pos. 190-214 (E1)

calculated from total amount per VAT rate and VAT rate

difference of sum of VAT from E1 trx - calculated VAT

Example - List of detailed toll transactions AT-TC 1

Customer name: [DK-Customer]	TC name:	[AT-TC 1]				
Customer address:	TC address:					
Customer VAT No.:	TC VAT No.:	ATU xxxx xxxx				
	TC Reg. No.:					
List of detailed toll transactions						
Issued by [TSP] in the name of and on behalf of [AT-TC 1]						
Customer No.:	Invoice no:	-				
OBU-nr.: 920860620000011 (PAN)	Request no.:	DK-TSP1xxxx1				
OBU-ID 97800300031200123A	Date:					
Licence plate no.: AF97101 DK	Page:	1/2				
Date	Time	Location	Type	VAT %	Currency	Price
Detailed information [Aggregation number xxx1]						
10-05-2013	08.00	Toll station 1	Heavy vehicle 4 axels emission cl. A	20,00	EUR	5,13
10-05-2013	08.15	Toll station 2	Heavy vehicle 4 axels emission cl. A	20,00	EUR	4,01
10-05-2013	08.25	Toll station 3	Heavy vehicle 4 axels emission cl. A	20,00	EUR	4,05
10-05-2013	08.37	Toll station 4	Heavy vehicle 4 axels emission cl. A	20,00	EUR	4,02
10-05-2013	08.48	Toll station 5	Heavy vehicle 4 axels emission cl. A	20,00	EUR	3,75
10-05-2013	08.59	Toll station 6	Heavy vehicle 4 axels emission cl. A	20,00	EUR	5,22
10-05-2013	09.40	Toll station 7	Heavy vehicle 4 axels emission cl. A	20,00	EUR	2,76
10-05-2013	09.51	Toll station 8	Heavy vehicle 3 axels emission cl. A	20,00	EUR	3,55
10-05-2013	10.12	Toll station 9	Heavy vehicle 3 axels emission cl. A	20,00	EUR	2,39
Detailed information [Aggregation number xxx1]						
Total excl. VAT						EUR 34,88
						Price VAT Total
[Aggregation number xxx1]						34,88 6,98 41,86
Detailed information [Aggregation number xxx2]						
11-05-2013	08.00	Toll station 15	Heavy vehicle 4 axels emission cl. A	20,00	EUR	9,26
11-05-2013	08.15	Toll station 16	Heavy vehicle 4 axels emission cl. A	20,00	EUR	8,76
11-05-2013	08.25	Toll station 17	Heavy vehicle 4 axels emission cl. A	20,00	EUR	8,16
Detailed information [Aggregation number xxx2]						
Total excl. VAT						EUR 26,18
						Price VAT Total
[Aggregation number xxx2]						26,18 5,24 31,42

Example – List of detailed toll transactions AT-TC 1

Customer name: [DK-Customer]	TC name:	[AT-TC 1]				
Customer address:	TC address:					
Customer VAT No.:	TC VAT No.:	ATU xxxx xxxx				
	TC Reg. No.:					
List of detailed toll transactions						
Issued by [TSP] in the name of and on behalf of [AT-TC 1]						
Customer No.:	Invoice no:	-				
OBU-nr.: 920860620000011 (PAN)	Request no.:	DK-TSP1xxxx1				
OBU-ID 97800300031200123A	Date:					
Licence plate no.: AF97101 DK	Page:	2/2				
Date	Time	Location	Type	VAT %	Currency	Price
Detailed information [Aggregation number xxx3]						
10-05-2013	08.00	Toll station 1	Bus emission cl. A	20,00	EUR	5,13
10-05-2013	08.15	Toll station 2	Bus emission cl. A	20,00	EUR	5,22
10-05-2013	08.25	Toll station 3	Bus emission cl. A	20,00	EUR	6,21
10-05-2013	08.37	Toll station 4	Bus emission cl. A	20,00	EUR	6,22
10-05-2013	08.48	Toll station 5	Bus emission cl. A	20,00	EUR	6,17
10-05-2013	08.59	Toll station 6	Bus emission cl. A	20,00	EUR	5,21
10-05-2013	09.40	Toll station 7	Bus emission cl. A	20,00	EUR	3,62
10-05-2013	09.51	Toll station 8	Bus emission cl. A	20,00	EUR	2,77
10-05-2013	10.12	Toll station 9	Bus emission cl. A	20,00	EUR	2,39
Detailed information [Aggregation number xxx3]						
Total excl. VAT						EUR 42,94
						Price VAT Total
[Aggregation number xxx3]						42,94 8,59 51,53
Detailed information [Aggregation number xxx4]						
11-05-2013	08.00	Toll station 15	Bus emission cl. A	20,00	EUR	8,22
11-05-2013	08.15	Toll station 16	Bus emission cl. A	20,00	EUR	8,23
11-05-2013	08.25	Toll station 17	Bus emission cl. A	20,00	EUR	8,12
Detailed information [Aggregation number xxx4]						
Total excl. VAT						EUR 24,57
						Price VAT Total
[Aggregation number xxx4]						24,57 4,91 29,48
<i>This List of detailed toll transactions is no invoice in the sense of the Austrian §11 UStG and does not allow VAT recovery!</i>						

Appendix 3 - VAT payment for freight transport by ferry

Internet copy
www.easygo.com

18 May 2020

Memorandum

VAT on payment for freight transport by ferry when using EasyGo

EasyGo has asked us to review rules and practice on VAT treatment when paying for freight transport by ferries under the EasyGo concept in Denmark, Poland, Germany, Sweden and Norway. Please note that the EasyGo solution can't be used on any ferry lines in Slovenia.

In this memo, freight transport by ferry is considered to be transport of loaded lorries, empty lorries (however, please see 3.1 in the memo), lorries with or without trailer and empty buses (no passengers).

Appendix 1 contains an outline of the VAT treatment with respect to the relevant ferry lines. Appendix 2 contains elaborate and supplementary information which we have collected from the individual countries.

The review was made for the ferry lines which are currently relevant for the EasyGo concept. As concerns Denmark, for instance, this means that ferry lines from Denmark to countries outside the EU (for instance Norway) were not considered as these ferry lines are currently not comprised by the EasyGo concept.

