



Koordinierungsstelle
für IT-Standards

Private companies using the Peppol Network: Guideline for the use of identifier schemes for recipients in Germany¹

Information for Service Providers addressing the German market

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Version 1.3

¹ We would like to thank the Nederlandse Peppolautoriteit for [their guide on the same topic](#), which provided inspiration as well as some of the information contained herein.

Changes

Version	Date	Author	Chapter	Status
1.0	20.07.2022	KoSIT	-	Release
1.1	02.01.2025	KoSIT	-	Release
1.2	25.02.2025	KoSIT	5	Release
1.3	03.09.2026	KoSIT	All	Release

1 Introduction

This document provides recommendations for German private and public organisations on the Peppol network regarding

- common identifier schemes used in Germany (section 2),
- the identifiers to use when publishing receiving capabilities (section 3),
- how to obtain the relevant identifiers for recipients on the network (section 4),
- the usage of document types Peppol BIS Billing and XRechnung (section 5).

The Peppol network employs a four-corner model for document exchange: A trading entity (corner 1) uses an access point (corner 2) to send a business document to the receiving access point (corner 3) of a receiving trading entity (corner 4).

The sending access point locates the receiving access point using a published identifier of the receiving trading entity. This Peppol-ID, also known as participant-ID, can be generated using one of several different identifier schemes. Examples include a country's Chamber of Commerce number, a VAT number, a Leitweg-ID, a Global Location Number (GLN) and so on. The code list for Peppol BIS documents is available as the ["Electronic Address Scheme" \(EAS\) list](#). The code list of all Peppol Participant Identifier Schemes is published as [part of the OpenPeppol eDEC Code Lists](#).

The specific scheme that is used can be a de-facto standard within a sector or a country, or it can be agreed upon bilaterally between the sender and the recipient. However, to effectively enable automation and automatic discovery, the extent of data that needs to be bilaterally communicated should be kept as low as possible.

To help achieve this, the German Peppol Authority encourages use of

- in the private sector: the scheme German Electronic Business Address (GEBA)
- in the public sector: the scheme Leitweg-ID

In general, sending organisations are expected to use the addressing information provided to them by the recipient. The Peppol Directory can be used to verify that available information is up to date.

2 Overview of common identifier schemes in Germany

The scheme codes, which are used to specify the identifier scheme, are a combination of the ISO 6523 ICD list², and a Peppol-specific extension list³.

The common identifiers in Germany are:

- German Electronic Business Address (GEBA), code 0246, to be used in the private sector

² See http://iso6523.info/icd_list.pdf published by the ISO/IEC 6523 Registration Authority

³ See "Participant Identifier Schemes" on <https://docs.peppol.eu/edelivery/codelists/index.html>

- Scheme Leitweg-ID, code 0204, to be used by the public sector (see also German [Peppol Authority Specific Requirements](#))
- Scheme (German) VAT number (Umsatzsteuer-Identifikationsnummer), code 9930
- Scheme Global Location Number (GLN), code 0088
- Scheme IBAN, code 9918
- Be aware: Code 9958 MUST NOT be used anymore.

3 Identifier scheme(s) to use to publish receiving capabilities

3.1 Available schemes

A wide range of participant identifier schemes is available for use in the Peppol network⁴.

In Germany **public authorities** MUST use the scheme Leitweg-ID (DE:LWID; Value 0204) for their Peppol-ID.

The scheme for creating a Peppol-ID based on the Leitweg-ID is formally specified.⁵ However, the specification is only relevant for the governmental organisations that shall be addressed via this addressing information. As these governmental organisations internally use this scheme in various ways, according to their individual internal structures, senders should not try to gain additional information by interpreting parts of the Peppol-ID.

The recommendation for **private businesses** is to publish a GEBA (DE:GEBA, code 0246), based on their Business Identification Number (“Wirtschafts-Identifikationsnummer”, W-IdNr) as a minimum and first choice. Since the W-IdNr is assigned to all taxable businesses in Germany and uses the same value as their VAT number, it is widely available. Additionally, businesses can use their VAT number (or Umsatzsteuer-Identifikationsnummer - DE:VAT; Value: 9930) directly, if available, or their Global Location Number (GLN; Value: 0088) otherwise.

