



SOFTWARESILOS

E-Invoice Documentation

PDF Manual

MODULE

e-invoice

LAST UPDATED

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VAT Classification

E-Invoice Documentation · /e-invoice/features/vat-classification

Every e-invoice line carries an EN16931 tax category code. The extension picks the correct code automatically from order data, so invoices stay compliant for cross-border sales, exempt transactions, and reverse-charge scenarios.

Supported Categories

Code	Name	When it applies
S	Standard rate	Any line with tax greater than 0
Z	Zero rated	Configured fallback for 0% lines in the same country
E	Exempt	Seller operates as Kleinunternehmer (§19 UStG)
AE	Reverse charge	§13b UStG — opt-in via customer or product attribute
K	Intra-community supply	EU B2B with 0% tax and a valid buyer VAT ID (§4 Nr. 1b UStG)
G	Free export	Destination outside the EU (§4 Nr. 1a UStG)
0	Out of scope	Multi-purpose voucher (§3 Abs. 15 UStG)

Classification Logic

For each invoice line the extension evaluates, in order:

1. **Kleinunternehmer flag** is on → E
2. Line is a **multi-purpose voucher** → 0 (see [Gift Cards](#))
3. Line has tax greater than 0 → S
4. Buyer country differs from seller country:
 - Buyer is in the **EU list** and has a **VAT ID** → K
 - Buyer is outside the EU → G
5. Otherwise → configured default (default Z)

The EU list is read from Magento's built-in `general/country/eu_countries` setting, so edits under **Stores > Configuration > General > Countries Options** apply everywhere automatically.

Configuration

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

Setting	Default	Notes
Kleinunternehmer (§19 UStG)	No	When enabled, every line is classified as E regardless of tax
Default Category for 0% Lines	Z	Used when a 0% line does not match K or G rules
Treat Magento Giftcards as Multi-Purpose Voucher	Yes	Adobe Commerce <code>giftcard</code> products → 0

Setting	Default	Notes
Voucher Override Product Attribute	(empty)	Product attribute code whose value <code>multi_purpose / single_purpose</code> overrides detection
Exemption Reason: Intra-Community (K)	Inneregemeinschaftliche Lieferung (§4 Nr. 1b UStG)	BT-120 text for K
Exemption Reason: Export (G)	Ausfuhrlieferung (§4 Nr. 1a UStG)	BT-120 text for G
Exemption Reason: Exempt (E)	Kleinunternehmer (§19 UStG)	BT-120 text for E
Exemption Reason: Reverse Charge (AE)	Steuerschuldnerschaft des Leistungsempfängers (§13b UStG)	BT-120 text for AE
Exemption Reason: Out of Scope (O)	Mehrzweck-Gutschein (§3 Abs. 15 UStG)	BT-120 text for O

Set exemption reasons to your own wording if you prefer English or a different template.

Exemption Reason (BT-120)

When the category is not `S` or `Z`, the invoice carries a human-readable exemption reason at both line and document level. Empty reasons fall back to the defaults above. Receivers use this text to understand *why* tax was not charged.

Tax Totals

The document-level tax section groups lines by (`category`, `rate`). A single invoice can legitimately contain multiple categories, for example a standard-rated product plus a multi-purpose voucher:

Category	Rate	Base	Tax
<code>S</code>	19.00	100.00	19.00
<code>O</code>	0.00	50.00	0.00

Out-of-scope lines contribute to the base total but never to the tax amount, per §3 Abs. 15 UStG.

Verification

Use `bin/magento einvoice:verify-amounts --invoice-id=<id>` to verify that the XML totals match Magento's calculation after classification.

Upgrading from 1.0.x

Before 1.1.0 every line was classified as `S` regardless of the actual tax treatment. Invoices in plain single-country 19% scenarios continue to render identically; cross-border, exempt, or voucher invoices now carry the correct code and reason.

Related

- [Gift Cards & Vouchers](#)
- [Seller Identity](#)
- [CLI Commands](#)