In order to future-proof this memorandum, however, we have also described the VAT treatment of ferry crossings from an EU country to a non-EU country, despite such ferry lines not being included in the EasyGo concept at present.

This memorandum contains a description of the most material elements of the review broken down by:

1. Domestic ferry lines
2. EU ferry lines
3. Ferry lines to non-EU countries.

The memorandum does not describe rules on VAT deductibility with respect to the customers. Enterprises registered for VAT are generally entitled to deduct VAT or recover any VAT charged.

1 Domestic ferry lines (referred to as *Domestic* in Appendix 1)

Only Denmark and Norway have domestic ferry lines that may currently be comprised by the Easy-Go concept. This means that the harbour of departure and destination are within the same country.

1.1 Domestic in Denmark

In Denmark, freight transport by ferry must be charged to Danish customers subject to 25% VAT.

Foreign VAT-registered customers¹ must be invoiced for the freight transport without Danish VAT (regardless of whether the lorry is loaded or not). When invoicing VAT-registered customers from other EU countries, the wording "reverse charge" must be specified on the invoice. This entails that the EU customers must settle VAT in their country of residence themselves. Invoicing customers from non-EU countries is not subject to any specific wording requirements on the invoice. The sale is effected at "zero VAT rate".

Operators' sales to foreign customers must be reported in Box B of the Danish VAT declaration (sales to VAT-registered customers in EU countries) and in Box C (sales to VAT-registered customers in non-EU countries). Sales to VAT-registered customers in the EU must also be reported to EC sales list.

1.2 Domestic in Norway

In Norway, both Norwegian and foreign customers must be invoiced with Norwegian VAT. For ferry transport, a reduced VAT rate of 12% applies.

1.3 Domestic in other countries

None of the other three countries currently have any domestic ferry lines relevant to the EasyGo concept, for which reason these fields in Appendix 1 are marked with n/a.

2 EU ferry lines (referred to as EU in Appendix 1)

These ferry crossings all have destinations in an EU country other than the EU country of departure.

2.1 Ferry lines from Denmark, Poland, Germany and Sweden

In terms of VAT, Denmark, Poland, Germany and Sweden (the EU countries) apply identical rules for operators' charging of payment for freight transport on ferry crossings when these crossings are between two different EU countries.

Operators must invoice customers with local VAT on crossings sold to **customers that are established in the same country as the operator**. This means, for instance, that a Danish operator must invoice a Danish customer with Danish VAT for freight transport from Denmark to Germany.

Foreign VAT-registered customers must be invoiced without VAT when the ferry crossing is between two EU countries (regardless of whether the lorry is loaded or not). It is a precondition that the foreign customer is a VAT-registered² entity in an EU or non-EU country. If a foreign customer is not VAT-registered in its home country, however, the operator must consider the customer a private customer and issue an invoice with local VAT.

When invoicing VAT-registered customers from other EU countries, the wording "reverse charge" must be specified on the invoice. This entails that EU customers must settle VAT in their country of residence themselves. Invoicing customers from non-EU countries is not subject to any specific wording requirements on the invoice. The sale is effected at "zero VAT rate".

¹ In principle, it is sufficient that the entity in question is "a taxable person", meaning an entity which in practice would be VAT-registered. For practical reasons we have in this memorandum used "VAT-registered entity" synonymously for both situations.

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The operator is subject to similar reporting obligations as described for Danish companies above in paragraph 1.1.

Invoices from operators in the EU to business customers in other EU countries may only be issued without VAT if the customer is VAT-registered at the time of the ferry crossing and if the VAT registration may be documented. In general, the tax authorities acknowledge that such customers' VAT numbers are validated only once every quarter or if special situations arise.

This means that the operators may generally issue these invoices without VAT if procedures are in place to ensure that EU customers' VAT numbers are validated regularly. Operators will probably have relatively many business customers which may make it administratively burdensome to secure procedures for validating VAT numbers. Several aids to validate many VAT numbers are available (for instance Deloitte's **VATVAL**). Similarly, the operator can make sure that business customers in third countries are taxable entities when the customers apply for payment through EasyGo.

2.2 Ferry lines from Norway

Norwegian operators must invoice the customers for ferry crossing to EU countries without Norwegian VAT. This applies regardless of whether the customer is Norwegian or foreign. "Reverse charge" is not to be specified on the Norwegian invoice. If the ferrying concerns importation of freight to the EU, individual EU countries may have rules stipulating that the buyer of the freight transport must settle VAT himself when purchasing a service from Norway.

3 Ferry lines to countries outside the EU (referred to as *Outside the EU* in Appendix 1)

3.1 Ferry lines from the EU

None of the existing ferry lines under the EasyGo concept have ferry lines between the EU and destinations outside the EU.

As several of the countries have such lines (for instance Denmark → Norway) we have described the rules which may deviate from the other VAT treatment. Please note that in these specific transport situations from the EU to destinations outside the EU, it is important to distinguish between transport of loaded lorries and transport of empty lorries.

Foreign VAT-registered customers must be invoiced without VAT for all types of ferry crossings with freight transport from an EU country to a country outside the EU. The invoice requirements and the reporting however depend on the following:

- EU customers (established in another EU country than the operator) that carry **lorries with freight** must be invoiced without VAT and there is no specific invoice requirements and the invoice amount has to be reported on the VAT return.
- EU customers that carry **lorries without freight** must be invoiced without VAT and the invoice must state that the rule of reverse charge applies and the invoice amount has to be reported to EC Sales list and reported on the VAT return.
- Customers outside the EU must be invoiced without VAT and there is no specific invoice requirements but the invoice amount has to be reported on the VAT return (this applies regardless of whether the lorry is loaded or not).

The foreign customers must determine by themselves whether they need to settle VAT on the ferry crossing in their home country (reverse charge), or whether the service is completely VAT-exempt in their

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home country (service linked directly to importation of goods from places outside the EU). This is actually the same distinction as mentioned in the above bullets for the operators.

When an operator based in an EU country is to invoice a **customer in the same EU country** for a ferry crossing from the EU to a destination outside the EU, the decisive factor will be whether the customer exports freight as part of the ferry crossing, or whether the customer has an empty lorry on the ferry:

- Local customers (established in the same country as the operator) that carry lorries with freight must be invoiced without VAT. The VAT exemption applies because the ferry crossing becomes part of an *"exportation of goods to places outside the EU (...)"*.
- Local customers that carry empty lorries (lorries without freight) must be invoiced with addition of local VAT. This service constitutes an ordinary VATable transport service.

