If you transmit e-invoices to the ZRE and OZG-RE invoice submission portals using the upload method, the completed e-invoice (XML file) which you created in your system and would like to submit using the upload function must meet the following requirements with regard to information about late payment, according to the current XRechnung standard :

- If you would like to include information about interest on late payments, you must do so in the section on terms of payment (BT-20)(tab "Invoice data). The information is entered in three different fields under the heading "Delays".

- In the first field, "Days", you can enter the number of days allowed for late payment.

- In the second field, "Percent", you can enter the rate for late payment as a percentage. Percentages should be given as numerals, with **two places following the decimal point**, and **should not be preceded by any symbols**: for example 2.00.

- If the amount to be calculated is <u>not</u> based on the "Amount due" (BT-115) (tab "Document totals"), but is only part of the invoice amount due, the base amount for calculating late payment must be entered in the <u>third field,</u> "Base amount" according to the semantic data type "Amount".

When entering additional information on late payment in the field "Other terms of payment", please note the following:

- Each entry must start with #, segments must be separated by #, and each line must end with #.

- A complete delay entry must be followed by an **XML-compliant line break**.

- All information for calculating late payment must be entered in **capital letters**.

- No additional white space (spaces, tabs or line breaks) is allowed. No symbols or text other than those specified above are allowed.

You will find three examples below showing how the XML file must be filled out for different terms applying to late payment:

1. From an XML file in which the following terms apply to late payment:

Days allowed: 10 days; interest charged: 5%; base amount: same as "Amount due" (BT-115)

```
    </cac:PaymentMeans>
    <cac:PaymentTerms>
        <cbc:Note>#VERZUG#TAGE=10#PROZENT=5.00#
</cbc:Note>
```

2. From an XML file in which the following terms apply to late payment:

Information on late payment: Days allowed: 10 days; interest charged: 5%; base amount: €10 (the base amount is not the same as "Amount due" (BT-115), which is €11.90 and is entered elsewhere in the XML file)

```
    </cac:PaymentMeans>
    <cac:PaymentTerms>
        <cbc:Note>#VERZUG#TAGE=10#PROZENT=5.00#BASISBETRAG=10.00#
</cbc:Note>
```

3. From an XML file in which the following terms apply to late payment:

1. Information on late payment: Days allowed: 10 days; interest charged: 5%; base amount: same as "Amount due" (BT-115)

2. Information on late payment: Days allowed: 20 days; interest charged: 15%; base amount: same as "Amount due" (BT-115)

```
    </cac:PaymentMeans>
    <cac:PaymentTerms>
        <cbc:Note>#VERZUG#TAGE=10#PROZENT=5.00#
#VERZUG#TAGE=20#PROZENT=15.00#
</cbc:Note>
```