Mandatory e-Invoicing in Germany

Legal Background on Electronic Invoices (e-Invoices):

- According to the Value-Added Tax Act, companies based in Germany must be able to receive e-invoices starting January 1, 2025. Exempt from the obligation to issue e-invoices are certain tax-exempt services (§ 4 Nr. 8-29 UStG), small-amount invoices (up to €250 gross), and travel tickets. The obligation to create and send e-invoices is subject to phased transitional regulations.
- Due to the new legal requirements, we are legally obligated to consider and process only the machine-readable XML. If tax-relevant information is included only in the visual display or differs from the XML, we are not permitted to take it into account.

What will be considered as an e-invoice in the future?

- E-invoices must be created in a structured format that complies with the EN 16931 standard, the requirements of which are not met by paper or standard PDF invoices.
- In Germany, these requirements are primarily met by the widely used "XInvoice" and "ZUGFeRD" formats. XInvoice is a purely machine-readable format (XML), while the ZUGFeRD format is a hybrid format consisting of a human-readable PDF with embedded XML in the permitted profiles for automated processing.

Phased transitional regulations

The applicable transitional regulations must be considered:

from 01.01.2025	01.01.2026 – 31.12.2027	From 01.01.2028
Requirement to accept e-invoices: • Voluntary transmission of e-invoices • Mandatory obligation to accept e-invoices	**Transitional regulation until the mandatory transmission of e-invoices:** • Depending on total revenue in the previous calendar year, the requirement for businesses to send e-invoices takes effect like following: • Total revenue >= 800.000 Euro from 01.01.2027 • Total revenue < 800.000 Euro from 01.01.2028	**Required transmission of e-invoices:** • Mandatory e-invoicing for all companies based in Germany

Contact:
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Allowed Formats

Starting from the 1. January 2025, Siemens Energy and Siemens Gamesa will accept, in addition to standard formats, the following e-invoice formats commonly used in Germany, in their currently valid versions

XInvoice

- UBL invoice & credit note
- CII invoice & credit note

ZUGFeRD (from Version 2.0.1)

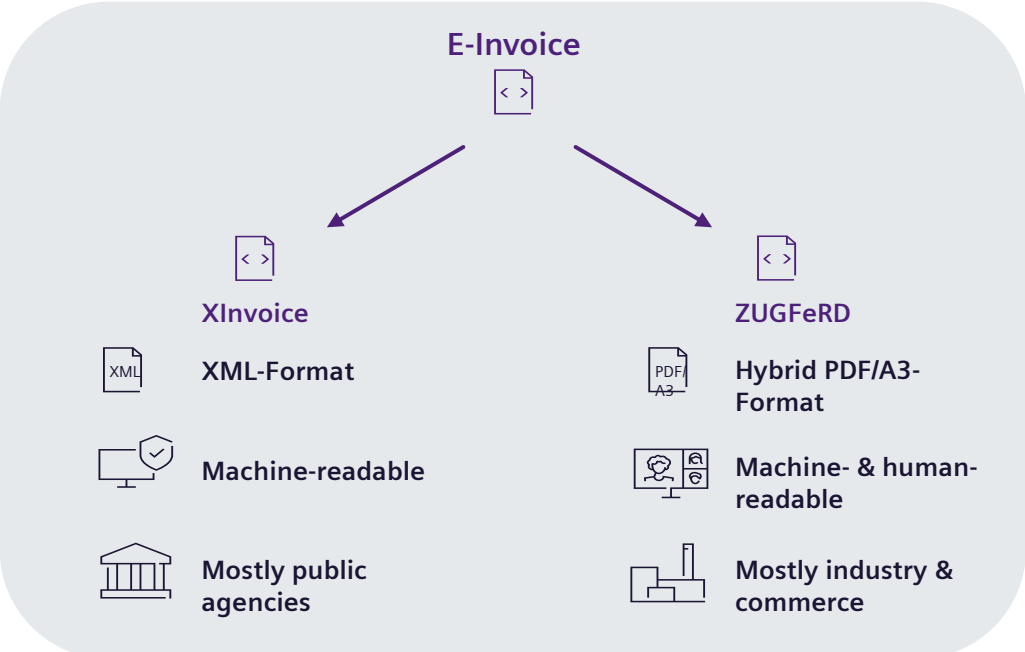
- Invoice & credit note

Important: A ZUGFeRD invoice in a version older than 2.0.1 is not a valid format for electronic invoicing! A PDF invoice is therefore, by definition, an "other invoice." These "other invoices" remain permissible until December 31, 2026 (for companies with total revenue of €800,000 or more) or until December 31, 2027 (for companies with total revenue of less than €800,000).

Formats and versions not supported by Siemens Energy/Siemens Gamesa

1. e-Invoices in an EXTENDED Version
Although Extended versions constitute a permissible extension of EN 16931, they require **a civil law agreement between the contracting parties**. Siemens Energy and Siemens Gamesa will not be entering into any such agreements for the time being. Therefore, please do not send us any invoices in an EXTENDED format (for further details, see the separate information on extensions).

2. e-Invoices in the Peppol Billing BIS Format
E-invoices in **the Peppol Billing BIS** format require a valid Peppol ID for sending and receiving via the Peppol network. Siemens Energy and Siemens Gamesa do not currently have a valid Peppol ID, so we are unable to receive and process this format. Please therefore create e-invoices in the formats listed above.



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Transmission via Email

- Please send us only one invoice per email.
- Please avoid sending us invoices in different formats (e.g., XML + PDF), as duplicates result in extra manual work and unnecessary rejections.
- Please do not send invoices from a "Noreply" email address, if possible, as any rejection under Section 14 of the German Value-Added Tax Act (UStG) will result in an automatic reply being sent to the sender's email address; otherwise, please provide us with an alternative email address to which any errors can be reported.

Required information & notes regarding the invoice details:

Please provide the following information to ensure smooth invoice processing from our side:

- Requirements according to Section 14 of the German Value-Added Tax Act (UStG)
- Order number as specified on the order (without special characters or item numbers)
- Bank account details, including IBAN and BIC
- Item numbers must be in the exact same format as in the order (e.g., for item number 00010 from the order, do not deliver 1, but rather 00010)
- Please provide the complete Siemens Energy billing address, including the P.O. box number in the second line of the billing recipient's address

Example

Invoice Address:
Company
Siemens Energy Global GmbH & Co. KG
Postbox 482Q
91060 Erlangen
Germany

Attention: **Combined invoices are not permitted**; that means, only one order per invoice.

Attachments:

- In the future, any additional attachments related to the invoice (e.g., timesheets) must be technically embedded within the invoice using the new invoice formats.
- To ensure that the file remains unaltered, please use only PDF attachments; other formats are not supported.
- Attachments outside of a XInvoice or ZUGFeRD invoice cannot be processed and will be automatically removed and rejected.

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