It is up to the operator to determine whether lorries are with or without freight, but the decision may be made based on information from the customer.

Disclaimer

The document has been prepared for Sund & Bælt Holding A/S acting on behalf of the EasyGo Joint Venture. A third party cannot consider the information as advice and Deloitte Statsautoriseret Revisionspartnerselskab does not accept responsibility for any conclusions, actions or omissions that a third party may make based on the contents of this document.

Yours sincerely

Lars Loftager Jørgensen
Partner

Tomas Odgaard
Director

Appendix 1 & 2

VAT on payment for freight¹⁾ transport by ferry when using EasyGo

Appendix 1

EasyGo

(The table only includes ferry lines with departure in the country where the operator is established and no lines with departure in other countries than the country where the operator is established.)

OPERATOR	Domestic (both departure and destination)		EU (cross border destination in EU)	
	Customer domestic	Customer foreign	Customer domestic	Customer foreign
DENMARK	25%	0% 'Reverse charge' ²⁾	25%	0% 'Reverse charge' ²⁾
GERMANY	n/a (At present no EasyGo lines domestic)		19%	0% 'Reverse charge' ²⁾
POLAND	n/a (At present no EasyGo lines domestic)		23%	0% 'Reverse charge' ²⁾
SWEDEN	n/a (At present no EasyGo routes domestic)		25%	0% 'Reverse charge' ²⁾
NORWAY	12%	12%	0%	0%

Notes:

1) 'Freight' includes loaded lorries, empty lorries (however please see paragraph 3.1 in memo), lorries with or without trailer and empty buses (no passengers).

2) Reverse charge applies for VAT registered customers from another EU country and 'reverse charge' has to be stated on the invoice.

If the customer is VAT registered outside EU, there is no requirements for stating 'reverse charge' on the invoice.

Appendix to memorandum
Updated 4 June 2020 made by Deloitte DK

Appendix 2

EasyGo

VAT on payment for freight¹⁾ transport by ferry when using EasyGo⁶⁾

	DENMARK Ferry line ¹⁾		NORWAY Ferry line ¹⁾		POLAND Ferry line ¹⁾
	DK - DK	DK - EU	NO - NO	NO - EU	PL - EU
VAT registered customer established in country of departure	Invoice including DK VAT.	Invoice including DK VAT.	Invoicing including NO VAT ²⁾	Invoicing without NO VAT. Issued ticket has to cover the distance from place of departure in NO to the final destination outside NO VAT-area.	Invoice including PL VAT.
VAT registered customer established in another EU country	Invoice not including VAT. Invoice stating 'reverse charge' & customer VAT registration no.	Invoice not including VAT. Invoice stating 'reverse charge' & customer VAT registration no.	Invoicing including NO VAT ²⁾	Invoicing without NO VAT. Issued ticket has to cover the distance from place of departure in NO to the final destination outside NO VAT-area.	Invoice not including VAT. Invoice should include wording 'odwrotne obciążenie' (what means 'reverse charge') & customer VAT registration no.
VAT registered customer established outside EU	Invoice not including VAT. No specific invoice requirements.	Invoice not including VAT. No specific invoice requirements.	Invoicing including NO VAT ²⁾	Invoicing without NO VAT. Issued ticket has to cover the distance from place of departure in NO to the final destination outside NO VAT-area.	Invoice not including VAT. No specific invoice requirements.
	GERMANY Ferry line ^{1) + 2)}			SWEDEN Ferry line ¹⁾	
	DE - DK (EU)	EU - outside EU DE-Azores/Madeira DE-free port	outside EU	SE - DK (EU)	Other lines
VAT registered customer established in country of departure	Invoice including DE VAT.	VAT exempt (in case of import if the ferry costs will be included in the basis for the import VAT ⁴⁾) / Invoice not including DE VAT.	Not subject to DE VAT / Invoice not including DE VAT / no specific invoice requirements.	Invoice including SE VAT.	Invoice including SE VAT (if the transport is deemed to be part of an export/import the supply would be exempt from VAT (SE-none EU) ⁴⁾).
VAT registered customer established in another EU country	Invoice not including VAT. Invoice stating 'reverse charge' & customer VAT registration no.	Invoice not including VAT. Subject to VAT in the country of customer's establishment / no specific invoice requirements.	Not subject to DE VAT / Invoice not including DE VAT / no specific invoice requirements.	Invoice not including VAT. Invoice stating 'reverse charge' & customer VAT registration no. is required.	Invoice not including VAT. Invoice stating 'reverse charge' & customer VAT registration no. is required.
VAT registered customer established outside EU	Invoice not including DE VAT. No specific invoice requirements.	Invoice not including VAT. Subject to VAT in the country of customer's establishment / no specific invoice requirements.	Not subject to DE VAT / Invoice not including DE VAT / no specific invoice requirements.	Invoice not including VAT. Invoice stating 'reverse charge' 5).	Invoice not including VAT. Invoice stating 'reverse charge' 5).

Notes

¹⁾ Freight transport by ferry with loaded lorries, empty lorries (however please see paragraph 3.1 in memo), lorries with or without trailer and empty busses (no passengers).
Furthermore, the information provided in the table presupposes that the supplier of the transport is a VAT registered business in the country of departure.

²⁾ The transport of the driver is an ancillary service to the transport of goods - the VAT treatment of this service has not been investigated.

³⁾ Reduced VAT rate of 12 % regarding transportation of vehicles on ferries.

⁴⁾ If the transport is deemed to be part of an export/import the supply would be exempt from VAT (e.g. DE - outside EU) - the amount regarding the transport is included in the import specification and, therefore, VAT should not be calculated again (VAT exempt), please see section 3.1 in the memo.

⁵⁾ The seller must be able to prove that the customer is a taxable person outside EU thru providing e.g. VAT registration number or a copy of the certificate of registration. It is therefore our recommendation to state the customers VAT registration number in the invoice even if this is not required through legislation.

⁶⁾ Please note that EasyGo do not operates any ferry lines in Slovenia.

