CASE FILE / INDEX

One sale, two cartons, three records

A fictional Austrian seller hires a carrier to move goods from Linz to a French business in Lyon. Follow the references to see what finance can match and what is still missing.

Order	DEMO-PO-11 / 12 filter inserts and 6 mounting brackets
Shipment	DEMO-SHP-27 / two cartons collected on 5 November 2026 and recorded delivered on 6 November
Seller / buyer	Demo Seller AT / Demo Buyer FR. All parties, references and events are invented.

Read the case in order

Page 2	Goods invoice excerpt DEMO-INV-41. The seller identifies the sale.
Page 3	Freight invoice excerpt DEMO-FRT-08. The carrier bills the seller for the journey.
Page 4	Delivery record DEMO-POD-09. The same carrier records the handoff.
Page 5	Evidence assessment. Identify the missing independent record and the checks outside this file.

Provanza authored these illustrations. Each page names the issuer represented in the example. None is an original third-party record.

RECORD 01 / SELLER

Goods invoice excerpt

Illustrative invoice DEMO-INV-41, issued 5 November 2026. Use it to identify the goods and match them to the shipment.

Issuer	Demo Seller AT, Linz, Austria
Customer / destination	Demo Buyer FR, receiving site in Lyon, France
Order / dispatch	DEMO-PO-11 / DEMO-SHP-27 / 5 November 2026
VAT identification	Seller and buyer VAT IDs omitted. No validation result is supplied.

Goods on the invoice

Description	Quantity	Unit price	Line value
Filter insert	12	EUR 40.00	EUR 480.00
Mounting bracket	6	EUR 20.00	EUR 120.00
Goods subtotal			EUR 600.00

Only the goods subtotal is illustrated. VAT treatment, tax amounts and any payable total are undetermined in this exercise. This excerpt omits statutory invoice particulars and cannot be used for billing.

Trace the shipment reference to the carrier's freight invoice on page 3. The seller's line items identify the sale; they do not establish arrival.

RECORD 02 / CARRIER

Freight invoice excerpt

Illustrative carrier invoice DEMO-FRT-08, issued 9 November 2026 to the seller for carriage of two cartons.

Issuer	Demo Road Carrier, fictional transport operator
Customer	Demo Seller AT, who arranged third-party transport
Collection	Linz, Austria / 5 November 2026
Destination	Demo Buyer FR, Lyon, France
Consignment	DEMO-SHP-27 / two cartons / seller order DEMO-PO-11
Service line	Road carriage, Linz to Lyon / EUR 78.00 before any tax

What the carrier billed

The EUR 78.00 is the carrier's freight charge. The EUR 600.00 on page 2 is the value of the seller's goods. The documents share the shipment reference and identify different transactions.

Article 45a(3)(a) lists an invoice from the carrier among the relevant transport documents. In this fictional file, the invoice represents one candidate item. Verify its provenance and the issuer's independence in a real file.

RECORD 03 / SAME CARRIER

Delivery event extract

Illustrative record DEMO-POD-09 for DEMO-SHP-27. This is a fictional extract from the same carrier represented on page 3.

Issuer / source	Demo Road Carrier / carrier delivery event log
Collection event	5 November 2026, 09:10 CET / Linz, Austria / two cartons
Delivery event	6 November 2026, 14:20 CET / Lyon, France / buyer receiving site
Recorded status	Delivered / DEMO-SHP-27
Recipient detail	Receiving desk. No recipient name, signature, photograph or buyer-issued acknowledgment is supplied.

What the extract adds

The carrier recorded arrival for the same shipment and destination as the freight invoice. It recorded cartons, not a count or inspection of the individual goods. Keep that distinction when matching the delivery to the sales invoice.

Both transport records come from Demo Road Carrier. A second file from this issuer does not provide a second independent issuer for the Article 45a presumption.

ASSESSMENT / FINANCE

What remains open

The references connect the sale, the freight charge and the carrier's delivery event. This file does not demonstrate the Article 45a presumption or decide the VAT treatment.

Independent evidence	A second qualifying item is missing. A bank record proving payment for this transport is one candidate. The two items must agree and come from different parties independent of each other, the seller and the buyer.
Transport arrangement	The seller engaged the carrier. The buyer-arranged transport statement in Article 45a(1)(b) belongs to a different scenario.
VAT and reporting	No validated buyer VAT ID, recapitulative statement or tax decision is supplied. Review Article 138 conditions, including reporting, and the Austrian evidence requirements separately.
Other evidence	If the presumption is unavailable, other evidence can still establish transport. Assess the whole file. A missing item alone does not decide the exemption.

Primary sources for the reviewer

VAT Directive 2006/112/EC, Article 138

Implementing Regulation 282/2011, Article 45a(1) and (3)

Court of Justice, FLO VENEER, C-639/24, 13 November 2025

Austrian business portal, intra-Community supplies