
GEBA – German Electronic Business Address

**Format specification for the uniform addressing of economic
operators in Germany in electronic business transactions**



Version History

Version	Date	Author	Chapter	Description
0.9	3.9.2025	KoSIT	All	Prepared for review
1.0	12.9.2025	KoSIT	All	After review; ready for publication
1.0.1	15.12.2025	KoSIT	1.3 ff.	Notes on registration, validity and maintenance, as well as assigned ICD 0246.

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1 Overview and classification

1.1 Introduction

Business partners exchange datasets containing transaction data via the Peppol network. Addresses are required to transmit this data in order to clearly identify, detect and assign the sender and recipient.

GEBA – German Electronic Business Address is a unique and flexible electronic address scheme for businesses in Germany.

The GEBA specification is based on the Business Identification Number (W-IdNr), which in turn is based on the VAT Identification Number (VAT ID). The GEBA specification provides the following features:

- Since a GEBA is based on the W-IdNr, it is uniquely assigned to an economic operator and is available to every economic operator.
- Optional extensions for sub-addressing within a company are possible.
- The GEBA specification is a formal specification that is registered with the standardisation bodies relevant to the Peppol network

1.2 Scope and target group

The GEBA specification provides for the following areas of application and validity:

- Addressing senders and recipients (C1, C4) in electronic business data exchange in the Peppol network
- Available to all holders of a W-IdNr and thus to all economic operators in Germany
- Use in domestic and cross-border business transactions

The use of the GEBA specification outside the Peppol network is also conceivable but is not considered further in this document.

This GEBA specification is primarily aimed at service providers in the Peppol network who wish to offer their customers the use of a GEBA.

1.3 Registration under ISO/IEC 6523 as an International Code Designator

Many addressing schemes are used in the international environment. For global standardisation, many of these schemes are entered in the catalogue of “International Code Designators” (ICD, based on the ISO 6523 standard). Registered addressing schemes receive a globally unique ICD code consisting of four digits.

The addressing scheme “GEBA” defined in this format specification was registered on 12 December 2025 by the Coordination Office for IT Standards with the responsible ISO/IEC 6523 Maintenance Agency. The assigned

ICD-Code for GEBA is **0246**.

1.4 Comparable addressing schemes, differentiation and parallel use

The purposes of use of comparable addressing schemes cover a wide range. They range from privately managed user groups (sometimes administered by companies themselves), through public, commercially usable offerings of international industries, to state-managed registers.

Comparable to GEBA in terms of objectives and structure are, for example, the following schemes:

- Finland: OVTcode (ICD: 0216)
- France: FRCTC Electronic Address (ICD: 0225)

Through the use of national identifiers for business cases, availability is limited to participants within the respective legal jurisdictions. Accordingly, the GEBA specification provides an option for the German economic area. Use of a GEBA is not mandatory; the use of other addressing schemes remains possible and may be used in parallel.

1.5 Validity and further development of this specification

The currently valid version of this specification is published on the official website of XStandards Procurement (XSE) at <https://xeinkauf.de>. Validity begins with publication or with the date of the version.

This specification is maintained as part of the 'XStandards Purchasing' operating concept in the 'National Specifications' task area of the Peppol Authority at the Coordination Office for IT Standards.

2 Formal specification of the GEBA

A “German Electronic Business Address” (GEBA) is based on the German Business Identification Number (Wirtschafts-Identifikationsnummer: W-IdNr). It is supplemented by sub-addressing, which may optionally be used.

Since the W-IdNr encodes neither personal nor business data nor data of the responsible tax authority, public use as part of a GEBA is fully acceptable.

The W-IdNr is supplemented by a “distinguishing feature” (Unterscheidungsmerkmal) assigned by the authorities. For GEBA, together with sub-addressing, this results in up to three components, as shown in the following figure.

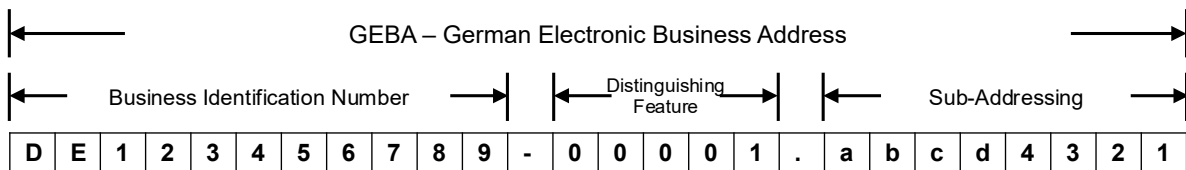


Figure 1 Components of a GEBA

2.1 Part 1 of the GEBA: Business Identification Number (W-IdNr)

For the purpose of unique identification within German taxation procedures, the tax authorities assign a ‘Business Identification Number’¹ (W-IdNr) to every economic operator² nation-wide.