Appendix to memorandum
Updated 4 June 2020 made by Deloitte DK

Appendix 4 - Issuer fee - VAT

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www.easygo.com

18 May 2020

Memorandum

Toll Service Providers' administration fee - VAT

As a part of the EasyGo project we have been asked to describe the VAT handling with regard to the Toll Service Providers' (TSP) charge of an administration fee to Toll Chargers (TC).

The administration fee is charged by the TSP for providing the TC with a complete service consisting of:

- Conclusion of agreements with Service Users
- Issuing invoices to Service Users on behalf of the TCs
- Administration of payment from Service Users for using TC's services
- Other administrative services to TCs

It has previously been concluded that the administration fee is deemed as an assembled supply of service subject to VAT.

When invoicing the administration fee to TC's established in the same country as the TSP, the invoice has to be issued with local VAT.

This memorandum describes the procedures for the TSP issuing invoices to TC established in another country than the TSP.

1.1 Invoice requirements

1.1.1 In general

The invoice regarding administrative services supplied from a TSP to a foreign TC has to include the following information:

- Date of issue (invoice date)
- Invoice number (sequential)
- VAT number of TSP
- Name and address of TSP
- Name and address of TC

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- Description of the supplied services ('administrative services' and if possible further a listing of what administrative service include)
- Date of supply or time of performance
- Taxable amount
- Due date of payment

1.1.2 Invoice requirements –TC in other EU-countries

If the TC is established in another EU country, the invoice should in addition to the above mentioned requirements include:

- VAT number of TC
- The text 'reverse charge' or 'The supply is subject to the reverse charge rules' or another text stating, that the TC is liable for paying the VAT.

1.1.3 Invoice requirements – TC outside the EU

No additional requirements for invoices when invoicing a TC outside the EU. Please note that the requirements for the TC's VAT number and the 'reverse charge' text do not apply.

For Norwegian invoices the VAT number of the TC has to be stated on the invoice as well as the text 'reverse charge' (or 'omvendt betalingsplikt') has to be included in the invoice text.

1.2 VAT return and EC Sales list

- Supply of administrative services to TC's established in other EU-countries have to be reported on the TSP's VAT return and reported to the EC Sales list for services.
(On the Danish VAT return the invoice amount without VAT has to be reported in Box B-services and has to be reported to the EC sales list for services. In the other EU countries except Austria the information has to be reported on the local VAT return.)
- Supply of administrative services to TC's established outside the EU have to be reported on the TC's VAT return.
(On the Danish VAT return the invoice amount without VAT has to be reported in Box C.)

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1.3 Bookkeeping

We recommend including the sale on of the following bookkeeping accounts:

- 'Sale without VAT to other EU-countries' or
- 'Sale without VAT to countries outside the EU'.

It is however acknowledged for the TSP to have only one bookkeeping account for cross border sale if it is possible to separate the sale on the two mentioned types of cross border sale either automatically or manually (if there is only few transactions).

Disclaimer

The document has been prepared for Sund & Bælt Holding A/S acting on behalf of the EasyGo Joint Venture. A third party cannot consider the information as advice and Deloitte Statsautoriseret Revisionspartnerselskab does not accept responsibility for any conclusions, actions or omissions that a third party may make based on the contents of this document.

Yours sincerely

Lars Loftager Jørgensen
Partner

Tomas Odgaard
Director

Appendix 5 - Example of TSP invoice to TC – Issuer fee

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TSP Invoice to TC of FEE

(TC and TSP are in the same country)

Name: [DK-TC] Address: TC VAT No.:				TSP name: [TSP DK] TSP address: TSP VAT no.:				
				Invoice				
				Payment Aggregation number (Only relevant for TC - STA) Invoice no: Date: Page: 1				
Issuer fee	Service period:	01-01-2015	31-01-2015					
TIF date	TIF file sequence	TIC file sequence	Currency	Amount approved	No. Tx.	Pct.	Fixed	Amount
01-01-2015	TIF200001201501010001	TIC978003201501010001	DKK	45.000,00	200	x %	a	450x + 200a
06-01-2015	TIF200001201501060001	TIC978003201501070001	DKK	55.000,00	280	x %	a	550x + 280a
28-01-2015	TIF200001201501280001	TIC978003201501280001	DKK	65.000,00	410	x %	a	650x + 410a
31-01-2015	TIF200001201501310001	TIC978003201502010001	DKK	60.000,00	510	x %	a	600x + 510a
Total				225.000,00	1.400			2.250x + 1.400a
				Amount subject to VAT		VAT PCT.	Amount	Currency
				VAT amount		25,00	2.250x + 1.400a 562,5x + 350a	DKK DKK
				Total amount incl. VAT			2.812,5x + 1.750a	DKK

EasyGo

TSP Invoice to TC of FEE

(TC and TSP are not in the same country)

Name: [DK-TC] Address: TC VAT No.:		TSP name: [TSP not DK] TSP address: TSP VAT no.:						
Invoice								
		Payment Aggregation number (Only relevant for TC - STA) Invoice no: Date: Page: 1						
Issuer fee	Service period:	01-01-2015	31-01-2015	Issuer fee				
TIF date	TIF file sequence	TIC file sequence	Currency	Amount approved	No. Tx.	Pct.	Fixed	Amount
01-01-2015	TIF200001201501010001	TIC30C007201501010001	DKK	45.000,00	200	x %	a	450x + 200a
06-01-2015	TIF200001201501060001	TIC30C007201501070001	DKK	55.000,00	280	x %	a	550x + 280a
28-01-2015	TIF200001201501280001	TIC30C007201501280001	DKK	65.000,00	410	x %	a	650x + 410a
31-01-2015	TIF200001201501310001	TIC30C007201502010001	DKK	60.000,00	510	x %	a	600x + 510a
Total				225.000,00	1.400			2.250x + 1.400a
The supply is subject to the reverse charge rules.								

