Receipt content according to UStG, BAO and RKSV - AT (EN)

Nr	receipt content § 11 (6) UStG < EUR 400,-		Nr	receipt content § 11 UStG > EUR 400,-		Nr	receipt content § 132a BAO (handwritten)		Nr	receipt content § 11 RKSV (elektronic)
U1	Name and address of the supplier/provider (invoicing party)	=	U1	Name and address of the supplier/provider (invoicing party)	>	B1	Clear designation of the contractor (invoicing party) 1)	=	R1	Clear designation of the contractor (invoicing party) 1)
U2	Description of the delivery (quantity and designation) or service (type and scope)	=	U2	Description of the delivery (quantity and description) or service (type and scope)	>	B2	Quantity customary in the trade/type and scope of other services 1)2)	=	R2	Quantity customary in the trade/type and scope of other services 1)2)
U3	Date of delivery or period of the service	=	U3	Date of delivery or period of the service						
U4	Remuneration for the delivery/service (gross incl. VAT)	=	U4	Remuneration for the delivery/service (gross incl. VAT)	>	B3	Amount of cash payment (or calculable)	=	R3	Amount of cash payment separated according to tax rates
U5	Tax rate or reference to exemption or transfer of tax liability	=	U5	Tax rate or reference to exemption or transfer of tax liability						
U6	Date of issue	=	U6	Date of issue	=	B4	Date of issue of receipt	=	R4	Date of issue of receipt
								+	R5	Time of issue of receipt
		+	U7	Name and address of the recipient (> EUR 400)						
		+	U8	Tax amount (and remuneration - net) (> EUR 400)						
		+	U9	VAT number of the supplier (> EUR 400)						
		+	U10	Consecutive invoice number (> EUR 400)	<	B5	Sequential number to identify the business transaction	=	R6	Sequential number to identify the business transaction
		+	U11	VAT number of the recipient (if remuneration > EUR 10,000)						
								+	R7	Cash identification number (Kassenidentifikationsnummer)
								+	R8	Content of the machine-readable code (QR, barcode, link, OCR-A) 3)

1) also by symbols or key numbers (e.g. establishment, item number, ...)

2) from other documents (e.g. outgoing invoice, delivery note, order, ...)

3) Representations of the machine-readable code:

Variant 1: QR code

Variant 2: Barcode

Variant 3: Link as OCR-A text

`https://ft.tax/0/160724/F1WvRKpFiL4`

Variant 4: OCR-A text

`_R1-AT1_FISKALTRUST.AT141_2344_2016-01-02T19:23:14_17,79_0,00_9,55_0,00_0,00_RWKORP0N2RIDU===_-7999055361342025763_2CEN7KDAER03S===_SKLMGG02JGPTWVBY7PHM0ECQB7PG23X0HY7L3K3U3Q6N4WDV526UYWSPGNF7NUZZUBABPTQEZKQQMVJQQ4N63J5JS7TPEEWA5DZX6EQ=`