If the recipient has none of these identifiers, the international IBAN number SHOULD be used (IBAN; Value: 9918).

It is possible and recommended to publish all available identifiers pointing to the same Peppol receiving capabilities, unless specific business reasons make this impractical. This way, maximum discoverability is achieved.

All recipients SHOULD use the Peppol Directory for publishing their addressing information. When publishing a recipient on the Peppol network, organisations SHOULD publish their legal registration identifier(s) in the Peppol Directory. It is expected this requirement will become mandatory.

These guidelines are summarised in the following figure and table.

⁴ See „Participant Identifier Schemes“ published as part of the OpenPeppol eDEC Code Lists at <https://docs.peppol.eu/edelivery/codelists/index.html>

⁵ This specification is only available in German. As the information is only relevant for German governmental organisations, this is considered acceptable.

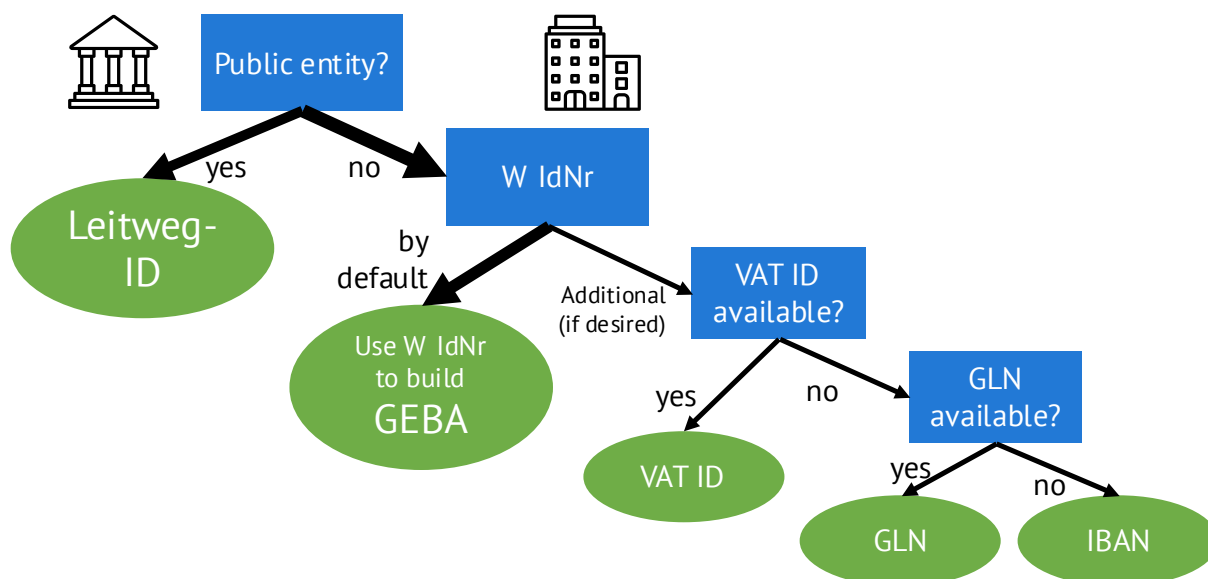


Figure 1 Decision tree - which identifier scheme(s) to use?

Identifier	Scheme ID	How to use
DE: LWID	0204	Use Peppol-Leitweg-ID as ID for governmental organisations only
DE: GEBA	0246	Default identifier for private businesses. Based on Business Identification Number (Wirtschafts-Identifikationsnummer, W-IdNr)
DE: VAT number	9930	Used for any VAT-registered organisation
GLN	0088	Used as ID for organisations
IBAN	9918	Used as fallback for organisations without W-IdNr / Leitweg-ID, VAT or GLN
DE: LID	9958	Not to be used (deprecated)

3.2 Use of additional routing information in internal processing

3.2.1 Routing information using multiple Peppol-IDs

Organisations may intentionally publish multiple identifiers. This means that an organization could use several Peppol-IDs, using sub-addressing within the identifier scheme or based on different schemes. This allows that incoming documents can then be routed internally based on the identifier it was sent to, for instance by publishing multiple GEBAs using a suffix, different GLN or IBAN numbers for different departments.

