



# The ZUGFeRD Format

Codelists for implementation of the ZUGFeRD Format

Version 1.0

ZUGFeRD 1.0 German Specification: 25th June 2014;

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1.0	First version of ZUGFeRD 1.0
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## Overview of ZUGFeRD Code Lists

ZUGFeRD Code List	Basic Profile	Comfort Profile	Extended Profile	Source
<a href="#">Document Type</a>	used	used	used	UNCL 1001
<a href="#">Free Text (header level)</a>	not used	used	used	UNCL 4451
<a href="#">Free Text (line level)</a>	not used	used	used	UNCL 4452
<a href="#">Date Format</a>	used	used	used	UNCL 2379
<a href="#">Language</a>	not used	not used	used	ISO 639-1 (2-Alpha Code)
<a href="#">Currency</a>	used	used	used	ISO 4217 3A
<a href="#">Country</a>	used	used	used	ISO 3166-1 alpha-2
<a href="#">Unit of Measure</a>	used	used	used	UNCL 6411
<a href="#">Unit of Measure (packaging quantity)</a>	not used	not used	used	UNCL 7065
<a href="#">Global Identifier</a>	not used	used	used	ISO 6523
<a href="#">Tax Registration Number</a>	used	used	used	UNCL 1153
<a href="#">Additional References</a>	not used	not used	used	UNCL 1153
<a href="#">Tax Type</a>	used	used	used	UNCL 5153
<a href="#">Tax Category</a>	not used	used	used	UNCL 5305
<a href="#">Allowance Charge Reason</a>	not used	not used	used	UNCL 7161
<a href="#">Payment Means</a>	not used	used	used	UNCL 4461
<a href="#">Shipment/Transport ID</a>	not used	not used	used	ZUGFeRD
<a href="#">Incoterms</a>	not used	not used	used	Incoterms 2010
<a href="#">Transport Means</a>	not used	not used	used	UNCL 8067
<a href="#">Product Characteristics</a>	not used	not used	used	ZUGFeRD
<a href="#">Classification System</a>	not used	not used	used	ZUGFeRD

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## Document Type Code

Usage	Library-Reference
Document type (code)	Exchanged_ Document. Type. Code

Code	Description	Comment	Basic	Comfort	Extended
380	Commercial invoice	Commercial credit notes (Correction of invoices) possible with negative values	used	used	used
84	Debit note related to financial adjustments	Debit information related to financial adjustments with no relation to goods and services, also possible with negative values (credit note)	not used	used	used
389	Self-billed invoice	Invoicing in self-billing environment	not used	not used	used

Source: UNCL 1001 (subset)

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## Implementation of Free Text (header level)

Usage	Library-Reference
Free text on header level	Exchanged_ Document. Included. Note

	Library-Reference	Basic	Comfort	Extended	Comment
Free text on header level (Content)	Note. Content. Text	used	used	used	All free texts are provided without subject code in the Basic profile
Qualification of free text on header level (Subject Code)	Note. Subject. Code	not used	used	used	Possible codes see below
Coded free text on header level	Note. Content. Code	not used	not used	used	In certain cases also the text itself may be encoded in the Extended profile.

### Possible Subject Codes (Qualifying the text):

Usage	Library-Reference
Free text on header level (qualification of text type)	Note. Subject. Code

Code	Description	Usage in ZUGFeRD	Example:	Coding of the free text in Extended profile
(empty)	General free text	General free text is also in the Comfort and Extended profile provided WITHOUT Subject Code.	"As agreed with Mrs. Smith." "We are closed for Christmas until January 7"	
REG	Regulatory information	Regulatory information regarding the seller (e.g. official registration number etc.)	ZUGFeRD Ltd. Registered at the municipal court Stuttgart - HRA 1234	
AAK	Price conditions	Indication of bonus/rebate agreements	"Discount or bonus agreements apply."	ST1 = Fee reduction applies, due to discount and bonus agreements. ST2 = Fee reduction applies, due to our current business terms. ST3 = Discount or bonus agreements apply.
AAJ	Additional conditions of sale/purchase	Indication of reservation of proprietary rights	"The ownership is ours until full payment of outstanding money."	EEV = The ownership is ours until full payment for goods. WEV = The ownership is ours until full payment of outstanding money. VEV = The ownership is ours until full payment of outstanding money. This is also true for resale or further processing.
PMT	Payment information	Indication of the assignment of the claim (cession)	"We have agreed with company XY a cession. Please pay our invoices to company XY with the following bank account...."	