**Appendix 6 - Examples of account statement -
transactions**

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EasyGo

Account statement

(TC and TSP are in the same country)

Name: [DK-TC]	TSP name: [TSP DK]			
Address:	TSP address:			
TC VAT No.:	TSP VAT no.:			
Account Statement				
Payment Aggregation Number	(Only relevant for TC - STA)			
Account Statement Number				
Date:				
Page:	1			
Amount due	Service period:	01-01-2015	31-01-2015	
TIF date	TIF file sequence	TIC file sequence	Currency	Amount approved
01-01-2015	TIF200001201501010001	TIC978003201501010001	DKK	45.000,00
06-01-2015	TIF200001201501080001	TIC978003201501070001	DKK	55.000,00
28-01-2015	TIF200001201501280001	TIC978003201501280001	DKK	65.000,00
31-01-2015	TIF200001201501310001	TIC978003201502010001	DKK	60.000,00
Total			DKK	225.000,00

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Account statement

(TC and TSP are not in the same country)

Name:	[DK-TC]	TSP name:	[TSP not DK]	
Address:		TSP address:		
TC VAT No.:		TSP VAT no.:		
Account Statement				
		Payment Aggregation number	(Only relevant for TC - STA)	
		Account Statement Number		
		Date:		
		Page:	1	
Amount due	Service period:	01-01-2015	31-01-2015	
TIF date	TIF file sequence	TIC file sequence	Currency	Amount approved
01-01-2015	TIF200001201501010001	TIC30C007201501010001	DKK	45.000,00
06-01-2015	TIF200001201501060001	TIC30C007201501070001	DKK	55.000,00
28-01-2015	TIF200001201501280001	TIC30C007201501280001	DKK	65.000,00
31-01-2015	TIF200001201501310001	TIC30C007201502010001	DKK	60.000,00
Total			DKK	225.000,00

Appendix 7 - Storage of invoices

Internet copy
www.easygo.com

18 May 2020

Memorandum

Storage of invoices under the EasyGo project

EasyGo has asked us to describe the rules and practice regarding storage of electronic invoices (e-invoices) and paper invoices in other countries. This is relevant because a local Told Service Provider (TSP) will be issuing invoices to Service Users on behalf of both a local Toll Charger (TC) and TCs in other EasyGo countries. It can be relevant for TSPs for a shorter period, a longer period or permanent to store copies of the issued invoices on behalf of the TCs.

This memo was prepared on 21 August 2014, however it was last updated on 18 May 2020.

Conclusions

There are several issues in storage of invoices outside the country where the TC is established. We have though found storage of e-invoices to be less challenging than storage of paper invoices.

Slovenia, Austria, Denmark and Sweden all allow that e-invoices are stored in another EasyGo country without application and prior issued permission. However, in both Slovenia and Denmark an upfront notification to the Tax Authorities is required. Austria furthermore permit that paper invoices are stored in the other EasyGo countries, which after the Swedish rules is not permitted.

It is a general requirement for storage of e-invoices outside the country of the TC that the invoices are issued on behalf of, that the e-invoices by request are available without undue delay to the tax authorities. The way of access should be online from the TCs country.

With respect to Norway it is not immediately allowed to storage invoices in Germany and Austria without prior dispensation from the authorities.

The appendix to this memorandum is a table over the rules in the EasyGo countries. It appears that the rules for some countries on storage abroad is covered by both VAT legislation and bookkeeping legislation. Page 1 of the appendix contains the rules for storage of invoices in other EU EasyGo countries and page 2 of the appendix contains the rules for storage of invoices in Norway (outside the EU).

Solutions for storage in the EasyGo project

In order to comply with the rules for storage of e-invoices in other countries there are primarily two alternatives as described below.

1. The EasyGo participants maintain that invoices are stored by the TSP even though the TSP is established outside the country of the TC. For Germany and Norway it is required that the TCs apply to the authorities for permission to store invoices in the other EasyGo countries. For the remaining EasyGo countries a notification to the local tax authorities is sufficient.
2. The EasyGo participants arrange the procedures in order to comply with the rules as they are. This can for e-invoices be done by monthly transfer of the e-invoices to the TCs in the respective countries. This solution can be connected with undesirable administrative burdens if such transfer cannot be automated.

It is not a condition that transferred e-invoices are integrated in the financial systems but it is essential that it is possible for the authorities to audit the invoices.

Paper invoices cannot be transferred electronically and therefore paper invoices will have to be transferred physically to the country of the TC if solution No 2 is followed.

It is our recommendation to go for solution No 2 if this is a possible and reasonable solution for the TCs because all the TCs then will be able to comply with the local rules for storage of invoices.

As per 1 January 2013 the e-invoicing rules in the EU under the VAT legislation were modernized and harmonized in line with the technological possibilities for storage etc. However, in Denmark, Norway, and Germany the limitations in the possibilities for storage origin from the bookkeeping rules and not the VAT rules.

Partial conclusions for the countries

TC in Norway

Storage of invoices outside Norway is immediately not a possibility in Austria and Germany. There are at the time being no agreements on this issue between Norway and these countries. An application to the tax authorities might provide the TC with a dispensation. The difficulties are caused by the bookkeeping legislation and not the VAT legislation.

Invoices have to be stored for a period of 5 years after the financial year where the invoices were issued.

TC in Sweden

The Swedish rules differentiate between e-invoices and paper invoices. E-invoices can be stored in all of the EasyGo countries provided the Swedish tax authorities are notified of where the e-invoices are stored. It is a requirement that the Swedish authorities have online access from Sweden to the e-invoices.

Paper invoices are only allowed to be stored outside Sweden for a temporary period of maximum 3 months in order to be able to record the invoices.

Invoices have to be stored for a period of 7 years after the financial year where the invoices were issued.

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Invoices issued on behalf of the Swedish Transport Agency (STA) have to be stored for a period of 10 years after the calendar year where the invoices were issued. An invoice issued on behalf of the STA is actually a decision where the service user is charged with an amount for passing a Swedish toll domain.

TC in Denmark

The Danish rules give equal status to e-invoices and paper invoices whether these are invoices for domestic supplies of goods and services, cross-border supplies of goods and services to other EU countries or to places outside the EU. E-invoices can be stored in other EU countries provided that the company notifies the Tax Administration of the place of depot and that the tax administration on request at any time and without undue delay is entitled to complete online access, downloading and use of issued and received electronic invoices stored by the company in another country.

Invoices have to be stored for a period of 5 years after the financial year where the invoices were issued.

TC in Austria

Storage of both e-invoices and paper invoices are allowed in all the other EasyGo countries if the authorities have an immediate access to the invoices.

