



Best practice Bundle products in ONIX 2.1 and EANCOM

Version 2.1: July 2015

July 2015, AG PRO

**Börsenverein des
Deutschen Buchhandels**



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1. Introduction

In its letter of 28 November 2013, the Federal Ministry of Finance (BMF) informed the tax authorities of the federal states as follows: "Where an entrepreneur provides several different taxable services at a flat total sales price, the overall price must be apportioned appropriately." With its letter of 2 June 2014, the Federal Ministry of Finance specified this requirement and informed the associations in the book trade and the press sector of the VAT related regulations that resulted from this. The BMF derived these changes from a 2013 decision taken by the Federal Finance Court (Bundesfinanzhof) and the case law of the European Court.

Accordingly, the charges for electronic product bundles (mixed media products where for example printed publishing products are bundled with electronic products such as e-book Inside Editions, books or cards with apps, products with database access or other combinations of physical products with ways of being accessed via electronically provided services) must be displayed and taxed separately. That means that VAT must be classified as a rate of 7% for printed products and 19% for electronic products as "serviced delivered by electronic means".

The booksellers association obtained an extension of the non-objection period, originally announced as mid-2014, until the end of 2015 for these so-called product bundles (i.e. printed book plus electronic service). However, as of 1 January 2016 the trader is obligated to separate the VAT for electronic bundle products. There is thus not much time left to make the necessary adjustments and process changes in logistics and inventory management. For so-called e-paper products (magazines or periodicals with electronic service), the new regulation has been in force since 1 July 2014. Notwithstanding this, the tax and customs regulations for combination products with which all the industry participants are familiar with from the past still apply unchanged.

For this reason, the PRO (processes, rationalization, organization) advisory group of the Booksellers Association set up a task force in September 2014, which then prepared the technical framework for implementation of the new tax policy. These best practice examples are the result of an intensive consultation process during which different solutions were considered and discussed. In order to obtain an industry solution, market participants are now called upon to orient themselves to these best practice examples in their implementation of the new requirements for tax treatment of electronic product bundles. The fiscally correct VAT ID can only function from 2016 if all the relevant industry participants use uniform processes and data standards.

The rapid development of a functional solution in the standard data records ONIX and EANCOM is above all thanks to those members of the task force who participated in the development and consultation process, namely:

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Special thanks go to Mr Uwe Janssen, who was willing to accept the responsibility of project leader within the task force and provided significant input with this solution. #

2. Combination products and electronic product bundles

The following product types must be distinguished in order to report product bundles correctly:

Combination products:

A conventional combination product is a combination of books and non-books and thus always a supply of goods (e.g. the books are provided with an inserted CD or DVD or an accompanying toy, i.e. conventional non-books which by themselves would fall below the standard tax rate). When a manufacturer establishes the VAT rate of the whole combined product, it is in most cases determined by that part of the combination product that determines its character. In this regard, it does not matter whether the items constituting a combination product are available separately or not. As in the past, the item classified as determining the character determines the VAT rate for the combination product. As a result, such combination products have only one customs tariff number.

Customs legislation therefore continues to play an important role in VAT assessment. When in doubt, the manufacturer should coordinate its decision regarding the characterizing part with the customs administration – just as they have done in the past. Everything is therefore the same as before regarding the metadata representation of these products.

Electronic product bundles:

The complete package consists of physical products and online products. Online products may for example be e-books, access codes for online platforms or apps for mobile devices. Regardless of whether individual items are available separately, it is **mandatory** for the VAT to be separated in all cases. If individual items of electronic product bundles are free of charge when obtained separately, they must be excluded from the VAT splitting. This applies for example even with e-book "promotional prices".

3. Notes on the examples

In the examples, only prices in EUR are displayed for Germany. Prices in other currencies and for other countries can be displayed in the same way. In doing so, the same percentage division ratio of the (retail) price must apply. This also applies to prices with other price type qualifiers, e.g. to display subscription prices.

The examples are intended to illustrate the most important cases. This does not in any way represent a statement about the title used as an example, nor is it an indicator of current or future pricing of the title. When it comes to existing titles in the examples, the prices valid in January 2015 are used, merely for purposes of illustration. The split of the value between printed product and electronic service is an example only and may differ on introduction of the split taxation according to the publishing house's own determination.

4. Representation of product bundles in EDI invoices (EANCOM INVOIC)

Each individual component of a "product bundle" must have its own subheading with its own product ID in the EDI invoice that refers to the main item. This applies to digital services that belong to a book or other physical product and also to other components of a package, if the supplier has established that these are subject to different VAT rates.

