Annex 4 : Cases where taxable amount at line level is not equal to LineExtensionAmount

This happens in the following situations :

1. Financial discount (Test case 5) Artikel 28 W.BTW. / Article 28 C.TVA   
     
   Financial discount = 2%  
   LineExtensionAmount at 21% VAT = € 400.00  
   Taxable amount at 21% VAT = € 392.00  
   Exempt from VAT = € 8.00  
   Applicable VAT = € 392.00 \* 21% = € 82.32  
   Invoice total = € 400.00 + € 82.32 = € 482.32
2. Standard exchange (Test case 17) Aanschrijving nr. 119 dd. 28.12.1972 / Circulaire n° 119 dd. 28.12.1972  
     
   LineExtensionAmount at 21% VAT = € 100.00  
   Taxable amount at 21% VAT = € 110.00  
   Applicable VAT = € 110.00 \* 21% = € 23.10  
   Invoice total = € 100.00 + € 23.10 = € 123.10