

Description of active business cases from the manufacturer's perspective

Example 1:

A customer in Austria places an order on the homepage of mything GmbH for a vase worth EUR 132.00 + VAT if applicable. The vase has been made by a manufacturer in Austria. The manufacturer sends the vase to the customer, enclosing the invoice. The vase was designed by an Austrian designer (business enterprise). mything GmbH has purchased a license from the designer for EUR 20.00 + VAT if applicable. This license fee is then charged to the manufacturer along with a commission for arranging the licensing transaction ("design fee"). The costs amount to EUR 22.00 + VAT if applicable for the design fee and to EUR 10.00 + VAT if applicable for arranging the printing ("mything fee"). The manufacturer's production costs (incl. delivery) amount to EUR 100.00 + VAT if applicable. The designer receives remuneration for the license fee in the form of a credit memo from mything GmbH. The customer pays the payments provider who in turn forwards the total amount to mything GmbH. The total amount is then transferred to the manufacturer minus the mything fee and the design fee in the middle of the following month (in other words, the calculated production costs are paid). When license fees totaling EUR 30.00 have been accumulated, mything GmbH remits the fees to the designer in the middle of the following month.

Designer, manufacturer and customer are from Austria:

The manufacturer sends a sales invoice to the customer for the total cost of the vase produced. The manufacturer's costs consist of the following:

Production costs	EUR 100.00 (net)
Costs to cover design fee and mything fee	EUR 32.00 (net)
20% VAT	EUR 26.40
Total	EUR 158.40 (gross)

Entering the sales invoice in the manufacturer's books looks like this:

(2) Customer	EUR 158.40	/	(4) Receipts 3D print	EUR 132.00
		/	(3) VAT	EUR 26.40

For the production of the vase the manufacturer needs the designer's license which he obtains from mything GmbH ("design fee"). mything GmbH also charges the manufacturer commission for arranging the transaction ("mything fee"). The manufacturer should post these costs as **outlay**. At the same time, a debt to mything GmbH accrues to the manufacturer. This business case can be portrayed as follows:

(7) Design fee	EUR 22.00	/	(3) Supplier mything GmbH	EUR 38.40
(7) mything fee	EUR 10.00	/		
(2) VAT	EUR 6.40	/		