Example:

EANCOM D.01B MEDIA INVOIC for product bundles

	EANCOM	Explanation
1.	UNA:+.? '	
2.	UNB+UNOC:3+4026725000008:14+4330931279265:14+140908:1610+696+++++EANCOM'	
3.	UNH+00000000000001+INVOIC:D:01B:UN:EAN010'	

4.	BGM+380+0012291250+9'	Invoice number
5.	DTM+137:20140831:102'	
6.	DTM+35:20140821:102'	
7.	RFF+ON:041874366900010'	
8.	DTM+171:20140821:102'	
9.	RFF+DQ:32043'	
10.	DTM+171:20140821:102'	
11.	NAD+BY+4330931204762::9'	
12.	NAD+IV+4330931204762::9'	
13.	NAD+DP+4330931204762::9'	
14.	NAD+SU+4026725000008::9'	Supplier here: KNV
15.	RFF+VA:DE147816562'	
16.	RFF+FC:9902303110'	
17.	TAX+7+VAT++++:7+S'	Tax rate document
18.	CUX+2:EUR:4'	
19.	PAT+3'	
20.	DTM+12:20140920:102'	
21.	PCD+12:3'	
22.	LIN+1+++9783131464712:SRV'	First item ISBN
23.	IMD+A++++:Zabel,H.?:Kurzlehrbuch Physik'	
24.	IMD+C++SG::9'	SG = assortment unit (mixed assortment)
25.	QTY+47:1'	
26.	QTY+46:1'	
27.	PRI+AAE:22.99:CA:RTP'	Retail price
28.	RFF+DQ:32043'	
29.	DTM+171:20140821:102'	
30.	RFF+CR:041873283600020'	
31.	RFF+LI:041873283600020'	
32.	ALC+A++++DI::246'	
33.	PCD+3:25'	Discount 25%
34.	LIN+2++:1:1'	1. item line
35.	PIA+5+9783131464712-1:MF'	
36.	IMD+C++CU::9'	CU = Consumer unit
37.	QTY+47:1'	
38.	QTY+46:1'	
39.	MOA+203:12.62'	Line item amount
40.	PRI+AAA:12.62'	Net price
41.	PRI+AAE:18'	Proportion of retail price
42.	LIN+3++:1:1'	2. item line
43.	PIA+5+9783131464712-2:MF'	
44.	IMD+C++SER::9'	
45.	QTY+47:1'	
46.	MOA+203:3.14'	Line item amount
47.	PRI+AAA:3.14'	Net price
48.	PRI+AAE:4.99'	Proportion of retail price
49.	TAX+7+VAT++++:19+S'	VAT rate (sub-)heading
50.	LIN+4++978376575552:SRV'	Second item ISBN
51.	IMD+A++++:Paket?: Environment Atlas	
52.	IMD+C++SG::9'	SG = assortment unit (mixed assortment)
53.	QTY+47:2'	
54.	QTY+46:2'	
55.	PRI+AAE:34.95:CA:RTP'	
56.	RFF+DQ:32043'	
57.	DTM+171:20140821:102'	
58.	RFF+CR:041873283600021'	
59.	RFF+LI:041873283600021'	
60.	ALC+A++++DI::246'	
61.	PCD+3:20'	Discount
62.	LIN+5+++1:4'	1. item line
63.	PIA+5+9783765787348-1:MF'	
64.	IMD+A++++:Umweltatlas, Neubearbeitung'	
65.	IMD+C++CU::9'	CU = Consumer unit
66.	QTY+47:2'	
67.	QTY+46:2'	
68.	MOA+203:37.02'	
69.	PRI+AAA:18.51'	
70.	PRI+AAE:24.76'	
71.	LIN+6+++1:4'	2. item line
72.	PIA+5+9783765787348-2:MF'	