The W-IdNr consists of the prefix **DE** followed by a sequence of nine digits. The last digit is a check digit. In its structure, the W-IdNr corresponds to the VAT Identification Number (VAT ID).³ If an economic operator had already received a VAT ID by 30 November 2024, this is identical to the W-IdNr.

By using the W-IdNr, it is ensured that all economic operators can use the GEBA. Without an assigned W-IdNr, the use of GEBA is not possible.

2.2 Part 2 of the GEBA: Distinguishing Feature

In addition, the tax administration supplements the W-IdNr with a five-digit distinguishing feature (00001, 00002, etc.) for unique identification within taxation procedures. Each assigned distinguishing feature is linked to a tax number under which the business or establishment is administered by the responsible tax office.

Separator between W-IdNr and the five-digit distinguishing feature:

(Hyphen-minus) **-** (Unicode U+002D)

The use of the distinguishing feature in a GEBA is optional.

The use of a self-assigned distinguishing feature by the designated economic operator is not permitted.

¹ Federal Central Office of Taxation (Bundeszentralamt für Steuern, BZSt – see <https://www.bzst.de>)

² See AO §139a (3) for the definition of „economic operators” (“wirtschaftlich Tätige“)

³ For the technical structure of the VAT ID, see Annex 3 of „Verordnung über die Abgabe von Zusammenfassenden Meldungen auf maschinell verwertbaren Datenträgern (Datenträger-Verordnung über die Abgabe Zusammenfassender Meldungen - ZMDV)“ from BGBlatt Nr. 24 of 04.06.1993, page 726, <https://www.bgbl.de/xaver/bgbl/start.xav#/text/bgbl193s0726.pdf>)

The separator definitively indicates the use of a distinguishing feature and can only appear in the 12th position, which must then be followed by another 5 digits.

2.3 Part 3 of the GEBA: Sub-Addressing

The GEBA specification offers businesses optional sub-addressing within the assigned W-IdNr (possibly supplemented by a distinguishing feature) to represent internal structures or processes.

The structure of the sub-addressing part follows these rules:

- Consists of 1 to 8 characters
- Uses exclusively the following alphanumeric characters:
 abcdefghijklmnopqrstuvwxyz
 ABCDEFGHIJKLMNOPQRSTUVWXYZ
 0123456789
- Case-insensitive
- Assignment is carried out exclusively by the economic operator itself or by an authorised service provider⁴

Separator to preceding elements of the GEBA:

(FULL STOP) | (Unicode U+002E)

The separator clearly indicates the use of sub-addressing and may occur exclusively either at the 12th or at the 18th position of the GEBA.

2.4 Combined use of the parts in a GEBA

A GEBA always begins with the W-IdNr without the distinguishing feature, i.e. with “DE” followed by nine digits.

The use of a distinguishing feature assigned by the authorities to form a GEBA is optional, at the discretion of the economic operator. If used, it is always preceded by a hyphen as a separator, followed by exactly 5 digits (see section 2.2).

The use of sub-addressing is also optional. If used, a full stop as separator always precedes it, followed by 1 to 8 permitted characters (see section 2.3).

The following figure shows the mandatory and optional components of a GEBA.

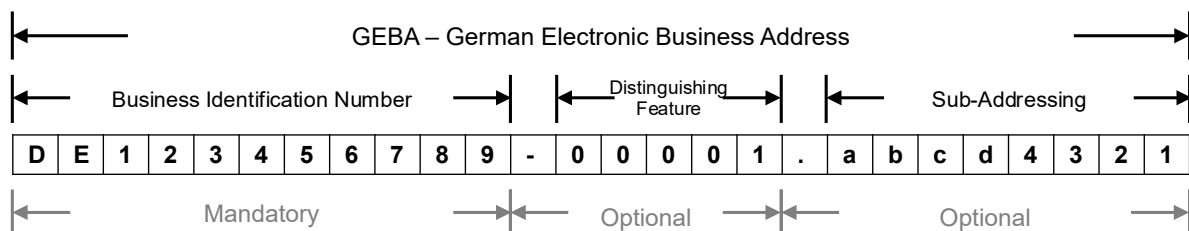


Figure 2 Use of the components of a GEBA

⁴ E.g. Peppol service providers in the context of maintaining their customer’s SMP entries

2.5 Examples

Possible examples of GEBA are shown in the table below.