Invoices have to be stored for a period of 7 as from January 1st following the date of the invoice and in pending cases till the end of the case – irrespective of whether the invoice is a paper invoice or e-invoice. We assume that no invoices have been issued in connection with immovable properties. However, for the sake of completeness, we would kindly inform you that the retention period is 22 years when the documents relate to immovable property.

TC in Germany

Storage of e-invoices outside Germany requires a prior permission from the authorities. Paper invoices must not be stored outside Germany.

Invoices have to be stored for a period of 10 years after the financial year where the invoices were issued.

TC in Slovenia

The Slovenian rules give equal status to e-invoices and paper invoices that for both part can be stored in another EU country without obtaining a permission from the authorities. However, an upfront notification to the Tax Authorities is required.

Invoices in general must be kept for 10 years and invoices relating to real estate must be kept for 20 years.

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Yours sincerely

Lars Loftager Jørgensen
Partner

Tomas Odgaard
Director

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EasyGo project - VERSION UPDATE 2020
Storage of e-invoices and paper invoices

STORAGE IN THE EU	NORWAY ¹⁾	SWEDEN	DENMARK	AUSTRIA ²⁾	Austrien - comment	GERMANY ³⁾	German - comment	SLOVENIA
Is it compliant with local <u>VAT</u> rules to keep sales invoices in another EU-country?	<p>e-invoices: Yes - no action is required.</p> <p>Paper invoices: Yes - no action is required.</p>	<p>e-invoices: Yes - notification to tax authorities is required. Company must have immediate access from Sweden</p> <p>Paper invoices: No - invoices must be kept in Sweden.⁴⁾</p>	<p>e-invoices: Yes - notification to tax authorities required.</p> <p>Paper invoices: No - invoices must be kept in Denmark.</p>	<p>e-invoices: Yes - no action is required.</p> <p>Paper invoices: Yes - no action is required.</p>		<p>e-invoices: Yes - notification to tax authorities is required.</p> <p>Paper invoices: No - invoices must be kept in Germany.</p>	<p>Additional requirements: the German tax authorities must be in the position to access, download and analyse the invoicing data vis internet (the online access for the German tax authorities must be assured). The tax payer has to inform the German tax authorities about the place/location of the data processing system (e-invoicing system) and the name of the service provider, if required.</p>	<p>e-invoices: Yes - upfront notification to tax authorities is required.</p> <p>Paper invoices: Yes - upfront notification to tax authorities is required.</p>
Is it compliant with local <u>bookkeeping</u> rules to keep sales invoices in another EU-country?	<p>e-invoices: Yes, however in practise only in Finland, Iceland, Sweden & Denmark after prior notification to authorities.</p> <p>Paper invoices: No, however paper invoices can be scanned and therefore stored in the same way as e-invoices (see above).</p>	<p>e-invoices: Yes - notification to tax authorities is required. Company must have immediate access from Sweden</p> <p>Paper invoices: No - invoices must be kept in Sweden.⁴⁾</p>	<p>e-invoices: Yes (change as per 1 March 2015).</p> <p>Paper invoices: No - invoices must be kept in Denmark (however paper invoices can be kept in Sweden). (It is possible to apply for dispensation to store paper invoices in other countries).</p>	<p>e-invoices: Yes - no action is required.</p> <p>Paper invoices: Yes - no action is required.</p>		<p>e-invoices: Yes - permission is required by the authorities.</p> <p>Paper invoices: No - invoices must be kept in Germany.</p>	<p>Para. 14b sec. 2a German Tax Code / Further conditions: the tax payer has to inform the German tax authorities about the location of the data processing system. The German tax authorities must be in the position to access online the accounting data.</p>	<p>e-invoices: Yes - upfront notification to tax authorities is required.</p> <p>Paper invoices: Yes - upfront notification to tax authorities is required.</p>
Authenticity, integrity and legibility	The requirements regarding authenticity, integrity and legibility of e-invoices can be achieved by any business controls creating a reliable audit trail between the supply and the invoice.							

STORAGE IN NORWAY	NORWAY ¹⁾	SWEDEN	DENMARK	AUSTRIA ²⁾	Austrien - comment	GERMANY ³⁾	German - comment	SLOVENIA
Is it compliant with local <u>VAT</u> rules to keep sales invoices in Norway?	N/A	<p>e-invoices: Yes - notification to tax authorities is required. Company must have immediate access from Sweden</p> <p>Paper invoices: No - invoices must be kept in Sweden.⁴⁾</p>	<p>e-invoices: Yes - notification to tax authorities required.</p> <p>Paper invoices: No - invoices must be kept in Denmark.</p>	<p>e-invoices: Yes - no action is required.</p> <p>Paper invoices: Yes - no action is required.</p>	<p>Invoices can be stored abroad (inside as well as outside of the EU). It must only be guaranteed that they can be made available in Austria in an acceptable period of time (1-2 weeks). Please take it as a matter of fact, that certain recordings (evidence of export and IC supplies) have to be done in Austria (Sec 18 Para 8 Austrian VAT Code). However, please be informed, that these special recordings (so called: Buchnachweis) are not in line with EU law.</p>	<p>e-invoices: Yes - permission is required by the authorities.</p> <p>Paper invoices: No - invoices must be kept in Germany.</p>	<p>Para. 14b sec. 5 German VAT Act in conj. with 146 sec. 2a German Tax Code / Further conditions: s. box above</p>	<p>e-invoices: Yes - upfront notification to tax authorities is required.</p> <p>Paper invoices: Yes - upfront notification to tax authorities is required.</p>
Is it compliant with local <u>bookkeeping</u> rules to keep sales invoices in Norway?	N/A	<p>e-invoices: Yes - notification to tax authorities is required. Company must have immediate access from Sweden</p> <p>Paper invoices: No - invoices must be kept in Sweden.⁴⁾</p>	<p>e-invoices: Yes - no action is required.</p> <p>Paper invoices: Yes - no action is required.</p>	<p>e-invoices: Yes - no action is required.</p> <p>Paper invoices: Yes - no action is required.</p>	<p>In Austria, there are no specific CIT regulations regarding (e-) archiving. CIT follows VAT/Federal Fiscal Code as described above.</p>	<p>e-invoices: Yes - permission is required by the authorities.</p> <p>Paper invoices: No - invoices must be kept in Germany.</p>	<p>Para. 146 sec. 2a German Tax Code / requirements: s. above</p>	<p>e-invoices: Yes - upfront notification to tax authorities is required.</p> <p>Paper invoices: Yes - upfront notification to tax authorities is required.</p>
Authenticity, integrity and legibility	<p>The requirements regarding authenticity, integrity and legibility of e-invoices can be achieved by any business controls creating a reliable audit trail between the supply and the invoice.</p> <p>The booked information must easily be traced from documentation via specification to the obliged account reporting. It must be possible to trace also the opposite way, the booked information have to be numbered or identified in another way to make it possible to control that the documentation is complete. Documentation of the control-track has to be present, including the functionality of how system-generated items can be proved.</p> <p>The Austrian VAT Guidelines do not include specific provisions (i.e. timestamping). The manner guaranteeing the authenticity, integrity and readability has to be determined by the entrepreneur itself.</p> <p>According to Sec 1 of the Regulation of the Federal Ministry of Finance (BGBl II Nr. 583/2003 idF BGBl II Nr. 516/2012) authenticity and integrity will be guaranteed if one of the below mentioned procedures/technologies are used:</p> <ul style="list-style-type: none"> * internal control procedure, through which a reliable audit trail between invoice and service is guaranteed * transmission of the invoice by PEPPOL (Pan-European Public Procurement OnLine) * electronic signature * transmission of the invoice through EDI-procedure 							