73.	IMD+A++++:Umweltatlas, online Schlüssel'	
74.	IMD+C++SER::9'	SER = Service
75.	QTY+47:2'	
76.	MOA+203:8.31'	
77.	PRI+AAA:4.16'	
78.	PRI+AAE:6.19'	
79.	TAX+7+VAT++++::19+S'	
80.	LIN+7++9783765790003+1:4'	3. item line
81.	IMD+A++++:Umweltatlas, CD-ROM'	
82.	IMD+C++CU::9'	CU = Consumer unit
83.	QTY+47:2'	
84.	QTY+46:2'	
85.	MOA+203:4.48'	
86.	PRI+AAA:2.24	
87.	PRI+AAE:3'	
88.	LIN+8++9783765790034+1:4'	1. item line
89.	IMD+A++++:Umweltatlas, Arbeitsheft'	
90.	IMD+C++CU::9'	CU = Consumer unit
91.	QTY+47:2'	
92.	QTY+46:2'	
93.	MOA+203:1.48'	
94.	PRI+AAA:0.74'	
95.	PRI+AAE:1'	
96.	LIN+9++9783765787348:SRV'	Third item ISBN
97.	IMD+A++++:Umweltatlas, Neubearbeitung'	
98.	IMD+C++SG::9'	SG = assortment unit (mixed assortment)
99.	QTY+47:3'	
100.	QTY+46:3'	
101.	PRI+AAE:32.95:CA:RTP'	
102.	RFF+DQ:32043'	
103.	DTM+171:20140821:102'	
104.	RFF+CR:041873283600030'	
105.	RFF+LI:041873283600030'	
106.	ALC+A++++DI::246'	
107.	PCD+3:20'	
108.	LIN+9++1:4'	1. item line
109.	PIA+5+9783765787348-1:MF'	
110.	IMD+A++++:Umweltatlas, Neubearbeitung'	
111.	IMD+C++CU::9'	CU = Consumer unit
112.	QTY+47:3'	
113.	QTY+46:3'	
114.	MOA+203:59.13'	
115.	PRI+AAA:19.71'	
116.	PRI+AAE:26.36'	
117.	LIN+10++1:4'	1. item line
118.	PIA+5+9783765787348-2:MF'	
119.	IMD+A++++:Umweltatlas, online Schlüssel'	
120.	IMD+C++SER::9'	SER = Service
121.	QTY+47:3'	
122.	MOA+203:13.29'	
123.	PRI+AAA:4.43'	
124.	PRI+AAE:6.59'	
125.	TAX+7+VAT++++::19+S'	
126.	LIN+11++9783593502557:SRV'	Fourth item ISBN
127.	IMD+A++++:Warum sollte ich für Sie arbeiten??'	
128.	IMD+C++SG::9'	
129.	QTY+47:2'	
130.	QTY+46:2'	
131.	PRI+AAE:17.99:CA:RTP'	
132.	RFF+DQ:32043'	
133.	DTM+171:20140821:102'	
134.	RFF+CR:041873283600030'	
135.	RFF+LI:041873283600030'	
136.	ALC+A++++DI::246'	
137.	PCD+3:30'	
138.	LIN+12++1:11'	
139.	PIA+5+9783593502557-1:MF'	
140.	IMD+C++CU::9'	
141.	QTY+47:2'	
142.	QTY+46:2'	

143.	MOA+203:21.18'	
144.	PRI+AAA:10.59'	
145.	PRI+AAE:16.19'	
146.	LIN+13++9783593429755+1:11'	
147.	IMD+C++SER::9'	
148.	QTY+47:2'	
149.	MOA+203:2.12'	
150.	PRI+AAA:1.06'	
151.	PRI+AAE:1.8'	
152.	TAX+7+VAT++++:19+S'	
153.	UNS+S'	Summary section
154.	MOA+77:177.38'	Invoice total
155.	MOA+79:162.77'	Total of item values
156.	TAX+7+VAT++++:7+S'	
157.	MOA+124:9.51'	VAT amount 7%
158.	MOA+125:135.91'	Taxable amount 7%
159.	TAX+7+VAT++++:19+S'	
160.	MOA+124:5.1'	Vat amount 19%
161.	MOA+125:26.86'	Taxable amount 19%
162.	UNT+161+000000000000001'	
163.	UNZ+1+696'	

5. General rules for representation of product bundles in ONIX 2.1

According to the above-mentioned requirements for EDI invoices, products must be represented in detail in ONIX, as shown below. It is only for books that are sold together with digital services in a product bundle, which are not sold separately and therefore have no ISBN of their own, that the separated VAT must be displayed in the ONIX data record of the book (see also relevant example below).

The following recommendation for ONIX 2.1 was developed with a view to eliminating the need for any fundamentally different methods with the introduction of ONIX 3 in German-speaking countries.

In ONIX 2.1, with packages with integrated digital services the main product must be displayed with a GTIN (ISBN / EAN) as product identifier and both parts of the product bundle (book and service component) with a proprietary product identifier derived from the GTIN13, or alternatively an independent biunique GTIN13 in the form shown below as, <ContainedItem>. If a proprietary item number is derived from the GTIN13, then it must always be in the form XXXXXXXXXXXXX-1, XXXXXXXXXXXXX-2 (GTIN13 minus Arabic numeral).

