

Responses to questions raised at the GS1 DRS Webinar on Wednesday, 22/11/2023.

- I didn't see **PRI+AAA** in the sample. Some of our customers use it. Wondering whether it's a mandatory segment or optional.
 - The PRI+AAA is not mandatory but at least one of the PRI code qualifiers must be used (otherwise there would be no price on the line)
 - Possible code qualifiers include:
 - AAA (Calculation net)
 - AAB (Calculation gross)
 - AAE (Information Price excluding Allowances & Charges, including taxes)

- How are the DRS amounts handled if there are other **Zero-rated items**?
 - In the VAT lines in the summary, the zero-rated items can be consolidated into one total (as they are for the other VAT rates)
 - The total amount on which it is based can be noted separately. For DRS this is MOA+496; for others it will be different. For example, Customs Value would be MOA+40, Freight MOA+64, etc.
 - The summary could be something like:
 - TAX+7+VAT++++Z' VAT @ zero rate
 - MOA+124:0' Tax amount @ zero rate
 - MOA+40:10' Taxable amount @ zero rate for Customs Value of €10
 - MOA+64:12' Taxable amount @ zero rate for Freight of €12
 - MOA+496:6' Taxable amount @ zero rate for DRS of €6

- Any impact on **TAXCON** message if still used?
 - The TAXCON is a control message and therefore should reflect the Tax summary in line with current regulations.

If product items are VAT exempt is it one VAT summary or two

TAX+7+VAT++++:0.00+E' and TAX+7+VAT++++:0.00+Z'

- There is a difference between Exempt (TAX+7+VAT++++E') and Zero rate (TAX+7+VAT++++Z'), therefore each VAT rate present in the detail lines should be accumulated separately in the totals in the summary section.

- Can you confirm if there is a total DRS amount in the summary section or is it just under that VAT 0% section which might have other 0% VAT items.
 - There should be a total amount for the DRS in the summary (using MOA+496) as shown in the presentation.
 - There should be an entry in the summary for the zero-rated VAT as described above. The total on which this is based could contain DRS amounts and other zero-rated amounts. See example above.

- Regarding **PRI+AAB**, should this be the Net Total including Deposits?
 - **AAB is Calculation gross**
The price stated is the gross price **excluding** all allowances, charges and taxes.
Allowances and charges must be stated for net calculation purposes.
 - **AAA is Calculation net**
The price stated is the net price **including** all allowances and charges and excluding taxes.
Allowances and charges **may be** stated for information purposes only.
 - In accordance with this, we believe that the DRS amount should be considered a charge (similar to WEEE etc.)