This may make sense depending on the size of the organisation and its structure. It should be noted that in these cases, it is essential to provide meaningful meta data for use in the Peppol Directory to ensuring that the purpose of each published identifier can be derived easily. Internal routing SHOULD be able to detect and handle potential erroneous submissions.

3.2.2 Routing information via additional identifier from within the document

Internal routing MAY also be achieved based on other document properties, such as an order reference or buyer reference. Alternatively, accounting cost center and project reference fields

MAY be used as well. These examples are all fields from within the XML-document and don't belong to the Peppol-routing information.

The advantage of this approach is that internal routing does not depend on the sender but is entirely under own control. This avoids externalizing internal complexity into the supply chain or customer base.

Governmental organisations in Germany use the Leitweg-ID for internal routing, which is essential for addressing information in most cases. In this case, this internal addressing information is included within the XML e-invoicing document (field BT-10). Senders must obtain this important addressing information from their receivers / buyers as part of their contract relationship.

It should be noted that German governmental organisations usually use two types of addressing information: Peppol-Leitweg-ID and Leitweg-ID. In some cases, these IDs may be (nearly) identical. It is nevertheless important to clearly differentiate between them.

Example: Peppol-Leitweg-ID and Leitweg-ID both using the same scheme:

- Header-Level (Peppol ID / Participant ID), e.g.:
`<Identifier Authority="iso6523-actorid-upis">
0204:04000000-FHBXLAND-82
</Identifier>`
- Invoice Level (Leitweg-ID in BT-10), e.g.:
`<cbc:BuyerReference>04000000-900X44X06-60</cbc:BuyerReference>`

The scheme ID is not explicitly noted in the internal routing information, whereas the participant ID in the Peppol Business Envelope (SBDH) must state its scheme for global applicability.

4 Obtaining address information for receiving trading entities and use of the Peppol Directory

The buyer is expected to provide the relevant addressing information, i.e. the Peppol-ID, to the seller. This information is not expected to change often and may thus be saved as part of the master data on customer or suppliers. The Peppol Directory may be used to check whether the available data is applicable and/or up to date. If no information has been provided, a known Leitweg-ID or W-IdNr or VAT number MAY also be used to look up a Peppol-ID in the Peppol Directory. Since the W-IdNr uses the same value as the VAT number, any GEBA registrations are included in the results automatically.

If the sender hasn't received the addressing information and it can't be retrieved via Peppol Directory, the sender MUST contact the receiver / buyer (eMail, phone, etc.) in order to obtain suitable Peppol addressing information.

The sender MAY check the syntactical correctness of the Peppol-ID obtained e.g. from the Peppol Directory against the relevant rules, e.g. specified for GEBA or Leitweg-IDs.

5 Usage of Doctypes XRechnung and Peppol BIS Billing

XRechnung and Peppol BIS Billing 3.0 are both CIUS-based and compliant with EN 16931-1.

Businesses sending invoices within Germany to German government entities through Peppol are required to follow CIUS XRechnung rules and use it until February 2025. It MAY also be used when sending invoices to private companies. The XRechnung specification is currently only available in German.

Since February 2025, the previous requirement to use XRechnung when sending to public authorities no longer applies.

The transfer of business rules from Peppol BIS Billing to XRechnung, along with the release of Peppol BIS Billing 3.0.18, which incorporates this national ruleset into Peppol BIS Billing, was completed in November 2024. As a result, Peppol BIS Billing 3.0.18 can now be used safely for invoicing public authorities.

Consequently, the document types XRechnung UBL Invoice V3.0 and XRechnung UBL Credit Note V3.0 have become redundant and will be phased out of the Peppol network in the future. However, they will remain usable in parallel for a transitional period, likely lasting 12 to 24 months.