Two-component product bundle (e.g. book plus electronic service)

General structure of a two-component product bundle	
Structure	Remarks
Product	
ProductIdentifier	ISBN13/GTIN13
ProductForm	WW (Mixed Media)
ContainedItem	Component 1: Book
ISBN-1	Proprietary ID (see below)
ContainedItem	Component 2: Service component
ISBN-2	Proprietary ID (see below)
...	
Price	
TaxRate1	
TaxRate2	

Three-part and multi-component product bundle

For packages with more than two components, a separate ONIX data record must be supplied for each product component in addition to the product report for the product bundle. To this end,

- all parts of a package or product bundle must always be recorded together right after the main product of the product bundle (the package),
- and all the individual components of the package must be reported as active. If a single product from the product bundle is therefore recorded as out of print, a complete product record of the package can no longer be displayed. The product bundle is then recorded as discontinued.

General structure of a three-part and multi-component product bundle	
Structure	Remarks
Product	Overall package
ProductIdentifier	ISBN13/GTIN13
ProductForm	WW (Mixed Media)
ContainedItem (1)	Component 1:
...	...
ContainedItem (n)	Component n
Product	Product record for Component 1
ProductIdentifier	
ProductForm	
...	
Product	Product record for Component n
ProductIdentifier	
ProductForm	
...	

Bundled product components in different packages

In ONIX 2.1, an item can only be part of several packages if its price in the single-product record under price type qualifier 03 (reduced price applicable when the item is purchased as part of a set) is always the same. You **cannot** display **different prices for the same component product in separate packages**.

Bundles within a product bundle

As shown in the example below ("Environmental Atlas") for three-part and multi-component product bundles, there are products that in turn contain bundle products (Atlas with online access code) as bundled component parts (total package of 2 books and CD-ROM).

If a component of a product bundle is itself a product bundle, it may not also contain a product bundle itself.

A combination product may never be a bundle component. In this case, the items of the combination product should always be reported separately with the respective correct VAT rate.

6. Two-component product bundle

In a two-component product bundle, the VAT splitting can be displayed in one product record.

The two parts of the product bundle package are described in two contained item composites. If these items do not have a separate GTIN13, the ID values from the GTIN13 of the product bundle are formed as proprietary ID as follows:

Example ISBN: 9783131464712 (is illustrated in detail below).

Reference Format	Short Format	Explanation
<ContainedItem>	<containeditem>	
<ProductIdentifier>	<productidentifier>	
<ProductIDType>01</ProductIDType>	<b221>01</b221>	→ proprietary
<IDValue>9783131464712-1</IDValue>	<b244>9783131464712-1</b244>	
</ProductIdentifier>	</productidentifier>	
<ProductForm>BC</ProductForm>	<b012>BC</b012>	→ Book (paperback)
<NumberOfPieces>1</NumberOfPieces>	<b210>1</b210>	
</ContainedItem>	</containeditem>	
...	...	
<ContainedItem>	<containeditem>	
<ProductIdentifier>	<productidentifier>	
<ProductIDType>01</ProductIDType>	<b221>01</b221>	→ proprietary
<IDValue>9783131464712-2</IDValue>	<b244>9783131464712-2</b244>	
</ProductIdentifier>	</productidentifier>	
<ProductForm>DH</ProductForm>	<b012>DH</b012>	→ Online resource
<NumberOfPieces>1</NumberOfPieces>	<b210>1</b210>	
</ContainedItem>	</containeditem>	

The physical product must be given a **customs tariff number**. Electronic services, however, never get a customs tariff number.

Reference Format	Short Format	Explanation
<ProductClassification>	<productclassification>	
<ProductClassificationType>04</ProductClassificationType>	<b274>04</b274>	→ German export trade classification
<ProductClassificationCode>49019900</ProductClassificationCode>	<b275>49019900</b275>	→ Customs tariff number
</ProductClassification>	</productclassification>	

VAT splitting

In order to be able to indicate the two shares in value that are subject to different tax rates, the manufacturer must report the individual components of the two bundled components of the value of the entire product bundle as an amount in **TaxableAmount1** and as an amount in **TaxableAmount2**. The respective tax amount must be specified in the tags TaxAmount1 and TaxAmount2. The sum of TaxableAmount1 and 2 and of TaxAmount1 and 2 must equal the gross selling price (PriceAmount).

