



# Invoicing to the City of Munich

from 1 January 2026 onwards

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# 1. Invoicing to the city of Munich from 2026

Beginning 1 January 2026, the City of Munich (Landeshauptstadt München, LHM) will be digitising the receipt of invoices. Here you can find a compact overview of everything you need to know about the new procedure for both electronic and paper-based invoices.

Please note:

Incoming invoices from LHM's own operations (Eigenbetriebe), the Schloss Kempfenhausen public utility company and incoming invoices for transfer to the social services department remain unchanged. Incoming invoices from grant recipients, courts and court officers also remain unchanged.

All previous regulations and contractual conditions of LHM apply until 31 December 2025.

## 2. In brief

- Please **only** send invoices **centrally**.
  - Paper invoices should be sent by post to the centralised recipient postcode: Landeshauptstadt München, Department, **80286 Munich** [*Großempfängerpostleitzahl*].
  - Digital invoices should be sent by email to **rechnung@muenchen.de**.
- Decentralised sending of invoices directly to departments and units is no longer possible.
- Each invoice must be labelled with a **unique routing ID** [*Leitweg-ID*].
- Please state the order number on the invoice.
- Each email to the central invoice receipt may only contain one file attachment. The text included in the email message will not be taken into account; only the invoice file in the email attachment is processed. Zipped files cannot be processed. It is best to use XML for invoices with multiple pages.
- Documents and attachments accompanying or justifying the invoice must be sent as an attached file directly with the invoice or sent separately by post to the commissioning office if, for example, the file size is too large.
- The size of an entire email (email + attachment) may not exceed 20 megabytes.
- You can no longer issue handwritten invoices.
- Only send your invoice separately from the goods; the goods are usually sent directly to the relevant office.
- Send payment reminders and reminders to [mahnung@muenchen.de](mailto:mahnung@muenchen.de); the same technical regulations apply as for invoices. Paper reminders and payment reminders should be sent by post to the centralised recipient postcode 80286 München.
- Only one invoice/reminder per shipping unit (letter or email) is permitted. Collective invoices and reminder lists for multiple orders with different routing IDs are not permitted.
- You must include all mandatory information on the invoice in accordance with Section 14 (4) and Section 14a of the German Value Added Tax Act [*Umsatzsteuergesetz*], including for small-value invoices in accordance with Section 33 of the German Value Added Tax Implementation Ordinance [*Umsatzsteuer-Durchführungsverordnung*]. To ensure a smooth payment flow, provide valid bank details that are clearly legible.
- Please note the City of Munich's basic "Regulations on communication by email": <https://go.muenchen.de/e-kommunikation>
- Please also note the supplementary contractual conditions of the City of Munich ZV VOL: <https://go.muenchen.de/vertragsbedingungen>

## 3. Receiving addresses

### 3.1. Postal

Invoices and payment reminders:

Landeshauptstadt München  
Department with office  
Organisation/Department/Specific area  
80286 München

### 3.2. Digital

Invoices:

rechnung@muenchen.de

Payment reminders:

mahnung@muenchen.de

## 4. FAQs - Frequently asked questions

### 4.1. The routing ID (Leitweg-ID)

#### **What is a routing ID?**

Automated invoice allocation is required for centralised invoice receipt. In future, this will be done using the routing identification number (Leitweg-ID). The routing ID is a unique identification number that enables your invoice to be automatically assigned to the ordering office within the city administration for invoice processing.

#### **Do I have to specify a routing ID?**

Yes. Invoices and reminders with a missing routing ID cannot be processed and must be returned to the sender.

#### **Where can I find the routing ID?**

The routing ID is already provided on your order form for the respective goods or services. It must be visible on all invoices and reminders, in digital or paper form. If the routing ID is missing or incorrect, payment may be delayed or the invoice may have to be returned to the sender.