Source: UNCL 4451 (subset)

### Additional free text fields on header level in ZUGFeRD:

Description	Library-Reference	Basic	Comfort	Extended	Comment/Example
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Business Process	Exchanged Document_ Context. Business Process_ Specified. Document Context_ Parameter	not used	not used	used	e.g. cost invoice, repair invoice, invoice for production material etc.
Document Type (free text)	Exchanged_ Document. Name. Text	used	used	used	e.g. Invoice, Credit Note, Self-Billed Invoice
Buyer Reference	Supply Chain_ Trade Agreement. Buyer_ Reference. Text	not used	used	used	Reference of the buyer, e.g. "SAP-entry number", " company reference number", "service relation number" etc.
Payment Reference	Supply Chain_ Trade Settlement. Payment Reference. Text	used	used	used	This reference for the bank transfer is used in SEPA-transfers for the "Customer reference number"
Free text related to payment means	Trade Settlement_ Payment Means. Information. Text	not used	used	used	Payment means, e.g. "via bank transfer"
Tax exemption reason (free text)	Trade_ Tax. Exemption Reason. Text	not used	used	used	In this free text field reasons for tax exemption are stated in conjunction with the tax category code (exempt from tax, intra-community supply, reverse charge). Example: "Tax-exempt intra-community supply" in conjunction with tax category code "IC".
Reason for allowance/charge (free text)	Trade_ Allowance Charge. Reason. Text	not used	used	used	Free text explanation of the allowance or charge, e.g. "Happy Easter Discount", "Recycling Charge".
Description of logistic service charge	Logistics_ Service Charge. Description. Text	not used	used	used	e.g. "shipping and handling charge"
Free text related to payment terms	Trade_ Payment Terms. Description. Text	not used	used	used	e.g. "payment with within 30 days net.", "2% early payment discount with payment within 10 days"

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## Implementation of Free Text (line level)

Usage	Library-Reference
Free text on line level	Exchanged_Document. Included. Note

	Library-Reference	Basic	Comfort	Extended	Comment
Free text on line level (Content)	Note. Content. Text	<b>used</b>	<b>used</b>	<b>used</b>	All free texts are provided without subject code in the Basic profile
Qualification of free text on line level (Subject Code)	Note. Subject. Code	not used	<b>used</b>	<b>used</b>	Possible codes see below
Coded free text on line level	Note. Content. Code	not used	not used	not used	Currently not used in ZUGFeRD

### Possible Subject Codes

(Qualifying the text):

Usage	Library-Reference
Free text on line level (qualification of text type)	Note. Subject. Code

Code	Description	Usage in ZUGFeRD	Comment/Example
(empty)	General free text	General free text is also in the Comfort and Extended profile provided WITHOUT Subject Code.	"As agreed with Mrs. Smith."
PRF	Price calculation formula	Information regarding the calculation	E.g. Indication of meter count, meter no., etc. or other indications regarding the calculation.
PRD	Product information	Produktinformationen	Indication of information regarding the product, e.g. serial no., lot no., WEEE no., model no., etc. if not indicated in structured manner in product characteristics (Extended profile).
AAV	Certification statements	Angabe von Informationen zu Zertifizierungen.	Indication of certifications, e.g. organic, GlobalGAP, etc.

Source: UNCL 4451 (subset)

### Additional free text fields on line level in ZUGFeRD:

Description	Library-Reference	Basic	Comfort	Extended	Comment/Example
Tax exemption reason (free text)	Trade_Tax. Exemption Reason. Text	not used	<b>used</b>	<b>used</b>	In this free text field reasons for tax exemption are stated in conjunction with the tax category code (exempt from tax, intra-community supply, reverse charge). Example: "Tax-exempt intra-community supply" in conjunction with tax category code "IC".
Reason for allowance/charge (free text)	Trade_Allowance Charge. Reason. Text	not used	<b>used</b>	<b>used</b>	Free text explanation of the allowance or charge, e.g. "Happy Easter Discount", "Recycling Charge".
Article name	Trade_Product. Name. Text	<b>used</b>	<b>used</b>	<b>used</b>	Article name e.g. "Yoghurt Banana", "ZUGphone 5"
Article description	Trade_Product. Description. Text	<b>used</b>	<b>used</b>	<b>used</b>	Description of product or service