Notes to matrix

¹⁾ **Norway**

In the regulations there is only a demand that the one that has statutory obligations fulfill the duty to store the bookkeeping. But there is no demand to do the storage physically themselves. Delegation of the storage can take place. However, notice that notification has to be done to The Tax Directorate of which accounts that is stored abroad and where. Thus the TSP can do the storage on behalf of the TS. There is no doubt that TC is the one that has the statutory obligations.

²⁾ **Austria**

The TC will still remain liable for the storage of the invoices/documents vis-à-vis the tax authorities, though stored at the TSP's place. We therefore recommend to always have a proper agreement between the TSP and the TC.

³⁾ **Germany**

According to the local VAT rules (here: para. 14b sec. 2 s. 2 and 3 German VAT Act) it is only necessary to inform the German tax authorities on the part of the tax payer about the location/place, where his e-invoices will be kept on the EU-territory. Based on the German VAT rules it is also for VAT purposes generally not required to have any approvals or other permissions from the tax authorities for the keeping of the e-invoices in another EU-country.

According to the local bookkeeping rules (here: para. 146 sec. 2a German Tax Code) the tax payer needs a permission from the German tax authorities to keep all the required e-accounting documents in another country than Germany (EU- and Non-EU-territory). These general rules apply for tax payers, who are obliged to keep the accounts in Germany. There are especially tax payers resident in Germany or foreign tax payers, who have a PE in Germany. For tax payers, VAT registered in Germany only, the local VAT rules should be generally applicable.

Therefore, in case, if e-invoices are part of the e-accounting documents (as a rule) and the tax payer is obliged to keep the accounts in Germany the tax payer will always have to grant a permission from the German tax authorities to keep the e-invoices abroad (on the EU- and Non-EU-territory).

If the e-invoices would not be a part of the e-accounting documents of the bookkeeping in Germany and the tax payer is resident in Germany, the local VAT rules would be applicable with the following consequences (please note, that the both cases described below should generally be applicable for the electronic keeping of the paper invoices and rarely for the keeping of the e-invoices):

The e-invoices would be stored in another EU-country than Germany: It is sufficient to notify the German tax authorities about the location of the storage of the e-invoices according to para. 14b sec. 2 s. 2 and 3 German VAT Act.

The e-invoices would be stored in a Non-EU-country: In this case a permission from the German tax authorities is required (para. 14b sec. 5 German VAT Act in conj. with para. 146 sec. 2a General Tax Code). Please note, that all the further requirements linked to the keeping of the e-invoices must be fulfilled, too.

⁴⁾ **Sweden**

Paper invoices can be kept outside Sweden for a period up to 3 months with the purpose of bookkeeping outside Sweden. When the invoices have been booked they have to be kept in Sweden. After 3 financial years after the that the invoices have been issued, the invoices can be scanned and formatted to electronic documents.

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Appendix 8 - Handling of rounding differences

Austria

Explicit rules for aggregation

To avoid any rounding differences during the aggregation of billing details in the systems of the TC and/or the systems of the TSP the following explicit rules have to be followed in the different aggregation steps.

The following exchange of billing details is used to better illustrate the importance of applying the correct aggregation procedures.

Report of Billing details by the Toll Charger

license plate	station	net	VAT rate	VAT Type	ref. nr	PAN
W-UNI1	112	1,58	20,00%	0,32 C1	A1	SU1
W-UNI1	113	2,44	20,00%	0,49 C1	A1	SU1
W-UNI1		4,02	20,00%	0,80 E1	A1	SU1
W-UNI1		24,00	0,00%	0,00 C1	A2	SU1
W-UNI1		24,00	0,00%	0,00 E1	A2	SU1
G-TEST1	245	12,50	20,00%	2,50 C1	A3	SU2
G-TEST1		12,50	20,00%	2,50 E1	A3	SU2
W-UNI2	746	2,14	20,00%	0,43 C1	A4	SU1
W-UNI2	745	1,59	20,00%	0,32 C1	A4	SU1
W-UNI2	744	4,25	20,00%	0,85 C1	A4	SU1
W-UNI2	743	4,59	20,00%	0,92 C1	A4	SU1
W-UNI2		12,57	20,00%	2,51 E1	A4	SU1
W-UNI2		36,00	0,00%	0,00 C1	A5	SU1
W-UNI2		36,00	0,00%	0,00 E1	A5	SU1
Total C1 20%:		29,09	20,00%	5,83		
Total C1 0%:		60,00	0,00%	0,00		
Total C1:		89,09		5,83		
Total E1:		89,09		5,81		
Total Difference:		0,00		0,02		

Aggregation for MLFF transactions of a TC

To reduce the number of lines to be processed in the bookkeeping systems of the TC and the TSP, the billing details of an MLFF system need to be aggregated in the system of a TC before sending them to the TSP.

