# Germany

## Overview

The Growth Opportunities Act introduced Germany's legal framework for e-invoicing, aligning it with broader European initiatives. In B2B business, a phased approach applies as follows:

- Starting 1st January 2025 companies must be able to receive electronic invoices in a structured format in line with the EU standard EN16931.
- Starting 1st January 2027, companies recording prior year revenues above €800k are obliged to send electronic invoices in a structured format in line with the EU standard EN16931.
- Starting 1st January 2028, the same applies to the remaining companies.

## How e-invoicing will work on our side

We prefer receiving e-invoices in ZUGFeRD format to the below mentioned e-mail addresses:

| Name of the company | E-Mail (for ZUGFeRD e-invoices only) |
|---|---|
| Atotech Deutschland GmbH & Co. KG | AtoGermany@in.ecosio.com |
| Atotech Beteiligungs und Management GmbH & Co. KG | AtoKG@in.ecosio.com |
| Alpha Germany BidCo GmbH | AlphaBidCoGermany@in.ecosio.com |

Alternatively, you can send the e-invoice through the Peppol network using our Peppol IDs.

| Company name | Peppol ID | E-mail | VAT ID |
|---|---|---|---|
| Atotech Deutschland GmbH & Co. KG | 9930:DE159339065 | AtoDeutschland@in.ecosio.com | DE 159 339 065 |
| Atotech Beteiligungs und Management GmbH & Co. KG | 9930:DE313396185 | AtoBeteiligungs@in.ecosio.com | DE 313 396 185 |
| Alpha Germany BidCo GmbH | 9930:DE314456982 | AlphaGermany@in.ecosio.com | DE 314 456 982 |

## Required information from suppliers

- Submit invoices in a structured electronic format in line with regulations
- Submit with all mandatory invoice data included in the structured format
- Submit the VAT ID without spaces
- Avoid sending additional attachments
- Avoid invoice duplications and do not send the same invoice through multiple channels, i.e. do no longer send the PDF invoice by e-mail

E-invoices must provide the following information:

**Mandatory invoice data**

- Legal entity name of the buyer including full billing address
- VAT number
- Delivery address (if different)
- Invoice issue date and invoice number
- Document type (e.g. invoice or credit note)
- Quantity of products delivered / type of service provided
- Date of delivery or date of service provision
- Total amount separated by tax rates and tax exemption rates, and all discounts aligned upon
- Applicable tax rate and tax amount, or in case of tax exemption, a respective remark that the delivery is exempt from tax

In addition, we request you to provide the following specific information supporting efficient invoice processing:

- Purchase order (PO) number
- Contact person in case no purchase order is provided

For any requests concerning the e-invoicing mandate, kindly contact atotech.eu-accountspayable@mksinst.com.