

Fact Sheet on indication of prices in e-commerce

1. All prices should be accompanied by the following addition, unless online traders address their offers only to traders (see fact sheet "Set-up of a B2B shop"):

"incl. VAT, plus shipping"

In each case, it is **important** that "plus shipping" serves as a link to the web page "payment and shipping" (or cf.) where the shipping costs for all countries, to which you would like to deliver to as an online trader, are explicitly listed (unless you either confirm delivery free of charge or you directly indicate the concrete shipping costs in connection with the prices of the offer).

2. Alternatively, you can add "*" to all product prices; an "asterisked text" has to be inserted **clearly visible and highlighted on the same web page** with the following content:

"*incl. VAT, plus shipping"

Please note:

Prerequisite for prices indicated by an asterisk is that the asterisked text is inserted **clearly visible** and highlighted on the same web page. **All essential indications of prices must be immediately evident – the reference text must be visible at a glance together with all prices marked with an asterisk.**

The placement of the asterisked text e.g. does not fulfil these requirements if only after a lengthy scrolling through the web page the asterisked text itself is displayed at the lower half of the screen.

3. The explanations under point 1. apply even if the online trader benefits from the **small business regulation**. Small entrepreneurs also display so-called "overall prices" vis-à-vis consumers in the shop according to the Price Indication Ordinance (Preisangabenverordnung, PAngV).

"Overall prices" are prices including the value-added tax and other price components.

"Other price components" are all costs that are included in the calculation of the overall prices, such as fees for services of third parties which need to be used necessarily (e.g. airport charges).

In contrast, other price components do **not** include prices payable to third parties (e.g. commissions, security).

4. In the case of selling **returnable bottles**, please indicate – according to Section 9 Packaging Ordinance in conjunction with Section 1 (4) PAngV – both the overall price and the amount of the deposit sum payable for the returnable bottle as a proportion of the overall price; **no total amount has to be determined.**

A deposit of at least €0.25 incl. value-added tax per packaging has to be charged for non-reusable drinks packaging with a filling capacity of 0.1 to 3 litres.

When calculating the basic price, the deposit sum is not to be included.

5. Online traders who are distributors of **automotive batteries** must charge a deposit of an amount of €7.50 (incl. VAT) per automotive battery according to Section 10 Battery Act (BattG) if at the time of purchase of a new automotive battery the customer does not return an old automotive battery.

The deposit sum shall be **indicated separately as a proportion of the overall prices of the products** according to Section 1 (4) PAngV; **no total amount** has to be determined here either.

For example, as follows:

*“Starter battery xxx for €199.00 incl. VAT, plus shipping
plus deposit of €7.50”*

In the case of trading via platforms such as Ebay, the display of the deposit sum should be integrated either in the product heading or in the product images in order that the indication of the price is also displayed correctly on the product overview pages.

Examples from jurisdiction:

According to the rulings of the German Federal Court of Justice (Bundesgerichtshof, BGH), the indication of net prices with the addition of “+VAT” is violating Section 1 (1) Sentence 1 PAngV **if the overall prices are not highlighted separately.**

It is likewise inadmissible to accompany a net price by the notice that the statutory value added tax has to be added. **The consumer must be able to clearly recognise the price of the goods without further steps of calculation.**

It is **admissible**, however, **to indicate manufacturer’s suggested retail prices (MSRP) without the addition of “incl. VAT”**. Because by indicating the mere reference to the manufacturer’s suggested retail price, the trader generally does not adopt the price as its own. Only when the trader displays the manufacturer’s suggested retail price as its own, the requirements of Section 1 PAngV must be met.

In addition, it is admissible to indicate the willingness to negotiate a price. Additions such as **“price negotiable”** and **“or near offer/o.n.o.”** are therefore possible.