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## Date Format Code

Usage	Library-Reference
All indication of dates, depending on context	Date Time. Format. Text

Code	Description	Comment	Example
102	CCYYMMTT	Calendar date: C = Century ; Y = Year ; M = Month ; D = Day.	20140226 = 26 February 2014
610	CCYYMM	Month within a calendar year: CC = Century; Y = Year; M = Month.	201406 = June 2014
616	CCYYWW	Week within a calendar year: CC = Century; Y = Year; W = Week (1st week of January = week 01).	201425 = 25. calender week in 2014

Source: UNCL 2379 (subset)



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## Language Code

Usage	Library-Reference
Indication of language code	Exchanged_ Document. Language. Identifier

Source:

**Codelist ISO 639-1  
(2-Alpha Code) is used.**  
All codes of this codelist are valid.  
**Note: lower case**

Example codes:	
Code	Description
de	German
fr	French
en	English
es	Spanish

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## Currency Code

Usage	Library-Reference
All currency indications	Amount Currency. Identifier

Source:

**Codelist ISO 4217 3A is used.**

**All codes of this codelist are valid.**

Example codes:	
Code	Description
EUR	Euro
USD	United States dollar
GBP	Pound sterling
COP	Colombian peso

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## Country Code

Usage	Library-Reference
Adresses	Trade_ Address. Country. Identifier
Country of origin	Trade_ Country. Identification. Identifier

Source:

**Codelist ISO 3166-1 alpha-2 is used.**

**All codes of this codelist are valid.**

**Note: upper case**

Example codes:	
Code	Description
DE	Germany
FR	France
IT	Italy
CN	China

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## Units of Measure

Usage	Library-Reference	Example
Quantities	Quantity Unit. Code	Invoiced quantity: 5 Pieces
Periods	Measure Unit. Code	Early payment discount: 10 Days
Product Characteristics/Measurements	Measure Unit. Code	Length: 10 cm
etc.		
<b>Note:</b>		
For the "Number of packages" a separate code list applies.		
See "Measurement Unit Packages"	Supply Chain_ Trade Delivery. Package. Quantity	

Code	Description	Abbreviation
C62	one (piece)	item
DAY	day	day
HAR	hectare	ha
HUR	hour	Hr
KGM	kilogram	kg
KTM	kilometre	km
KWH	kilowatt hour	kWh
LS	lump sum	sum
LTR	litre	l
MIN	minute	min
MMK	square millimetre	mm2
MMT	millimetre	mm
MTK	square metre	m2
MTQ	cubic metre	m3
MTR	metre	m
NAR	number of articles	no
NPR	number of pairs	Pr.
P1	percent	%
SET	set	set
TNE	tonne (metric ton)	t
WEE	week	wk

Source: CEN MUG based on UN/CEFACT Recommendation 20

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## Measurement Unit for Quantity of Packages

Usage	Library-Reference
Quantity of packages (measurement unit)	Supply Chain_ Trade Delivery. Package. Quantity (on line level)

### Codelist UNCL 7065

Source:

**(Version D.13A) is used.**

**All codes of this codelist are valid.**

Example codes:	
Code	Description
BA	Barrel
BC	Bottlecrate, bottlerack
BG	Bag
BO	Bottle, non-protected, cylindrical
BX	Box
CS	Case
CT	Carton
CX	Can, cylindrical
NE	Unpacked or unpackaged
PX	Pallet
RO	Roll
SA	Sack

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## Global Identifier

Usage	Library-Reference
Global Identifier for parties	Trade_ Party. Global_ Identification. Identifier
Global Identifier for product/service	Trade_ Product. Global_ Identification. Identifier

Source:

**Codelist ISO 6523 is used.**

**All codes of this codelist are valid.**

Example codes:	
Code	Description
0021	SWIFT (BIC)
0060	D-U-N-S Number
0088	GS1 Global Location Number (GLN)
0160	GS1 Global Trade Item Number (GTIN, EAN)
0177	OSCAR (Odette)