Example:

In the present case, the following ratio is assumed:

- Book (hard cover): 80% share of the value of the electronic mixed media product
- Online resource: 20 % share of the value of the electronic mixed media product

Reference Format	Short Format	Explanation
<Price>	<price>	
<PriceType>04</PriceType>	<j148>04</j148>	
<PriceAmount>22.99</PriceAmount>	<j151>22.99</j151>	
<CurrencyCode>EUR</CurrencyCode>	<j152>EUR</j152>	
<CountryCode>DE</CountryCode>	<b251>DE</b251>	
<TaxRateCode1>R</TaxRateCode1>	<j153>R</j153>	→ Tax rate, reduced
<TaxRatePercent1>7</TaxRatePercent1>	<j154>7</j154>	
<TaxableAmount1>17.19</TaxableAmount1>	<j155>17.19</j155>	→ 80% of RP./ VAT 7%
<TaxAmount1>1.2</TaxAmount1>	<j156>1.2</j156>	→ amount here in EUR VAT 1
<TaxRateCode2>S</TaxRateCode2>	<j157>S</j157>	→ Tax rate, standard
<TaxRatePercent2>19</TaxRatePercent2>	<j158>19</j158>	
	<j159>3.87</j159>	→ 20% of RP./ VAT 19%

<TaxableAmount2>3.87</TaxableAmount2>		
<TaxAmount2>0.73</TaxAmount2>	<j160>0.73</j160>	→ here amount in EUR VAT 2
</Price>	</price>	

Examples with two components

Item GTIN 9783131464712; RP €22.99

Zabel, Hartmut: Kurzlehrbuch Physik. With code in the book + campus.thieme.de

The book contains a digital service: "Campus: You can use this book online instantly and on the go! With Campus, the online platform that turns your browser and/or iPad into an interactive library. Activate the book with the enclosed code on www.campus.thieme.de and in the Campus iPad app and take advantage of the many benefits of Campus." (From the publisher's product description)

The **Product** must be displayed in ONIX 2.1 as follows:

PR	Reference	Short	Example values
Product (in two parts)			
Product identifier			
PR.2.7	ProductIDType	b221	03 (GTIN13)
PR.2.9	IDValue	b244	9783131464712
Product form			
PR.3.1	ProductForm	b012	WW (Mixed Media Product)
1. Contained item			
Product identifier			
PR.3.14	ProductIDType	b221	01 (proprietary)
PR.3.16	IDValue	b244	9783131464712-1
PR.3.17	ProductForm	b012	BC (Paperback)
PR.3.25	NumberOfPieces	b210	1
2. Contained item			
Product identifier			
PR.3.14	ProductIDType	b221	01 (proprietary)
PR.3.16	IDValue	b244	9783131464712-2
PR.3.17	ProductForm	b012	DH (Online resource)
PR.3.25	NumberOfPieces	b210	1
Product classification			
PR.3.29	ProductClassificationType	b274	04 (German export trade classification)
PR.3.30	ProductClassificationCode	b275	49019900 (customs tariff number of the book)
...			
Supply detail			
Price			
PR.24.49	PriceType	j148	04 (Fixed retail price including tax)
PR.24.63	PriceAmount	j151	22.99
PR.24.65	CountryCode	b251	DE (Germany)
PR.24.66	TaxRateCode1	j153	R (Lower rate)
PR.24.67	TaxRatePercent1	j154	7
PR.24.68	TaxableAmount1	j155	17.19 (80% of RP ./. VAT 7%)
PR.24.69	TaxAmount1	j156	1.2
PR.24.70	TaxRateCode2	j157	S (Standard rate)
PR.24.71	TaxRatePercent2	j158	19
PR.24.72	TaxableAmount2	j159	3.87 (20% of RP ./. VAT 19%)
PR.24.73	TaxAmount2	j160	0.73

Please make sure that the sequence of ContainedItem Composites matches the sequence of the two VAT fields (TaxRateCode1, ... and TaxRateCode2, ...) in the Price Composite.

Special case of a two-component product bundle: "E-Book inside" with an e-book download offered in a choice of two formats.

Item GTIN 9783593502557 RP €17.99

Mangelsdorf, Martina: "Warum sollte ich für Sie arbeiten?"

Here, a book is sold together with a download. The buyer has the choice of purchasing the e-book as EPUB or PDF. Both e-books are also available separately. However, this is still only a two-component product bundle.

In ONIX 2.1, one ONIX data record may be supplied for only two forms of distribution (p-book and ebook) in each case. Only one of the two possible e-book products of different formats may be named in the ONIX record. Because of the higher value of the EPUB format, it is advisable to report this in the ONIX record. In the subtitle of the bundle product it must be mentioned that a PDF format can also optionally be ordered.