Example GEBA	Explanation
DE999999999	<p>Use of the W-IdNr without optional parts.</p> <p>Company-wide uniform entry point for business documents. Generally suitable for small enterprises.</p> <p>For larger enterprises conceivable as a central document entry point with downstream internal distribution logic.</p>
DE999999999-00001	<p>Use of the W-IdNr including an assigned distinguishing feature.</p> <p>This is conceivable if business locations or tax types are to be separated from the sender.</p>
DE999999999.RECH4711	<p>Use of the W-IdNr with appended sub-addressing.</p> <p>Conceivable for separate receipt, e.g. of invoices of an accounting unit or business division.</p>
DE999999999-00001.RECH4711	<p>Use of the W-IdNr including an assigned distinguishing feature and appended sub-addressing.</p> <p>Combination of all possible elements of the GEBA.</p>

3 Use of a GEBA

3.1 Use in the Peppol network

In the Peppol network, the use of the GEBA is intended as a Participant ID for:

- Registration of participants in the Service Metadata Publisher (SMP)
- Registration of participants in the Service Metadata Locator (SML)
- Publication of Business Cards in the Peppol Directory

The GEBA format is compatible with the “Peppol Policy for Use of Identifiers” (PPFUOI).

When using a GEBA, for invoices in the Peppol Post-Award domain according to the rules of “BIS Compliance”⁵, the GEBA must be used in the fields for Party/EndpointID. This applies to the buyer's and seller's 'electronic address' in fields BT-34 – 'Seller electronic address' and BT-49 – 'Buyer electronic address'.

3.2 Additional notes on the defining and publishing a GEBA

Only the respective owner of the W-IdNR is responsible for defining and publishing their GEBA's and, in particular, the GEBA sub-addresses to be used.

Suitable methods for distributing and publicising a GEBA depend on the intended purpose: they can be included in business documents such as purchase orders or contracts, published on company websites or comparable media in the usual manner, or communicated directly upon request.

When used in the Peppol network, the GEBA is automatically included in the public part of the SMP, SML and Peppol Directory data.

⁵ [BIS Compliance], special section on „Enveloping compliance“
https://docs.peppol.eu/poacc/billing/3.0/compliance/#_enveloping_of_bis_message_in_peppol_business_message_envelope_sbdh

Appendix A. References and Glossary

A.1 References

The present specification supplements and is based on existing specifications.

Reference	Document title, version, and source	Origin
[PIF]	Peppol Interoperability Framework https://peppol.org/learn-more/peppol-interoperability-framework/	Binding specifications and agreements within the Peppol network
[BIS]	Peppol Business Interoperability Specifications (BIS)	Part of the “Peppol Architectural Framework”
[PPFUOI]	Peppol Policy for Use of Identifiers https://docs.peppol.eu/edelivery/	Specification in eDelivery within “Peppol Architectural Framework”
[Post-Award]	Post-Award Documentation https://peppol.org/documentation/technical-documentation/post-award-documentation	Collection of valid specifications for processing and settlement of awarded contracts
[BIS Billing]	Peppol BIS Billing, Version 3.0.x https://docs.peppol.eu/poacc/billing/3.0	Application and technical specification for invoices and credit notes in Peppol
[BIS Compliance]	BIS Compliance, part of Peppol BIS Billing 3.0 https://docs.peppol.eu/poacc/billing/3.0/compliance/	

A.2 Terms and Abbreviations

Term / Abbreviation	Explanation
BIS	Business Interoperability Specification – Peppol specifications with common syntax and semantics per document type
EN 16931-1	European standard regarding a uniform semantic data model for electronic invoices in Europe
Peppol	Global network of service providers for secure and efficient data exchange in business transactions in the private and public sector



SMP	Service Metadata Publisher – decentralised registries for service metadata such as accepted document types, communication parameters of an access point and identity of the AP operator
SML	Service Metadata Locator – central meta-registry for locating SMP datasets