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## Type of Tax ID-Number

Usage	Library-Reference
Tax identification number of parties	Tax_ Registration. Identification. Identifier

Code	Description
VA	VAT identification number (EU)
FC	Fiscal number (national tax registration number)

Source: UNCL 1153 (subset)

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## Qualification of Additional Referenced Documents

Usage	Library-Reference
Type of additional referenced document	Referenced_ Document. Type. Code

Code	Description	Comment
AAA	Order acknowledgement document identifier	
AAB	Proforma invoice number	
AAG	Offer number	
AAJ	Delivery order number	
AAL	Drawing number	
AAM	Waybill number	
AAS	Transport contract document identifier	Reference to a transport document, assigned by the freight forwarder or his agent. (e.g. parcel service delivery number)
ABT	Goods declaration document identifier, Customs	
AER	Project specification number	
AGG	Dispute number	
AJS	Agreement number	
ALQ	Returns notice number	
ALO	Receiving advice number	
API	Inventory report reference number	
ASI	Proof of delivery reference number	
AUD	Collection reference	
AWR	Document reference, original	
BO	Blanket order number	
BC	Buyer's contract number	Reference number assigned by the buyer for a contract
CD	Credit note number	
DL	Debit note number	
MG	Meter unit number	also used for International meter identification on document level
OI	Previous invoice number	
PL	Price list number	
PK	Packing list number	
POR	Purchase order response number	
PP	Purchase order change number	
TIN	Transport instruction number	
VN	Order number (vendor)	

Source: UNCL 1153 (subset)

<b>Note:</b>	<p>This code list only applies for the indication of additional referenced documents, within the Extended Profile.</p> <p>All other references (e.g. delivery note) are indicated in the relevant separate fields.</p>
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## Tax Type Code

Usage	Library-Reference
Indication of the tax type	Trade_ Tax. Type. Code

Code	Description	Comment
VAT	Value added tax	
ZF_INSURANCE_TAX	Insurance tax	ZUGFeRD Code (temporary)
AAJ	Tax on replacement part	

Source: UNCL 5153 (subset) with amendments for ZUGFeRD

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## Tax Category Code

Usage	Library-Reference
Indication of the tax category	Trade_ Tax. Category. Code

Code	Description	Comment
AE	VAT Reverse Charge	Code specifying that the VAT rate is levied from the invoicee.
E	Exempt from tax	
Z	Zero rated goods	
O	Services outside scope of tax	
IC	Intra-Community Supply	Code specifying that the VAT rate is levied from the invoicee for Intra-Community supplies.
S	Standard rate	Valid for regular VAT-rates, e.g. 7 % or 19 % in Germany

Source: CEN MUG based on UNCL 5305 (subset) with adjustments for ZUGFeRD

Note:	Deviating from CEN MUG the tax categories T01..T09 are NOT used in ZUGFeRD. Instead the category code "S" is applied and the different rates are indicated only with the tax rate percentage.
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## Allowance/Charge Reason Code

Usage	Library-Reference
Reason for allowance or charge (Code)	Trade_ Allowance Charge. Reason. Code

Code	Description	Comment
AA	Advertising	
ADR	Other services	A code indicating that other non-specific services are in operation.
AEO	Collection and recycling	e.g. Recycling charge for electronic waste
DI	Discount	
EAB	Early payment allowance	Early payment allowance is only used within allowances, when influencing the invoice amount (resp. amount due) directly. The commonly used early payment allowance as offer to the buyer (e.g. 2% for payment within 10 days) is indicated in the payment terms.
FC	Freight service	
IN	Insurance	
MAC	Minimum order/minimum billing charge	
NAA	Non-returnable containers	
PC	Packing	
RAA	Rebate	
SH	Special handling	

Source: UNCL 7161 (subset)

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## Payment Means Code

Usage	Library-Reference
Indication of payment means	Trade Settlement_ Payment Means. Type. Code

Code	Description	Comment/Usage in ZUGFeRD
1	Instrument not defined	
3	Automated clearing house debit	e.g. payment made through a payment service provider like online money transfer service
10	In cash	
20	Cheque	
31	Debit transfer	Bank transfer international and national SEPA transfers
42	Payment to bank account	Bank transfer national, before full SEPA migration
48	Bank card	Payment with credit card
49	Direct debit	The amount is to be, or has been, directly debited to the customer's bank account.
97	Clearing between partners	Amounts which two partners owe to each other to be compensated in order to avoid useless payments.