Print book with e-book

PR	Reference	Short	Example values
PR.7.11	TitleText	b203	"Warum sollte ich für Sie arbeiten?"
PR.7.14	Subtitle	b029	Better recipes for a job interview, plus e-book inside (ePub or PDF)
Print book with e-book			
Product identifier			
PR.2.7	ProductIDType	b221	03 (GTIN-13)
PR.2.9	IDValue	b244	9783593502557
Product form			
PR.3.1	ProductForm	b012	WW (Mixed Media Product)
1. Contained item			
PR.3.14	ProductIDType	b221	01 (proprietary)
PR.3.16	IDValue	b244	9783593502557-1
PR.3.17	ProductForm	b012	BC
PR.3.25	NumberOfPieces	b210	1
2. Contained item			
Product identifier			
PR.3.14	ProductIDType	b221	03 (GTIN-13)
PR.3.16	IDValue	b244	9783593429953
PR.3.17	ProductForm	b012	DG (Electronic book text)
PR.3.25	NumberOfPieces	b210	1
Product classification			
PR.3.29	ProductClassificationType	b274	04 (German export trade classification)
PR.3.30	ProductClassificationCode	b275	49019900 (customs tariff number of the book)
...			
Supply detail			
Price			
PR.24.49	PriceType	j148	04 (Fixed retail price including tax)
PR.24.63	PriceAmount	j151	17.99
PR.24.65	CountryCode	b251	DE (Germany)
PR.24.66	TaxRateCode1	j153	R (Lower rate)
PR.24.67	TaxRatePercent1	j154	7
PR.24.68	TaxableAmount1	j155	15.13 (share of the print book!)
PR.24.69	TaxAmount1	j156	1.06
PR.24.70	TaxRateCode2	j157	S (Standard rate)
PR.24.71	TaxRatePercent2	j158	19
PR.24.72	TaxableAmount2	j159	1.51 (share of the e-book!)
PR.24.73	TaxAmount2	j160	0.29

PR	Reference	Short	Example values
Display of e-book (EPUB) only			

PR	Reference	Short	Example values
Product identifier			
PR.2.7	ProductIDType	b221	03 (GTIN-13)
PR.2.9	IDValue	b244	9783593429953
Product form			
PR.3.1	ProductForm	b012	DG (Electronic book text)
PR.4.1	EpubType	b211	029 (EPUB)
...			
Related product			
PR.23.7	RelationCode	h208	02 (Is part of)
PR.23.10	ProductIDType	b221	03 (GTIN-13)
PR.23.12	IDValue	b244	9783593502557 (GTIN of the <i>mixed media product</i>)

PR	Reference	Short	Example values
Display of e-book (PDF) only			
Product identifier			
PR.2.7	ProductIDType	b221	03 (GTIN-13)
PR.2.9	IDValue	b244	9783593429755
Product form			
PR.3.1	ProductForm	b012	DG (Electronic book text)
PR.4.1	EpubType	b211	002 (PDF)
...			
Related product			
PR.23.7	RelationCode	h208	02 (Is part of)
PR.23.10	ProductIDType	b221	03 (GTIN-13)
PR.23.12	IDValue	b244	9783593502557 (GTIN of the <i>mixed media product</i>)

7. Three-part- and multi-component product bundle

In contrast to the two-component product bundles, in this case records must be generated for the individual components in addition to the product bundle record, which then displays two prices for individual and package sale via an accompanying price type qualifier. In the ONIX total export these individual records must follow the product bundle records (see above) to allow rapid validation of completeness of the data with the receiver. In this regard, the conditions mentioned below must be complied with.

ProductForm and ContainedItem

The records of the individual items must contain the same ProductForm codes as in the ContainedItems.

ProductClassification

In a three-part and multi-component product bundle, the record for the mixed media product **does not** contain a Classification Composite (i.e. customs tariff number), only the records for the individual items, if they are physical products.

RelatedProduct

Only with three-part and multi-component product bundles must RelatedProduct Composites be generated for the Records of individual items that refer to their information on the product bundle record.

Reference Format	Short Format	Explanation
<RelatedProduct>	<relatedproduct>	
<RelationCode>02</RelationCode>	<h208>02</h208>	→ Is part of

<ProductIdentifier>	<productidentifier>	
<ProductIDType>03</ProductIDType>	<b221>03</b221>	→ GTIN13
<IDValue>9783765755552</IDValue>	<b244>9783765755552</b244>	
</ProductIdentifier>	</productidentifier>	
</RelatedProduct>	</relatedproduct>	

Price-Composite of the mixed media product

The ONIX record for the **bundle** contains **no tax rate** and **no tax amounts** in the price composite. Since only a maximum of two tax rates and amounts may be issued in ONIX 2.1, there is no way to describe the tax consequences of all four components of this product in the data record for the package.