If you were not provided with a routing ID when you placed the order and were unable to obtain one from the department that placed the order, please enter the higher-level routing ID of the unit concerned. An alphabetical list of the higher-level routing IDs can be found via this link (pdf):

<https://go.muenchen.de/leitweg-id>

## 4.2. Invoice formats

### **Which invoice formats may be used?**

- Paper invoices must be sent to the main receiving address of LHM with the centralised recipient postcode 80286 Munich. Handwritten invoices will no longer be accepted as they cannot be read. Each invoice must be sent individually in a single transaction. Several invoices may not be submitted together in one envelope.
- PDF invoices, but NO PDF files that contain a photo of the respective invoice. Word and Excel files cannot be read for technical reasons either. PDF invoices must be sent to [rechnung@muenchen.de](mailto:rechnung@muenchen.de).
- E-invoices, i.e. electronic invoices as XRechnung or ZUGFeRD invoices in the respective valid version, must also be sent to [rechnung@muenchen.de](mailto:rechnung@muenchen.de).

### **What is an e-invoice?**

An e-invoice is a document for invoicing goods and services that is issued, transmitted and received in a structured electronic format. This enables automatic and electronic processing. The City of Munich adheres to the CEN 16931 standard of the European Union and the resolution of the IT Planning Council of June 2017. It therefore accepts e-invoices as XRechnung or alternatively as ZUGFeRD in the respective valid version, regardless of the invoice amount.

### **What is an XRechnung invoice?**

XRechnung is the national standard for electronic invoicing to the public sector. An invoice complies with the XRechnung standard if it is issued, transmitted and received in a structured XML format with the required information elements. Further information on XRechnung: <https://xeinkauf.de/xrechnung/>.

### **What is a ZUGFeRD invoice?**

ZUGFeRD stands for the Central User Guide of the German Electronic Invoicing Forum [*Zentraler User Guide des Forums elektronische Rechnung Deutschland*]. This electronic invoice format is a German standardised format for the digital exchange of documents between companies, authorities and consumers. It combines structured invoice data from XML format into a PDF document. Further information on ZUGFeRD can be found at:

<https://www.ferd-net.de/standards/was-ist-zugferd/was-ist-zugferd.html>

### **What is the difference between a PDF invoice sent by email and an e-invoice?**

In contrast to a PDF invoice, an e-invoice is an invoice issued in a structured format with a machine-readable data record.

### **What technical regulations apply to e-invoices and PDF invoices/reminders?**

Beginning 1 January 2026, e-invoices or PDF invoices must be sent exclusively to the central municipal email address [rechnung@muenchen.de](mailto:rechnung@muenchen.de). Invoices sent to other email addresses of the City of Munich cannot be processed centrally for technical reasons.

A separate email must be sent for each invoice; several invoices in one email cannot be read.

All information and details must be attached to the email. The text included in the email will not be read or taken into account. Only one file is accepted and processed as an attachment in each email. The file size per invoice may not exceed 20 MB. Zipped files cannot be processed. It is best to use XML for invoices with multiple pages. If ZUGFeRD invoices are issued, only the embedded XML attachment is used for further processing. The PDF file is only used as a carrier format; the XML file is the legally relevant document.

### **What regulations apply to paper invoices?**

Beginning 1 January 2026, invoices must be submitted in paper form in a single copy exclusively via the centralised recipient postcode for invoices (80286 Munich).

Each invoice must be submitted individually in one process. Several invoices or collective lists may not be submitted together in one envelope. Handwritten invoices are not permitted and will not be accepted.

Until 31 December, paper invoices must be submitted in duplicate, unless otherwise agreed, whereby one copy must be marked as a duplicate.

### **How do I send reminders and payment reminders?**

Payment reminders and overdue notices are to be sent exclusively to the central email address [mahnung@muenchen.de](mailto:mahnung@muenchen.de).

Payment reminders and overdue notices sent to other email addresses of the City of Munich cannot be processed centrally for technical reasons.

The order number and the customer's routing ID must also be stated on the reminder.

A separate email must be sent for each transaction. Multiple payment reminders in one email cannot be read. Multiple reminders in one paper mailing cannot be processed either.