Source:      MUG based on UNCL 4461

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## Shipment/Transport Identification Number (Type Code)

Usage	Library-Reference
Identification number of the transport means/shipment	Logistics_ Transport Movement. Identification. Identifier

Code	Description
SHIPMENT_REFERENCE	Shipment reference number, not standardised
FLIGHT_NO	Flight number
NUMBER_PLATE	License plate number
SSCC	Serial Shipping Container Code (SSCC) (GS1)
GINC	Global Identification Number for Consignment (GS1)
GSIN	Global Shipment Identification Number (GS1)

Source:

FeRD

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## Incoterms

Usage	Library-Reference
Indication of delivery terms	Trade_ Delivery Terms. Delivery Type. Code

Code	Description
EXW	<b>EX</b> Works
FCA	<b>Free Carrier</b>
FAS	<b>Free Alongside Ship</b>
FOB	<b>Free On Board</b>
CFR	<b>Cost And Freight</b>
CIF	<b>Cost Insurance Freight</b>
DAT	<b>Delivered At Terminal</b>
DAP	<b>Delivered At Place</b>
CPT	<b>Carriage Paid To</b>
CIP	<b>Carriage Insurance Paid</b>
DDP	<b>Delivered Duty Paid</b>

Source: INCOTERMS 2010

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## Transport Means Code

Usage	Library-Reference
Indication of transport means	Logistics_ Transport Movement. Mode. Code

Code	Description	Comment
1	Maritime transport	
2	Rail transport	
3	Road transport	
4	Air transport	
5	Mail	This code is provided for practical reasons, despite the fact that mail is not a genuine mode of transport. In many countries, the value of merchandise exported and imported by mail is considerable, but the exporter or importer concerned would be unable to state by which mode postal items had been conveyed.
6	Multimodal transport	This code is provided for practical reasons, despite the fact that multimodal transport is not a genuine mode of transport. It can be used when goods are carried by at least two different modes from a place at which the goods are taken in charge by a transport operator to a place designated for delivery, on the basis of one transport contract. (Operations of pick-up and delivery of goods carried out in the performance of a single mode of transport, as defined in such a contract, shall not be considered as multimodal transport).
7	Fixed transport installation	This code applies to installations for continuous transport such as pipelines, ropeways and electric power lines.
8	Inland water transport	
9	Transport mode not applicable	

Source: UNCL 8067 based on UN/CEFACT Recommendation 19

## Indication of Product Characteristics

Usage	Library-Reference
Type of product characteristic (Code)	Product_Characteristic_Type_Code
Note: Structured Product Characteristics are only used within the Extended Profile.	