VAT splitting

Price composites of the bundle components

Information on price and tax must be taken for the product bundle from the data sets for the individual components of this product bundle. The records of the items must necessarily show **two prices** for: the price that applied to retail and the price that applies to the package (via the price type qualifier).

In this case, when importing ONIX the prices, tax rates etc. of the individual components of the package are taken from the data records of these components.

The components that can be sold separately must be presented each in its own ONIX record that contains at least the applicable retail price **and** the price as part of the package, as shown below.

Example with more than two components incl. online access

Here there is only a compact representation of the relevant fields.

Item GTIN 9783765755552 RP €34.95

Package: **Environmental Atlas** (978-3-7657-8734-8) incl. **online access code** and **CD-ROM Discover climate cartography** (978-3-7657-9000-3) and **Workbook Atlas training** (978-3-7657-9003-4)

Prices of individual components when ordered separately :

1. 978-3-7657-8734-8 RP €32.95 7% VAT (Atlas with online access code) (in package €30.95)
2. 978-3-7657-9000-3 fPr €9.95 19% VAT (CD-ROM) (in package €3.00)
3. 978-3-7657-9003-4 RP €3.95 7% VAT (Workbook) (in package €1.00)

Product 1 contains a digital service:

"Premium range is available using the online access code, which is printed in every Environmental Atlas." (From the product description).

Product 2 must always be sold as part of an electronic bundled product with full tax rate.

PR	Reference	Short	Example values
Main product			
Product identifier			
PR.2.7	ProductIDType	b221	03 (GTIN-13)
PR.2.9	IDValue	b244	9783765755552
Product form			
PR.3.1	ProductForm	b012	WW (Mixed Media Product)
1. Contained item			
PR.3.14	ProductIDType	b221	03 (GTIN-13)
PR.3.16	IDValue	b244	9783765787348
PR.3.17	ProductForm	b012	WW (Mixed Media Product)
PR.3.25	NumberOfPieces	b210	1

PR	Reference	Short	Example values
2. Contained item			
Product identifier			
PR.3.14	ProductIDType	b221	03 (GTIN-13)
PR.3.16	IDValue	b244	9783765790003
PR.3.17	ProductForm	b012	DB (CD-ROM)
PR.3.25	NumberOfPieces	b210	1
3. Contained item			
Product identifier			
PR.3.14	ProductIDType	b221	03 (GTIN-13)
PR.3.16	IDValue	b244	9783765790034
PR.3.17	ProductForm	b012	BC (Paperback/softback)
PR.3.25	NumberOfPieces	b210	1
...			
...			
Supply detail			
Price			
PR.24.49	PriceType	j148	04 (Fixed retail price including tax)
PR.24.63	PriceAmount	j151	34.95
PR.24.65	CountryCode	b251	DE (Germany)
1. Component product			
Product identifier			
PR.2.7	ProductIDType	b221	03 (GTIN-13)
PR.2.9	IDValue	b244	9783765787348
Product form			
PR.3.1	ProductForm	b012	WW (Mixed Media Product)
1. Contained item			
PR.3.14	ProductIDType	b221	01 (proprietary)
PR.3.16	IDValue	b244	9783765787348-1
PR.3.17	ProductForm	b012	BB (Hardback)
PR.3.25	NumberOfPieces	b210	1
2. Contained item			
PR.3.14	ProductIDType	b221	01 (proprietary)
PR.3.16	IDValue	b244	9783765787348-2
PR.3.17	ProductForm	b012	DH (Online resource)
PR.3.25	NumberOfPieces	b210	1
Product classification			
PR.3.29	ProductClassificationType	b274	04 (German export trade classification)
PR.3.30	ProductClassificationCode	b275	49059100 (customs tariff number of the atlas)
...			
...			
Related product			
PR.23.7	RelationCode	h208	02 (Is part of)
PR.23.10	ProductIDType	b221	03 (GTIN-13)
PR.23.12	IDValue	b244	9783765755552 (GTIN of the package/product bundle)
...			
Supply detail			
Price (bei separatem Verkauf)			
PR.24.49	PriceType	j148	04 (Fixed retail price including tax)
PR.24.63	PriceAmount	j151	32.95
PR.24.65	CountryCode	b251	DE (Germany)
PR.24.66	TaxRateCode1	j153	R (Lower rate)
PR.24.67	TaxRatePercent1	j154	7
PR.24.68	TaxableAmount1	j155	24.64 (80% of RP ./. VAT 7%)
PR.24.69	TaxAmount1	j156	1.72
PR.24.70	TaxRateCode2	j157	S (Standard rate)
PR.24.71	TaxRatePercent2	j158	19
PR.24.72	TaxableAmount2	j159	5.54 (20% of RP ./. VAT 19%)
PR.24.73	TaxAmount2	j160	1.05