All billing details of an MLFF system for the same OBE, VAT rate and calendar day are aggregated into a single aggregate and a unique identifier (Reference number) for each

aggregate is generated. This reference number is associated to the generated aggregate (E1-record) and the billing details (Cx-records) it is stemming from. Both types of records will be transmitted in the billing details file (TIF) as they are needed for different purposes. While the Cx-records contain all technical information (e.g. Authenticators, exact location of the transaction ...) the E1-records only contain information relevant for the bookkeeping systems and invoicing the SU.

The aggregated E1-records are highlighted in green in the example above. While the sum of the net amounts of the Cx-records always equals the sum of the net amounts of the E1-records there may be a difference in the sum of the VAT amounts of the Cx records to the sum of the VAT amounts of the E1-records (see difference in the example above).

Therefore, it has to be clearly understood, that the Cx-records are not to be regarded as a sum in the bookkeeping systems! This difference stems from the difference of calculating the VAT amount from a single billing detail on Cx-record level and calculating the VAT amount from an aggregated (summed up) E1-record.

During the processing of the single billing details of the above example the following aggregates are generated.

Aggregation by the Toll Charger

Reference number A1:

license plate	net	VAT rate	VAT
W-UNI1	1,58	20,00%	0,32
W-UNI1	2,44	20,00%	0,49
Total net 20%	4,02		
calc. VAT 20%	0,80		Total VAT 0,81
Total	4,82		
Difference:	0,01		

Reference number A2:

license plate	net	VAT rate	VAT
W-UNI1	24,00	0,00%	0,00
Total net 0%	24,00		
calc. VAT 0%	0,00		Total VAT 0,00
Total	24,00		
Difference:	0,00		

Reference number A3:

license plate	net	VAT rate	VAT
G-TEST1	12,50	20,00%	2,50
Total net 20%	12,50		
calc. VAT 20%	2,50		Total VAT 2,50
Total	15,00		
Difference:	0,00		

Reference number A4:

license plate	net	VAT rate	VAT
W-UNI2	2,14	20,00%	0,43
W-UNI2	1,59	20,00%	0,32
W-UNI2	4,25	20,00%	0,85
W-UNI2	4,59	20,00%	0,92
Total net 20%	12,57		
calc. VAT 20%	2,51		Total VAT 2,52
Total	15,08		
Difference:	0,01		

Reference number A5:

license plate	net	VAT rate	VAT
W-UNI2	36,00	0,00%	0,00
Total net 0%	36,00		
calc. VAT 0%	0,00		Total VAT 0,00
Total	36,00		
Difference:	0,00		

Total Difference: 0,02

The total difference between the Cx-records and the generated aggregated E1-records is again 0,02 and stemming from the aggregates A1 and A4.

Important: To avoid any effects of these rounding differences, the bookkeeping systems shall only process E1-records for MLFF systems. Any comparison between Cx-records and the aggregated E1-record is to be limited to the net amount.

Aggregation of billing details for invoices to the SU

To avoid any rounding differences between the VAT declarations for the local tax authorities of the TC and the VAT shown on the invoices to the SUs, the TC and the TSP must apply the same aggregation methods for the exchanged and acknowledged E1-records.

As the TC has no information about the relation of the OBEs to the SUs, he is unable to correctly sum up the E1-records and has to regard each E1-record separately (e.g. like a single invoice to a SU). His VAT declaration to the tax authorities has to be based on that principle. The sum of all E1-records is also the payment claim for the service usage he will ask to be paid by the TSP.

Important: While processing the exchanged and acknowledged E1-records the TSP has to calculate a cent adjust for each SU to counter the effects of rounding differences during the summing up of the E1-records for the invoice to the SU.

With this cent adjust the effects of summing up the E1-records per SU are corrected, so that it stays the same as the sum of the net amounts and VAT amounts of the acknowledged E1-records.

Each aggregation of E1-records for a SU is corrected to the original value included in the report of billing details by introducing a cent adjust. The cent-adjust needs to be calculated per aggregate according to the following formula:

$$\text{cent adjust} = \text{sum (VAT)} - \text{sum(net)} * (\text{VAT rate})$$

The result of the calculation has to be rounded to two decimals. This cent adjust has to be calculated with 0% VAT because it is just an adjustment of the VAT.

While generating an invoice to a SU, the TSP will use all exchanged and acknowledged Dx-records from the different TCs and the cent adjust calculated by himself.

During the processing of the Dx-records of the above example the following invoices to the SUs would be generated during aggregation.

Aggregation by the Toll Service Provider

Billing details for SU1:

license plate	net	VAT rate	VAT
W-UNI1	4,02	20,00%	0,80
W-UNI1	24,00	0,00%	0,00
W-UNI2	12,57	20,00%	2,51
W-UNI2	36,00	0,00%	0,00
cent adjust	-0,01	0,00%	0,00

Toll Service Provider

Total net 20%	16,59
Total net 0%	59,99
calc.VAT 20%	3,32
calc. VAT 0%	0,00
Total	79,90

Difference: 0,00

Toll Charger

Total net 20%	16,59
Total net 0%	60,00
Total VAT 20%	3,31
Total VAT 0%	0,00
Total	79,90

Billing details for SU2:

license plate	net	VAT rate	VAT
G-TEST1	12,50	20,00%	2,50
cent adjust	0,00	0,00%	0,00

Toll Service Provider

Total net 20%	12,50
calc.VAT 20%	2,50
Total	15,00

Difference: 0,00

Toll Charger

Total net 20%	12,50
Total VAT 20%	2,50
Total	15,00

Slovenia

The invoice amount will be calculated as a sum of all individual road transactions recorded by DARS d.d. with a six (6) digit precision. VAT is applied on the sum of all transactions with 6-digit precision. When preparing the TIF list for transmission to EGH, road transactions and corresponding VAT will be rounded to two (2) decimal places, which is a limitation of EGH. In order to partially compensate for the rounding error on level of OBE transactions, there will be synthetic compensation transactions generated during the TIF list preparation; these compensation transactions will be related to a predefined virtual toll gantry. Despite compensation, there could be minor differences between the amount on the invoice and the sum of the TIF list amounts. The contracting parties agree that the basis for payment is the amount on the invoice and not the total sum of the TIF list amounts.

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