Important information on electronic invoicing

Deutsches Zentrum
DLR für Luft- und Raumfahrt

The German Aerospace Center e.V. (DLR e.V.)

and its sites throughout the world have introduced electronic invoicing (= XRechnung).
As an indirect federal agency, DLR has a legal obligation to process invoicing documents
in the structured data format prescribed by the federal coordination agency (KOSIT =
Koordinierungsstelle für IT Standards).

Deutsches Zentrum für Luft- und Raumfahrt e.V. is required by the E-Invoice Act of 4 April 2017 (BGBl.
(Federal Law Gazette) I, 770 ff.) to receive electronic invoices via digital channels and to process them
seamlessly.
Thus, the requirements for a continuous, digital processing procedure and audit-proof archiving, pursuant to
the E-Rech-V (eInvoice Regulation), are fulfilled.

Pursuant to section 14 of the UStG (German VAT Act), in conjunction with section 5 of the E-Rech-V, the electronic
invoice in a structured data format is the original document and is to be submitted or supplied to the financial
authorities. For the transmission of the electronic invoice in the structured data format, the OZG (Online Access Act)-
compliant invoice receipt platform (OZG-RE) at https://xrechnung-bdr.de must be used.

**Since 27 November 2020, electronic invoicing in a structured data format has been mandatory
for billers for transactions with direct/indirect federal authorities/facilities**. Exceptions to this
obligation (e.g. direct orders up to €1,000 net (total order value)) are regulated in section 3, paragraph 3
of the E-Rech-V.

Section 4 of the E-Rech-V sets out the requirements for the invoice data model and for transmission.
The public administration accepts XRechnung invoices as well as other electronic invoices that comply
with the European standard EN 16931 and the E-Rech-V.
In addition, all electronic invoices must comply with the conditions of use of the OZG-RE.
All information about the XRechnung standard is available from the Koordinierungsstelle für IT-
Standards.

If the **total contract value does not exceed an amount of €1,000 net**, it is possible to submit
the invoice document via the federal administration portal (see above), by post or by email (PDF
format).

Documents in paper and PDF format cannot be submitted via the federal administration portal!

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Supplier Accounting
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If settlement documents are submitted in PDF format or in paper form above a total contract value of
€1,000 net, they are not in order and will be rejected by Deutsches Zentrum für Luft- und Raumfahrt
e.V.

**Invoice documents that have not been properly submitted do not constitute grounds for
defaulting, as per section 286 of the BGB (German Civil Code).**

If you have any technical questions regarding the OZG-RE, please contact the support department at
Bundesdruckerei GmbH, Berlin, on +49 (0)30 – 25 98 44 36 or by sending an email to sendersupport-
xRechnung@bdr.de.

Your supplier accounting team,

Cologne, October 2021

Requirements for invoice contents

In addition to the **compulsory details** for invoice items according to § 14 of the UStG, e.g. date of service/delivery, VAT ID of the service provider, consecutive/unique invoice number, name, address of the service provider and service recipient, etc., an electronic invoice **must** contain the following information in accordance with section 5 of the German E-Rech-V:

- Routing identification number
  The DLR e.V. routing ID for all locations worldwide is: 992-03005-81.
- The payment date or, alternatively, the terms of payment
- Bank details of the payee
- De-Mail or email address of the invoicing party

Additionally, an electronic invoice in a structured data format **must** contain the following information, **if** it was transmitted by the client to the invoicing party in advance or upon commissioning:

- **Order number**
  If DLR has not officially transmitted an order, the cost centre or the full name of the ordering party shall be indicated.

- **Supplier number (vendor number) according to the transmitted order.**

Invoice format requirements

- The respective current version of the XRechnung standard is to be used when issuing electronic invoices. A standard complying with EN 16931 must be used, provided it meets the requirements of the European standard for envoicing and the German E-Rech-V. The conditions of use for the OZG-RE must also be met.

  Invoice formats that do not meet these requirements cannot be considered and will be
- rejected by OZG-RE.

  Documents or attachments supporting the invoice must be included in the invoice record and may not
- be sent as an email or De-Mail attachment.

- The maximum size of an invoice is 15 MB. The maximum number of supporting documents embedded into an invoice is limited to 200. Permitted file types for the embedded documents are: "png", "pdf", "jpg", "jpeg", "xlsx", "ods" and "csv".
  Attachments must not contain any active content (e.g. macros). Changes to these restrictions will be announced via the invoice receipt platform.
- Invoice documents with attachments that require a paper-based method of dispatch under other legal provisions (export certificates, customs documents or similar) are unaffected by the above regulations.

Requirements for the transmission of invoices

- Only the OZG-compliant invoice receipt platform (OZG-RE), which can be accessed at *https://xrechnung-bdr.de* may be used for transmitting electronic invoices. This requires prior registration and activation of the desired communication channels. You can also find further information on electronic invoicing at the address given above.

  Electronic invoices delivered in any other way cannot be taken into account.
- **It is not permissible to send invoices with the same invoice number in both electronic**
- **format and paper / PDF format.**