



SOFTWARESILOS

E-Invoice Documentation

PDF Manual

MODULE

e-invoice

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Gift Cards & Vouchers

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The extension recognises vouchers and marks them as out-of-scope (0) according to §3 Abs. 15 UStG when appropriate. This prevents VAT from being charged on the sale of a multi-purpose voucher, as required by German tax law.

Background

German VAT law (§3 UStG) distinguishes two types of voucher:

Type	Definition	VAT treatment on sale
Single-purpose voucher (§3 Abs. 14)	Place of supply and VAT rate are known at issue	VAT applies immediately
Multi-purpose voucher (§3 Abs. 15)	VAT rate or place of supply is not known at issue	No VAT on sale; VAT applies on redemption

Detection Order

For each line the extension resolves, in order:

1. **Product attribute override** — if `einvoice/vat/voucher_product_attribute` is configured, the attribute value takes precedence:
 - `multi_purpose` → force out-of-scope (0)
 - `single_purpose` → force normal tax handling
2. **Adobe Commerce giftcard product type** — when the **Treat Magento Giftcards as Multi-Purpose Voucher** flag is enabled (default), any product with `product_type=giftcard` is treated as a multi-purpose voucher.
3. Otherwise not a voucher.

Configuration

Stores > Configuration > MageB2B > E-Invoice > VAT Classification

Setting	Default	Notes
Treat Magento Giftcards as Multi-Purpose Voucher	Yes	Adobe Commerce <code>giftcard</code> products automatically flagged
Voucher Override Product Attribute	(empty)	Product attribute code whose value (<code>multi_purpose</code> / <code>single_purpose</code>) overrides detection
Exemption Reason: Out of Scope (0)	Mehrzweck-Gutschein (§3 Abs. 15 UStG)	BT-120 text used for voucher lines

Custom Product Attribute

If you sell vouchers via third-party modules or custom product types, create a product attribute (e.g. `einvoice_voucher_type`) with values `multi_purpose` or `single_purpose`, and enter the

attribute code in the **Voucher Override Product Attribute** field.

Effect on Invoice

Multi-purpose voucher lines:

- Use category **0 (Out of scope)** in BT-151
- Use rate **0 %** in BT-152
- Emit a BT-120 exemption reason (default German wording, override in admin)
- Contribute to the base total **but not** to the tax amount of the invoice

Example

A cart with one standard product (€100, 19 %) and one multi-purpose voucher (€50) produces two tax subtotals:

Category	Base	Tax
S	100.00	19.00
0	50.00	0.00

Grand total: **169.00 €** (100 + 19 + 50).

Related

- [VAT Classification](#)
- [EN16931 Format](#)