## 4.3. Shipping addresses

### **Where should I send my invoice/reminder?**

Please send invoices by email only to [rechnung@muenchen.de](mailto:rechnung@muenchen.de).

Please send reminders only to [mahnung@muenchen.de](mailto:mahnung@muenchen.de)

Please address paper invoices / paper reminders only to the centralised recipient postcode:  
Landeshauptstadt München,  
Referat / organisation  
80286 Munich.

### **Can I send the invoice/reminder directly to the department or the administrative office?**

No. You must send all invoices (with accompanying documents) to one of the two central offices ([rechnung@muenchen.de](mailto:rechnung@muenchen.de)) or by post to the centralised recipient postcode (80286 Munich).

Similarly, please send reminders and payment reminders only to the central offices ([mahnung@muenchen.de](mailto:mahnung@muenchen.de)) or by post to the centralised recipient postcode (80286 Munich).

Please send any subsequent documents accompanying the invoice to the appropriate office.

### **Can I send several invoices/reminders in one letter/email?**

No. You can only send each invoice/reminder individually and separately, with the assigned routing ID.

## 4.4. Invoice details

### **What information must my invoice contain?**

In addition to the absolutely necessary routing ID, please also provide the order number. Your invoice must also contain all mandatory information in accordance with Section 14 (4) and Section 14 (14a) of the German Value Added Tax Act [*Umsatzsteuergesetz*]. This also applies to invoices for small amounts in accordance with Section 33 of the Value Added Tax Implementation Ordinance [*Umsatzsteuer-Durchführungsverordnung*]. The delivery or service date is a fixed legal component of

Section 14, which must be included on every outgoing invoice. Please enter the date in this format: "DD.MM.YYYY".

Due to technical reasons, a maximum of 16 digits is possible for the legally required consecutive numbering of your invoices. In addition, please provide your email address so that we can contact you more easily if we have any questions.

**Do I have to provide the order number?**

Yes, in addition to the routing ID, the order number used by LHM to order goods or services from you must also be stated on the invoice to ensure a smooth and rapid invoicing process.

**Can I write additional information about the invoice in the email?**

No. The email to which the PDF or e-invoice is attached is not read. Only information from the attached invoice document is processed.

## 4.5. Supporting/invoice-related documents

**How can I send supporting/invoice-related documents?**

Please send these in a single PDF document with the invoice by email to [rechnung@muenchen.de](mailto:rechnung@muenchen.de). Only one file will be accepted and processed as an attachment in each email. Do not exceed a file size of 20 MB per invoice. Zipped files cannot be processed. It is best to use XML for invoices with multiple pages.

Alternatively, you can send it with the invoice\_in paper form to the centralised recipient postcode. Please send any subsequent\_documents accompanying the invoice separately to the department by post or digitally.

**If I have already submitted the invoice, how can I submit supporting/invoice-related documents?**

If you have already sent your invoice and now want to submit supporting or accompanying documents, please send these directly to the ordering office in the department [*Stelle im Referat*] and not to the central receiving addresses. The assignment to the invoice process that has already been created is carried out by the relevant office of the unit [*Dienststelle des Referates*].

## 4.6. New invoicing process at LHM

**Why is LHM changing its invoicing process?**

Due to legal regulations, LHM must guarantee the acceptance and processing of electronic invoices. In order to improve the existing solution and to modernise and centralise the invoice processing, the procedure is being converted and thus simplified for you as a supplier. Our aim is to ensure that invoices are processed and paid on time and to reduce the number of reminders.

**What regulations apply until 31 December 2025?**

If you issue an invoice before 1 January 2026, the previous regulations and contractual conditions of LHM apply, which you can find here: <https://stadt.muenchen.de/infos/vergabeplattform>.

**Further questions?**

If you have any questions, please contact the central invoice office of the City of Munich: [rechnungsservice.ska@muenchen.de](mailto:rechnungsservice.ska@muenchen.de).