PR	Reference	Short	Example values
Price (as part of the package)			
PR.24.49	PriceType	j148	04 (Fixed retail price including tax)
PR.24.50	PriceQualifier	j261	03 (Reduced price applicable when item is purchased as part of a set)
PR.24.63	PriceAmount	j151	30.95
PR.24.65	CountryCode	b251	DE (Germany)
PR.24.66	TaxRateCode1	j153	R (Lower rate)
PR.24.67	TaxRatePercent1	j154	7
PR.24.68	TaxableAmount1	j155	23.14 (80% of RP ./. VAT 7%)
PR.24.69	TaxAmount1	j156	1.62
PR.24.70	TaxRateCode2	j157	S (Standard rate)
PR.24.71	TaxRatePercent2	j158	19
PR.24.72	TaxableAmount2	j159	5.2 (20% of RP ./. VAT 19%)
PR.24.73	TaxAmount2	j160	0.99
2. Component product			
Product identifier			
PR.2.7	ProductIDType	b221	03 (GTIN-13)
PR.2.9	IDValue	b244	9783765790003
Product form			
PR.3.1	ProductForm	b012	ProductForm: DB (CD-ROM)
Product classification			
PR.3.29	ProductClassificationType	b274	04 (German export trade classification)
PR.3.30	ProductClassificationCode	b275	85234945 (customs tariff number of the CD-ROM)
...			
...			
Related product			
PR.23.7	RelationCode	h208	RelationCode: 02 (Is part of)
PR.23.10	ProductIDType	b221	03 (GTIN-13)
PR.23.10	IDValue	b244	9783765755552 (GTIN of the package/ <i>product bundle</i>)
...			
Supply detail			
Price (when sold separately)			
PR.24.49	PriceType	j148	02 (RRP including tax)
PR.24.63	PriceAmount	j151	9.95
PR.24.65	CountryCode	b251	DE (Germany)
PR.24.66	TaxRateCode1	j153	S (Standard rate)
PR.24.67	TaxRatePercent1	j154	19
PR.24.68	TaxableAmount1	j155	8.36
PR.24.69	TaxAmount1	j156	1.59
Price (as part of the package)			
PR.24.49	PriceType	j148	02 (RRP including tax)
PR.24.50	PriceQualifier	j261	03 (Reduced price applicable when item is purchased as part of a set)
PR.24.63	PriceAmount	j151	3
PR.24.65	CountryCode	b251	DE (Germany)
PR.24.66	TaxRateCode1	j153	S (Standard rate)
PR.24.67	TaxRatePercent1	j154	19
PR.24.68	TaxableAmount1	j155	2.52
PR.24.69	TaxAmount1	j156	0.48
3. Component product			
Product identifier			
PR.2.7	ProductIDType	b221	03 (GTIN-13)
PR.2.9	IDValue	b244	9783765790034
Product form			
PR.3.1	ProductForm	b012	BC (Paperback/Softback)
Product classification			
PR.3.29	ProductClassificationType	b274	04 (German export trade classification)

PR	Reference	Short	Example values
PR.3.30	ProductClassificationCode	b275	49019900 (customs tariff number of the book)
...			
...			
Related product			
PR.23.7	RelationCode	h208	02 (Is part of)
PR.23.10	ProductIDType	b221	03 (GTIN-13)
PR.23.10	IDValue	b244	9783765755552 (GTIN of the package/product bundle)
...			
Supply detail			
Price (when sold separately)			
PR.24.49	PriceType	j148	04 (Fixed retail price including tax)
PR.24.63	PriceAmount	j151	3.95
PR.24.65	CountryCode	b251	DE (Germany)
PR.24.66	TaxRateCode1	j153	R (Lower rate)
PR.24.67	TaxRatePercent1	j154	7
PR.24.68	TaxableAmount1	j155	3.69
PR.24.69	TaxAmount1	j156	0.26
Price (as part of the package)			
PR.24.49	PriceType	j148	04 (Fixed retail price including tax)
PR.24.50	PriceQualifier	j261	03 (Reduced price applicable when item is purchased as part of a set)
PR.24.63	PriceAmount	j151	1
PR.24.65	CountryCode	b251	DE (Germany)
PR.24.66	TaxRateCode1	j153	R (Lower rate)
PR.24.67	TaxRatePercent1	j154	7
PR.24.68	TaxableAmount1	j155	0.93
PR.24.69	TaxAmount1	j156	0.07

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