

Lieferant GmbH

Tax number 201/113/40209 - VAT ID DE123456789

Kunden AG Frankreich

Invoice 471102

Invoice date: 5 March 2020

Position	Amount
Net amount	198,00
Tax	37,62
Total due	235,62

Why there is no item table

This document follows the MINIMUM profile, which records the parties, the totals and the tax - and no line items at all. Showing items here would mean the printed page and the attached data disagree, and a recipient checking the attachment would find a different invoice. MINIMUM is intended to accompany a document whose human-readable side is complete on its own; under German VAT law the profile is not a full invoice by itself.

The same invoice is attached as XML. Compare the two. The file claims PDF/A-3B - the level every invoice reaches without a structure tree, declared by the one zugferd call regardless of the XML; the profile from BT-24 decides the attachment's relationship, not the PDF/A level. A document that wants 3U or 3A says so afterwards with pdfa-conformance.