

**UBL Platform**

Readystreet 9a  
9876 YZ Amsterdam  
[info@gbned.nl](mailto:info@gbned.nl)  
Tel 06 987654321

BIC **ABNANL2A**  
IBAN **NL23ABNA0123456789**

KVK 12345678  
VAT NL123456789B01

UBL Ready  
John Doe  
Demostreet 1  
1234 AB Arnhem

Delivery address:  
Stocklane 10  
4321 BA Arnhem

Order: 20170205  
Customer ref: RK20172013  
Delivery date: 14-2-2017

**INVOICE**

Invoice number: 20170102

Invoice date: 16-2-2017

Name / description	QTY	Price	Discount	Amount	VAT
BK0232 – The digital highway Book The digital highway in Holland	1	50,00		50,00	6%
BK3025 - Coding UBL Book Coding UBL for orders and invoices.	2	85,00		170,00	6%
SW4026 – Conversion UBL Conversion softwarepackage to UBL.	1	200,00	10%	180,00	21%

Total invoice lines without VAT	EUR	400,00
Total allowance 10%	EUR	-40,00
Charges handling costs	EUR	10,00
VAT 6% about EUR 198,00	EUR	11,88
VAT 21% about EUR 172,00	EUR	36,12
<b>Invoice total amount</b>	<b>EUR</b>	<b>418,00</b>

Payments within 30 days.

Important  
Read the next page for an explanation of this invoice.

**UBL Platform**

Readystreet 9a  
9876 YZ Amsterdam  
[info@gbned.nl](mailto:info@gbned.nl)  
Tel 06 987654321

BIC **ABNANL2A**  
IBAN **NL23ABNA0123456789**

KVK 12345678  
VAT NL123456789B01

Explanation Dutch invoice (in UBL and PDF)**Line discount:**

By only the third invoiceline is 10% discount afforded (EUR 20). Most of the time the net amount (EUR 180) shall to be recorded in the administration. The line discount has no impact at the entry.

**Invoice discount:**

Refers to the total net line amounts:  
10% about EUR 400 = EUR 40 discount.

VAT: In Holland we have 6% (Low rate) en 21% (High rate).

**6%** VAT is charged on EUR 220 (50 and 170) minus 10% invoice discount (EUR 22).

EUR 220 -/- 22 = 198.

6% VAT exceed EUR 11,88.

**21%** VAT is charged on EUR 180 minus 10% invoice discount (EUR 18), but also about the EUR 10 "Charges handling costs".

EUR 180 -/- 18 + 10 = 172.

21% BTW exceed EUR 36,12.

**Attention VAT:**

The invoice discount is recognized spliced into the UBL-invoice (allowance), because of the junction to low VAT and VAT high.

In this example VAT for he Charges handling costs is assumed for the high VAT (21%).

The journal entry in the accounts of the recipient of the invoice can be as follows

<b>Ledger account</b>	<b>Debit</b>	<b>Credit</b>
Creditors		418,00
VAT to be settled	48,00	
Cost literature	198,00	
Cost IT	162,00	
Handling costs	10,00	

The above is purely meant as an example to the interpretation of the individual UBL elements of the invoice.

Finally:

No rights can be derived from this document.