Type of Characteristic	Type of product characteristic (Code)	Type of product characteristic (free text)	Value of product characteristic (numeric measurement)	Value of product characteristic (text)	Example
	Code and free text for type of product characteristic must be indicated Product_Characteristic_Type_Code	The texts below are examples only, free text can be indicated as necessary. Product_Characteristic_Description_Text	Always in conjunction with unit of measure Product_Characteristic_Value_Measure	When texts/code list are provided, they must be used. Product_Characteristic_Value_Text	
Length of product	LENGTH	Length	to be used with unit of measure	-	Length: 10 cm
Width of product	WIDTH	Width	to be used with unit of measure	-	Width: 8 cm
Height of product	HEIGHT	Height	to be used with unit of measure	-	Height: 10 cm
Diameter of product	DIAMETER	Diameter	to be used with unit of measure	-	Diameter: 50 cm
Weight of product (gross)	WEIGHT_GROSS	Gross-Weight	to be used with unit of measure	-	Gross-Weight: 600 kg
Weight of product (net)	WEIGHT_NET	Net-Weight	to be used with unit of measure	-	Net-Weight: 500 kg
Volume of product (gross)	VOLUME_GROSS	Gross-Volume	to be used with unit of measure	-	Gross-Volume: 3 m <sup>3</sup>
Volume of product (net)	VOLUME_NET	Net-Volume	to be used with unit of measure	-	Net-Volume: 200 l
Indication of size as text	SIZE_TEXT	Size (text)	-	free to use	Size: Jumbo
Indication of size as code	SIZE_CODE	Size (code)	-	free to use	Size code: XXL
Serial number	SERIAL_NUMBER	Serial Number	-	free to use	Serial Number: 400576
Lot/Batch number	LOT_NUMBER	Lot Number	-	free to use	Lot Number: L4003
Expiration date	EXPIRATION_DATE	Expiration Date	-	free to use	Expiration Date: 26 Feb. 2015
Material of product	MATERIAL	Material	-	free to use	Material: Steel St37
Packaging material as text	PACKAGING_MATERIAL	Packaging Material	-	free to use	Packaging Material: Cardboard
Packaging material as code	PACKAGING_TYPE	Packaging Type	-	The ZUGFeRD code list "Measurement Unit for Quantity of Packages" (UNCL 7065) is used.	Packaging Type: Bottle (BO)
Indication of colour as text	COLOR_TEXT	Colour	-	free to use	Colour: ruby red
Indication of colour as code	COLOR_CODE	Colour-Code	-	free to use	Colour Code: RAL 4711
Energy efficiency class	ENERGY_CLASS	Energy efficiency class	-	free to use	Energy Class: A++
WEEE-Registration number of the manufacturer	WEEE_NUMBER	WEEE Number	-	free to use	WEEE-Reg-No.: DE87654321
Number of the promotinal variant of the product	PROMOTIONAL_VARIANT	Promotional Variant Number	-	free to use	Promotion-No. 4713
Meter location, e.g. for electricity or gas	METER_LOCATION	Meter Location	-	free to use	Meter Location: DE1235891257322HOH422598442568863
Meter number, e.g. for electricity or gas	METER_NUMBER	Meter Number	-	free to use	Meter Number: 26021969
Seal number	SEAL_NUMBER	Seal Number	-	free to use	Seal Number: GYTR 9049
Waste code accroding to European Waste Catalogue (EWC)	WASTE_CODE	Waste Code (EWC)	-	Codes according to the European Waste Catalogue (EWC) are used.	EWC-Code: 91201
Indication of waste fraction	WASTE_FRACTION	Waste Fraction	-	free to use	Waste Fraction: Wood
Indication of organic control body	ORGANIC_CONTROL_BODY	Organic Control Body	-	free to use	Organic Control Body No.: DE-ÖKO-002
Kind of article	KIND_OF_ARTICLE	Kind of Article	-	Values: GOODS = Ware OTHER_SERVICES = Sonstige Leistung	Kind of Article: Goods
Article is a fee	FEE	Fee	-	true	Article is a fee
Article is a commission	COMMISSION	Commission	-	true	Article is a commission
Article is a unmixed unit OR mixed assortment	TRADING_UNIT	Type of Trading Unit	-	Values: MIXED_ASSORTMENT = Mixed assortment UNMIXED_UNIT = Unmixed unit	Type of trading unit: Mixed Assortment
Deposit System (Disposable/Returnable)	DEPOSIT_SYSTEM	Deposit System	-	Values: DISPOSABLE = Disposable Packaging RETURNABLE = Returnable Packaging	Deposit System: Returnable
Deposit Type (Product Packaging OR Transport Equipment)	DEPOSIT_TYPE	Deposit Type	-	Values: PRODUCT_PACKAGING = Product Packaging TRANSPORT_EQUIPMENT = Transport Equipment	Deposit Type: Product Packaging



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## Product Classification System Code

Usage	Library-Reference
Indication of the product classification system	Product_ Classification. Class. Code

Code	Description
GPC	Global Product Classification (GS1)
ECL	eCl@ss
UNSPSC	United Nations Standard Products and Services Code® (UNSPSC®)
HS	Harmonized System (WCO)
CBV	Common Procurement Vocabulary - CPV
SELLER_ASSIGNED	assigned by seller
BUYER_ASSIGNED	assigned by buyer

Source: FeRD