Annex 5 : Cases where tax amount is not always equal to taxable amount multiplied by the corresponding percentage

This happens in the following situations :

1. Tax inclusive prices and amounts rounded at 2 decimals (Test case 25) BTW-handleiding 2012 Nr. 112 / Manuel TVA 2012 N° 112  
     
   VAT extraction calculation done at price, line and VAT breakdown level.  
     
   Line 1  
   Unit price inclusive = € 1.01  
   Quantity = 1  
   Price inclusive = € 1.01  
   VAT = € 1.01 \* 21 / 121 = € 0.18  
   Price exclusive = € 1.01 - € 0.18 = € 0.83  
     
   LineExtensionAmount at 21% VAT = € 0.83  
   Calculated VAT on price exclusive = € 0.83 \* 21% = € 0.17  
     
   Invoice totals  
   VAT breakdown at 21%  
   Total price inclusive = € 1.01  
   Total VAT = € 1.01 \* 21 / 121 = € 0.18  
   Total price exclusive = € 1.01 - € 0.18 = € 0.83  
     
   Invoice total = € 0.83 + € 0.18 = € 1.01
2. Tax inclusive prices and amounts rounded at 2 decimals (Test case 26) BTW-handleiding 2012 Nr. 112 / Manuel TVA 2012 N° 112  
     
   VAT extraction calculation done at price, line and VAT breakdown level.  
     
   Line 1  
   Unit price inclusive = € 1.01  
   Quantity = 10  
   Price inclusive = € 10.10  
   VAT = € 10.10 \* 21 / 121 = € 1.75  
   Price exclusive = € 10.10 - € 1.75 = € 8.35  
     
   LineExtensionAmount at 21% VAT = € 8.35  
   Calculated VAT on price exclusive = € 8.35 \* 21% = € 1.75  
     
   Invoice totals  
   VAT breakdown at 21%  
   Total price inclusive = € 10.10  
   Total VAT = € 10.10 \* 21 / 121 = € 1.75  
   Total price exclusive = € 10.10 - € 1.75 = € 8.35  
     
   Invoice total = € 8.35 + € 1.75 = € 10.10
3. Tax inclusive prices and amounts rounded at 2 decimals (Test case 27) BTW-handleiding 2012 Nr. 112 / Manuel TVA 2012 N° 112  
     
   VAT extraction calculation done at price, line and VAT breakdown level.  
     
   Line 1  
   Unit price inclusive = € 1.01  
   Quantity = 10  
   Price inclusive = € 10.10  
   VAT = € 10.10 \* 21 / 121 = € 1.75  
   Price exclusive = € 10.10 - € 1.75 = € 8.35  
     
   LineExtensionAmount at 21% VAT = € 8.35  
   Calculated VAT on price exclusive = € 8.35 \* 21% = € 1.75  
     
   Line 2  
   Unit price inclusive = € 1.01  
   Quantity = 10  
   Price inclusive = € 10.10  
   VAT = € 10.10 \* 21 / 121 = € 1.75  
   Price exclusive = € 10.10 - € 1.75 = € 8.35  
     
   LineExtensionAmount at 21% VAT = € 8.35  
   Calculated VAT on price exclusive = € 8.35 \* 21% = € 1.75  
     
   Invoice totals  
   VAT breakdown at 21%  
   Total price inclusive = € 20.20  
   Total VAT = € 20.20 \* 21 / 121 = € 3.51  
   Total price exclusive = € 20.20 - € 3.51 = € 16.69  
     
   Invoice total = € 16.69 + € 3.51 = € 20.20
4. Tax inclusive prices rounded at 2 decimals, amounts at line level rounded at 3 decimals (Test case 28) BTW-handleiding 2012 Nr. 112 / Manuel TVA 2012 N° 112  
     
   VAT extraction calculation done at price, line and VAT breakdown level.  
     
   Line 1  
   Unit price inclusive = € 11.45  
   Quantity = 1  
   Price inclusive = € 11.45  
   VAT = € 11.45 \* 21 / 121 = € 1.987  
   Price exclusive = € 11.45 - € 1.987 = € 9.463  
     
   LineExtensionAmount at 21% VAT = € 9.463  
   Calculated VAT on price exclusive = € 9.463 \* 21% = € 1.987  
     
   Line 2  
   Unit price inclusive = € 4.50  
   Quantity = 1  
   Price inclusive = € 4.50  
   Price exclusive = € 4.500  
     
   LineExtensionAmount at “E” = € 4.500  
     
   Line 3  
   Unit price inclusive = € 12.19  
   Quantity = 1  
   Price inclusive = € 12.19  
   VAT = € 12.19 \* 21 / 121 = € 2.116  
   Price exclusive = € 12.19 - € 2.116 = € 10.074  
     
   LineExtensionAmount at 21% VAT = € 10.074  
   Calculated VAT on price exclusive = € 10.074 \* 21% = € 2.116  
     
   Line 4  
   Unit price inclusive = € 4.50  
   Quantity = 1  
   Price inclusive = € 4.50  
   Price exclusive = € 4.500  
     
   LineExtensionAmount at “E” = € 4.500  
     
   Line 5  
   Unit price inclusive = € 6.58  
   Quantity = 1  
   Price inclusive = € 6.58  
   VAT = € 6.58 \* 6 / 106 = € 0.372  
   Price exclusive = € 6.58 - € 0.372 = € 6.208  
     
   LineExtensionAmount at 6% VAT = € 6.208  
   Calculated VAT on price exclusive = € 6.208 \* 6% = € 0.372  
     
   Line 6  
   Unit price inclusive = € 45.00  
   Quantity = 1  
   Price inclusive = € 45.00  
   Price exclusive = € 45.000  
     
   LineExtensionAmount at “Z” = € 45.000  
     
   Line 7  
   Unit price inclusive = € 52.00  
   Quantity = 1  
   Price inclusive = € 52.00  
   Price exclusive = € 52.000  
     
   LineExtensionAmount at “Z” = € 52.000  
     
   Line 8  
   Unit price inclusive = € 7.50  
   Quantity = 1  
   Price inclusive = € 7.50  
   Price exclusive = € 7.500  
     
   LineExtensionAmount at “Z” = € 7.500  
     
   Line 9  
   Unit price inclusive = € 1.94  
   Quantity = 1  
   Price inclusive = € 1.94  
   VAT = € 1.94 \* 6 / 106 = € 0.110  
   Price exclusive = € 1.94 - € 0.110 = € 1.830  
     
   LineExtensionAmount at 6% VAT = € 1.830  
   Calculated VAT on price exclusive = € 1.830 \* 6% = € 0.110  
     
   Line 10  
   Unit price inclusive = € 44.00  
   Quantity = 1  
   Price inclusive = € 44.00  
   Price exclusive = € 44.000  
     
   LineExtensionAmount at “Z” = € 44.000

Invoice totals  
VAT breakdown at 6%  
Total price inclusive = € 8.52  
Total VAT = € 8.52 \* 6 / 106 = € 0.48  
Total price exclusive = € 8.52 - € 0.48 = € 8.04  
  
VAT breakdown at 21%  
Total price inclusive = € 23.64  
Total VAT = € 23.64 \* 21 / 121 = € 4.10  
Total price exclusive = € 23.64 - € 4.10 = € 19.54  
  
VAT breakdown at “Z”  
Total price inclusive = € 148.50  
Total VAT = € 0.00  
Total price exclusive = € 148.50  
  
VAT breakdown at “E”  
Total price inclusive = € 9.00  
Total VAT = € 0.00  
Total price exclusive = € 9.00  
  
Invoice total = € 185.08 + € 4.58 = € 20.20